



FY 2024 Adopted Budget



City of Dixon
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www.cityofdixon.us

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ELECTED OFFICIALS

Steve Bird, Mayor

Jim Ernest, Councilmember

Don Hendershot, Vice Mayor

Kevin Johnson, Councilmember

Thom Bogue, Councilmember

James Ward, City Treasurer

Kristin Janisch, Elected City Clerk

EXECUTIVE STAFF

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

BUDGET STAFF

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

CITY WEBSITE ADDRESS

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TRANSMITTAL OF ADOPTED BUDGET



Honorable Steve Bird and Members of the City Council:

It is our pleasure to present the Fiscal Year (FY) 2023-24 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.

Goals identified to be accomplished during this budget year include: 1) increased City involvement in community events; 2) upgrading Information Technology servers; 3) performing a city-wide Emergency Operations Center exercise; 4) designing the Wastewater Treatment Facility expansion; and 5) constructing the South First Street Corridor Improvements and the B Street pedestrian and bike crossing improvements.

TOTAL EXPENSES

	FY 2022 Actuals	FY 2023 Projections	FY 2024 Adopted Budget
General Fund	\$28,813,060	\$29,199,433	\$29,003,087
All Funds	72,610,393	65,590,867	20,314,002

FULL-TIME EQUIVALENT POSTIONS

	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
General Fund	113.20	121.50	121.50
All Funds	133.15	142.45	142.45

The Current Economic Climate

State and Federal Level

The United States economy continues to experience high rates of inflation, despite the most aggressive series of interest rate hikes in recent history. The labor market is strong and the national unemployment rate remained steady at 3.6% for both June 2022 and June 2023. Beacon Economics reports that it is unlikely that the country will enter a recession during 2023.

The State of California unemployment rate increased from 4.2% in June 2022 to 4.6% in June 2023. According to Beacon Economics, the labor strikes occurring in the entertainment industry are expected to increase unemployment in the coming months. There are now 0.4 Million more people employed in California than compared to pre-pandemic levels. The housing market has slowed, with only about half the number of home sales compared to 2021 and one-third lower than the years prior to the pandemic.

The Local Economy

As of June 2023, the unemployment rate in Solano County had increased from 4% in June 2022 to 4.7%. Conversely, the City of Dixon decreased from 4% to 3.5%.

Housing sales in Dixon have continued at a slower rate. It is unknown whether the recent Federal Reserve interest rate increases will cause the housing market to slow further. The City of Dixon has residential growth in the Valley Glen, Parklane and Homestead developments. Property tax revenues, representing 24% of the FY 2023-24 General Fund revenue budget, are projected to grow by 13%.

General Fund

The FY 2023-24 budget represents a budget that contains General Fund expense reductions to decrease the draw on reserves. This includes decreased budget in operating expenses and transfers, as well as a plan to postpone the hiring of three approved positions. Despite these adjustments, expenditures are budgeted to exceed revenues by \$1.2 Million. General Fund reserves are projected to be 34.7% which remains about the goal of a 25% reserve level.

General Fund Revenues

Transfers In – Transfers from other funds for cost allocation charges and reimbursements. The FY 2023-24 budget also includes transfer from the ARPA Fund for new positions and other expenses approved in the spending plan. Transfers in are projected to decrease slightly due to reduced cost allocation to other funds.

Charges for Services – Facility use rental rates, permits, service fees and fines are included in this revenue category. Projected decreases in permit activity resulted in decreased revenue budgets for these activities.

Fees & Other Revenue – Miscellaneous revenues such as lease payments, rebates and

TRANSMITTAL OF ADOPTED BUDGET

reimbursements. The FY 2023-24 budget is less than the prior year budget due to a one-time insurance settlement received in FY 2022-23.

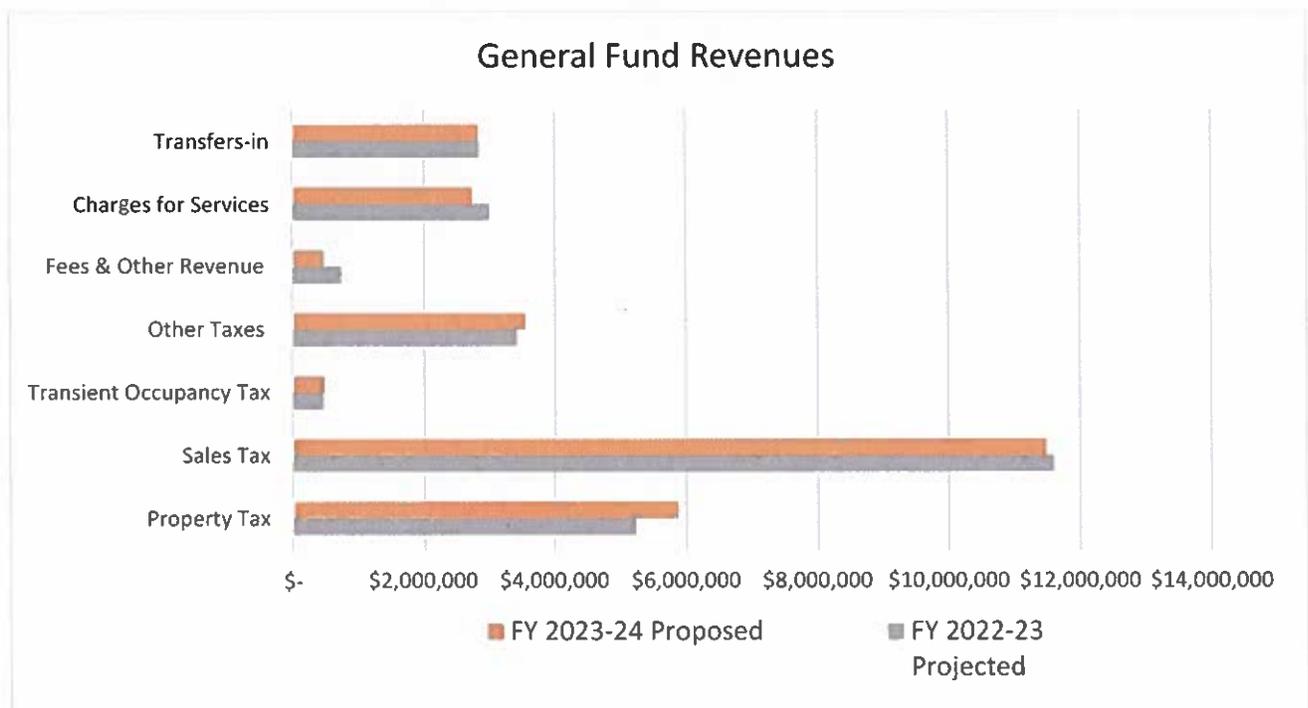
Other Taxes – Property transfer tax, public safety sales tax, business licenses and franchise taxes. This category is expected to increase slightly in FY 2023-24.

Transient Occupancy Tax – The tax revenues from transient occupancy has been slow to recover from the pandemic. Revenues are not projected to increase substantially in FY 2023-24.

Sales Tax – Sales tax revenues were budgeted to decrease slightly in FY 2023-24. Following the adoption of this budget, an audit by the State Tax and Fee Administration revealed a reporting error by a Dixon business. This correction will be repaid over eight quarters and will cover the projected decrease.

Property Tax – Property taxes are projected to increase with property values as well as new development.

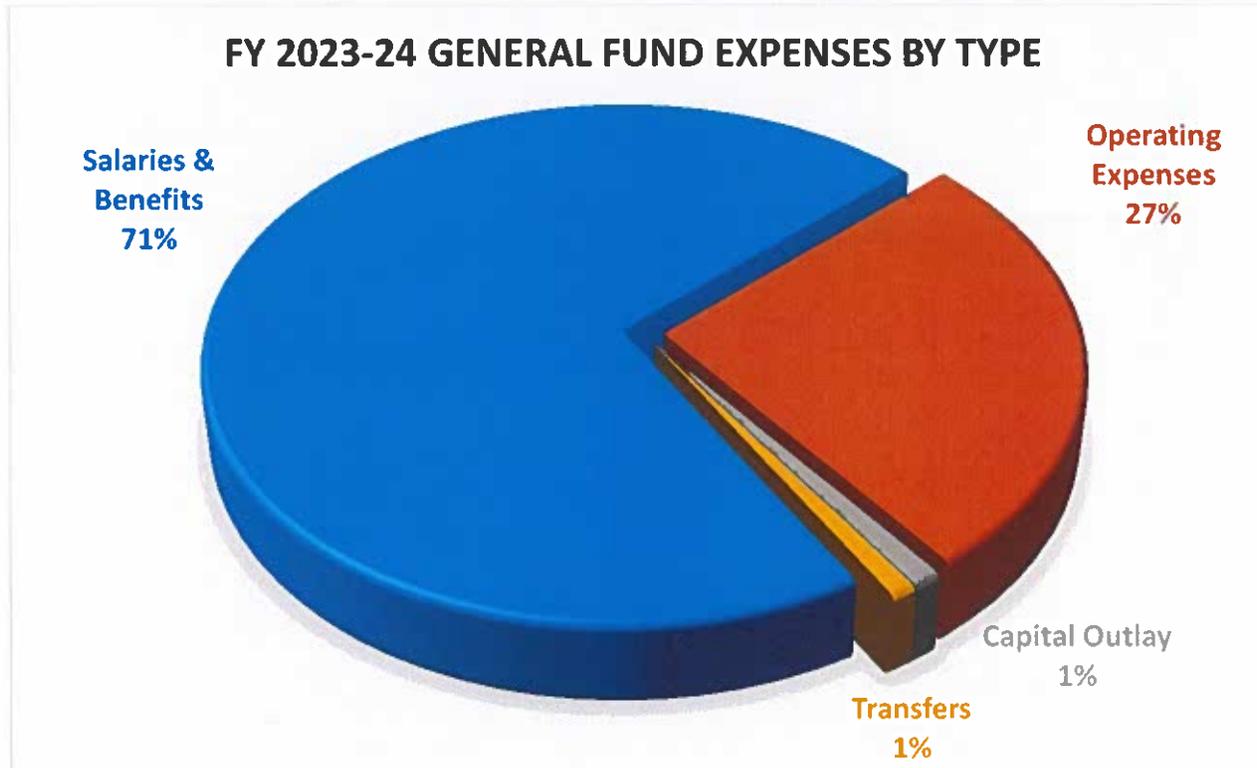
The following chart demonstrates the comparison of projected revenues for FY 2022-23 to budgeted revenues for FY 2023-24 by type.



TRANSMITTAL OF ADOPTED BUDGET

General Fund Expenses

The distribution of expenses by type shifted slightly in the FY 2023-24 budget with increased proportionate allocations in Salaries and Benefits and decreases in Operating Expenses, Capital Outlay and Transfers.



Salaries and Benefits – Increases in salary and benefit costs are the result of existing employment contracts and rising California Public Employees’ Retirement System costs. The proportion of the overall budget increased due to decreases in the other budget categories. Three positions are approved but are projected to remain vacant for the year as a cost saving measure.

Operating Expenses – Include materials, supplies, leases, utilities and minor equipment purchases. This category decreased in both amount and proportion as departments decreased budgetary requests to reduce the use of reserves.

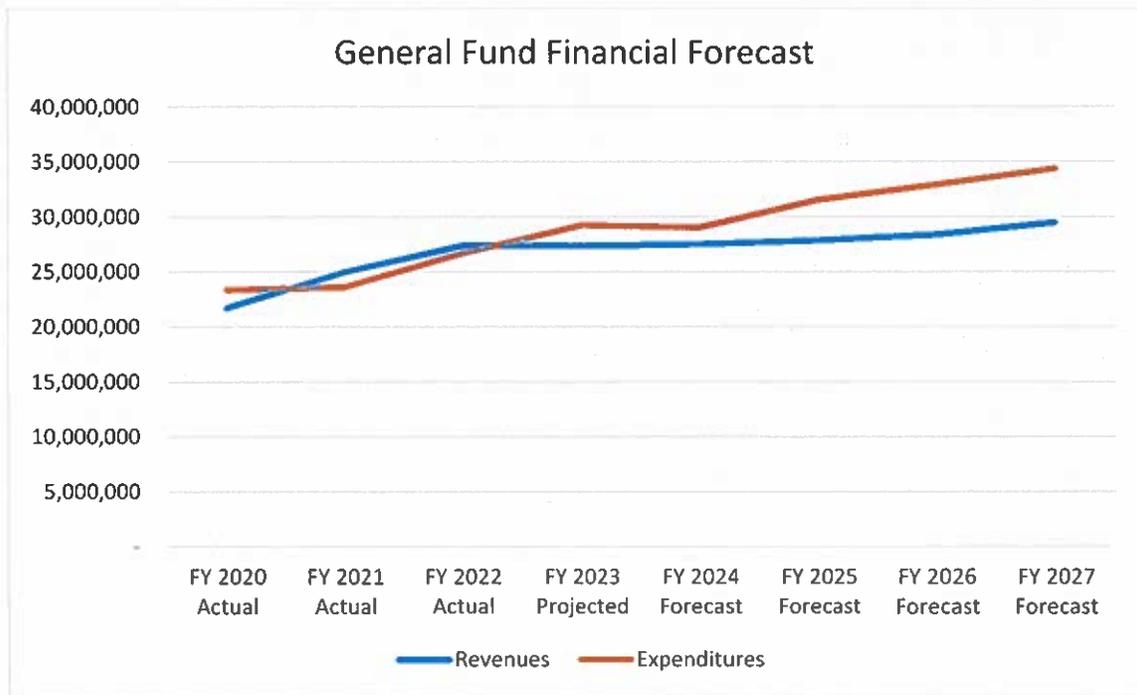
Capital Outlay – Capital outlay items represent purchase that exceed \$5,000 and have a useful life exceeding one year. Capital purchase recommendations were limited to items that could not be postponed without significant impact to City operations.

Transfers - The General Fund provides support to other funds to cover operational needs, such as the Recreation and Lighting & Landscaping District Funds. Transfers to the PERS Stabilization Fund the Other Post-Employment Benefit Reserve Fund were paused due to budgetary constraints.

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 following chart demonstrates the effects of rising operating costs on the General Fund's reserve balances.



Reductions in expenses were incorporated into this budget to reduce the excess of expenditures over revenues. Quarterly budget updates will continue to be provided during FY 2023-24.

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 user rates were reduced by the voters at the November 2020 election. Rates and expenses are under review as the current level of service is not sustainable under the reduced rate structure. The FY 2023-24 budget focuses on basic operations and maintenance allowing fund balance to be utilized for emergency repairs. A Water Rate Advisory Committee has commenced to review operating needs and propose a sustainable rate structure.

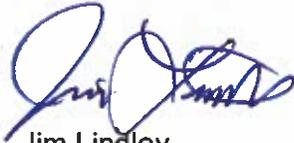
Lighting & Landscape Districts – Many of the rates approved for the Lighting and Landscaping Districts did not include an inflationary adjustment. These rates have become obsolete over many years and maintenance of the districts has been challenging under the fiscal constraints. The General Fund is providing increased support to the districts while the assessment rates are under review. Loans from General Fund Reserve Funds were provided to allow for basic maintenance but a long-term solution is still necessary.

Concluding Remarks

The current economic climate uncertain and call for close monitoring throughout the new fiscal year. As demonstrated by the Five-Year Financial Forecast, revenues are not keeping pace with expenditures. The City's economic advisors continue to provide updated projections and the Finance Department will provide the City Council with quarterly reports on the financial results.

The development and delivery of the adopted budget to City Council is a culmination of months of work from staff throughout the organization. We would like to thank the City Council for their time and commitment to the serving the Community. We would also like to recognize the City's Executive Staff and their respective teams for being creative partners in the budget development process. Finally, we want to acknowledge the members of the Finance Department for their significant contribution to the process and development of this document.

Respectfully submitted,



Jim Lindley
City Manager



Kate Zawadzki
Finance Director

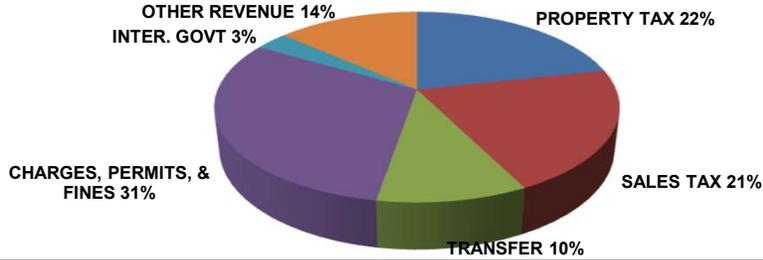
CITY OF DIXON
2023-24 ADOPTED REVENUE BUDGETS BY DEPARTMENT
& PRIOR YEAR REVENUES
(WITHOUT TRANSFERS)

PROGRAM/FUNCTION	ACTUAL 2021	ACTUAL 2022	ESTIMATED 2023	ADOPTED 2024
General Fund and Sub Funds				
General Fund	22,215,072	25,270,006	24,479,929	27,491,190
Contingency	1,420	(29,490)	17,260	13,800
Council Contingency Fund	407,273	589,460	617,350	344,870
Recreation	7,291	41,834	2,941	32,100
Community Support	12,170	11,184	13,343	82,675
Public Benefit	1,639,395	792,485	735,174	750,400
User Technology Fee	49,020	45,429	37,310	36,050
Flexible Grant Fee	854,072	761,549	330,860	258,680
Equipment Replacement	33,545	11,632	36,350	5,520
Building Reserve	863	(6,891)	2,905	2,323
Infrastructure Reserve	267	(3,241)	-	-
Technology Replacement	2,232	364	200	-
PERS Stabilization Fund	1,322	(8,511)	5,332	4,265
OPEB Reserve	3,775	(40,298)	24,302	19,441
Planning Agreements	379,014	137,156	3,252,239	-
Engineering Reimb. Agreements	1,777,426	823,834	2,250,878	-
Community Dev Reimb Agreements	-	328,513	265,670	-
General and Sub Funds Total	27,384,157	28,725,014	32,072,044	29,041,314
Enterprise				
Sewer Operating Reserve	8,581	1,400	6,988	280,590
Sewer OPEB Reserve	583	(4,786)	2,690	2,152
Sewer - O&M	4,701,848	4,826,302	5,102,609	5,178,085
SRF Reserve	3,075	(37,288)	20,963	16,770
Sewer Equipment Replacement	10,161	4,144	4,430	78,543
Sewer SRF Debt	488	(18,849)	1,494	1,722,859
Sewer - Improvements	4,376,700	4,706,620	2,729,173	2,423,075
Sewer-Rehab Projects	448	(5,393)	3,240	30,900
Sewer Capital Mixed	(1,303)	(986)	530	149,056
Water Operations & Maintenance	3,549,364	1,994,797	1,871,534	1,882,710
Water Operating Reserve	1,225	(14,854)	8,351	6,681
Water Capital Reserve	2,067	(13,718)	7,783	6,626
Water Capital Projects	484,355	978,215	297,589	178,750
Water Capital Projects Rehab	-	400	-	152,220
Water OPEB Reserve	449	(1,999)	1,207	965
Transit O&M	1,429,278	1,260,317	1,351,662	1,593,057
Transit OPEB Reserve	1,197	(5,331)	2,997	2,397
Enterprise Total	14,568,515	13,668,990	11,413,240	13,705,436
Grants and Special Revenue				
CARES	106,481	-	-	-
American Rescue Plan Act 2021	-	686,515	2,475,701	-
Home Loan	74,549	135,218	637	2,490
CDBG Home Rehab Loan	240	(609)	-	-
Gas Tax	448,001	480,725	518,127	554,476
Road Maint & Rehab (RMRA)	365,535	387,382	419,068	478,156
Traffic Safety	38,846	28,624	35,010	33,654
CASp Certification & Training	4,428	4,596	5,890	4,239
CA Used Oil	64	(10)	10	813
Police Grants	156,676	157,203	155,252	178,748
Police - Asset Forfeiture	5	(67)	-	-
CDBG	21,043	8,497	2,136	7,530
CDBG Coronavirus Relief	71,710	343,652	366,879	-
CDBG Planning Grant	-	-	150,000	-
Grants and Special Revenue Total	1,287,579	2,231,726	4,128,710	1,260,106

CITY OF DIXON
2023-24 ADOPTED REVENUE BUDGETS BY DEPARTMENT
& PRIOR YEAR REVENUES
(WITHOUT TRANSFERS)

PROGRAM/FUNCTION	ACTUAL 2021	ACTUAL 2022	ESTIMATED 2023	ADOPTED 2024
Capital Projects				
Unrestricted CIP	6,631	(1,400)	235	-
Pardi Market Project	590	72	125	2,464
Capital Funds - Comm Dev	4	(4)	-	-
Fire	608,665	586,672	297,640	224,363
Police	241,762	233,127	119,524	90,119
City Facilities	475,985	452,273	238,084	179,668
Public Works	-	-	-	-
Storm Drainage	923,902	2,137,513	706,884	531,807
Transportation	3,005,564	2,605,950	2,402,055	1,305,212
Parkway Blvd Overcrossing	1,784,410	1,623,389	688,105	511,500
NEQ Infrastructure Fund	235,044	1,692,922	21,471	17,177
Transit CIP	14,329	11,747	12,184	12,000
Recreation CIP	3,270,867	4,087,539	2,162,712	1,627,425
Parks CIP	1,788,907	220,741	1,077,633	25,365
Agricultural Land Mitigation	290,562	10,547	-	-
CFD 2013-1 Parklane Construct	2,935	15,918	85,568	-
CFD 2015-1 Valley Glen II Cons	29	129	51,525	-
CFD 2019-1 Homestead Cons	-	4,486	4,000	-
<i>Capital Projects Total</i>	12,650,186	13,677,132	7,867,745	4,527,100
Special Assessments /Lighting & Landscape				
Lighting & Landscaping #1-10	170,678	170,772	177,850	406,330
CFD 2003-1 Valley Glen	160,327	189,834	232,140	235,346
CFD Pond C / Lateral Two	80,540	74,956	-	87,402
Homestead CFD	-	293,515	554,351	554,034
CFD 2013-1 Parklane Debt Svc	993,920	1,052,659	1,110,646	1,109,195
CFD 2015-1 Valley Glen II Debt	500,317	584,913	5,787,263	805,094
2019 CFD 2015-1 Val Glen II DS	(0)	-	-	-
CFD 2019-1 Homestead DS	1,193,179	1,155,789	2,001,007	2,018,668
<i>Special Assessments /Lighting & Landscape Total</i>	3,098,960	3,522,438	9,863,257	5,216,069
Debt Service				
DPFA - Reassessment Rev Bds	-	-	-	-
<i>Debt Service Total</i>	-	-	-	-
Successor Agency				
Low and Mod Inc Hsg Asset Fund	23,079	476,861	45,917	24,334
RDA Obligation Retirement Fund	297,192	289,275	299,865	291,399
<i>Successor Agency Total</i>	320,271	766,136	345,782	315,733
Totals	59,309,667	62,591,436	65,690,778	54,065,758

CITY OF DIXON
FY 2024 BUDGET REVENUE BY SOURCE
INCLUDES TRANSFERS



FUND	PROPERTY TAX	SALES TAX	TRANSFER	CHARGES, PERMITS, & FINES	INTER. GOVT	OTHER REVENUE	TOTAL
100 General Fund	5,880,415	11,496,727	2,851,990	2,571,338	5,300	4,685,420	27,491,190
101 Contingency	-	-	-	-	-	13,800	13,800
102 Council Contingency Fund	-	-	-	315,000	20,000	9,870	344,870
103 Recreation	-	-	-	32,100	-	-	32,100
105 Community Support	-	-	70,300	-	-	12,375	82,675
107 Public Benefit	-	-	-	-	-	750,400	750,400
108 User Technology Fee	-	-	-	35,000	-	1,050	36,050
109 Flexible Grant Fee	-	-	-	250,000	-	8,680	258,680
181 Equipment Replacement	-	-	-	-	-	5,520	5,520
182 Building Reserve	-	-	-	-	-	2,323	2,323
188 PERS Stabilization Fund	-	-	-	-	-	4,265	4,265
189 OPEB Reserve	-	-	-	-	-	19,441	19,441
303 Sewer Operating Reserve	-	-	275,000	-	-	5,590	280,590
304 Sewer OPEB Reserve	-	-	-	-	-	2,152	2,152
305 Sewer - O&M	-	-	-	5,105,479	-	72,606	5,178,085
306 SRF Reserve	-	-	-	-	-	16,770	16,770
307 Sewer Equipment Replacement	-	-	75,000	-	-	3,543	78,543
309 Sewer SRF Debt	-	-	1,721,739	-	-	1,120	1,722,859
310 Sewer - Improvements	-	-	-	2,305,158	-	117,917	2,423,075
315 Sewer-Rehab Projects	-	-	28,300	-	-	2,600	30,900
316 Sewer Capital Mixed	-	-	148,626	-	-	430	149,056
331 Water Operations & Maintenance	-	-	-	1,843,950	-	38,760	1,882,710
332 Water Operating Reserve	-	-	-	-	-	6,681	6,681
333 Water Capital Reserve	-	-	-	-	-	6,626	6,626
334 Water Capital Projects	-	-	-	175,000	-	3,750	178,750
335 Water Capital Projects Rehab	-	-	152,220	-	-	-	152,220
336 Water OPEB Reserve	-	-	-	-	-	965	965
350 Transit	-	-	-	75,000	1,518,057	-	1,593,057
351 Transit OPEB Reserve	-	-	-	-	-	2,397	2,397
401 Pardi Market Project	-	-	2,464	-	-	-	2,464
410 Fire	-	-	-	206,250	-	18,113	224,363
420 Police	-	-	-	82,500	-	7,619	90,119
430 City Facilities	-	-	-	162,000	-	17,668	179,668
450 Storm Drainage	-	-	-	505,500	-	26,307	531,807
460 Transportation	-	-	-	1,050,000	-	255,212	1,305,212
461 Parkway Blvd Overcrossing	-	-	-	500,000	-	11,500	511,500
469 NEQ Infrastructure	-	-	-	-	-	17,177	17,177
470 Transit CIP	-	-	-	-	-	12,000	12,000
480 Recreation CIP	-	-	-	1,541,250	-	86,175	1,627,425
481 Parks CIP	-	-	-	-	-	25,365	25,365
525 Home Loan	-	-	-	-	-	2,490	2,490
527 Low and Mod Inc Hsg Asset Fund	-	-	-	-	-	24,334	24,334
530 Gas Tax	-	-	-	-	-	554,476	554,476
531 Road Maint & Rehab (RMRA)	-	-	-	-	-	478,156	478,156
540 Traffic Safety	-	-	-	33,450	-	204	33,654
545 CASp Certification & Training	-	-	-	4,050	-	189	4,239
550 CA Used Oil	-	-	813	-	-	-	813
560 Police Grants	-	-	-	-	176,460	2,288	178,748
570 CDBG	-	-	-	-	-	7,530	7,530
600 Lighting & Landscaping #1-10	179,423	-	225,127	-	-	1,780	406,330
651 CFD 2003-1 Valley Glen	230,123	-	-	-	-	5,223	235,346
655 CFD Pond C / Lateral Two	78,050	-	7,500	-	-	1,852	87,402
657 Homestead CFD	551,564	-	-	-	-	2,470	554,034
725 CFD 2013-1 Parklane Debt Svc	1,086,443	-	-	-	-	22,752	1,109,195
726 CFD 2015-1 Valley Glen II Debt	786,106	-	-	-	-	18,988	805,094
728 CFD 2019-1 Homestead DS	1,997,170	-	-	-	-	21,498	2,018,668
740 RDA Obligation Retirement Fund	288,405	-	-	-	-	2,994	291,399
790 Dixon Fire Protection District	786,844	-	-	30,000	-	3,000	819,844
791 DFPD Developer Fees	-	-	-	25,000	-	100	25,100
TOTAL	11,864,543	11,496,727	5,559,079	16,848,025	1,719,817	7,422,511	54,910,702

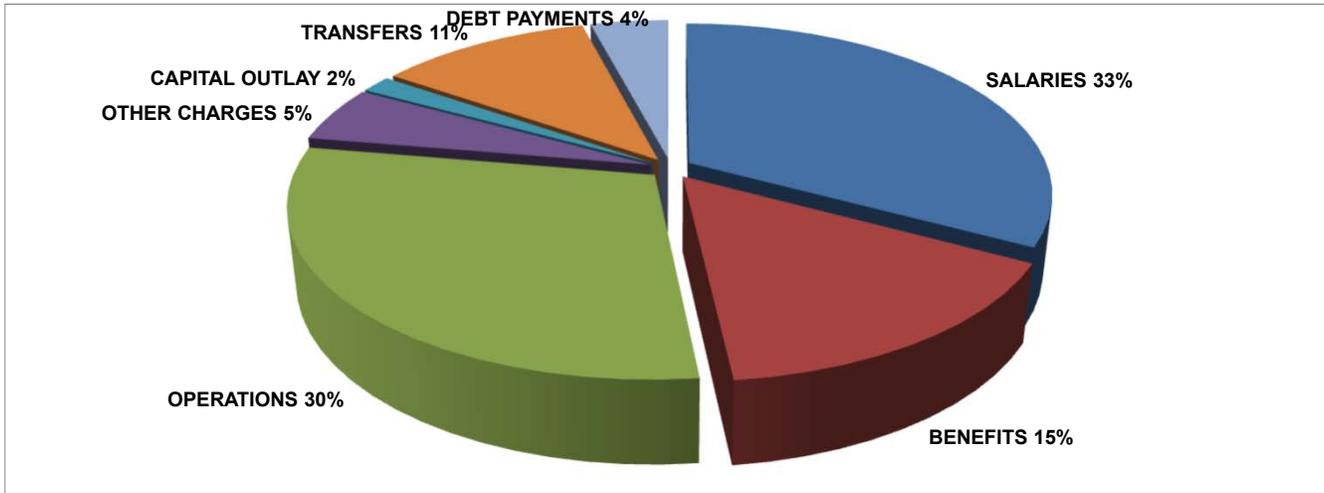
CITY OF DIXON
2023-24 ADOPTED EXPENDITURES BUDGETS BY DEPARTMENT
& PRIOR YEAR EXPENDITURES
(WITHOUT TRANSFERS)

PROGRAM/FUNCTION	ACTUAL 2021	ACTUAL 2022	ESTIMATED 2023	ADOPTED 2024
General Fund (by Department)				
Non-departmental	1,258,959	3,240,471	287,602	513,946
City Council	144,122	161,417	178,504	202,524
City Manager	431,848	614,676	626,641	683,154
City Clerk	362,074	492,582	522,705	552,585
Finance	980,007	1,175,900	1,173,665	1,650,168
Human Resources	474,927	496,744	522,818	650,297
Information Technology	555,685	426,942	505,380	625,742
City Attorney	627,047	551,236	692,000	669,581
General Liability Insurance	394,243	607,203	619,494	816,086
Community Development	1,055,962	986,062	1,058,561	1,365,855
Engineering	1,099,829	960,175	930,787	1,051,693
Park Maintenance	2,118,909	2,374,774	2,812,939	2,672,404
Street Maintenance	728,258	630,653	750,626	847,683
Storm Drain Maintenance	195,450	211,799	283,511	483,064
Police	6,577,707	6,823,209	6,936,078	8,841,045
Fire	6,055,890	6,399,704	6,501,117	6,698,184
Recreation	224,847	336,740	379,040	550,619
Senior Multi-Use Center	171,747	176,416	285,132	128,459
General Fund Total	23,457,511	26,666,703	25,066,601	29,003,089
Council Contingency Fund	146,131	169,900	760,030	362,000
Recreation	4,505	36,774	37,028	34,380
Community Support	-	5,000	12,000	82,675
Public Benefit	73,763	1,497	592,788	750,400
User Technology Fee	-	238	1,200	6,000
Flexible Grant Fee	-	-	-	2,464
Planning Agreements	462,263	958,959	1,381,603	-
Engineering Reimbursement Agreements	967,972	1,379,970	4,443,646	-
Community Development Reimbursement Agreements	-	991,532	265,670	-
Sub Funds Total	1,654,633	3,543,869	7,493,965	1,237,919
General and Sub Funds Total	25,112,145	30,210,572	32,560,565	30,241,008
Enterprise				
Sewer - O&M	2,937,508	3,192,365	2,199,309	4,554,999
Sewer Debt	2,127	-	167,889	-
Sewer SRF Debt	457,162	433,685	1,721,739	1,721,739
Sewer - Improvements	1,363,550	1,357,529	688,695	737,067
Sewer-Rehab Projects	-	187,681	2,664,134	40,934
Sewer Capital Mixed	13,524	50,651	172,692	150,106
Water Operations & Maintenance	2,162,521	2,350,948	1,788,784	2,463,196
Water Capital Projects	-	148	-	3,664
Water Capital Projects Rehab	241,728	193,473	2,612,746	74,409
Transit O&M	1,091,313	1,002,161	893,877	1,592,168
Enterprise Total	8,269,432	8,768,642	12,909,865	11,338,282

CITY OF DIXON
2023-24 ADOPTED EXPENDITURES BUDGETS BY DEPARTMENT
& PRIOR YEAR EXPENDITURES
(WITHOUT TRANSFERS)

PROGRAM/FUNCTION	ACTUAL 2021	ACTUAL 2022	ESTIMATED 2023	ADOPTED 2024
Special Revenue and Grants				
CARES	44,720	-	-	-
American Rescue Plan Act 2021	-	686,515	1,678,353	891,068
Home Loan	11,285	7,738	6,900	11,800
CA Used Oil	2,528	2,620	2,620	-
Police Grants	103,557	125,094	219,878	248,465
CDBG	1,000	1,000	1,000	1,000
CDBG Coronavirus Relief	279,469	413,817	415,954	-
CDBG Planning Grant	-	3,851	150,000	-
Gas Tax	50,261	65,151	135,221	424,032
Road Maint & Rehab (RMRA)	883,970	54,415	771,090	669,353
Traffic Safety	36,241	25,503	32,000	35,502
CASp Certification & Training	-	1,999	9,700	7,500
Special Revenue and Grants Total	1,413,030	1,387,703	3,422,715	2,288,720
Capital Projects				
Unrestricted CIP	166,944	1,149,506	1,212,758	-
Pardi Market Project	588,127	1,322,743	1,346,795	-
Fire	146	40,578	44,984	7,173
Police	146	-	1,521	5,480
City Facilities	146	10,507	480,686	6,282
Public Works	-	-	-	-
Storm Drainage	122,474	144,496	352,232	255,019
Transportation	690,391	139,654	2,161,149	765,090
Parkway Blvd Overcrossing	283,510	498,243	3,459,017	500
Transit CIP	7,677	1,095	71,488	12,366
Recreation CIP	24,039	316,031	2,100,150	20,670
Parks CIP	40,575	-	567,000	1,704
CFD 2013-1 Parklane Construct	2,453,066	-	8,278,659	-
CFD 2015-1 Valley Glen II Cons	-	-	108,396	-
CFD 2019-1 Homestead Cons	13,965,556	4,505,512	-	-
Capital Projects Total	18,342,797	8,128,362	20,184,835	1,074,284
Special Assessment and CFDs				
Lighting & Landscaping #1-10	342,976	220,291	370,897	531,864
CFD 2003-1 Valley Glen	240,614	178,981	321,531	306,426
CFD Pond C / Lateral Two	78,609	65,296	88,028	87,402
Homestead CFD	-	23,560	3,989	353,191
N First St Assessment District	-	-	-	-
CFD 2013-1 Parklane Debt Svc	1,180,542	838,752	986,396	1,031,687
CFD 2015-1 Valley Glen II Debt	615,246	395,807	490,401	766,775
2019 CFD 2015-1 Val Glen II DS	-	-	-	-
CFD 2019-1 Homestead DS	720,848	995,765	857,948	1,002,528
Special Assessment and CFDs Total	3,178,835	2,718,453	3,119,190	4,079,873
Debt Service				
Lease Financing	322,860	-	-	-
DPFA - Reassessment Rev Bds	-	-	-	-
Debt Service Total	322,860	-	-	-
Successor Agency				
Low and Mod Inc Hsg Asset Fund	-	-	-	-
RDA Obligation Retirement Fund	34,501	23,596	318,712	291,490
Successor Agency Total	34,501	23,596	318,712	291,490
TOTALS	56,673,599	51,237,328	72,515,883	49,313,657

CITY OF DIXON
FY 2024 BUDGET EXPENDITURE BY ELEMENT
INCLUDES TRANSFERS



FUND	SALARIES	BENEFITS	OPERATIONS	OTHER CHARGES	CAPITAL OUTLAY	TRANSFERS	DEBT PAYMENTS	TOTAL
100 General Fund	14,259,319	6,466,785	7,708,117	-	302,563	266,305	-	29,003,089
102 General Plan	-	-	362,000	-	-	-	-	362,000
103 Recreation	3,418	265	28,382	-	-	4,647	-	36,712
105 Community Support	-	-	82,675	-	-	-	-	82,675
107 Public Benefit	-	-	10,300	-	-	740,100	-	750,400
108 User Technology Fee	-	-	6,000	-	-	-	-	6,000
109 Flexible Grant Fee	-	-	-	-	-	2,464	-	2,464
190 Reimbursement Agreements	-	-	-	-	-	-	-	-
305 Sewer Operations & Maintenance	799,834	507,290	1,352,390	-	35,000	1,860,485	-	4,554,999
309 Sewer SRF Debt	-	-	-	398,834	-	-	1,322,905	1,721,739
310 Sewer - Improvements	-	-	-	-	-	737,067	-	737,067
315 Sewer-Rehab Projects	-	-	34,000	-	-	6,934	-	40,934
316 Sewer Capital Mixed	-	-	145,500	-	-	4,606	-	150,106
331 Water Operations & Maintenance	429,263	216,908	1,402,150	-	-	414,875	-	2,463,196
335 Water Capital Projects Rehab	-	-	62,000	-	-	12,409	-	74,409
350 Transit Operations & Maintenance	466,526	269,969	277,810	-	450,000	127,863	-	1,592,168
410 Fire	-	-	-	-	-	7,173	-	7,173
420 Police	-	-	-	-	-	5,480	-	5,480
430 City Facilities	-	-	-	-	-	6,282	-	6,282
450 Storm Drainage	-	-	248,053	-	-	6,966	-	255,019
460 Transportation	-	-	737,000	-	-	28,090	-	765,090
461 Parkway Blvd Overcrossing	-	-	500	-	-	-	-	500
469 NEQ Infrastructure Fund	-	-	-	-	-	1,103	-	1,103
470 Transit	-	-	10,287	-	-	2,079	-	12,366
480 Recreation	-	-	10,000	-	-	10,670	-	20,670
481 Parks	-	-	-	-	-	1,704	-	1,704
501 American Rescue Plan Act 2021	-	-	-	-	-	891,068	-	891,068
525 Home Loan	-	-	11,800	-	-	-	-	11,800
530 Gas Tax	29,096	17,115	86,500	-	-	291,321	-	424,032
540 Traffic Safety	-	-	32,000	-	-	3,502	-	35,502
545 CASp Certification & Training	-	-	7,500	-	-	-	-	7,500
560 Police Grants	59,182	22,283	167,000	-	-	-	-	248,465
570 CDBG	-	-	1,000	-	-	-	-	1,000
600 Lighting & Landscaping	-	-	509,497	-	-	22,367	-	531,864
651 CFD 2003-1 Valley Glen	29,096	22,578	220,710	-	14,750	19,292	-	306,426
655 CFD Pond C / Lateral Two	-	-	81,383	-	-	6,019	-	87,402
657 Homestead CFD	122,278	71,468	152,040	-	-	7,405	-	353,191
725 CFD 2013-1 Parklane Debt Svc	-	-	22,670	808,788	-	10,229	190,000	1,031,687
726 CFD 2015-1 Valley Glen II Debt Svc	-	-	16,327	629,069	-	6,379	115,000	766,775
728 CFD 2019-1 Homestead Debt Svc	-	-	58,000	767,850	-	46,678	130,000	1,002,528
740 Successor Agency of the RDA	-	-	6,085	10,405	-	-	275,000	291,490
TOTAL	16,198,012	7,594,661	14,515,176	2,614,946	802,313	5,559,079	2,032,905	49,317,092

Guide to the Document

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

Document Organization

Budget Process / Calendar / Policies

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

Budget Overview

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

Summary Information

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

General Fund and Sub Funds

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

Other Funds

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

Appendix

This section contains a glossary and list of acronyms.

CITY OF DIXON

BUDGET OVERVIEW FY2023 and FY2024

GENERAL FUND AND SUB FUNDS

	GRAND TOTAL ALL FUNDS	General Fund ¹ 100	Contingency 101	Council Discretionary 102	Recreation 103	Community Support 105
FY 2023 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2022	101,089,093	11,417,617	1,524,346	974,337	8,759	37,284
Estimated Revenue & Transfers	80,102,360	27,338,893	17,260	617,350	3,540	13,343
Total Projected Available Resources	181,191,454	38,756,510	1,541,606	1,591,687	12,300	50,627
Estimated Expenditures	94,790,300	29,199,433	-	381,171	7,687	2,500
Estimated Ending Fund Balance - June 30, 2023	<u>86,401,153</u>	<u>9,557,077</u>	<u>1,541,606</u>	<u>1,210,516</u>	<u>4,612</u>	<u>48,127</u>
FY 2024 ADOPTED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2023	86,401,153	9,557,077	1,541,606	1,210,516	4,612	48,127
ADOPTED Revenue & Transfers	54,065,757	27,491,188	13,800	344,870	32,100	82,675
Total Projected Available Resources	140,466,909	37,048,265	1,555,406	1,555,386	36,712	130,802
ADOPTED Appropriations	49,317,089	29,003,087	-	362,000	36,712	82,675
Estimated Ending Fund Balance - June 30, 2024	<u>91,149,820</u>	<u>8,045,178</u>	<u>1,555,406</u>	<u>1,193,386</u>	<u>-</u>	<u>48,127</u>

¹ General Fund includes one time items

CITY OF DIXON

BUDGET OVERVIEW

FY2023 and FY2024

GENERAL FUND AND SUB FUNDS

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

CITY OF DIXON

BUDGET OVERVIEW

FY2023 and FY2024

GENERAL FUND AND SUB FUNDS

	Building Reserve 830	Infrastructure Reserve 831	Technology Replacement 832	PERS Stabilization 840	OPEB 841	GF & SUB FUNDS TOTAL
FY 2023 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2022	253,882	160,284	153,800	450,509	2,075,967	19,213,885
Estimated Revenue & Transfers	2,905	-	200	5,332	24,302	36,982,090
Total Projected Available Resources	256,787	160,284	154,000	455,841	2,100,269	56,195,975
Estimated Expenditures	-	-	118,280	-	-	38,204,888
Estimated Ending Fund Balance - June 30, 2023	<u>256,787</u>	<u>160,284</u>	<u>35,720</u>	<u>455,841</u>	<u>2,100,269</u>	<u>17,991,087</u>
FY 2024 ADOPTED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2023	256,787	160,284	35,720	455,841	2,100,269	17,991,087
ADOPTED Revenue & Transfers	2,323	-	-	4,265	19,441	29,041,312
Total Projected Available Resources	259,110	160,284	35,720	460,106	2,119,710	47,032,399
ADOPTED Appropriations	-	-	-	-	-	30,243,338
Estimated Ending Fund Balance - June 30, 2024	<u>259,110</u>	<u>160,284</u>	<u>35,720</u>	<u>460,106</u>	<u>2,119,710</u>	<u>16,789,060</u>

CITY OF DIXON

BUDGET OVERVIEW

FY2023 and FY2024

ENTERPRISE FUNDS*

	Sewer Ops Reserve 303	Sewer OPEB Reserve 304	Sewer O&M 305	SRF Reserve 306	Sewer Equipment Replacement 307	SRF Debt Service 309
FY 2023 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2022	590,808	236,666	8,350,926	1,843,817	372,705	923,993
Estimated Revenue & Transfers	156,988	2,690	5,102,609	20,963	54,430	1,723,233
Total Projected Available Resources	747,796	239,356	13,453,535	1,864,780	427,135	2,647,226
Estimated Expenditures	-	-	7,965,276	-	-	1,721,740
Estimated Ending Fund Balance - June 30, 2023	<u>747,796</u>	<u>239,356</u>	<u>5,488,260</u>	<u>1,864,780</u>	<u>427,135</u>	<u>925,486</u>
FY 2024 ADOPTED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2023	747,796	239,356	5,488,260	1,864,780	427,135	925,486
ADOPTED Revenue & Transfers	280,590	2,152	5,178,085	16,770	78,543	1,722,859
Total Projected Available Resources	1,028,386	241,508	10,666,345	1,881,550	505,678	2,648,345
ADOPTED Appropriations	-	-	4,554,999	-	-	1,721,739
Estimated Ending Fund Balance - June 30, 2024	<u>1,028,386</u>	<u>241,508</u>	<u>6,111,346</u>	<u>1,881,550</u>	<u>505,678</u>	<u>926,606</u>

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

CITY OF DIXON

BUDGET OVERVIEW FY2023 and FY2024

ENTERPRISE FUNDS*

	Sewer Capital 310	Sewer Rehab 315	Sewer Mixed 316	Water O&M 331	Water Ops Reserve 332	Water Capital Reserve 333
FY 2023 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2022	12,085,529	326,275	58,409	3,066,522	734,547	684,520
Estimated Revenue & Transfers	2,729,173	2,527,331	1,684,602	1,871,534	8,351	7,783
Total Projected Available Resources	14,814,702	2,853,606	1,743,011	4,938,056	742,898	692,303
Estimated Expenditures	1,081,615	2,524,091	1,702,128	3,807,835	-	-
Estimated Ending Fund Balance - June 30, 2023	<u>13,733,086</u>	<u>329,515</u>	<u>40,883</u>	<u>1,130,221</u>	<u>742,898</u>	<u>692,303</u>
FY 2024 ADOPTED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2023	13,733,086	329,515	40,883	1,130,221	742,898	692,303
ADOPTED Revenue & Transfers	2,423,075	30,900	149,056	1,882,710	6,681	6,626
Total Projected Available Resources	16,156,161	360,415	189,939	3,012,931	749,579	698,929
ADOPTED Appropriations	737,067	40,934	150,106	2,463,196	-	-
Estimated Ending Fund Balance - June 30, 2024	<u>15,419,094</u>	<u>319,481</u>	<u>39,833</u>	<u>549,735</u>	<u>749,579</u>	<u>698,929</u>

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

CITY OF DIXON

BUDGET OVERVIEW

FY2023 and FY2024

	ENTERPRISE FUNDS*					
	Water CIP 334	Water Capital Rehab 335	Water OPEB Reserve 336	Transit 350	Transit OPEB Reserve 351	ENTERPRISE FUNDS TOTAL
FY 2023 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2022	1,915,844	(77,811)	98,853	720,449	263,608	32,195,661
Estimated Revenue & Transfers	297,589	1,571,723	31,722	1,351,662	2,997	19,145,380
Total Projected Available Resources	2,213,433	1,493,912	130,576	2,072,111	266,605	51,341,042
Estimated Expenditures	2,756	1,571,723	-	1,450,046	-	21,827,210
Estimated Ending Fund Balance - June 30, 2023	<u>2,210,677</u>	<u>(77,811)</u>	<u>130,576</u>	<u>622,065</u>	<u>266,605</u>	<u>29,513,831</u>
FY 2024 ADOPTED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2023	2,210,677	(77,811)	130,576	622,065	266,605	29,513,831
ADOPTED Revenue & Transfers	178,750	152,220	965	1,593,057	2,397	13,705,437
Total Projected Available Resources	2,389,427	74,409	131,541	2,215,122	269,002	43,219,267
ADOPTED Appropriations	3,664	74,409	-	1,592,167	-	11,338,282
Estimated Ending Fund Balance - June 30, 2024	<u>2,385,763</u>	<u>-</u>	<u>131,541</u>	<u>622,955</u>	<u>269,002</u>	<u>31,880,986</u>

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

CITY OF DIXON

BUDGET OVERVIEW

FY2023 and FY2024

GRANT FUNDS

	ARPA 501	Home FTHB Loan Program 525	CDBG Home Rehab Loan 526	Used Oil Grant 550	Police Grants 560	CDBG 570	CDBG COVID Relief 573	CDBG Planning Grant 574	GRANT FUNDS TOTAL
FY 2023 PROJECTED RESOURCES AND APPROPRIATIONS									
Beginning Fund Balance - July 2022	1,801,417	273,659	151	(813)	192,101	17,239	6,503	(3,851)	2,286,407
Estimated Revenue & Transfers	2,475,701	4,115	-	-	175,861	7,538	80	150,000	2,813,295
Total Projected Available Resources	4,277,118	277,774	151	(813)	367,962	24,777	6,583	146,149	5,099,702
Estimated Expenditures	2,866,367	11,800	-	-	310,157	1,000	9,675	146,149	3,345,148
Estimated Ending Fund Balance - June 30, 2023	<u>1,410,751</u>	<u>265,974</u>	<u>151</u>	<u>(813)</u>	<u>57,805</u>	<u>23,777</u>	<u>(3,091)</u>	<u>-</u>	<u>1,754,554</u>
FY 2024 ADOPTED RESOURCES AND APPROPRIATIONS									
Estimated Beginning Fund Balance - July 2023	1,410,751	265,974	151	(813)	57,805	23,777	(3,091)	-	1,754,554
ADOPTED Revenue & Transfers	-	2,490	-	813	178,748	7,530	-	-	189,581
Total Projected Available Resources	1,410,751	268,464	151	-	236,553	31,307	(3,091)	-	1,944,135
ADOPTED Appropriations	891,068	11,800	-	-	248,465	1,000	-	-	1,152,333
Estimated Ending Fund Balance - June 30, 2024	<u>519,683</u>	<u>256,664</u>	<u>151</u>	<u>-</u>	<u>(11,911)</u>	<u>30,307</u>	<u>(3,091)</u>	<u>-</u>	<u>791,802</u>

CITY OF DIXON

BUDGET OVERVIEW FY2023 and FY2024

SPECIAL REVENUE FUNDS

	Gas Tax 530	Road Maint. & Rehab (RMRA) 531	Traffic Safety 540	CASp 545	Asset Forfeiture 561	SPECIAL REVENUE FUNDS TOTAL
FY 2023 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2022	247,779	732,744	19,229	20,991	3,310	1,024,054
Estimated Revenue & Transfers	500,790	521,902	33,256	4,287	-	1,060,235
Total Projected Available Resources	748,569	1,254,646	52,485	25,278	3,310	2,084,289
Estimated Expenditures	496,347	741,165	35,639	-	-	1,273,151
Estimated Ending Fund Balance - June 30, 2023	<u>252,222</u>	<u>513,481</u>	<u>16,846</u>	<u>25,278</u>	<u>3,310</u>	<u>811,138</u>
FY 2024 ADOPTED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2023	252,222	513,481	16,846	25,278	3,310	811,138
ADOPTED Revenue & Transfers	554,476	478,156	33,654	4,239	-	1,070,525
Total Projected Available Resources	806,698	991,637	50,500	29,517	3,310	1,881,663
ADOPTED Appropriations	424,032	669,353	35,502	7,500	-	1,136,387
Estimated Ending Fund Balance - June 30, 2024	<u>382,666</u>	<u>322,284</u>	<u>14,998</u>	<u>22,017</u>	<u>3,310</u>	<u>745,276</u>

CITY OF DIXON

BUDGET OVERVIEW FY2023 and FY2024

CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS

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

CITY OF DIXON

BUDGET OVERVIEW FY2023 and FY2024

CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS

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

CITY OF DIXON

BUDGET OVERVIEW

FY2023 and FY2024

CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS

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

CITY OF DIXON

BUDGET OVERVIEW

FY2023 and FY2024

SPECIAL ASSESSMENTS - L&L AND CFD FUNDS

	L&L Zones 600	Valley Glen CFD 651	Brookfield CFD 655	Homestead CFD 657
FY 2023 PROJECTED RESOURCES AND APPROPRIATIONS				
Beginning Fund Balance - July 2022	282,143	588,418	219,495	269,955
Estimated Revenue & Transfers	686,640	232,140	-	554,351
Total Projected Available Resources	968,783	820,558	219,495	824,306
Estimated Expenditures	625,971	418,560	78,836	182,997
Estimated Ending Fund Balance - June 30, 2023	<u>342,812</u>	<u>401,998</u>	<u>140,659</u>	<u>641,309</u>
FY 2024 ADOPTED RESOURCES AND APPROPRIATIONS				
Estimated Beginning Fund Balance - July 2023	342,812	401,998	140,659	641,309
ADOPTED Revenue & Transfers	406,330	235,346	87,402	554,034
Total Projected Available Resources	749,142	637,344	228,061	1,195,343
ADOPTED Appropriations	531,864	306,425	87,402	353,191
Estimated Ending Fund Balance - June 30, 2024	<u>217,278</u>	<u>330,919</u>	<u>140,659</u>	<u>842,152</u>

CITY OF DIXON

BUDGET OVERVIEW FY2023 and FY2024

SPECIAL ASSESSMENTS - L&L AND CFD FUNDS

	CFD 2013-1 Parklane 725	CFD 2015-1 VG II Debt 726	CFD 2019-1 Homestead 728	SPECIAL ASSMT / CFD & L&L FUNDS TOTAL
FY 2023 PROJECTED RESOURCES AND APPROPRIATIONS				
Beginning Fund Balance - July 2022	703,115	448,787	799,724	3,311,636
Estimated Revenue & Transfers	1,110,646	5,787,263	2,001,007	10,372,047
Total Projected Available Resources	1,813,761	6,236,050	2,800,731	13,683,683
Estimated Expenditures	1,082,144	4,943,020	781,331	8,112,859
Estimated Ending Fund Balance - June 30, 2023	<u>731,617</u>	<u>1,293,029</u>	<u>2,019,400</u>	<u>5,570,824</u>
FY 2024 ADOPTED RESOURCES AND APPROPRIATIONS				
Estimated Beginning Fund Balance - July 2023	731,617	1,293,029	2,019,400	5,570,824
ADOPTED Revenue & Transfers	1,109,195	805,094	2,018,668	5,216,069
Total Projected Available Resources	1,840,812	2,098,123	4,038,068	10,786,893
ADOPTED Appropriations	1,031,687	766,775	1,002,528	4,079,872
Estimated Ending Fund Balance - June 30, 2024	<u>809,125</u>	<u>1,331,348</u>	<u>3,035,540</u>	<u>6,707,021</u>

CITY OF DIXON

BUDGET OVERVIEW FY2023 and FY2024

SUCCESSOR AGENCY FUNDS

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

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Capital Equipment
One-time Expenses
(All Funds)



General Fund
Five-Year Projections

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

GENERAL FUND

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

GF TOTAL 302,563

OTHER FUNDS

Fund	(N)ew/ (R)eplace	Category*	Item Description	Cost/Unit	Quantity	Total
305	R	E	Wilo Mixer/Pump Spare Parts, (3) Spare Power Cords, (1) Spare Motor	25,000	1.00	25,000
305	R	E	Huber Screen Spare Parts, (1) Spare Motor & Gear Box	10,000	1.00	10,000
350	R	V	Passenger Transit Bus	150,000	2.00	300,000
350	R	B	Contingency for previously approved buses	75,000	2.00	150,000
651	R	E	Valley Glen PS Inlet Gate Operator - Rotork IQ40	14,750	1.00	14,750
Other Funds Total						499,750

N = New
R = Replacement

V = Vehicles
E = Equipment
F = Furniture/Fixtures

General Fund Total	302,563
Other Funds Total	499,750
Grand Total Requested Capital	802,313

CITY OF DIXON
ONE TIME EXPENSES

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

CITY OF DIXON GENERAL FUND FIVE YEAR PROJECTION

Description	Audited	Audited	Projected	Proposed	Projected	Projected	Projected
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Revenues							
Property Taxes	4,498,022	4,787,395	5,229,781	5,880,415	5,949,084	6,284,668	6,656,580
Sales Taxes	10,049,153	12,197,337	11,600,000	11,496,727	11,851,115	12,147,393	12,511,815
Motor Vehicle In Lieu Taxes	1,822,001	1,914,459	2,127,074	2,351,955	2,471,434	2,617,496	2,779,519
Franchise Fees	677,585	753,635	809,031	787,886	803,644	819,717	836,111
Transient Occupancy Taxes	418,098	523,686	471,317	485,457	495,166	505,069	515,170
All Other Taxes	390,829	525,693	488,281	417,815	417,815	430,349	443,260
Admin Fees	231,976	152,768	162,200	167,160	174,682	182,543	190,757
Charges for Svcs/ Permits/Fees	3,746,214	4,231,380	3,015,880	2,753,883	2,836,500	2,921,595	3,009,242
Grants	149,964	125,469	12,765	5,300	5,300	5,300	5,300
Interest Income	174,358	81,664	172,060	137,600	175,000	175,000	175,000
All Other Revenues	58,292	(56,953)	408,800	168,800	172,176	175,620	179,132
Total Revenues	22,216,492	25,236,533	24,497,189	24,652,998	25,351,915	26,264,749	27,301,886
Transfers-In	2,754,095	2,135,833	2,858,964	2,851,990	2,507,863	2,105,346	2,168,586
Total Revenues & Transfers	\$ 24,970,587	\$ 27,372,366	\$ 27,356,153	\$ 27,504,988	\$ 27,859,778	\$ 28,370,094	\$ 29,470,473
Expenditures							
Salary/Benefits	16,229,887	17,003,279	19,168,607	20,400,404	21,501,079	22,576,133	23,704,940
Operating Expenses	5,856,052	6,102,734	8,956,690	7,708,117	8,911,682	9,179,032	9,454,403
Capital Outlay	412,667	563,981	655,512	302,563	583,118	612,274	642,888
Transfers	1,078,542	2,996,709	418,624	266,305	534,017	544,697	555,591
Total Expenditures/Transfers	\$ 23,577,147	\$ 26,666,703	\$ 29,199,433	\$ 28,677,389	\$ 31,529,896	\$ 32,912,137	\$ 34,357,822
Variance Revenue vs Expense	\$1,393,440	\$705,663	(\$1,843,280)	(\$1,172,401)	(\$3,670,118)	(\$4,542,042)	(\$4,887,349)
Beginning Fund Balance	10,842,861	\$12,236,301	12,941,964	11,098,684	9,926,283	6,256,165	1,714,123
Ending Fund Balance	\$12,236,301	\$12,941,964	\$ 11,098,684	\$9,926,283	\$ 6,256,165	\$ 1,714,123	\$ (3,173,226)
One Time Items		3,168,205	744,480	76,215	583,118	612,274	642,888
Ending Reserve (Exc)	51.90%	55.08%	39.00%	34.71%	20.22%	5.31%	-9.41%



Budget Process & Calendar



Budget Practices and Policies

Budget Process and Calendar

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

Budget Roles and Responsibilities

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

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

Budget Process

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

Budget Phases

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

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

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

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

Implementation Phase – Department Directors are provided with budget status reports monthly. They are responsible for reviewing the reports and maintaining budgetary control throughout the fiscal year.

