

City of Dixon



FY 2025

PROPOSED BUDGET



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





ELECTED OFFICIALS

Steve Bird, Mayor

Jim Ernest, Councilmember

Kevin Johnson, Vice Mayor

Don Hendershot, Councilmember

Thom Bogue, Councilmember

James Ward, City Treasurer

Kristin Janisch, Elected City Clerk

EXECUTIVE STAFF

Jim Lindley, City Manager

Chris Fong, 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

CITY WEBSITE ADDRESS

www.cityofdixon.us



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Letter of Transmittal



April 22, 2024

Honorable Mayor Bird and Members of the City Council:

We are pleased to present for your review and consideration the Proposed Fiscal Year (FY) 2024-25 budget. This budget represents proposed operating expenses as well as capital purchases and projects. The revenue projections demonstrate continued growth in the residential communities in the City of Dixon.

Overall, the proposed citywide budget for FY 2024-25 includes \$69.3 million in revenues and \$54.5 million in expenditures. Funds that contain appropriation requests that exceed the projected revenues will use existing fund balance to cover the additional expenditures. The upcoming budget study session and budget adoption will present City Council and the community with an opportunity to provide input into the proposed FY 2024-25 budget. The table below summarizes the proposed spending plans for operating and capital expenditures for the City for FY 2024-25.

FISCAL YEAR 2024-25 PROPOSED BUDGET	Revenues & Transfers	Expenditures
General Fund	\$ 28,602,466	\$ 31,091,467
General Fund Sub Funds	\$ 2,318,464	\$ 1,351,203
Enterprise Funds	\$ 18,422,278	\$ 15,464,990
Grant Funds	\$ 216,599	\$ 739,882
Special Revenue Funds	\$ 1,078,274	\$ 467,596
Capital Improvement Funds	\$ 12,344,917	\$ 275,628
Special Assessment Funds	\$ 6,165,138	\$ 4,994,685
Successor Agency Fund	\$ 171,763	\$ 147,883
Total	\$ 69,319,899	\$ 54,533,334

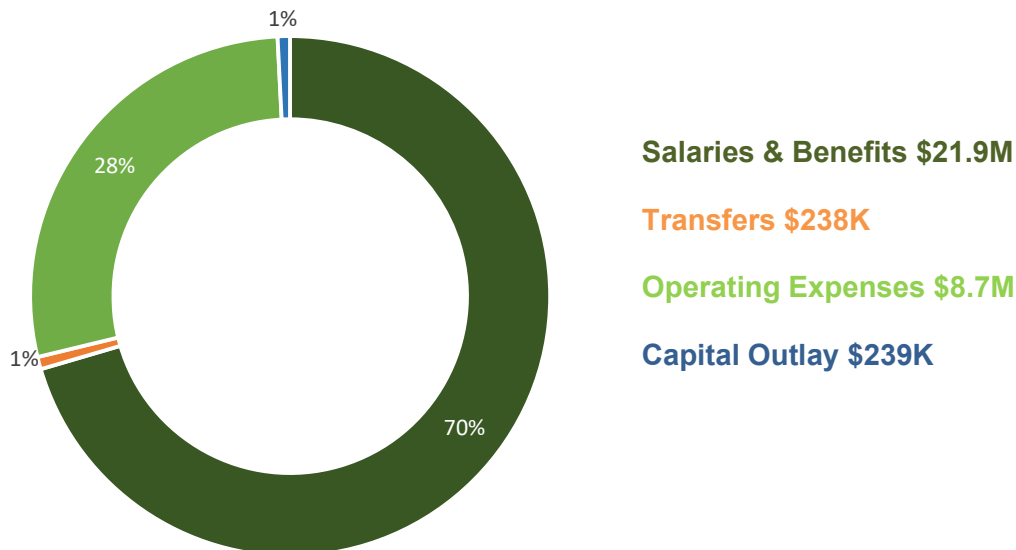
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General Fund

The General Fund is the primary funding source for the vast majority of core City services. The total proposed spending plan for the General Fund, including transfers to the Traffic Safety Fund, Lighting & Landscape Districts and Pond C is outlined in the chart below. The overall proposed General Fund budget for FY 2024-25 is \$31.1 million.

General Fund Departments were tasked with reducing their operating budgets by 5% to decrease the draw on reserve funds. This is in addition to the 5% that budgets were reduced in FY 2023-24. Three budgeted positions that are anticipated to be vacant are proposed to be left unfilled to assist with balancing the budget. These positions are included in the annual budget but have been removed for the FY 2024-25 from the Five Year Financial Forecast.

Despite the cost cutting measure that were employed, the proposed General Fund Budget requires the use of \$2.0 million of the fund balance reserves.



Revenues

Sales Tax

Sales tax revenues represent 41% of overall General Fund revenues. Sales tax revenues are projected to increase less than 1% in FY 2024-25. There were some one-time recoveries in FY 2023-24 that are impacting the appearance of growth.

Other General Fund Revenues

Property Tax – Property revenues are projected to increase 8% in the next fiscal year. This includes the normal 2% inflationary escalator, as well as the projected growth of new homes on the tax rolls. In addition to the growth, recovery of \$0.2 Million of delayed revenues from FY 2023-

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24 are projected. Strong residential permit activity is projected to continue into the new fiscal year.

Transient Occupancy Tax – Continued recovery from the pandemic is projected for FY 2024-25. The projections provided are still below prepandemic levels.

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

Interest Income – Interest earnings are expected to be strong as Federal interest rates have remained high.

Transfers In – The transfers in remain consistent with previous years, with other funds contributing to the administrative costs related to their operations based upon the cost allocation study. These allocations are updated annually. A transfer from the Public Benefit Fund has continued to support the increased staffing allocated to Public Safety in past years. FY 2024-25 will be the final year for transfers from the American Rescue Plan Act for positions funded by this grant. Under grant regulations, funding for positions will expire December 31, 2024.

Expenses

Salaries & Benefits – No new positions are proposed for FY 2024-25 for the General Fund. The Economic Development & Grants Manager has been removed from the budget and the duties are proposed to be combined with an existing position, resulting in savings of \$159,903. Three positions anticipated to be vacant at the beginning of the fiscal year: 1) Fire Administrative Manager, 2) Police Community Services Officer and 3) Police Officer are proposed to remain unfilled. The annual savings for these vacancies will be \$429,811. The salaries are included in the budget document to be filled if revenues come in stronger than anticipated. They have been omitted from the salary and benefits costs displayed in the Five-Year Financial Projection. A flexible promotion has been included in the proposed budget to ease the burden of the unfilled Fire Administrative Manager.

Operations – The operating line items contain proposed budgets for ongoing operations as well as one-time items in FY 2024-25. Departments were asked to decrease their operating budgets by an additional 5% to reduce the draw on reserves. Examples of the one-time requests that are included are:

- \$30,000 Community Development Assistance during Tyler Software conversion
- \$3,500 Light timers in Hall Park
- \$1,500 Defibrillator Maintenance

Capital Outlay – FY 2024-25 capital outlay requests of \$0.2 Million are proposed to include:

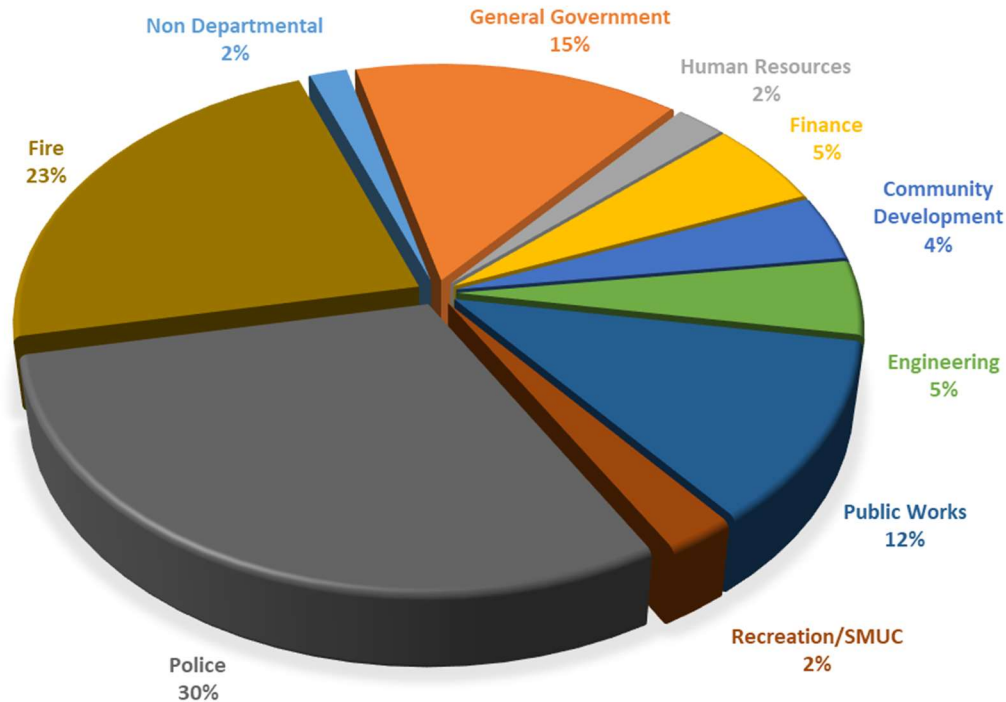
- \$143,537 Lease-to-own Storm Drain VacCon Truck (year 2 of 5)
- \$78,000 2 in-car cameras and 5 in-car radios for Police
- \$7,500 Backwash of Pool Drain
- \$7,500 SMUC Refrigerator Replacement
- \$2,500 Storm Drain Chemical containment shed (25%, shared with Wastewater)

Transfers - The General Fund provides support to other funds to cover operational needs, such as the Lighting & Landscaping (L&L) Districts, Traffic Safety and Pond C Funds. Transfers to the PERS Stabilization Fund and the other post-employment benefit (OPEB) fund are proposed to remain suspended.

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

2024-25 Proposed General Fund Budget – by Department



Unfunded requests – The departments reduced their operating budgets by 5% in FY 2023-24 and an additional 5% reduction is included in the proposed FY 2024-25 budget. These reductions in budget result in reductions in services and postponement of maintenance, repair and replacement activities. The following list of requests were made by the departments, in addition to the request for full restoration of the operating budgets, but were unable to be recommended for funding as the revenues are insufficient.

Positions requested but not recommended for funding (\$1.3 Million):

- 1) Finance Department – Accountant
- 2) Community Development – Part-time Administrative Clerk, Administrative Assistant, Management Analyst
- 3) Engineering – Associate Civil Engineer, Part-time Student Intern
- 4) Storm Drain – Part-time Utility Maintenance Worker
- 5) Parks & Facility Maintenance – Parks Maintenance Supervisor
- 6) Fire – Civilian Fire Marshall, 3 Firefighter/Paramedics
- 7) Recreation – Part-time Senior Recreation Specialist

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Operating expenses requested but not recommended for funding (\$0.3 Million)

- 1) City Council - \$4,000
- 2) Finance - \$50,000
- 3) Community Development - \$16,000
- 4) Engineering - \$48,700
- 5) Storm Drain - \$58,525
- 6) Parks & Facility Maintenance - \$25,480
- 7) Street Maintenance - \$31,844
- 8) Fire - \$62,400
- 9) Recreation - \$10,815
- 10) Senior Center - \$900

Capital Purchases requested but not recommended for funding (\$2.2 Million):

- 1) Information Technology – City-wide Sharepoint Project, new workstations for Police Department Patrol, Production Host Server Consolidation Project
- 2) Community Development – Compliance Program
- 3) Public Works – Dump trailer, Bucket truck, City Hall Chiller, Electrical for stage in Hall Park
- 4) Fire – Type 1 Engine, Command vehicle build-up, Training site development, Defibrillator, Kitchen countertops, Repaint interior of station, Front door and closure mechanism, Flooring in Emergency Operations Center
- 5) Recreation – Replaster large pool, Musco lighting

Enterprise Funds

Wastewater – Wastewater user fees are projected to increase during fiscal year 2024-25 due to residential growth. Revenues may be impacted as we have seen water usage decline despite the additional residential units. Wastewater fees are charged based upon winter average water usage and vary from year-to-year as water usage fluctuates. Similar to the General Fund, interest earnings are expected to remain strong in the next fiscal year as a result of the high interest rates set by the Federal Reserve.

Salaries & Benefits- No new positions nor flexible promotions are included in the proposed budget for fiscal year 2024-25. Salary and benefit costs increased \$0.2 Million, largely attributable to retirement and health insurance costs.

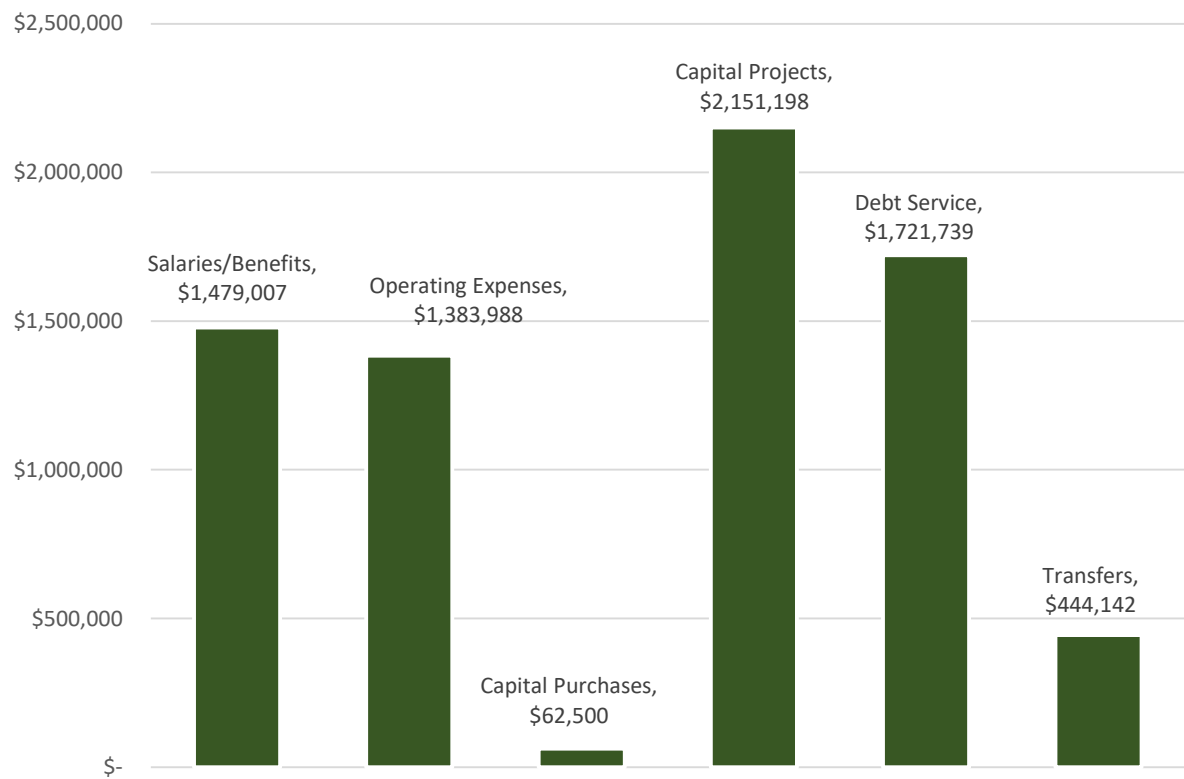
Operations – The operating expenses do not include any requests for one-time expenses in FY 2024-25. There are no material increases in operating expenses proposed for the upcoming year.