Review and Approval of Budget

The City Council reviews the budget during the workshop held in May of each year. This workshop is open to the public and all city staff and provides a forum for the City Council to receive information and recommendations regarding the budget.

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

Amendment to the Budget

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

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

City of Dixon
Budget Calendar Fiscal Year 2023-24

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

The dates listed above are subject to change.

Budget and Fiscal Practices and Policies

Reporting Entity

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

Fiscal Policies

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

Budget Policy

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

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

In most cases the General Fund is the fund that is most impacted by these principles as it is the primary source of revenues for services that include public safety, street maintenance, parks and recreation, and neighborhood and community services. Adopted by Resolutions 09-048 and 15-074.

Debt Service Policy

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

Investment Policy

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

investment program for funds not required for the immediate needs of the City. Investment of bond proceeds, employee retirement or deferred compensation plans shall be governed by their respective authorizing documents.

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

Purchasing Policy

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

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

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

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

Fixed Assets, Capitalization, Inventory Control and Replacement Policy

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

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

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

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

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

Fund Accounting

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

Accounting Practices

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

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

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

Budgetary Basis of Accounting

The budgetary basis of accounting determines when a government charges expenditures to a budget appropriation, or when it credits revenues to its funds for budgeting purposes. Although the City presents financial statements in its Comprehensive Annual Financial Report (CAFR) in accordance with GAAP, the budget

is adopted on a modified cash basis. The major difference between the two bases of accounting is as follows:

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

Basis of Budgeting

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

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

Budget Reserve

General Fund Reserve

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

Efforts will be made to maintain a 25% operating reserve for the General Fund as per City Council recommendation (Reso 15-074). A higher reserve level is desirable and has been maintained for the last few years.

Reserve Levels for Other Funds and related Agencies

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

- The Water and Wastewater Enterprise Funds will strive to maintain a minimum reserve level of between 25% and 50% in order to provide for rate stabilization. Due to the current budgetary situation, rates may be increased over a gradual period to achieve the required reserve levels.
- The Water and Wastewater Funds are divided into multiple funds for budgetary purposes. Development impact-fee funds shall be treated separately. Other funds financed by user fees (the operating and maintenance fund and the capital replacement fund) shall be taken together for purposes of determining the minimum reserve level.

Definition of Balanced Budget

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

Appropriation Authority

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

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

Encumbrances

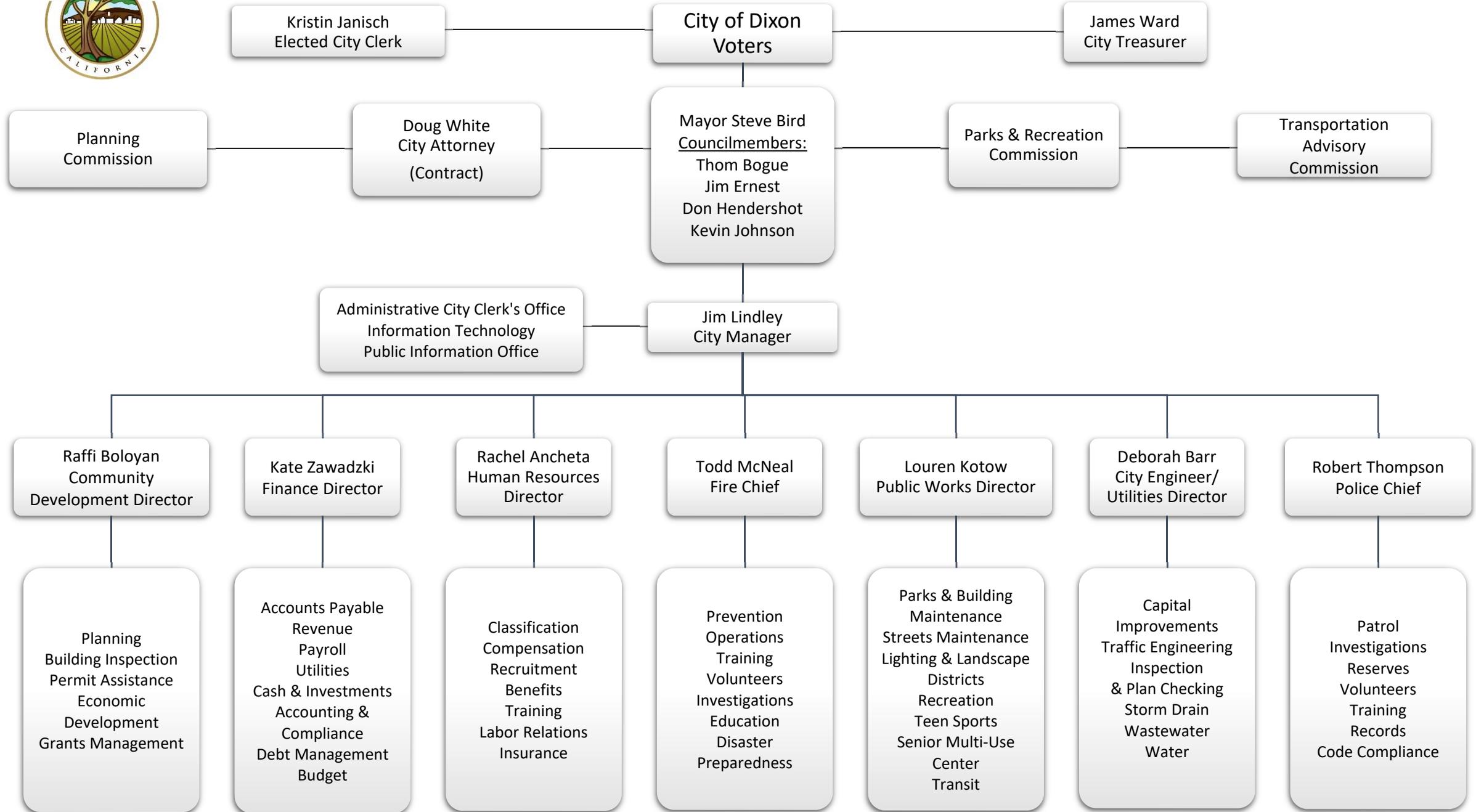
Encumbrance accounting, under which purchase orders, contracts and other commitments for expenditures of money are recorded in order to reserve that portion of the appropriation, is employed as an extension of formal budgetary integration in all fund types. Encumbrances outstanding at year-end are "rolled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

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City of Dixon 2023 Organizational Chart



City of Dixon

FULL AND PERMANENT PART TIME CITY STAFFING

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

⁰ Elimited Building Plans Examiner II, replaced with Permit Technician II

¹ Flexed Utilities Maintenance Worker I to Utilities Maintenance Worker II

² Flexed Administrative Clerk I to Administrative Clerk II

³ Limited Term Fire Inspector Position Ended

⁴ Flexed Water Operator II to Sr. Water Opearator

⁵ Added Senior Maintenance Worker

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General Fund

General Fund

General (Purpose) Fund 100

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

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

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

CITY OF DIXON

GENERAL FUND 100

<u>DEPARTMENT</u>	FY 2023			FY 2024		
	OPERATING					
	SALARY AND BENEFITS	EXPENSES AND CAPITAL	BUDGET PROJECTIONS	SALARY AND BENEFITS	OPERATING EXPENSES AND CAPITAL	BUDGET
000 Non Departmental ¹	-	680,174	680,174	-	513,945	513,945
111 City Council	102,817	94,802	197,619	103,586	98,938	202,524
112 City Manager	549,102	143,619	692,721	654,902	28,252	683,154
113 City Clerk	412,115	134,025	546,140	490,235	62,350	552,585
114 Finance	1,263,869	490,408	1,754,277	1,342,481	307,687	1,650,168
115 Human Resources	466,052	177,608	643,660	501,602	148,695	650,297
116 Information Technology	-	607,004	607,004	-	625,742	625,742
118 City Attorney	-	693,183	693,183	-	669,581	669,581
119 Insurance	-	870,411	870,411	-	816,087	816,087
132 Community Development	918,881	659,845	1,578,726	1,103,840	262,015	1,365,855
143 Engineering	746,313	470,686	1,216,999	702,020	349,673	1,051,693
144 Storm Maintenance	137,997	301,621	439,618	153,074	329,989	483,063
152 PW Parks Maintenance	1,652,720	1,326,770	2,979,490	1,723,069	949,335	2,672,404
153 PW Street Maintenance	557,510	339,478	896,988	545,437	302,246	847,683
161 Police	6,060,239	1,835,589	7,895,828	7,050,436	1,790,609	8,841,045
166 Fire	5,826,027	909,196	6,735,223	5,850,714	847,470	6,698,184
171 Recreation	373,011	154,769	527,780	395,702	154,917	550,619
172 S/MUC	101,954	141,638	243,592	109,005	19,454	128,459
TOTALS	<u>19,168,607</u>	<u>10,030,825</u>	<u>29,199,433</u>	<u>20,726,102</u>	<u>8,276,985</u>	<u>29,003,087</u>
Non-Recurring & Capital Expenditures	-	(655,512)	(655,512)	-	(401,913)	(401,913)
Total Recurring General Fund Budget	19,168,607	9,375,313	28,543,921	20,726,102	7,875,072	28,601,174
Transfers Out	-	(418,624)	(418,624)	-	(266,305)	(266,305)
Total without Transfers	19,168,607	8,956,689	28,125,297	20,726,102	7,608,767	28,334,869

Note: ¹Dept 000 includes transfers

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

Account	Description			2023	2023	2024
		2021 Actual	2022 Actual	Budget	Estimated	Budget
100-00000-401100-00000	Homeowner's Exemption	32,675	32,663	33,000	33,000	33,000
100-00000-401200-00000	Secured Property Taxes	4,229,918	4,473,398	4,959,942	4,899,781	5,565,094
100-00000-401300-00000	Supplemental Taxes	48,540	96,401	60,000	100,000	75,000
100-00000-401400-00000	Unsecured Property Taxes	186,889	184,933	181,223	197,000	207,321
100-00000-403100-00000	Sales & Use Tax	10,049,153	12,197,337	11,180,611	11,600,000	11,496,727
100-00000-404100-00000	VLF/ERAF Swap	1,822,001	1,914,459	2,086,668	2,127,074	2,351,955
100-00000-405100-00000	Franchise Tax - Cable TV	58,662	55,487	56,597	60,000	57,729
100-00000-405200-00000	Franchise Tax-Pac Bell (AT&T)	21,286	17,301	17,647	17,647	15,985
100-00000-405211-00000	Franchise Tax - Pac Bell PEG	4,257	3,460	3,827	3,827	3,198
100-00000-405300-00000	Franchise Tax - PGE	164,595	174,075	177,557	177,557	181,108
100-00000-405400-00000	Franchise Tax - Refuse	428,785	503,312	513,378	550,000	529,866
100-00000-406100-00000	Transient Occupancy Tax	418,098	523,686	550,029	471,317	485,457
100-00000-408100-00000	Property Transfer Tax	191,974	280,478	168,115	240,000	172,318
100-00000-408200-00000	Sales Tax - Public Safety	99,098	123,475	128,400	125,281	122,497
100-00000-408300-00000	Business Licenses	99,757	121,740	120,000	123,000	123,000
100-00000-410300-00000	Admin Fees - Finance	59,348	57,718	57,000	57,000	58,710
100-00000-410400-00000	Admin Fees- SB1186 Bus Lic Fee	239	260	200	200	300
100-00000-410500-00000	Admin Fees - Public Works	168,084	94,790	105,000	105,000	108,150
100-00000-410600-00000	Police Admin	4,305	-	-	-	-
100-00000-420600-00000	Encroachment Inspection Fee	16,354	104,244	80,000	25,000	84,000
100-00000-422200-00000	Police Security Fee	780	-	-	-	-
100-00000-423600-00000	Miscellaneous Fees	11,000	-	-	-	-
100-00000-424100-00000	Misdemeanor Fines	33,778	31,242	20,000	40,000	30,600
100-00000-425200-00000	Donations - Reimb	-	-	3,100	3,100	-
100-00000-426200-00000	Other Permits	35,339	56,371	35,700	25,000	36,414
100-00000-426400-00000	Bicycle Permits	-	102	100	100	-
100-00000-426401-00000	Dog License	15,982	17,461	18,000	18,000	18,360
100-00000-426402-00000	Garage Sale Permits	474	998	600	600	612
100-16600-427240-00000	Emergency Cost Recovery	769,940	741,283	250,000	510,000	327,600
100-00000-427300-00000	Planning - Reimburse Agreement	42,883	17,489	4,000	12,000	12,360
100-00000-427320-00000	State Highway Maintenance	-	2,625	-	2,700	-
100-00000-427700-00000	Copies	26	64	200	200	200
100-00000-430100-00000	Grant - Homeland Security/FEMA	-	81,728	-	7,465	-
100-00000-431100-00000	Grant Funds - State	149,964	43,741	5,300	5,300	5,300
100-00000-441000-00000	Interest Earned	152,285	78,376	25,000	154,800	123,800
100-00000-452000-00000	Lease Revenue	130,407	143,863	139,000	139,000	139,000
100-00000-453000-00000	Miscellaneous Income	72,622	36,721	10,000	93,000	20,000
100-00000-453100-00000	Insurance Settlement	2,219	-	-	163,000	-
100-00000-453200-00000	Unrealized Gain on Investments	(136,205)	(219,046)	-	-	-
100-00000-456100-X3003	DUSD Reimbursements - Meetings	-	1,611	1,500	1,500	1,500
100-00000-456200-X3004	Reimbursements - Library Mtgs	-	126	300	300	300
100-00000-456300-00000	POST Reimbursement	1,744	5,751	4,000	4,000	-
100-00000-456400-00000	State Mandated Costs (SB90)	8,157	6,798	8,300	8,000	8,000
100-13200-420300-00000	Planning & Zoning Charges	23,482	77,129	30,000	30,000	30,600
100-13200-426100-00000	Building Permits	910,165	758,054	450,000	500,000	450,000
100-13200-427310-00000	Plan Check Fee	832,569	1,175,327	675,000	510,000	450,000
100-14300-427400-00000	Plan Check Fee - Engineering	2,429	2,603	4,087	3,000	-
100-16100-422100-00000	Police Dept Fees	54,563	131,408	141,468	141,468	147,041
100-16100-424300-00000	Parking Fines	50,325	72,907	50,000	65,000	51,000
100-16100-427100-00000	Abandoned Vehicle Program	9,357	25,666	15,000	25,000	25,500
100-16600-426300-00000	Fire Operational Permits	12,156	8,022	8,000	10,000	8,000
100-16600-426301-00000	Fireworks stand fees	1,150	1,250	1,000	1,000	1,000
100-16600-427200-00000	Fire Construction Permits	169,791	139,637	87,312	87,312	87,312
100-16600-427210-00000	Fire Contract Service Fee	678,923	717,974	732,333	840,000	805,800
100-16600-427230-00000	EMS First Responder Fee	47,473	63,920	60,000	50,000	61,200
100-17100-420100-00000	Arena Use	-	2,126	4,000	14,000	6,120
100-17100-420101-00000	Athletic Field Use	2,186	22,121	6,200	26,000	18,870
100-17100-420102-00000	Rental Reservations	416	7,307	5,100	10,000	7,752
100-17100-420104-00000	Rental - S/MUC	-	7,435	16,000	18,000	18,360
100-17100-420105-00000	Rental - Softball Lights	-	-	5,000	5,000	5,000
100-17100-420106-00000	Swimming Pool Rentals	-	3,888	8,000	4,000	8,000

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

Account	Description			2023	2023	2024
		2021 Actual	2022 Actual	Budget	Estimated	Budget
100-17100-423100-00000	Swim Team Dolphins	11,198	12,480	9,000	9,000	9,360
100-17100-423200-00000	Swimming Instructions	11,023	20,231	30,000	15,000	30,000
100-17100-423300-00000	Swimming Pool Admissions	-	5,925	16,000	9,000	16,000
100-17100-423301-00000	Swimming - Lap Swim	2,451	4,089	6,100	6,100	6,222
100-17100-423400-00000	Concessions	-	-	600	300	600
	Fund Revenue	22,215,072	25,266,020	23,364,494	24,479,929	24,639,198
100-00000-491103-00000	Transfer from Recreation	5,398	4,947	973	973	4,647
100-00000-491107-00000	Transfer from Public Benefit	1,676,836	1,005,412	682,218	682,218	702,665
100-00000-491305-00000	Transfer from Sewer O&M	325,487	246,351	294,031	294,031	324,941
100-00000-491310-00000	Transfer fr Sewer Impvmt (310)	16,121	15,188	18,164	18,164	23,946
100-00000-491315-00000	Transfer from Sewer Rehab	1,574	1,318	2,412	2,412	6,934
100-00000-491316-00000	Tsfr from Sewer Mixed (316)	2,616	3,465	9,029	9,029	4,606
100-00000-491331-00000	Transfer from Water O&M	194,543	191,001	233,872	233,872	262,655
100-00000-491334-00000	Tsfr from Water Capital Proj	1,986	1,849	2,756	2,756	3,664
100-00000-491335-00000	Tsfr from Water Cap Proj Rehab	10,300	2,765	13,641	13,641	12,409
100-00000-491350-00000	Transfer from Transit O&M	182,516	171,064	108,899	108,899	127,863
100-00000-491410-00000	Transfer from Fire CIP	2,984	2,718	6,315	6,315	7,173
100-00000-491420-00000	Transfer from Police CIP	2,744	2,592	6,047	6,047	5,480
100-00000-491430-00000	Transfer from City Facilities	2,809	4,598	8,542	8,542	6,282
100-00000-491440-00000	Transfer from Public Works	2,926	-	-	-	-
100-00000-491450-00000	Transfer from Storm Drainage	-	3,837	6,347	6,347	6,966
100-00000-491460-00000	Transfer from Transportation	10,696	15,599	30,044	30,044	28,090
100-00000-491469-00000	Transfer from NEQ Infrastructure Fund	-	-	791	791	1,103
100-00000-491470-00000	Transfer from Transit CIP	-	2,295	1,342	1,342	2,079
100-00000-491480-00000	Transfer from Recreation CIP	13,645	42,703	6,135	6,135	10,670
100-00000-491481-00000	Transfer from Parks CIP	2,383	2,098	2,521	2,521	1,704
100-00000-491501-00000	Transfrom from ARPA	-	-	972,585	972,585	891,068
100-00000-491530-00000	Transfer from Gas Tax	237,108	270,715	311,625	311,625	291,321
100-00000-491531-00000	Transfer from RMRA	1,640	5,751	11,413	11,413	3,853
100-00000-491540-00000	Transfer from Traffic Safety	2,291	2,217	3,639	3,639	3,502
100-00000-491600-00000	Transfer from L&L	16,257	12,102	24,394	24,394	22,367
100-00000-491651-00000	Transfer from Valley Glen CFD	13,092	17,987	20,701	20,701	19,292
100-00000-491655-00000	Transfer from Pond CFD	2,686	4,003	7,793	7,793	6,019
100-00000-491657-00000	Transfer from Homestead CFD DS	-	-	-	-	7,405
100-00000-491725-00000	Transfer from Parklane CFD	6,237	9,722	33,408	33,408	10,229
100-00000-491726-00000	Transfer from Valley Glen II	3,536	3,536	9,249	9,249	6,379
100-00000-491728-00000	Transfer from Homestead CFD DS	-	-	6,804	6,804	46,678
100-00000-491820-00000	Transfer from Equip Replace	15,684	-	3,274	3,274	-
100-00000-491830-00000	Transfer from Building Reserve	-	90,000	20,000	20,000	-
	Transfers In	2,754,095	2,135,833	2,858,964	2,858,964	2,851,990
100-00000-521270-00000	Credit Card Processing Fees	13,400	14,022	18,000	18,000	18,000
100-00000-521100-00000	Consultants - Professional	-	-	-	5,500	3,500
100-00000-521400-00000	County Charges	51,353	61,509	55,417	55,417	62,067
100-00000-520320-00000	Lease Purchase	115,664	125,643	151,091	151,091	164,073
100-00000-560200-00000	Capital Outlay	-	42,588	31,542	31,542	-
	Dept Expenditures	180,417	243,762	256,050	261,550	247,640
100-00000-591103-00000	Transfer to Recreation	7,923	8,610	2,770	599	-
100-00000-591105-00000	Transfer to Community Support	-	-	-	-	32,865
100-00000-591192-00000	Transfer to Eng. Reimb. Agmts	-	1,595,568	-	-	-
100-00000-591193-00000	Transfer to Comm. Dev. Agmts	-	247,418	-	-	-
100-00000-591400-00000	Transfer to Unrestricted CIP	165,417	427,054	190,871	190,871	-
100-00000-591401-00000	Transfer to Pardi Market Proj	629,282	122,019	-	-	-
100-00000-591525-00000	Transfer to HOME Fund	6,200	-	-	-	-
100-00000-591550-00000	Transfer to Used Oil Grant Fund	-	-	-	-	813
100-00000-591600-00000	Transfer to L&L	194,720	271,040	227,154	227,154	225,127
100-00000-591655-00000	Transfer to CFD (655)	-	-	-	-	7,500
100-00000-591840-00000	Transfer to PERS Stabilization	75,000	75,000	75,000	-	-
100-00000-591841-00000	Transfer to OPEB Reserve	-	250,000	250,000	-	-

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
	Transfers Out	1,078,542	2,996,709	745,795	418,624	266,305
	TOTAL FUND REVENUE	24,969,166	27,401,853	26,223,458	27,338,893	27,491,188
	TOTAL DEPT EXPENDITURES/TRANSFERS	1,258,959	3,240,471	1,001,845	680,174	513,945

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

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

City Council

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

City Council Mission

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

<u>Name</u>	<u>Position</u>	<u>Term</u>
Steve Bird	Mayor	2020-2024
Don Hendershot	Vice Mayor	2020-2024
Thom Bogue	Councilmember	2022-2026
Jim Ernest	Councilmember	2022-2026
Kevin Johnson	Councilmember	2020-2024

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
100-11100-511010-00000	Salaries/Wages PT	33,800	32,130	39,414	39,414	39,414
100-11100-511170-00000	Commissions/Committees	8,355	13,079	14,850	14,850	14,850
100-11100-512100-00000	Medicare	3,130	3,335	4,039	4,039	4,114
100-11100-512400-00000	Health Insurance	41,757	42,505	43,250	43,250	44,202
100-11100-512500-00000	Unemployment Insurance	508	-	-	-	-
100-11100-512600-00000	Worker's Comp Insurance	1,070	818	1,264	1,264	1,006
100-11100-530100-00000	Communications	3,193	3,193	3,000	3,000	3,200
100-11100-521100-00000	Consultants-Professional	-	4,500	7,900	7,900	7,900
100-11100-521510-00000	Dues/Subscriptions	47,403	53,459	68,979	68,979	67,838
100-11100-521540-00000	Meetings/Seminars	1,950	4,095	10,000	8,712	6,500
100-11100-521545-00000	Mileage Reimbursement	-	-	1,000	1,000	500
100-11100-520400-00000	Office Supplies	-	247	500	500	500
100-11100-520430-00000	Special Supplies	2,955	4,057	6,000	4,711	12,500
TOTAL DEPT. EXPENDITURES		144,122	161,417	200,196	197,619	202,524

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

Account Code	2023		2024		Brief Detail Description
	Budget	Estimated	Budget		
530100	3,000	3,000	3,200		iPad monthly access and insurance
521100	7,900	7,900	7,900		Council Strategic Planning Session
521510	68,979	68,979	67,838		League dues \$9,163; League North Bay \$350; Travis RAFC \$150; LAFCO \$28,779; ABAG \$5,816; Granicus subscription & Open Platform \$21,580; Travis Consortium \$2,000
521540	10,000	8,712	6,500		Annual League Conference (Long Beach), Solano EDC, Dixon Chamber Installation Lunch
521545	1,000	1,000	500		Mileage Reimbursement
520400	500	500	500		Office Supplies, including business cards
520430	6,000	4,711	12,500		Name plaques, publications, drinking water at City Hall; Closed Session meals, Council Chairs
	97,379	94,802	98,938		

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

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

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

City Manager

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

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

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

City Manager Mission

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

Current Year – 2023 – Department Accomplishments

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

Budget Year – 2024 – Department Work Plan/Goals

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

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
100-11200-511000-00000	Salaries/Wages	197,416	340,561	417,247	417,247	456,338
100-11200-511011-00000	Admin Leave Paid	10,686	8,175	-	-	-
100-11200-511700-00000	Auto Allowance	7,200	7,200	7,200	7,200	7,200
100-11200-512100-00000	Medicare	2,915	4,902	6,583	6,583	7,168
100-11200-512200-00000	Retirement	103,753	142,389	85,099	85,099	149,908
100-11200-512300-00000	Disability Insurance	567	995	1,081	1,081	1,128
100-11200-512400-00000	Health Insurance	17,407	28,327	29,669	29,669	30,907
100-11200-512420-00000	Dental Insurance	229	457	458	458	458
100-11200-512430-00000	Vision Insurance	116	232	232	232	232
100-11200-512600-00000	Worker's Comp Insurance	862	1,063	1,533	1,533	1,563
100-11200-520210-00000	Office/Software Maintenance	-	1,188	8,627	8,627	9,317
100-11200-520400-00000	Office Supplies	10	129	200	200	200
100-11200-520430-00000	Special Supplies	-	3,429	800	800	800
100-11200-521100-00000	Consultants - Professional	88,997	70,006	83,250	90,750	3,950
100-11200-521510-00000	Dues/Subscriptions	-	2,639	1,200	1,200	1,555
100-11200-521540-00000	Meetings/Seminars	550	1,201	9,900	5,812	9,900
100-11200-521545-00000	Mileage Reimbursement	-	-	250	250	250
100-11200-521560-00000	Training	-	644	200	200	-
100-11200-530110-00000	Communications - Emp Stipend	1,140	1,140	2,280	2,280	2,280
100-11200-540300-00000	Special Events	-	-	33,500	33,500	-
TOTAL DEPT. EXPENDITURES		431,848	614,676	689,309	692,721	683,154

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

Account Code	Project	2023		2024	Brief Detail Description
		Budget	Estimated	Budget	
520210		8,627	8,627	9,317	Canva Pro \$149, Hootsuite \$1188, Adobe Creative \$1020, Constant Contact \$960, Archive Social \$6,000
520400		200	200	200	Office Supplies
520430		800	800	800	Special Supplies
521100		83,250	90,750	3,950	Graphic Design
521510		1,200	1,200	1,555	California City Manager Foundation (CCMF), Capiro \$400, 3CMA \$400; CAPIO Emergency Communications Academy \$430
521540		9,900	5,812	9,900	League Annual Seminar and City Manager Conf & CAPIO Conf \$2,500
521545		250	250	250	Mileage reimbursement for PIO
521560		200	200	-	CAPIO Webinars
530100	100015	2,280	2,280	2,280	Communications - Employee Stipend
540300		33,500	33,500	-	Community Events Moved to Fund 105
Total		140,207	143,619	28,252	

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

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

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

City Clerk

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

City Clerk Mission

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

Current Year – 2023 – Department Accomplishments

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

Budget Year – 2024 – Department Work Plan/Goals

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

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

Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
100-11300-511000-00000 Salaries/Wages	196,836	233,759	279,321	279,261	330,425
100-11300-511010-00000 Salaries/Wages PT	950	4,938	11,803	11,803	12,199
100-11300-511020-00000 Comp Paid	-	-	-	60	-
100-11300-511200-00000 Overtime	2,257	2,474	2,500	2,500	2,500
100-11300-511900-00000 Separation Pay	-	510	-	-	-
100-11300-512100-00000 Medicare	2,865	3,523	5,031	5,031	5,715
100-11300-512200-00000 Retirement	56,532	68,799	54,334	54,334	83,940
100-11300-512210-00000 Retirement - PARS	12	64	153	153	159
100-11300-512300-00000 Disability Insurance	771	943	1,123	1,123	1,324
100-11300-512400-00000 Health Insurance	39,193	50,686	53,564	53,564	49,215
100-11300-512401-00000 Retiree Health	1,711	1,771	1,806	1,806	2,081
100-11300-512420-00000 Dental Insurance	724	853	860	860	916
100-11300-512430-00000 Vision Insurance	368	433	437	437	464
100-11300-512500-00000 Unemployment Insurance	20	(306)	-	-	-
100-11300-512600-00000 Worker's Comp Insurance	910	773	1,183	1,183	1,297
100-11300-520100-00000 Advertising/Publications	9,220	5,078	13,000	13,000	13,000
100-11300-520210-00000 Office / Software Maintenance	-	-	7,500	7,500	7,500
100-11300-520310-00000 Office Equip Maint/Rental	3,393	3,021	3,500	3,500	3,500
100-11300-520400-00000 Office Supplies	4,076	5,997	8,500	8,500	7,500
100-11300-520430-00000 Special Supplies	-	170	-	-	-
100-11300-520500-00000 Postage	11,512	10,083	15,000	15,000	12,700
100-11300-521100-00000 Consultants - Professional	3,720	1,883	16,000	12,170	11,000
100-11300-521200-00000 Contr Servs - Non Professional	1,201	1,626	2,500	2,500	2,500
100-11300-521401-00000 Elections	24,413	93,496	60,000	60,000	-
100-11300-521420-00000 Permits/Licenses/Fees	-	20	-	-	-
100-11300-521510-00000 Dues/Subscriptions	379	654	400	400	500
100-11300-521540-00000 Meetings/Seminars	663	-	4,300	4,300	3,500
100-11300-521545-00000 Mileage Reimbursement	224	217	500	500	500
100-11300-530100-00000 Communications	123	122	150	150	150
100-11300-560200-00000 Capital Outlay	-	995	6,505	6,505	-
TOTAL DEPT. EXPENDITURES	362,074	492,582	549,970	546,140	552,585

City of Dixon Budget FY 2023-24

113 - CITY CLERK

OPERATING EXPENSES SUMMARY

Account Code	Project Code	2023		2024	Brief Detail Description
		Budget	Estimated	Budget	
520100		13,000	13,000	13,000	Advertising public hearings; bid and public notices; publishing ordinances
530100		150	150	150	Communications - City Hall cell phone
521100		16,000	12,170	11,000	Consultants - Code Publishing for updates to municipal code; Hearing Officer Services \$5,000 max per fiscal year
521200		2,500	2,500	2,500	City Hall alarm contract
521510		400	400	500	Professional organization membership dues and subscriptions - CCAC, IIMC
521401		60,000	60,000	-	No Election in FY 23-24
521540		3,500	3,500	3,500	Technical Training for Clerks for Deputy Clerk, Nuts & Bolts for Admin Clerk
521545		500	500	500	Employee mileage reimbursement for: classes, seminars, training, out-of-town meetings, etc.
520310		3,500	3,500	3,500	Records retention management-Corodata
520400		2,500	2,500	1,500	Office Supplies - printer cartridges, handbook binding supplies
520400	100169	6,000	6,000	6,000	City Hall general office supplies
520210		-	7,500	7,500	Peak Agenda Management Subscription Fee
520500		15,000	15,000	12,700	City postage meter and postage supplies
Total		123,200	126,870	62,350	

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2023-24

GENERAL FUND 100
 DEPT. 113
 CITY CLERK

Title	FTE	Full Time Equiv. Pay 511000	Temp Pay 511100	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:											
Administrative City Clerk	1.00	148,996	-	13,432	7,225	229	116	2,265	567	536	173,366
Deputy Clerk	1.00	82,733	-	6,263	19,981	229	116	1,489	343	318	111,472
Administrative Clerk I	1.00	50,969	-	3,914	14,617	229	116	951	214	199	71,209
Administrative Clerk I	1.00	47,727	-	3,665	7,225	229	116	797	200	186	60,145
Subtotal:	4.00	330,425	-	27,274	49,048	916	464	5,502	1,324	1,239	416,192
Temporary Personnel											
	Hours										
Audio Video Technician	550	-	12,199	159	-	-	-	177	-	48	12,583
Subtotal:	550	-	12,199	159	-	-	-	177	-	48	12,583
Other payroll costs:											
PERS Health Administration		-	-	-	167	-	-	-	-	-	167
Retirement Health Benefit		-	-	-	2,081	-	-	-	-	-	2,081
PERS Retirement UAL		-	-	56,666	-	-	-	-	-	-	56,666
Overtime		2,500	-	-	-	-	-	36	-	10	2,546
Subtotal:		2,500	-	56,666	2,248	-	-	36	-	10	61,460
GRAND TOTAL:	4.00	332,925	12,199	84,099	51,296	916	464	5,715	1,324	1,297	490,235

Finance

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

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

Finance Mission

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

Current Year – 2023 – Department Accomplishments

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

Budget Year – 2024 – Department Work Plan/Goals

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

City of Dixon Budget FY 2023-24
114 - FINANCE

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
100-11400-511000-00000	Salaries/Wages	553,749	635,868	906,742	900,601	969,477
100-11400-511010-00000	Salaries/Wages PT	12,840	18,336	-	-	-
100-11400-511011-00000	Admin Leave Paid	7,796	5,155	-	2,383	-
100-11400-511200-00000	Overtime	51	751	6,000	6,000	6,000
100-11400-511900-00000	Separation Pay	2,092	4,059	-	-	-
100-11400-512100-00000	Medicare	8,409	9,789	15,284	15,284	16,303
100-11400-512200-00000	Retirement	144,554	173,563	178,264	178,264	184,489
100-11400-512300-00000	Disability Insurance	2,212	2,398	3,497	3,497	3,721
100-11400-512400-00000	Health Insurance	85,324	88,973	141,496	141,496	148,924
100-11400-512401-00000	Retiree Health	5,977	5,313	5,422	5,422	6,426
100-11400-512420-00000	Dental Insurance	1,527	1,584	2,290	2,290	2,290
100-11400-512430-00000	Vision Insurance	776	805	1,160	1,160	1,160
100-11400-512500-00000	Unemployment Insurance	-	7,220	-	3,758	-
100-11400-512600-00000	Worker's Comp Insurance	2,549	2,096	3,714	3,714	3,691
100-11400-520210-00000	Office/Software Maintenance	33,804	30,441	152,523	152,523	154,953
100-11400-520400-00000	Office Supplies	3,440	7,035	6,700	6,700	6,450
100-11400-520430-00000	Special Supplies	3,006	2,615	3,900	3,900	3,900
100-11400-521100-00000	Consultants - Professional	105,277	169,233	321,695	313,885	128,494
100-11400-521260-00000	Bank Fees	3,580	4,175	5,000	5,000	4,200
100-11400-521510-00000	Dues/Subscriptions	410	410	750	750	440
100-11400-521540-00000	Meetings/Seminars	450	4,186	6,500	3,500	6,000
100-11400-521545-00000	Mileage Reimbursement	-	-	400	400	-
100-11400-521560-00000	Training	1,055	665	2,500	2,500	2,000
100-11400-530100-00000	Communications - Emp Stipend	1,140	1,140	1,200	1,200	1,200
100-11400-540410-00000	Cash Over/Short	(11)	91	50	50	50
TOTAL DEPT. EXPENDITURES		980,007	1,175,900	1,765,087	1,754,277	1,650,168

City of Dixon Budget FY 2023-24

114 - FINANCE

OPERATING EXPENSES SUMMARY

Account Code	Project	2023		2024	Brief Detail Description
		Budget	Estimated	Budget	
520210		152,523	152,523	154,953	Office/Software Maintenance - Springbrook financial system maintenance \$23,600, Tyler annual maintenance \$111,353, Debtbook \$20,000
520310		-	-	-	Office Equip Maint/Rental
520400		6,700	6,700	6,450	Office Supplies
520430		3,900	3,900	3,900	Miscellaneous Forms; Business License forms
521100		240,866	233,056	73,319	HdL Co, ongoing sales tax \$21,619 & property tax review \$11,000; Investment custodial security services, Zions National \$6,000; PFM Investment Consultant Services, \$31,200 Wellhouse & Assoc - SB90 Claims \$3,500, Note: If HdL recoveries exceed \$10,000 an additional appropriation will be needed
521100		80,829	80,829	55,175	Annual Audit - contract with LSL \$48,790; Decreased for other fund portion of audit; \$1,175 Statistical Reports, \$4,750 actuarial reports; GFOA \$460
521260		5,000	5,000	4,200	Bank fees, also allocated with Wastewater & Water Funds
521510		750	750	440	Memberships: GFOA, CSMFO, Springbrook
521540		6,500	3,500	6,000	Meetings/Seminars: CSMFO in Sacramento; CSMFO Quarterly Meetings, Budget Training
521545		400	400	-	Mileage for staff training
521560		2,500	2,500	2,000	Training - Microsoft classes; Annual Payroll update
530100	100015	1,200	1,200	1,200	Communications - Emp Stipend
540410		50	50	50	Cash over/short
Total		338,095	490,408	307,687	

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2023-24

GENERAL FUND 100
 DEPT. 114
 FINANCE

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

Human Resources

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

Human Resources Mission

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

Current Year – 2023 –HR and Risk Management Department Accomplishments

Recruitment

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

Training and Development

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

Compensation

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

Labor Relations

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

Employee Recognition and Engagement

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

Risk Management

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

Projects

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

Budget Year – 2024 – Department Work Plan/Goals

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

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
100-11500-511000-00000	Salaries/Wages	234,830	249,753	335,016	335,016	361,316
100-11500-511200-00000	Overtime	-	107	-	-	-
100-11500-512100-00000	Medicare	3,534	3,778	5,674	5,674	6,042
100-11500-512200-00000	Retirement	60,040	68,052	65,457	65,457	75,163
100-11500-512300-00000	Disability Insurance	925	957	1,241	1,241	1,309
100-11500-512400-00000	Health Insurance	29,900	36,638	56,295	56,295	55,404
100-11500-512420-00000	Dental Insurance	461	475	687	687	687
100-11500-512430-00000	Vision Insurance	234	241	348	348	348
100-11500-512600-00000	Worker's Comp Insurance	1,066	795	1,334	1,334	1,333
100-11500-530100-00000	Communications	1,596	1,596	1,596	1,596	1,596
100-11500-521100-00000	Consultants-Professional	17,236	4,300	15,851	12,777	10,277
100-11500-521505-00000	DMV Exams/ Physicals	-	1,551	3,750	3,750	3,750
100-11500-521510-00000	Dues/Subscriptions	150	-	300	300	300
100-11500-521515-00000	Employee Assistance Program	26,975	26,912	29,000	6,500	29,000
100-11500-521525-00000	Employee Event	2,513	2,874	3,000	3,000	3,000
100-11500-521530-00000	Employee Recognition Awards	4,536	5,040	5,950	5,950	5,950
100-11500-521535-00000	Hepatitis Shots	-	-	320	320	320
100-11500-521540-00000	Meetings/Seminars	519	7,284	5,906	5,906	5,906
100-11500-521545-00000	Mileage Reimbursement	-	-	200	200	200
100-11500-520400-00000	Office Supplies	627	3,775	1,000	1,000	1,000
100-11500-520210-00000	Office/Software Maintenance	5,426	5,697	-	-	-
100-11500-540200-00000	Personnel/Recruiting	55,635	30,837	37,364	49,364	34,364
100-11500-521555-00000	Physical/Psych Exams	17,484	31,347	32,516	32,516	29,130
100-11500-521300-00000	Benefit Plan Administration	9,664	9,771	14,186	14,186	14,186
100-11500-520430-00000	Special Supplies	938	458	32,243	32,243	1,716
100-11500-520430-00000	Special Supplies - Reimburse	(163)	744	-	-	-
100-11500-521565-00000	Training - Employee Program	800	3,761	8,000	8,000	8,000
TOTAL DEPT. EXPENDITURES		474,926	496,744	657,234	643,660	650,297

City of Dixon Budget FY 2023-24

115 - HUMAN RESOURCES

OPERATING EXPENSE SUMMARY

Account Code	Project	2023		2024	Brief Detail Description
		Budget	Estimated	Budget	
530100		456	456	456	Communications - Wi-Fi for HR laptop
530100	100015	1,140	1,140	1,140	Cell phone stipend
521100		15,851	12,777	10,277	Hearing officer, Investigations, LCW ERC, HR Consulting for projects
521505		3,750	3,750	3,750	DMV Exams/Physicals
521510		300	300	300	Professional organization dues and subscriptions -- IPMA, HRCI, Fred Pryor
521515		29,000	6,500	29,000	Employee Assistance Program ACI & Cordico
521525		3,000	3,000	3,000	Employee Appreciation Event
521530		5,950	5,950	5,950	Employee service awards, STAR award program, EE of the year and Retiree plaques
521535		320	320	320	Hepatitis Shots
521540		1,906	1,906	1,906	Conferences and Seminars for: CalPELRA, PARMA, CAJPA
521540	100171	4,000	4,000	4,000	NCCSIF Training Budget
521545		200	200	200	Employee mileage reimbursement
520400		1,000	1,000	1,000	Office Supplies - printer cartridges, employee identification cards, HR folders
540200		37,364	49,364	34,364	Personnel/Recruiting - for all departments; Pre-employment background/credit checks; skills testing, Government online recruitment program, HR onboarding system
521555		32,516	32,516	29,130	Pre-employment, post-accident, reasonable suspicion/random drug tests; Pre-employment physicals, Fire Physicals bi-annual and psychological exams
521300		14,186	14,186	14,186	Flex Spending Account Administration (125 Plan); Basic Pacific (COBRA Administration); PERS Survivor Benefit; PARS administration, Aflac@work
520430		32,243	32,243	1,716	Bilingual certification/Recert (done every 3 yrs) California Chamber of Commerce Labor Law Posters
521565		8,000	8,000	8,000	Employee Education Reimbursement Program
Total		191,182	177,608	148,695	

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2023-24

GENERAL FUND 100
 DEPT. 115
 HUMAN RESOURCES

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

Information Technology

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

Information Technology Mission

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

Current Year – 2023 – Department Accomplishments

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

Budget Year – 2024 – Department Work Plan/Goals

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

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
100-11600-512500-00000	Unemployment Insurance	11,700	-	-	-	-
100-11600-520210-00000	Office/Software Maint	57,101	17,949	51,442	51,442	65,001
100-11600-520310-00000	Office Equip Maint/Rental	35,494	39,629	42,600	42,600	42,600
100-11600-520400-00000	Office Supplies	-	-	150	150	150
100-11600-520430-00000	Special Supplies	53,494	47,077	53,317	10,889	55,174
100-11600-521100-00000	Consultants - Professional	351,306	306,836	402,680	402,680	384,117
100-11600-521100-00000	Consultants - Professional PRA	1,266	-	-	-	-
100-11600-530100-00000	Communications	17,211	15,451	37,800	37,800	37,800
100-11600-560200-00000	Capital Outlay	28,112	-	268,790	61,443	40,900
TOTAL DEPT. EXPENDITURES		555,685	426,942	856,779	607,004	625,742

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

Account Code	Project	2023		2024	Brief Detail Description
		Budget	Estimated	Budget	
520210		51,442	51,442	65,001	\$2,400 Zoom, \$3,000 DocsVault, \$3,300 EvoGov, \$7,800 Image Source and other certificates, VMWare Workspace, Veeam Backup Essentials, NetMotion, SonicWall AGSS, Microsoft 365GCC
520310		42,600	42,600	42,600	Printer maintenance; City Hall workroom copier lease estimate \$850/mo, amount varies by use, color use needed for Council, Planning Commission; \$2,700/mo Ring Central Phones
520400		150	150	150	Office Supplies
520430		53,317	10,889	55,174	Special Supplies - \$4,484 Warranty Renewals, \$39,442 replace 37 workstations & \$10,000 for minor IT supplies, UPS Battery Replacement
521100		402,680	402,680	384,117	APEX support \$28,073/mo. + Overtime & Managed Security, Digital Umbrella for Microsoft 365 \$5,364, Managed Security - DiD Advanced \$58,500
530100		37,800	37,800	37,800	City Hall phone service and Wave internet
560200		268,790	61,443	40,900	Capital Outlay - see detail on Capital Equipment page
Total		856,779	607,004	625,742	

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

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

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

City Attorney

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

City Attorney Mission

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

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
100-11800-521210-00000	Legal Services	557,022	487,952	714,000	693,183	669,581
100-11800-521210-00000	Legal Services/PRA	10,657	13,098	-	-	-
100-11800-521210-00000	Legal Services - Covid 19	56,965	38,186	-	-	-
100-11800-531600-00000	Uninsures Losses	2,403	12,000	-	-	-
TOTAL DEPT. EXPENDITURES		627,047	551,236	714,000	693,183	669,581

City of Dixon Budget FY 2023-24
119 - INSURANCE

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
100-11900-520430-00000	Special Supplies	3,397	12,468	37,273	37,273	25,000
100-11900-531100-00000	Insurance - Liability	169,791	252,708	288,228	431,000	302,639
100-11900-531200-00000	Insurance - Mobile Equipment	32,549	36,038	39,684	41,500	43,668
100-11900-531300-00000	Insurance - Property	188,506	303,989	342,138	342,138	444,779
100-11900-531600-00000	Uninsured Losses	-	2,000	-	18,500	-
TOTAL DEPT. EXPENDITURES		394,243	607,203	707,323	870,411	816,087

Community Development Department

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

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

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

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

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

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

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

Community Development Department Mission

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

Current Year (2023) - Department Accomplishments

Planning Division:

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

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

Building Division:

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

Economic Development Division:

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

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

Budget Year – 2024 – Department Work Plan/Goals

Department Goals

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

Planning Division

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

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

Building Division

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

Economic Development Division

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

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

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

Account	Description	2021	2022	2023	2023	2024 Budget
		Actual	Actual	Budget	Estimated	
100-13200-511000-00000	Salaries/Wages	524,081	620,729	701,384	663,364	872,123
100-13200-511011-00000	Admin Leave Paid	4,471	4,695	-	-	-
100-13200-511020-00000	Comp Paid	566	-	-	-	-
100-13200-511200-00000	Overtime	1,417	1,121	2,500	2,500	2,500
100-13200-511900-00000	Separation Pay	-	-	-	2,929	-
100-13200-512100-00000	Medicare	7,592	8,867	11,329	10,698	14,497
100-13200-512200-00000	Retirement	44,397	52,625	157,620	155,009	67,257
100-13200-512300-00000	Disability Insurance	2,064	2,451	2,775	2,628	3,499
100-13200-512400-00000	Health Insurance	66,074	76,238	77,368	68,949	125,344
100-13200-512401-00000	Retiree Health	3,446	3,551	3,617	3,617	6,988
100-13200-512420-00000	Dental Insurance	1,282	1,386	1,303	1,200	1,832
100-13200-512430-00000	Vision Insurance	651	704	660	608	928
100-13200-512600-00000	Worker's Comp Insurance	12,944	7,891	7,526	7,379	8,872
100-13200-540230-00000	Business Development	-	-	5,000	5,000	-
100-13200-530100-00000	Communications	1,551	2,129	3,612	3,612	2,100
100-13200-521100-00000	Consultants - Professional	370,457	170,183	603,550	603,550	226,600
100-13200-521400-00000	County Charges	50	-	350	350	350
100-13200-521510-00000	Dues/Subscriptions	9,704	10,851	13,285	13,285	11,195
100-13200-520305-00000	Equipment Rental	130	5,828	5,868	5,868	5,900
100-13200-521540-00000	Meetings/Seminars	112	4,076	2,850	2,850	350
100-13200-521545-00000	Mileage Reimbursement	-	122	1,000	1,000	700
100-13200-520400-00000	Office Supplies	1,125	889	2,500	2,500	2,500
100-13200-520210-00000	Office/Software Maintenance	-	3,174	-	-	-
100-13200-520430-00000	Special Supplies	1,644	2,523	9,705	9,705	4,000
100-13200-521560-00000	Training	990	2,942	9,750	9,750	5,945
100-13200-520600-00000	Vehicle Fuel	931	1,157	1,500	1,500	1,500
100-13200-520250-00000	Vehicle Parts/Maintenance	283	247	875	875	875
TOTAL DEPT. EXPENDITURES		1,055,962	984,380	1,625,927	1,578,726	1,365,855

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

Account Code	Project	2023		2024	Brief Detail Description
		Budget	Estimated	Budget	
520305		5,868	5,868	5,900	Equipment Rental - Lease costs for Ford Ranger
520400		2,500	2,500	2,500	Office Supplies - Adding due to staffing increase
520430		9,705	9,705	4,000	Miscellaneous Supplies - 1) Boot allowance for inspectors; 2) Three shirts per MOU for 3 field staff; 3) One Jacket or Sweater for building inspectors and Building Official; 4) ACEC Guide Books for two planning staff; 5) Building Inspection equipment
520600		1,500	1,500	1,500	Fuel for inspection vehicles -2 vehicles, Ford Ranger (leased) and Nissan Frontier (owned)
521100	100016	23,600	23,600	6,600	Consultants (ED) - 1) Hellman Lease Agreement digital sign commission (\$550/month)
521100	100017	579,950	579,950	170,000	Consultants (Building) - 1) 3rd party Building Plan Review (\$130k); 2) Inspections Staff Augmentation (\$40k)
521100		-	-	50,000	Consultants (Planning) - Contract planning assistance to work on overflow planning projects, temp help and potential intern
521400		350	350	350	County Fees For Recording Various Documents (i.e. Negative Declaration notices, Notices of Determination, Notices of Exemptions 7 @ \$50)
521510	100016	10,340	10,340	8,000	Dues/Subscriptions (Econ Dev) - Solano EDC
521510	100017	1,770	1,770	2,020	Dues/Subscriptions (Building) - Membership Dues for CALBO and ICC for building staff. ICC (\$200/person x4), SWABO (\$250 + \$200/person after 1st x3) and IAEL for 1 inspector (\$120), Napa Solano Chapter CALBO (\$250)
521510		1,175	1,175	1,175	Dues/Subscriptions (Planning) - APA membership for CDD \$650 and Planner \$525
521540	100016	350	350	350	Meetings/Seminars (Econ Dev) - Misc Econ Dev meetings /seminars.
521540		2,500	2,500	-	Meetings and Seminars (Planning)
521545	100016	400	400	200	Mileage Reimbursement - Econ Dev
521545		600	600	500	Mileage reimbursement for Planning and Building staff
521560	100016	2,000	2,000	-	Training (Econ Dev)
521560	100017	4,500	4,500	4,000	Training (Building)
521560		3,250	3,250	1,945	Training (Planning) 1) Registration and travel for 2 Planning Commissioners to League of CA Cities (\$1,250) and 2) training/classes for planning staff (\$695)
530100	100015	3,072	3,072	1,500	Communications - Employee Stipend for Community Dev Director (\$50/month) Building Official (\$75/month)
530100		540	540	600	City issued Cell phone for Building Inspector with data and hot spot for inspections (\$45/month)
538000		875	875	875	\$800 Vehicle Maintenance, \$75 Enterprise Fleet Mgmt
540230	100016	5,000	5,000	-	Marketing materials, community outreach. potential new business attraction, trade show attendance, or client relations.
Total		659,845	659,845	262,015	

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2023-24

GENERAL FUND 100
 DEPT. 132
 COMMUNITY DEVELOPMENT

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:										
Comm. Development Director	1.00	181,058	16,944	20,005	229	116	2,915	567	654	222,488
Chief Building Official	1.00	136,712	10,461	20,005	229	116	2,272	648	2,534	172,977
Econ. Develop/Grants Mgr	1.00	121,638	9,299	15,376	229	116	1,987	509	472	149,626
Associate Planner	1.00	101,781	5,168	7,225	229	116	1,581	413	384	116,897
Associate Planner	1.00	85,373	6,526	19,981	229	116	1,528	357	331	114,441
Building Inspector II	1.00	96,833	7,437	7,225	229	116	1,509	395	1,749	115,493
Building Plans Examiner I	1.00	81,227	6,238	15,376	229	116	1,401	326	1,445	106,358
Permit Technician II	1.00	67,501	5,184	19,981	229	116	1,268	284	1,256	95,819
Subtotal:	8.00	872,123	67,257	125,174	1,832	928	14,461	3,499	8,825	1,094,099
<i>Other payroll costs:</i>										
PERS Health Admin		-	-	170	-	-	-	-	-	170
Retirement Health Benefit		-	-	6,988	-	-	-	-	-	6,988
PERS Retirement UAL		-	-	-	-	-	-	-	-	-
Overtime		2,500	-	-	-	-	36	-	47	2,583
Subtotal:		2,500	-	7,158	-	-	36	-	47	9,741
GRAND TOTAL:	8.00	874,623	67,257	132,332	1,832	928	14,497	3,499	8,872	1,103,840

Engineering & Utilities

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

The General Fund Engineering/Utilities include:

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

Engineering Mission

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

Current Year – 2023 – Department Accomplishments

Engineering:

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

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

Collections Division – Stormwater Operations & Maintenance:

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

Budget Year – 2024 – Department Work Plan/Goals

Engineering:

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

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

Collections Division – Stormwater Operations & Maintenance:

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

City of Dixon Budget FY 2023-24
143 - ENGINEERING

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
100-14300-511000-00000	Salaries/Wages	475,230	332,633	528,512	528,512	553,436
100-14300-511010-00000	Salaries/Wages PT	109	1,127	-	-	-
100-14300-511020-00000	Comp Paid	69	-	-	-	-
100-14300-511200-00000	Overtime	442	3,678	5,000	5,000	5,000
100-14300-511900-00000	Separation Pay	59,573	1,397	-	-	-
100-14300-512100-00000	Medicare	7,393	4,638	9,035	9,035	9,284
100-14300-512200-00000	Retirement	97,705	27,866	102,557	102,557	41,720
100-14300-512300-00000	Disability Insurance	1,919	1,282	2,024	2,024	2,141
100-14300-512400-00000	Health Insurance	73,020	57,218	89,755	89,755	81,951
100-14300-512420-00000	Dental Insurance	1,236	798	1,145	1,145	1,145
100-14300-512430-00000	Vision Insurance	628	405	580	580	580
100-14300-512500-00000	Unemployment Insurance	6,353	-	-	-	-
100-14300-512600-00000	Worker's Comp Insurance	10,097	5,410	7,705	7,705	6,763
100-14300-520100-00000	Advertising/Publications	267	470	500	500	500
100-14300-520210-00000	Office/Software Maintenance	23,983	14,580	36,590	28,726	30,998
100-14300-520220-00000	Equip Repairs/Maintenance	-	-	500	500	500
100-14300-520230-00000	Bld/Site Maintenance	2,482	2,580	8,280	7,280	3,500
100-14300-520250-00000	Vehicle Parts/Maintenance	3,309	607	1,350	1,350	1,000
100-14300-520305-00000	Equip Rental	2,493	22,503	23,875	23,875	23,875
100-14300-520310-00000	Office Equip Maint/Rental	3,446	3,095	3,350	3,350	6,000
100-14300-520400-00000	Office Supplies	3,790	5,217	5,175	4,175	4,000
100-14300-520430-00000	Special Supplies	1,650	21,802	5,500	2,500	6,500
100-14300-520600-00000	Vehicle Fuel	955	1,933	2,000	2,200	2,800
100-14300-521100-00000	Consultants - Professional	287,817	419,138	363,000	360,500	237,000
100-14300-521200-00000	Contr Servs - Non Professional	1,825	1,978	2,700	2,700	2,700
100-14300-521510-00000	Dues/Subscriptions	231	190	1,000	1,000	2,000
100-14300-521540-00000	Meetings/Seminars	40	99	100	100	4,000
100-14300-521545-00000	Mileage Reimbursement	209	2	100	-	-
100-14300-521560-00000	Training	4,027	1,157	4,500	3,500	10,000
100-14300-521570-00000	Uniforms	2,442	880	2,000	2,000	1,600
100-14300-530100-00000	Communications	5,436	4,019	6,000	6,000	4,500
100-14300-530200-00000	Utilities	6,146	5,150	4,500	4,500	5,200
100-14300-530300-00000	Water	2,307	2,622	3,800	3,800	3,000
100-14300-560200-00000	Capital Outlay	-	-	12,130	12,130	-
TOTAL DEPT. EXPENDITURES		1,086,629	944,474	1,233,263	1,216,999	1,051,693

City of Dixon Budget FY 2023-24
143 - ENGINEERING
OPERATIONS EXPENSE SUMMARY

Account Code	Project	2023		2024	Brief Detail Description
		Budget	Estimated	Budget	
520100		500	500	500	Advertising/Publications; Notice of Exemptions
520210		36,590	28,726	30,998	Software Maintenance and Annual licensing, including Solano County - GIS Aerial (\$4,000), AutoDesk (DLT Solutions) (\$2,590), ArcGIS Pro/Online (\$2,000), Streetsaver (\$5,000), Plan-IT (\$750), Handheld GIS annual fee (\$2,428), MyCivic (\$12,610), Bluebeam (\$1,500) , Dropbox (\$120)
520220		500	500	500	Computer/voicemail maintenance and repairs
520230		8,280	7,280	3,500	Custodial supplies (Annex and Trailer) \$2,500; HVAC maintenance \$1,000
520250		1,350	1,350	1,000	Vehicle repairs/parts
520305		23,875	23,875	23,875	Equipment Rental \$500; Vehicle leases \$23,375 (Vehicles 104, 106, 107, 109)
520310		3,350	3,350	6,000	Copier Contract/Maintenance (\$5,000+prints (3yr lease)); Plotter maintenance (\$500)
520400		5,175	4,175	4,000	Postage, paper for computer, plotter, map copier, copier toner, business cards, misc. supplies, coffee, water cooler service
520430		5,500	2,500	6,500	Misc. small tools, street and advance warning signs (\$2,000); CAD work station (\$3,000); Remote work tablet (\$1,500)
520600		2,000	2,200	2,800	Fuel for four (4) vehicles
521100		363,000	360,500	237,000	Misc. on call engineering services - environmental, geotechnical, traffic/transportation, material testing, appraisal/assessments, surveying, GIS mapping, utility design/hydraulic modeling
521200		2,700	2,700	2,700	Alarm system, \$1,500 (Annex and Trailer); Pest Control, \$1,200 (\$100/month)
521510		1,000	1,000	2,000	CASQA (CA. Stormwater Quality Assn.) for access to manual updates; PE license renewals (bi-annual); Eng memberships (APWA/ASCE/etc.)
521540		100	100	4,000	Travel expenses - meetings/training/conferences
521545		100	-		Mileage reimbursement
521560		4,500	3,500	10,000	Training for 5 staff (various positions) - including AutoCAD, GIS, computer skills, pavement management, Map Act, safety, development fees and other engineering matters
521570		2,000	2,000	1,600	PPE- boots, safety vests, jackets, hard hats and work gloves
530100		6,000	6,000	4,500	Telephone system (\$240/month) & Cell phones 5-employees
530200		4,500	4,500	5,200	Electricity and gas for Annex and Trailer
530300		3,800	3,800	3,000	Water service for Annex and Trailer (Cal Water Service)
Total		486,950	470,686	349,673	

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2023-24

GENERAL FUND 100
 DEPT. 143
 ENGINEERING

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

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

		2021	2022	2023	2023	
	Description	Actual	Actual	Budget	Estimated	2024 Budget
100-14400-511000-00000	Salaries/Wages	66,608	62,717	86,603	68,076	76,086
100-14400-511020-00000	Comp Paid	672	1,487	-	3,095	-
100-14400-511200-00000	Overtime	1,996	8,215	15,000	15,000	15,600
100-14400-511300-00000	Standby	5,002	5,390	6,400	6,400	5,500
100-14400-511900-00000	Separation Pay	659	-	-	1,498	-
100-14400-512100-00000	Medicare	1,003	1,127	1,630	1,355	1,699
100-14400-512200-00000	Retirement	21,827	24,073	14,207	13,095	14,300
100-14400-512300-00000	Disability Insurance	269	257	290	231	315
100-14400-512400-00000	Health Insurance	16,586	14,847	18,774	11,617	20,010
100-14400-512401-00000	Retiree Health	-	-	-	3,642	5,512
100-14400-512420-00000	Dental Insurance	218	220	228	185	228
100-14400-512430-00000	Vision Insurance	111	112	116	94	116
100-14400-512500-00000	Unemployment Insurance	583	932	-	-	-
100-14400-512600-00000	Worker's Comp Insurance	8,862	7,698	11,580	13,709	13,709
100-14400-520100-00000	Advertising/Publications	-	1,032	1,500	1,500	1,500
100-14400-520210-00000	Office/Software Maintenance	870	-	3,500	3,500	1,000
100-14400-520220-00000	Equip Repairs/Maintenance	3,641	8,332	10,000	10,000	12,500
100-14400-520250-00000	Vehicle Parts/Maintenance	3,926	2,469	4,800	4,800	5,200
100-14400-520305-00000	Equip Rental	313	-	10,600	10,600	2,250
100-14400-520310-00000	Office Equip Maint/Rental	180	637	1,260	1,260	-
100-14400-520400-00000	Office Supplies	586	328	1,000	1,000	750
100-14400-520430-00000	Special Supplies	4,406	3,468	6,000	6,000	7,600
100-14400-520440-00000	Chemicals	1,661	2,936	5,500	5,500	7,000
100-14400-520450-00000	Small Tools	656	1,154	3,000	3,000	2,500
100-14400-520600-00000	Vehicle Fuel	2,190	2,302	3,000	3,000	4,200
100-14400-521100-00000	Consultants - Professional	-	-	15,000	15,000	-
100-14400-521200-00000	Contr Servs - Non Professional	-	1,241	77,689	74,689	75,500
100-14400-521420-00000	Permits/Licenses/Fees	47,975	45,685	75,117	71,321	54,064
100-14400-521510-00000	Dues/Subscriptions	-	-	1,200	1,200	1,200
100-14400-521560-00000	Training	2,552	1,194	4,500	4,500	3,975
100-14400-521570-00000	Uniforms	800	1,322	1,750	1,750	2,500
100-14400-530100-00000	Communications	913	966	1,500	1,500	1,500
100-14400-530200-00000	Utilities	385	304	400	400	400
100-14400-530300-00000	Water	-	-	1,750	1,750	1,250
100-14400-560200-00000	Capital Outlay	-	11,357	75,311	75,311	140,000
100-15400-521420-00000	Public Education	-	-	4,040	4,040	5,100
	TOTAL DEPT. EXPENDITURES	195,450	211,799	463,245	439,618	483,063

City of Dixon Budget FY 2023-24
144 - STORM DRAIN MAINTENANCE
OPERATING EXPENSES SUMMARY

Account Code	Project	2023		2024	Brief Detail Description
		Budget	Estimated	Budget	
520100		1,500	1,500	1,500	\$1,200 Coastal Cleanup; \$300 Advertising - Earth Day, Pond Activities, Stormwater outreach and education
520440		5,500	5,500	7,000	Chemicals for vegetation management; fertilizer/growth regulator; chemical containment materials
530100		1,500	1,500	1,500	Pump station land line
521100		15,000	15,000	-	Construction Specifications Update
521200		77,689	74,689	75,500	\$50k Storm drain repair/replacement, pond maintenance; replacing 2 catch basins @ \$12k ea; \$1,500 water sampling activities
521510		1,200	1,200	1,200	Annual dues for pesticide certification (4 employees x \$300)
520305		10,600	10,600	2,250	Misc. rental equipment for storm drain maintenance and 5 storm ponds (Evans, Creekside, Hall, Industrial, Doyle)
520220		10,000	10,000	12,500	Parts to repair equipment, including Doyle drainage pond pumps. VacCon mounted equipment repairs; \$2,500 for John Deere mower tires & rims
520310		1,260	1,260	-	Office Equipment/Maintenance
520400		1,000	1,000	750	Copier/computer paper; print cartridges, business cards, misc. office supplies
520210		3,500	3,500	1,000	general printer, computer, phone, etc
521420		75,117	71,321	54,064	Dept. of Water Resources \$1,600; YSAQMD permit No. P-12-07 \$600; YSAQMD 6" trash pump permit \$500; DRCD Ditch Maintenance Fee \$20,133; Dixon Regional Watershed JPA Admin Fee \$6,089; Solano County Water Authority \$1,000; SRWCB MS4 permit 5S48M2000078 \$10,602; Division of Safety of Dams Pond A Insp. fee \$4,800; Solano County Water Agency Ulatis FCP fee \$5,740 (63% 100-154, 37% 651-610); CASQA Pyrethroid Plan OWOW Fees \$3,000
521420		4,040	4,040	5,100	Beverage Container Grant - Watershed Explorers 3rd Grade Field Trip Program (\$500 Read-ride; \$4,600 from Solano RCD)
520450		3,000	3,000	2,500	Small tools for storm drain maintenance
520430		6,000	6,000	7,600	\$3,500 - gravel/rip rap for 5 ponds; \$800 - safety: harnesses, cones/signs; \$1,300 concrete, erosion control, cleaning heads; traffic control materials \$750; sandbag sand for residents \$1,250
521560		4,500	4,500	3,975	\$3,600 NASSCO Certs (25% 154, 75% 305-301); \$1600 Pesticides (50% 154, 50% 305-301); \$500 TCP (25% 154, 75% 305-301); \$800 Confined Space (25% 154 75% 305-301); \$2,000 Annual Storm Water Regulation Training, \$1,000 HAZMAT (25% 154, 75% 305-301)
521570		1,750	1,750	2,500	Uniforms, boots, jackets, \$500 PPE - 4 staff
530200		400	400	400	Electricity for Lateral 1 monitoring stations (no funds currently for offline Doyle PS if activated)
520600		3,000	3,000	4,200	Fuel for vehicles and equipment - 4 staff
520250		4,800	4,800	5,200	Parts to repair vehicles including old VacCon truck and pesticide truck;
530300		1,750	1,750	1,250	Water - irrigation systems @ Doyle Ln & Creekside if necessary; Refill of VacCon truck tanks as necessary
560200		75,311	75,311	140,000	See Capital Equipment sheet
		308,417	301,621	329,989	

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

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

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

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2023-24

GENERAL FUND 100
 DEPT. 144
 STORM DRAIN MAINTENANCE

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

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

Public Works

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

The General Fund Public Works divisions include:

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

Public Works Mission

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

Current Year – 2023 – Divisional Accomplishments

Parks & Building Maintenance Division:

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

Streets Maintenance Division:

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

Recreation:

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

Senior Center & Programs:

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

Budget Year – 2024 – Divisional Work Plan/Goals

Parks & Building Maintenance Division:

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

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

Streets Maintenance Division:

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

Storm Drain Maintenance Division:

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

Recreation:

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

Senior Center & Programs:

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

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

Account	Description	2021	2022	2023	2023	2024 Budget
		Actual	Actual	Budget	Estimated	
100-15200-511000-00000	Salaries/Wages	782,815	876,326	1,065,966	1,000,048	1,122,253
100-15200-511010-00000	Salaries/Wages PT	23,744	6,229	-	-	-
100-15200-511011-00000	Comp Paid	9,531	12,343	-	5,849	-
100-15200-511200-00000	Overtime	11,277	19,942	20,000	30,000	20,800
100-15200-511300-00000	Standby	21,820	21,480	25,060	25,060	21,460
100-15200-511300-00000	Separation Pay	2,067	778	-	28,698	-
100-15200-512100-00000	Medicare	12,581	13,551	19,193	18,607	20,394
100-15200-512200-00000	Retirement	167,363	190,240	211,577	209,234	143,296
100-15200-512210-00000	Retirement - PARS	75	81	-	-	-
100-15200-512300-00000	Disability Insurance	3,287	3,419	4,199	4,067	4,483
100-15200-512400-00000	Health Insurance	161,531	172,885	215,248	206,240	242,360
100-15200-512401-00000	Retiree Health	16,832	5,312	5,422	9,422	6,404
100-15200-512420-00000	Dental Insurance	2,998	2,919	3,315	3,183	3,435
100-15200-512430-00000	Vision Insurance	1,507	1,483	1,683	1,616	1,740
100-15200-512600-00000	Worker's Comp Insurance	82,493	75,311	115,442	110,696	136,444
100-15200-520220-00000	Equip Repairs/Maintenance	19,598	26,839	18,000	18,000	18,000
100-15200-520230-00000	Bld/Site Maintenance	96,881	128,019	156,044	156,044	140,444
100-15200-520250-00000	Vehicle Parts/Maintenance	10,682	11,795	10,000	10,000	10,000
100-15200-520305-00000	Equip Rental	10,670	55,342	75,573	75,573	88,057
100-15200-520310-00000	Office Equip Maint/Rental	923	817	3,280	3,280	3,280
100-15200-520400-00000	Office Supplies	959	491	1,000	1,000	1,000
100-15200-520420-00000	Permits/Licenses/Fees	491	276	500	500	500
100-15200-520430-00000	Special Supplies	84,798	86,321	109,400	100,275	109,400
100-15200-520440-00000	Chemicals	4,444	2,194	6,000	6,000	6,000
100-15200-520450-00000	Small Tools	2,754	2,919	3,000	3,000	3,000
100-15200-520600-00000	Vehicle Fuel	22,445	31,628	20,000	20,000	20,000
100-15200-521100-00000	Consultants - Professional	-	24,831	29,662	29,662	-
100-15200-521200-00000	Contr Servs - Non Professional	28,620	38,779	80,300	80,300	80,300
100-15200-521200-00000	Contr Svcs - Non Prof - Reimb	-	-	3,100	3,100	-
100-15200-521505-00000	DMV Exams/Physicals	352	-	-	-	-
100-15200-521510-00000	Dues/Subscriptions	199	91	1,000	1,000	1,000
100-15200-521535-00000	Hepatitis Shots	(110)	-	-	-	-
100-15200-521560-00000	Training	1,711	1,331	6,000	6,000	4,000
100-15200-521570-00000	Uniforms	10,339	12,307	14,000	14,000	14,000
100-15200-530100-00000	Communications	6,862	4,352	11,960	11,960	11,960
100-15200-530200-00000	Utilities	140,509	149,462	185,000	196,627	188,000
100-15200-530300-00000	Water	288,470	160,326	300,000	300,000	225,394
100-15200-560200-00000	Capital Outlay	87,393	234,355	320,500	290,449	25,000
TOTAL DEPT. EXPENDITURES		2,118,909	2,374,774	3,041,424	2,979,490	2,672,404

City of Dixon Budget FY 2023-24
152 - PW PARK AND BUILDING MAINTENANCE
OPERATIONS EXPENSE SUMMARY

Account Code	Project	2023		2024	Brief Detail Description
		Budget	Estimated	Budget	
520220		22,473	18,000	18,000	Parts to repair equipment including mowers, sweepers, tractors, vacuum cleaners, buffer, jacks, hoists and power tools; repairs for MSC office equipment
520230		128,019	156,044	140,444	Prune, shape, and spray trees - City Hall & Hall Park parking lot, \$5,000; Mats & custodial/building maintenance supplies @ MSC and City Hall, \$4,000; Electric, plumbing, and HVAC repairs \$3,500; Cleaning supplies, \$4,000; Alarm system at MSC, \$1,200; Misc. other repairs at City facilities, Dixon Family Services, and Chamber of Commerce; Sanitation and maintenance of the Arena, \$6,000; Maintenance of Pardi Market, \$1,000, Cleaning & maintenance of Finance Annex \$5,000
520250		11,795	10,000	10,000	Parts to repair vehicles
520305		55,342	75,573	88,057	Miscellaneous rental equipment (e.g., stump grinder, trailers, sod cutters, aerial lift), \$4,160; Port-a-Potty for Patwin & Veterans Parks; Truck lease add \$12,484
520310		817	3,280	3,280	Office Equipment Maintenance/Rental Caltronics (Overages on Copies) Total for year \$400; DeLage-Copier Lease \$1,400/yr, Ice Machine Rental \$1,400
520400		491	1,000	1,000	Copier/computer paper, print cartridges, business cards, office supplies
520430		76,069	69,400	69,400	Sprinkler parts, trees, mulch, tennis court nets, rest room supplies, park signs, graffiti remover, path light parts, nuts, bolts, grease, parts, \$35,700; computer supplies @ MSC, \$500; first aid & eyewash kits, \$800; carpet & furniture cleaners, bathroom supplies, brooms, disinfectants, light bulbs, ballasts, hardware, \$5,000; fire extinguisher service, \$3,000
520420		276	500	500	Annual permits fees - CUPA program
520430	100361	7,902	20,000	20,000	Playground/pedestrian safety - wood chip landing material \$10,000; replace damaged playground parts and park pathway tripping hazards \$10,000
520430	100177	2,350	20,000	20,000	Shared Fence Repair Policy
520440		2,194	6,000	6,000	Fertilizer & weed program
520450		2,919	3,000	3,000	Small tools
520600		31,628	20,000	20,000	Fuel for vehicles and equipment
521100		24,831	29,662	-	SB1385 Consultant
521200		38,779	80,300	80,300	Path light repairs, Pest control @ MSC, Fire alarm in the MSC break room, Operating fertigation system for Hall Park \$20,000, Contract tree pruning (lift truck), Landscape maintenance supplies and services (previously through CDF); Operating fertigation system for NW Park \$20,000, Rodent Control \$4,000, MSC Gate Maintenance \$3,000
521200		-	3,100	-	Sport Court Striping
521510		91	1,000	1,000	Annual dues for pesticide certification & pool operator certification
521560		1,331	6,000	4,000	Training for pesticide exam, pool maintenance, playground safety, and tree maintenance
521570		12,307	14,000	14,000	Uniforms, jackets, and rain gear
530100		3,827	6,560	6,560	Phones & fax line @ MSC, \$2,000; purchase of cell phones and data service x 6 staff, \$3,600, monthly charge for MSC alarm communications
530100	100015	525	5,400	5,400	Cell phone stipend for 6 staff x \$75/month (voice/data)
530200		-	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
530200	100187	6,996	5,000	8,000	Park path lights (six parks)
530300		-	300,000	225,394	Water for restrooms & irrigation at six parks, pool facility, and City facilities
560200		234,355	320,500	25,000	Capital Outlay - see detail on Capital Equipment page
		665,317	1,354,319	949,335	

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

Project	(R)eplacement (N)ew or	Category*	Item Description	Unit Cost per	Quantity	Total
100381	N	B	PD air handler for overheating server room	10,000	1.00	10,000
100382	R	B	Arena fortification	15,000	1.00	15,000
					Total	25,000

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

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2023-24

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

Title	FTE	Full Time Equiv.	PERS	Health	Dental	Vision	Soc Sec/	Disability	Workers'	Total
		Pay	Retirement	Insurance	Insurance	Insurance	Medicare	Insurance	Comp	
		511000	512200	512400	512420	512430	512100	512300	512600	Employee
PERMANENT EMPLOYEES:										
Public Works Director	1.00	166,072	12,096	10,849	229	116	2,565	567	614	193,108
Public Works Superintendent	1.00	148,805	13,259	15,376	229	116	2,381	559	20,129	200,854
Maintenance Worker II	1.00	71,380	5,482	19,981	229	116	1,325	286	10,309	109,108
Maintenance Worker II	1.00	69,336	5,325	19,981	229	116	1,295	286	10,309	106,877
Maintenance Worker II	1.00	71,380	5,482	15,376	229	116	1,258	286	10,309	104,436
Sr. Maintenance Worker	1.00	65,195	5,007	19,981	229	116	1,235	274	9,864	101,901
Sr. Maintenance Worker	1.00	65,195	5,007	19,981	229	116	1,235	274	9,864	101,901
Maintenance Worker II	1.00	64,891	4,984	15,376	229	116	1,164	273	9,818	96,851
Maintenance Worker II	1.00	59,085	4,538	19,981	229	116	1,146	248	8,939	94,282
Maintenance Worker II	1.00	56,047	4,304	19,981	229	116	1,102	235	8,480	90,494
Maintenance Worker II	1.00	56,047	4,304	19,981	229	116	1,102	235	8,480	90,494
Maintenance Worker I	1.00	58,840	4,519	15,376	229	116	1,076	247	8,903	89,306
Maintenance Worker I	1.00	58,840	4,519	15,376	229	116	1,076	247	8,903	89,306
Maintenance Worker II	1.00	53,883	4,138	7,225	229	116	886	226	8,153	74,856
Administrative Clerk II	1.00	57,257	4,397	7,225	229	116	935	240	223	70,622
Subtotal:	15.00	1,122,253	87,361	242,046	3,435	1,740	19,781	4,483	133,297	1,614,396
Other payroll costs:										
PERS Health Administration		-	-	314	-	-	-	-	-	314
Retirement Health Benefit		-	-	6,404	-	-	-	-	-	6,404
PERS Retirement UAL		-	55,935	-	-	-	-	-	-	55,935
Overtime		20,800	-	-	-	-	302	-	3,147	24,249
Stand-by pay		21,460	-	-	-	-	311	-	-	21,771
Subtotal:		42,260	55,935	6,718	-	-	613	-	3,147	108,673
GRAND TOTAL:	15.00	1,164,513	143,296	248,764	3,435	1,740	20,394	4,483	136,444	1,723,069

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
100-15300-511000-00000	Salaries/Wages	295,949	234,384	301,577	299,189	339,616
100-15300-511020-00000	Comp Paid	2,586	532	-	2,388	-
100-15300-511200-00000	Overtime	2,922	5,782	9,000	15,000	9,360
100-15300-511300-00000	Standby	17,052	21,280	25,060	25,060	21,460
100-15300-511900-00000	Separation Pay	1,977	6,977	-	-	-
100-15300-512100-00000	Medicare	4,716	3,918	6,291	6,291	6,594
100-15300-512200-00000	Retirement	56,400	38,169	61,528	61,528	26,083
100-15300-512300-00000	Disability Insurance	1,207	787	1,245	1,245	1,404
100-15300-512400-00000	Health Insurance	74,790	54,349	84,299	84,299	82,687
100-15300-512401-00000	Retiree Health	20,725	26,993	18,981	18,981	4,508
100-15300-512420-00000	Dental Insurance	1,056	854	1,083	1,083	1,145
100-15300-512430-00000	Vision Insurance	536	434	549	549	580
100-15300-512500-00000	Unemployment Insurance	1,748	2,797	-	-	-
100-15300-512600-00000	Worker's Comp Insurance	38,042	25,942	41,897	41,897	52,000
100-15300-520310-00000	Office Equip Maint/Rental	180	804	3,280	3,280	3,280
100-15300-520250-00000	Vehicle Parts/Maintenance	4,925	2,137	6,000	6,000	6,000
100-15300-520305-00000	Equip Rental	567	6,479	39,798	39,798	56,202
100-15300-520220-00000	Equip Repairs/Maintenance	3,580	4,856	5,000	5,000	4,000
100-15300-520400-00000	Office Supplies	1,359	610	700	700	700
100-15300-520430-00000	Special Supplies	40,413	13,160	74,000	50,615	43,249
100-15300-520440-00000	Chemicals	1,872	1,684	5,165	5,165	5,165
100-15300-520450-00000	Small Tools	4,409	3,682	3,000	3,000	3,000
100-15300-520600-00000	Vehicle Fuel	24,638	28,961	25,000	25,000	25,000
100-15300-521200-00000	Contr Servs - Non Professional	14,618	16,292	25,000	25,000	20,000
100-15300-521420-00000	Permits/Licenses/Fees	155	10	700	700	700
100-15300-521505-00000	DMV Exams/Physicals	502	-	-	-	-
100-15300-521510-00000	Dues/Subscriptions	2,517	2,799	3,350	3,350	3,350
100-15300-521560-00000	Training	590	576	1,700	1,700	1,700
100-15300-521570-00000	Uniforms	5,215	5,899	6,000	6,000	6,000
100-15300-530100-00000	Communications	2,214	2,385	4,500	4,500	4,500
100-15300-530200-00000	Utilities	57,447	76,996	60,000	78,570	60,000
100-15300-530300-00000	Water	23,509	22,798	27,500	27,500	22,400
100-15300-540260-00000	Recycling	19,842	17,326	42,100	42,100	37,000
100-15300-560200-00000	Capital Outlay	-	-	11,500	11,500	-
TOTAL DEPT. EXPENDITURES		728,258	630,653	895,803	896,988	847,683

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

Account Code	Project	2023		2024	Brief Detail Description
		Budget	Estimated	Budget	
520220		3,280	3,280	3,280	Office Equipment Maintenance/Rental Caltronics (Overages on Copies) Total for year \$1000 (Distributed over 3 Divisions 153 40%; 152 40%; 350 20%); DeLage-Copier Lease \$3600/yr (Distributed over 3 Divisions (153 40%; 152 40%; 305-301 20%) Ice Machine Rental (Company TBD) Total for year \$3600 (Distributed over 3 Divisions 152 @ 40%; 153 @ 40%; 350 @ 20%)
520250		6,000	6,000	6,000	Parts to repair vehicles including pesticide truck
520305		39,798	39,798	56,202	Lift bucket for pruning, misc. equipment; Replacment Schedule Vehicle Lease
520310		5,000	5,000	4,000	Parts to repair equipment
520400		700	700	700	Copier/computer paper, print cartridges, business cards, misc. office supplies
520430		74,000	50,615	43,249	Concrete, traffic paint, gravel, rip rap rock, asphalt, signs, safety cones, bollards, reflectors, increased paving materials
520440		5,165	5,165	5,165	Chemicals for weed abatement; fertilizer/growth regulator
520450		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
520600		25,000	25,000	25,000	Fuel for vehicles and equipment
521200		25,000	25,000	20,000	Street light repairs (routine & knockdown)
521420		700	700	700	Pesticide Applicators Pro; CA Dept Pest Regs/License; California Water Environment
521510		3,350	3,350	3,350	Annual dues for pesticide certification \$400 for additional staff; USA membership fee \$900
521560		1,700	1,700	1,700	Training - pesticide application, traffic control & chipper/chainsaw safety
521570		6,000	6,000	6,000	Uniforms, jackets and rain gear
530100		4,500	4,500	4,500	Internet and Dept issued cell phones (purchase of cell phones w/data for all staff)
530200		60,000	78,570	60,000	PG&E charges for street/parking lot lights, flashing beacons, lighted crosswalks, traffic signals, West B undercrossing.
530300		27,500	27,500	22,400	Water - median islands, landscaping, park & ride lot, multi-modal
540260		42,100	42,100	37,000	Pro-rata cost for Dixon residents to recycle household hazardous waste at the Vacaville facility, \$37,000
560200		11,500	11,500	-	Capital Outlay
Total		344,293	339,478	302,246	

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2023-24

GENERAL FUND 100
 DEPT. 153
 PW - STREET MAINTENANCE

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

City of Dixon Budget FY 2023-24
171 - RECREATION

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
100-17100-511000-00000	Salaries/Wages	122,240	125,074	161,014	140,356	177,068
100-17100-511010-00000	Salaries/Wages PT	1,514	16,388	14,235	14,235	14,711
100-17100-511010-00002	Aquatics Personnel	24,462	66,718	128,477	128,477	132,751
100-17100-511011-00000	Admin Leave Paid	650	676	-	-	-
100-17100-511020-00000	Comp Paid	-	-	-	2,572	-
100-17100-511200-00000	Overtime	-	-	150	150	150
100-17100-511900-00000	Separation Pay	-	12,856	-	-	-
100-17100-512100-00000	Medicare	2,103	3,134	5,282	4,971	5,215
100-17100-512200-00000	Retirement	30,111	29,756	34,598	33,247	13,576
100-17100-512210-00000	Retirement - PARS	332	1,079	1,854	1,854	1,917
100-17100-512300-00000	Disability Insurance	490	491	755	679	742
100-17100-512400-00000	Health Insurance	20,293	21,943	37,177	25,277	31,654
100-17100-512401-00000	Retiree Health	-	-	-	8,571	3,655
100-17100-512420-00000	Dental Insurance	324	340	504	451	550
100-17100-512430-00000	Vision Insurance	165	173	256	229	279
100-17100-512500-00000	Unemployment Insurance	8,863	14	-	-	-
100-17100-512600-00000	Worker's Comp Insurance	2,559	3,169	12,363	11,942	13,434
100-17100-520100-00000	Advertising/Legal Notices/Pubs	3	-	4,000	4,000	3,500
100-17100-520210-00000	Office/Software Maintenance	-	150	150	150	150
100-17100-520220-00000	Equip Repairs/Maintenance	-	218	300	300	300
100-17100-520230-00000	Bldg Site Maintenance - Pool	-	18,824	80,745	78,097	47,422
100-17100-520305-00000	Equipment Rental	-	-	6,622	6,622	6,622
100-17100-520400-00000	Office Supplies	482	540	1,000	1,000	800
100-17100-520430-00000	Special Supplies	320	4,198	14,550	14,550	6,850
100-17100-520440-00000	Chemicals - Pool	-	14,242	30,000	28,000	28,000
100-17100-520450-00000	Small Tools	-	1,431	1,500	1,500	1,000
100-17100-520600-00000	Vehicle Fuel	-	177	500	500	900
100-17100-521200-00000	Contr Servs - Non Prof/Pool	-	1,045	1,140	1,140	1,140
100-17100-521220-00000	Rec - Aquatics	6,901	9,559	10,000	10,000	8,000
100-17100-521420-00000	Permits/Licenses/Fees	-	479	1,300	1,300	600
100-17100-521505-00000	DMV Physicals & Exams	(45)	-	-	-	-
100-17100-521510-00000	Dues/Subscriptions	1,277	942	1,910	1,910	1,910
100-17100-521545-00000	Mileage Reimbursement	139	77	200	200	200
100-17100-521560-00000	Training	642	484	700	700	700
100-17100-521570-00000	Uniforms	-	-	300	300	300
100-17100-530100-00000	Communications-Emp Stipend	900	900	900	900	1,260
100-17100-540110-00000	Fees - Administration	60	1,663	1,700	1,700	1,700
100-17100-540200-00000	Personnel/Recruiting	64	-	-	-	-
100-17100-540300-00000	Playground/Spec Events	-	-	1,900	1,900	1,900
100-17100-560200-00000	Capital Outlay	-	-	-	-	41,663
TOTAL DEPT. EXPENDITURES		224,847	336,740	556,082	527,780	550,619

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

Account Code	Project	2023		2024	Brief Detail Description
		Budget	Estimated	Budget	
520100		4,000	4,000	3,500	DYB & Swim Lesson fliers; Color Copies of 2022 Swim Season brochure; one postcard mailing and one set of door hangers for Movies in the Park
520210		150	150	150	Zoom License
520230	100021	80,745	78,097	47,422	Service pool heaters, repair mastic around all pools, increase water pressure in showers, repair leaks in shower walls in men's and women's locker rooms, remove calcium stains in locker rooms, replace chipped tiles around all pools, replace underwater pool lights.
520305		6,622	6,622	6,622	Enterprise Vehicle Lease (1 vehicle)
520310		300	300	300	AED Annual Service
520400		1,000	1,000	800	General office supplies
520430		850	850	850	Special supplies - not for pool (see #533600)
520430	100021	13,700	13,700	6,000	Pool - special supplies, including maintenance and repairs of pool lane lines and pool covers
520440	100021	30,000	28,000	28,000	Pool - Chemicals
520450		1,500	1,500	1,000	Small Tools for Aquatics Maintenance Worker
520600		500	500	900	Fuel for vehicle
521200	100021	1,140	1,140	1,140	Contr Servs - Non Prof/Pool, Bugman
521220		10,000	10,000	8,000	Aquatic supplies, lifeguard shirts and suits, rescue tubes, pool chairs, visors, whistles, sunscreen, first aid supplies, lane line and various pool related equipment purchased as needed
521420	100021	1,300	1,300	600	County pool fees
521510		1,910	1,910	1,910	ASCAP, BMI, SESAC licensing fees; CPRS Membership, BAPO Membership, When-to-Work software
521545		200	200	200	Mileage reimbursement for Recreation Supervisor
521560		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
521570		300	300	300	Uniforms
530100	100015	900	900	1,260	Cell phone stipend for Recreation Supervisor at \$75/month (voice & data service)
540110		1,700	1,700	1,700	Fees - Administration (RecNet).
540300		1,900	1,900	1,900	Special Event Supplement x 1 (\$1,200/pursuing donations); Porta-Potty for four events \$700
560200		-	-	41,663	Capital Outlay
Total		159,417	154,769	154,917	

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

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

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

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2023-24

GENERAL FUND 100
 DEPT. 171
 RECREATION

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

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

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
100-17200-511000-00000	Salaries/Wages	69,897	60,490	56,530	43,538	64,060
100-17200-511010-00000	Salaries/Wages PT	2,711	8,393	21,314	21,314	22,532
100-17200-511011-00000	Admin Leave Paid	975	1,014	-	-	-
100-17200-511200-00000	Overtime	-	-	-	136	-
100-17200-511900-00000	Separation Pay	-	19,285	-	-	-
100-17200-512100-00000	Medicare	1,112	1,324	1,246	1,246	1,390
100-17200-512200-00000	Retirement	35,104	33,760	11,192	11,192	4,867
100-17200-512210-00000	Retirement - PARS	35	109	277	277	293
100-17200-512300-00000	Disability Insurance	264	244	225	225	266
100-17200-512400-00000	Health Insurance	10,396	10,044	10,262	10,262	9,241
100-17200-512401-00000	Retiree Health	-	-	-	12,856	5,482
100-17200-512420-00000	Dental Insurance	138	119	122	122	138
100-17200-512430-00000	Vision Insurance	70	61	62	62	70
100-17200-512500-00000	Unemployment Insurance	2,161	2,157	-	-	-
100-17200-512600-00000	Worker's Comp Insurance	396	347	724	724	666
100-17200-520100-00000	Advertising/Legal Notices/Pubs	-	-	100	100	100
100-17200-520230-00000	Bld/Site Maintenance	7,047	5,193	8,668	8,668	5,999
100-17200-520400-00000	Office Supplies	365	244	600	600	500
100-17200-520430-00000	Special Supplies	943	10,586	1,500	1,143	1,100
100-17200-521200-00000	Contr Servs - Non Professional	1,561	1,647	2,455	2,455	2,455
100-17200-521545-00000	Mileage Reimbursement	-	242	200	200	200
100-17200-530100-00000	Communications	2,013	600	2,300	2,300	2,300
100-17200-530201-00000	Utilities - Electric	955	17,078	2,000	22,168	2,000
100-17200-530202-00000	Utilities - Gas	1,618	2,200	1,500	2,435	2,000
100-17200-530300-00000	Water	846	1,043	1,500	1,500	1,500
100-17200-540110-00000	Fees - Administration	-	133	200	200	200
100-17200-540300-00000	Special Events	211	104	1,500	1,200	1,100
100-17200-560200-00000	Capital Outlay	32,931	-	98,669	98,669	-
	TOTAL DEPT. EXPENDITURES	171,748	176,416	223,146	243,592	128,459

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

Account Code	Project	2023		2024	Brief Detail Description
		Budget	Estimated	Budget	
520100		100	100	100	Promotional material
520230		8,668	8,668	5,999	Cleaning supplies; Misc. supplies for buildings; HVAC, building, and other misc. maintenance & repairs
520400		600	600	500	General office supplies
520430		1,500	1,143	1,100	Supplies for senior citizen activities
521200		2,455	2,455	2,455	Alarm contract for the Senior/Multi-Use Center, \$1,200; Pest Control, \$450; Semi Annual Fire Suppression Inspection, \$250; AED service \$300, Annual Automatic Door Inspection, \$255
521545		200	200	200	Mileage reimbursement for work related travel
530100		1,580	1,580	1,580	Telephone (local and long distance) for three offices
530100	100015	720	720	720	Cell phone stipend for Recreation Manager x \$60/month
530201		2,000	22,168	2,000	Utilities: Electricity
530202		1,500	2,435	2,000	Utilities: Gas
530300		1,500	1,500	1,500	Water
540110		200	200	200	Fees Administration - RecNet
540300		1,500	1,200	1,100	Supplies for senior citizen special events/trips.
560200		98,669	98,669	-	Capital Outlay - see detail on Capital Equipment page
Total		121,192	141,638	19,454	

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2023-24

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

Title	FTE	Full Time Equiv. Pay 511000	Temp Pay 511100	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:											
Recreation Manager	0.60	64,060	-	4,867	9,226	138	70	1,063	266	247	79,937
Subtotal:	0.60	64,060	-	4,867	9,226	138	70	1,063	266	247	79,937
Temporary Personnel											
	Hours										
Facility Attendant	1,384	-	22,532	293	-	-	-	327	-	419	23,571
Subtotal:	1,384	-	22,532	293	-	-	-	327	-	419	23,571
<i>Other payroll costs:</i>											
PERS Health Administration					15						15
Retirement Health Benefit					5,482						5,482
PERS Retirement UAL		-	-	-	-	-	-	-	-	-	-
Subtotal:		-	-	-	5,497	-	-	-	-	-	5,497
GRAND TOTAL:	0.60	64,060	22,532	5,160	14,723	138	70	1,390	266	666	109,005

Police

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

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

Dixon Police Department Mission

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



Current Year – 2023 – Department Accomplishments

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

Budget Year – 2024 – Department Work Plan/Goals

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

City of Dixon Budget FY 2023-24
161 - POLICE

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
100-16100-511000-00000	Salaries/Wages	3,103,976	3,276,765	3,952,965	3,690,210	4,266,664
100-16100-511011-00000	Admin Leave Paid	12,138	7,712	-	1,979	-
100-16100-511020-00000	Comp Paid	74,618	79,096	-	63,000	-
100-16100-511010-00000	Salaries/Wages PT	41,741	15,556	-	-	-
100-16100-511200-00000	Overtime	175,443	209,539	181,000	230,000	187,125
100-16100-511300-00000	Standby	18,929	21,701	20,000	20,000	20,000
100-16100-511500-00000	Physical Fitness	20,021	12,897	14,070	14,070	15,060
100-16100-511600-00000	Uniform Allowance	27,232	27,936	39,000	39,000	38,400
100-16100-511900-00000	Separation Pay	85,149	(16,459)	-	12,455	-
100-16100-512100-00000	Medicare	51,063	51,447	68,410	65,142	73,135
100-16100-512200-00000	Retirement	1,144,938	1,375,873	1,227,037	1,202,037	1,655,111
100-16100-512210-00000	Retirement - PARS	84	-	-	-	-
100-16100-512300-00000	Disability Insurance	11,601	12,146	14,702	13,937	15,823
100-16100-512400-00000	Health Insurance	412,288	454,034	564,197	532,579	571,137
100-16100-512401-00000	Retiree Health	41,825	29,024	12,655	12,655	14,537
100-16100-512420-00000	Dental Insurance	7,285	7,180	8,139	7,730	8,359
100-16100-512430-00000	Vision Insurance	3,700	3,647	4,122	3,915	4,234
100-16100-512500-00000	Unemployment Insurance	4,456	246	-	-	-
100-16100-512600-00000	Worker's Comp Insurance	152,903	107,933	158,563	151,532	180,851
100-16100-520230-00000	Bld/Site Maintenance	48,774	576	10,000	10,000	10,000
100-16100-530100-00000	Communications	254,285	291,648	531,696	531,696	576,400
100-16100-521100-00000	Consultants - Professional	26,265	35,836	30,000	30,000	200
100-16100-521200-00000	Contr Servs - Non Professional	179,209	147,425	200,000	210,200	200,000
100-16100-521510-00000	Dues/Subscriptions	1,475	1,160	2,000	2,000	2,000
100-16100-520220-00000	Equip Repairs/Maintenance	5,079	735	8,500	8,500	8,500
100-16100-520420-00000	Firing Range Supplies	11,749	24,814	16,876	16,876	18,000
100-16100-540211-00000	Investigations	47,017	36,012	65,000	55,000	66,886
100-16100-540212-00000	K-9 Unit Expense	4,889	2,423	12,500	5,000	12,500
100-16100-520320-00000	Lease Purchase	243,301	269,579	318,124	318,124	320,000
100-16100-521540-00000	Meetings/Seminars	409	855	2,000	2,000	2,000
100-16100-521545-00000	Mileage Reimbursement	-	59	-	-	-
100-16100-520310-00000	Office Equip Maint/Rental	5,742	6,093	6,000	6,000	7,000
100-16100-520400-00000	Office Supplies	4,554	6,293	16,500	16,500	16,500
100-16100-520210-00000	Office/Software Maintenance	54,545	102,656	411,513	411,513	333,723
100-16100-521550-00000	Physical Fitness Program	-	4,305	2,000	2,000	3,000
100-16100-520430-00000	Special Supplies	32,637	54,905	66,000	43,403	76,000
100-16100-521560-00000	Training	1,791	6,943	3,500	3,500	3,500
100-16101-521560-00000	Training - POST	3,636	15,443	16,500	16,500	16,500
100-16100-521570-00000	Uniforms	7,742	8,665	13,247	13,257	21,000
100-16100-530201-00000	Utilities - Electric	9,348	-	1,500	30,548	1,500
100-16100-530202-00000	Utilities - Gas	6,190	10,022	4,400	11,972	4,400
100-16100-520600-00000	Vehicle Fuel	65,614	93,074	75,000	75,000	75,000
100-16100-520250-00000	Vehicle Parts/Maintenance	6,149	5,171	10,000	10,000	10,000
100-16100-530300-00000	Water	5,386	4,616	5,000	5,000	5,000
100-16100-520425-00000	Youth Services/Supplies	-	779	1,000	1,000	1,000
100-16100-560200-00000	Capital Outlay	160,652	16,850	-	-	-
TOTAL DEPT. EXPENDITURES		6,577,710	6,823,210	8,093,716	7,895,828	8,841,045

City of Dixon Budget FY 2023-24
161 - POLICE
OPERATING EXPENSES SUMMARY SHEET

Account Code	Project	2023 Budget	2023 Estimated	2024 Budget	Brief Detail Description
520210		275,490	275,490	230,500	Software maintenance: Mark43 (RMS), LEFTA/METR, PlanIt (Schedule), Evidence.com access, GPSGate (AVL), Frontline, CivicPlus Website Subsite, Office365, FirstTwo, Dell Server warranty, SonicWall, Everbridge Alert Software, CelleBrite, RiseVision, IntelliSite, Wolfcom, CueHit
520210	100157	136,023	136,023	103,223	Drones, License Plate Readers, Body Cameras, Vehicle Cameras Interview Camera, AXON Software Maintenance
520220		8,500	8,500	8,500	Equipment maintenance: Vehicle Fire Extinguishers; Radar Units recertification and repairs; Defibrillators; Radio, Printer or Computer Repairs.
520230		10,000	10,000	10,000	Police facility equipment maintenance
520250		10,000	10,000	10,000	Vehicle Maintenance/Repair; Car Wash, Radar Equipment, ServPro, 2 Rangers, 2 Impalas, 1 Explore, 2 Motors
520310		6,000	6,000	7,000	Office Equipment Maintenance: lease for copy machines
520320		318,124	318,124	320,000	Solano County Vehicle Lease Program (19 vehicles) and Range Modular Trailer Lease
520400		16,500	16,500	16,500	Office Supplies: Paper, Dept Forms, Calendars, Citations, Writing Supplies, Letterhead, Toner, Shred Service, Misc Supplies
520420		16,876	16,876	18,000	Firearms/Firing Range Supplies, ammunition, range safety equip, targets
520425		1,000	1,000	1,000	Youth Services/Supplies
520430		1,000	1,000	1,000	Neighborhood Watch and Youth Services Supplies
520430		5,000	5,000	5,000	Volunteer and Cadet programs
520430		60,000	37,403	70,000	Special Supplies: Computer Software/Misc Equip, Business Cards, DMV/Penal Code Guides, Crime Scene Supplies, Latex Gloves, Flares, OC Spray, Ear Pieces, Batteries, Standby mobile data computer for patrol
520600		75,000	75,000	75,000	Vehicle Expense Fuel
521100		30,000	30,000	200	Contract Services Professional - Turbodata, State Controller Invoices
521200		-	-	200,000	Annual Contract Animal Shelter MOU estimated costs; County charges for animal shelter facility building; Animal Control.
521510		2,000	2,000	2,000	Dues & Subscriptions: CA Police Chief's Association Dues for Chief, Captain and Lieutenant; CA Law Enforcement Association of Records Supervisors dues; Solano County Law Enforcement Administrators Association dues; professional trade publications (i.e. Law & Order, Police the Law Enforcement Magazine, Law Enforcement Technology).
521540		2,000	2,000	2,000	Meetings and Seminars: Solano County Law Enforcement Administrators meeting, Commanders meeting, special meetings
521550		2,000	2,000	3,000	Officer physical fitness testing, Cordico fees
521560		3,500	3,500	3,500	Non-POST Training: Liability Training; Non-Sworn Training
521560	100188	16,500	16,500	16,500	POST - Training: CA Police Chiefs Conference; Peace Officer Training
521570		5,000	5,000	15,000	Duty rig (belt, holster, etc.), batons, rain gear and other non-allowance type uniform items; Police Academy Tuition (2)
521570	100020	8,257	8,257	6,000	Ballistic armor
530100		531,696	531,696	575,200	Communications: Solano Dispatch, Law Enforcement Data Services including CLETS, Critical Reach, LiveScan, Verizon cellular data services, Fiber data services, Solano County Communications, MDC licensing
530100	100015	-	-	1,200	Employee stipend
530201		1,500	30,548	1,500	Utilities - Electric
530202		4,400	11,972	4,400	Utilities - Gas
530300		5,000	5,000	5,000	Cal Water Service
540211		65,000	55,000	66,886	Investigations: Sexual assault Exams; Fingerprints; Blood Alcohol/Drug Exams; ID-Kits; Drug Kits; Med Reports; Transcription; Mobile ID; Supplemental investigations report
540212		12,500	5,000	12,500	K-9 Unit - K9 training, supplies, equipment, vet invoices
560200		-	-	-	Capital Outlay - see detail on Capital Equipment page
Total		1,628,866	1,625,389	1,790,609	

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2023-24

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

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

Fire

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

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

Fire Department Mission

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



Current Year – 2023 – Department Accomplishments

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

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

Budget Year – 2024 – Department Work Plan/Goals

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

City of Dixon Budget FY 2023-24
166 - FIRE

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
100-16600-511000-00000	Salaries/Wages	2,661,814	2,766,493	3,353,706	3,298,234	3,359,575
100-16600-511010-00000	Salaries/Wages PT	46,135	7,850	-	-	-
100-16600-511011-00000	Admin Leave Paid	6,069	18,893	-	1,924	-
100-16600-511020-00000	Comp Paid	35,457	67,386	-	48,441	-
100-16600-511200-00000	Overtime	498,892	552,695	432,248	480,000	453,860
100-16600-511200-00000	Reimbursable Overtime	372,702	345,883	35,000	166,544	36,750
100-16600-511220-00000	FLSA Overtime	42,811	41,501	40,000	40,000	80,000
100-16600-511300-00000	Standby	39,149	33,205	-	5,107	-
100-16600-511400-00000	Volunteer Pay	10,200	7,212	25,000	25,000	25,000
100-16600-511500-00000	Physical Fitness	63,459	61,498	64,800	64,800	70,800
100-16600-511600-00000	Uniform Allowance	29,086	26,848	30,400	30,400	29,900
100-16600-511900-00000	Separation Pay	27,063	67,728	-	-	-
100-16600-512100-00000	Medicare	52,620	57,337	63,241	63,241	65,448
100-16600-512200-00000	Retirement	718,033	765,442	878,329	878,329	1,019,648
100-16600-512300-00000	Disability Insurance	9,889	10,176	12,283	12,283	12,658
100-16600-512400-00000	Health Insurance	292,428	294,960	348,143	348,143	344,206
100-16600-512401-00000	Retiree Health	19,904	38,362	27,756	27,756	14,110
100-16600-512410-00000	Health Insurance - Volunteer	10,578	9,988	11,000	11,000	11,000
100-16600-512420-00000	Dental Insurance	6,062	5,931	6,527	6,527	6,412
100-16600-512430-00000	Vision Insurance	2,988	2,779	3,306	3,306	3,248
100-16600-512600-00000	Worker's Comp Insurance	294,162	228,108	314,992	314,992	318,099
100-16600-520210-00000	Office Software/Maintenance	27,443	33,864	34,000	34,000	36,750
100-16600-520220-00000	Equip Repairs/Maintenance	47,088	48,589	53,600	51,900	47,500
100-16600-520230-00000	Bld/Site Maintenance	66,789	25,563	39,600	39,600	17,500
100-16600-520250-00000	Vehicle Parts/Maintenance	103,201	93,815	101,792	101,792	85,000
100-16600-520310-00000	Office Equip Maint/Rental	3,221	1,044	2,000	2,000	1,800
100-16600-520320-00000	Lease Purchase	12,147	24,669	30,000	30,000	30,000
100-16600-520400-00000	Office Supplies	4,659	4,883	5,000	5,000	4,000
100-16600-520410-00000	EMS Supplies	39,584	39,894	40,400	40,400	42,300
100-16600-520430-00000	Special Supplies	128,149	84,639	130,400	124,710	91,010
100-16600-520450-00000	Small Tools	267	777	-	-	1,000
100-16600-520600-00000	Vehicle Fuel	35,287	53,734	45,000	45,000	60,000
100-16600-521100-00000	Consultants - Professional	-	523	8,000	10,200	8,000
100-16600-521200-00000	Contr Servs - Non Professional	15,697	17,670	17,600	17,600	32,000
100-16600-521505-00000	DMV Exams/Physicals	2,915	-	4,000	4,000	4,000
100-16600-521510-00000	Dues/Subscriptions	8,620	7,725	12,498	12,498	10,260
100-16600-521540-00000	Meetings/Seminars	21	3,139	11,900	11,900	2,750
100-16600-521545-00000	Mileage Reimbursement	408	440	650	650	500
100-16600-521560-00000	Training	95,857	38,001	77,150	71,460	65,000
100-16600-521570-00000	Uniforms	5,501	10,854	23,000	23,000	21,000
100-16600-530100-00000	Communications	90,400	196,660	150,430	150,340	166,000
100-16600-530201-00000	Utilities - Electric	10,587	29,584	29,600	50,865	55,000
100-16600-530202-00000	Utilities - Gas	5,689	8,566	6,100	8,468	6,600
100-16600-530300-00000	Water	3,047	1,843	2,500	2,500	2,500
100-16600-540222-00000	Public Education	3,394	5,116	3,350	3,350	2,000
100-16600-560200-00000	Capital Outlay	101,699	257,836	81,583	67,963	55,000
TOTAL DEPT. EXPENDITURES		6,051,170	6,399,702	6,556,884	6,735,223	6,698,184

City of Dixon Budget FY 2023-24

166 - FIRE

OPERATING EXPENSES SUMMARY SHEET

Account Code	Project	2023		2024	Brief Detail Description
		Budget	Estimated	Budget	
520210		34,000	34,000	36,750	Software annual maintenance for: Emergency Reporting, Street EMS, Vector Solutions (Halligan), Lexipol, First Due, Active 911, Target Solutions/Crew Sense, Vector Solutions (Check-It drug inventory), ESRI mapping, First Arriving LLC dashboard. Increase in First Due, Active 911, ESRI and First Arriving LLC.
520220		40,400	40,400	39,900	Annual ladder test, SCBA fit testing, annual service plan for LUCAS devices, Physio Control annual maintenance contract on 10 defibrillators, SCBA maintenance. Porta-count maintenance, Annual outside hose testing. Increases in atmospheric monitor service and defib maintenance plan.
520220	100003	-	-	7,600	Communication equipment repairs-parts, labor. 1 TIME INSTALLATION OF COUNTY PROVIDED RADIOS \$3600
520230		34,000	34,000	17,500	Maint. of apparatus roll-up doors, man-doors, carpet & upholstery cleaning & repairs, ice machine rental, miscellaneous repairs, cleaning supplies.
520250		101,792	101,792	85,000	Opacity tests, smog tests, tows, flats, brake inspections, body & paint repairs, tires, lights, batteries, switches, glass hardware, valve kits, seals, misc. Aerial ladder testing, tire replacements; CHP 90 day inspections
520310		2,000	2,000	1,800	Office Equip Maint/Rental - Image Source Copier
520320		130,400	124,710	30,000	Emergency response vehicle leases through Solano Co. for Chief & Div. Chiefs (includes mileage); Pool vehicle usage.
520400		5,000	5,000	4,000	Office supplies, prevention inspection forms and supplies
520410		5,000	5,000	42,300	Medications, IVs, electrodes, bandages, oxygen masks, gloves, oxygen, Misc. EMS equipment. Increase in bio-hazard disposal contract and medical oxygen costs.
520430		32,200	32,200	28,510	Computers & peripherals, rehab at incidents, small tools, EOC supplies, water for office staff, misc. 1-TIME EXPENSES: REPLACE 5 VOICE AMPLIFIERS @\$650 EA; REPLACE 7 BK RADIOS (20 YRS. OLD) @ \$2500 EA
520430	100193	68,950	63,260	45,000	Personal protective equipment (PPE) to comply with NFPA 1851, Wildland PPE, Uniform Response to Violent Incidents (URVI) equipment, Urban Search & Rescue (USAR) equipment, and annual maintenance and testing of PPE for NFPA 1851 compliance.
520430	100194	12,000	12,000	9,000	Fire hose and related appliances, replacement of Class A foam.
520430	100195	3,000	3,000	1,000	Map/plotter/GIS maintenance supplies
520430	100196	14,250	14,250	7,500	Technical rescue equipment
520450		-	-	1,000	Misc. small tools & fire investigation equipment - was previously in Special Supplies.
520600		45,000	45,000	60,000	Fuel expense for fire apparatus and other emergency response vehicles - based on current average costs
521100		39,600	39,600	8,000	Medical Director consulting for ALS services, consultant for Dixon share of ambulance contract renewal
521200		17,600	17,600	32,000	Medic Ambulance 12% billing fee for first responder fees, increase in collections/fees-offset by EMS First Responder Fee revenue. City annual membership fee for Solano Co. Haz Mat Team \$25,000
521505		2,000	2,000	4,000	HazMat physicals for 5 team members

City of Dixon Budget FY 2023-24

166 - FIRE

OPERATING EXPENSES SUMMARY SHEET

Account Code	Project	2023		2024	Brief Detail Description
		Budget	Estimated	Budget	
521510		30,000	30,000	10,260	Dues & subscriptions to Chief's & Firefighter's Assns.; regulatory code updates, inc. for dues and code updates. Cal Chiefs, Solano County Firemen's Assn, and International Assn of Fire Chiefs
521540		11,900	11,900	2,750	Leadership seminars & meetings, Fire Prevention Officer seminars & meetings, Management seminars & meetings, CA Chiefs conference, FDIC/Fresno Symposium and CFCA Ops summit, Solano Fire Chiefs Workshop.
521545		650	650	500	Mileage reimbursement.
521560		57,150	51,460	45,000	EMS training program, technical rescue training, fire service training, prevention training, training supplies, peer support training, fire-rescue med conference, Target Solutions Fire/EMS training, Instructor Training, Haz Mat continuing challenge, Mechanics academy.
521560	100007	20,000	20,000	20,000	Training - Hosted Training - Offset by Fire Training Fees Revenue
521570		23,000	23,000	21,000	Uniform maintenance: shirts, hats, pants, badges, brass; replacement safety boots, volunteer uniforms.
530100		53,600	51,900	158,000	Fire dispatch contract increase \$135,000 based on 2022 billing, phone service, cell service/mobile data computers terminal service increase, internet service.
530100	100015	-	-	8,000	Employee stipends for personal cell service - 8 x \$75, 1 x \$95 monthly.
530201		29,600	50,865	55,000	Utilities - Electric - Increase due to solar not working.
530202		6,100	8,468	6,600	Utilities - Gas - based on current average costs
530300		2,500	2,500	2,500	Domestic water
540222		3,350	3,350	2,000	Fire Prevention week materials, National Night Out participation.
560200		81,583	67,963	55,000	Capital Outlay
Total		906,625	897,868	847,470	

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

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

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

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2023-24

GENERAL FUND 100
 DEPT. 166
 FIRE

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:										
Fire Chief	1.00	214,513	38,230	20,005	229	116	3,401	567	17,787	294,848
Assistant Fire Chief/Fire Marshal	1.00	196,385	35,010	7,225	229	116	2,952	567	15,318	257,802
Fire Battalion Chief	1.00	160,978	28,713	19,981	229	116	2,624	567	12,469	225,677
Fire Battalion Chief	1.00	166,651	29,759	7,225	229	116	2,521	567	12,611	219,679
Fire Battalion Chief	1.00	163,498	29,178	7,225	229	116	2,475	567	12,469	215,757
Fire Captain	1.00	144,177	28,331	19,981	229	116	2,380	518	10,968	206,700
Fire Captain	1.00	144,690	28,432	7,225	229	116	2,203	518	10,968	194,381
Fire Captain	1.00	139,429	27,398	7,225	229	116	2,126	497	10,526	187,546
Fire Captain	1.00	134,716	26,472	7,225	229	116	2,058	518	10,968	182,302
Fire Captain	1.00	134,716	26,472	7,225	229	116	2,058	518	10,968	182,302
Fire Captain	1.00	127,400	25,034	13,585	229	116	2,044	518	10,968	179,894
Fire Engineer	1.00	129,412	17,367	19,981	229	116	2,166	467	9,891	179,629
Fire Engineer	1.00	129,412	17,367	11,065	229	116	2,037	467	9,891	170,584
Fire Engineer	1.00	110,879	21,987	19,981	229	116	1,897	427	9,040	164,556
Fire Engineer	1.00	118,286	15,860	13,585	229	116	1,912	467	9,891	160,346
Fire Engineer	1.00	107,279	21,273	19,981	229	116	1,845	427	9,040	160,190
Fire Engineer	1.00	99,985	19,647	7,225	229	116	1,555	387	8,200	137,344
Fire Fighter/Paramedic	1.00	106,621	14,281	7,225	229	116	1,651	418	8,854	139,395
Fire Fighter/Paramedic	1.00	101,508	13,589	11,065	229	116	1,632	403	8,527	137,069
Fire Fighter/Paramedic	1.00	101,508	13,589	11,065	229	116	1,632	403	8,527	137,069
Fire Fighter/Paramedic	1.00	100,131	13,402	11,065	229	116	1,612	383	8,106	135,044
Fire Fighter/Paramedic	1.00	100,816	13,495	7,225	229	116	1,567	391	8,274	132,113
Fire Fighter/Paramedic	1.00	89,372	11,945	19,981	229	116	1,586	358	7,576	131,163
Fire Fighter/Paramedic	1.00	88,725	11,858	7,225	229	116	1,391	355	7,519	117,418
Fire Fighter	1.00	89,123	11,912	11,065	229	116	1,453	352	7,447	121,697
Fire Fighter	1.00	92,538	12,374	11,065	229	116	1,502	371	7,858	126,053
Fire Admin Manager	1.00	109,609	9,889	15,376	229	116	1,812	417	387	137,835
Administrative Clerk II	1.00	57,918	4,448	15,376	229	116	1,063	243	226	79,619
Subtotal:	28.00	3,460,275	567,312	343,678	6,412	3,248	55,155	12,658	265,274	4,714,012
Other payroll costs:										
PERS Health Active Admin	-	-	-	528	-	-	-	-	-	528
Retirement Health Benefit	-	-	-	14,110	-	-	106	-	-	14,216
PERS Retirement UAL	-	-	452,336	-	-	-	-	-	-	452,336
Reimbursable OT	-	36,750	-	-	-	-	533	-	143	37,426
Overtime	-	453,860	-	-	-	-	6,581	-	40,348	500,789
FLSA OT	-	80,000	-	-	-	-	1,160	-	7,112	88,272
Stand-by pay	-	-	-	-	-	-	-	-	-	-
Volunteer Pay and Health	-	25,000	-	11,000	-	-	1,913	-	5,222	43,135
Subtotal:	-	595,610	452,336	25,638	-	-	10,293	-	52,825	1,136,702
GRAND TOTAL:	28.00	4,055,885	1,019,648	369,316	6,412	3,248	65,448	12,658	318,099	5,850,714



General Fund Sub Funds

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

General Fund Contingency - Fund 101

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

Council Discretionary- Fund 102

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

Recreation – Fund 103

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

Community Support – Fund 105

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

Public Benefit – Fund 107

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

Technology Fee – Fund 108

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

Flexible Grant Fee – Fund 109

The Flexible Grant Fee Fund is managed by the Community Development Department.