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

- \$1,500,000 North Lincoln Lift Station
- \$636,500 Industrial Way Trunk Sewer Line
- \$16,000 Wastewater Groundwater Monitoring

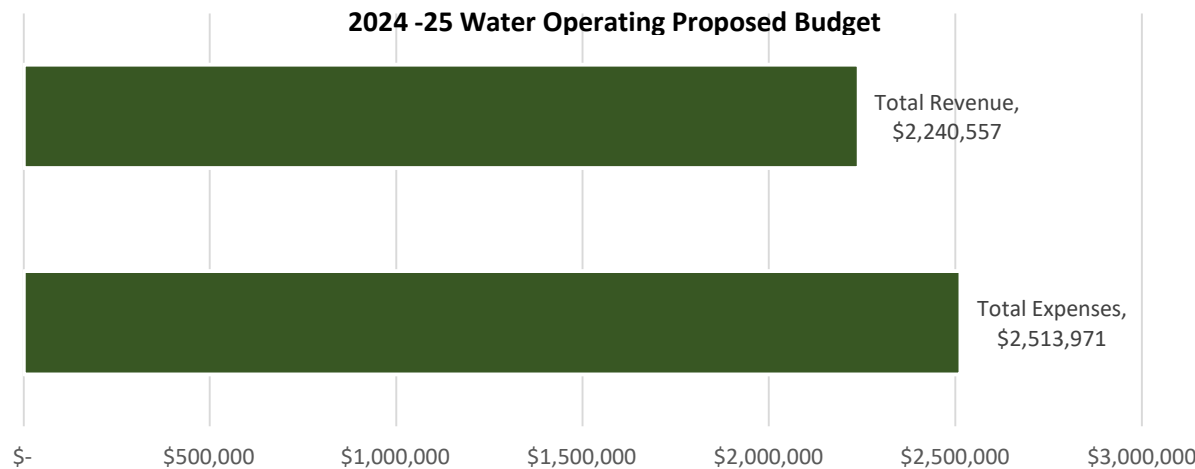
Letter of Transmittal

The graph below shows the FY 2024-25 proposed budget distribution by category for Wastewater.



Water – Water revenues have been budgeted at the current approved rates. Similar to the other funds, interest earnings are projected to have continued strength in FY 2024-25.

It is projected that expenses will exceed revenues by \$273,414 in the Water Operating and Maintenance Fund during FY 2024-25. Fund reserves will be utilized to balance the operation. This budget does not include any capital purchases nor any new capital projects. A flexible promotion is recommended for a Water Operator to be changed from an Operator I to an Operator II.



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Transit – Passenger fare revenues and grant revenues are used to support transit operations. An upgrade to a Transit Driver/Dispatcher is requested to increase the position from 60% full-time equivalent to 100% full-time equivalent. This increase in wages and benefits will be funded by Transit revenues. The following capital purchases are also requested:

- \$350,000 2 Passenger transit buses
- \$100,000 Electrification Upgrades
- \$17,900 Radios and Main Station for Buses

Lighting and Landscaping Districts

In addition to the regular annual transfer to the L&L Districts, a one-time loan is requested from the Contingency Fund to fund semi-annual cleanup of the areas. This loan will fill the revenue shortfall while the revenue structure of the districts are reviewed.

One new position is proposed in the FY 2024-25 budget for a Maintenance Supervisor. This position will be funded by the lighting and landscaping services assessment in the Homestead subdivision. This fund is projected to have sufficient revenues for the added position.

Fiscal Year 2023-24

Projections for FY 2023-24 revenues and expenses have been adjusted quarterly through budget updates presented to the City Council. A slight increase was requested at mid-year for unanticipated operating expenses. There has been a net decrease of \$41,298 in salaries and benefits through the third quarter for vacant positions. Revenue projections increased \$1.2 Million from \$27.5 Million at budget adoption to \$28.7 Million at the end of the third quarter. Fund balance projections improved from 34.7% at budget adoption to 42.3% at the end of the third quarter.

Highlights

Within the budget document, departments highlight their operational accomplishments during FY 23-24 and their goals for the upcoming budget year. Some accomplishments to recognize are:

- *City Manager* – Worked with Congressman Thompson's office to get a \$500,000 earmark to complete the Police Department expansion project
- *Finance* – Formed a Citywide Services Community Facilities District
- *Information Technology* – Completed Citywide Wireless Project
- *Human Resources* – Partnered with Risk Management vendor to complete site inspections
- *Community Development* – 6th Cycle Housing Element & Natural Environment Element Update
- *Engineering* – Completed construction of Parkway Boulevard Western Embankment
- *Public Works* – Installed street-end barricades at Hall Park Drive and East Chestnut & South 7th Street
- *Police* – Completed new public safety training center
- *Fire* – Performed a city-wide Emergency Operations Center exercise
- *Recreation* – Repaired major pool leak saving 1 million gallons of water annually

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Concluding Remarks

Residential growth within the City of Dixon is projected to continue during FY 2024-25, increasing demand on City services. American Rescue Plan Act Funds were used to fund positions and activity that would have been delayed due to General Fund revenue constraints. The funding available for positions will be exhausted in December 2024 and the General fund will be absorbing the on-going costs.

The City is also experiencing increases in costs that are not under management control. Retirement and health insurance costs are projected to increase \$1 Million in FY 2024-25. Liability and property insurance premiums increased \$0.9 Million from \$816,087 in the FY 2023-24 budget to \$1,668,892 in the upcoming fiscal year. These increases as well as the flattening of sales tax revenues and the expiration of ARPA grant funding are posing financial challenges for the General Fund.

We would like to recognize the other City department heads and managers for their efforts in the difficult process of reducing the requests included in this year's budget. They are creative and resourceful partners in the development of the budget. We look forward to sharing the FY 2024-25 proposed budget with the City Council at the budget study session on May 6, 2024. We will be focusing on the General Fund, Enterprise Funds and other funds to highlight activities.

Respectfully submitted,



Jim Lindley
City Manager



Kate Zawadzki
Finance Director

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

FY2024 and FY2025

GENERAL FUND AND SUB FUNDS

	GRAND TOTAL ALL FUNDS	General Fund ¹ 100	Contingency 101	Council Discretionary 102	Recreation 103	Community Support 105
FY 2024 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2023	106,185,702	13,124,112	1,552,126	1,335,067	14,492	34,867
Estimated Revenue & Transfers	77,216,368	28,668,573	50,000	537,673	32,100	103,534
Total Projected Available Resources	183,402,071	41,792,685	1,602,126	1,872,740	46,592	138,401
Estimated Expenditures	86,833,087	30,795,966	-	411,699	36,907	105,668
Estimated Ending Fund Balance - June 30, 2024	<u>96,568,983</u>	<u>10,996,719</u>	<u>1,602,126</u>	<u>1,461,041</u>	<u>9,685</u>	<u>32,733</u>
FY 2025 PROPOSED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2024	96,568,983	10,996,719	1,602,126	1,461,041	9,685	32,733
Proposed Revenue & Transfers	69,319,899	28,602,466	40,000	385,330	38,306	102,890
Total Projected Available Resources	165,888,882	39,599,185	1,642,126	1,846,371	47,991	135,623
Proposed Appropriations	54,533,334	31,091,467	-	74,100	12,837	101,850
Estimated Ending Fund Balance - June 30, 2025	<u>111,355,548</u>	<u>8,507,718</u>	<u>1,642,126</u>	<u>1,772,271</u>	<u>35,154</u>	<u>33,773</u>

¹ General Fund includes one time items

CITY OF DIXON

BUDGET OVERVIEW

FY2024 and FY2025

GENERAL FUND AND SUB FUNDS

	Public Benefit 107	User Technology Fee 108	Flexible Grant Fee 109	Equipment Replacement Reserve 181	Building Reserve 182	Infrastructure Reserve 183	Technology Replacement 184
FY 2024 PROJECTED RESOURCES AND APPROPRIATIONS							
Beginning Fund Balance - July 2023	350,405	111,863	1,207,862	649,972	260,559	163,025	153,335
Estimated Revenue & Transfers	843,000	61,050	479,750	5,520	2,323	6,724	6,130
Total Projected Available Resources	1,193,405	172,913	1,687,612	655,492	262,882	169,749	159,465
Estimated Expenditures	750,400	79,705	105,187	3,274	20,000	166,356	118,280
Estimated Ending Fund Balance - June 30, 2024	<u>443,005</u>	<u>93,208</u>	<u>1,582,425</u>	<u>652,218</u>	<u>242,882</u>	<u>3,393</u>	<u>41,185</u>
FY 2025 PROPOSED RESOURCES AND APPROPRIATIONS							
Estimated Beginning Fund Balance - July 2024	443,005	93,208	1,582,425	652,218	242,882	3,393	41,185
Proposed Revenue & Transfers	1,098,881	76,699	483,668	20,030	5,920	4,380	3,970
Total Projected Available Resources	1,541,886	169,907	2,066,093	672,248	248,802	7,773	45,155
Proposed Appropriations	949,850	85,149	-	-	127,417	-	-
Estimated Ending Fund Balance - June 30, 2025	<u>592,036</u>	<u>84,758</u>	<u>2,066,093</u>	<u>672,248</u>	<u>121,385</u>	<u>7,773</u>	<u>45,155</u>

CITY OF DIXON

BUDGET OVERVIEW

FY2024 and FY2025

GENERAL FUND AND SUB FUNDS

	PERS Stabilization 188	OPEB 189	Planning 190	Engineering Reimb Agreements 192	Comm Dev Reimb Agreements 193	GF & SUB FUNDS TOTAL
FY 2024 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2023	459,072	2,115,872	(1,435,948)	2,324,575	(762,999)	21,658,257
Estimated Revenue & Transfers	4,265	19,441	4,153,444	3,789,371	2,298,791	41,061,689
Total Projected Available Resources	463,337	2,135,313	2,717,496	6,113,946	1,535,792	62,719,946
Estimated Expenditures	-	-	2,717,496	4,611,416	1,535,792	41,458,146
Estimated Ending Fund Balance - June 30, 2024	<u>463,337</u>	<u>2,135,313</u>	<u>-</u>	<u>1,502,530</u>	<u>-</u>	<u>21,261,800</u>
FY 2025 PROPOSED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2024	463,337	2,135,313	-	1,502,530	-	21,261,800
Proposed Revenue & Transfers	10,400	47,990	-	-	-	30,920,930
Total Projected Available Resources	473,737	2,183,303	-	1,502,530	-	52,182,730
Proposed Appropriations	-	-	-	-	-	32,442,670
Estimated Ending Fund Balance - June 30, 2025	<u>473,737</u>	<u>2,183,303</u>	<u>-</u>	<u>1,502,530</u>	<u>-</u>	<u>19,740,060</u>

CITY OF DIXON

BUDGET OVERVIEW

FY2024 and FY2025

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 2024 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2023	740,503	241,350	9,628,695	1,880,302	437,847	943,613
Estimated Revenue & Transfers	280,590	2,152	5,504,963	16,770	78,543	1,722,859
Total Projected Available Resources	1,021,093	243,502	15,133,658	1,897,072	516,390	2,666,472
Estimated Expenditures	-	-	8,085,098	-	-	1,721,739
Estimated Ending Fund Balance - June 30, 2024	<u>1,021,093</u>	<u>243,502</u>	<u>7,048,560</u>	<u>1,897,072</u>	<u>516,390</u>	<u>944,733</u>
FY 2025 PROPOSED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2024	1,021,093	243,502	7,048,560	1,897,072	516,390	944,733
Proposed Revenue & Transfers	17,238	5,484	5,390,948	43,060	85,140	1,742,169
Total Projected Available Resources	1,038,331	248,986	12,439,508	1,940,132	601,530	2,686,902
Proposed Appropriations	-	-	6,553,879	-	-	1,721,739
Estimated Ending Fund Balance - June 30, 2025	<u>1,038,331</u>	<u>248,986</u>	<u>5,885,629</u>	<u>1,940,132</u>	<u>601,530</u>	<u>965,163</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

FY2024 and FY2025

ENTERPRISE FUNDS*

	Sewer Capital 310	Sewer Rehab 315	Sewer Mixed 316	Water O&M 331	Water Ops Reserve 332	Water Capital Reserve 333
FY 2024 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2023	14,677,243	331,407	23,528	2,957,169	749,082	698,065
Estimated Revenue & Transfers	2,423,075	2,040,735	1,576,991	2,113,050	24,732	23,048
Total Projected Available Resources	17,100,318	2,372,142	1,600,519	5,070,219	773,814	721,113
Estimated Expenditures	1,080,202	2,372,142	1,600,519	4,270,937	-	-
Estimated Ending Fund Balance - June 30, 2024	<u>16,020,116</u>	<u>-</u>	<u>-</u>	<u>799,282</u>	<u>773,814</u>	<u>721,113</u>
FY 2025 PROPOSED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2024	16,020,116	-	-	799,282	773,814	721,113
Proposed Revenue & Transfers	4,138,855	2,142,427	21,828	2,240,557	17,020	21,150
Total Projected Available Resources	20,158,971	2,142,427	21,828	3,039,839	790,834	742,263
Proposed Appropriations	707,303	2,142,427	21,828	2,513,971	-	-
Estimated Ending Fund Balance - June 30, 2025	<u>19,451,668</u>	<u>-</u>	<u>-</u>	<u>525,868</u>	<u>790,834</u>	<u>742,263</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

FY2024 and FY2025

	ENTERPRISE FUNDS*					
	Water CIP 334	Water Capital Rehab 335	Water OPEB Reserve 336	Transit 350	Transit OPEB Reserve 351	ENTERPRISE FUNDS TOTAL
FY 2024 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2023	2,098,828	(235,848)	131,376	466,113	268,824	36,038,098
Estimated Revenue & Transfers	601,946	2,033,255	4,477	1,613,057	2,397	20,062,640
Total Projected Available Resources	2,700,774	1,797,407	135,854	2,079,170	271,221	56,100,739
Estimated Expenditures	3,664	1,797,407	-	1,963,591	-	22,895,299
Estimated Ending Fund Balance - June 30, 2024	<u>2,697,110</u>	<u>-</u>	<u>135,854</u>	<u>115,579</u>	<u>271,221</u>	<u>33,205,440</u>
FY 2025 PROPOSED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2024	2,697,110	-	135,854	115,579	271,221	33,205,440
Proposed Revenue & Transfers	742,942	25,447	3,090	1,778,813	6,110	18,422,278
Total Projected Available Resources	3,440,052	25,447	138,944	1,894,392	277,331	51,627,718
Proposed Appropriations	4,065	25,447	-	1,774,331	-	15,464,990
Estimated Ending Fund Balance - June 30, 2025	<u>3,435,987</u>	<u>-</u>	<u>138,944</u>	<u>120,061</u>	<u>277,331</u>	<u>36,162,728</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

FY2024 and FY2025

GRANT FUNDS

FY 2024 PROJECTED RESOURCES AND APPROPRIATIONS

	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
Beginning Fund Balance - July 2023	2,097,240	336,942	154	(813)	321,674	46,287	7,094	(7,644)	2,800,934
Estimated Revenue & Transfers	-	2,490	-	813	178,748	7,530	-	7,644	197,225
Total Projected Available Resources	2,097,240	339,432	154	-	500,422	53,817	7,094	-	2,998,158
Estimated Expenditures	1,563,017	11,800	-	-	265,965	1,000	19,688	-	1,861,470
Estimated Ending Fund Balance - June 30, 2024	<u>534,223</u>	<u>327,631</u>	<u>154</u>	<u>-</u>	<u>234,457</u>	<u>52,817</u>	<u>(12,594)</u>	<u>-</u>	<u>1,136,688</u>

FY 2025 PROPOSED RESOURCES AND APPROPRIATIONS

Estimated Beginning Fund Balance - July 2024	534,223	327,631	154	-	234,457	52,817	(12,594)	-	1,136,688
Proposed Revenue & Transfers	-	7,770	-	-	194,225	2,010	12,594	-	216,599
Total Projected Available Resources	534,223	335,401	154	-	428,682	54,827	-	-	1,353,287
Proposed Appropriations	534,223	13,000	-	-	191,659	1,000	-	-	739,882
Estimated Ending Fund Balance - June 30, 2025	<u>-</u>	<u>322,401</u>	<u>154</u>	<u>-</u>	<u>237,023</u>	<u>53,827</u>	<u>-</u>	<u>-</u>	<u>613,405</u>