Planning Agreements – Fund 190

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

Engineering Reimbursement Agreements – Fund 192

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

Community Development Reimbursement Agreements – Fund 193

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

Equipment Replacement Reserve Fund – Fund 820

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

Building Reserve Fund – Fund 830

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

Infrastructure Reserve Fund – Fund 831

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

Technology Replacement Fund – Fund 832

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

PERS Stabilization Fund – Fund 840

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

OPEB Reserve Fund – Fund 841

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

CITY OF DIXON
BUDGET OVERVIEW - GENERAL FUND SUB FUNDS

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

CITY OF DIXON
BUDGET OVERVIEW - GENERAL FUND SUB FUNDS

	USER TECH FEE 108	FLEXIBLE GRANT FEE 109	EQUIPMENT REPLACEMENT 181	BUILDING RESERVE 182
FY 2023 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES				
BEGINNING FUND BALANCE	103,663	788,273	592,105	253,882
July-2022				
REVENUE	37,310	330,860	36,350	2,905
TRANSFERS	-	-	-	-
REVENUE & TRANSFERS	37,310	330,860	36,350	2,905
EXPENDITURES	33,770	637,073	-	-
ESTIMATED ENDING FUND BALANCE	107,203	482,060	628,455	256,787
FY 2024 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS				
ESTIMATED BEGINNING FUND BALANCE	107,203	482,060	628,455	256,787
July-2023				
REVENUES	36,050	258,680	5,520	2,323
TRANSFERS	-	-	-	-
REVENUE & TRANSFERS	36,050	258,680	5,520	2,323
AVAILABLE RESOURCES	143,253	740,740	633,975	259,110
APPROPRIATIONS	6,000	2,464	-	-
ESTIMATED ENDING FUND BALANCE	137,253	738,276	633,975	259,110

CITY OF DIXON
BUDGET OVERVIEW - GENERAL FUND SUB FUNDS

	INFRA- STRUCTURE RESERVE 183	TECHNOLOGY REPLACEMENT 184	PERS STABILIZATION 188	OPEB RESERVE 189
FY 2023 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES				
BEGINNING FUND BALANCE	160,284	153,800	450,509	2,075,967
July-2022				
REVENUE	-	200	5,332	24,302
TRANSFERS	-	-	-	-
REVENUE & TRANSFERS	-	200	5,332	24,302
EXPENDITURES	-	118,280	-	-
ESTIMATED ENDING FUND BALANCE	160,284	35,720	455,841	2,100,269
FY 2024 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS				
ESTIMATED BEGINNING FUND BALANCE	160,284	35,720	455,841	2,100,269
July-2023				
REVENUES	-	-	4,265	19,441
TRANSFERS	-	-	-	-
REVENUE & TRANSFERS	-	-	4,265	19,441
AVAILABLE RESOURCES	160,284	35,720	460,106	2,119,710
APPROPRIATIONS	-	-	-	-
ESTIMATED ENDING FUND BALANCE	160,284	35,720	460,106	2,119,710

CITY OF DIXON
BUDGET OVERVIEW - GENERAL FUND SUB FUND

	PLANNING AGREEMENT S 190	ENG REIMB AGREEMENT S 192	COMM DEV REIMB AGREEMENT S 193	Total
FY 2023 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES				
BEGINNING FUND BALANCE	(963,713)	1,848,885	(415,601)	7,326,698
July-2022				
REVENUE	3,252,239	2,250,878	2,316,153	1,823,328
TRANSFERS	-	-	-	599
REVENUE & TRANSFERS	3,252,239	2,250,878	2,316,153	1,823,927
EXPENDITURES	2,288,526	2,953,171	1,900,552	1,863,206
ESTIMATED ENDING FUND BALANCE	(0)	1,146,591	(0)	7,287,418
FY 2024 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS				
ESTIMATED BEGINNING FUND BALANCE	(0)	1,146,591	(0)	7,287,418
July-2023				
REVENUES	-	-	-	1,479,824
TRANSFERS	-	-	-	70,300
REVENUE & TRANSFERS	-	-	-	1,550,124
AVAILABLE RESOURCES	(0)	1,146,591	(0)	8,837,542
APPROPRIATIONS	-	-	-	1,240,251
ESTIMATED ENDING FUND BALANCE	(0)	1,146,591	(0)	7,597,291

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
101-00000-441000-00000	Interest Earned	22,072	3,288	3,000	17,260	13,800
101-00000-453200-00000	Unrealized Gain GASB 31	(20,652)	(32,777)	-	-	-
		1,420	(29,490)	3,000	17,260	13,800
101-00000-591102-00000	Transfer to Council Discretionary	-	-	41,644	-	-
		-	-	41,644	-	-
FUND REVENUE		1,420	(29,490)	3,000	17,260	13,800
FUND EXPENDITURES		-	-	41,644	-	-

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

Account	Project	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
102-13200-426100-00000		Building Permits - Gen'l Plan	404,206	606,003	400,000	380,000	315,000
102-00000-431100-00000	100023	Grant Funds - State - SB2	-	-	180,000	160,000	-
102-00000-431100-00000	100022	Grant Funds - State-LEAP	-	-	130,000	65,000	-
102-00000-431100-00000	100400	Grant Funds - State-REAP	-	-	-	-	20,000
102-00000-441000-00000		Interest Earned	6,317	2,890	200	12,350	9,870
102-00000-453200-00000		Unrealized Gain GASB 31	(3,250)	(22,018)	-	-	-
102-00000-491101-00000		Transfer from Contingency	-	-	41,644	-	-
			<u>407,273</u>	<u>586,875</u>	<u>751,844</u>	<u>617,350</u>	<u>344,870</u>
		100154-General Plan					
102-13221-520100-00000	100154	Advertising/Publications	293	1,699	3,000	-	-
102-13221-520430-00000	100154	Special Supplies	-	-	3,000	92	-
102-13221-521100-00000	100154	Consultants - Professional	65,909	-	25,000	-	-
102-13221-521210-00000	100154	Legal Services	62,710	30	3,000	7,609	-
102-13221-521400-00000	100154	County Charges	3,495	-	4,000	-	-
102-13221-521420-00000	100154	Permits/Licenses/Fees	200	-	-	-	-
102-13221-560110-00000	100154	Project Admin - Direct	13,184	-	10,000	-	-
		100022-Housing Element					
102-13222-520100-00000	100022	Advertising/Publications	-	-	1,500	231	5,000
102-13222-521100-00000	100022	Consultants - Professional	-	67,787	125,814	103,470	85,000
102-13222-521210-00000	100022	Legal Services	340	-	30,000	-	10,000
102-13222-521400-00000	100022	County Charges	-	-	2,500	-	-
102-13222-560110-00000	100022	Project Admin - Direct	-	7,003	17,997	5,522	15,000
		100023-Zoning Ordinance					
102-13223-520100-00000	100023	Advertising/Publications	-	1,695	1,500	438	-
102-13223-521100-00000	100023	Consultants - Professional	-	82,216	258,784	258,784	-
102-13223-521210-00000	100023	Legal Services	-	-	18,500	-	-
102-13223-521400-00000	100023	County Charges	-	-	2,500	-	-
102-13223-560110-00000	100023	Project Admin - Direct	-	9,471	20,329	5,027	-
		100199-Climate Change Action Plan					
102-13224-520100-00000	100199	Advertising/Publications	-	-	-	-	5,000
102-13224-520430-00000	100199	Special Supplies	-	-	-	-	1,000
102-13224-521100-00000	100199	Consultants - Professional	-	-	-	-	85,000
102-13224-521210-00000	100199	Legal Services	-	-	-	-	15,000
102-13224-521400-00000	100199	County Charges	-	-	-	-	2,500
102-13224-560110-00000	100199	Project Admin - Direct	-	-	-	-	15,000
		100399-Municipal Service Review					
102-13225-520100-00000	100399	Advertising/Publications	-	-	-	-	5,000
102-13225-520430-00000	100399	Special Supplies	-	-	-	-	1,000
102-13225-521100-00000	100399	Consultants - Professional	-	-	-	-	85,000
102-13225-521210-00000	100399	Legal Services	-	-	-	-	15,000
102-13225-521400-00000	100399	County Charges	-	-	-	-	2,500
102-13225-560110-00000	100399	Project Admin - Direct	-	-	-	-	15,000
			<u>146,131</u>	<u>169,900</u>	<u>527,424</u>	<u>381,171</u>	<u>362,000</u>
		FUND REVENUE	407,273	586,875	751,844	617,350	344,870
		FUND EXPENDITURES	146,131	169,900	527,424	381,171	362,000

City of Dixon Budget FY 2023-24
FUND 103 - RECREATION

Account	Project	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
103-17100-423102-00000		Rec - Basketball - Youth	-	23,864	32,000	1,295	5,000
103-17100-423103-00000		Rec - Fitness	-	-	2,500	-	2,500
103-17100-423104-00000		Rec - General Interest	6,285	16,536	6,000	1,240	23,000
103-17100-423106-00000		Rec - Teen Activities	1,006	1,725	4,600	41	4,600
103-17100-423199-00000		Scholarship Offset	-	-	(3,000)	-	(3,000)
103-00000-441000-00000		Interest Earned	-	55	-	20	-
103-00000-453200-00000		Unrealized Gain GASB 31	-	(346)	-	346	-
103-00000-491100-00000		Transfer from General Fund	7,923	8,610	2,770	599	-
			15,214	50,444	44,870	3,540	32,100
		179 - Recreation					
103-17101-511010-00000	100201	Wages P/T Volleyball	-	-	2,257	-	2,332
103-17101-512100-00000	100201	Medicare	-	-	33	-	34
103-17101-512210-00000	100201	Retirement - PARS	-	-	29	-	30
103-17101-512600-00000	100201	Worker's Comp Insurance	-	-	52	-	43
103-17101-521200-00000	100403	Rec - Fitness	-	-	1,750	-	1,750
103-17101-521200-00000		Rec - General Interest	4,253	8,833	4,000	2,334	8,000
103-17101-540110-00000		Fees - Administration	-	1,670	1,500	479	1,500
103-17101-520430-00000		Special Supplies	252	116	2,800	4	2,800
103-17101-591100-00000		Transfer to General Fund	5,398	4,947	973	487	4,647
		183 - Basketball/Pickle/Dogdgebball					
103-17102-511010-00000		Wages PT Youth Basketball	-	1,785	3,308	2,326	3,418
103-17102-512100-00000		Medicare	-	26	48	34	50
103-17102-512210-00000		Retirement - PARS	-	23	43	30	44
103-17102-512600-00000		Worker's Comp Insurance	-	26	77	43	64
103-17102-520430-00000		Special Supplies	-	-	2,000	-	1,000
103-17102-521200-00000		Contract Svc Non Prof	-	23,658	25,000	1,089	10,000
103-17102-540110-00000		Administration Fees	-	636	1,000	825	1,000
			9,903	41,721	44,870	7,650	36,712
		FUND REVENUE	15,214	50,444	44,870	3,540	32,100
		FUND EXPENDITURES	9,903	41,721	44,870	7,650	36,712

City of Dixon Budget FY 2023-24
FUND 103 - RECREATION FUND
OPERATING EXPENSES SUMMARY

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

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2023-24

FUND 103
 RECREATION

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

Temporary personnel do not receive special pay or health insurance.

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
105-00000-441000-00000	Interest Earned	390	112	150	470	375
105-00000-452000-00000	Lease Revenue	12,000	12,000	12,000	12,000	12,000
105-00000-453200-00000	Unrealized Gain on Investments	(220)	(928)	-	873	-
105-00000-491100-00000	Transfer from General Fund	-	-	-	-	32,865
105-00000-491107-00000	Transfer from Public Benefit Fund	-	-	-	-	37,435
		12,170	11,184	12,150	13,343	82,675
105-00000-540300-00000	Special Events	-	-	-	-	70,675
105-00000-540399-00000	Subsidies to Community Groups	-	5,000	12,000	2,500	12,000
		-	5,000	12,000	2,500	82,675
	FUND REVENUE	12,170	11,184	12,150	13,343	82,675
	FUND EXPENDITURES	-	5,000	12,000	2,500	82,675

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
107-00000-421100-00000	Cannabis Public Benefit Fee	1,633,909	811,504	700,000	734,674	750,000
107-00000-441000-00000	Interest Earned	18,351	1,039	625	500	400
107-00000-453200-00000	Unrealized Gain on Investments	(12,865)	(20,057)	-	-	-
		<u>1,639,395</u>	<u>792,485</u>	<u>700,625</u>	<u>735,174</u>	<u>750,400</u>
107-00000-520100-00000	Advertising/Publications	-	-	1,000	-	-
107-00000-520430-00000	Special Supplies	4,934	-	-	-	-
107-00000-521100-00000	Consultants Professional	-	-	15,000	-	-
107-00000-521210-00000	Legal Services	8,806	1,472	10,000	482	10,000
107-00000-521260-00000	Bank Fees	25	25	300	25	300
107-00000-560110-00000	Project Admin - Direct	4,305	-	-	-	-
107-00000-560200-00000	Capital Outlay	55,693	-	-	-	-
107-00000-591100-00000	Transfer to General Fund	1,676,836	1,005,412	682,218	682,218	702,665
107-00000-591105-00000	Transfer to Community Support	-	-	-	-	37,435
107-00000-591400-00000	Transfer to Unrestricted CIP	-	498,503	52,106	-	-
		<u>1,750,599</u>	<u>1,505,412</u>	<u>760,624</u>	<u>682,725</u>	<u>750,400</u>
	FUND REVENUE	1,639,395	792,485	700,625	735,174	750,400
	FUND EXPENDITURES	1,750,599	1,505,412	760,624	682,725	750,400

City of Dixon Budget FY 2023-24
FUND 107 - PUBLIC BENEFIT FUND
OPERATING EXPENSES SUMMARY

Account Code	2023		2024	Brief Detail Description
	Budget	Estimated	Budget	
520100	1,000	-	-	Advertising/Publications
521100	15,000	-	-	Consultants Professional - Audit
521210	10,000	482	10,000	Legal Services
521260	300	25	300	Bank Fees
591100	682,218	682,218	702,665	Transfer to General Fund
591105	-	-	37,435	Transfer to Community Support
591400	52,106	-	-	Transfer to Capital Projects - Police Firing Range
Total	760,624	682,725	750,400	

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
108-13200-426100-00000	Building Permit-Technology Fee	48,825	47,037	35,000	36,000	35,000
108-00000-441000-00000	Interest Earned	501	295	50	1,310	1,050
108-00000-453200-00000	Unrealized Gain on Investments	(306)	(2,218)	-	-	-
		<u>49,020</u>	<u>45,114</u>	<u>35,050</u>	<u>37,310</u>	<u>36,050</u>
108-00000-521100-00000	Consultants - Professional	-	-	-	33,350	-
108-00000-520210-00000	Office/Software Maintenance	-	-	2,500	-	2,500
108-00000-520430-00000	Special Supplies	-	238	3,500	420	3,500
		<u>-</u>	<u>238</u>	<u>6,000</u>	<u>33,770</u>	<u>6,000</u>
FUND REVENUE		49,020	45,114	35,050	37,310	36,050
FUND EXPENDITURES		-	238	6,000	33,770	6,000

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
109-00000-420200-00000	Development Fees	847,115	759,240	650,000	320,000	250,000
109-00000-441000-00000	Interest Earned	6,957	2,309	700	10,860	8,680
		<u>854,072</u>	<u>761,549</u>	<u>650,700</u>	<u>330,860</u>	<u>258,680</u>
109-00000-591400-00000	Transfer to Unrestricted CIP	-	220,348	542,869	542,869	-
109-00000-591401-00000	Transfer to Pardi Market Proj	-	607,000	94,204	94,204	2,464
		<u>-</u>	<u>827,348</u>	<u>637,073</u>	<u>637,073</u>	<u>2,464</u>
FUND REVENUE		854,072	761,549	650,700	330,860	258,680
FUND EXPENDITURES		-	827,348	637,073	637,073	2,464

City of Dixon Budget FY 2023-24
FUND 181 - EQUIPMENT REPLACEMENT

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
181-00000-427240-00000	Emergency Cost Recovery	2,700	1,358	2,500	7,200	-
181-00000-441000-00000	Interest Earned	8,106	1,548	2,120	6,900	5,520
181-00000-457000-00000	Sale of Property	29,750	22,150	-	22,250	-
181-00000-453200-00000	Unrealized Gain on Investments	(7,011)	(13,424)	-	-	-
		<u>33,545</u>	<u>11,632</u>	<u>4,620</u>	<u>36,350</u>	<u>5,520</u>
181-00000-591100-00000	Transfer to General Fund	15,684	-	3,274	-	-
		<u>15,684</u>	<u>-</u>	<u>3,274</u>	<u>-</u>	<u>-</u>
	FUND REVENUE	33,545	11,632	4,620	36,350	5,520
	FUND EXPENDITURES	15,684	-	3,274	-	-

City of Dixon Budget FY 2023-24
FUND 182 - BUILDING RESERVE

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
182-00000-441000-00000	Interest Earned	5,117	832	1,280	2,905	2,323
182-00000-453200-00000	Unrealized Gain on Investments	(4,254)	(7,723)	-	-	-
		<u>863</u>	<u>(6,891)</u>	<u>1,280</u>	<u>2,905</u>	<u>2,323</u>
182-X8308-591100-00000	Transfer to General Fund	-	90,000	20,000	-	-
		<u>-</u>	<u>90,000</u>	<u>20,000</u>	<u>-</u>	<u>-</u>
	FUND REVENUE	863	(6,891)	1,280	2,905	2,323
	FUND EXPENDITURES	-	90,000	20,000	-	-

City of Dixon Budget FY 2023-24
FUND 183 - INFRASTRUCTURE RESERVE

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
183-00000-441000-00000	Interest Earned	2,360	388	600	-	-
183-00000-453200-00000	Unrealized Gain on Investments	(2,093)	(3,629)	-	-	-
		267	(3,241)	600	-	-
183-00000-591600-00000	Transfer to L&L	-	-	163,356	163,356	-
		-	-	-	-	-
FUND REVENUE		267	(3,241)	600	-	-
FUND EXPENDITURES		-	-	-	-	-

City of Dixon Budget FY 2023-24
FUND 184 - TECHNOLOGY REPLACEMENT

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
184-00000-441000-00000	Interest Earned	2,232	364	564	200	-
		2,232	364	564	200	-
184-00000-591100-00000	Transfer to General Fund	-	-	-	-	-
184-00000-591600-00000	Transfer to L&L	-	-	118,280	118,280	-
		-	-	118,280	118,280	-
FUND REVENUE		2,232	364	564	200	-
FUND EXPENDITURES		-	-	118,280	118,280	-

City of Dixon Budget FY 2023-24
FUND 188 PERS STABILIZATION

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
188-00000-441000-00000	Interest Earned	4,991	1,146	1,480	5,332	4,265
188-00000-453200-00000	Unrealized Gain GASB 31	(3,669)	(9,657)	-	-	-
188-00000-491100-00000	Transfer from General Fund	75,000	75,000	-	-	-
		<u>76,322</u>	<u>66,489</u>	<u>1,480</u>	<u>5,332</u>	<u>4,265</u>
FUND REVENUE		76,322	66,489	1,480	5,332	4,265
FUND EXPENDITURES		-	-	-	-	-

City of Dixon Budget FY 2023-24
FUND 189 - OPEB RESERVE

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
189-00000-441000-00000	Interest Earned	27,072	5,000	7,096	24,302	19,441
189-00000-453200-00000	Unrealized Gain GASB 31	(23,297)	(45,298)	-	-	-
189-00000-491100-00000	Transfer from General Fund	-	250,000	-	-	-
		<u>3,775</u>	<u>209,702</u>	<u>7,096</u>	<u>24,302</u>	<u>19,441</u>
FUND REVENUE		3,775	209,702	7,096	24,302	19,441
FUND EXPENDITURES		-	-	-	-	-

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

Account	Project	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
190-00000-427300-00000		Planning Agreements	377,666	142,281	2,150,433	3,252,239	-
190-00000-441000-00000		Interest Earned	2,860	1,120	245	-	-
190-00000-453200-00000		Unrealized Gain GASB 31	(1,513)	(6,245)	-	-	-
			379,014	137,156	2,150,678	3,252,239	-
190-00000-520100-00000		Advertising/Publications	-	-	5,000	5,000	-
190-00000-520100-00000	100024	Adv/Publications-Southwest	(507)	-	-	-	-
190-00000-520100-00000	100028	Adv/Publications-Lincoln Sq	-	639	-	264	-
190-00000-520100-00000	100034	Adv/Publications-JEN CA 6 (SW)	-	311	-	-	-
190-00000-521100-00000		Consultants - Professional	-	-	178,604	178,604	-
190-00000-521100-00000	100024	Consultants - Southwest CFD	9,000	27,643	-	-	-
190-00000-521100-00000	100025	Consultants - Dixon 89	-	1,555	-	-	-
190-00000-521100-00000	100026	Consultants - Dorset Dvlpmnt	40,737	289,947	257,137	257,137	-
190-00000-521100-00000	100027	Consultants - Dixon Gtwy 1&2	1,105	-	-	20,000	-
190-00000-521100-00000	100028	Consultants - Lincoln Square	289	31,572	23,105	23,105	-
190-00000-521100-00000	100030	Consultants-Brookfield Annex	-	-	31,800	31,800	-
190-00000-521100-00000	100031	Consultants - Milk Farm	235	9,813	747,190	747,190	-
190-00000-521100-00000	100033	Consultants-Pedrick Rd Ind Dev	-	-	168,270	168,270	-
190-00000-521100-00000	100034	Consultants - JEN CA-6	1,938	145,107	170,382	170,382	-
190-00000-521100-00000	100035	Consultants - SW Development	106,384	19,100	-	24,914	-
190-00000-521100-00000	100158	Consultants - Southwest	3,696	-	-	-	-
190-00000-521100-00000	100160	Consultants-Dual Branded Hotel	561	2,020	-	530	-
190-00000-521100-00000	100204	Consultants - Valley Glen CFD	-	235	-	-	-
190-00000-521100-00000	100205	Consultants - Civic Dixon	-	5,346	-	-	-
190-00000-521100-00000	100207	Consultants - Valley Glen 3	2,431	-	-	-	-
190-00000-521100-00000	100209	Consultants-Prof-VG Phase 4	8,423	6,169	-	-	-
190-00000-521100-00000	100210	Consultants-Prof/VG2 CFD 2019	-	999	-	-	-
190-00000-521100-00000	100211	Consultants-Prof-Davisville	3,266	-	-	-	-
190-00000-521100-00000	100213	Consultants - Northeast Quad	17	-	-	-	-
190-00000-521100-00000	100214	Consultants - Valley Iron	136	-	-	-	-
190-00000-521100-00000	100215	Consultants - Professional	494	-	-	-	-
190-00000-521100-00000	100216	Consultants - CanOasis	204	-	-	-	-
190-00000-521100-00000	100217	Consultants - Dixon Venture	1,410	11,236	64,564	64,564	-
190-00000-521100-00000	100218	Advertising/Publications-Nearo	-	519	-	-	-
190-00000-521100-00000	100218	Consultants - Nearon Ent	2,990	15,158	-	-	-
190-00000-521100-00000	100219	Consultants - Taylor Morrison	-	6,040	-	3,960	-
190-00000-521100-00000	100220	Consultants - BEGK	255	-	-	-	-
190-00000-521100-00000	100254	Consultants - Aggie Genetics	272	-	-	-	-
190-00000-521100-00000	100359	Consultants - Orchards Dixon	323	-	-	-	-
190-00000-521400-00000		Legal Fees Reimbursable	-	-	125,000	-	-
190-00000-521400-00000	100024	Legal Fees - Southwest CFD	7,105	2,214	-	-	-
190-00000-521400-00000	100025	Legal Fees	-	8,405	-	5,002	-
190-00000-521400-00000	100026	Legal Fees - Dorset Dvlpmt	2,391	6,929	-	1,270	-
190-00000-521400-00000	100027	Legal Fees - Dixon Gtwy 1&2	2,698	54,366	-	38,925	-
190-00000-521400-00000	100028	Legal Fees - Lincoln Square	-	4,510	-	3,198	-
190-00000-521400-00000	100030	Legal Fees - Brookfield Annex	64	-	-	-	-
190-00000-521400-00000	100031	Legal Fees - Milk Farm	988	369	-	219	-
190-00000-521400-00000	100034	Legal Fees - JEN CA 6	61,971	93,302	-	33,730	-
190-00000-521400-00000	100158	County Charges - Southwest	200	-	-	-	-
190-00000-521400-00000	100160	Legal Fees -Dual Branded Hotel	948	-	-	-	-
190-00000-521400-00000	100202	Legal Fees -TVOB Project	3,666	3,325	-	613	-
190-00000-521400-00000	100203	Legal Fees - Brookfield CFD	9,487	82	-	-	-
190-00000-521400-00000	100204	Legal Fees - Valley Glen CFD	-	205	-	2,711	-
190-00000-521400-00000	100206	Legal Fees - Dixon Wellness	22,445	123	-	-	-
190-00000-521400-00000	100207	Legal Fees - Valley Glen III	1,100	287	-	-	-
190-00000-521400-00000	100208	Legal Fees - AKT-NEQ	78	-	-	-	-
190-00000-521400-00000	100209	Legal Fees - Valley Glen IV	32,406	-	-	3,460	-
190-00000-521400-00000	100211	Legal Fees - Davisville	23,539	-	-	-	-
190-00000-521400-00000	100212	Legal Fees - Parklane 2019	7,185	944	-	-	-
190-00000-521400-00000	100213	Legal Fees - Northeast Quad	3,556	384	-	-	-
190-00000-521400-00000	100216	Legal Fees - CanOasis	79	1,309	-	-	-
190-00000-521400-00000	100217	Legal Fees - Dixon Venture	3,473	-	-	-	-
190-00000-521400-00000	100220	Legal Fees - BEGK	32,304	-	-	-	-
190-00000-521400-00000	100359	Legal Fees - Orchards Dixon	18,239	-	-	-	-
190-00000-521400-00000		Legal Fees - TEC Equip	195	-	-	-	-
190-00000-521400-00000		Legal Fees - Aggie Genetics	975	-	-	-	-
190-00000-521400-00000		Legal Fees - R&J Manufacturing	196	119	-	-	-
190-00000-521420-00000	100034	Permits/Licenses/Fees-Jen CA 6	280	-	-	172	-
190-00000-560110-00000		Project Admin - Direct	-	-	79,814	-	-
190-00000-560110-00000	100026	Project Admin - Dorset Dvlpmt	3,135	764	-	-	-

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

Account	Project	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
190-00000-560110-00000	100027	Project Admin- Dixon Gtwy 1&2	-	1,508	-	2,304	-
190-00000-560110-00000	100028	Proj Admin - Lincoln Square	1,706	7,593	-	580	-
190-00000-560110-00000	100031	Project Admin - Milk Farm	-	4,309	-	5,934	-
190-00000-560110-00000	100033	Proj Admin-Pedrick Rd Ind Dev	-	-	-	614	-
190-00000-560110-00000	100034	Proj Admin-JEN CA 6	-	12,010	-	5,458	-
190-00000-560110-00000	100158	Project Admin - Southwest	33,989	15,747	-	13,720	-
190-00000-560110-00000	100160	Proj Admin-Dual Branded Hotel	34	64	-	290	-
190-00000-560110-00000	100204	Project Admin -Valley Glen CFD	843	-	-	-	-
190-00000-560110-00000	100211	Project Admin - Davisville	1,517	161	-	-	-
190-00000-560110-00000	100217	Proj Admin - Dixon Venture	680	7,685	-	1,457	-
190-00000-560110-00000	100359	Project Admin - Orchards Dixon	408	153	-	64	-
190-00000-560110-00000		Proj Admin-Valley Star Partner	281	-	-	-	-
190-00000-560110-00000		Proj Admin - CanOasis	92	644	-	-	-
			461,910	800,919	1,850,866	1,815,443	-
190-00000-521100-00000	100034	Consultants - JEN6 (SW)	-	158,040	473,083	473,083	-
			-	158,040	473,083	473,083	-
FUND REVENUE			379,014	137,156	2,150,678	3,252,239	-
FUND EXPENDITURES			461,910	958,959	2,323,949	2,288,526	-

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

Account	Project	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
192-00000-420600-00000	100036	Inspection-Homestead BB P1	-	245,569	503,882	342,531	-
192-00000-420600-00000	100037	Inspection-Eng-Homestead P1V1	-	-	4,097	-	-
192-00000-420600-00000	100038	Inspection-Eng-Homestead P1 V2	192,651	-	4,207	19,660	-
192-00000-420600-00000	100039	Inspection-Eng-Homestead P1V3C	-	-	32,160	10,000	-
192-00000-420600-00000	100042	Inspection-Eng-Homestead P1 V4	138,895	-	110,355	-	-
192-00000-420600-00000	100043	Inspection-Homestead BB P2B	-	-	168,280	123,049	-
192-00000-420600-00000	100045	Inspection-Eng-Homestead P2 V5	284,360	-	32,770	-	-
192-00000-420600-00000	100048	Inspection-Eng-Homestead P2 V6	-	-	32,590	-	-
192-00000-420600-00000	100051	Inspection-Eng-Homestead P2 V7	123,145	-	51,715	-	-
192-00000-420600-00000	100054	Inspection - Homestead P2V8	160,630	-	14,230	-	-
192-00000-420600-00000	100057	Inspection - Homestead P2V9	-	-	349,720	174,860	-
192-00000-420600-00000	100060	Inspection - Homestead P2V10	-	-	349,720	174,647	-
192-00000-420600-00000	100063	Inspection - Homestead P3V11	-	185,000	-	-	-
192-00000-420600-00000	100064	Inspection - Homestead P1V3A	-	-	8,131	71,451	-
192-00000-420600-00000	100065	Inspection - Homestead P1V3B	(0)	-	8,131	81,588	-
192-00000-420600-00000	100067	Inspection-Homestead BB P2A	-	-	328,691	323,465	-
192-00000-420600-00000	100069	Inspect-Eng-Homestead P1Parks	-	-	114,980	112,115	-
192-00000-420600-00000	100073	Inspection-Eng-Parklane Unit 3	-	-	101,077	-	-
192-00000-420600-00000	100075	Inspection-Eng-Parklane Unit 4	11,423	-	4,123	-	-
192-00000-420600-00000	100077	Inspection-Eng-Parklane Unit 5	(79,887)	-	-	-	-
192-00000-420600-00000	100080	Inspection-Eng-Homestead P3V12	-	-	137,280	-	-
192-00000-420600-00000	100085	Inspection-Eng-Parklane Unit 2	-	-	18,065	-	-
192-00000-420600-00000	100087	Inspection-Valley Glen4 Unit 1	-	-	174,860	-	-
192-00000-420600-00000	100221	Inspection-Eng-P4V13	-	-	185,000	-	-
192-00000-420600-00000	100222	Inspection-Eng-Homestead P4V14	-	-	174,860	-	-
192-00000-420600-00000	100224	Inspection-Eng-Homestead P4V15	-	-	174,860	-	-
192-00000-420600-00000	100225	Insp-Eng-Homestead Commercial	-	-	138,100	138,100	-
192-00000-420600-00000	100226	Inspection - Homestead BB P3	-	132,700	-	-	-
192-00000-420600-00000	100227	Inspection-Valley Glen2 Unit 1	-	-	6,945	-	-
192-00000-420600-00000	100228	Inspection-Valley Glen3 Unit 2	-	-	32,890	-	-
192-00000-420600-00000		Other Charges - P1V3	-	-	-	125	-
192-00000-441000-00000		Interest Earned	-	9,620	3,000	4,419	-
192-00000-453200-00000		Unrealized Gain on Investments	-	(63,640)	-	63,640	-
192-00000-491100-00000		Transfer from General Fund	-	1,595,568	-	-	-
192-14300-420700-00000	100035	Engineering Fees-Homestead	-	-	45,000	-	-
192-14300-427410-00000	100040	Plan Check-Homestead P1 V4	139,205	-	-	-	-
192-14300-427410-00000	100041	Map Check - Homestead P1 V4	4,412	-	7,588	-	-
192-14300-427410-00000	100044	Plan Check-Homestead P2 V5	143,110	-	-	-	-
192-14300-427410-00000	100046	Plan Check-Homestead P2 V6	143,330	-	-	-	-
192-14300-427410-00000	100047	Map Check - Homestead P2 V6	4,830	-	9,369	-	-
192-14300-427410-00000	100049	Plan Check-Homestead P2 V7	123,145	-	-	-	-
192-14300-427410-00000	100050	Map Check - Homestead P2 V7	6,132	-	14,468	-	-
192-14300-427410-00000	100052	Plan Check - Homestead P2V8	165,770	-	-	-	-
192-14300-427410-00000	100053	Map Check - Homestead P2V8	4,972	-	12,688	2,068	-
192-14300-427410-00000	100055	Plan Check - Homestead P2V9	-	-	92,956	46,478	-
192-14300-427410-00000	100056	Map Check - Homestead P2V9	-	-	24,060	12,097	-
192-14300-427410-00000	100058	Plan Check - Homestead P2V10	-	-	96,796	48,398	-
192-14300-427410-00000	100059	Map Check - Homestead P2V10	-	-	28,370	14,185	-
192-14300-427410-00000	100061	Plan Check - Homestead P3V11	-	48,100	-	-	-
192-14300-427410-00000	100062	Map Check - Homestead P3V11	-	17,439	-	-	-
192-14300-427410-00000	100066	Plan Check - Homestead BBP2B	-	83,506	31,100	-	-
192-14300-427410-00000	100068	Plan Check-Homestead BB P3	-	56,120	132,700	107,651	-
192-14300-427410-00000	100070	Map Check - Homestead P3V12	-	13,335	8,500	2,488	-
192-14300-427410-00000	100071	Plan Check - Homestead P4V13	-	-	53,102	53,120	-
192-14300-427410-00000	100072	Map Check - Homestead P4V13	-	-	7,560	7,560	-
192-14300-427410-00000	100074	Plan Chk-Eng-Parklane Unit 4	-	-	2,486	-	-
192-14300-427410-00000	100076	Plan Check-Eng-Parklane Unit 5	11,820	-	-	-	-
192-14300-427410-00000	100078	Plan Check - Homestead P3V12	-	-	48,100	11,574	-
192-14300-427410-00000	100081	Plan Check - Homestead P4V14	-	-	56,857	56,857	-
192-14300-427410-00000	100082	Map Check - Homestead P4V14	-	-	7,560	7,560	-
192-14300-427410-00000	100083	Plan Check - Homestead P4V15	-	-	54,214	54,214	-
192-14300-427410-00000	100084	Map Check - Homestead P4V15	-	-	12,240	12,240	-
192-14300-427410-00000	100086	Map Ck - Homestead Commercial	-	9,835	9,835	10,010	-
192-14300-427410-00000	100088	Plan Check - Homestead Water	-	-	65,000	55,259	-
192-14300-427410-00000	100089	Plan Check - Parklane Backbone	-	-	9,130	-	-
192-14300-427410-00000	100090	Plan Check - School Well Impr.	-	86,250	-	-	-

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

Account	Project	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
192-14300-427410-00000	100091	Plan Check - Homestead BB P4	-	-	36,500	4,792	-
192-14300-427410-00000	100093	Map Check - Homestead P2 V5	5,369	-	11,631	-	-
192-14300-427410-00000	100233	Plan Check-Homestead P1 V2	106,040	-	-	-	-
192-14300-427410-00000	100234	Map Check - Homestead P1 V2	4,092	-	-	-	-
192-14300-427410-00000	100235	Plan Check-Homestead P1 V3C	68,310	-	-	-	-
192-14300-427410-00000	100236	Map Check - Homestead P1 V3C	3,852	-	-	1,044	-
192-14300-427410-00000	100237	Plan Check-Homestead BB P2A	-	-	-	62,751	-
192-14300-427410-00000	100246	Plan Ck - Homestead Commercial	-	-	36,100	36,100	-
192-14300-427410-00000	100247	Map Check - Azevedo - LLA	-	-	6,770	4,781	-
192-14300-427410-00000	100252	Map Check-Eng-Parklane Unit 4	11,820	-	-	-	-
192-14300-427410-00000	100258	Map Check-Valley Glen 4 Unit 1	-	-	5,372	-	-
192-14300-427410-00000	100259	Plan Check-Valley Glen4 Unit1	-	-	204,014	-	-
192-14300-427410-00000	100260	Plan Check - Lincoln Square	-	-	48,100	-	-
			1,777,426	2,419,401	4,442,885	2,250,878	-
192-00000-520220-00000		Equip Repairs/Maint-SchoolWell	-	62,831	-	-	-
192-00000-521100-00000	100026	Consultants-Dorset Develop	8,705	-	-	-	-
192-00000-521100-00000	100037	Consult-Inspect-Homestead P1V1	90	2,236	139,129	7,227	-
192-00000-521100-00000	100037	Consult-Inspect-Homestead P1V1	-	(18,239)	-	-	-
192-00000-521100-00000	100039	Consult-Inspect-Homestead P1V3	25,200	(16,150)	94,292	37,509	-
192-00000-521100-00000	100040	Consult-Plan Ck-Homestead P1V4	4,255	9,306	27,932	27,931	-
192-00000-521100-00000	100041	Consult-Map Ck-Homestead P1V4	-	3,574	8,426	8,426	-
192-00000-521100-00000	100042	Consult-Inspect-Homestead P1V4	53,821	146,137	89,557	73,890	-
192-00000-521100-00000	100043	Consult-Inspect-HomesteadBBP2B	-	34,851	133,430	131,963	-
192-00000-521100-00000	100044	Consult-Plan Ck-Homestead P2V5	4,704	9,271	21,507	17,378	-
192-00000-521100-00000	100045	Consult-Inspect-Homestead P2V5	14,351	76,513	107,601	74,699	-
192-00000-521100-00000	100046	Consult-Plan Ck-Homestead P2V6	575	8,673	22,635	22,634	-
192-00000-521100-00000	100047	Consult-Map Ck-Homestead P2V6	-	1,197	13,003	13,003	-
192-00000-521100-00000	100048	Consult-Inspect-Homestead P2V6	6,876	75,122	110,894	90,928	-
192-00000-521100-00000	100049	Consult-Plan Ck-Homestead P2V7	1,660	12,434	24,681	24,681	-
192-00000-521100-00000	100050	Consult-Map Ck-Homestead P2V7	-	-	20,600	20,600	-
192-00000-521100-00000	100051	Consult-Inspect-Homestead P2V7	8,345	54,626	126,826	110,715	-
192-00000-521100-00000	100052	Consult-Plan Ck-Homestead P2V8	12,212	10,439	37,867	33,111	-
192-00000-521100-00000	100053	Consult-Map Ck-Homestead P2V8	7,040	-	10,620	1,062	-
192-00000-521100-00000	100054	Consult-Inspect-Homestead P2V8	38,875	93,596	83,196	35,708	-
192-00000-521100-00000	100055	Consult-Plan Ck-Homestead P2V9	15,308	11,379	26,995	19,792	-
192-00000-521100-00000	100056	Consult-Map Ck-Homestead P2V9	230	11,769	31	-	-
192-00000-521100-00000	100057	Consult-Inspect-Homestead P2V9	2,340	25,966	148,495	152,391	-
192-00000-521100-00000	100058	Consult-Plan CkHomestead P2V10	17,791	10,142	21,956	20,466	-
192-00000-521100-00000	100059	Consult-Map Ck-Homestead P2V10	345	13,827	13	-	-
192-00000-521100-00000	100060	Consult-Inspect-HomesteadP2V10	200	17,295	157,566	156,953	-
192-00000-521100-00000	100061	Consult-Plan CkHomestead P3V11	-	25,136	22,965	22,965	-
192-00000-521100-00000	100062	Consult-Map Ck-Homestead P3V11	-	11,360	5,840	5,840	-
192-00000-521100-00000	100063	Consult-Inspect-HomesteadP3V11	-	21,805	115,475	111,373	-
192-00000-521100-00000	100064	Consult-Inspect-HomesteadP1V3A	38,937	(6,990)	67,343	31,828	-
192-00000-521100-00000	100065	Consult-Inspect-HomesteadP1V3B	48,733	(7,056)	152,152	755,578	-
192-00000-521100-00000	100066	Consult-PlanCk-Homestead BBP2B	27,317	34,413	61,198	52,876	-
192-00000-521100-00000	100067	Consult-Inspect-HomesteadBBP2A	27,900	231,006	130,325	88,723	-
192-00000-521100-00000	100068	Consult-Plan Ck-Homestead BBP3	5,725	108,384	118,669	69,005	-
192-00000-521100-00000	100069	Consult-InsP-Homestead P1Parks	21,889	61,190	64,801	31,902	-
192-00000-521100-00000	100070	Consult-Map Ck-Homestead P3V12	-	12,667	9,697	9,165	-
192-00000-521100-00000	100071	Consult-Plan Ck-HomesteadP4V13	-	-	53,102	53,102	-
192-00000-521100-00000	100072	Consult-Map CkHomestead P4V13	-	-	7,560	7,560	-
192-00000-521100-00000	100073	Consult-Inspect-Parklane U3	26,380	1,400	36,537	-	-
192-00000-521100-00000	100074	Consult-Plan Ck-Parklane U4	7,324	-	6,286	-	-
192-00000-521100-00000	100075	Consult-Inspect-Parklane U4	71,611	28,479	113,438	-	-
192-00000-521100-00000	100076	Consult-Plan Ck-Parklane U5	6,636	-	6,914	-	-
192-00000-521100-00000	100077	Consult-Inspect-Parklane U5	70,663	19,218	122,922	-	-
192-00000-521100-00000	100078	Consult-Plan Ck-HomesteadP3V12	-	10,152	42,015	37,969	-
192-00000-521100-00000	100080	Consult-Inspect-HomesteadP3V12	-	-	137,280	137,280	-
192-00000-521100-00000	100081	Consult-Plan Ck-HomesteadP4V14	-	-	56,857	56,858	-
192-00000-521100-00000	100082	Consult-Map Ck-HomesteadP4V14	-	-	7,560	7,560	-
192-00000-521100-00000	100083	Consult-Plan Ck-HomesteadP4V15	-	-	54,214	48,998	-
192-00000-521100-00000	100084	Consult-Map Ck-HomesteadP4V15	-	-	12,240	12,600	-
192-00000-521100-00000	100085	Consult-Inspect-Parklane U2	-	-	18,066	-	-
192-00000-521100-00000	100086	ConsultMapCkHomesteadCommercl	-	9,669	9,835	10,176	-

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

Account	Project	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
192-00000-521100-00000	100087	Consult-Inspect-Vall Glen 4 U1	20,284	80,635	99,894	18,266	-
192-00000-521100-00000	100088	Consult - Homestead Water	-	30,259	34,741	25,000	-
192-00000-521100-00000	100089	Consult-Plan Ck-Parklane BB	9,128	-	2	-	-
192-00000-521100-00000	100091	Consult-Plan Ck-Homestead BBP4	-	3,657	32,843	1,135	-
192-00000-521100-00000	100093	Consult-Map Ck-Homestead P2V5	-	-	17,000	17,000	-
192-00000-521100-00000	100094	Consult-Inspect-Homestead P1V2	208,380	(1,979)	34,770	13,522	-
192-00000-521100-00000	100221	Consult-Inspect-HomesteadP4V13	-	-	185,000	-	-
192-00000-521100-00000	100222	Consult-Inspect-HomesteadP4V14	-	-	174,860	-	-
192-00000-521100-00000	100223	Consult-Inspect-Parklane BB	-	-	1,075	-	-
192-00000-521100-00000	100224	Consult-Inspect-HomesteadP4V15	-	-	174,860	-	-
192-00000-521100-00000	100225	ConsultInspectHomestead Commcl	-	-	138,100	138,100	-
192-00000-521100-00000	100227	Consult-Inspect-Vall Glen2 U1	-	-	6,945	-	-
192-00000-521100-00000	100228	Consult-Inspect-Vall Glen3 U2	650	1,200	123,060	-	-
192-00000-521100-00000	100229	Consult-Plan Ck-Homestead BBP1	1,610	-	2,247	-	-
192-00000-521100-00000	100230	Consult-Inspect-Homestead BBP1	48,083	4,560	696,808	27,898	-
192-00000-521100-00000	100231	Consult-Plan Ck-Homestead P1V1	21,913	-	15,360	-	-
192-00000-521100-00000	100233	Consult-Plan Ck-Homestead P1V2	-	-	38,225	-	-
192-00000-521100-00000	100234	Consult-Map Ck-Homestead P1V2	230	-	8,086	-	-
192-00000-521100-00000	100235	Consult-Plan Ck-HomesteadP1V3C	9,425	-	9,433	-	-
192-00000-521100-00000	100237	Consult-Plan Ck-HomesteadBBP2A	20,571	8,334	5,781	-	-
192-00000-521100-00000	100242	Consult-Plan CkHomestead P1V3A	-	-	29,334	-	-
192-00000-521100-00000	100244	Consult-Plan CkHomestead P1V3B	-	-	36,731	-	-
192-00000-521100-00000	100246	ConsultPlanCkHomesteadCommercl	-	-	3,610	36,100	-
192-00000-521100-00000	100247	Consult-Map Ck-Azevedo-LLA	-	4,781	1,989	5,000	-
192-00000-521100-00000	100257	Consult-Plan Ck-Vall Glen3 U2	575	-	1,880	-	-
192-00000-521100-00000	100259	Consult-Plan Ck-Vall Glen 4 U1	9,984	-	1	-	-
192-00000-521100-00000	100260	Consultants - Lincoln Square	-	8,734	39,367	38,731	-
192-00000-521100-00000		Consultants-Prof-SW Dixon	41,103	18,403	27,800	-	-
192-00000-560110-00000		Proj AdminPlan Ck-Hmstead P1V4	-	60	-	-	-
192-00000-560110-00000		Proj AdminInspect-Hmstead P1V4	-	3,612	-	-	-
192-00000-560110-00000		Proj Admin-School Well Impr	-	61	-	-	-
192-00000-560110-00000		Proj AdminInspect-Parklane U4	-	30	-	-	-
			967,972	1,379,970	4,800,345	2,953,171	-
		FUND REVENUE	1,777,426	2,419,401	4,442,885	2,250,878	-
		FUND EXPENDITURES	967,972	1,379,970	4,800,345	2,953,171	-

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

Account	Project	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
193-00000-441000-00000		Interest Earned	-	257	540	540	-
193-00000-491100-00000		Transfer from General Fund	-	247,418	-	-	-
193-13200-426100-00000		Building Permits - Comm Dev	-	-	503,805	1,143,434	-
193-13200-426100-00000	100094	Bldg Inspect-Homestead V2	-	80,361	18,679	18,679	-
193-13200-426100-00000	100095	Bldg Inspect-Homestead V3C	-	13,385	69,511	69,511	-
193-13200-426100-00000	100261	Bldg Inspect-Homestead V4	-	51,119	55,200	55,200	-
193-13200-426100-00000	100262	Bldg Inspect-Homestead V5	-	25,759	220,800	220,800	-
193-13200-426100-00000	100263	Bldg Inspect-Homestead V6	-	-	210,450	210,450	-
193-13200-426100-00000	100264	Bldg Inspect-Homestead V7	-	-	320,850	320,850	-
193-13200-426100-00000	100265	Bldg Inspect-Homestead V8	-	57,189	-	-	-
193-13200-426100-00000	100269	Bldg Inspect-Homestead V3A	-	19,406	14,265	14,265	-
193-13200-426100-00000	100270	Bldg Inspect-Homestead V3B	-	31,450	13,842	13,842	-
193-13200-426100-00000	100271	Bldg Inspect-Homestead V1	-	-	31,782	31,782	-
193-13200-426100-00000	100272	Bldg Inspect-Homestead Amenity	-	-	22,800	22,800	-
193-16600-427200-00000	100094	Fire Construct-Homestead V2	-	7,940	2,400	2,400	-
193-16600-427200-00000	100095	Fire Construct-Homestead V3C	-	3,176	-	-	-
193-16600-427200-00000	100261	Fire Construct-Homestead V4	-	7,806	12,800	12,800	-
193-16600-427200-00000	100262	Fire Construct-Homestead V5	-	1,985	51,200	51,200	-
193-16600-427200-00000	100263	Fire Construct-Homestead V6	-	1,621	48,800	48,800	-
193-16600-427200-00000	100264	Fire Construct-Homestead V7	-	1,787	74,400	74,400	-
193-16600-427200-00000	100265	Fire Construct-Homestead V8	-	10,322	-	-	-
193-16600-427200-00000	100269	Fire Construct-Homestead V3A	-	6,218	-	-	-
193-16600-427200-00000	100270	Fire Construct-Homestead V3B	-	7,345	-	-	-
193-16600-427200-00000	100271	Fire Construct-Homestead V1	-	1,390	-	-	-
193-16600-427200-00000	100272	Fire Construct-Homestead Ameni	-	-	4,400	4,400	-
			-	575,931	1,676,524	2,316,153	-
193-00000-521100-00000		Consultants - Professional	-	-	503,805	503,805	-
193-00000-521100-00000	100094	Consultants-Homestead V2	-	167,776	108,494	108,494	-
193-00000-521100-00000	100095	Consultants-Homestead V3C	-	71,353	11,543	11,543	-
193-00000-521100-00000	100261	Consultants-Homestead V4	-	138,380	68,000	68,000	-
193-00000-521100-00000	100262	Consultants-Homestead V5	-	85,470	272,000	272,000	-
193-00000-521100-00000	100263	Consultant-Homestead V6	-	-	259,250	259,250	-
193-00000-521100-00000	100264	Consultant-Homestead V7	-	-	395,250	395,250	-
193-00000-521100-00000	100265	Consultants-Homestead V8	-	162,800	-	-	-
193-00000-521100-00000	100269	Consultants-Homestead V3A	-	141,512	107,842	107,842	-
193-00000-521100-00000	100270	Consultants-Homestead V3B	-	159,189	113,898	113,898	-
193-00000-521100-00000	100271	Consultant-Homestead V1	-	65,052	33,270	33,270	-
193-00000-521100-00000	100272	Consultants-Homestead Amenity	-	-	27,200	27,200	-
			-	991,532	1,900,552	1,900,552	-
		FUND REVENUE	-	575,931	1,676,524	2,316,153	-
		FUND EXPENDITURES	-	991,532	1,900,552	1,900,552	-



Enterprise Funds

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

Wastewater

The City's Wastewater Treatment Facility and Sanitary Sewer Collections System serve more than 6,200 residential, institutional, industrial, and commercial customers. Wastewater operations are accounted for in the Wastewater Enterprise Fund. For budgetary and legal compliance purposes, the Wastewater Enterprise Fund is broken into ten funds.