CITY OF DIXON**BUDGET OVERVIEW****FY2024 and FY2025****SPECIAL REVENUE FUNDS**

	Gas Tax 530	Road Maint. & Rehab (RMRA) 531	Traffic Safety 540	CASp 545	Asset Forfeiture 561	SPECIAL REVENUE FUNDS TOTAL
FY 2024 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2023	306,509	673,204	17,549	25,815	3,376	1,026,453
Estimated Revenue & Transfers	554,476	578,156	33,654	4,239	-	1,170,525
Total Projected Available Resources	860,985	1,251,360	51,203	30,054	3,376	2,196,978
Estimated Expenditures	480,105	951,229	47,866	7,500	-	1,486,700
Estimated Ending Fund Balance - June 30, 2024	<u>380,880</u>	<u>300,131</u>	<u>3,337</u>	<u>22,554</u>	<u>3,376</u>	<u>710,278</u>
FY 2025 PROPOSED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2024	380,880	300,131	3,337	22,554	3,376	710,278
Proposed Revenue & Transfers	539,035	504,121	32,708	2,410	-	1,078,274
Total Projected Available Resources	919,915	804,252	36,045	24,964	3,376	1,788,552
Proposed Appropriations	423,828	7,723	36,045	-	-	467,596
Estimated Ending Fund Balance - June 30, 2025	<u>496,087</u>	<u>796,529</u>	<u>-</u>	<u>24,964</u>	<u>3,376</u>	<u>1,320,956</u>

CITY OF DIXON**BUDGET OVERVIEW****FY2024 and FY2025****CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS**

	CIP 400	Pardi Market Project 401	Comm. Dev 404	Fire 410	Police 420	City Facilities 430
FY 2024 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2023	-	20,959	191	2,315,767	944,670	2,195,454
Estimated Revenue & Transfers	92,589	-	-	224,363	90,119	179,668
Total Projected Available Resources	92,589	20,959	191	2,540,130	1,034,789	2,375,122
Estimated Expenditures	78,667	18,553	-	25,016	495,490	479,904
Estimated Ending Fund Balance - June 30, 2024	<u>13,922</u>	<u>2,406</u>	<u>191</u>	<u>2,515,114</u>	<u>539,299</u>	<u>1,895,218</u>
FY 2025 PROPOSED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2024	13,922	2,406	191	2,515,114	539,299	1,895,218
Proposed Revenue & Transfers	-	-	-	577,934	230,370	460,870
Total Projected Available Resources	13,922	2,406	191	3,093,048	769,669	2,356,088
Proposed Appropriations	-	-	-	7,035	6,844	6,800
Estimated Ending Fund Balance - June 30, 2025	<u>13,922</u>	<u>2,406</u>	<u>191</u>	<u>3,086,013</u>	<u>762,825</u>	<u>2,349,288</u>

CITY OF DIXON

BUDGET OVERVIEW

FY2024 and FY2025

CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS²

	Storm Drainage 450	Trans- portation 460	Parkway Blvd. Overcrossing 461	NEQ Infrastructure 469	Transit 470
FY 2024 PROJECTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2023	2,801,366	11,937,501	2,500,215	1,916,716	50,891
Estimated Revenue & Transfers	531,807	2,505,212	2,586,500	17,177	12,000
Total Projected Available Resources	3,333,173	14,442,713	5,086,715	1,933,893	62,891
Estimated Expenditures	858,891	5,353,205	4,562,731	1,103	35,894
Estimated Ending Fund Balance - June 30, 2024	<u>2,474,282</u>	<u>9,089,508</u>	<u>523,984</u>	<u>1,932,790</u>	<u>26,997</u>
FY 2025 PROPOSED RESOURCES AND APPROPRIATIONS					
Estimated Beginning Fund Balance - July 2024	2,474,282	9,089,508	523,984	1,932,790	26,997
Proposed Revenue & Transfers	1,666,980	3,790,713	1,322,630	43,520	13,290
Total Projected Available Resources	4,141,262	12,880,221	1,846,614	1,976,310	40,287
Proposed Appropriations	165,640	50,788	-	1,344	13,290
Estimated Ending Fund Balance - June 30, 2025	<u>3,975,622</u>	<u>12,829,433</u>	<u>1,846,614</u>	<u>1,974,966</u>	<u>26,997</u>

² At the direction of our Audit Firm, Funds 491, 492, 493 have been collapsed into their respective Special Assesment Funds

CITY OF DIXON**BUDGET OVERVIEW****FY2024 and FY2025****CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS**

	Recreation CIP 480	Parks CIP 481	Ag. Land Mitigation 490	CIP FUNDS TOTAL
FY 2024 PROJECTED RESOURCES AND APPROPRIATIONS				
Beginning Fund Balance - July 2023	11,461,158	2,612,402	471,867	39,229,155
Estimated Revenue & Transfers	1,627,425	25,365	-	7,892,225
Total Projected Available Resources	13,088,583	2,637,767	471,867	47,121,380
Estimated Expenditures	1,903,480	553,889	1,325	14,368,148
Estimated Ending Fund Balance - June 30, 2024	<u>11,185,103</u>	<u>2,083,878</u>	<u>470,542</u>	<u>32,753,232</u>
FY 2025 PROPOSED RESOURCES AND APPROPRIATIONS				
Estimated Beginning Fund Balance - July 2024	11,185,103	2,083,878	470,542	32,753,232
Proposed Revenue & Transfers	4,169,300	58,210	11,100	12,344,917
Total Projected Available Resources	15,354,403	2,142,088	481,642	45,098,149
Proposed Appropriations	20,055	3,832	-	275,628
Estimated Ending Fund Balance - June 30, 2025	<u>15,334,348</u>	<u>2,138,256</u>	<u>481,642</u>	<u>44,822,521</u>

CITY OF DIXON**BUDGET OVERVIEW****FY2024 and FY2025****SPECIAL ASSESSMENTS - L&L
AND CFD FUNDS**

	L&L Zones 600	Valley Glen CFD 651	Brookfield CFD 655	Homestead CFD 657
FY 2024 PROJECTED RESOURCES AND APPROPRIATIONS				
Beginning Fund Balance - July 2023	333,536	687,765	234,539	736,428
Estimated Revenue & Transfers	690,966	235,346	87,402	558,679
Total Projected Available Resources	1,024,502	923,111	321,941	1,295,107
Estimated Expenditures	572,492	432,899	85,902	371,638
Estimated Ending Fund Balance - June 30, 2024	<u>452,010</u>	<u>490,212</u>	<u>236,039</u>	<u>923,469</u>
FY 2025 PROPOSED RESOURCES AND APPROPRIATIONS				
Estimated Beginning Fund Balance - July 2024	452,010	490,212	236,039	923,469
Proposed Revenue & Transfers	544,946	288,228	88,475	721,802
Total Projected Available Resources	996,956	778,440	324,514	1,645,271
Proposed Appropriations	544,946	236,281	88,475	543,026
Estimated Ending Fund Balance - June 30, 2025	<u>452,010</u>	<u>542,159</u>	<u>236,039</u>	<u>1,102,245</u>

CITY OF DIXON**BUDGET OVERVIEW****FY2024 and FY2025****SPECIAL ASSESSMENTS - L&L
AND CFD FUNDS**

	CFD 2013-1 Parklane 725	CFD 2015-1 VG II Debt 726	CFD 2019-1 Homestead IA II 727	CFD 2019-1 Homestead 728	SPECIAL ASSMT / CFD & L&L FUNDS TOTAL
FY 2024 PROJECTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2023	749,479	504,583	103,969	1,012,637	4,362,937
Estimated Revenue & Transfers	1,109,195	805,094	1,010,981	2,018,668	6,516,331
Total Projected Available Resources	1,858,674	1,309,677	1,114,950	3,031,305	10,879,268
Estimated Expenditures	1,035,783	773,717	196,875	1,002,528	4,471,834
Estimated Ending Fund Balance - June 30, 2024	<u>822,891</u>	<u>535,960</u>	<u>918,075</u>	<u>2,028,777</u>	<u>6,407,434</u>
FY 2025 PROPOSED RESOURCES AND APPROPRIATIONS					
Estimated Beginning Fund Balance - July 2024	822,891	535,960	918,075	2,028,777	6,407,434
Proposed Revenue & Transfers	1,181,385	848,535	1,116,866	1,374,901	6,165,138
Total Projected Available Resources	2,004,276	1,384,495	2,034,941	3,403,678	12,572,572
Proposed Appropriations	1,078,287	821,470	735,613	946,587	4,994,685
Estimated Ending Fund Balance - June 30, 2025	<u>925,989</u>	<u>563,025</u>	<u>1,299,328</u>	<u>2,457,091</u>	<u>7,577,887</u>