Fund 303 Wastewater Operating Reserve

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

Fund 304 Wastewater OPEB Reserve

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

Fund 305 Wastewater Operations and Maintenance

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

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

Fund 306 SRF Debt Service Reserve

Per the Installment Sales Agreement between the City of Dixon and the State Water Resources Control Board related to the construction of the Wastewater Treatment Facility Improvements project, the reserve fund must have one year’s debt service accumulated prior to the anticipated construction completion. The fund was established by Resolution No. 14-154 to accumulate a reserve fund. The Finance Department manages this fund.

Fund 307 Wastewater Equipment Replacement

This fund accumulates equipment replacement reserves for the sole purpose of the Wastewater operations. The Engineering/Utilities Department and Finance Department jointly manage this fund.

Fund 308 Wastewater Debt Service

This fund was established to fund the debt service for the sewer bonds issued in 1996 for \$2,635,000. The original 1996 bonds were refunded in 2012 to take advantage of lower market interest rates. An annual transfer from the Wastewater Operations and Maintenance account (Fund 305) provides for principal, interest, and ongoing administrative charges. The Sewer Bond debt was retired in 2021.

Fund 309 SRF Debt Service

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

Fund 310 Wastewater Capital Improvements

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

Fund 315 Wastewater Rehabilitation Projects

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

Fund 316 Wastewater Capital Mixed Projects

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

Current Year – 2023– Division Accomplishments

Wastewater Treatment Facility:

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

Collections Division – Sewer System Operations and Maintenance:

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

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

Budget Year – 2024 – Division Work Plan/Goals

Waste Water Treatment Facility:

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

Collections Division – Sewer System Operations and Maintenance:

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

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

Water

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

Fund 331 Water Operations and Maintenance

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

Fund 332 Water Operations Reserve

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

Fund 333 Water Capital Reserve

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

Fund 334 Water Capital Projects Improvements

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

Fund 335 Water Capital Projects Rehabilitation

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

Fund 336 Water OPEB Reserve

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

Current Year – 2023 – Division Accomplishments

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

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

Budget Year – 2024 – Division Work Plan/Goals

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

Fund 350 Transit

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

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

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

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

Current Year – 2023 – Division Accomplishments

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



Budget Year – 2024 – Division Work Plan/Goals

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

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

Fund 351 Transit OPEB Reserve

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

**CITY OF DIXON
BUDGET OVERVIEW
ENTERPRISE FUNDS**

	SEWER OPS RESERVE 303	SEWER OPEB RESERVE 304	SEWER O&M 305	SRF RESERVE 306	SEWER EQUIP REPLACE 307
<i>FY 2023 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES</i>					
BEGINNING WORKING CAPITAL* July-2022					
	590,808	236,666	8,350,926	1,843,817	372,705
REVENUE	6,988	2,690	5,102,609	20,963	4,430
TRANSFERS	150,000	-	-	-	50,000
REVENUE & TRANSFERS	156,988	2,690	5,102,609	20,963	54,430
EXPENDITURES	-	-	7,965,276	-	-
ESTIMATED ENDING WORKING CAPITAL	747,796	239,356	5,488,260	1,864,780	427,135
<i>FY 2024 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS</i>					
July-2023	747,796	239,356	5,488,260	1,864,780	427,135
REVENUES	5,590	2,152	5,178,085	16,770	3,543
TRANSFERS	275,000	-	-	-	75,000
REVENUE & TRANSFERS	280,590	2,152	5,178,085	16,770	78,543
AVAILABLE RESOURCES	1,028,386	241,508	10,666,345	1,881,550	505,678
APPROPRIATIONS	-	-	4,554,999	-	-
ESTIMATED ENDING WORKING CAPITAL	1,028,386	241,508	6,111,346	1,881,550	505,678

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

CITY OF DIXON
BUDGET OVERVIEW
ENTERPRISE FUNDS

	SRF DEBT SERVICE 309	SEWER CAPITAL 310	SEWER REHAB 315	SEWER MIXED 316	SEWER SUMMARY
FY 2023 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES					
BEGINNING WORKING CAPITAL* July-2022					
	923,993	12,085,529	326,275	58,409	24,789,128
REVENUE	1,494	2,729,173	3,240	530	
TRANSFERS	1,721,739	-	2,524,091	1,684,072	
REVENUE & TRANSFERS	1,723,233	2,729,173	2,527,331	1,684,602	14,002,019
EXPENDITURES	1,721,740	1,081,615	2,524,091	1,702,128	14,994,850
ESTIMATED ENDING WORKING CAPITAL	925,486	13,733,086	329,515	40,883	23,796,297
FY 2024 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS					
July-2023	925,486	13,733,086	329,515	40,883	23,796,297
REVENUES	1,120	2,423,075	2,600	430	
TRANSFERS	1,721,739	-	28,300	148,626	
REVENUE & TRANSFERS	1,722,859	2,423,075	30,900	149,056	9,882,031
AVAILABLE RESOURCES	2,648,345	16,156,161	360,415	189,939	33,678,327
APPROPRIATIONS	1,721,739	737,067	40,934	150,106	7,204,845
ESTIMATED ENDING WORKING CAPITAL	926,606	15,419,094	319,481	39,833	26,473,482

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**CITY OF DIXON
BUDGET OVERVIEW
ENTERPRISE FUNDS**

	WATER O&M 331	WATER OPS RESERVE 332	WATER CAPITAL RESERVE 333	WATER CIP 334	WATER CAPITAL REHAB 335	WATER OPEB RESERVE 336	WATER SUMMARY
FY 2023 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES							
BEGINNING WORKING CAPITAL* July-2022							
CAPITAL* July-2022	3,066,522	734,547	684,520	1,915,844	(77,811)	98,853	6,422,475
REVENUE	1,871,534	8,351	7,783	297,589	-	1,207	
TRANSFERS	-	-	-	-	1,571,723	30,515	
REVENUE & TRANSFERS	1,871,534	8,351	7,783	297,589	1,571,723	31,722	3,788,702
EXPENDITURES	3,807,835	-	-	2,756	1,571,723	-	5,382,314
ESTIMATED ENDING WORKING CAPITAL							
	1,130,221	742,898	692,303	2,210,677	(77,811)	130,576	4,828,864
FY 2024 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS							
July-2023							
REVENUES	1,882,710	6,681	6,626	178,750	-	965	
TRANSFERS	-	-	-	-	152,220	-	
REVENUE & TRANSFERS	1,882,710	6,681	6,626	178,750	152,220	965	2,227,952
AVAILABLE RESOURCES	3,012,931	749,579	698,929	2,389,427	74,409	131,541	7,056,816
APPROPRIATIONS	2,463,196	-	-	3,664	74,409	-	2,541,269
ESTIMATED ENDING WORKING CAPITAL							
	549,735	749,579	698,929	2,385,763	-	131,541	4,515,547

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

**CITY OF DIXON
BUDGET OVERVIEW
ENTERPRISE FUNDS**

	TRANSIT 350	TRANSIT OPEB RESERVE 351	ENTERPRISE Total
FY 2023 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES			
BEGINNING WORKING CAPITAL* July-2022	720,449	263,608	32,195,661
REVENUE	1,351,662	2,997	11,413,240
TRANSFERS	-	-	7,732,140
REVENUE & TRANSFERS	1,351,662	2,997	19,145,380
EXPENDITURES	1,450,046	-	21,827,210
ESTIMATED ENDING WORKING CAPITAL	622,065	266,605	29,513,831
FY 2024 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS			
July-2023	622,065	266,605	29,513,831
REVENUES	1,593,057	2,397	11,304,551
TRANSFERS	-	-	2,400,886
REVENUE & TRANSFERS	1,593,057	2,397	13,705,437
AVAILABLE RESOURCES	2,215,122	269,002	43,219,267
APPROPRIATIONS	1,592,167	-	11,338,282
ESTIMATED ENDING WORKING CAPITAL	622,955	269,002	31,880,986

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

City of Dixon Budget FY 2023-24
FUND 303 - SEWER OPERATING RESERVE

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
303-00000-441000-00000	Interest Earned	8,581	1,400	2,172	6,988	5,590
303-00000-491305-00000	Transfer from Sewer O&M	-	-	150,000	150,000	275,000
		8,581	1,400	152,172	156,988	280,590
FUND REVENUE		8,581	1,400	152,172	156,988	280,590
FUND EXPENDITURES		-	-	-	-	-

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
304-00000-441000-00000	Interest Earned	3,520	572	890	2,690	2,152
304-00000-453200-00000	Unrealized Gain on Investments	(2,937)	(5,358)	-	-	-
		583	(4,786)	890	2,690	2,152
FUND REVENUE		583	(4,786)	890	2,690	2,152
FUND EXPENDITURES		-	-	-	-	-

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
305-00000-428110-00000	Sewer Fees - Apartments	418,024	440,844	440,844	223,271	223,271
305-00000-428120-00000	Sewer Fees - Churches/Convales	111,706	110,579	111,478	101,428	101,428
305-00000-428130-00000	Sewer Fees - Comm'l/Industrial	781,987	710,527	813,432	716,510	716,510
305-00000-428130-00000	Sewer - Comm'l/Ind - Arrearage	-	70,660	-	-	-
305-00000-428140-00000	Sewer Fees - Motels	34,111	40,617	40,044	50,411	50,411
305-00000-428150-00000	Sewer Fees - Multi-Family	183,161	182,614	183,828	574,081	574,081
305-00000-428100-00000	Sewer Fees - Res SFD	3,082,885	3,255,276	3,327,624	3,323,800	3,390,276
305-00000-428100-00000	Sewer - Res - Arrearage	-	90,349	-	-	-
305-00000-428160-00000	Sewer Fees - Schools/Fairgrnd	61,710	53,627	55,128	49,502	49,502
305-00000-430100-00000	Grant Revenue - CARES	104	-	-	-	-
305-00000-441000-00000	Interest Earned	94,555	20,649	28,044	35,000	35,000
305-00000-452000-00000	Lease Revenue	6,606	6,606	6,606	6,606	6,606
305-00000-451000-00000	Penalties & Interest	1,327	23,608	31,000	22,000	31,000
305-00000-453200-00000	Unrealized Gain on Investments	(74,328)	(179,654)	-	-	-
305-00000-491307-00000	Tsfr fr Equipment Replacement	958	-	-	-	-
305-00000-491310-00000	Transfer from WW Capital Fund	2,000	-	-	-	-
		4,704,806	4,826,302	5,038,028	5,102,609	5,178,085
305-00000-511200-00000	Overtime-Sewer Arrearage Prog	-	60	-	-	-
305-00000-512100-00000	Medicare-Sewer Arrearages Prog	-	1	-	-	-
305-00000-512201-00000	Pension Expense-Misc	262,887	291,068	-	-	-
305-00000-512402-00000	OPEB Expense	21,067	13,780	-	-	-
305-00000-512600-00000	Worker's Comp Ins-Sewer Arrear	-	0	-	-	-
305-00000-525801-00000	Leased Equip Rental	-	(25,462)	-	-	-
305-00000-550350-00000	Lease Interest	-	3,962	-	-	-
305-00000-550803-00000	Lease Amort. - Public Works	-	23,683	-	-	-
305-00000-560110-00000	Project Admin-Sewer ArrearProg	-	430	-	-	-
305-00000-591303-00000	Transfer to Sewer Op Reserve	-	-	150,000	150,000	275,000
305-00000-591309-00000	Transfer to SRF Debt Service	1,033,043	1,033,044	1,033,044	1,033,044	1,033,044
305-00000-591310-00000	Transfer to Sewer Capital	-	3,865	-	-	-
305-30001-511000-00000	Salaries/Wages	410,365	393,538	433,005	431,503	456,311
305-30001-511000-00000	Salaries/Wages - COVID 19	-	1,763	-	1,502	-
305-30001-511011-00000	Comp Paid	6,452	4,817	-	19,365	-
305-30001-511200-00000	Overtime	18,274	34,586	35,000	35,348	36,400
305-30001-511300-00000	Standby	21,560	21,560	29,000	25,310	32,250
305-30001-512100-00000	Medicare	4,875	5,262	7,732	5,662	8,268
305-30001-512100-00000	Medicare - COVID 19	-	26	-	19	-
305-30001-512200-00000	Retirement	187,752	215,293	81,293	189,287	215,748
305-30001-512200-00000	Retirement - COVID 19	-	905	-	744	-
305-30001-512300-00000	Disability Insurance	1,430	1,484	1,654	758	1,742
305-30001-512400-00000	Health Insurance	45,400	43,278	43,594	44,030	45,305
305-30001-512420-00000	Dental Insurance	925	923	916	892	916
305-30001-512430-00000	Vision Insurance	470	469	464	453	464
305-30001-512600-00000	Worker's Comp Insurance	49,974	45,366	59,242	64,530	68,271
305-30001-520100-00000	Advertising/Publications	-	1,531	2,500	2,500	2,500
305-30001-540420-00000	Bad Debt/Write Off	(15,300)	(62,066)	25,000	25,000	25,000
305-30001-520230-00000	Bldg/Site Maintenance	37,218	4,271	7,600	7,600	8,000
305-30001-520440-00000	Chemicals	10,816	15,776	15,000	15,000	15,000
305-30001-530100-00000	Communications	2,600	2,302	3,000	3,000	3,000
305-30001-521260-00000	Bank Fees	10,856	11,642	12,000	12,000	12,200
305-30001-521270-00000	Credit Card Processing Fees	37,087	40,831	45,000	45,000	52,500
305-30001-521100-00000	Consultants - Professional	19,698	34,344	68,403	68,403	58,500
305-30001-521200-00000	Contr Svcs-Non Prof-Lab Test	-	-	-	-	-
305-30001-521505-00000	DMV Physicals & Exams	-	-	300	300	300
305-30001-521510-00000	Dues/Subscriptions	676	1,296	1,250	1,250	1,250
305-30001-520305-00000	Equipment Rental	1,004	14,944	35,725	35,725	43,875
305-30001-520220-00000	Equipment Repairs/Maintenance	48,511	120,366	121,307	121,307	132,000
305-30001-521210-00000	Legal Services	255	11,296	5,400	5,400	10,000
305-30001-520310-00000	Office Equip Maint/Rental	4,305	4,868	7,200	7,200	7,200
305-30001-520310-00000	Leased Office Equip Rental	-	(1,888)	-	-	-
305-30001-520400-00000	Office Supplies	30,474	39,127	38,000	38,000	40,000
305-30001-520210-00000	Office/Software Maintenance	12,403	14,032	19,000	19,000	37,500
305-30001-521420-00000	Permits/Licenses/Fees	23,752	27,462	30,000	30,000	32,000
305-30001-520450-00000	Small Tools	1,514	1,033	2,000	2,000	2,000
305-30001-520430-00000	Special Supplies	35,878	31,273	86,121	86,121	70,000
305-30001-520430-00000	Special Supplies - COVID 19	1,292	42	-	-	-
305-30001-521560-00000	Training	320	2,709	5,000	5,000	5,000
305-30001-521570-00000	Uniforms	7,844	8,629	8,000	8,000	8,000
305-30001-530200-00000	Utilities	223,995	232,360	204,000	273,752	275,000
305-30001-520600-00000	Vehicle Fuel	13,498	15,595	20,000	20,000	22,000

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
305-30001-520250-00000	Vehicle Parts/Maintenance	6,409	11,473	5,269	5,269	6,000
305-30001-530300-00000	Water	15,579	9,639	15,000	15,000	15,000
305-30001-550400-00000	Depreciation	870,437	878,213	-	-	-
305-30001-560200-00000	Capital Outlay	-	-	52,176	52,176	35,000
305-30001-560110-00000	Project Admin - Direct	5,243	1,963	20,000	20,000	20,000
305-30001-591100-00000	Transfer to General Fund	325,487	246,351	294,031	294,031	324,941
305-30001-591307-00000	Transfer to Sewer Equip Replac	50,000	50,000	50,000	50,000	75,000
305-30001-591308-00000	Transfer to Sewer Debt	167,888	-	-	-	-
305-30001-591315-00000	Transfer to Sewer-Rehab Proj	33,899	367,319	2,524,091	2,524,091	28,300
305-30001-591316-00000	Tsfr to Sewer Mixed (316)	157,277	95,716	1,309,316	1,309,316	124,200
	Expenditures - 300	4,292,723	4,451,439	7,048,315	7,245,568	3,801,985
305-30002-511000-00000	Salaries/Wages	155,971	194,260	223,840	172,755	229,885
305-30002-511020-00000	Comp Paid	2,017	4,462	-	9,287	-
305-30002-511200-00000	Overtime	3,545	10,370	20,000	20,000	20,800
305-30002-511200-00000	Overtime- Protest Safety	799	-	-	-	-
305-30002-511300-00000	Standby	14,852	16,170	18,800	18,800	24,188
305-30002-511900-00000	Separation Pay	-	-	-	4,494	-
305-30002-512100-00000	Medicare	2,294	3,193	4,520	3,696	4,856
305-30002-512100-00000	Medicare- Protest Safety	9	-	-	-	-
305-30002-512200-00000	Retirement	61,231	71,778	42,623	39,285	42,405
305-30002-512300-00000	Disability Insurance	597	712	869	692	945
305-30002-512400-00000	Health Insurance	38,971	44,536	56,321	45,777	60,033
305-30002-512401-00000	Retiree Health	-	-	-	10,928	16,447
305-30002-512420-00000	Dental Insurance	524	620	688	559	688
305-30002-512430-00000	Vision Insurance	266	315	348	283	348
305-30002-512600-00000	Worker's Comp Insurance	20,601	21,955	33,517	27,743	40,854
305-30002-520100-00000	Advertising/Publications	-	-	500	500	500
305-30002-520230-00000	Site Maintenance	511	51	1,000	1,000	1,000
305-30002-520440-00000	Chemicals	528	1,094	6,000	6,000	5,500
305-30002-530100-00000	Communications	1,561	2,112	4,000	4,000	4,000
305-30002-521100-00000	Consultants - Professional	11,852	8,754	15,000	15,000	-
305-30002-521200-00000	Contr Svcs - Non Professional	-	-	-	-	114,500
305-30002-521505-00000	DMV Physicals & Exams	294	-	-	-	-
305-30002-521510-00000	Dues/Subscriptions	431	780	1,200	1,200	1,200
305-30002-520305-00000	Equipment Rental	1,989	8,000	17,360	17,360	25,705
305-30002-520220-00000	Equip Repairs/Maint	33,015	19,011	33,900	33,900	35,000
305-30002-521210-00000	Legal Services	-	-	1,000	1,000	1,000
305-30002-520240-00000	Maintenance - Sewer Line	14,799	88,284	135,016	135,016	5,000
305-30002-520310-00000	Office Equip Maint/Rental	647	1,420	2,500	2,500	2,500
305-30002-520400-00000	Office Supplies	743	826	1,500	1,500	900
305-30002-520210-00000	Office/Software/Maintenance	5,907	4,667	26,333	26,333	22,800
305-30002-521420-00000	Permits/Licenses/Fees	2,846	5,546	6,700	6,700	7,500
305-30002-520450-00000	Small Tools	2,383	2,399	4,000	4,000	3,500
305-30002-520430-00000	Special Supplies	13,212	4,964	14,900	14,900	11,000
305-30002-521560-00000	Training	2,316	1,506	12,000	12,000	8,000
305-30002-521570-00000	Uniforms	2,704	4,171	4,500	4,500	5,500
305-30002-520600-00000	Vehicle Fuel	3,542	5,782	7,500	7,500	9,500
305-30002-520250-00000	Vehicle Parts/Maintenance	3,316	1,765	4,500	4,500	6,960
305-30002-560200-00000	Capital Outlay	-	5,407	26,000	26,000	-
305-30002-560110-00000	Project Admin - Direct	8,107	2,502	40,000	40,000	40,000
	Expenditures - 301	412,380	537,411	766,935	719,707	753,014
	FUND REVENUE	4,704,806	4,826,302	5,038,028	5,102,609	5,178,085
	FUND EXPENDITURES	4,705,102	4,988,850	7,815,250	7,965,276	4,554,999

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

Account Code	Project	2023		2024	Brief Detail Description
		Budget	Estimated	Budget	
520100		2,500	2,500	2,500	Publications including Thompson Reuters updates for the following California Code of Regulations: Title 3, Title 8, Title 19, Title 22, Title 23
520210		19,000	19,000	37,500	\$28,924 Springbrook & Tyler financial software module; SCADA license \$3,000, Cityworks software license, misc. other charges
520220		28,000	28,000	32,000	Parts & labor to repair and maintain off-road and process equipment
520220	100097	93,307	93,307	100,000	Treatment plant repairs including water lines, waste process lines, etc.
520230		7,600	7,600	8,000	Building maintenance & repairs for 4 buildings; HVAC maintenance; Cleaning supplies; Mats for buildings
520250		5,269	5,269	6,000	Dump Truck BIT Inspections (\$1200), Annual Smog on Diesel Engines. Maintenance on non-leased vehicles. Wear items (tires/breaks/etc)
520305		35,725	35,725	43,875	Emergency equipment rental \$2,000; Enterprise Vehicle Lease (4 vehicles) \$29,329; Replacement Schedule Vehicle Lease (6-months) \$4,396 (New Hybrid) \$8,150
520310		7,200	7,200	7,200	\$4,800 Copy machine, \$2,400 RingCentral Phones
520400		38,000	38,000	40,000	Office supplies for WWTF \$2,500; Billing forms, postage, envelopes, Lockbox for Utility bill operations (monthly)
520430		86,121	86,121	70,000	Maint. Supplies - rip rap & road rock; Safety gear - goggles, gloves, signs; Miscellaneous equipment for trucks; Fencing repairs and shop supplies \$50,000; Levee road repairs \$20,000.
520440		15,000	15,000	15,000	Chemicals for weed abatement at WWTF \$12,500; Rodent control \$1,500; Spraying supplies \$1,000
520450		2,000	2,000	2,000	Misc. small tools
521280		-	-	-	
520600		20,000	20,000	22,000	Fuel for vehicles, equipment, and generator load testing
521100		68,403	68,403	58,500	Stantec on-call contract \$15,000; SCADA repair and maintenance \$20,000; State-Required CV-Salts Program \$3,500, On Call electrical maintenance \$20,000
521200		67,000	67,000	67,000	Pest control; Fire alarm monitoring; Water softener contract; On-call contracts (Holt \$6.8K), (Hach \$10K), (Huber \$7.7K), (Tesco \$11K), APEX); Misc. contract services
521200	100096	74,682	74,682	70,000	Wastewater lab testing & testing supplies \$55,000; Sludge removal \$10,000, Purchase of new monitoring well testing pump and controller \$5,000.
521210		5,400	5,400	10,000	City Attorney support
521260		12,000	12,000	12,200	Bank fees
521270		45,000	45,000	52,500	Credit cards fees - merchant fees for UB payments
521420		30,000	30,000	32,000	Regional Water Board permit \$26,000; YSAQMD permit for generators, fuel tank & pumps \$2,000; State Air Resources Board permits for pumps \$700; WW Operator Licenses \$1,410; Pesticide certifications \$240; CWEA certifications renewal \$500; Dixon RCD permit \$700; EPA ID number renewal \$200; SWRCB SWPPPP permit \$250
521505		300	300	300	Class B DMV license expenses, renewals, exam fees, physicals
521510		1,250	1,250	1,250	PAPA dues for 4 staff \$300; CWEA dues for 4 staff \$950
534500		-	-	-	
521560		5,000	5,000	5,000	Pesticide, CWEA, safety training; Target Solutions training
521570		8,000	8,000	8,000	Uniforms, jackets, boots, lab coats, lab towels & coveralls for 4 employees \$2,000/ea.

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

Account Code	Project	2023		2024	Brief Detail Description
		Budget	Estimated	Budget	
530100		3,000	3,000	3,000	Telephone \$1,000; SCADA alarm dialer \$600; 5 cell phones \$600; SCADA cellular internet modem \$800
530200		204,000	273,752	275,000	Utilities
530300		15,000	15,000	15,000	Water costs for treatment plant
540420		25,000	25,000	25,000	Bad Debt/Write Off
560110		20,000	20,000	20,000	Project Admin - Direct for City Engineer/Public Works Staff
560200		52,176	52,176	35,000	Capital Outlay
591100		294,031	294,031	324,941	Transfer to General Fund for Cost Allocation
591303		150,000	150,000	275,000	Transfer to Sewer Ops Reserve
591307		50,000	50,000	75,000	Transfer to Equipment Replacement
591309		1,033,044	1,033,044	1,033,044	Transfer to SRF Debt Service
591315		2,524,091	2,524,091	28,300	Transfer to Sewer Rehab
591316		1,309,316	1,309,316	124,200	Transfer to Sewer Mixed - combined projects
Total		6,356,415	6,426,167	2,936,310	

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

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

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

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2023-24

FUND 305
 WASTEWATER O&M
 Division 300 - Treatment

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:										
Chief Plant Operator - Wastewater	1.00	131,694	11,931	15,376	229	116	2,133	503	18,114	180,096
Sr. Wastewater Operator	1.00	121,128	10,974	7,225	229	116	1,861	462	16,661	158,656
Wastewater Operator II	1.00	106,173	9,619	7,225	229	116	1,644	405	14,604	140,015
Wastewater Operator I	1.00	97,316	8,817	15,376	229	116	1,634	372	13,385	137,245
Subtotal:	4.00	456,311	41,341	45,202	916	464	7,272	1,742	62,764	616,012
Other payroll costs:										
PERS Health Administration		-	-	103	-	-	-	-	-	103
Retirement Health Benefit		-	-	-	-	-	-	-	-	-
PERS Retirement UAL		-	174,407	-	-	-	-	-	-	174,407
Overtime		36,400	-	-	-	-	528	-	5,507	42,435
Standby		32,250	-	-	-	-	468	-	-	32,718
Subtotal:		68,650	174,407	103	-	-	996	-	5,507	249,663
GRAND TOTAL:	4.00	524,961	215,748	45,305	916	464	8,268	1,742	68,271	865,675

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

Account Code	2023		2024		Brief Detail Description
	Budget	Estimated	Budget		
520100	500	500	500		Advertising/Publications - FOG outreach, doorhangers
520210	26,333	26,333	22,800		Office Software/Maintenance, including MyCivic311 \$1,900; GraniteNet Annual Support \$2,500; Lift Station Monitoring \$500; FOG BMP Municipal \$1,627; CCTV/CMMS GIS improvements \$15,000
520220	33,900	33,900	35,000		(equipment other than drive), N. Lincoln Lift station, continuous repairs
520230	1,000	1,000	1,000		Site Maintenance - North Lincoln Lift Station
520240	135,016	135,016	5,000		Sewer line maintenance - root control, video survey, sewer repairs, repair connrctions at private laterals
520250	4,500	4,500	6,960		driveline/chassis); Enterprise Fleet Management leased vehicles \$1,800; Enterprise Maint. Management Fee \$160; Hazard lights on new F-250 \$1,500
520305	17,360	17,360	25,705		Enterprise Vehicle Lease (2 vehicle) \$17,150; add'l F-250 truck lease w/ lift gate and equipment (\$8,555)
520310	2,500	2,500	2,500		RingCentral land lines
520400	1,500	1,500	900		Office Expenses and Supplies
520430	14,900	14,900	11,000		Special Supplies - misc. equipment; sewer line plugs, traffic control materials
520440	6,000	6,000	5,500		Chemicals - Grease Pucks, Pesticides, Necessary Containment
520450	4,000	4,000	3,500		Small Tools
520600	7,500	7,500	9,500		Vehicle Fuel
521100	15,000	15,000	-		Engineering Construction Specifications
521200	-	-	114,500		Contractor services - Sewer line, private lateral connection, and manhole repairs; Cleanout replacement x4 (\$60,000); Root control services
521210	1,000	1,000	1,000		Legal Expenses
521420	6,700	6,700	7,500		SWRCB - Sanitary Sewer Permit \$3,700; YSAQMD Sewer VacCon Perp/CARB permit \$1,300; GIS Licensing \$2,500
521510	1,200	1,200	1,200		Dues/Subscriptions - CWEA licensing (\$200) and membership (\$100) for 4 staff
521560	12,000	12,000	8,000		Training, including Target Solutions training; Confined Space \$1k, Road Safety \$500; USA Locating \$500; CWEA Contact Hours \$3k; DPR Pesticides \$1k; Computer training \$1k; DMV Commercial Licenses;
521570	4,500	4,500	5,500		Uniforms for 4 staff; P.P.E.
530100	4,000	4,000	4,000		Standby phones; 2 Mifi hot spots and misc. office phone charges; Phones and tablets for all staff with data
560110	40,000	40,000	40,000		Project Admin Direct for Engineering Department
560200	26,000	26,000	-		Capital Outlay - see detail on Capital Equipment page
Total	365,409	365,409	311,565		

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2023-24

FUND 305
 WASTEWATER O&M
 Division 301 - Collections

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:										
Sr. Utilities Maintenance Worker	0.75	64,337	4,941	14,986	172	87	1,150	270	9,734	95,677
Utilities Maintenance Worker II	0.75	60,569	5,634	14,986	172	87	1,096	234	8,430	91,208
Utilities Maintenance Worker I	0.75	55,409	4,255	14,986	172	87	1,021	233	8,383	84,546
Utilities Maintenance Worker I	0.75	49,571	3,807	14,986	172	87	936	208	7,500	77,267
Subtotal:	3.00	229,885	18,637	59,944	688	348	4,203	945	34,047	348,697
Other payroll costs:										
PERS Health Administration	-	-	-	89	-	-	-	-	-	89
Retirement Health Benefit	-	-	-	16,447	-	-	-	-	-	16,447
PERS Retirement UAL	-	-	23,768	-	-	-	-	-	-	23,768
Overtime	-	20,800	-	-	-	-	302	-	3,147	24,249
Standby	-	24,188	-	-	-	-	351	-	3,660	28,199
Subtotal:	-	44,988	23,768	16,536	-	-	653	-	6,807	92,753
GRAND TOTAL:	3.00	274,873	42,405	76,480	688	348	4,856	945	40,854	441,449

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
306-00000-441000-00000	Interest Earned	27,149	4,459	6,920	20,963	16,770
306-00000-453200-00000	Unrealized Gain on Investments	(24,074)	(41,747)	-	-	-
		3,075	(37,288)	6,920	20,963	16,770
FUND REVENUE		3,075	(37,288)	6,920	20,963	16,770
FUND EXPENDITURES		-	-	-	-	-

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
307-00000-441000-00000	Interest Earned	4,103	957	1,216	4,430	3,543
307-00000-457000-00000	Sale of Property	9,200	11,100	-	-	-
307-00000-453200-00000	Unrealized Gain on Investments	(3,142)	(7,913)	-	-	-
307-00000-491305-00000	Transfer from Sewer O&M	50,000	50,000	50,000	50,000	75,000
		60,161	54,144	51,216	54,430	78,543
307-00000-591305-00000	Tsfr to Sewer O&M	958	-	-	-	-
		958	-	-	-	-
FUND REVENUE		60,161	54,144	51,216	54,430	78,543
FUND EXPENDITURES		958	-	-	-	-

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
309-00000-441000-00000	Interest Earned	12,570	2,072	3,200	1,494	1,120
309-00000-453200-00000	Unrealized Gain GASB 31	(12,082)	(20,921)	-	-	-
309-00000-491305-00000	Transfer from Sewer O&M	1,033,043	1,033,044	1,033,044	1,033,044	1,033,044
309-00000-491310-00000	Transfer from Sewer Capital	688,695	688,695	688,695	688,695	688,695
		<u>1,722,227</u>	<u>1,702,890</u>	<u>1,724,939</u>	<u>1,723,233</u>	<u>1,722,859</u>
309-00000-550200-00000	Loan Interest	457,162	433,685	423,501	423,501	398,834
309-00000-550300-00000	Loan Principal	-	-	1,298,239	1,298,239	1,322,905
		<u>457,162</u>	<u>433,685</u>	<u>1,721,740</u>	<u>1,721,740</u>	<u>1,721,739</u>
FUND REVENUE		1,722,227	1,702,890	1,724,939	1,723,233	1,722,859
FUND EXPENDITURES		457,162	433,685	1,721,740	1,721,740	1,721,739

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
310-00000-420200-00000	Development Fees - Sewer	4,333,660	4,937,914	2,305,158	2,581,777	2,305,158
310-00000-441000-00000	Interest Earned	94,629	32,803	34,332	147,396	117,917
310-00000-453200-00000	Unrealized Gain GASB 31	(51,589)	(264,097)	-	-	-
310-00000-491305-00000	Transfer from Sewer O&M	-	3,865	-	-	-
310-00000-491316-00000	Transfer from Sewer Mixed	340,652	61,381	-	-	-
		<u>4,717,352</u>	<u>4,771,865</u>	<u>2,339,490</u>	<u>2,729,173</u>	<u>2,423,075</u>
310-00000-550400-00000	Depreciation	1,357,529	1,357,529	-	-	-
310-00000-591102-00000	Transfer to General Fund	16,121	15,188	18,164	18,164	23,946
310-00000-591309-00000	Transfer to SRF Debt Service	688,695	688,695	688,695	688,695	688,695
310-00000-591316-00000	Transfer to Sewer Mixed	57,366	19,780	374,756	374,756	24,426
		<u>2,119,712</u>	<u>2,081,193</u>	<u>1,081,615</u>	<u>1,081,615</u>	<u>737,067</u>
FUND REVENUE		4,717,352	4,771,865	2,339,490	2,729,173	2,423,075
FUND EXPENDITURES		2,119,712	2,081,193	1,081,615	1,081,615	737,067

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
315-00000-441000-00000	Interest Earned	4,978	722	1,300	3,240	2,600
315-00000-453200-00000	Unrealized Gain GASB 31	(4,530)	(6,115)	-	-	-
315-00000-491305-00000	Transfer from Sewer O&M	33,899	367,319	2,524,091	2,524,091	28,300
		34,347	361,925	2,525,391	2,527,331	30,900
315-00000-591100-00000	Transfer to General Fund	1,574	1,318	2,412	2,412	6,934
	100098 - 27" Sewer Trunk Line Rehab Project					
315-31001-520100-00000	Advertising/Publications	-	-	1,000	1,000	-
315-31001-521100-00000	Consultants - Professional	-	-	207,960	207,960	-
315-31001-560400-00000	Construction	-	-	1,535,000	1,535,000	-
315-31001-560310-00000	Design/Plans/Specs	-	-	281,285	281,285	-
315-31001-560110-00000	Project Admin - Direct	-	-	39,636	39,636	-
	100275 - State Revolving Loan Fund Studies/Application					
315-31004-521100-00000	Consultants - Professional	-	-	50,000	50,000	-
315-31004-560110-00000	Project Admin - Direct	-	-	5,000	5,000	-
	100102 - N. Lincoln St. Sewer Lift Station					
315-31005-520100-00000	Advertising/Publications	-	-	-	-	500
315-31005-521100-00000	Consultants - Professional	-	-	50,000	50,000	-
315-31005-560400-00000	Construction	-	-	-	-	-
315-31005-560310-00000	Design/Plans/Specs	-	-	189,614	189,614	-
315-31005-560110-00000	Project Admin - Direct	-	-	5,000	5,000	-
	100276 - WWTF Percolation / Evaporation Basin Piping Project					
315-31006-521100-00000	Consultants - Professional	-	99,980	-	-	-
315-31006-560110-00000	Project Admin - Direct	-	237	-	-	-
	100334 - WWTF Security System					
315-31007-560400-00000	Construction	-	-	100,000	100,000	-
315-31007-560110-00000	Project Admin - Direct	-	316	4,684	4,684	-
	100278 - WWTF Barbed Wire Fence					
315-31009-560400-00000	Construction	-	12,650	-	-	-
315-31009-560110-00000	Project Admin - Direct	-	39	-	-	-
	100279 - WWTF Overhangs					
315-31010-560400-00000	Construction	-	74,459	-	-	-
315-31010-560110-00000	Project Admin - Direct	-	-	-	-	-
	100280 - WWTF Pavement Repairs					
315-31011-520100-00000	Advertising/Publications	-	-	500	500	-
315-31011-560400-00000	Construction	-	-	50,000	50,000	-
315-31011-560110-00000	Project Admin - Direct	-	-	2,000	2,000	-
	100401 - WWTF PE Basin Power Gate					
315-31012-560400-00000	Construction	-	-	-	-	33,000
315-31012-560110-00000	Project Admin - Direct	-	-	-	-	500
		1,574	188,999	2,524,091	2,524,091	40,934
	FUND REVENUE	34,347	361,925	2,525,391	2,527,331	30,900
	FUND EXPENDITURES	1,574	188,999	2,524,091	2,524,091	40,934

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
316-00000-441000-00000	Interest Earned	1,501	(21)	108	530	430
316-00000-453200-00000	Unrealized Gain GASB 31	(2,804)	(965)	-	-	-
316-00000-491305-00000	Transfer from Sewer O&M	157,277	95,716	1,309,316	1,309,316	124,200
316-00000-491310-00000	Transfer from Sewer Improve	57,366	19,780	374,756	374,756	24,426
		213,341	114,511	1,684,180	1,684,602	149,056
316-00000-591100-00000	Transfer to General Fund	2,616	3,465	9,029	9,029	4,606
	100099 - WWTF Qtr Groundwater Monitoring					
316-32001-521100-00000	Consultants - Professional	13,524	14,068	15,932	15,932	15,000
	100100 - Sanitary Sewer Master Plans -SCSMP					
316-32002-520100-00000	Advertising/Publications	-	-	500	500	-
316-32002-521100-00000	Consultants - Professional	-	-	57,282	57,282	-
316-32002-560110-00000	Project Admin - Direct	-	-	5,192	5,192	-
	100101 - Bio-Solids Sampling Plan					
316-32003-521100-00000	Consultants - Professional	-	-	6,000	6,000	-
316-32003-560110-00000	Project Admin - Direct	-	118	382	382	-
	100281 - SCADA / Electrical Upgrades					
316-32004-521100-00000	Consultants - Professional	-	-	36,232	36,232	-
	100103 - WWTF Water System Upgrade					
316-32006-560400-00000	Construction	-	-	54,294	54,294	50,000
316-32006-560110-00000	Project Admin - Direct	-	-	8,250	8,250	-
	100104 - Sanitary Sewer Management Plan (SSMP)					
316-32007-521100-00000	Consultants - Professional	-	36,149	13,851	13,851	-
316-32007-560110-00000	Project Admin - Direct	-	316	4,684	4,684	-
	100105 - Bio-Solids Management Plan					
316-32008-521100-00000	Consultants - Professional	-	-	45,000	45,000	-
316-32008-560110-00000	Project Admin - Direct	-	-	5,000	5,000	-
	100127 - WWTF Upgrade Project					
316-32009-520100-00000	Advertising/Publications	-	-	500	500	-
316-32009-521100-00000	Consultants - Professional	-	-	1,390,000	1,390,000	-
316-32009-560110-00000	Project Admin - Direct	-	-	50,000	50,000	-
	100402 - Sanitary Sewer Impact Fees (Nexus Study)					
316-32010-520100-00000	Advertising/Publications	-	-	-	-	500
316-32010-521100-00000	Consultants - Professional	-	-	-	-	75,000
316-32010-560110-00000	Project Admin - Direct	-	-	-	-	5,000
		16,140	54,116	1,702,128	1,702,128	150,106
FUND REVENUE		213,341	114,511	1,684,180	1,684,602	149,056
FUND EXPENDITURES		16,140	54,116	1,702,128	1,702,128	150,106

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
331-00000-453000-00001	Water - Administration	2,325	2,225	1,000	4,000	3,000
331-00000-428210-00000	Water - Backflow	15,430	19,294	17,520	16,250	16,500
331-00000-428220-00000	Water - Construction Sales	13,363	26,258	5,000	20,000	10,000
331-00000-427610-00000	Water - Installation	122,090	165,498	100,000	80,000	75,000
331-00000-427600-00000	Water - Plan Check	3,630	-	-	-	-
331-00000-428200-00000	Water - Sales	3,350,945	1,721,161	1,759,861	1,708,284	1,742,450
331-00000-430100-00000	Grant Revenue	4,886	-	-	-	-
331-00000-441000-00000	Interest Earned	48,908	7,211	12,864	30,000	22,500
331-00000-453000-00000	Miscellaneous Income	-	700	-	-	-
331-00000-451000-00000	Penalties & Interest	652	6,957	13,000	13,000	13,260
331-00000-453200-00000	Unrealized Gain GASB 31	(17,705)	(72,247)	-	-	-
331-00000-491334-00000	Tsfr fr Water Cap Proj	13,299	-	-	-	-
331-00000-491335-00000	Transfer from Water Cap Proj Rehab	8,044	-	-	-	-
		3,565,867	1,877,058	1,909,245	1,871,534	1,882,710
331-00000-511000-00000	Salaries/Wages	237,763	239,825	310,053	295,913	365,813
331-00000-511020-00000	Comp Paid	9,418	9,254	-	15,873	-
331-00000-511100-00000	Salaries/Wages PT	16,779	7,786	-	-	-
331-00000-511200-00000	Overtime	22,050	26,624	30,000	30,000	31,200
331-00000-511300-00000	Standby	20,700	20,960	29,000	29,000	32,250
331-00000-511900-00000	Separation Pay	4,907	-	-	-	-
331-00000-512100-00000	Medicare	4,566	4,386	6,133	5,077	7,251
331-00000-512200-00000	Retirement	52,554	64,388	62,372	58,139	77,954
331-00000-512201-00000	Pension Expense-Misc	6,570	80,321	-	-	-
331-00000-512210-00000	Retirement - PARS	218	101	-	-	-
331-00000-512300-00000	Disability Insurance	920	1,136	1,251	1,198	1,479
331-00000-512400-00000	Health Insurance	51,602	56,062	61,625	61,598	70,858
331-00000-512402-00000	OPEB Expense	21,910	9,647	-	-	-
331-00000-512420-00000	Dental Insurance	751	742	854	586	916
331-00000-512430-00000	Vision Insurance	381	377	433	374	464
331-00000-512500-00000	Unemployment Insurance	191	58	-	59	-
331-00000-512600-00000	Worker's Comp Insurance	29,957	29,153	44,903	42,764	57,986
331-00000-520100-00000	Advertising/Publications	423	-	500	500	500
331-00000-520230-00000	Bld/Site Maintenance	4,951	375	3,500	3,500	3,500
331-00000-520440-00000	Chemicals	14,731	19,673	25,000	25,000	30,000
331-00000-530100-00000	Communications	3,641	3,872	6,000	6,000	7,500
331-00000-530100-00000	Communications - Emp Stipend	-	-	-	-	-
331-00000-521260-00000	Bank Fees	8,249	7,361	7,700	7,700	7,700
331-00000-521270-00000	Credit Card Payments	16,736	20,614	33,150	33,150	33,150
331-00000-521100-00000	Consultants - Professional	30,755	47,261	116,003	116,003	85,000
331-00000-521200-00000	Contract Svcs - Nonprof	253,464	276,404	259,620	259,620	230,000
331-00000-521505-00000	DMV Physicals & Exams	92	-	-	-	-
331-00000-520305-00000	Equipment Rental	-	-	5,000	5,000	5,000
331-00000-520220-00000	Equipment Repairs/Maintenance	102,926	68,366	95,000	95,000	95,000
331-00000-530400-00000	Landscape Maintenance	865	290	1,000	1,000	1,000
331-00000-521210-00000	Legal Services	20,286	24,776	10,000	10,000	10,000
331-00000-521540-00000	Meetings/Seminars	149	1,649	1,000	1,000	1,000
331-00000-520310-00000	Office Equipment Maint/Rental	1,618	1,959	2,000	2,000	2,000
331-00000-520400-00000	Office Supplies/Postage	18,180	16,693	20,000	20,000	20,000
331-00000-520210-00000	Office/Software Maintenance	10,315	15,561	25,000	25,000	32,800
331-00000-520450-00000	Small Tools	1,610	1,273	2,500	2,500	2,500
331-00000-520430-00000	Special Supplies	122,465	166,493	208,935	208,935	225,000
331-00000-521560-00000	Training	3,116	4,229	5,000	5,000	6,000
331-00000-521570-00000	Uniforms	3,663	2,464	4,000	4,000	5,000
331-00000-530200-00000	Utilities	368,375	403,204	440,000	478,641	475,000
331-00000-520600-00000	Vehicle Fuel	8,402	19,654	15,000	15,000	25,000
331-00000-520250-00000	Vehicle Maintenance	2,409	2,313	4,500	4,500	4,500
331-00000-540221-00000	Water Conservation	2,062	2,310	13,787	13,787	15,000
331-00000-550400-00000	Depreciation	663,301	663,698	-	-	-
331-00000-560200-00000	Capital Outlay	-	-	8,308	8,308	-
331-00000-560320-00000	Permitting Fees	19,044	22,832	40,000	40,000	40,000
331-00000-560110-00000	Project Admin-Direct	28,138	13,047	20,000	20,000	20,000
331-00000-591102-00000	Transfer to the General Fund	194,543	191,001	233,872	233,872	262,655
331-00000-591333-00000	Transfer to Water Capital Rsv	100,000	-	-	-	-
331-00000-591334-00000	Transfer to Water Capital Proj	-	1,656	-	-	-
331-00000-591335-00000	Transfer to Water Cap Proj - Rehab	436,364	691,305	1,808,277	1,571,723	152,220

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
331-00000-591336-00000	Transfer to Water OPEB	-	-	30,515	30,515	-
331-00000-540420-00000	Bad Debt/Write Off	(34,024)	339	20,000	20,000	20,000
		2,889,924	3,242,534	4,011,791	3,807,835	2,463,196
FUND REVENUE		3,565,867	1,877,058	1,909,245	1,871,534	1,882,710
FUND EXPENDITURES		2,889,924	3,242,534	4,011,791	3,807,835	2,463,196

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

Account Code	Project	2023		2024	Brief Detail Description
		Budget	Estimated	Budget	
520100		500	500	500	Advertising/Publications
520210		25,000	25,000	32,800	Software, including Tyler modules, Cityworks, GIS licensing and integration into Cityworks
520220		95,000	95,000	95,000	Parts and labor to repair equipment and maintain facilities; Fitzgerald Trailer lease
520230		3,500	3,500	3,500	HVAC contract at water site locations
520250		4,500	4,500	4,500	Cost to maintain our four City owned vehicles, including tires for two trucks, one transmission service, and routine maintenance. Enterprise Fleet Management (\$288)
520305		5,000	5,000	5,000	Equipment Rental
520310		2,000	2,000	2,000	Office equipment maintenance and rental (\$2,000 Ring Central- office phones)
520400		20,000	20,000	20,000	Office supplies/postage; Monthly utility billing
520430		63,935	63,935	60,000	Special Supplies
520430	100108	100,000	100,000	120,000	Developer water meters. Projected new development.
520430	100109	45,000	45,000	45,000	Replacement water meters
520440		25,000	25,000	30,000	Chemicals
520450		2,500	2,500	2,500	Misc. small tools needed for repair and maintenance activity
520600		15,000	15,000	25,000	Fuel for vehicles & equipment and generator
521100		116,003	116,003	85,000	"On-call" SCADA maintenance & SCADA project management \$50,000; Misc. consultant services \$35,000
521200		85,000	85,000	85,000	Annual maintenance and service of equipment, including pumps and motors "On-Call" CPM \$30,000, chlorine analyzers and pumps \$5,000 "On-Call" Holt/Tesco generators/electrical \$35,000. Back flow prevention and testing \$15,000
521200	100106	20,000	20,000	20,000	Water Lab testing
521200	100107	154,620	154,620	125,000	"On call" for Civil Pacific for contractor services on main line and service repairs
521210		10,000	10,000	10,000	Legal fees
521260		7,700	7,700	7,700	Bank Fees
521270		33,150	33,150	33,150	Credit Card fees - merchant fee for UB payments
521540		1,000	1,000	1,000	Meetings/Seminars
521560		5,000	5,000	6,000	Training - safety training, continuing education and certification renewal
521570		4,000	4,000	5,000	Uniforms and PPE for 4 employees
530100		6,000	6,000	7,500	Communications, Data for 4 tablets and 3 existing phones, Cellular Modems \$1,500
530200		440,000	478,641	475,000	Utilities including PG&E
530400		1,000	1,000	1,000	Landscape maintenance, including water charges
540221		13,787	13,787	15,000	Water Conservation - School Water Education Program
540420		20,000	20,000	20,000	Bad Debt/Write Off
560110		20,000	20,000	20,000	Project Admin - Direct
560200		8,308	8,308	-	Capital Outlay - see detail on Capital Equipment page
560320		40,000	40,000	40,000	YSAQMD Permitting Fees, GSA; CERS (hazmat) permitting, SWRCB
591102		233,872	233,872	262,655	Transfer to the General Fund (Cost Allocation)
591335		1,808,277	1,571,723	152,220	Transfer to Water Cap Proj - Rehab
591336		30,515	30,515	-	Transfer to Water OPEB
Total		3,465,167	3,267,254	1,817,025	

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

(N)ew or (R)eplacement	Category*	Item Description	Cost per Unit	Quantity	Total
					-
				Total	\$ -

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

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2023-24

FUND 331
 DEPT. 000
 WATER OPERATIONS & MAINTENANCE FUND

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 516000	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512200	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:										
Water Ops Supervisor	1.00	125,905	11,407	15,376	229	116	2,049	481	17,318	172,881
Sr Water Operator	1.00	93,726	7,198	19,981	229	116	1,649	394	14,181	137,474
Water Operator I	1.00	79,637	6,116	15,376	229	116	1,378	325	11,698	114,875
Water Operator I	1.00	66,545	5,111	19,981	229	116	1,255	279	10,068	103,584
Subtotal:	4.00	365,813	29,832	70,714	916	464	6,331	1,479	53,265	528,814
Other payroll costs:										
PERS Health Administration		-	-	144	-	-	-	-	-	144
PERS Retirement UAL		-	48,122	-	-	-	-	-	-	48,122
Overtime		31,200	-	-	-	-	452	-	4,721	36,373
Standby		32,250	-	-	-	-	468	-	-	32,718
Subtotal:		63,450	48,122	144	-	-	920	-	4,721	117,357
GRAND TOTAL:	4.00	429,263	77,954	70,858	916	464	7,251	1,479	57,986	646,171

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
332-00000-441000-00000	Interest Earned	10,816	1,777	2,756	8,351	6,681
332-00000-453200-00000	Unrealized Gain on Investments	(9,591)	(16,631)	-	-	-
332-00000-491331-00000	Transfer from Water O&M	-	-	-	-	-
		<u>1,225</u>	<u>(14,854)</u>	<u>2,756</u>	<u>8,351</u>	<u>6,681</u>
FUND REVENUE		1,225	(14,854)	2,756	8,351	6,681
FUND EXPENDITURES		-	-	-	-	-

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
333-00000-441000-00000	Interest Earned	9,342	1,738	2,568	7,783	6,626
333-00000-453200-00000	Unrealized Gain on Investments	(7,275)	(15,455)	-	-	-
333-00000-491331-00000	Transfer from Water O&M	100,000	-	-	-	-
		<u>102,067</u>	<u>(13,718)</u>	<u>2,568</u>	<u>7,783</u>	<u>6,626</u>
FUND REVENUE		102,067	(13,718)	2,568	7,783	6,626
FUND EXPENDITURES		-	-	-	-	-

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
334-00000-420200-00000	Development Fees - Water	479,603	1,014,013	100,000	253,300	175,000
334-00000-441000-00000	Interest Earned	9,837	5,085	3,992	5,000	3,750
334-00000-453000-00000	Miscellaneous Income	-	-	-	-	-
334-00000-453200-00000	Unrealized Gain on Investments	(5,085)	(40,883)	-	39,289	-
334-00000-491331-00000	Transfer from Water O&M	-	1,656	-	-	-
334-00000-491335-00000	Transfer from Water Cap Proj Rehab	197,012	530,288	-	-	-
		<u>681,367</u>	<u>1,510,158</u>	<u>103,992</u>	<u>297,589</u>	<u>178,750</u>
334-00000-591102-00000	Transfer to General Fund	1,986	1,849	2,756	2,756	3,664
334-00000-591331-00000	Transfer to Water O&M	13,299	-	-	-	-
	101 - Fitzgerald Dr. Well Upgrade					
334-34001-521210-00000	Legal Services	-	148	-	-	-
		<u>15,285</u>	<u>1,997</u>	<u>2,756</u>	<u>2,756</u>	<u>3,664</u>
	FUND REVENUE	681,367	1,510,158	103,992	297,589	178,750
	FUND EXPENDITURES	15,285	1,997	2,756	2,756	3,664

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
335-00000-453000-00000	Miscellaneous Income	-	400	-	-	-
335-00000-491331-00000	Transfer from Water O&M	436,364	691,305	1,808,277	1,571,723	152,220
		436,364	691,705	1,808,277	1,571,723	152,220
335-00000-591100-00000	Transfer to General Fund	10,300	2,765	13,641	13,641	12,409
335-00000-591331-00000	Transfer to Water Operations	8,044	-	-	-	-
335-00000-591334-00000	Transfer to Water Capital Projects	197,012	530,288	-	-	-
100110 - Water Master Plan						
335-35002-520100-00000	Advertising/Publications	-	-	92	92	-
335-35002-521100-00000	Consultants - Professional	-	-	51,850	51,850	-
335-35002-521210-00000	Legal Services	-	-	-	-	-
335-35002-540240-00000	Master Plan Update	-	-	71,806	71,806	-
335-35002-560110-00000	Project Admin - Direct	-	-	12,528	12,528	-
100111 - Water Rate Study						
335-35003-520100-00000	Advertising / Publications	-	-	24,650	24,650	-
335-35003-521100-00000	Consultants - Professional	-	-	793,621	93,621	-
335-35003-521210-00000	Legal Services	-	-	33,919	33,919	-
335-35003-560110-00000	Project Admin - Direct	-	-	24,291	24,291	-
335-35003-560310-00000	Design/Plans/Specs	-	-	-	-	-
100283 - Chromium 6						
335-35004-521100-00000	Consultants - Professional	-	-	10,000	10,000	10,000
335-35004-560110-00000	Project Admin - Direct	-	-	2,000	2,000	2,000
100112 - Water Meter Replacement Program						
335-35008-521100-00000	Consultants - Professional	-	-	-	-	-
335-35008-560110-00000	Project Admin - Direct	-	-	1,000	1,000	-
335-35008-560400-00000	Construction	62,371	9,039	88,589	88,589	-
100284 - SCADA System Improvements						
335-35009-521100-00000	Consultants - Professional	-	-	32,761	32,761	-
335-35009-560110-00000	Project Admin - Direct	(316)	-	1,000	1,000	-
335-35009-560400-00000	Construction	-	-	3,901	3,901	-
100285 - Strategic Asset Mgt Program						
335-35010-521100-00000	Consultants - Professional	30,950	-	-	-	-
100286 - Valve Exercising Program						
335-35011-520100-00000	Advertising/Publications	-	-	500	500	-
335-35011-521100-00000	Consultants - Professional	-	-	-	-	-
335-35011-560110-00000	Project Admin - Direct	-	409	6,591	6,591	-
335-35011-560400-00000	Construction	-	37,637	107,363	107,363	50,000
100287 - Solano GSA/GSP						
335-35020-560110-00000	Project Admin - Direct	-	491	-	-	-
100288 - Valley Glen Instrumentation Upgrades						
335-35022-520100-00000	Advertising/Publications	-	-	500	500	-
335-35022-560110-00000	Project Admin - Direct	-	-	1,000	1,000	-
335-35022-560400-00000	Construction	-	3,928	30,073	212,300	-
100289 - Industrial Well Replacement						
335-35023-520100-00000	Project Admin - Direct	-	-	-	-	-
335-35023-560110-00000	Advertising/Publications	-	-	-	-	-
335-35023-560400-00000	Construction	-	-	-	700,000	-
100290 - Cross-Connection Program						
335-35024-521100-00000	Consultants - Non-Professional	3,200	-	45,500	-	-

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
335-35024-560110-00000	Project Admin - Direct	158	-	841	-	-
335-35024-560400-00000	Construction	11,170	-	3,830	-	-
134 - Arc Flash Study & Labeling						
335-35027-521100-00000	Consultants - Non-Professional	28,520	-	-	-	-
100291 - Watson Ranch Tank Rehab						
335-35028-521100-00000	Consultants - Professional	-	-	30,000	30,000	-
146 - Fitzgerald VFD/ Instrumentation Upgrades						
335-35031-560400-00000	Construction	73,841	-	-	-	-
100113 - Urban Water Management Plan						
335-35032-521100-00000	Consultants - Professional	-	78,008	35,000	-	-
335-35032-560110-00000	Project Admin - Direct	-	1,118	2,732	-	-
100292 - Watson Ranch Site Improvements						
335-35033-560400-00000	Construction	31,204	37,146	-	-	-
100293 - Fitzgerald Booster Pump Add (Developer Reimb)						
335-35034-520100-00000	Advertising/Publications	-	-	500	-	-
335-35034-521100-00000	Consultants - Professional	-	-	25,000	-	-
335-35034-560110-00000	Project Admin - Direct	-	-	12,500	-	-
335-35034-560400-00000	Construction	-	-	185,000	-	-
100294 - Fitzgerald Tank Rehab						
335-35035-520100-00000	Advertising/Publications	-	-	500	500	-
335-35035-521100-00000	Consultants - Professional	-	-	19,370	19,370	-
335-35035-560110-00000	Project Admin - Direct	-	-	1,000	1,000	-
335-35035-560400-00000	Construction	630	-	-	-	-
100295 - Storage Tank Management Plan						
335-35037-521100-00000	Consultants - Professional	-	25,550	24,450	24,450	-
335-35037-560110-00000	Project Admin - Direct	-	-	2,000	2,000	-
100296 - Parklane Tank #1 Rehab						
335-35038-520100-00000	Advertising/Publications	-	-	500	-	-
335-35038-521100-00000	Consultants - Professional	-	-	277,500	-	-
335-35038-560110-00000	Project Admin - Direct	-	-	2,000	-	-
100297 - Parklane Tank #2 Rehab						
335-35039-520100-00000	Advertising/Publications	-	-	500	500	-
		457,084	726,378	1,980,399	1,571,723	74,409
FUND REVENUE		436,364	691,705	1,808,277	1,571,723	152,220
FUND EXPENDITURES		457,084	726,378	1,980,399	1,571,723	74,409

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
336-00000-441000-00000	Interest Earned	1,509	239	384	1,207	965
336-00000-453200-00000	Unrealized Gain on Investments	(1,060)	(2,238)	-	-	-
336-00000-491331-00000	Transfer from Water O&M	-	-	30,515	30,515	-
		449	(1,999)	30,899	31,722	965
FUND REVENUE		449	(1,999)	30,899	31,722	965
FUND EXPENDITURES		-	-	-	-	-

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
350-00000-431400-00000	TDA - Operating	526,642	378,733	376,566	376,566	376,566
350-00000-431401-00000	TDA - Capital	284,828	0	-	-	150,000
350-00000-430200-00000	Transit Grant - FTA 5311 (Op)	258,647	500,136	597,084	300,000	591,491
350-00000-430210-00000	Transit Grant - FTA 5311 (Cap)	-	-	278,188	310,096	300,000
350-00000-431500-00000	Prop 1B - Capital	(560)	(46)	-	-	-
350-00000-428300-00000	Transit - Passenger Fares	38,059	66,399	75,000	75,000	75,000
350-00000-427240-00000	Emerg Cost Recv-Lght Comp Fire	1,729	-	-	-	-
350-00000-430221-00000	CARES Act	305,302	315,095	-	-	-
350-00000-430220-00000	CRRSAA Funding	-	-	100,000	290,000	100,000
350-00000-X40950-X0264	Grant Revenue - CARES	10,673	-	-	-	-
350-00000-441000-00000	Interest Earned	457	-	-	-	-
350-00000-457000-00000	Sale of Property	3,500	-	-	-	-
		1,429,278	1,260,317	1,426,838	1,351,662	1,593,057
350-00000-511000-00000	Salaries/Wages	395,060	368,178	433,704	433,704	447,286
350-00000-511010-00000	Salaries/Wages PT	4,928	23,005	15,600	15,600	15,600
350-00000-511020-00000	Comp Paid	791	2,094	-	18,190	-
350-00000-511200-00000	Overtime	32	-	3,500	-	3,640
350-00000-511900-00000	Separation Pay	-	3,915	-	8,059	-
350-00000-512100-00000	Medicare	6,021	6,166	8,027	8,027	8,191
350-00000-512200-00000	Retirement	92,171	100,996	91,041	91,040	102,402
350-00000-512201-00000	Pension Expense - Misc	90,352	68,684	-	-	-
350-00000-512210-00000	Retirement - PARS	-	173	203	203	203
350-00000-512300-00000	Disability Insurance	1,738	1,622	1,732	1,732	1,811
350-00000-512400-00000	Health Insurance	78,428	75,725	104,711	104,711	98,466
350-00000-512401-00000	Retiree Health	1,716	10,341	1,806	1,806	4,334
350-00000-512402-00000	OPEB Expense	56,381	8,485	-	-	-
350-00000-512403-00000	Premium Exp-OPEB Implied Sub	618	2,800	-	-	-
350-00000-512420-00000	Dental Insurance	2,076	1,863	2,061	2,061	2,061
350-00000-512430-00000	Vision Insurance	1,054	946	1,044	1,044	1,044
350-00000-512600-00000	Worker's Comp Insurance	52,239	38,589	54,564	54,564	51,457
350-00000-520100-00000	Advertising/Publications	75	252	945	945	945
350-00000-520230-00000	Bldg/Site Maintenance	581	358	1,500	1,500	2,000
350-00000-520250-00000	Vehicle Parts/Maintenance	33,935	40,754	54,000	54,000	51,120
350-00000-520310-00000	Office Equip Maint/Rental	1,942	2,653	3,120	3,120	3,720
350-00000-520400-00000	Office Supplies	3,517	2,639	3,500	3,500	3,500
350-00000-520430-00000	Special Supplies	3,220	1,638	2,100	2,100	2,100
350-00000-520600-00000	Vehicle Fuel	34,161	58,000	52,500	52,500	60,000
350-00000-521100-00000	Consultants - Professional	13,321	2,510	38,060	38,060	38,060
350-00000-521200-00000	Contract Svcs - Non Prof	48	475	650	650	650
350-00000-521210-00000	Legal Services	273	205	5,000	5,000	5,000
350-00000-521270-00000	Credit Card Processing Fees	1	261	300	300	600
350-00000-521505-00000	DMV Physicals & Exams	1,020	-	600	600	600
350-00000-521510-00000	Dues/Subscriptions	587	560	615	615	615
350-00000-521540-00000	Meetings/Seminars	-	-	100	100	100
350-00000-521545-00000	Mileage Reimbursement	71	85	100	100	100
350-00000-521555-00000	Physical/Psych Exams	94	-	150	150	150
350-00000-521560-00000	Training	-	133	1,500	1,500	1,500
350-00000-521570-00000	Uniforms	1,712	-	4,453	4,453	1,500
350-00000-530100-00000	Communications	4,103	2,237	5,400	5,400	10,475
350-00000-530200-00000	Utilities	9,278	9,818	8,000	15,550	13,000
350-00000-531100-00000	Insurance - Liability	40,863	29,679	39,400	39,400	39,400
350-00000-531400-00000	Insurance - Vehicles	792	816	1,675	1,675	1,675
350-00000-540110-00000	Administrative Fees	-	396	1,000	1,000	1,000
350-00000-550400-00000	Depreciation	148,079	127,425	-	-	-

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
350-00000-560110-00000	Project Admin - Direct	8,635	7,686	40,000	40,000	40,000
350-00000-560200-00000	Capital Outlay	0	-	328,188	328,188	450,000
350-00000-591100-00000	Transfer to General Fund	182,516	171,064	108,899	108,899	127,863
		<u>1,272,427</u>	<u>1,173,225</u>	<u>1,419,748</u>	<u>1,450,045</u>	<u>1,592,167</u>
FUND REVENUE		1,429,278	1,260,317	1,426,838	1,351,662	1,593,057
FUND EXPENDITURES		1,272,427	1,173,225	1,419,748	1,450,045	1,592,167

City of Dixon Budget FY 2023-24
FUND 350 - TRANSIT
OPERATING EXPENSES SUMMARY

Account Code	Project	2023		2024	Brief Detail Description
		Budget	Estimated	Budget	
520100		945	945	945	Promotion and advertising
520230		1,500	1,500	2,000	HVAC maintenance & misc. building repairs
520250		54,000	54,000	51,120	Vehicle Maintenance
520310		3,120	3,120	3,720	Quench (Ice Machine) Billed Quarterly Total for year \$719; RingCentral Phone Rental \$2,400, Water \$600
520400		3,500	3,500	3,500	General office supplies
520430		2,100	2,100	2,100	Readi-Ride ticket book printing \$600; Other supplies as needed \$1,500
520600		52,500	52,500	60,000	Fuel for Readi-Ride vehicles
521100		35,500	35,500	35,500	Misc. consultant services; Michael's Transportation to backfill/support transit drivers; Micro-transit SAAS Dispatch
521100		2,560	2,560	2,560	Audit of Transit program; Single Audit
521200		650	650	650	Pest control
521210		5,000	5,000	5,000	Legal Fees
521270		300	300	600	Credit Card Processing Fees
521505		600	600	600	Paratransit vehicle drivers license and GPPV renewal
521510		615	615	615	Dues - CalACT joint purchasing pool for buses & other resources
521540		100	100	100	Staff Meetings
521545		100	100	100	Mileage for work related travel by the Transit staff
521555		150	150	150	Physical/Psych Exams
521560		1,500	1,500	1,500	Staff training
521570		4,453	4,453	1,500	Uniforms
530100		4,500	4,500	9,575	Office phones; Internet; New Walkies (10) \$1,800; Cellular Radio Service (10) \$3,275
530100	100015	900	900	900	Cell Phone Stipend for Transit Supervisor - \$75/month (phone & data)
530200		8,000	15,550	13,000	Water and PG&E for Transit Office
531100		39,400	39,400	39,400	Liability and vehicle physical damage coverage through the California Transit Insurance Pool (CalTIP).
531400		1,675	1,675	1,675	Vehicle Insurance
540110		1,000	1,000	1,000	Administrative Fees for credit card acceptance
560110		40,000	40,000	40,000	Project Admin - Direct
560200		328,188	328,188	450,000	Capital Outlay - see detail on Capital Equipment page
591100		108,899	108,899	127,863	Transfer to General Fund per Cost Allocation Plan
Total		701,755	709,305	855,673	

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

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

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

**FUND 350
TRANSIT**

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

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
351-00000-441000-00000	Interest Earned	4,024	637	988	2,997	2,397
351-00000-453200-00000	Unrealized Gain on Investments	(2,828)	(5,968)	-	-	-
		1,197	(5,331)	988	2,997	2,397
FUND REVENUE		1,197	(5,331)	988	2,997	2,397
FUND EXPENDITURES		-	-	-	-	-



Grant Funds

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

Fund 501 ARPA

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

Fund 525 Home Loan Grant Fund

The Home Loan Fund 525 exists to account for HCD HOME grant funds used to fund first time homebuyer loans and the related program income. This fund was created in FY 2008 to separate out these types of loans from other loans. Program income is estimated very conservatively because all loans have been deferred and therefore payoffs are only received when the borrower refinances or sells the property.

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

Fund 550 Used Oil Grant Fund

Each year the City is awarded a grant from the State for used oil and filter collection, recycling, and the cost of education on the hazards of improper disposal of used oil and filters. Appropriations are made to cover the cost of used oil and filter collection and to educate the public on the hazards of improper disposal of used oil and filters. In past years, this grant was managed by the Engineering Department. However, going forward, Solano County will manage this grant on behalf of the City.



Fund 560 Police Grants Fund

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



Fund 570 CDBG Fund

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

Expenditures consist of loan disbursements and administration costs. This fund is managed jointly by Economic Development/Grants Manager and the Finance Department, with Economic Development being responsible for the program and compliance and the Finance Department responsible for loan administration and accounting. Currently there are four active loans.

Fund 572 CDBG Housing Rehabilitation Grant Fund

The CDBG Rehabilitation Fund exists to account for grant funds, which are used to make housing rehabilitation loans to owner-occupied housing units in order to improve the City's low and moderate income housing units. This fund is managed jointly by Economic Development/Grants Manager and the Finance Department. This fund is not included in the Budget Overview – Grant Funds due to zero fund balance and zero activity.

Fund 573 CDBG Coronavirus Relief Grant Fund

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

Fund 574 CDBG Planning Grant Fund

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

CITY OF DIXON
BUDGET OVERVIEW
GRANT FUNDS

	ARPA 501	HOME FTHB LOAN PROGRAM 525	CDBG Home Rehab Loan 526	USED OIL GRANT 550	POLICE GRANT 560	CDBG 570	CDBG COVID Relief 573	CDBG Planning GRANT 574	Total
FY 2022 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES									
BEGINNING FUND									
BALANCE	1,801,417	273,659	151	(813)	192,101	17,239	6,503	(3,851)	2,286,407
July-2022									
REVENUE	2,475,701	4,115	-	-	175,861	7,538	80	150,000	2,813,295
TRANSFERS	-	-	-	-	-	-	-	-	-
REVENUE & TRANSFERS	2,475,701	4,115	-	-	175,861	7,538	80	150,000	2,813,295
EXPENDITURES	2,866,367	11,800	-	-	310,157	1,000	9,675	146,149	3,345,148
ESTIMATED ENDING FUND BALANCE									
	1,410,751	265,974	151	(813)	57,805	23,777	(3,091)	-	1,754,554
FY 2024 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS									
ESTIMATED BEGINNING FUND BALANCE									
	1,410,751	265,974	151	(813)	57,805	23,777	(3,091)	-	1,754,554
July-2023									
REVENUES	-	2,490	-	-	178,748	7,530	-	-	188,768
TRANSFERS	-	-	-	813	-	-	-	-	813
REVENUE & TRANSFERS	-	2,490	-	813	178,748	7,530	-	-	189,581
AVAILABLE RESOURCES	1,410,751	268,464	151	0	236,553	31,307	(3,091)	-	1,944,135
APPROPRIATIONS	891,068	11,800	-	-	248,465	1,000	-	-	1,152,333
ESTIMATED ENDING FUND BALANCE									
	519,683	256,664	151	0	(11,911)	30,307	(3,091)	-	791,803

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
100-00000-430100-00000	Grant Revenue - ARPA	-	2,475,701	2,475,701	2,475,701	-
501-00000-441000-00000	Interest Earned	-	-	-	-	-
525-00000-453200-00000	Unrealized Gain on Investments	(483)	(5,954)	-	-	-
		(483)	2,469,747	2,475,701	2,475,701	-
501-00000-591100-00000	Transfer to General Fund	-	-	972,585	972,585	891,068
501-00000-591461-00000	Transfer to Parkway Blvd OC	-	-	798,563	798,563	-
501-00000-591531-00000	Transfer to RMRA	-	-	-	100,000	-
100157-Fire Station 82 Design						
501-50001-521100-00000	Professional Services	-	-	97,900	97,900	-
501-50001-560450-00000	Contingency	-	-	32,100	32,100	-
501-50001-560310-00000	Design/Plans/Specs	-	-	318,353	318,353	-
501-50001-560110-00000	Project Admin	-	-	10,000	10,000	-
100157-Enterprise Resource Program (ERP Implementation)						
501-50002-560200-00000	Capital Outlay	-	139,961	463,420	463,420	-
100157-Fire Apparatus						
501-50003-560200-00000	Capital Outlay	-	546,554	13,446	13,446	-
100157-Wireless Radio Project						
501-50004-560200-00000	Capital Outlay	-	-	60,000	60,000	-
		-	686,515	2,766,367	2,866,367	891,068
FUND REVENUE		(483)	2,469,747	2,475,701	2,475,701	-
FUND EXPENDITURES		-	686,515	2,766,367	2,866,367	891,068

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
525-00000-454100-00000	Loan Proceeds	35,417	95,186	-	1,000	-
525-00000-442000-00000	Interest Earnings on Loans	38,256	45,002	-	-	-
525-00000-441000-00000	Interest Earned	1,360	984	948	3,115	2,490
525-00000-453200-00000	Unrealized Gain on Investments	(483)	(5,954)	-	-	-
525-00000-491100-00000	Transfer from General Fund	6,200	-	-	-	-
		80,749	135,218	948	4,115	2,490
525-00000-540100-00000	Administration	7,561	7,738	7,800	7,800	7,800
525-00000-521210-00000	Legal Services	3,724	-	4,000	4,000	4,000
		11,285	7,738	11,800	11,800	11,800
FUND REVENUE		80,749	135,218	948	4,115	2,490
FUND EXPENDITURES		11,285	7,738	11,800	11,800	11,800

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
526-00000-441000-00000	Interest Earned	2,118	(346)	-	-	-
526-00000-453200-00000	Unrealized Gain on Investments	(1,878)	(263)	-	-	-
		240	(609)	-	-	-
526-00000-591573-X1509	Transfer to CDBG CV1	145,973	-	-	-	-
		145,973	-	-	-	-
FUND REVENUE		240	(609)	-	-	-
FUND EXPENDITURES		145,973	-	-	-	-

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
550-00000-X41203-00000	Grant - Used Oil Recycle	-	-	-	-	-
550-00000-441000-00000	Interest Earned	60	(5)	-	-	-
550-00000-453200-00000	Unrealized Gain GASB 31	5	(5)	-	-	-
550-00000-491100-00000	Transfer from General Fund	-	-	-	-	813
		<u>64</u>	<u>(10)</u>	<u>-</u>	<u>-</u>	<u>813</u>
550-X5505-521600-00000	Collection Facilities	2,401	-	2,882	-	-
550-X5505-540222-00000	Public Education	-	2,519	1,500	-	-
550-X5505-560110-00000	Project Admin - Direct	127	101	-	-	-
		<u>2,528</u>	<u>2,620</u>	<u>4,382</u>	<u>-</u>	<u>-</u>
FUND REVENUE		64	(10)	-	-	813
FUND EXPENDITURES		2,528	2,620	4,382	-	-

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
560-00000-431100-00000	Grant Funds - Police Other	156,727	161,285	160,000	173,000	176,460
560-00000-441000-00000	Interest Earned	1,995	529	724	2,861	2,288
560-00000-453200-00000	Unrealized Gain GASB 31	(2,045)	(4,611)	-	-	-
		<u>156,676</u>	<u>157,203</u>	<u>160,724</u>	<u>175,861</u>	<u>178,748</u>
560-00000-511000-00000	Salaries/Wages	54,680	62,977	67,831	67,831	58,462
560-00000-511020-00000	Comp Paid	3,405	1,214	-	-	-
560-00000-511200-00000	Overtime	-	9	-	-	-
560-00000-511500-00000	Physical Fitness	420	487	570	570	720
560-00000-512100-00000	Medicare	801	852	1,119	1,119	993
560-00000-512200-00000	Retirement	8,255	9,634	8,592	8,592	8,207
560-00000-512300-00000	Disability Insurance	215	233	255	255	234
560-00000-512400-00000	Health Insurance	8,783	9,133	9,372	9,372	9,991
560-00000-512420-00000	Dental Insurance	105	105	115	115	115
560-00000-512430-00000	Vision Insurance	53	53	58	58	58
560-00000-512600-00000	Worker's Comp Insurance	2,849	2,190	2,745	2,745	2,685
560-00000-520210-00000	Office/Software Maintenance	2,608	2,597	15,000	15,000	15,000
560-00000-520230-00000	Bldg/Site Maintenance	15,945	-	15,000	15,000	15,000
560-00000-520400-00000	Office Supplies	-	-	10,000	10,000	10,000
560-00000-520420-00000	Firing Range Supplies	-	8,687	15,000	15,000	15,000
560-00000-520430-00000	Special Supplies	5,439	4,555	67,000	67,000	42,000
560-00000-521100-00000	Consultants-Professional	-	-	30,000	30,000	30,000
560-00000-521560-00000	Training	-	-	5,000	5,000	5,000
560-00000-521570-00000	Uniforms	-	797	5,000	5,000	5,000
560-00000-530100-00000	Communications	-	2,250	40,000	40,000	30,000
560-00000-560200-00000	Capital Outlay	-	-	17,500	17,500	-
		<u>103,557</u>	<u>105,774</u>	<u>310,157</u>	<u>310,157</u>	<u>248,465</u>
	FUND REVENUE	156,676	157,203	160,724	175,861	178,748
	FUND EXPENDITURES	103,557	105,774	310,157	310,157	248,465

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

Account Code	2023		2024	Brief Detail Description
	Adopted	Estimated	Budget	
520210	15,000	15,000	15,000	Software/Software Subscriptions
520230	15,000	15,000	15,000	Bld Site Maintenance for misc repairs around the station
520400	10,000	10,000	10,000	Office Supplies
520420	15,000	15,000	15,000	Firing Range Project - outfitting of new range trailer (desks, chairs, etc.); ammunition cost increases;
520430	67,000	67,000	42,000	Special Supplies
521100	30,000	30,000	30,000	Consultant services (contract internal investigations; management communications consultant)
521560	5,000	5,000	5,000	Training
521570	5,000	5,000	5,000	Uniforms
530100	40,000	40,000	30,000	Communications - replacement of console radio in station; additional handheld and car units for possible Fleet expansion
560200	17,500	17,500	-	Capital Outlay - see detail on Capital Equipment page
Total	219,500	219,500	167,000	

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
					-
				Total	-

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

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2023-24

FUND 560
 POLICE GRANTS

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

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

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
570-00000-441000-00000	Interest Earned	2,009	89	332	38	30
570-00000-442000-00000	Interest Earnings on Loans	2,272	2,279	2,200	3,000	3,000
570-00000-453200-00000	Unrealized Gain GASB 31	(1,603)	(2,212)	-	-	-
570-00000-454100-00000	Loan Principal	18,364	8,341	-	4,500	4,500
		21,043	8,497	2,532	7,538	7,530
570-00000-591573-X1509	Transfer to CDBG CV1	61,379	-	-	-	-
570-00000-591573-X1510	Tsfr to CDBG CornaVirsRel-CV2-3	-	77,075	-	-	-
570-00000-521100-00000	Contract Svcs - Audit	1,000	1,000	1,000	1,000	1,000
		62,379	78,075	1,000	1,000	1,000
FUND REVENUE		21,043	8,497	2,532	7,538	7,530
FUND EXPENDITURES		62,379	78,075	1,000	1,000	1,000

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
573-00000-430100-00000	Grant - Federal	71,710	343,541	-	-	-
573-00000-441000-00000	Interest Earned	-	111	-	80.00	-
573-00000-491526-00000	Transfer from CDBG Home Rehab	145,973	-	-	-	-
573-00000-491570-00000	Transfer from CDBG	61,379	77,075	-	-	-
		<u>279,062</u>	<u>420,727</u>	-	80	-
573-00000-521100-00000	Consultants	20,063	31,563	28,000	8,313	-
573-00000-521210-00000	Legal Services	68	-	-	-	-
573-00000-540120-00000	Loans	254,000	369,017	-	-	-
573-00000-560110-00000	Project Admin	5,270	13,237	-	1,362	-
		<u>279,401</u>	<u>413,817</u>	28,000	9,675	-
	FUND REVENUE	279,062	420,727	-	80	-
	FUND EXPENDITURES	279,401	413,817	28,000	9,675	-

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
574-00000-430100-00000	Grant - Federal	-	-	-	150,000	-
		-	-	-	150,000	-
	101-La Esperanza Park					
574-00000-521100-00000	Consultants - Professional	-	2,500	142,500	142,500	-
574-00000-560110-00000	Project Admin-Direct	-	1,351	3,649	3,649	-
		-	3,851	146,149	146,149	-
FUND REVENUE		-	-	-	150,000	-
FUND EXPENDITURES		-	3,851	146,149	146,149	-

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Special Revenue Funds

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

Fund 530 Gas Tax Fund

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

This budget includes an employee (shared with Fund 651) to assist City crews to perform small sidewalk and pavement dig out repairs. This fund is managed by the City Engineering, Public Works, and Finance departments.

Fund 531 RMRA (Road Maintenance and Rehabilitation Account) Fund

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

eligible for apportionments. This fund is managed by the City Engineering and Finance departments.

Fund 540 Traffic Safety Fund

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

Fund 545 CASp Fund

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

Fund 561 Asset Forfeiture Fund

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

CITY OF DIXON
BUDGET OVERVIEW
SPECIAL REVENUE FUNDS

	GAS TAX 530	RMRA 531	TRAFFIC SAFETY 540	CASp 545	ASSET FORFEITURE *561	Total
FY 2023 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES						
BEGINNING FUND BALANCE	247,779	732,744	19,229	20,991	3,310	1,024,054
July 2022						
REVENUE	500,790	421,902	33,256	4,287	-	960,235
TRANSFERS	-	100,000	-	-	-	100,000
REVENUE & TRANSFERS	500,790	521,902	33,256	4,287	-	1,060,235
EXPENDITURES	496,347	741,165	35,639	-	-	1,273,151
ESTIMATED ENDING FUND BALANCE	252,222	513,481	16,846	25,278	3,310	811,138
FY 2024 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS						
ESTIMATED BEGINNING FUND BALANCE	252,222	513,481	16,846	25,278	3,310	811,138
July 2023						
REVENUES	554,476	478,156	33,654	4,239	-	1,070,525
TRANSFERS	-	-	-	-	-	-
REVENUE AND TRANSFERS	554,476	478,156	33,654	4,239	-	1,070,525
AVAILABLE RESOURCES	806,698	991,637	50,500	29,517	3,310	1,881,663
APPROPRIATIONS	424,032	669,353	35,502	7,500	-	1,136,387
ESTIMATED ENDING FUND BALANCE	382,666	322,284	14,998	22,017	3,310	745,276

* No budgetary activity, shown for fund balance purposes only

City of Dixon Budget FY 2023-24
FUND 530 - GAS TAX FUND

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
530-00000-407100-00000	Gas Tax - Sec 2103	133,248	159,096	198,920	163,804	189,100
530-00000-407101-00000	Gas Tax - Sec 2105	101,750	111,544	130,308	115,145	125,222
530-00000-407102-00000	Gas Tax - Sec 2106	71,351	78,638	88,727	76,905	83,338
530-00000-407103-00000	Gas Tax - Sec 2107	137,686	133,273	178,022	137,936	150,409
530-00000-407104-00000	Gas Tax - Sec 2107.5	4,000	5,000	4,000	4,000	4,000
530-00000-441000-00000	Interest Earned	2,843	717	848	3,000	2,407
530-00000-453200-00000	Unrealized Gain GASB 31	(2,877)	(7,543)	-	-	-
		<u>448,001</u>	<u>480,725</u>	<u>600,825</u>	<u>500,790</u>	<u>554,476</u>
	100372 - Sidewalk Rehab					
530-51001-560110-00000	Project Admin - Direct	-	379	2,621	2,621	-
530-51001-560400-00000	Construction	-	3,300	26,700	26,700	10,000
	500 - Gas Tax Administration					
530-00000-511000-00000	Salaries/Wages	24,361	24,417	30,651	30,651	27,096
530-00000-511020-00000	Comp Paid	-	994	-	-	-
530-00000-511200-00000	Overtime	156	9	500	500	500
530-00000-511300-00000	Standby Pay	2,760	-	1,500	1,500	1,500
530-00000-512100-00000	Medicare	448	433	592	592	567
530-00000-512200-00000	Retirement	2,161	2,118	5,847	5,847	2,081
530-00000-512300-00000	Disability Insurance	101	110	124	124	114
530-00000-512400-00000	Health Insurance	5,003	8,719	9,385	9,385	10,004
530-00000-512420-00000	Dental Insurance	115	98	115	115	115
530-00000-512430-00000	Vision Insurance	58	50	58	58	58
530-00000-512600-00000	Worker's Comp	3,234	2,647	4,129	4,129	4,176
530-00000-520200-00000	Maintenance	6,042	10,257	35,000	35,000	35,000
530-00000-521100-00000	Consultants - Professional	(3,900)	-	4,500	4,500	4,500
530-00000-540251-00000	Congestion Management	9,721	11,619	12,000	12,000	12,000
530-00000-560110-00000	Project Admin - Direct	-	-	5,000	5,000	5,000
530-00000-560400-00000	Construction	-	-	20,000	20,000	20,000
530-00000-590470-00000	Transfer to Transit CIP (470)	70,868	69,999	-	-	-
530-00000-591100-00000	Transfer to General Fund	237,108	270,715	311,625	311,625	291,321
530-00000-591450-00000	Transfer to Storm Drain CIP	34,493	-	-	-	-
530-00000-591470-00000	Transfer to Transit CIP (470)	-	-	26,000	26,000	-
		<u>392,730</u>	<u>405,865</u>	<u>496,347</u>	<u>496,347</u>	<u>424,032</u>
	FUND REVENUE	448,001	480,725	600,825	500,790	554,476
	FUND EXPENDITURES	392,730	405,865	496,347	496,347	424,032

City of Dixon Budget FY 2023-24
530 - GAS TAX FUND
OPERATING EXPENSES SUMMARY

Account Code	2023		2024	Brief Detail Description
	Budget	Estimated	Budget	
51001-560110	2,621	2,621	-	Project Admin - Direct
51001-560400	26,700	26,700	10,000	Construction - Sidewalk Rehab (\$2,500 max per property)
520200	35,000	35,000	35,000	Maintenance - misc. pothole and crack sealing repairs
521100	4,500	4,500	4,500	PTAP pavement management local funding requirement
540251	12,000	12,000	12,000	Congestion Mgt. (Solano Transportation Authority annual payment)
560110	5,000	5,000	5,000	Project Admin - Direct
560400	20,000	20,000	20,000	Construction - City Sidewalk Rehab
591100	311,625	311,625	291,321	To General Fund: Annual transfer plus Cost Allocation
591470	26,000	26,000	-	Transfer to Transit CIP - West B St. Interfund loan repayment
Total	443,446	443,446	377,821	

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

**FUND 530
GAS TAX**

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

Note: Fulltime position split with Fund 651

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
531-00000-407200-00000	Road Maint & Rehab Taxes	366,541	400,505	460,384	413,877	471,736
531-00000-441000-00000	Interest Earned	8,963	1,962	1,600	8,025	6,420
531-00000-453200-00000	Unrealized Gain GASB 31	(9,970)	(15,085)	-	-	-
531-00000-491501-00000	Transfer from ARPA	-	-	-	100,000	-
		365,535	387,382	461,984	521,902	478,156
531-00000-591100-00000	Transfer to General Fund	1,640	5,751	11,413	11,413	3,853
	100131 - Pavement Rehab Projects					
531-52001-520100-00000	Advertising/Publications	-	-	-	-	500
531-52001-521100-00000	Consultants - Professional	6,250	41,941	95,233	95,233	110,000
531-52001-560110-00000	Project Admin-Direct	-	-	9,749	9,749	5,000
531-52001-560310-00000	Design/Plans/Specs	-	-	28,594	28,594	-
531-52001-560400-00000	Construction	-	-	565,376	565,376	550,000
	324 - 2020 Pavement Rehab Projects					
531-52002-521100-00000	Consultants - Professional	61,355	11,874	19,800	19,800	-
531-52002-560110-00000	Project Admin-Direct	4,244	468	1,000	1,000	-
531-52002-560400-00000	Construction	812,120	-	10,000	10,000	-
		885,610	60,034	741,165	741,165	669,353
	FUND REVENUE	365,535	387,382	461,984	521,902	478,156
	FUND EXPENDITURES	885,610	60,034	741,165	741,165	669,353

City of Dixon Budget FY 2023-24
FUND 540 - TRAFFIC SAFETY FUND

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
540-00000-424200-00000	Motor Vehicle Fines	38,641	29,012	26,000	33,000	33,450
540-00000-441000-00000	Interest Earned	400	18	85	256	204
540-00000-453200-00000	Unrealized Gain GASB 31	(195)	(405)	-	-	-
		<u>38,846</u>	<u>28,624</u>	<u>26,085</u>	<u>33,256</u>	<u>33,654</u>
540-00000-521200-00000	Contract Serv - Non Prof	18,775	21,147	17,000	17,000	17,000
540-00000-540250-00000	Traffic Control Supplies	17,466	4,357	15,000	15,000	15,000
540-00000-591100-00000	Transfer to General Fund	2,291	2,217	3,639	3,639	3,502
		<u>38,532</u>	<u>27,720</u>	<u>35,639</u>	<u>35,639</u>	<u>35,502</u>
FUND REVENUE		38,846	28,624	26,085	33,256	33,654
FUND EXPENDITURES		38,532	27,720	35,639	35,639	35,502

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
545-00000-420310-00000	CASp Fees	4,192	4,546	4,000	4,050	4,050
545-00000-441000-00000	Interest Earned	236	50	75	237	189
		<u>4,428</u>	<u>4,596</u>	<u>4,075</u>	<u>4,287</u>	<u>4,239</u>
545-00000-521100-00000	Consultants Professional	-	-	4,000	-	-
545-00000-521560-00000	Training	-	1,999	4,500	-	5,000
545-00000-560110-00000	Project Admin-Direct	-	-	1,500	-	2,500
		<u>-</u>	<u>1,999</u>	<u>10,000</u>	<u>-</u>	<u>7,500</u>
FUND REVENUE		4,428	4,596	4,075	4,287	4,239
FUND EXPENDITURES		-	1,999	10,000	-	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 and/or infrastructure other than those financed by an Enterprise Fund or Special Assessment Fund.

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

Fund 400 Unrestricted CIP

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

Fund 401 Pardi Market

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

Fund 404 Community Development CIP

Fund 404 is an unrestricted fund designated for Capital Improvement Projects, which has been on the books of the City since the 1970's. The fund represents one-time monies, which can be used for any purpose, capital or non-capital. The Finance department manages this fund. There has been no activity in terms of revenue or appropriations for the fiscal year.

Fund 410 Fire CIP

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

Fund 420 Police CIP

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

Fund 430 City Facilities CIP

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

Fund 440 Public Works Facilities CIP

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

Fund 450 Storm Drainage Facilities CIP

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

Fund 460 Transportation Facilities CIP

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

Fund 461 Parkway Blvd. Overcrossing

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

Fund 469 Northeast Quad Infrastructure

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

Fund 470 Transit Facilities CIP

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

Fund 480 Recreation & Parks CIP

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

Fund 481 Parks CIP

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

Fund 490 Agricultural Land Mitigation CIP

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

Fund 491 Parklane Construction

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

Fund 492 Valley Glen II Construction

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

Fund 493 Homestead Construction

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

CITY OF DIXON
BUDGET OVERVIEW - CAPITAL
IMPROVEMENT PROJECT FUNDS

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

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

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

CITY OF DIXON
BUDGET OVERVIEW - CAPITAL
IMPROVEMENT PROJECT FUNDS

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

CITY OF DIXON
BUDGET OVERVIEW - CAPITAL IMPROVEMENT PROJECT FUNDS

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

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
400-00000-441000-00000	Interest Earned	9,174	(487)	904	235	-
400-00000-453200-00000	Unrealized Gain on Investments	(2,544)	(913)	-	-	-
400-00000-491100-00000	Transfer from General Fund	165,417	427,054	190,871	88,555	-
400-00000-491107-00000	Transfer from Public Benefit	-	498,503	52,106	59,799	-
400-00000-491109-00000	Transfer from Flexible Grant Fee	-	220,348	542,869	542,869	-
400-00000-491315-00000	Transfer from Sewer Rehab	-	-	-	-	-
400-00000-491530-00000	Transfer from Gas Tax	-	-	-	-	-
		172,048	1,144,505	786,750	691,458	-
	Administration					
400-00000-560110-00000	Project Admin - Direct	1,527	-	-	-	-
400-00000-591401-00000	Transfer to Pardi Market	50,000	522,652	-	-	-
	100307 - Police Training Facility					
400-40002-520100-00000	Advertising/Publications	-	88	-	-	-
400-40002-560400-00000	Construction	-	496,673	-	-	-
400-40002-560110-00000	Project Admin - Direct	-	5,343	59,799	59,799	-
	100308 - Fire Station Reroof & HVAC					
400-40003-560400-00000	Construction	-	521,333	73,667	73,667	-
400-40003-560110-00000	Project Admin - Direct	-	-	5,000	5,000	-
	100114 - Police Station Reroof					
400-40008-560400-00000	Construction	-	-	515,665	515,665	-
	100115 - City Hall Annex					
400-40006-560400-00000	Construction	-	96,292	-	-	-
400-40006-520430-00000	Furniture & Fixtures	-	27,970	37,092	37,092	-
	100310 - Council AV Upgrade					
400-40007-520100-00000	Consultants - Professional	19,675	-	-	-	-
400-40007-560400-00000	Construction	145,742	1,807	-	-	-
		216,944	1,672,158	691,223	691,223	-
	FUND REVENUE	172,048	1,144,505	786,750	691,458	-
	FUND EXPENDITURES	216,944	1,672,158	691,223	691,223	-

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
401-00000-441000-00000	Interest Earned	590	316	-	125.00	-
401-00000-491100-00000	Transfer from General Fund	629,282	122,019	-	-	-
401-00000-491109-00000	Transfer from Flexible Grant Fee	-	607,000	94,204	-	2,464
401-00000-491400-00000	Transfer from Capital Projects	50,000	522,652	-	-	-
		<u>679,871</u>	<u>1,251,987</u>	<u>94,204</u>	<u>125</u>	<u>2,464</u>
401-00000-520100-00000	Advertising/Publications	924	-	-	-	-
401-00000-521100-00000	Consultants-Professional	89,203	123,769	8,123	8,123	-
401-00000-521210-00000	Legal Services	3,093	3,041	-	-	-
401-00000-530200-00000	Utilities	2,695	-	-	-	-
401-00000-560400-00000	Construction	409,595	1,149,236	15,183	15,183	-
401-00000-560310-00000	Design/Plans/Specs	74,450	43,239	-	-	-
401-00000-560110-00000	Project Admin - Direct	8,168	1,488	-	-	-
		<u>588,127</u>	<u>1,320,773</u>	<u>23,306</u>	<u>23,306</u>	<u>-</u>
	FUND REVENUE	679,871	1,251,987	94,204	125	2,464
	FUND EXPENDITURES	588,127	1,320,773	23,306	23,306	-

City of Dixon Budget FY 2022-23
FUND 410 - FIRE CAPITAL FUND

Account	Description	2020 Actual	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
410-00000-420200-00000	Development Fees - Fire	603,064	623,625	256,218	275,000	206,250
410-00000-441000-00000	Interest Earned	16,494	5,097	5,500	22,640	18,113
410-00000-453200-00000	Unrealized Gain GASB 31	(10,893)	(42,050)	-	-	-
		<u>608,665</u>	<u>586,672</u>	<u>261,718</u>	<u>297,640</u>	<u>224,363</u>
410-00000-591100-00000	Transfer to General Fund	2,984	2,718	6,315	6,315	7,173
410-41001-591275-00000	Transfer to Lease Financing	161,431	-	-	-	-
		<u>164,415</u>	<u>2,718</u>	<u>6,315</u>	<u>6,315</u>	<u>7,173</u>
	100117-Fire Station #2					
410-41002-520100-00000	Advertising/Publications	-	160	31	31	-
410-41002-521100-00000	Consultants - Professional	146	40,418	17,841	17,841	-
		<u>146</u>	<u>40,578</u>	<u>17,872</u>	<u>17,872</u>	<u>-</u>
	FUND REVENUE	608,665	586,672	261,718	297,640	224,363
	FUND EXPENDITURES	164,560	43,296	24,187	24,187	7,173

City of Dixon Budget FY 2022-23
FUND 420 - POLICE CAPITAL FUND

Account	Description	2020 Actual	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
420-00000-420200-00000	Development Fees - Police	239,538	248,707	102,077	110,000	82,500
420-00000-441000-00000	Interest Earned	7,153	2,129	2,324	9,524	7,619
420-00000-453200-00000	Unrealized Gain GASB 31	(4,928)	(17,709)	-	-	-
		<u>241,762</u>	<u>233,127</u>	<u>104,401</u>	<u>119,524</u>	<u>90,119</u>
420-00000-591100-00000	Transfer to General Fund	2,744	2,592	6,047	6,047	5,480
420-X4201-591275-00000	Transfer to Lease Financing	69,743	-	-	-	-
		<u>72,487</u>	<u>2,592</u>	<u>6,047</u>	<u>6,047</u>	<u>5,480</u>
	100118-Police Station 2nd Story					
420-41301-521100-00000	Consultants - Professional	146	-	151,521	151,521	-
		<u>146</u>	<u>-</u>	<u>151,521</u>	<u>151,521</u>	<u>-</u>
	FUND REVENUE	241,762	233,127	104,401	119,524	90,119
	FUND EXPENDITURES	72,633	2,592	157,568	157,568	5,480

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

Account	Description	2020 Actual	2021 Actual	2022 Budget	2023 Estimated	2024 Budget
430-00000-420200-00000	Development Fees - Comm Fac	470,653	488,250	200,526	216,000	162,000
430-00000-441000-00000	Interest Earned	18,163	5,279	5,672	22,084	17,668
430-00000-453200-00000	Unrealized Gain GASB 31	(12,831)	(41,256)	-	-	-
430-X4301-491440-00000	Transfer from PW Facilities CIP	434,787	-	-	-	-
		910,772	452,273	206,198	238,084	179,668
430-00000-591100-00000	Transfer to General Fund	5,735	4,598	8,542	8,542	6,282
430-X4301-591275-00000	Transfer to Lease Financing	91,686	-	-	-	-
	100306-City Hall Expansion Study					
430-41602-521100-00000	Consultants-Professional	146	10,401	-	-	-
430-41602-521210-00000	Legal Services	-	106	-	-	-
	100314-MSC Improvement/Master Plan					
430-41603-560400-00000	Construction	-	-	374,166	374,166	-
430-41603-560310-00000	Design/Plans/Specs	-	-	75,000	75,000	-
430-41603-560110-00000	Project Admin - Direct	-	-	30,000	30,000	-
		97,567	15,105	487,708	487,708	6,282
FUND REVENUE		910,772	452,273	206,198	238,084	179,668
FUND EXPENDITURES		97,567	15,105	487,708	487,708	6,282

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

Account	Description	2020 Actual	2021 Actual	2022 Budget	2023 Estimated	2024 Budget
450-00000-420200-00000	Development Fees - Storm Drain	813,638	2,152,089	965,516	674,000	505,500
450-00000-431100-00000	Grant Funds - State	104,500	34,638	73,979	-	-
450-00000-441000-00000	Interest Earned	6,112	10,006	6,736	32,884	26,307
450-00000-453200-00000	Unrealized Gain GASB 31	(347)	(59,219)	-	-	-
450-00000-491530-00000	Transfer from Gas Tax	34,493	-	-	-	-
		958,395	2,137,513	1,046,231	706,884	531,807
	100-Administration					
450-00000-591100-00000	Transfer to General Fund	-	3,837	6,347	6,347	6,966
	100315-Pond C					
450-42002-520100-00000	Advertising/Publications	-	-	-	-	-
450-42002-521100-00000	Consultants-Professional	-	-	-	-	-
450-42002-521200-00000	Contr Servs-Non Professional	105,615	38,183	99,938	99,938	-
450-42002-550201-00000	Interfund Interest	8,718	6,053	154,447	154,447	156,053
450-42002-560400-00000	Construction	-	-	-	-	-
450-42002-560110-00000	Project Admin - Direct	142	466	641	641	-
	100316-NE Quad Drainage Study					
450-42003-521210-00000	Legal Fees	-	-	10,000	10,000	-
450-42003-521210-X1514	Legal Services - SEDSP	-	99,794	-	-	-
450-42003-460300-00000	Appraisals	8,000	-	-	-	-
	100317-First St. & Chestnut Storm Drain Improvements					
450-42001-560400-00000	Construction	-	-	45,000	45,000	-
	100119-Storm Drain Master Plan Update & Hydraulic Model					
450-42002-520110-00000	Advertising/Publications	-	-	500	500	-
450-42002-521100-00000	Consultants - Professional	-	-	275,000	275,000	-
450-42002-560110-00000	Project Admin - Direct	-	-	20,000	20,000	-
	100408 - Valley Glen Pump Station Building					
450-42004-520100-00000	Advertising/Publications	-	-	500	500	-
450-42004-521100-00000	Consultants - Professional	-	-	40,000	40,000	-
450-42004-560110-00000	Project Admin - Direct	-	-	15,000	15,000	-
	100373-Storm Drain Impact Fees (Nexus Study)					
450-42005-520100-00000	Advertising/Publications	-	-	-	-	500
450-42005-521100-00000	Consultants-Professional	-	-	-	-	75,000
450-42005-560110-00000	Project Admin - Direct	-	-	-	-	5,000
	100374-Integrated Pest Management Plan					
450-42006-520100-00000	Advertising/Publications	-	-	-	-	500
450-42006-521100-00000	Consultants-Professional	-	-	-	-	10,000
450-42006-560110-00000	Project Admin - Direct	-	-	-	-	1,000
	FUND REVENUE	958,395	2,137,513	1,046,231	706,884	531,807
	FUND EXPENDITURES	122,474	148,333	667,373	667,373	255,019

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
460-00000-431300-00000	STA-Transportation Impact Fees	8,788	-	34,340	-	-
460-00000-431400-00000	TDA	-	350,000	441,048	441,048	-
460-00000-420200-00000	Development Fees - T/ortation	2,565,042	2,400,785	1,660,650	1,400,000	1,050,000
460-00000-421200-00000	Mitigation Fees	229,684	20,751	126,025	16,234	-
460-00000-430100-00000	Grant Revenue	149,229	-	249,999	249,999	-
460-00000-431100-00000	Grant Funds - Street - State	-	20,000	40,000	15,548	-
460-00000-441000-00000	Interest Earned	103,707	32,264	31,144	279,226	255,212
460-00000-453200-00000	Unrealized Gain GASB 31	(50,886)	(217,850)	-	-	-
460-00000-491461-00000	Transfer from Parkway Blvd	69,200	-	-	-	-
		<u>3,074,764</u>	<u>2,605,950</u>	<u>2,583,206</u>	<u>2,402,055</u>	<u>1,305,212</u>
	100-Administration					
460-00000-591100-00000	Transfer to General Fund	10,696	15,599	30,044	30,044	28,090
	100120-Transport. Impact Fee Study					
460-43002-520100-00000	Advertising/Publications	-	20	631	631	-
460-43002-521100-00000	Consultants - Professional	35,261	66,257	87,536	87,536	-
460-43002-560110-00000	Project Admin - Direct	586	1,943	7,470	7,470	-
	100319-West A Street Interchange Study					
460-43003-520100-00000	Advertising/Publications	-	-	500	500	-
460-43003-521100-00000	Consultants - Professional	-	-	330,000	330,000	-
460-43003-560110-00000	Project Admin - Direct	-	-	10,000	10,000	-
	100320-Pedrick Road Interchange Study					
460-43004-520100-00000	Advertising/Publications	-	-	500	500	-
460-43004-521100-00000	Consultants - Professional	-	-	340,000	340,000	-
460-43004-560110-00000	Project Admin - Direct	-	-	10,000	10,000	-
	100321-Street Master Plan & Traffic Model					
460-43005-520100-00000	Advertising/Publications	-	62	-	-	-
460-43005-521100-00000	Consultants - Professional	50,746	42,704	176,654	176,654	-
460-43005-560110-00000	Project Admin - Direct	1,293	928	23,006	23,006	-
	100322- North First Street Interchange Study					
460-43006-520100-00000	Advertising/Publications	-	-	500	500	-
460-43006-521100-00000	Consultants - Professional	-	-	340,000	340,000	-
460-43006-560110-00000	Project Admin - Direct	-	-	10,000	10,000	-
	100122-Vaughn Road Realignment Study					
460-43007-520100-00000	Advertising/Publications	-	-	500	500	-
460-43007-521100-00000	Consultants - Professional	-	-	262,877	262,877	-
460-43007-560110-00000	Project Admin - Direct	-	-	10,000	10,000	-

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
100323-5-Year Subdivision Slurry Projects						
460-43012-560110-00000	Project Admin - Direct	-	551	19,449	19,449	-
460-43012-560400-00000	Construction	-	-	200,000	200,000	200,000
100317-First Street & Chestnut Signal						
460-43013-560110-00000	Project Admin - Direct	158	-	4,841	4,841	-
460-43013-560400-00000	Construction	-	-	235,000	235,000	-
417-First Street & Valley Glen Signal						
460-43014-560400-00000	Construction	-	-	235,000	235,000	-
460-43014-560110-00000	Project Admin - Direct	-	-	5,000	5,000	-
419-No First St RR Xing Impv						
460-43015-560400-00000	Construction	623	240	-	-	-
460-43015-560310-00000	Design/Plans/Specs	659	-	-	-	-
460-43015-560110-00000	Project Admin - Direct	401	-	-	-	-
420-Vaca-Dixon Bikeway Ph6						
460-43016-521100-00000	Consultants - Professional	235	-	-	-	-
460-43016-560400-00000	Construction	490,000	11,000	-	-	-
460-43016-560110-00000	Project Admin - Direct	546	626	-	-	-
421-So First St. Corridor Study						
460-43017-520100-00000	Advertising/Publications	143	-	-	-	-
100330-Railroad Safety Corridor Study						
460-43018-520100-00000	Advertising/Publications	-	62	-	-	-
460-43018-521100-00000	Consultants - Professional	108,441	13,057	17,581	17,581	-
460-43018-560110-00000	Project Admin - Direct	1,298	737	2,903	2,903	-
100124 - Pedestrian Crossing Improvements						
460-43019-520100-00000	Advertising/Publications	-	-	500	500	-
460-43019-521100-00000	Consultants - Professional	-	1,467	41,533	41,533	-
460-43019-560110-00000	Project Admin - Direct	-	-	2,000	2,000	-
460-43019-560400-00000	Construction	-	-	225,000	225,000	-
100332-Speed Zone Survey						
460-43020-520110-00000	Advertising/Publications	-	-	500	500	-
460-43020-521100-00000	Consultants - Professional	-	-	35,000	35,000	-
460-43020-560110-00000	Project Admin - Direct	-	-	5,000	5,000	-
100375 - S. First St Corridor Improvements						
460-43023-520100-00000	Advertising/Publications	-	-	-	-	500
460-43023-560110-00000	Project Admin - Direct	-	-	-	-	10,000
460-43023-560400-00000	Construction	-	-	-	-	210,000
533 - LRSP Reimbursement						
	Consultants - Professional	-	-	-	40,000	-
100376 - B Street Ped/Bike Crossing Improvements						
460-43024-520100-00000	Advertising/Publications	-	-	-	-	500
460-43024-521100-00000	Consultants - Professional	-	-	-	-	50,000
460-43024-560110-00000	Project Admin - Direct	-	-	-	-	10,000
460-43024-560400-00000	Construction	-	-	-	-	250,000

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
100377 - STA - Countywide Transportation Climate Adaptation Plan						
460-43025-520100-00000	Advertisement/Publications	-	-	-	-	500
460-43025-521100-00000	Consultants - Professional	-	-	-	-	5,000
460-43025-560110-00000	Project Admin - Direct	-	-	-	-	500
		701,087	155,253	2,669,525	2,709,525	765,090
FUND REVENUE		3,074,764	2,605,950	2,583,206	2,402,055	1,305,212
FUND EXPENDITURES		701,087	155,253	2,669,525	2,709,525	765,090

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
461-00000-431300-00000	STA-Transportation Impact Fees	-	-	30,000	-	-
461-00000-420200-00000	Developer Contributions	1,744,982	1,611,648	754,350	642,120	500,000
461-00000-441000-00000	Interest Earned	39,428	11,742	12,507	45,985	11,500
461-00000-491501-00000	Transfer from ARPA	-	-	798,563	798,563	-
		1,784,410	1,623,389	1,595,420	1,486,668	511,500
	100126 - Parkway Boulevard					
461-00000-520100-00000	Advertising/Publications	-	153	148	148	500
461-00000-521100-00000	Consultants - Professional	4,648	67,889	656,541	656,541	-
461-00000-521210-00000	Legal Services	102	26,054	20,000	20,000	-
461-00000-560400-00000	Construction	-	-	3,280,609	3,280,609	-
461-00000-560310-00000	Design/Plans/Specs	271,971	399,199	1,740,133	1,740,133	-
461-00000-560210-00000	Land Acquisition	-	-	50,000	50,000	-
461-00000-560110-00000	Project Admin - Direct	6,789	4,948	52,282	52,282	-
		283,510	498,243	5,799,713	5,799,713	500
	FUND REVENUE	1,784,410	1,623,389	1,595,420	1,486,668	511,500
	FUND EXPENDITURES	283,510	498,243	5,799,713	5,799,713	500

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

Account	Description	2020 Actual	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
469-00000-420200-00000	Development Fees	232,626	1,688,014	12,507	-	-
469-00000-441000-00000	Interest Earned	2,418	4,908	-	21,471	17,177
		<u>235,044</u>	<u>1,692,922</u>	<u>12,507</u>	<u>21,471</u>	<u>17,177</u>
469-00000-591100-00000	Transfer to General Fund	-	-	791	791	1,103
FUND REVENUE		235,044	1,692,922	12,507	21,471	17,177
FUND EXPENDITURES		-	-	791	791	1,103

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
470-00000-441000-00000	Interest Earned	25	51	40	184	-
470-00000-452000-00000	Lease Revenue	14,295	12,000	12,000	12,000	12,000
470-00000-453200-00000	Unrealized Gain GASB 31	9	(304)	-	-	-
470-00000-491530-00000	Transfer from Gas Tax	70,868	69,999	26,000	26,000	-
		85,197	81,746	38,040	38,184	12,000
	100-Administration					
470-00000-591101-00000	Transfer to General Fund	-	2,295	-	-	-
470-00000-550201-00000	Interfund Interest	1,668	799	26,000	26,000	-
470-00000-591100-00000	Transfer to General Fund	-	-	1,342	1,342	2,079
	100355-B Street Undercrossing					
470-44001-520220-00000	Equipment Maintenance	-	296	24,000	-	10,287
470-44001-540430-00000	Miscellaneous	6,009	-	-	-	-
		7,677	3,390	51,342	27,342	12,366
	FUND REVENUE	85,197	81,746	38,040	38,184	12,000
	FUND EXPENDITURES	7,677	3,390	51,342	27,342	12,366

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
480-00000-420200-00000	Development Fees - Recreation	3,237,514	4,086,960	1,989,006	2,054,994	1,541,250
480-00000-431100-00000	State Grant Funds	-	167,601	-	-	-
480-00000-441000-00000	Interest Earned	51,207	23,932	21,328	107,718	86,175
480-00000-453200-00000	Unrealized Gain GASB 31	(17,854)	(190,955)	-	-	-
		<u>3,270,867</u>	<u>4,087,539</u>	<u>2,010,334</u>	<u>2,162,712</u>	<u>1,627,425</u>
	100-Administration					
480-00000-591100-00000	Transfer to General Fund	13,645	42,703	6,135	6,135	10,670
	100004-Hall Park Phase III & IV					
480-45002-521100-00000	Consultants - Professional	-	10,000	1,313	1,313	10,000
480-45002-560310-00000	Design/Plans/Specs	-	73,818	74,597	74,597	-
480-45002-560110-00000	Project Admin - Direct	106	-	-	-	-
	133- Southwest Community Park/Community Center/Aquatic Center					
480-45003-560310-00000	Design/Plans/Specs	-	-	1,430,000	1,430,000	-
480-45003-560110-00000	Project Admin - Direct	-	123	79,877	79,877	-
	141 - Northwest Park Playground Structure Improvements					
480-45005-560400-00000	Construction	-	207,551	-	-	-
	142-Northwest Park Dog Park					
480-45006-560310-00000	Design/Plans/Specs	-	-	17,094	17,094	-
480-45006-560110-00000	Project Admin - Direct	-	-	5,000	5,000	-
	100338- Northwest Playground Replacement					
480-45007-560400-00000	Construction	23,934	13,278	103,117	103,117	-
	10028-Parks Master Plan Update					
480-45008-520100-00000	Advertising/Publications	-	-	1,000	1,000	-
480-45008-521100-00000	Consultants - Professional	-	11,262	239,700	239,700	-
480-45008-521210-00000	Legal Services	-	-	-	-	-
480-45008-560110-00000	Project Admin-Direct	-	-	9,000	9,000	-
		<u>37,684</u>	<u>358,734</u>	<u>1,966,833</u>	<u>1,966,833</u>	<u>20,670</u>
	FUND REVENUE	3,270,867	4,087,539	2,010,334	2,162,712	1,627,425
	FUND EXPENDITURES	37,684	358,734	1,966,833	1,966,833	20,670

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
481-00000-421400-00000	Park-In-Lieu	1,779,906	268,190	1,045,933	1,045,933	-
481-00000-441000-00000	Interest Earned	15,795	9,403	8,795	31,700	25,365
481-00000-453200-00000	Unrealized Gain GASB 31	(6,795)	(56,852)	-	-	-
		9,001	(47,449)	8,795	31,700	25,365
	100-Administration					
481-00000-591100-00000	Transfer to General Fund	2,383	2,098	2,521	2,521	1,704
	100353-Hall Park Tennis Court Reconstruction					
481-46004-521100-00000	Consultants - Professional	-	-	500,000	500,000	-
481-46004-560110-00000	Project Admin - Direct	-	-	15,000	15,000	-
	100354-Pat Granucci Aquatic Facility Renovation (locker/restroom)					
481-46005-560400-00000	Construction	-	-	240,000	240,000	-
481-46005-560310-00000	Design/Plans/Specs	-	-	20,000	20,000	-
481-46005-560110-00000	Project Admin - Direct	-	-	7,000	7,000	-
		42,958	2,098	784,521	784,521	1,704
FUND REVENUE		9,001	(47,449)	8,795	31,700	25,365
FUND EXPENDITURES		42,958	2,098	784,521	784,521	1,704

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
490-00000-421200-00000	Mitigation Fees	286,729	18,995	-	-	-
490-00000-441000-00000	Interest Earned	4,821	879	-	-	-
490-00000-453200-00000	Unrealized Gain GASB 31	(988)	(9,326)	-	-	-
		<u>290,562</u>	<u>10,547</u>	-	-	-
	FUND REVENUE	290,562	10,547	-	-	-
	FUND EXPENDITURES	-	-	-	-	-

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
491-00000-441000-00000	Interest Earned	2,935	15,918	-	85,568	-
		<u>2,935</u>	<u>15,918</u>	-	<u>85,568</u>	-
491-00000-560400-00000	Construction	2,453,066	-	8,278,659	8,278,659	-
		<u>2,453,066</u>	-	<u>8,278,659</u>	<u>8,278,659</u>	-
	FUND REVENUE	2,935	15,918	-	85,568	-
	FUND EXPENDITURES	2,453,066	-	8,278,659	8,278,659	-

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
492-00000-441000-00000	Interest Earned	29	129	-	51,525	-
		29	129	-	51,525	-
492-00000-560400-00000	Construction	-	-	108,396	108,396	-
		-	-	108,396	108,396	-
FUND REVENUE		29	129	-	51,525	-
FUND EXPENDITURES		-	-	108,396	108,396	-

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
493-00000-441000-00000	Interest Earned	-	4,486	-	4,000	-
493-00000-491728-00000	Trsfr fr Homestead 2019-1 Debt	13,965,556	4,528,541	-	-	-
		13,965,556	4,533,028	-	4,000	-
493-00000-560400-00000	Construction	13,965,556	4,505,512	4,528,542	-	-
		13,965,556	4,505,512	4,528,542	-	-
FUND REVENUE		13,965,556	4,533,028	-	4,000	-
FUND EXPENDITURES		13,965,556	4,505,512	4,528,542	-	-



Special Assessments,
Community Facilities
and
Landscaping & Lighting
Maintenance
Districts

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

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

Fund 600 Landscaping and Lighting Maintenance District

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

Fund 651 Valley Glen CFD – 2003-1

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

Fund 655 Pond C / Lateral-2 CFD

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

Fund 657 Homestead

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

Fund 725 CFD 2013-1 Parklane

Fund 725 replaces Fund 660. Auditors requested Fund 660 be replaced by Fund 725 and Fund 491 for better tracking. This CFD was established by Resolution No. 13-134, adopted on October 8, 2013, for the maintenance of public street lighting and landscapes,

open space and pedestrian facilities within the Parklane subdivision. Beginning in FY 2016, the authorized special tax levy began for homes for which building permits had been issued by June 30, 2015. Assessments are estimated based on a levy authorized by the City Council for Community Facilities District 2013-1 (Parklane) and includes an annual assessment escalation based upon a regional index. Expenditures consist of labor for maintenance provided by Public Works staff, contract labor, and the necessary materials.