CITY OF DIXON

BUDGET OVERVIEW

FY2024 and FY2025

SUCCESSOR AGENCY FUNDS

	Housing Successor Agency 527	RDA Obligation Retirement 740	SUCCESSOR AGENCY FUNDS TOTAL
FY 2024 PROJECTED RESOURCES AND APPROPRIATIONS			
Beginning Fund Balance - July 2023	900,006	169,864	1,069,870
Estimated Revenue & Transfers	24,334	291,399	315,733
Total Projected Available Resources	924,340	461,263	1,385,603
Estimated Expenditures	-	291,490	291,490
Estimated Ending Fund Balance - June 30, 2024	<u>924,340</u>	<u>169,773</u>	<u>1,094,113</u>
FY 2025 PROPOSED RESOURCES AND APPROPRIATIONS			
Estimated Beginning Fund Balance - July 2024	924,340	169,773	1,094,113
Proposed Revenue & Transfers	20,680	151,083	171,763
Total Projected Available Resources	945,020	320,856	1,265,876
Proposed Appropriations	-	147,883	147,883
Estimated Ending Fund Balance - June 30, 2025	<u>945,020</u>	<u>172,973</u>	<u>1,117,993</u>

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Capital Equipment
One-time Expenses
(All Funds)



General Fund
Five-Year Projections

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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
144	R	V	Storm Drain VacCon Truck Lease	143,537	1.00	143,537
144	N	B	Chemical Containment Shed (25%)	2,500	1.00	2,500
161	R	E	Axon In-Car Camera	19,000	2.00	38,000
161	R	E	In-Car Motorola Radios	8,000	5.00	40,000
171	R	E	Backwash of Pool Drain	7,500	1.00	7,500
172	R	F	Refrigerator Replacement at S/MUC	7,500	1.00	7,500
GF Sub-Total						239,037

GF TOTAL 239,037

OTHER FUNDS

Fund	(N)ew/ (R)eplace	Category*	Item Description	Cost/Unit	Quantity	Total
305	R	E	Wilo Mixer (1) TR226 & (1) TR90	55,000	1.00	55,000
305	N	E	Chemical containment Shed 75% - 25% GF	7,500	1.00	7,500
350	R	E	Electrification Upgrades	100,000	1.00	100,000
350	R	V	Passenger Transit Bus	175,000	2.00	350,000
350	R	E	Radios and Main Station for Buses	17,901	1.00	17,901
530	R	E	Walk Behind Striper (moved from 153 request)	10,000	1.00	10,000
651	N	B	Pre-Fabricated Storage Area Coverings	15,000	1.00	15,000
						-
Other Funds Total						555,401

N = New
R = Replacement

V = Vehicles
E = Equipment
F = Furniture/Fixtures

General Fund Total	239,037
Other Funds Total	555,401
Grand Total Requested Capital	794,438

CITY OF DIXON
ONE TIME EXPENSES

Dept	Account	Amount	Description
132	Consultants - Professional	15,000	Inspection Staff Augmentation for Tyler Implementation
132	Consultants - Professional	15,000	Overflow Help for Tyler Conversion
152	Building/Site Maintenance	500	Battery Backup
152	Building/Site Maintenance	3,500	Hall Park Light Timers
166	Office Software Maintenance	10,000	Tablet Command Start-up Expense
			Total General Fund One-time Expenses \$ 44,000
			Grand Total General Fund & Other Funds \$ 44,000

CITY OF DIXON GENERAL FUND FIVE YEAR PROJECTION

Description	Audited 2022-23	Projected 2023-24	Proposed 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
Revenues							
Property Taxes	5,269,102	5,695,422	6,304,715	6,304,551	6,788,411	7,129,112	7,699,441
Sales Taxes	11,897,510	11,518,738	11,537,211	11,717,163	12,068,678	12,430,738	12,927,968
Motor Vehicle In Lieu Taxes	2,125,915	2,293,417	2,401,764	2,617,496	2,779,519	2,959,632	3,048,421
Franchise Fees	841,074	917,717	913,728	932,003	950,643	969,655	998,745
Transient Occupancy Taxes	529,274	519,560	588,000	599,760	611,755	623,990	636,470
All Other Taxes	488,699	416,206	410,567	422,884	431,342	439,969	453,168
Admin Fees	153,318	167,160	90,800	94,886	99,156	103,618	108,281
Charges for Svcs/ Permits/Fees	3,367,532	3,715,457	3,201,193	3,297,229	3,396,146	3,498,030	3,637,951
Grants	29,696	57,550	5,300	5,300	5,300	5,300	5,300
Interest Income	261,156	300,000	260,000	230,000	230,000	230,000	230,000
All Other Revenues	465,500	242,082	180,560	184,171	187,855	191,612	195,444
Total Revenues	25,428,776	25,843,309	25,893,838	26,405,443	27,548,804	28,581,656	29,941,188
Transfers-In	2,741,581	2,875,264	2,748,628	2,350,195	2,417,703	2,488,250	2,561,971
Total Revenues & Transfers	\$ 28,170,357	\$ 28,718,573	\$ 28,642,466	\$ 28,755,637	\$ 29,966,507	\$ 31,069,906	\$ 32,503,160
Expenditures							
Salary/Benefits	18,563,178	20,759,805	21,479,260	23,236,823	24,398,664	25,618,597	26,899,527
Operating Expenses	7,234,214	9,103,205	8,705,066	8,879,167	9,056,751	9,237,886	9,422,643
Capital Outlay	390,289	563,605	239,037	243,818	248,694	253,668	258,741
Transfers	248,402	369,351	238,293	248,719	253,693	258,767	263,942
Total Expenditures/Transfers	\$ 26,436,083	\$ 30,795,966	\$ 30,661,656	\$ 32,608,527	\$ 33,957,802	\$ 35,368,918	\$ 36,844,854
Variance Revenue vs Expense	\$1,734,274	(\$2,077,393)	(\$2,019,190)	(\$3,852,890)	(\$3,991,295)	(\$4,299,012)	(\$4,341,695)
Beginning Fund Balance	12,941,964	14,676,238	12,598,845	10,579,655	6,726,766	2,735,470	(1,563,541)
Ending Fund Balance	\$ 14,676,238	\$12,598,845	\$ 10,579,655	\$ 6,726,766	\$ 2,735,470	\$ (1,563,541)	\$ (5,905,236)
One Time Items	479,257	1,129,368	283,037	243,818	248,694	253,668	258,741
Ending Reserve (Exc)	56.54%	42.47%	34.83%	20.78%	8.11%	-4.45%	-16.14%

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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 2024-25

Date		Description
December	29	Payroll Expense vs. Budget Complete
	29	Payroll Budget Complete
January	9	Mid-Year Template and (FY 25) Staffing Request Forms to Departments
	23	Mid-Year Budget requests due to Finance
	25-29	Mid-Year Departmental Budget Meetings
	29	All Funds Budget information available to departments for review
	29	Pre-Budget Department Meeting
February	2	Temporary & Permanent Position Requests (FY 25) due to Finance
	26	Budget requests due to Finance
March	5	FY 24 Mid-Year budget review - City Council
	19	Department Head Budget meetings kick-off - Review positions/capital
	3/25-3/29	Departmental Budget Review Meetings
April	8	Budget narratives due to Finance
	22	Preliminary Budget released to City Council
	4/22-5/6	Budget Reviewed by City Council
May	1	Submit Discussion Papers to Finance
	6	Budget Workshop - All Funds @ 6:00 p.m.
June	4	Public Hearing to Adopt Budget and Gann Limit
	30	FY 2024-25 Budget must be adopted by this date
	28	Finance loads budget into financial system
July	22	Distribute Carryover Worksheets (Budget reports)
	31	Adopted budget binders published and posted to website
August		
	23	Carryovers Due

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 Annual Comprehensive Financial Report (ACFR) 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

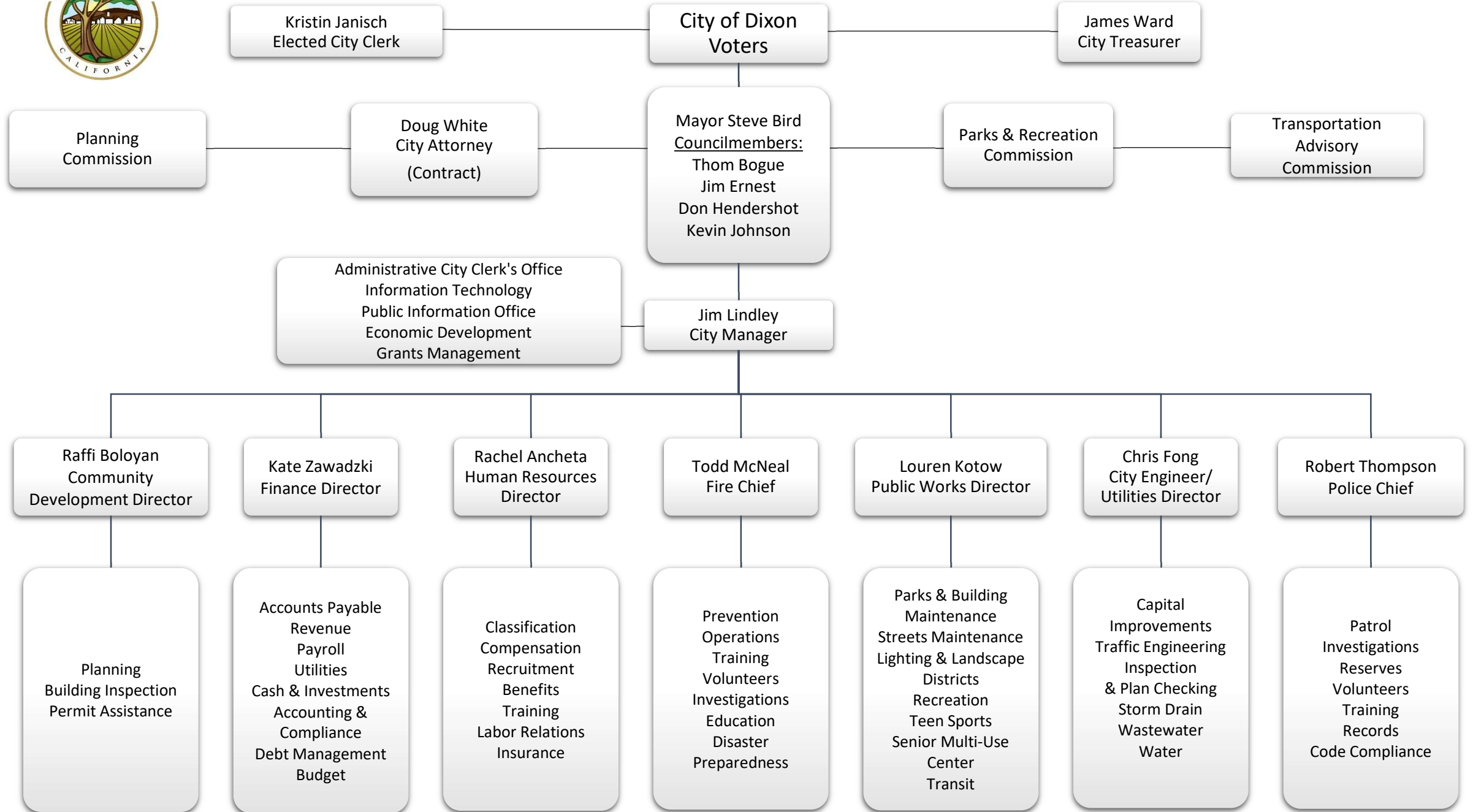
Encumbrance accounting, under which purchase orders, contracts and other commitments for expenditures of money are recorded in order to reserve that portion of the appropriation, is employed as an extension of formal budgetary integration in all fund types. Encumbrances outstanding at year-end are "rolled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

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City of Dixon 2024 Organizational Chart



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City of Dixon

FULL AND PERMANENT PART TIME CITY STAFFING

DEPARTMENT	FISCAL YEAR				
	20/21	21/22	22/23	23/24	24/25
City Manager	1.00	2.00	2.00	2.00	2.00
City Clerk	4.00	4.00	4.00	4.00	4.00
Finance	7.00	7.00	10.00	10.00	10.00
Human Resources	2.00	2.00	3.00	3.00	3.00
Community Development ⁰	6.00	6.00	8.00	8.00	7.00
Engineering	7.00	6.50	5.00	5.00	5.00
Storm Drain Maintenance	1.00	1.25	1.00	1.00	1.00
Parks/Building Maintenance	13.00	14.70	15.00	15.00	15.00
Street Maintenance	4.75	4.75	5.00	5.00	5.00
Landscape/Lighting/ A.D.	0.50	0.50	0.50	0.50	0.50
Police	36.00	36.00	37.00	37.00	37.00
Fire ¹	26.00	26.00	28.50	28.00	28.00
Recreation	1.40	2.40	2.40	2.40	2.40
Senior Center	0.60	0.60	0.60	0.60	0.60
Sewer	6.25	7.00	7.00	7.00	7.00
Water ²	4.00	4.00	4.00	4.00	4.00
Transit ³	7.95	7.95	7.95	7.95	8.35
Gas Tax	0.50	0.50	0.50	0.50	0.50
Homestead CFD ⁴	-	-	1.00	2.00	3.00
TOTAL:	128.95	133.15	142.45	142.95	143.35

⁰ Eliminated Economic Development/Grants Manager

¹ Reclassify Administrative Clerk II to Administrative Assistant

² Flexed Water Operator I to Water Operator II

³ Flexed 60% Transit Dispatcher to 100% Transit Driver/Dispatcher

⁴ Added Parks Maintenance Supervisor

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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, Risk Management, and Insurance budgets. Development Services includes Community Development, Building Inspection, and Engineering department budgets. Community Facilities includes the Public Works Operations and Maintenance, Storm Drain and Parks, Streets and Building Maintenance department budgets, as well as the Recreation and Senior Center department budgets. Public Safety is comprised of the Police, Code Enforcement, and Fire department budgets.

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

CITY OF DIXON

GENERAL FUND 100

	FY 2024			FY 2025		
	SALARY AND BENEFITS	OPERATING EXPENSES AND CAPITAL	BUDGET PROJECTIONS	SALARY AND BENEFITS	OPERATING EXPENSES AND CAPITAL	BUDGET
DEPARTMENT						
000 Non Departmental ¹	-	653,813	653,813	-	525,225	525,225
111 City Council	103,586	107,857	211,443	107,340	91,840	199,180
112 City Manager	654,902	28,752	683,654	767,532	51,247	818,779
113 City Clerk	490,532	67,652	558,184	554,285	124,831	679,116
114 Finance	1,343,306	493,071	1,836,377	1,403,808	301,337	1,705,145
115 Human Resources	505,929	166,295	672,224	556,056	144,775	700,831
116 Information Technology	-	714,379	714,379	-	744,790	744,790
118 City Attorney	-	669,581	669,581	-	500,000	500,000
119 Insurance	-	1,112,012	1,112,012	-	1,668,892	1,668,892
132 Community Development	960,424	318,742	1,279,166	1,002,020	300,501	1,302,521
143 Engineering	667,797	673,697	1,341,494	742,867	263,001	1,005,868
144 Storm Maintenance	137,356	355,583	492,939	155,228	314,053	469,281
152 PW Parks Maintenance	1,741,394	1,098,690	2,840,084	1,873,779	895,893	2,769,672
153 PW Street Maintenance	556,018	348,300	904,318	588,959	282,336	871,295
161 Police	7,095,778	1,891,387	8,987,165	7,501,152	1,834,790	9,335,942
166 Fire	5,981,146	1,046,021	7,027,167	6,139,687	890,487	7,030,174
171 Recreation	404,275	191,836	596,111	406,671	212,502	619,173
172 S/MUC	117,362	98,493	215,855	109,687	35,896	145,583
TOTALS	20,759,805	10,036,160	30,795,966	21,909,071	9,182,396	31,091,467
Non-Recurring & Capital Expenditures	-	(401,913)	(401,913)	-	(283,037)	(283,037)
Total Recurring						
General Fund Budget	20,759,805	9,634,247	30,394,053	21,909,071	8,899,359	30,808,430
Transfers Out	-	(369,351)	(369,351)	-	(238,293)	(238,293)
Total without Transfers	20,759,805	9,264,896	30,024,702	21,909,071	8,661,066	30,570,137