Fund 726 CFD 2015-1 Valley Glen II

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

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

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

Fund 728 CFD 2019-1 Homestead

This CFD was established by Resolution No. 19-161, adopted on September 3, 2019 for the maintenance of public street lighting and landscapes, open space and pedestrian facilities within the Homestead subdivision. Beginning in FY 2022, the authorized special tax levy will begin for homes for which building permits have been issued by June 30, 2021. Assessments are estimated based on a levy authorized by the City Council for Community Facilities District 2019-1 (Homestead) and includes an annual assessment escalation based upon a regional index. Expenditures consist of labor for maintenance provided by Public Works staff, contract labor, and the necessary materials.

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

	L & L ZONES 600	VALLEY GLEN CFD 651	CFD POND C / LATERAL TWO 655	CFD Homestead Landscaping 657
<i>FY 2023 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES</i>				
BEGINNING FUND				
BALANCE	282,143	588,418	219,495	269,955
July 2022				
REVENUE	177,850	232,140	-	554,351
TRANSFERS	508,790	-	-	-
REVENUE & TRANSFERS	686,640	232,140	-	554,351
EXPENDITURES	625,971	418,560	78,836	182,997
ESTIMATED ENDING FUND BALANCE	342,812	401,998	140,659	641,309
<i>FY 2024 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS</i>				
ESTIMATED BEGINNING FUND BALANCE				
	342,812	401,998	140,659	641,309
July 2023				
REVENUES	181,203	235,346	79,902	554,034
TRANSFERS	225,127	-	7,500	-
REVENUE & TRANSFERS	406,330	235,346	87,402	554,034
AVAILABLE RESOURCES	749,142	637,344	228,061	1,195,343
APPROPRIATIONS	531,864	306,425	87,402	353,191
ESTIMATED ENDING FUND BALANCE	217,278	330,919	140,659	842,152

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

	CFD 2013-1 PARKLANE 725	CFD 2015-1 VG II 726	CFD 2019-1 HOMESTEAD 728	Total
<i>FY 2023 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES</i>				
BEGINNING FUND				
BALANCE	703,115	448,787	799,724	3,311,636
July 2022				
REVENUE	1,110,646	5,787,263	2,001,007	9,863,257
TRANSFERS	-	-	-	508,790
REVENUE & TRANSFERS	1,110,646	5,787,263	2,001,007	10,372,047
EXPENDITURES	1,082,144	4,943,020	781,331	8,112,859
ESTIMATED ENDING FUND BALANCE	731,617	1,293,029	2,019,400	5,570,824
<i>FY 2024 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS</i>				
ESTIMATED BEGINNING FUND BALANCE				
	731,617	1,293,029	2,019,400	5,570,824
July 2023				
REVENUES	1,109,195	805,094	2,018,668	4,983,442
TRANSFERS	-			232,627
REVENUE & TRANSFERS	1,109,195	805,094	2,018,668	5,216,069
AVAILABLE RESOURCES	1,840,812	2,098,123	4,038,068	10,786,893
APPROPRIATIONS	1,031,687	766,775	1,002,528	4,079,872
ESTIMATED ENDING FUND BALANCE	809,125	1,331,348	3,035,540	6,707,021

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
600-00000-402100-00000	Assessments	170,330	174,776	175,625	175,625	179,423
600-00000-441000-00000	Interest Earned	348	903	272	2,225	1,780
600-00000-453200-00000	Unrealized Gain GASB 31	-	(4,907)	-	-	-
600-00000-491100-00000	Transfer from General Fund	194,720	271,040	227,154	227,154	225,127
600-00000-491831-00000	Tsfr from Infrastructure Rsv	-	-	163,356	163,356	-
600-00000-491832-00000	Tsfr from Tech Replacement	-	-	118,280	118,280	-
		365,398	441,812	684,687	686,640	406,330
600-00000-511000-00000	Salaries/Wages	-	-	109,991	-	-
600-00000-512100-00000	Medicare	-	-	43	-	-
600-00000-512200-00000	Retirement	-	-	222	-	-
600-00000-512300-00000	Disability Insurance	-	-	16	-	-
600-00000-512600-00000	Worker's Comp Insurance	-	-	450	-	-
600-00000-520100-00000	Advertising	182	150	1,000	1,000	1,000
600-00000-520210-00000	Office/Software Maintenance	1,740	457	1,740	1,740	1,740
600-00000-520220-00000	Equip Repairs/Maintenance	1,261	1,170	2,212	2,212	2,212
600-00000-520305-00000	Equipment Rental	612	397	1,500	1,500	1,500
600-00000-520430-00000	Special Supplies	5,931	208	55,280	55,280	13,797
600-00000-520440-00000	Chemicals	2,995	4,808	3,900	3,900	3,900
600-00000-520600-00000	Vehicle Fuel	2,094	2,829	2,000	2,000	2,000
600-00000-521100-00000	Consultants - Professional	29,803	1,370	10,000	10,000	10,000
600-00000-521200-00000	Contr Servs - Non Professional	15,741	38,976	212,580	212,580	175,180
600-00000-521400-00000	County Charges	1,703	1,748	1,837	1,837	1,837
600-00000-521430-00000	Property Taxes	41	180	182	182	182
600-00000-521570-00000	Uniforms	714	864	800	800	800
600-00000-530100-00000	Communications	123	122	100	100	100
600-00000-530200-00000	Utilities	83,717	73,705	67,878	81,075	67,878
600-00000-520250-00000	Vehicle Parts/Maintenance	919	-	1,800	1,800	1,800
600-00000-530300-00000	Water	101,416	53,486	135,571	135,571	135,571
600-00000-560110-00000	Project Admin-Direct	71,980	15,258	90,000	90,000	90,000
600-00000-591100-00000	Transfer to General Fund	16,257	12,102	24,394	24,394	22,367
		337,231	207,831	723,496	625,971	531,864
FUND REVENUE		365,398	441,812	684,687	686,640	406,330
FUND EXPENDITURES		337,231	207,831	723,496	625,971	531,864

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

Account Code	Project	2023		2024	Brief Detail Description
		Budget	Estimated	Budget	
520100		1,000	1,000	1,000	Advertising
520210		1,740	1,740	1,740	SeeClickFix
520220	100134	40	40	40	Equip Repairs/Maint-Dickson Estates
520220	100135	403	403	403	Equip Repairs/Maint-Pitt & A
520220	100136	86	86	86	Equip Repair/Maint-Stratford
520220	100137	177	177	177	Equip Repr/Maint-Regency/Lin1
520220	100138	26	26	26	Equip Repairs/Maint-SR 113 Med
520220	100139	161	161	161	Equip Repr/Maint-Co Fair/Coll
520220	100140	773	773	773	Equip Repair/Maint-N Linc/Lin2
520220	100141	193	193	193	Equip Reprs/Maint-La Esperanza
520220	100142	153	153	153	Equip Repr/Maint-Evans/Bike Pa
520220	100143	200	200	200	Equip Repair/Maint-Valley Glen
520250		1,800	1,800	1,800	Vehicle maintenance
520305	100135	225	225	225	Equipment Rental-Pitt & A
520305	100136	1	1	1	Equipment Rental-Stratford
520305	100137	140	140	140	Equipment Rental-Regency/Lin 1
520305	100138	19	19	19	Equipment Rental-SR 113 Medians
520305	100139	120	120	120	Equipment Rental-Co Fair/Collier
520305	100140	600	600	600	Equipment Rental-N Linc/Lin 2
520305	100141	130	130	130	Equipment Rental-La Esperanza
520305	100142	115	115	115	Equipment Rental-Evans/Bike Path
520305	100143	150	150	150	Equipment Rental-Valley Glen
520430	100134	1,710	1,710	150	Spec Supplies-Dickson Estates
520430	100135	11,739	11,739	3,000	Spec Supplies-Pitt & A
520430	100136	412	412	100	Spec Supplies-Stratford
520430	100137	6,848	6,848	500	Spec Supplies-Regency/Lin1
520430	100138	2,785	2,785	1,100	Spec Supplies-SR Medians
520430	100139	2,247	2,247	250	Spec Supplies-Co Fair/Collier
520430	100140	11,863	11,863	2,500	Spec Supplies-N Linc/Lin 2
520430	100141	1,885	1,885	200	Spec Supplies-La Esperanza
520430	100142	5,442	5,442	200	Spec Supplies-Evans/Bike Path
520430	100143	10,349	10,349	5,797	Spec Supplies-Valley Glen
520440	100134	80	80	80	Chemicals-Dickson Estates
520440	100135	530	530	530	Chemicals-Pitt & A
520440	100136	5	5	5	Chemicals-Stratford
520440	100137	400	400	400	Chemicals-Regency/Lin 1
520440	100138	45	45	45	Chemicals-SR 113 Medians
520440	100139	275	275	275	Chemicals-Co Fair/Collier
520440	100140	1,715	1,715	1,715	Chemicals-N Linc/Lin 2
520440	100141	150	150	150	Chemicals-La Esperanza
520440	100142	300	300	300	Chemicals-Evans/BikePath
520440	100143	400	400	400	Chemicals-Valley Glen
520600		2,000	2,000	2,000	Vehicle fuel
521100		10,000	10,000	10,000	L&L District Study
521200		1,561	1,561	1,561	Contract Services - Non Professional, including Street Light repairs
521200	100134	5,786	5,786	5,786	Contr Svc-Non Prof-Dickson Estates, L & L District Engineers Report-\$56
521200	100135	30,563	30,563	30,563	Contr Svc-Non Prof-Pitt & A, L & L District Engineers Report-\$2,953
521200	100136	1,757	1,757	1,257	Contr Svc-Non Prof-Stratford, L & L District Engineers Report-\$207
521200	100137	34,233	34,233	24,833	Contr Svc-Non Prof-Regency/Lin1, L & L District Engineers Report-\$993
521200	100138	9,868	9,868	7,168	Contr Svc-Non Prof-SR 113 Med, L & L District Engineers Report-\$1183
521200	100139	12,309	12,309	9,109	Contr Svc-Non Prof-Co Fair/Coll, L & L District Engineers Report-\$484

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

Account Code	Project	2023		2024	Brief Detail Description
		Budget	Estimated	Budget	
521200	100140	38,961	38,961	38,961	Contr Svc-Non Prof-N Linc/Lin2, L & L District Engineers Report-\$1,500
521200	100141	10,994	10,994	8,294	Contr Svc-Non Prof-La Esperanza, L & L District Engineers Report-\$324
521200	100142	28,213	28,213	19,813	Contr Svc-Non Prof-Evans/Bike P, L & L District Engineers Report-\$373
521200	100143	38,335	38,335	27,835	Contr Svc-Non Prof-Valley Glen, L & L District Engineers Report-\$1,928
521400	100134	74	74	74	County Chgs-Dickson Estates
521400	100135	245	245	245	County Chgs-Pitt & A
521400	100136	1	1	1	County Chgs-Stratford
521400	100137	156	156	156	County Chgs-Regency/Lin 1
521400	100138	24	24	24	County Chgs-SR 113 Medians
521400	100139	146	146	146	County Chgs-Co Fair/Collier
521400	100140	697	697	697	County Chgs-N Linc/Lin 2
521400	100141	174	174	174	County Chgs-La Esperanza
521400	100142	139	139	139	County Chgs-Evans/Bike Path
521400	100143	181	181	181	County Chgs-Valley Glen
521430		42	42	42	Property taxes for Market Lane Park & Ride Lot (L&L only)
521430	100143	140	140	140	Property tax Valley Glen
521570		800	800	800	Uniforms
530100		100	100	100	Communications
530200	100134	938	655	938	Utilities-Dickson Estates
530200	100135	10,738	18,913	10,738	Utilities-Pitt & A
530200	100136	4,548	4,337	4,548	Utilities-Stratford
530200	100137	6,893	7,696	6,893	Utilities-Regency/Lin 1
530200	100138	9,848	9,962	9,848	Utilities-SR 113 Medians
530200	100139	2,628	2,871	2,628	Utilities-Co Fair/Collier
530200	100140	8,123	10,297	8,123	Utilities-N Linc/Lin 2
530200	100141	3,101	897	3,101	Utilities-La Esperanza
530200	100142	4,049	3,107	4,049	Utilities-Evans/Bike Path
530200	100143	17,012	22,340	17,012	Utilities-Valley Glen
530300	100134	878	878	878	Water-Dickson Estates
530300	100135	34,399	34,399	34,399	Water-Pitt & A
530300	100136	422	422	422	Water-Stratford
530300	100137	14,882	14,882	14,882	Water-Regency/Lin 1
530300	100138	3,435	3,435	3,435	Water-SR 113 Medians
530300	100139	1,550	1,550	1,550	Water-Co Fair/Collier
530300	100140	53,590	53,590	53,590	Water-N Linc/Lin 2
530300	100142	5,145	5,145	5,145	Water-Evans/Bike Path
530300	100143	21,270	21,270	21,270	Water-Valley Glen
560110	100134	2,000	2,000	2,000	Proj Admin-Dickson Estates
560110	100135	12,000	12,000	12,000	Proj Admin-Pitt & A
560110	100136	50	50	50	Proj Admin-Stratford
560110	100137	8,000	8,000	8,000	Proj Admin-Regency/Lin 1
560110	100138	2,370	2,370	2,370	Proj Admin-SR 113 Medians
560110	100139	7,000	7,000	7,000	Proj Admin-Co Fair/Collier
560110	100140	35,000	35,000	35,000	Proj Admin-N Linc/Lin 2
560110	100141	8,500	8,500	8,500	Proj Admin-La Esperanza
560110	100142	6,880	6,880	6,880	Proj Admin-Evans/Bike Path
560110	100143	8,200	8,200	8,200	Proj Admin-Valley Glen
591100		24,394	24,394	22,367	Transfer to GF (Cost Allocation)
Total		612,774	625,971	531,864	

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

Account	Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
651-000-401900-0000	651-00000-402100-00000	Assessments	161,026	202,106	206,148	225,611	230,123
651-000-461000-0264	651-00000-430100-00000	Grant Revenue - CARES	225	-	-	-	-
651-000-461600-0000	651-00000-441000-00000	Interest Earned	8,870	1,418	2,033	6,529	5,223
651-000-461800-0000	651-00000-453000-00000	Miscellaneous Income	-	-	-	-	-
651-000-470100-0000	651-00000-453200-00000	Unrealized Gain GASB 31	(9,794)	(13,689)	-	-	-
			160,327	189,834	208,181	232,140	235,346
		100-Administration					
651-100-511000-0000	651-00000-511000-00000	Salaries/Wages	24,158	24,419	30,651	30,651	27,096
651-100-511000-0264	651-00000-511000-00000	Salaries/Wages - COVID 19	205	-	-	-	-
651-100-511020-0000	651-00000-511020-00000	Comp Paid	-	994	-	-	-
651-100-511200-0000	651-00000-511200-00000	Overtime	156	9	500	500	500
651-100-511300-0000	651-00000-511300-00000	Standby Pay	2,760	-	1,500	1,500	1,500
651-100-512100-0000	651-00000-512100-00000	Medicare	445	432	592	592	567
651-100-512100-0264	651-00000-512100-00000	Medicare - COVID 19	3	-	-	-	-
651-100-512200-0000	651-00000-512200-00000	Retirement	2,145	2,118	5,854	5,854	7,544
651-100-512200-0264	651-00000-512200-00000	Retirement - COVID 19	17	-	-	-	-
651-100-512300-0000	651-00000-512300-00000	Disability Insurance	101	110	124	124	114
651-100-512400-0000	651-00000-512400-00000	Health Insurance	5,003	8,719	9,385	9,385	10,004
651-100-512420-0000	651-00000-512420-00000	Dental Insurance	115	98	115	115	115
651-100-512430-0000	651-00000-512430-00000	Vision Insurance	58	50	58	58	58
651-100-512600-0000	651-00000-512600-00000	Worker's Comp Insurance	3,234	2,648	4,129	4,129	4,176
651-100-560750-0000	651-00000-560110-00000	Project Admin - Direct	-	-	-	-	500
		610-Pump Station					
651-610-520100-0000	651-61001-540102-00000	Administration	5,782	2,834	7,500	7,500	7,500
651-610-521800-0000	651-61001-530100-00000	Communications	-	180	3,000	3,000	2,000
651-610-522400-0000	651-61001-521100-00000	Contr Servs - Professional	-	4,935	55,000	55,000	-
651-610-522600-0000	651-61001-521200-00000	Contr Servs - Non Professional	2,823	22,464	34,490	34,490	37,500
651-610-523800-0000	651-61001-521400-00000	County Charges	1,610	2,021	1,600	1,600	2,000
651-610-525800-0000	651-61001-520305-00000	Equipment Rental	-	1,312	4,510	4,510	4,510
651-610-526000-0000	651-61001-520220-00000	Equip Repairs/Maintenance	2,503	64,239	20,000	20,000	22,500
651-610-531900-0000	651-61001-521420-00000	Permits/Licenses/Fees	15,612	4,880	16,000	16,000	13,500
651-610-535600-0000	651-61001-520430-00000	Special Supplies	209	334	1,000	1,000	1,000
651-610-536000-0000	651-61001-530200-00000	Utilities	14,693	13,529	15,000	15,116	15,000
651-610-537500-0000	651-61001-520600-00000	Fuel	-	-	200	200	250
651-610-539000-0000	651-61001-530300-00000	Water	966	829	1,300	1,300	1,000
651-610-560400-0000	651-61001-560200-00000	Capital Outlay	59,075	-	49,483	49,483	14,750
651-610-560750-0000	651-61001-560110-00000	Project Admin - Direct	3,027	171	500	500	500
651-610-591100-0000	651-61001-591100-00000	Transfer to General Fund	13,092	17,987	20,701	20,701	19,292
		620-Pond A					
651-620-522400-0000	651-61002-521100-00000	Consultants - Professional	-	-	14,500	14,500	15,000
651-620-522600-0000	651-61002-521200-00000	Contr Servs - Non Professional	23,930	6,250	50,500	50,500	42,500
651-620-526000-0000	651-61002-520220-00000	Equip Repairs/Maintenance	1,426	2,978	400	400	2,750
651-620-531900-0000	651-61002-521420-00000	Permits/Licenses/Fees	5,917	3,805	8,000	8,000	4,100
651-620-535600-0000	651-61002-520430-00000	Special Supplies	12,851	1,743	9,500	9,500	6,000
651-620-539000-0000	651-61002-530300-00000	Water	1,514	989	2,000	2,000	1,100
651-620-560400-0000	651-61002-560200-00000	Capital Outlay	41,432	5,678	24,852	24,852	-
651-620-560750-0000	651-61002-560110-00000	Project Admin - Direct	6,087	213	5,000	5,000	5,000

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

Account	Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
630-Lateral One							
651-630-522400-0000	651-61003-521100-00000	Consultants - Professional	-	-	-	-	15,000
651-630-522600-0000	651-61003-521200-00000	Contr Servs - Non Professional	-	-	-	-	20,000
651-630-535600-0000	651-61003-520430-00000	Special Supplies	-	-	500	500	500
651-630-536000-0000	651-61003-530200-00000	Utilities	46	-	-	-	-
651-630-560400-0000	651-61003-560200-00000	Capital Outlay	2,711	-	20,000	20,000	-
640-VG Collection System							
651-640-535600-0000	651-61004-520430-00000	Special Supplies	-	-	-	-	1,000
			253,706	196,968	418,444	418,560	306,425
FUND REVENUE			160,327	189,834	208,181	232,140	235,346
FUND EXPENDITURES			253,706	196,968	418,444	418,560	306,425

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

Account Code	2023		2024	Brief Detail Description
	Budget	Estimated	Budget	
100 - Administration				
560110	-	-	500	Project Admin - Direct
610 - Pump Station				
61001-540102	7,500	7,500	7,500	Administration - Goodwin Consulting Valley Glen CFD Tax admin
61001-530100	3,000	3,000	2,000	Router license, Ringcentral telephones
61001-521100	55,000	55,000	-	
61001-521200	34,490	34,490	37,500	Annual sampling of pump oil required by YSAQMD, Annual servicing of panels, generator, storm water pumps, trash rack, pump stimulator, Electrical maintenance; PS Inlet Gate Operator Install (\$7,500)
61001-521400	1,600	1,600	2,000	County Charges - tax distribution
61001-520305	4,510	4,510	4,510	Equipment Rental - port-a-potty
61001-520220	20,000	20,000	22,500	Equip Repairs/Maintenance; Generator Fuel
61001-521420	16,000	16,000	13,500	Portion of Dixon (RCD) - Ditch Maintenance Fee \$3,775; Portion of Dixon Regional Watershed JPA \$2,480; Portion of Solano County Water Agency (SCWA) Ulatis FCP \$3,370 (63% 100-154, 37% 651-610); SCADA Licenses x5 (\$850); YSAQMD permit P-52-04(t) VG generator (\$2,200)
61001-520430	1,000	1,000	1,000	Special Supplies - lift station parts, cleaning supplies, and misc. site service needs
61001-530200	15,000	15,116	15,000	Utilities - PG&E gas & electric
61001-520600	200	200	250	Fuel - non-leased maintenance vehicles; gas operated equipment
61001-530300	1,300	1,300	1,000	Water
61001-560200	49,483	49,483	14,750	Capital Outlay - see backup sheet
61001-560110	500	500	500	Project Admin-Direct
61001-591100	20,701	20,701	19,292	Transfer to General Fund (Cost Allocation)
620 - Pond A				
61002-521100	14,500	14,500	15,000	Drainage evaluation/support services; Pond A O&M Manual Update
61002-521200	50,500	50,500	42,500	Contract services - Levee roadway repairs, storm water quality sampling, educational outreach, Pond A outlet gate repairs 17,500
61002-520220	400	400	2,750	Equip Repairs/Maintenance - portion of mowers, Pond A inlet/outlet structures
61002-530400	-	-	-	Landscape Maintenance Pond A
61002-521420	8,000	8,000	4,100	Permits/Licenses/Fees - Regional JPA, Department of Water Resources Div of Safety of Dams fee (Customer 3102-Detention Pond A) \$4,100
61002-520430	9,500	9,500	6,000	Special Supplies - chemicals, signs, bank repairs, fence repairs, gravel \$3,500, small tools
61002-530200	-	-	-	Utilities

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

Account Code	2023		2024	Brief Detail Description
	Budget	Estimated	Budget	
61002-530300	2,000	2,000	1,100	Water
61002-560200	24,852	24,852		Capital Outlay
61002-560110	5,000	5,000	5,000	Project Admin - Direct
630 - Lateral One				
61003-521100	-	-	15,000	Lateral 1 O&M Manual Update
61003-521200	-	-	20,000	Lateral 1 maintenance activities (wet weather season)
61003-520430	500	500	500	Special Supplies - gravel install on road at outfall
61003-530200	-	-	-	Utilities
61003-560200	20,000	20,000	-	Capital Outlay - carry over security camera funds
640 - VG Collection System				
61004-520430	-	-	1,000	Special Supplies
Total	365,536	365,652	254,752	

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

651-620 Pond A

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

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

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

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

Title	FTE	Full Time	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 II	0.50	27,096	2,081	9,991	115	58	538	114	4,100	44,093
Subtotal:	0.50	27,096	2,081	9,991	115	58	538	114	4,100	44,093
Other payroll costs:										
PERS Health Administration		-	-	13	-	-	-	-	-	13
Retirement Health Benefit		-	-	-	-	-	-	-	-	-
PERS Retirement UAL		-	5,463	-	-	-	-	-	-	5,463
Overtime		500	-	-	-	-	7	-	76	583
Stand-by pay		1,500	-	-	-	-	22	-	-	1,522
Subtotal:		2,000	5,463	13	-	-	29	-	76	7,581
GRAND TOTAL:	0.50	29,096	7,544	10,004	115	58	567	114	4,176	51,673

Note: Maintenance Worker I position shared with Fund 530

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
655-00000-402100-00000	Assessments	80,695	79,539	80,000	76,520	78,050
655-00000-441000-00000	Interest Earned	2,871	512	1,574	2,316	1,852
655-00000-453200-00000	Unrealized Gain GASB 31	(3,026)	(5,095)	-	-	-
655-00000-491100-00000	Transfer from General Fund	-	-	-	-	7,500
		80,540	74,956	81,574	78,836	87,402
	601 - Pond C					
655-62001-520430-00000	Special Supplies	-	764	1,250	1,250	1,500
655-62001-521200-00000	Contr Servs - Non Professional	-	-	500	500	2,000
655-62001-521400-00000	County Charges	807	795	1,500	1,500	500
655-62001-521420-00000	Permits/Licenses/Fees	1,228	1,258	1,900	1,900	1,500
655-62001-560110-00000	Project Admin - Direct	1,266	-	-	-	-
655-62001-560200-00000	Capital Outlay	-	5,678	-	-	-
655-62001-591100-00000	Transfer to General Fund	2,686	4,003	7,793	7,793	6,019
	602 - Lateral Two					
655-62002-520430-00000	Special Supplies	-	-	1,000	1,000	500
655-62002-521200-00000	Contr Servs - Non Professional	-	-	500	500	1,500
655-62002-560110-00000	Project Admin - Direct	-	-	-	-	-
	603 - Parklane Lighting & Landscaping					
655-62003-521200-00000	Contr Servs - Non Professional	31,420	30,330	39,670	39,670	35,000
655-62003-530200-00000	Utilities	6,062	5,705	7,000	6,154	7,000
655-62003-530300-00000	Water	37,389	20,765	40,000	40,000	31,883
655-62003-560110-00000	Project Admin - Direct	437	-	-	-	-
		81,295	69,299	101,113	100,267	87,402
	FUND REVENUE	80,540	74,956	81,574	78,836	87,402
	FUND EXPENDITURES	81,295	69,299	101,113	100,267	87,402

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

Account Code	2023		2024	Brief Detail Description
	Budget	Estimated	Budget	
601 - Pond C				
62001-520430	1,900	1,900	2,000	Special Supplies - Chemicals, signs, fencing, trash receptacles
62001-521200	1,250	1,250	500	Storm water sampling lab services
62001-521400	500	500	1,500	County Charges - tax administration
62001-521420	1,500	1,500	1,500	Maintenance \$25,166.16 (154 80%; 651-610 15%; 655-601 5%; By contract 305-300 approx \$606);
62001-560200	-	-	-	Capital Outlay - see detail on Capital Equipment page
62001-591100	7,793	7,793	6,019	Transfer to General Fund (Cost Allocation)
602 - Lateral Two				
62002-520430	500	500	1,500	Special Supplies - weed abatement, fencing, trash removal
62002-521200	1,000	1,000	500	Storm water sampling lab services
603 - Parklane Lighting & Landscaping				
62003-521200	39,670	39,670	35,000	Contract Services Non-Professional
62003-530200	7,000	6,154	7,000	Utilities
62003-530300	40,000	40,000	31,883	Water
Total	101,113	100,267	87,402	

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
657-00000-402100-00000	Assessments	-	292,825	293,010	551,264	551,564
657-00000-441000-00000	Interest Earned	-	691	-	3,087	2,470
		-	293,515	293,010	554,351	554,034
657-00000-511000-00000	Salaries/Wages	-	-	56,594	30,594	122,278
657-00000-512100-00000	Medicare	-	-	1,092	1,092	2,353
657-00000-512200-00000	Retirement	-	-	11,184	11,184	9,391
657-00000-512300-00000	Disability Insurance	-	-	237	237	559
657-00000-512400-00000	Health Insurance	-	-	18,756	18,756	39,975
657-00000-512420-00000	Dental Insurance	-	-	229	229	458
657-00000-512430-00000	Vision Insurance	-	-	116	116	232
657-00000-512600-00000	Worker's Comp Insurance	-	-	7,803	7,803	18,500
657-00000-520440-00000	Chemicals	-	-	1,000	1,000	4,000
657-00000-521100-00000	Contract Svcs- Professional	-	-	12,750	12,750	12,750
657-00000-521200-00000	Contract Svcs-Non Professional	-	14,142	20,000	20,000	20,000
657-00000-521400-00000	County Charges	-	2,928	2,930	5,540	5,540
657-00000-520305-00000	Equipment Rental and Lease	-	-	-	-	16,000
657-00000-520220-00000	Equipment Repairs/Maintenance	-	-	-	-	1,500
657-00000-521210-00000	Legal Services	-	1,060	-	-	-
657-00000-520430-00000	Special Supplies	-	-	36,780	36,780	35,000
657-00000-521560-00000	Training	-	-	-	-	1,000
657-00000-521570-00000	Uniforms	-	-	-	-	2,750
657-00000-530200-00000	Utilities	-	5,430	8,000	8,916	12,000
657-00000-520600-00000	Vehicle Fuel	-	-	-	-	2,000
657-00000-520250-00000	Vehicle Parts/Maintenance	-	-	-	-	1,500
657-00000-530300-00000	Water	-	-	20,000	20,000	30,000
657-00000-560110-00000	Project Admin - Direct	-	-	8,000	8,000	8,000
657-00000-591100-00000	Traster to General Fund	-	-	-	-	7,405
		-	23,560	205,471	182,997	353,191
FUND REVENUE		-	293,515	293,010	554,351	554,034
FUND EXPENDITURES		-	23,560	205,471	182,997	353,191

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

Account Code	2023		2024	Brief Detail Description
	Budget	Estimated	Budget	
520220	-	-	1,500	Equipment repairs/maint
520250	-	-	1,500	Vehicle parts/maint
520305	-	-	16,000	Equipment Rental, truck lease
520430	36,780	36,780	35,000	Landscape materials, irrigations parts
520440	1,000	1,000	4,000	Chemicals
520600	-	-	2,000	Vehicle fuel
521100	12,750	12,750	12,750	Professional Contract Services
521200	20,000	20,000	20,000	Streetlight repairs & maintenance
521400	2,930	5,540	5,540	1% Assessment
521560	-	-	1,000	Training
521570	-	-	2,750	Uniforms
530200	8,000	8,916	12,000	Utilities
530300	20,000	20,000	30,000	Water
560110	8,000	8,000	8,000	Project Administration
591100	-	-	7,405	Transfer to General Fund
Total	109,460	112,986	159,445	

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

**FUND 657
Homestead CFD**

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

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
725-00000-402100-00000	Assessments	991,508	1,018,325	1,038,692	1,065,141	1,086,443
725-00000-441000-00000	Interest Earned	6,337	3,576	704	45,505	22,752
725-00000-453000-00000	Miscellaneous Income	-	46,216	46,216	-	-
725-00000-453200-00000	Unrealized Gain on Investments	(3,925)	(15,458)	-	-	-
		<u>993,920</u>	<u>1,052,659</u>	<u>1,085,612</u>	<u>1,110,646</u>	<u>1,109,195</u>
725-00000-540100-00000	Administration	12,861	5,673	11,970	11,970	11,970
725-00000-521100-00000	Consultants - Professional	-	-	46,216	46,216	-
725-00000-521400-00000	County Charges	9,915	10,183	10,387	10,387	10,700
725-00000-521250-00000	Fiscal Agent Expense	4,405	4,335	4,725	4,725	4,800
725-00000-550200-00000	Bond Interest	1,088,361	818,562	810,438	810,438	803,988
725-00000-550300-00000	Bond Redemption	65,000	-	165,000	165,000	190,000
725-00000-591102-00000	Transfer to General Fund	6,237	9,722	33,408	33,408	10,229
		<u>1,186,779</u>	<u>848,474</u>	<u>1,082,144</u>	<u>1,082,144</u>	<u>1,031,687</u>
	FUND REVENUE	993,920	1,052,659	1,085,612	1,110,646	1,109,195
	FUND EXPENDITURES	1,186,779	848,474	1,082,144	1,082,144	1,031,687

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
726-00000-402100-00000	Assessments	501,460	593,052	604,914	770,692	786,106
726-00000-454000-00000	OFS - Bond Proceeds	-	-	-	4,978,595	-
726-00000-441000-00000	Interest Earned	3,153	1,594	240	37,976	18,988
726-00000-453200-00000	Unrealized Gain on Investments	(4,297)	(9,734)	-	-	-
		500,317	584,913	605,154	5,787,263	805,094
726-00000-540100-00000	Administration	13,500	5,764	8,466	8,466	8,466
726-00000-521100-00000	Consultants - Professional	-	-	29,656	29,656	-
726-00000-521400-00000	County Charges	192	-	6,049	6,049	7,861
726-00000-521250-00000	Fiscal Agent Expense	5,175	2,640	2,500	2,500	2,500
726-00000-550100-00000	Cost of Issuance	-	-	-	266,822	-
726-00000-550200-00000	Bond Interest	516,379	387,403	383,320	383,320	626,569
726-00000-550300-00000	Bond Redemption	80,000	-	105,000	105,000	115,000
726-00000-591102-00000	Transfer to General Fund	3,536	3,536	9,249	9,249	6,379
726-00000-591492-00000	Tsfr to Valley Glen II Const	-	-	-	4,131,958	-
		618,782	399,343	544,240	4,943,020	766,775
	FUND REVENUE	500,317	584,913	605,154	5,787,263	805,094
	FUND EXPENDITURES	618,782	399,343	544,240	4,943,020	766,775

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

Account	Description	2020 Actual	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
728-00000-402100-00000	Assessments	-	1,140,664	1,140,664	1,958,010	1,997,170
728-00000-454000-00000	OFS - Bond Proceeds	1,193,016	-	-	-	-
728-00000-441000-00000	Interest Earned	162	16,727	-	42,997	21,498
728-00000-453000-00000	Miscellaneous Income	-	15,000	-	-	-
728-00000-453200-00000	Unrealized Gain on Investments	-	(16,602)	-	-	-
		<u>1,193,179</u>	<u>1,155,789</u>	<u>1,140,664</u>	<u>2,001,007</u>	<u>2,018,668</u>
728-00000-540100-00000	Administration	-	12,611	38,000	38,000	38,000
728-00000-521400-00000	County Charges	-	-	11,407	11,407	20,000
728-00000-521250-00000	Fiscal Agent Expense	-	2,605	5,900	5,900	7,500
728-00000-550100-00000	Cost of Issuance	425,975	264,139	36,720	36,720	-
728-00000-550200-00000	Bond Interest	294,873	716,409	587,500	587,500	760,350
728-00000-550300-00000	Bond Redemption	-	-	95,000	95,000	130,000
728-00000-591102-00000	Transfer to General Fund	-	-	6,804	6,804	46,678
728-00000-591493-00000	Transfer to Homestead 2019-1 Construction	13,965,556	4,528,541	-	-	-
		<u>14,686,404</u>	<u>5,524,306</u>	<u>781,331</u>	<u>781,331</u>	<u>1,002,528</u>
	FUND REVENUE	1,193,179	1,155,789	1,140,664	2,001,007	2,018,668
	FUND EXPENDITURES	14,686,404	5,524,306	781,331	781,331	1,002,528



Debt Service

DPFA (Dixon Public Financing Authority)

The DPFA (Dixon Public Financing Authority) is a legally separate entity, which is a joint powers authority formed on October 24, 1979 between the City of Dixon and the former Dixon Redevelopment Agency. Although it is a component unit of the City of Dixon, it is a legally separate entity. The City Council serves as the Board of Directors, with the Mayor serving as Chair. City staff hold corresponding roles for the authority (City Manager is the Executive Director, City Clerk is the Secretary, City Attorney is authority's counsel, etc.). The only purpose of the authority is to serve as a conduit for debt issued by the City. These funds are managed by the Finance Department. There is no active debt in these funds at the beginning of fiscal year 2022.

Lease Financing Fund 275

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

DPFA Reassessment Revenue Bond Fund 281

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

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

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



Successor Agency Funds

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

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

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

Assembly Bill (AB 1484) made several substantive changes to the prior legislation dissolving California redevelopment agencies, more commonly referred to as Assembly

Bill x 1 26 (ABX1 26). Some of the changes that had an impact on the Successor Agency budget are as follows:

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

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

Fund 740 Redevelopment Obligation Retirement Fund

The Successor Agency created the Redevelopment Retirement Trust Fund in its Treasury. Fund 740 – the RDA Obligation Retirement Fund has been created to comply with this provision. The Successor Agency received approval for a Last and Final ROPS with remaining bond obligations set to be paid in full by the end of FY 2025.

Fund 527 Low and Moderate Income Housing Asset Fund

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

Redevelopment Agency

(Dissolved February 1, 2012)

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

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

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

Fund 510 Redevelopment Fund

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

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

Fund 520 Low and Moderate Income Housing Fund

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

CITY OF DIXON
BUDGET OVERVIEW
SUCCESSOR AGENCY FUNDS

	HOUSING SUCCESSOR AGENCY 527	RDA OBLIGATION RETIREMENT 740*	Total
<i>FY 2023 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES</i>			
BEGINNING FUND BALANCE	693,354	154,858	848,213
July 2022			
REVENUE	45,917	299,865	345,782
TRANSFERS	-	-	-
REVENUE & TRANSFERS	45,917	299,865	345,782
 EXPENDITURES	 -	 296,963	 296,963
 ESTIMATED ENDING FUND BALANCE	 739,271	 157,760	 897,032
<i>FY 2024 SUMMARY OF ADOPTED RESOURCES & APPROPRIATIONS</i>			
ESTIMATED BEGINNING FUND BALANCE	739,271	157,760	897,032
July 2023			
REVENUES	24,334	291,399	315,733
TRANSFERS	-	-	-
REVENUE & TRANSFERS	24,334	291,399	315,733
 AVAILABLE RESOURCES	 763,605	 449,159	 1,212,765
 APPROPRIATIONS	 -	 291,490	 291,490
 ESTIMATED ENDING FUND BALANCE	 763,605	 157,669	 921,275

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

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
527-00000-454100-00000	Loan Principal	21,504	274,864	-	8,000	8,000
527-00000-442000-00000	Interest Earned on Loans	1,064	213,182	-	30,000	10,000
527-00000-441000-00000	Interest Earned	2,682	1,769	302	7,917	6,334
527-00000-453200-00000	Unrealized Gain GASB 31	(2,171)	(12,954)	-	-	-
527-00000-491740-00000	Transfer from Successor Agency	-	21,053	-	-	-
		<u>23,079</u>	<u>497,914</u>	<u>302</u>	<u>45,917</u>	<u>24,334</u>
FUND REVENUE		23,079	497,914	302	45,917	24,334
FUND EXPENDITURES		-	-	-	-	-

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

Account	Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
740-00000-401200-00000	Secured Property Taxes	297,583	291,814	293,877	293,877	288,405
740-00000-442000-00000	Int Earnings on Bud's Loan	601	704	2,909	5,817	2,908
740-00000-441000-00000	Interest Earned	936	128	177	171	86
740-00000-441000-00000	Interest Earned	(10)	(12)	-	-	-
740-00000-453200-00000	Unrealized Gain GASB 31	(1,919)	(3,358)	-	-	-
		297,192	289,275	296,963	299,865	291,399
740-00000-521100-00000	Contract Serv - Audit	3,000	1,500	3,000	3,000	3,000
740-00000-521250-00000	Fiscal Agent Expense	2,720	2,755	3,490	3,490	3,490
740-00000-521210-00000	Legal Services	4,633	1,000	1,585	1,585	1,585
740-00000-550200-00000	Bond Interest	21,278	16,064	12,388	12,388	6,915
740-00000-550300-00000	Bond Redemption	-	-	275,000	275,000	275,000
740-00000-560110-00000	Project Admin - Direct	2,845	2,277	1,500	1,500	1,500
740-00000-591527-00000	Transfer to Low & Mod Income	-	21,053	-	-	-
		34,501	44,649	296,963	296,963	291,490
FUND REVENUE		297,192	289,275	296,963	299,865	291,399
FUND EXPENDITURES		34,501	44,649	296,963	296,963	291,490

Appendix Section



Budget Resolution

•

Gann / Appropriation Limit

•

Cost Allocation & Transfers

•

Investment Policy/Debt Schedule

•

5 Year Capital Improvement Program

•

City Profile

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Glossary / Acronyms List

**CITY OF DIXON RESOLUTION NO. 23-114
SUCCESSOR AGENCY OF THE CITY OF DIXON RESOLUTION NO. 23-001
DPFA RESOLUTION NO. 23-001**

RESOLUTION APPROVING AND ADOPTING THE ANNUAL BUDGET FOR FISCAL YEAR (FY) 2023-24 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 AUTHORIZATION TO ORDER VEHICLES APPROVED IN THIS BUDGET.

WHEREAS, the City Manager has prepared, transmitted, and presented the Proposed FY 2022-23 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 8, 2023 and the City Council has completed an open public process to review the Proposed FY 2023-24 budgets for the purposes of evaluating and discussing the proposed budget, and has concluded its deliberation/discussion with a public meeting held on June 6, 2023, 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 2023-24, as amended (Exhibit A by fund), proposes revenue and appropriations in the amounts as follows: and

FISCAL YEAR 2023-24 PROPOSED BUDGET	Revenues & Transfers	Expenditures
General Fund	\$27,491,188	\$29,003,087
General Fund Sub Funds	1,550,124	1,240,251
Enterprise Funds	13,705,437	11,338,282
Grant Funds	189,581	1,152,333
Special Revenue Funds	1,070,525	1,136,387
Capital Improvement Funds	4,527,100	1,075,387
Special Assessment Funds	5,216,069	4,079,872
Successor Agency Fund	315,733	291,490
Total	\$54,065,757	\$49,317,089

WHEREAS, a world-wide supply shortage has required early ordering of leased fleet vehicles to meet shortened ordering windows.

NOW, THEREFORE BE IT RESOLVED, that the City Council/Agency/Authority does hereby approve the FY 2023-24 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, 2023 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 2022-23 Annual Budget in an amount to be determined upon the final accounting of June 30, 2023, 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 total, and the City Manager or designee 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 Finance Director is hereby authorized to place orders in FY 2022-23 for four new leased vehicles that were included in the FY 2023-24 budget; 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.

PASSED AND ADOPTED AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF DIXON ON THE 6th DAY OF JUNE 2023, BY THE FOLLOWING VOTE:

AYES: Bogue, Ernest, Johnson, Hendershot, Bird
NOES: None
ABSTAIN: None
ABSENT: None

RESOLUTION NO. 23 - 114
DATE: JUN 06 2023

ATTEST:



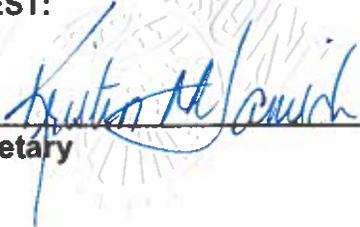
Kristin M. Janisch
Elected City Clerk



Steve C. Bird
Mayor

SUCCESSOR AGENCY OF THE CITY OF DIXON

ATTEST:



Secretary



Chairperson

DIXON PUBLIC FINANCING AUTHORITY

ATTEST:



Agency Secretary



Chairperson

RESOLUTION NO.: 23 - 114

DATE: JUN 06 2023

CITY OF DIXON
BUDGET OVERVIEW
FY2023 and FY2024

GENERAL FUND AND SUB FUNDS

	GRAND TOTAL ALL FUNDS	General Fund¹ 100	Contingency 101	Council Discretionary 102	Recreation 103	Community Support 105
FY 2023 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2022	101,089,093	11,417,617	1,524,346	974,337	8,759	37,284
Estimated Revenue & Transfers	80,102,360	27,338,893	17,260	617,350	3,540	13,343
Total Projected Available Resources	181,191,454	38,756,510	1,541,606	1,591,687	12,300	50,627
Estimated Expenditures	94,790,300	29,199,433	-	381,171	7,687	2,500
Estimated Ending Fund Balance - June 30, 2023	<u>86,401,153</u>	<u>9,557,077</u>	<u>1,541,606</u>	<u>1,210,516</u>	<u>4,612</u>	<u>48,127</u>
FY 2024 PROPOSED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2023	86,401,153	9,557,077	1,541,606	1,210,516	4,612	48,127
Proposed Revenue & Transfers	54,065,757	27,491,188	13,800	344,870	32,100	82,675
Total Projected Available Resources	140,466,909	37,048,265	1,555,406	1,555,386	36,712	130,802
Proposed Appropriations	49,317,089	29,003,087	-	362,000	36,712	82,675
Estimated Ending Fund Balance - June 30, 2024	<u>91,149,820</u>	<u>8,045,178</u>	<u>1,555,406</u>	<u>1,193,386</u>	<u>-</u>	<u>48,127</u>

¹ General Fund includes one time items

RESOLUTION NO.: 23 - 114

DATE: JUN 06 2023

CITY OF DIXON
BUDGET OVERVIEW
FY2023 and FY2024

GENERAL FUND AND SUB FUNDS

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

RESOLUTION NO.: 23 - 114

DATE: JUN 06 2023

CITY OF DIXON
BUDGET OVERVIEW
FY2023 and FY2024

GENERAL FUND AND SUB FUNDS

	Building Reserve 830	Infrastructure Reserve 831	Technology Replacement 832	PERS Stabilization 840	OPEB 841	GF & SUB FUNDS TOTAL
FY 2023 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2022	253,882	160,284	153,800	450,509	2,075,967	19,213,885
Estimated Revenue & Transfers	2,905	-	200	5,332	24,302	36,982,090
Total Projected Available Resources	256,787	160,284	154,000	455,841	2,100,269	56,195,975
Estimated Expenditures	-	-	118,280	-	-	38,204,888
Estimated Ending Fund Balance - June 30, 2023	<u>256,787</u>	<u>160,284</u>	<u>35,720</u>	<u>455,841</u>	<u>2,100,269</u>	<u>17,991,087</u>
FY 2024 PROPOSED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2023	256,787	160,284	35,720	455,841	2,100,269	17,991,087
Proposed Revenue & Transfers	2,323	-	-	4,265	19,441	29,041,312
Total Projected Available Resources	259,110	160,284	35,720	460,106	2,119,710	47,032,399
Proposed Appropriations	-	-	-	-	-	30,243,338
Estimated Ending Fund Balance - June 30, 2024	<u>259,110</u>	<u>160,284</u>	<u>35,720</u>	<u>460,106</u>	<u>2,119,710</u>	<u>16,789,060</u>

RESOLUTION NO.: 23 - 114
DATE: JUN 06 2023

CITY OF DIXON
BUDGET OVERVIEW
FY2023 and FY2024

ENTERPRISE FUNDS*

	Sewer Ops Reserve 303	Sewer OPEB Reserve 304	Sewer O&M 305	SRF Reserve 306	Sewer Equipment Replacement 307	SRF Debt Service 309
FY 2023 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2022	590,808	236,666	8,350,926	1,843,817	372,705	923,993
Estimated Revenue & Transfers	156,988	2,690	5,102,609	20,963	54,430	1,723,233
Total Projected Available Resources	747,796	239,356	13,453,535	1,864,780	427,135	2,647,226
Estimated Expenditures	-	-	7,965,276	-	-	1,721,740
Estimated Ending Fund Balance - June 30, 2023	<u>747,796</u>	<u>239,356</u>	<u>5,488,260</u>	<u>1,864,780</u>	<u>427,135</u>	<u>925,486</u>
FY 2024 PROPOSED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2023	747,796	239,356	5,488,260	1,864,780	427,135	925,486
Proposed Revenue & Transfers	280,590	2,152	5,178,085	16,770	78,543	1,722,859
Total Projected Available Resources	1,028,386	241,508	10,666,345	1,881,550	505,678	2,648,345
Proposed Appropriations	-	-	4,554,999	-	-	1,721,739
Estimated Ending Fund Balance - June 30, 2024	<u>1,028,386</u>	<u>241,508</u>	<u>6,111,346</u>	<u>1,881,550</u>	<u>505,678</u>	<u>926,606</u>

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

RESOLUTION NO.: 23 - 114

DATE: JUN 06 2023

CITY OF DIXON
BUDGET OVERVIEW
FY2023 and FY2024

ENTERPRISE FUNDS*

	Sewer Capital 310	Sewer Rehab 315	Sewer Mixed 316	Water O&M 331	Water Ops Reserve 332	Water Capital Reserve 333
FY 2023 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2022	12,085,529	326,275	58,409	3,066,522	734,547	684,520
Estimated Revenue & Transfers	2,729,173	2,527,331	1,684,602	1,871,534	8,351	7,783
Total Projected Available Resources	14,814,702	2,853,606	1,743,011	4,938,056	742,898	692,303
Estimated Expenditures	1,081,615	2,524,091	1,702,128	3,807,835	-	-
Estimated Ending Fund Balance - June 30, 2023	<u>13,733,086</u>	<u>329,515</u>	<u>40,883</u>	<u>1,130,221</u>	<u>742,898</u>	<u>692,303</u>
FY 2024 PROPOSED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2023	13,733,086	329,515	40,883	1,130,221	742,898	692,303
Proposed Revenue & Transfers	2,423,075	30,900	149,056	1,882,710	6,681	6,626
Total Projected Available Resources	16,156,161	360,415	189,939	3,012,931	749,579	698,929
Proposed Appropriations	737,067	40,934	150,106	2,463,196	-	-
Estimated Ending Fund Balance - June 30, 2024	<u>15,419,094</u>	<u>319,481</u>	<u>39,833</u>	<u>549,735</u>	<u>749,579</u>	<u>698,929</u>

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

RESOLUTION NO.: 23 - 114
DATE: JUN 06 2023

CITY OF DIXON
BUDGET OVERVIEW
FY2023 and FY2024

ENTERPRISE FUNDS*

	Water CIP 334	Water Capital Rehab 335	Water OPEB Reserve 336	Transit 350	Transit OPEB Reserve 351	ENTERPRISE FUNDS TOTAL
FY 2023 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2022	1,915,844	(77,811)	98,853	720,449	263,608	32,195,661
Estimated Revenue & Transfers	297,589	1,571,723	31,722	1,351,662	2,997	19,145,380
Total Projected Available Resources	2,213,433	1,493,912	130,576	2,072,111	266,605	51,341,042
Estimated Expenditures	2,756	1,571,723	-	1,450,046	-	21,827,210
Estimated Ending Fund Balance - June 30, 2023	<u>2,210,677</u>	<u>(77,811)</u>	<u>130,576</u>	<u>622,065</u>	<u>266,605</u>	<u>29,513,831</u>
FY 2024 PROPOSED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2023	2,210,677	(77,811)	130,576	622,065	266,605	29,513,831
Proposed Revenue & Transfers	178,750	152,220	965	1,593,057	2,397	13,705,437
Total Projected Available Resources	2,389,427	74,409	131,541	2,215,122	269,002	43,219,267
Proposed Appropriations	3,664	74,409	-	1,592,167	-	11,338,282
Estimated Ending Fund Balance - June 30, 2024	<u>2,385,763</u>	<u>-</u>	<u>131,541</u>	<u>622,955</u>	<u>269,002</u>	<u>31,880,986</u>

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

RESOLUTION NO.: 23 - 114
DATE: JUN 06 2023

CITY OF DIXON
BUDGET OVERVIEW
FY2023 and FY2024

GRANT FUNDS

	ARPA 501	Home FTHB Loan Program 525	CDBG Home Rehab Loan 526	Used Oil Grant 550	Police Grants 560	CDBG 570	CDBG COVID Relief 573	CDBG Planning Grant 574	GRANT FUNDS TOTAL
FY 2023 PROJECTED RESOURCES AND APPROPRIATIONS									
Beginning Fund Balance - July 2022	1,801,417	273,659	151	(813)	192,101	17,239	6,503	(3,851)	2,286,407
Estimated Revenue & Transfers	2,475,701	4,115	-	-	175,861	7,538	80	150,000	2,813,295
Total Projected Available Resources	4,277,118	277,774	151	(813)	367,962	24,777	6,583	146,149	5,099,702
Estimated Expenditures	2,866,367	11,800	-	-	310,157	1,000	9,675	146,149	3,345,148
Estimated Ending Fund Balance - June 30, 2023	<u>1,410,751</u>	<u>265,974</u>	<u>151</u>	<u>(813)</u>	<u>57,805</u>	<u>23,777</u>	<u>(3,091)</u>	<u>-</u>	<u>1,754,554</u>
FY 2024 PROPOSED RESOURCES AND APPROPRIATIONS									
Estimated Beginning Fund Balance - July 2023	1,410,751	265,974	151	(813)	57,805	23,777	(3,091)	-	1,754,554
Proposed Revenue & Transfers	-	2,490	-	813	178,748	7,530	-	-	189,581
Total Projected Available Resources	1,410,751	268,464	151	-	236,553	31,307	(3,091)	-	1,944,135
Proposed Appropriations	891,068	11,800	-	-	248,465	1,000	-	-	1,152,333
Estimated Ending Fund Balance - June 30, 2024	<u>519,683</u>	<u>256,664</u>	<u>151</u>	<u>-</u>	<u>(11,911)</u>	<u>30,307</u>	<u>(3,091)</u>	<u>-</u>	<u>791,802</u>

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DATE: JUN 06 2023

CITY OF DIXON
BUDGET OVERVIEW
FY2023 and FY2024

SPECIAL REVENUE FUNDS

	Gas Tax 530	Road Maint. & Rehab (RMRA) 531	Traffic Safety 540	CASp 545	Asset Forfeiture 561	SPECIAL REVENUE FUNDS TOTAL
FY 2023 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2022	247,779	732,744	19,229	20,991	3,310	1,024,054
Estimated Revenue & Transfers	500,790	521,902	33,256	4,287	-	1,060,235
Total Projected Available Resources	748,569	1,254,646	52,485	25,278	3,310	2,084,289
Estimated Expenditures	496,347	741,165	35,639	-	-	1,273,151
Estimated Ending Fund Balance - June 30, 2023	<u>252,222</u>	<u>513,481</u>	<u>16,846</u>	<u>25,278</u>	<u>3,310</u>	<u>811,138</u>
FY 2024 PROPOSED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2023	252,222	513,481	16,846	25,278	3,310	811,138
Proposed Revenue & Transfers	554,476	478,156	33,654	4,239	-	1,070,525
Total Projected Available Resources	806,698	991,637	50,500	29,517	3,310	1,881,663
Proposed Appropriations	424,032	669,353	35,502	7,500	-	1,136,387
Estimated Ending Fund Balance - June 30, 2024	<u>382,666</u>	<u>322,284</u>	<u>14,998</u>	<u>22,017</u>	<u>3,310</u>	<u>745,276</u>

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DATE: JUN 06 2023

CITY OF DIXON
BUDGET OVERVIEW
FY2023 and FY2024

CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS

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

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CITY OF DIXON
BUDGET OVERVIEW
FY2023 and FY2024

CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS

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

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CITY OF DIXON
BUDGET OVERVIEW
FY2023 and FY2024

CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS

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

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CITY OF DIXON
BUDGET OVERVIEW
FY2023 and FY2024

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

	L&L Zones 600	Valley Glen CFD 651	Brookfield CFD 655	Homestead CFD 657
FY 2023 PROJECTED RESOURCES AND APPROPRIATIONS				
Beginning Fund Balance - July 2022	282,143	588,418	219,495	269,955
Estimated Revenue & Transfers	686,640	232,140	-	554,351
Total Projected Available Resources	968,783	820,558	219,495	824,306
Estimated Expenditures	625,971	418,560	78,836	182,997
Estimated Ending Fund Balance - June 30, 2023	<u>342,812</u>	<u>401,998</u>	<u>140,659</u>	<u>641,309</u>
FY 2024 PROPOSED RESOURCES AND APPROPRIATIONS				
Estimated Beginning Fund Balance - July 2023	342,812	401,998	140,659	641,309
Proposed Revenue & Transfers	406,330	235,346	87,402	554,034
Total Projected Available Resources	749,142	637,344	228,061	1,195,343
Proposed Appropriations	531,864	306,425	87,402	353,191
Estimated Ending Fund Balance - June 30, 2024	<u>217,278</u>	<u>330,919</u>	<u>140,659</u>	<u>842,152</u>

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CITY OF DIXON
BUDGET OVERVIEW
FY2023 and FY2024

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

	CFD 2013-1 Parklane 725	CFD 2015-1 VG II Debt 726	CFD 2019-1 Homestead 728	SPECIAL ASSMT / CFD & L&L FUNDS TOTAL
FY 2023 PROJECTED RESOURCES AND APPROPRIATIONS				
Beginning Fund Balance - July 2022	703,115	448,787	799,724	3,311,636
Estimated Revenue & Transfers	1,110,646	5,787,263	2,001,007	10,372,047
Total Projected Available Resources	1,813,761	6,236,050	2,800,731	13,683,683
Estimated Expenditures	1,082,144	4,943,020	781,331	8,112,859
Estimated Ending Fund Balance - June 30, 2023	<u>731,617</u>	<u>1,293,029</u>	<u>2,019,400</u>	<u>5,570,824</u>
FY 2024 PROPOSED RESOURCES AND APPROPRIATIONS				
Estimated Beginning Fund Balance - July 2023	731,617	1,293,029	2,019,400	5,570,824
Proposed Revenue & Transfers	1,109,195	805,094	2,018,668	5,216,069
Total Projected Available Resources	1,840,812	2,098,123	4,038,068	10,786,893
Proposed Appropriations	1,031,687	766,775	1,002,528	4,079,872
Estimated Ending Fund Balance - June 30, 2024	<u>809,125</u>	<u>1,331,348</u>	<u>3,035,540</u>	<u>6,707,021</u>

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DATE: JUN 06 2023

CITY OF DIXON
BUDGET OVERVIEW
FY2023 and FY2024

SUCCESSOR AGENCY FUNDS

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

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CITY OF DIXON

GENERAL FUND 100

DEPARTMENT	FY 2023			FY 2024		
	OPERATING			OPERATING		
	SALARY AND BENEFITS	EXPENSES AND CAPITAL	BUDGET PROJECTIONS	SALARY AND BENEFITS	EXPENSES AND CAPITAL	BUDGET
000 Non Departmental ¹	-	680,174	680,174	-	513,945	513,945
111 City Council	102,817	94,802	197,619	103,586	98,938	202,524
112 City Manager	549,102	143,619	692,721	654,902	28,252	683,154
113 City Clerk	412,115	134,025	546,140	490,235	62,350	552,585
114 Finance	1,263,869	490,408	1,754,277	1,342,481	307,687	1,650,168
115 Human Resources	466,052	177,608	643,660	501,602	148,695	650,297
116 Information Technology	-	607,004	607,004	-	625,742	625,742
118 City Attorney	-	693,183	693,183	-	669,581	669,581
119 Insurance	-	870,411	870,411	-	816,087	816,087
132 Community Development	918,881	659,845	1,578,726	1,103,840	262,015	1,365,855
143 Engineering	746,313	470,686	1,216,999	702,020	349,673	1,051,693
144 Storm Maintenance	137,997	301,621	439,618	153,074	329,989	483,063
152 PW Parks Maintenance	1,652,720	1,326,770	2,979,490	1,723,069	949,335	2,672,404
153 PW Street Maintenance	557,510	339,478	896,988	545,437	302,246	847,683
161 Police	6,060,239	1,835,589	7,895,828	7,050,436	1,790,609	8,841,045
166 Fire	5,826,027	909,196	6,735,223	5,850,714	847,470	6,698,184
171 Recreation	373,011	154,769	527,780	395,702	154,917	550,619
172 S/MUC	101,954	141,638	243,592	109,005	19,454	128,459
TOTALS	19,168,607	10,030,825	29,199,433	20,726,102	8,276,985	29,003,087
Non-Recurring & Capital Expenditures	-	(655,512)	(655,512)	-	(401,913)	(401,913)
Total Recurring General Fund Budget	19,168,607	9,375,313	28,543,921	20,726,102	7,875,072	28,601,174
Transfers Out	-	(418,624)	(418,624)	-	(266,305)	(266,305)
Total without Transfers	19,168,607	8,956,689	28,125,297	20,726,102	7,608,767	28,334,869

Note: ¹Dept 000 includes transfers

RESOLUTION NO.: 23 - 114

DATE: JUN 06 2023

CITY OF DIXON
BUDGET OVERVIEW - GENERAL FUND 100 and 101

SUMMARY OF FY 2023 PROJECTED RESOURCES AND APPROPRIATIONS

BEGINNING FUND BALANCE JULY 2022	\$ 12,941,962
ESTIMATED FY 2022-23	<u>Projected</u>
	<u>Year-End</u>
ESTIMATED REVENUE	24,497,189
TRANSFERS IN	<u>2,858,964</u>
ESTIMATED REVENUE AND TRANSFERS	<u>27,356,153</u>
TOTAL ESTIMATED AVAILABLE RESOURCES	40,298,115
TOTAL ESTIMATED EXPENDITURES & TRANSFERS	28,125,297
TRANSFERS OUT (Fund 100)	418,624
TRANSFERS OUT, (Fund 101)	-
Sub-Total Appropriations/Transfers (Recurring)	<u>28,543,921</u>
<i>Capital Outlay</i>	655,512
TOTAL APPROPRIATIONS & TRANSFERS	<u>29,199,433</u>
 ESTIMATED FUND BALANCE JUNE 2023	 11,098,682
<i>Non-recurring One-time Items</i>	744,480
Budget Reserve (%)	39.00%

SUMMARY OF FY 2024 PROPOSED RESOURCES AND APPROPRIATIONS

BEGINNING FUND BALANCE JULY 2023 (estimated)	\$ 11,098,682
PROPOSED FY 2023-24 BUDGET	<u>Amount</u>
ADOPTED REVENUE	24,652,998
TRANSFERS IN	<u>2,851,990</u>
TOTAL REVENUE & TRANSFERS	<u>27,504,988</u>
TOTAL ESTIMATED AVAILABLE RESOURCES	\$ 38,603,670
TOTAL RECURRING APPROPRIATIONS	28,108,521
TRANSFERS OUT (Fund 100)	266,305
TRANSFERS OUT, (Fund 101)	-
Sub-Total Appropriations/Transfers (Recurring)	<u>28,374,826</u>
<i>One-time Items, inc capital</i>	76,215
TOTAL APPROPRIATIONS & TRANSFERS	<u>28,677,389</u>
 ESTIMATED FUND BALANCE JUNE 2024	 \$ 9,926,281
Budget Reserve (%)	34.71%

RESOLUTION NO.: 23 - 114
DATE: JUN 06 2023

RESOLUTION NO. 23-113

**RESOLUTION OF THE DIXON CITY COUNCIL ADOPTING THE FY 2023-24
APPROPRIATIONS LIMIT**

WHEREAS, the City Council is required under Article XIII B 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 XIII B of the California Constitution, the City of Dixon does hereby adopt the personal income factor of 1.0444% and the population factor of 1.0022% to calculate the appropriations limit of \$43,470,813 for FY 2023-24.

**APPROPRIATION LIMIT
FOR THE FISCAL YEAR ENDING JUNE 30, 2024**

A.	LAST YEAR'S LIMIT		\$ 41,531,393
B.	ADJUSTMENT FACTORS		
	Population	1.0022	
	Personal Income	<u>1.0444</u>	
	Total Adjustment Factors		<u>1.046698</u>
C.	ANNUAL DOLLAR ADJUSTMENT		<u>1,939,420</u>
D.	OTHER ADJUSTMENTS		
	Lost Responsibility		-
	Transfer to Private		-
	Transfer to Fees		-
	Assumed Responsibility		-
	Total Adjustments		-
E.	TOTAL ADJUSTMENTS		<u>1,939,420</u>
F.	LIMIT FOR FY 2023-24		<u><u>\$ 43,470,813</u></u>

**PASSED AND ADOPTED AT A REGULAR MEETING OF THE CITY COUNCIL
OF THE CITY OF DIXON ON THE 6th DAY OF JUNE 2023, BY THE FOLLOWING
VOTE:**

AYES: Bogue, Ernest, Johnson, Hendershot, Bird
NOES: None
ABSTAIN: None
ABSENT: None

ATTEST:



Kristin M. Jamisch
Elected City Clerk



Steve C. Bird
Mayor

RESOLUTION NO.: 23 - 113
DATE: JUN 06 2023

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 2023-24
Transfers Summary

TRANSFERS IN		TRANSFERS OUT		FY 2024	
Account	Description	Account	Description	Adopted	Purpose
100-00000-491103-00000	Transfer from Recreation	103-17101-591100-00000	Transfer to General Fund	4,647	Cost Allocation
100-00000-491107-00000	Transfer from Public Benefit	107-00000-591100-00000	Transfer to General Fund	702,665	Public Safety Operational Supplement
100-00000-491305-00000	Transfer from Sewer O&M	305-30001-591100-00000	Transfer to General Fund	324,941	Cost Allocation
100-00000-491310-00000	Transfer fr Sewer Impvmt (310)	310-00000-591102-00000	Transfer to General Fund	23,946	Cost Allocation
100-00000-491315-00000	Transfer from Sewer Rehab	315-00000-591100-00000	Transfer to General Fund	6,934	Cost Allocation
100-00000-491316-00000	Tsfr from Sewer Mixed (316)	316-00000-591100-00000	Transfer to General Fund	4,606	Cost Allocation
100-00000-491331-00000	Transfer from Water O&M	331-00000-591102-00000	Transfer to General Fund	262,655	Cost Allocation
100-00000-491334-00000	Tsfr from Water Capital Proj	334-00000-591102-00000	Transfer to General Fund	3,664	Cost Allocation
100-00000-491335-00000	Tsfr from Water Cap Proj Rehab	335-00000-591100-00000	Transfer to General Fund	12,409	Cost Allocation
100-00000-491350-00000	Transfer from Transit O&M	350-00000-591100-00000	Transfer to General Fund	127,863	Cost Allocation
100-00000-491410-00000	Transfer from Fire CIP	410-00000-591100-00000	Transfer to General Fund	7,173	Cost Allocation
100-00000-491420-00000	Transfer from Police CIP	420-00000-591100-00000	Transfer to General Fund	5,480	Cost Allocation
100-00000-491430-00000	Transfer from City Facilities	430-00000-591100-00000	Transfer to General Fund	6,282	Cost Allocation
100-00000-491450-00000	Transfer from Storm Drainage	450-00000-591100-00000	Transfer to General Fund	6,966	Cost Allocation
100-00000-491460-00000	Transfer from Transportation	460-00000-591100-00000	Transfer to General Fund	28,090	Cost Allocation
100-00000-491469-00000	Transfer from NEQ Infrastructure Fund	469-00000-591100-00000	Transfer to General Fund	1,103	Cost Allocation
100-00000-491470-00000	Transfer from Transit CIP	470-00000-591100-00000	Transfer to General Fund	2,079	Cost Allocation
100-00000-491480-00000	Transfer from Recreation CIP	480-00000-591100-00000	Transfer to General Fund	10,670	Cost Allocation
100-00000-491481-00000	Transfer from Parks CIP	481-00000-591100-00000	Transfer to General Fund	1,704	Cost Allocation
100-00000-491501-00000	Transfrom from ARPA	501-00000-591100-00000	Transfer to General Fund	891,068	Grant Expenditures
100-00000-491530-00000	Transfer from Gas Tax	530-00000-591100-00000	Transfer to General Fund	291,321	Street Maintenance
100-00000-491531-00000	Transfer from RMRA	531-00000-591100-00000	Transfer to General Fund	3,853	Cost Allocation
100-00000-491540-00000	Transfer from Traffic Safety	540-00000-591100-00000	Transfer to General Fund	3,502	Cost Allocation
100-00000-491600-00000	Transfer from L&L	600-00000-591100-00000	Transfer to General Fund	22,367	Cost Allocation
100-00000-491651-00000	Transfer from Valley Glen CFD	651-61001-591100-00000	Transfer to General Fund	19,292	Cost Allocation
100-00000-491655-00000	Transfer from Pond CFD	655-62001-591100-00000	Transfer to General Fund	6,019	Cost Allocation
100-00000-491657-00000	Transfer from Homestead CFD DS	657-00000-591100-00000	Traster to General Fund	7,405	Cost Allocation
100-00000-491725-00000	Transfer from Parklane CFD	725-00000-591102-00000	Transfer to General Fund	10,229	Cost Allocation
100-00000-491726-00000	Transfer from Valley Glen II	726-00000-591102-00000	Transfer to General Fund	6,379	Cost Allocation
100-00000-491728-00000	Transfer from Homestead CFD DS	728-00000-591102-00000	Transfer to General Fund	46,678	Cost Allocation
105-00000-491100-00000	Transfer from General Fund	100-00000-591105-00000	Transfer to Community Support	32,865	Special Events
105-00000-491107-00000	Transfer from Public Benefit Fund	107-00000-591105-00000	Transfer to Community Support	37,435	Special Events
303-00000-491305-00000	Transfer from Sewer O&M	305-00000-591303-00000	Transfer to Sewer Op Reserve	275,000	Reserve Set-Aside
307-00000-491305-00000	Transfer from Sewer O&M	305-30001-591307-00000	Transfer to Sewer Equip Replac	75,000	Equipment Replacement Set-Aside
309-00000-491305-00000	Transfer from Sewer O&M	305-00000-591309-00000	Transfer to SRF Debt Service	1,033,044	Debt Service
309-00000-491310-00000	Transfer from Sewer Capital	310-00000-591309-00000	Transfer to SRF Debt Service	688,695	Debt Service

CITY OF DIXON BUDGET FY 2023-24
Transfers Summary

TRANSFERS IN		TRANSFERS OUT		FY 2024	
Account	Description	Account	Description	Adopted	Purpose
315-00000-491305-00000	Transfer from Sewer O&M	305-30001-591315-00000	Transfer to Sewer-Rehab Proj	28,300	Wastewater Rehab Projects
316-00000-491305-00000	Transfer from Sewer O&M	305-30001-591316-00000	Tsfr to Sewer Mixed (316)	124,200	Water Capital Projects
316-00000-491310-00000	Transfer from Sewer Improve	310-00000-591316-00000	Transfer to Sewer Mixed	24,426	Water Capital Projects
335-00000-491331-00000	Transfer from Water O&M	331-00000-591335-00000	Transfer to Water Cap Proj - Rehab	152,220	Water Capital Projects
401-00000-491109-00000	Transfer from Flexible Grant Fee	109-00000-591401-00000	Transfer to Pardi Market Plaza	2,464	Fund Balance / Flexible Grant Fund Support
550-00000-491100-00000	Transfer from General Fund	100-00000-591550-00000	Transfer to Used Oil Grant	813	Fund Balance / General Fund Support
600-00000-491100-00000	Transfer from General Fund	100-00000-591600-00000	Transfer to L&L	225,127	Fund Balance / General Fund Support
655-00000-491100-00000	Transfer from General Fund	100-00000-591655-00000	Transfer to CFD (655)	7,500	Cost Allocation
				5,559,080	

CITY OF DIXON RESOLUTION NO. 23-108

**RESOLUTION OF THE DIXON CITY COUNCIL APPROVING THE CITY'S
INVESTMENT POLICY FOR FY 2023-24**

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 (PFM), has reviewed the policy and made a recommendation to incorporate changes from State Assembly Bill 1489; and

WHEREAS, PFM recommends removal of the maximum investment in the California Asset Management Program (CAMP); and

WHEREAS, the policy was 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 2023-24 fiscal year.

NOW, THEREFORE BE IT RESOLVED, that the City of Dixon Statement of Investment Policy for FY 2023-24 attached hereto as Exhibit A is hereby approved and the delegation of investment authority.

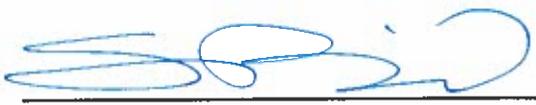
**PASSED AND ADOPTED AT A REGULAR MEETING OF THE CITY COUNCIL
OF THE CITY OF DIXON ON THE 6th DAY OF JUNE 2023, BY THE FOLLOWING
VOTE:**

AYES: Bogue, Ernest, Johnson, Hendershot, Bird
NOES: None
ABSTAIN: None
ABSENT: None

ATTEST:



Kristin M. Janisch
Elected City Clerk



Steve C. Bird
Mayor

Exhibit A

CITY OF DIXON STATEMENT OF INVESTMENT POLICY Fiscal Year 2023-24

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.

RESOLUTION NO.: 23 - 108

City of Dixon **DATE:** JUN 06 2023⁵⁷

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. For purposes of compliance with this Policy, an investment's term or remaining maturity shall be measured from the settlement date to final maturity. 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 Finance Director 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. A security purchased in accordance with this Policy shall not have a forward settlement date exceeding 45 days from the time of investment.

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) and (e)
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: ~~None~~ \$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

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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 Finance Director 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. The quarterly report shall be submitted within 45 days following the end of the quarter covered by the report. 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.

RESOLUTION NO. 23-161

**RESOLUTION OF THE DIXON CITY COUNCIL ADOPTING THE
5-YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)
FOR FISCAL YEARS 2023/24 THROUGH 2027/28**

WHEREAS, Government Code Section 65401 and the City of Dixon General Plan require the City to prepare a comprehensive list of capital projects necessary to implement the General Plan; the Five-Year CIP has been prepared per these requirements using the 2040 General Plan, and is presented to the Commission and Council for review and action; and

WHEREAS, Due to the adoption of the General Plan 2040, Transportation Impact Fee Update, as well as updates to various Master Plans (Streets Master Plan, Water System Master Plan), there have been signification revisions to the Five-Year CIP compared to the previous year; and

WHEREAS, the Planning Commission is responsible for reviewing the Five-Year CIP for conformity with the City's General Plan; and

WHEREAS, the projects were prepared in accordance with the General Plan and government code requirements, and were confirmed for general plan conformance by the Planning Commission on June 13, 2023; and

WHEREAS, the CIP was also presented to the Parks and Recreation Commission in May 2023 and Transportation Advisory Commission in June 2023 for project support; and

WHEREAS, the proposed 5-Year CIP includes a total of 108 projects, including the 22 new projects, spans over the next five years, reflects the adopted FY 2023/24 budget, and totals approximately \$133 million; 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 for several projects listed, the timeline and funding sources have not yet been identified; and

WHEREAS, the 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:

- 1) The 5-year CIP for Fiscal Years 2023/24 through 2027/8 is hereby adopted per conformance to the City of Dixon 2040 General Plan goals and policies; and

2) The following 22 Projects be added to the 5-year CIP, and

- 102-135 Climate Change Action Plan
- 102-136 Municipal Service Review
- 305-201 Sewer Flow Monitoring
- 305-216 SR113 Drainage Maintenance Agreement
- 310-112 Milk Farm Road I-80 Sewer Crossing – N2
- 310-113 Northeast Quad Trunk Sewer Line – N3
- 310-114 Northeast Quad Trunk Sewer Line – Branch 1 – N4
- 310-115 Northeast Quad Trunk Sewer Line – Branch 2 – N5
- 310-116 Northeast Quad Trunk Sewer to Lift Station – N6a
- 310-117 Northeast Quad Lift Station and Force Main – N6b
- 315-134 Waste Water Treatment Facility (WWTF) Barbed Wire Fence
- 315-137 WWTF PE Basin Power Gate
- 315-200 Industrial Way Trunk Sewer – E1
- 316-132 WWTF Water System Upgrade
- 316-139 Sanitary Sewer Impact Fees (Nexus Study)
- 335-104 Chromium-6 Pilot Study
- 410-128 Type-One Fire Engine Replacement
- 450-121 Storm Drain Impact Fees (Nexus Study)
- 450-122 Integrated Pest Management Plan (APMP)
- 460-534 B Street Ped/Bike Crossing Improvements
- 460-535 Solano Transportation Authority (STA) – Countywide Climate Adaptation Plan
- 531-323 Pavement Rehab Projects

PASSED AND ADOPTED AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF DIXON ON THE 15th DAY OF AUGUST 2023, BY THE FOLLOWING VOTE:

AYES: Bogue, Ernest, Hendershot, Bird

NOES: None

ABSENT: Johnson

ABSTAIN: None

ATTEST:



Kristin M. Janisch
Elected City Clerk



Steve C. Bird
Mayor

RESOLUTION NO.: 23 - 161

DATE: AUG 15 2023

Exhibit A

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

CIP Project Number	Project Name	Project Description	General Plan Conformance Policy
102-135	Climate Change Action Plan	Climate Change Action Plans (CCAP) is a comprehensive roadmap that outlines the specific activities that an agency will undertake to reduce greenhouse gas emissions.	NE-2.1, NE-4.1, PSF-6.1
102-136	Municipal Service Review	Update of the City's Municipal Services Review to ensure that development does not outpace the provision of public facilities.	LCC-1.8, LCC-1.C
305-201	Sewer Flow Monitoring	Perform flow monitoring twice annually to capture dry weather and wet weather flow data as part of an on-going inflow/infiltration (I/I) program.	PSF-2.6, PSF-2.7, PSF-2.F
305-216	SR113 Drainage Maintenance Agreement	A maintenance agreement from 3/15/2006 requires the city to maintain First Street from Parkway Boulevard to Junction Route 80.	PSF-2.7, PSF-2.8,
310-112	Milk Farm road I-80 Sewer Crossing - N2	The proposed new trunk sewer would expand service area for the long-term scenario. Improvements include: 2,350 linear feet of 8-inch and 660 linear feet of 10-inch sewer.	PSF-2.6, PSF-2.10, PSF-2.E
310-113	Northeast Quad Trunk Sewer - N3	The proposed new trunk sewer would expand service area for the long-term scenario. Improvements include: 1,120 linear feet of 12-inch, 2,250 linear feet of 18-inch, and 1,850 linear feet of 21-inch sewer.	PSF-2.6, PSF-2.10, PSF-2.E
310-114	Northeast Quad Trunk Sewer - Branch 1 - N4	The proposed new trunk sewer branch would expand service area for the long-term scenario. Improvements include: 1,040 linear feet of 8-inch, 1,330 linear feet of 10-inch, and 1,360 linear feet of 12-inch sewer.	PSF-2.6, PSF-2.10, PSF-2.E
310-115	Northeast Quad Trunk Sewer - Branch 2 - N5	The proposed new trunk sewer branch would expand service area for the long-term scenario. Improvements include: 525 linear feet of 8-inch, 525 linear feet of 10-inch, and 1,080 linear feet of 12-inch sewer.	PSF-2.6, PSF-2.10, PSF-2.E
310-116	Northeast Quad Trunk Sewer to Lift Station - N6a	The proposed new trunk sewer branch would expand service area for the long-term scenario. Improvements include: 1,150 linear feet of 8-inch and 700 linear feet of 10-inch sewer.	PSF-2.6, PSF-2.10, PSF-2.E
310-117	Northeast Quad Lift Station & Force Main - N6b	The proposed new lift station and force main would expand service area for the long-term scenario. Improvements include: 3,140 linear feet of dual 4-inch force main and lift station with 450 gpm capacity for build-out	PSF-2.6, PSF-2.10, PSF-2.E
315-134	WWTF Barbed Wire Fence	Barbed wire replacement for approx. 1400 linear feet of chain link fence at the WWTF	PSF-2.6
315-137	WWTF PE Basin Power Gate	1 New Cantilever Gate, 1 New Gate Operator, with Lazer Opening Sensor, Keypad, Knox Key Switch and 8 Programed Remotes installed in a 22-foot opening.	PSF-2.6
315-200	Industrial Way Trunk Sewer - E1	The Industrial Way Trunk is deficient in sewer capacity. It is recommended that the City begin preliminary	PSF-2.6, PSF-2.10, PSF-2.E
316-132	WWTF Water System Upgrade	2021 - Air Release Valve Improvements; existing well improvements for process water, new well pump/motor. 2022- Pressure Regulator Improvements	PSF-2.6
316-139	Sanitary Sewer Impact Fees (Nexus Study)	Nexus study to review and update impact fees (AB1600) related to the sanitary sewer system.	PSF-2.6
335-104	Chromium-6 Pilot Study	This project aims to perform a preliminary study on how to address the most recent Department of Drinking Water (DDW) regulations for hexavalent chromium (chromium-6) on the City water system.	PSF-2.2, PSF-2.4, PSF-2.D
410-128	Type-One Fire Engine Replacement	Replacement of existing Type one fire engine.	PSF-1.2, PSF-1.3
450-121	Storm Drain Impact Fees (Nexus Study)	Nexus study to review and update impact fees (AB1600) related to the storm drain collection system.	PSF-2.7
450-122	Integrated Pest Management Plan	Development of a pest management plan for existing storm drain collection facilities.	NE-1.6, PSF-2.7
460-534	B Street Ped/Bike Crossing Improvements	Improvements to the pedestrian/bicycle crossing at the B Street crossing on SR113.	M-1.1, M-1.3, M-1.4, M-1.5, M-1.A, PSF 6.1
460-535	STA - Countywide Climate Adaptation Plan	The Solano Transportation Authority (STA) is working with member agencies to update its Countywide Climate Adaptation Plan.	M-3.6, PSF-6.1
531-323	Pavement Rehab Projects	Pavement treatment/maintenance (i.e. limited to mostly slurry or microsurfacing) of various streets throughout the community	M-1.10, M-1.11, PSF-6.1

City of Dixon, California
Comprehensive Capital Improvement Plan
 2024 thru 2028

PROJECTS BY DEPARTMENT

Department	Project #	2024	2025	2026	2027	2028	Total
102 - Council Discretionary							
Housing Element	102-133	115,000					115,000
Climate Change Action Plan	102-135	123,500					123,500
Municipal Service Review	102-136	123,500					123,500
102 - Council Discretionary Total		362,000					362,000
143 - Engineering							
Engineering Specifications Project	143-102				150,000		150,000
ADA Compliance Program	143-103		50,000				50,000
143 - Engineering Total			50,000		150,000		200,000
305 - Sewer O&M							
Sewer Flow Monitoring	305-201		21,500				21,500
SR113 Drainage Maintenance Agreement	305-216		21,000				21,000
305 - Sewer O&M Total			42,500				42,500
310 - Wastewater (New)							
Milk Farm Road I-80 Sewer Crossing - N2	310-112			761,500			761,500
Northeast Quad Trunk Sewer - N3	310-113			1,838,500			1,838,500
Northeast Quad Trunk Sewer - Branch 1 - N4	310-114				663,500		663,500
Northeast Quad Trunk Sewer - Branch 2 - N5	310-115				407,500		407,500
Northeast Quad Trunk Sewer to Lift Station - N6a	310-116			533,500			533,500
Northeast Quad Lift Station & Force Main - N6b	310-117			1,309,500			1,309,500
310 - Wastewater (New) Total				4,443,000	1,071,000		5,514,000
315 - Wastewater (Rehab)							
North Lincoln Sewer Lift Station Improvements	315-130	500		1,500,000			1,500,500
WWTF Barbed Wire Fence	315-134	30,500					30,500
WWTF PE Basin Power Gate	315-137	33,500					33,500
Industrial Way Trunk Sewer - E1	315-200		636,500				636,500
315 - Wastewater (Rehab) Total		64,500	636,500	1,500,000			2,201,000
316 - Wastewater (Mixed)							
Quarterly Groundwater Monitoring Program	316-115	15,000	15,000	15,000	15,000		60,000
WWTF Water System Upgrade	316-132	50,000					50,000
Sanitary Sewer Impact Fees (Nexus Study)	316-139	80,500					80,500
316 - Wastewater (Mixed) Total		145,500	15,000	15,000	15,000		190,500
334 - Water (New)							
Northeast Quadrant North #3 Facility	334-102			6,300,000			6,300,000

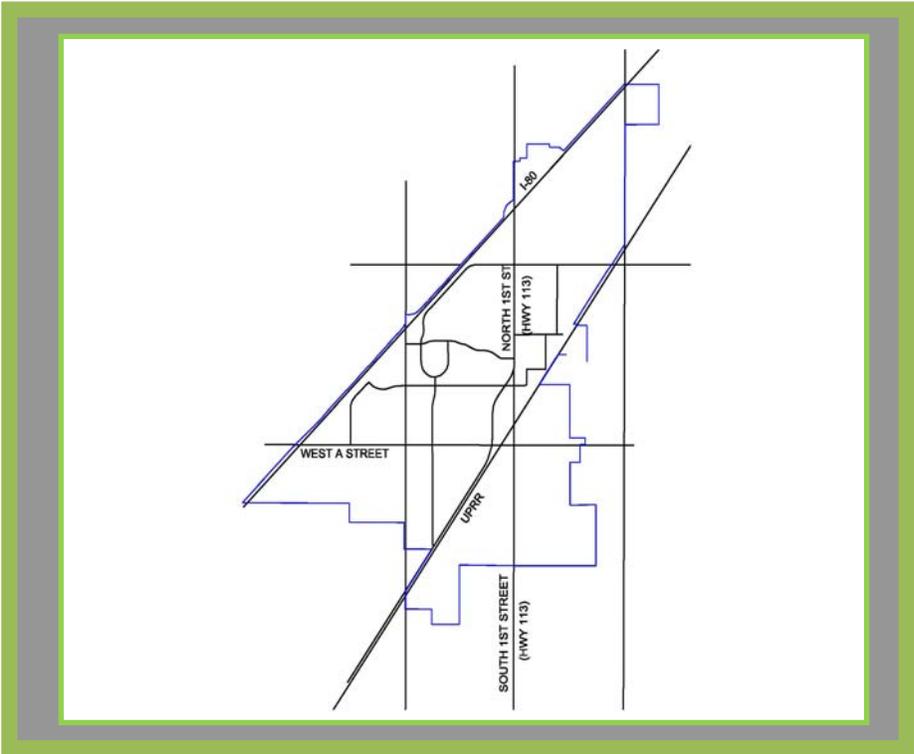
Department	Project #	2024	2025	2026	2027	2028	Total
334 - Water (New) Total				6,300,000			6,300,000
335 - Water (Rehab)							
Chromium-6 Pilot Study	335-104	12,000					12,000
Water Meter Replacement/Upgrade Program	335-110			250,000	250,000	250,000	750,000
Valve Exercising Program	335-115	50,000	50,000	50,000	50,000	50,000	250,000
Watson Ranch Well Improvements	335-126		205,000				205,000
Industrial Well Replacement	335-130			3,000,000			3,000,000
Arc Flash Study & Labeling	335-134		25,000				25,000
Generator Replacement Program	335-136			150,000	150,000		300,000
Parklane Electrical Upgrades	335-138				250,000	200,000	450,000
Asbestos Concrete Pipe Replacement	335-141			550,000	570,000	585,000	1,705,000
Distribution System Appurtenance Replacement	335-142			570,000	585,000	605,000	1,760,000
Watson Ranch Tank Rehab	335-143		150,000				150,000
School Well Site Upgrades	335-144		495,000	600,000			1,095,000
Urban Water Management Plan	335-147		50,500				50,500
Storage Tank Piping Seismic Upgrades	335-151			200,000			200,000
Fitzgerald Tank Rehab	335-152		100,000				100,000
Fitzgerald Electrical & Mechanical Upgrades	335-154				410,000		410,000
Storage Tank Management Plan	335-159			30,000			30,000
Parklane Tank #1 Rehab	335-160		200,000				200,000
Parklane Tank #2 Rehab	335-161				200,000		200,000
Chromium 6 Treatment Implementation	335-162				18,000,000		18,000,000
Hydropneumatic Tank Rehab	335-163		30,000				30,000
Water Ops: Cyber Security Implementation	335-164		50,000	150,000			200,000
Watson Ranch Well Replacement	335-166			450,000	3,200,000		3,650,000
Park Lane Instrumentation Upgrades	335-169		55,000				55,000
Valley Glen Well Instrumentation Upgrades	335-171		35,000				35,000
Valley Glen Hydropneumatic Tank Rehab	335-172		30,000				30,000
Watson Ranch Instrumentation Upgrades	335-173		25,000				25,000
Water Ops: Cyber Security: Telecomm Upgrades	335-174			500,000			500,000
335 - Water (Rehab) Total		62,000	1,500,500	6,500,000	23,665,000	1,690,000	33,417,500
410 - Fire							
Fire Station 82 - Southwest	410-106		7,345,000				7,345,000
Fire Station 81 - Training Center Expansion	410-109		150,000	50,000	50,000		250,000
Fire Station 81 - Dorm and Kitchen Remodel	410-110		255,000				255,000
Fire Station 81 - Interior and Exterior Painting	410-112		50,000				50,000
Fire Station 81 - Flooring	410-113		80,000				80,000
Fire Station 81 - Parking Lot with New Drains	410-114			1,000,000			1,000,000
Fire Station 81 - Station Alerting System	410-115		250,000				250,000
Fire Station 81 - Turnout Extractor	410-121		30,000				30,000
Fire Station 81 - Commercial Stove	410-123		8,000				8,000
Fire Station 81 - Station Generator	410-127			250,000			250,000
Type One Fire Engine Replacement	410-128		950,000				950,000
410 - Fire Total			9,118,000	1,300,000	50,000		10,468,000
420 - Police							
Police Station 2nd Story Expansion	420-103		1,835,000				1,835,000
PD Flooring & Painting	420-106		85,000				85,000
420 - Police Total			1,920,000				1,920,000
450 - Storm Drain Facilities							

Department	Project #	2024	2025	2026	2027	2028	Total
DRCD Outfall Improvements	450-105		545,000	1,800,000			2,345,000
Southwest Area Drainage	450-106		110,000				110,000
South Almond Area Drainage Improvements	450-112		1,670,000				1,670,000
Eastside Drainage Project	450-115		3,430,000				3,430,000
Storm Drain Impact Fees (Nexus Study)	450-121	80,500					80,500
Integrated Pest Management Plan	450-122	11,500					11,500
450 - Storm Drain Facilities Total		92,000	5,755,000	1,800,000			7,647,000
451 - Core Area Drainage							
Core Area Drainage Rehabilitation Project	451-100		2,675,000				2,675,000
451 - Core Area Drainage Total			2,675,000				2,675,000
460 - Transportation							
Pitt School Road Interchange Study	460-203		350,000				350,000
Vaughn Road Realignment Improvements	460-318			5,670,000			5,670,000
South Adams Street Paving	460-319					300,000	300,000
5 Year Sub Division Slurry Projects	460-325	200,000					200,000
Pitt School Road/Stratford Avenue Improvements	460-406					660,000	660,000
Pitt School Road/Market Lane Traffic Signal	460-407					435,000	435,000
Pitt School Road/ West H Street Traffic Signal	460-411					435,000	435,000
West A Street/Lincoln Street Traffic Signal	460-414					435,000	435,000
Miscellaneous Traffic Signal Upgrades	460-415					240,000	240,000
SR113/H Intersection Improvements	460-418					1,015,000	1,015,000
Downtown Streetscape Improvements	460-501		845,000				845,000
SR113 Bikeway Improvements	460-502					1,099,000	1,099,000
Pitt School Rd. Bike Improvements	460-504			350,000			350,000
Pedrick Road Rehabilitation Project	460-505			680,000			680,000
West A Street Bikeway Improvements	460-507				912,000		912,000
N Lincoln/Parkgreen Bikeway Improvements	460-508				196,000		196,000
Sidewalk Gap Closures	460-509			505,000			505,000
Safe Routes to Transit Ped Crossings	460-511					140,000	140,000
I-80 and West A St Lighting Improvements	460-517					68,000	68,000
I-80 and Pedrick Road Lighting Improvements	460-518					68,000	68,000
North Adams St/West H St Intersection	460-522					371,000	371,000
RR Crossing at Pedrick	460-523					960,000	960,000
RR Crossing at A St	460-524					1,450,000	1,450,000
RR Crossing Closure at Pitt School Rd	460-525			150,000			150,000
Central Area Safety Improvements	460-527			213,000			213,000
N. Adams Street Bike Path	460-530				260,000		260,000
Train Station Bike Path	460-531					776,000	776,000
S. First St Corridor Improvements	460-532	220,500	30,000	650,000		1,090,000	1,990,500
B Street Ped/Bike Crossing Improvements	460-534	310,500					310,500
STA - Countywide Climate Adaptation Plan	460-535	6,000					6,000
460 - Transportation Total		737,000	1,225,000	8,218,000	1,368,000	9,542,000	21,090,000
461 - Parkway Boulevard							
Parkway Boulevard Railroad Grade Separation	461-601		32,300,000				32,300,000
461 - Parkway Boulevard Total			32,300,000				32,300,000
470 - Transit							
Market Lane Park & Ride Parking Lot	470-105					300,000	300,000
470 - Transit Total						300,000	300,000

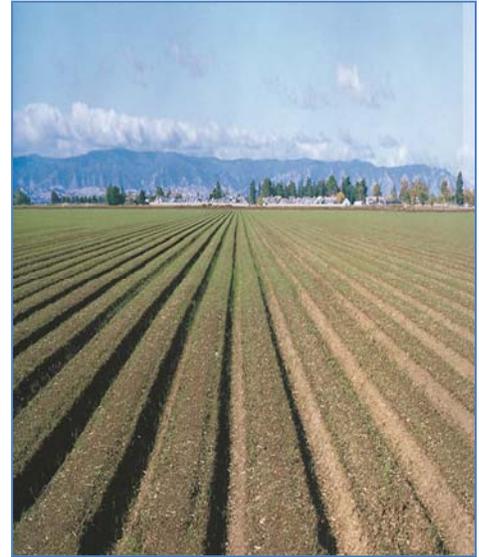
Department	Project #	2024	2025	2026	2027	2028	Total
480 - Parks (AB1600)							
Hall Park Phase 4	480-131	10,000					10,000
SW Community Park/Community Center/Aquatics Center	480-133			1,510,000			1,510,000
480 - Parks (AB1600) Total		10,000		1,510,000			1,520,000
530 - Gas Tax							
Sidewalk Reimbursement Program	530-102	11,000	11,000				22,000
530 - Gas Tax Total		11,000	11,000				22,000
531 - RMRA							
Pavement Rehab Projects	531-323	665,500					665,500
531 - RMRA Total		665,500					665,500
651 - Valley Glen CFD							
Storm Water - Pond A - Access Road	651-139		635,000				635,000
651 - Valley Glen CFD Total			635,000				635,000
655 - Brookfield CFD							
Storm Water - Pond C - Access Road	655-601		405,000				405,000
655 - Brookfield CFD Total			405,000				405,000
GRAND TOTAL		2,149,500	56,288,500	31,586,000	26,319,000	11,532,000	127,875,000



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 to nearly 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 143 FTEs and a current General Fund Budget of approximately \$29 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 (2022) 19,143
MEDIAN HOUSEHOLD INCOME (2021)

City of Dixon	\$84,208
Solano County	\$89,648
State of California	\$84,097
U.S.	\$69,021

Source: US Census Bureau

TRAFFIC (2020)

I-80 at Hwy 113	221,500 ADT
Hwy 113 at A St	11,200 ADT
I-80 at Midway Rd	133,000 ADT
I-80 at Pitt School Rd	223,000 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)
- John Knight Middle School
- Neighborhood Christian Middle School

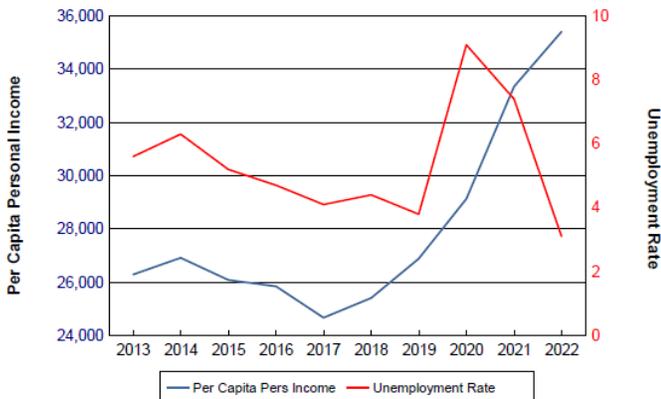
Elementary schools

- 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)

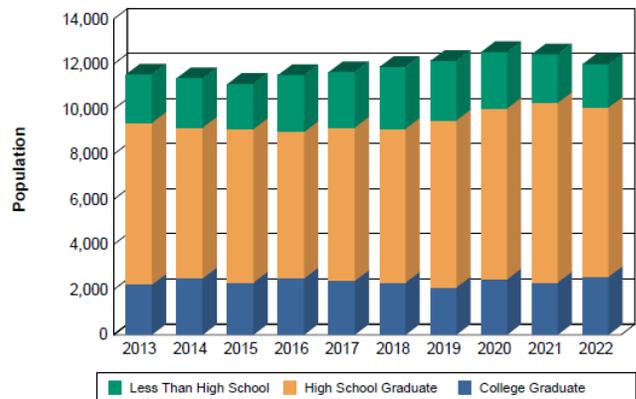
THE CITY OF DIXON DEMOGRAPHIC AND ECONOMIC STATISTICS

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
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%
2020	20,197	\$588,330	\$29,129	9.1%	34.0	80.1%	19.7%
2021	19,083	\$636,390	\$33,348	7.4%	32.3	82.7%	18.7%
2022	19,018	\$673,470	\$35,412	3.1%	34.2	84.0%	21.5%

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 7/25/2023 By MV



Glossary

Glossary of Budget Terms

Accounting System

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

Accrual Basis of Accounting

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

Appropriation

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

Assessment District

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

Assessed Valuation

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

Audit

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

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

Base Budget

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

Beginning Balance

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

Bond

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

Budget

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

Budget Calendar

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

Budget Document

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

Budget Message/Transmittal Letter

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

Budgetary Control

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

Capital Assets

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

Capital Budget

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

Capital Improvement Projects

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

Capital Outlay

Expenditures for the acquisition of capital assets.

Capital Projects

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

Cash Basis

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

Contingency

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

Cost

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

Debt Service

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

Deficit

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

Department

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

Depreciation

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

Development Impact Fees

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

Division

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

Encumbrance

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

Enterprise Fund

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

Expenditure

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

Expenses

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

Fees

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

Fiscal Year

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

Full Faith and Credit

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

Full-Time Equivalent (FTE)

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

Fund

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

Fund Balance

The difference between fund assets and fund liabilities.

Gas Tax

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

General Fund

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

General Obligation Bonds

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

Goal

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

Grant

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

Interfund Transfers

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

Internal Service Fund

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

Levy

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

Material, Supplies and Services

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

Memorandum of Understanding (MOU)

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

Motor Vehicle License Fee (VLF)

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

Objective

A defined method to accomplish and establish goals.

Operating Budget

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

Ordinance

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

Other Post-Employment Benefits (OPEB)

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

Pavement Management Technical Assistance Program (P-TAP)

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

Public Employees' Retirement System (PERS)

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

Reserve

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

Resolution

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

Resources

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

Retained Earnings

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

Revenue

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

Revenue Estimate

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

Salaries and Benefits

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

Special Assessment

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

Stipend

A fixed sum of money paid for a specific purpose.

Successor Agency

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

Surplus

Excess total current resources over total current requirements.

Tax Base

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

Tax Increment Financing

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

Transfers In and Transfers Out

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

Warrant

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

Working Capital

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

ACRONYMS LIST

ABAG	Association of Bay Area Governments
ACA	Affordable Care Act
AD	Assessment District
ADA	Americans with Disabilities Act
AFG	Assistance to Firefighters Grant
AICP	American Institute of Certified Planners
ALS	Advanced Life Support
APA	American Planning Association
AQMD	Air Quality Management District
ARPA	American Rescue Plan Act
ATOD	Alcohol, Tobacco and Other Drug
AED	Automated External Defibrillator
AV	Audio-visual
CACEO	California Association of Clerks and Elections Officials
CAD	Computer Aided Design
CAJPA	California Association of Joint Powers Authorities
CALBO	California Building Officials
CALED	California Association for Local Economic Development
CALPELRA	California Public Employers Labor Relations Association
CASp	Certified Access Specialist
CASQA	California Stormwater Quality Association
CCAC	City Clerks Association of California
CCMF	California City Manager Foundation
CCTV	Closed Circuit Television
CDBG	Community Development Block Grant
CDF	California Department of Forestry
CDO	Cease and Desist Order
CEQA	California Environmental Quality Act
CFD	Community Facilities District
CHRP	COPS Hiring Recovery Program
CIP	Capital Improvement Program
CLETS	California Law Enforcement Telecommunication System
COP	Certificate of Participation
COPS	Citizen's Option for Public Safety
CPI	Consumer Price Index

ACRONYMS LIST

CPR	Cardiopulmonary Resuscitation
CRWQCB	California Regional Water Quality Control Board
CSMFO	California Society of Municipal Finance Officers
CSO	Community Services Officer
CUPA	Certified Unified Program Agencies
CWEA	California Water Environmental Association
DDBA	Downtown Dixon Business Association
DDW	Division of Drinking Water
DFFA	Dixon Firefighters Association
DFPD	Dixon Fire Protection District
DMCS	Dixon Montessori Charter School
DMV	Department of Motor Vehicles
DPOA	Dixon Police Officers Association
DRCD	Dixon Resource Conservation District
DRWJPA	Dixon Regional Watershed Joint Powers Authority
DSMA	Dixon Senior Managers Association
DSWA	Dixon Solano Water Authority
DUSD	Dixon Unified School District
DWR	Department of Water Resources
DYB	Dixon Youth Basketball
ED	Economic Development
EDC	Economic Development Corporation
EEO	Equal Employment Opportunity
EMS	Emergency Medical Service
EOC	Emergency Operations Center
ERAF	Education Revenue Augmentation Funds
ERC	Employment Relations Consortium
EVOC	Emergency Vehicle Operations Course
FBR	Field Based Reporting
FEMA	Federal Emergency Management Agency
FLSA	Fair Labor Standards Act
FOG	Fat, Oil, and Grease
FROG	Fat, Root, Oil, and Grease
FTA	Federal Transit Administration
FTE	Full-time Equivalent

ACRONYMS LIST

FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
GPAC	General Plan Advisory Committee
GPS	Global Positioning System
GSA	Groundwater Sustainability Agency
HCD	CA Dept. of Housing and Community Development
HR	Human Resources
HVAC	Heating Ventilation and Air Conditioning
ICC	International Code Council
IIMC	International Institute of Municipal Clerks
ILEMS	Integrated Law Enforcement Management System
IPMA	International Public Management Association
ISA	Installment Sales Agreement
IT	Information Technology
JPA	Joint Powers Agreement
L&L	Lighting and Landscaping
LAFCO	Local Agency Formation Commission
LCW	Liebert Cassidy Whitmore
LED	Light-emitting Diode
LLMD	Landscaping & Lighting Maintenance Assessment District
LMIHF	Low and Moderate Income Housing Fund
LOCC	League of California Cities
MDC	Mobile Data Computer
MISAC	Municipal Information Systems Association of California
MOU	Memorandum of Understanding
MSC	Municipal Service Center
MTC	Metropolitan Transportation Commission
NCCSIF	Northern California Cities Self Insurance Fund
NFSAD	North First Street Assessment District
NPDES	National Pollutant Discharge Elimination System
O & M	Operations and Maintenance
OBAG	One Bay Area Grant

ACRONYMS LIST

OFS	Other Financing Sources
OPEB	Other Post-Employment Benefits
OTS	Office of Traffic Safety
PARMA	Public Agency Risk Managers Association
PARS	Public Agency Retirement System
PEPRA	Public Employees' Pension Reform Act of 2013
PERS	Public Employees' Retirement System
POST	Peace Officers Standards and Training
PPE	Personal Protective Equipment
PT	Part-Time
PTAF	Property Tax Administrative Fees
P-TAP	Pavement Management Technical Assistance Program
PTSD	Post-Traumatic Stress Disorder
PUC	Public Utilities Commission
PW	Public Works
RAFC	Regional Armed Forces Committee
RDA	Redevelopment Agency
RFP	Request for Proposal
RFQ	Request for Qualifications
RMS	Records Management System
S/MUC	Senior Multi-Use Center
SAFER	Staffing for Adequate Fire & Emergency Response
SB	Senate Bill
SCADA	Supervisory Control and Data Acquisition
SCBA	Self-Contained Breathing Apparatus
SCWA	Solano County Water Authority
SR2S	Safe Routes to School
SRCD	Solano Resource Conservation District
SRF	State Revolving Fund
SRTP	Short Range Transit Plan
SSMP	Sewer System Master Plan
STA	Solano Transportation Authority
STEM	Science, Technology, Engineering & Math
SWMP	Storm Water Management Plan
SWRCB	State Water Resources Control Board

ACRONYMS LIST

TAB	Tax Allocation Bond
TCC	Travis Community Consortium
TDA	Transit Development Act
TOT	Transient Occupancy Tax
UGST	Underground Storage Tank
UPRR	Union Pacific Rail Road
URVI	Uniform Response to Violent Incidents
USA	Underground Service Alerts
USAR	Urban Search and Rescue
USDA	United States Department of Agriculture
UTV	Utility Terrain Vehicle
VFA	Volunteer Fire Assistance
VLF	Vehicle License Fee
VLP	Vehicle Lease Program
VMT	Vehicle Miles Traveled
VOIP	Voice Over Internet Protocol
WC	Workers Compensation
WDR	Waste Discharge Requirements
WWTF	Wastewater Treatment Facility
WWTP	Wastewater Treatment Plant
YSAQMD	Yolo Solano Air Quality Management District