Note: ¹Dept 000 includes transfers

City of Dixon Budget FY 2024-25
000 - NON-DEPARTMENTAL

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
100-00000-401100-00000	Homeowner's Exemption	32,663	32,586	33,000	33,000	33,000
100-00000-401200-00000	Secured Property Taxes	4,473,398	4,938,155	5,418,637	5,418,637	6,001,588
100-00000-401300-00000	Supplemental Taxes	96,401	97,891	40,000	40,000	75,000
100-00000-401400-00000	Unsecured Property Taxes	184,933	200,470	203,785	203,785	195,127
100-00000-403100-00000	Sales & Use Tax	12,197,337	11,897,510	11,518,738	11,518,738	11,537,211
100-00000-404100-00000	VLF/ERAF Swap	1,914,459	2,125,915	2,293,417	2,293,417	2,401,764
100-00000-405100-00000	Franchise Tax - Cable TV	55,487	50,493	57,729	57,729	53,000
100-00000-405200-00000	Franchise Tax-Pac Bell (AT&T)	17,301	14,834	15,985	15,985	13,100
100-00000-405211-00000	Franchise Tax - Pac Bell PEG	3,460	2,967	3,198	3,198	2,700
100-00000-405300-00000	Franchise Tax - PGE	174,075	215,809	181,109	230,318	237,228
100-00000-405400-00000	Franchise Tax - Refuse	503,312	556,971	529,866	610,487	607,700
100-00000-406100-00000	Transient Occupancy Tax	523,686	529,274	490,000	519,560	588,000
100-00000-408100-00000	Property Transfer Tax	280,478	221,114	131,074	137,374	139,340
100-00000-408200-00000	Sales Tax - Public Safety	123,475	123,771	139,352	138,832	118,863
100-00000-408300-00000	Business Licenses	121,740	143,814	123,000	140,000	152,364
100-00000-410300-00000	Admin Fees - Finance	57,718	52,794	58,710	58,710	40,000
100-00000-410400-00000	Admin Fees- SB1186 Bus Lic Fee	260	315	300	300	300
100-00000-410500-00000	Admin Fees - Public Works	94,790	100,209	108,150	108,150	50,500
100-00000-420400-00000	Std Plans/Specs/Publications	-	2,078	-	-	-
100-00000-420600-00000	Encroachment Inspection Fee	104,244	24,528	84,000	84,000	50,000
100-00000-422200-00000	Police Security Fee	-	1,452	1,503	1,503	1,500
100-00000-424100-00000	Misdemeanor Fines	31,242	48,718	30,600	30,600	41,000
100-00000-425200-00000	Donations	-	8,400	-	-	-
100-00000-426200-00000	Other Permits	56,371	35,036	49,840	49,840	50,000
100-00000-426400-00000	Bicycle Permits	102	-	-	-	-
100-00000-426401-00000	Dog License	17,461	18,024	22,717	22,717	23,000
100-00000-426402-00000	Garage Sale Permits	998	1,298	800	800	800
100-00000-427300-00000	Planning Agreements	17,489	8,956	20,000	35,000	25,000
100-00000-427320-00000	State Highway Maintenance	2,625	2,625	-	5,250	-
100-00000-427700-00000	Copies	64	232	200	200	200
100-00000-430100-00000	Grant Funds - Federal	81,728	27,465	-	-	-
100-00000-431100-00000	Grant Funds - State	14,248	2,231	57,550	57,550	5,300
100-00000-441000-00000	Interest Earned	78,376	231,389	250,000	250,000	220,000
100-00000-452000-00000	Lease Revenue	143,863	92,902	143,560	143,560	143,560
100-00000-453000-00000	Miscellaneous Income	36,721	123,092	24,600	24,600	20,000
100-00000-453100-00000	Insurance Settlement	-	179,684	-	20,700	-
100-00000-453200-00000	Unrealized Gain on Investments	(219,046)	27,841	-	-	-
100-00000-456100-00000	DUSD Reimbursements	1,611	1,028	1,500	2,000	1,500
100-00000-456200-00000	Library Meeting Reimbursements	126	105	-	-	-
100-00000-456300-00000	POST Reimbursement	5,751	10,490	10,000	15,000	7,500
100-00000-456400-00000	SB-90 Reimbursements	6,798	7,941	36,222	36,222	8,000
100-13200-420300-00000	Planning & Zoning Charges	77,129	57,531	30,600	30,600	30,000
100-13200-426100-00000	Building Permits	758,054	612,578	510,000	570,000	800,000
100-13200-427310-00000	Plan Check Fees	1,175,327	613,530	600,000	915,000	555,000
100-14300-427400-00000	Plan Check Fee - Engineering	2,603	-	-	-	-
100-14300-427410-00000	MapCheck Fee - Engineering	-	-	3,567	7,100	-
100-16100-422100-00000	Police Dept Fees	131,408	156,606	147,042	147,042	159,273
100-16100-424300-00000	Parking Fines	72,907	95,951	51,000	51,000	52,500
100-16100-427100-00000	Abandoned Vehicle Program	25,666	18,012	25,500	32,500	20,000
100-16600-426300-00000	Fire Dept Permits	8,022	29,778	8,000	8,000	8,000
100-16600-426301-00000	Fireworks stand fees	1,250	1,250	1,000	1,000	1,000
100-16600-427200-00000	Fire Dept Fees	139,637	94,028	87,312	87,312	120,000
100-16600-427210-00000	Fire Contract Service Fee	717,974	795,236	805,800	821,247	837,672
100-16600-427230-00000	EMS First Responder Fee	63,920	53,840	20,000	20,000	25,000
100-16600-427240-00000	Emergency Cost Recovery Prog	540,877	281,836	291,204	365,000	30,000
100-16600-427250-00000	EMS Fire Project	229,899	272,787	292,961	292,961	244,134
100-17100-420100-00000	Arena Use	2,126	14,681	13,782	13,782	7,000
100-17100-420101-00000	Athletic Field Use	22,121	31,265	20,000	20,000	18,780
100-17100-420102-00000	Rental Reservations	7,307	15,239	7,752	7,752	7,752

City of Dixon Budget FY 2024-25
000 - NON-DEPARTMENTAL

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
100-17100-420104-00000	Rental - S/MUC	7,435	16,344	19,509	19,509	18,360
100-17100-420105-00000	Rental - Softball Lights	-	3,717	5,000	5,000	3,000
100-17100-420106-00000	Swimming Pool Rentals	3,888	1,819	3,101	3,101	5,000
100-17100-423100-00000	Swim Team Dolphins	12,480	11,187	15,419	15,419	15,000
100-17100-423200-00000	Swimming Instructions	20,231	26,416	30,000	30,000	30,000
100-17100-423300-00000	Swimming Pool Admissions	5,925	6,409	16,000	16,000	16,000
100-17100-423301-00000	Swimming - Lap Swim	4,089	6,085	6,222	6,222	6,222
100-17100-423400-00000	Concessions	-	41	-	-	-
Fund Revenue		25,266,021	25,376,570	25,089,913	25,793,309	25,853,838
100-00000-491103-00000	Transfer from Recreation	4,947	973	4,647	4,647	4,927
100-00000-491107-00000	Transfer from Public Benefit	1,005,412	682,218	702,665	702,665	850,000
100-00000-491181-00000	Transfer from Equipment Replacement	-	3,274	3,274	3,274	-
100-00000-491182-00000	Transfer from Building Replacement	-	-	20,000	20,000	-
100-00000-491305-00000	Transfer from Sewer O & M	246,351	294,031	324,941	324,941	369,142
100-00000-491310-00000	Transfer from Sewer Capital	15,188	18,164	23,946	23,946	13,151
100-00000-491315-00000	Transfer from Sewer Rehab	1,318	2,412	6,934	6,934	5,927
100-00000-491316-00000	Trfr from Sewer Mixed	3,465	9,029	4,606	4,606	5,828
100-00000-491331-00000	Transfer from Water O&M	191,001	233,872	262,655	262,655	288,572
100-00000-491334-00000	Transfer from Water Capital Proj	1,849	2,756	3,664	3,664	4,065
100-00000-491335-00000	Transfer from Water Capital Proj Rehab	2,765	13,641	12,409	12,409	10,447
100-00000-491350-00000	Transfer from Transit O & M	171,064	108,899	127,863	127,863	130,688
100-00000-491410-00000	Transfer from Fire CIP	2,718	6,315	7,173	7,173	7,035
100-00000-491420-00000	Transfer from Police CIP	2,592	6,047	5,480	5,480	6,844
100-00000-491430-00000	Transfer from City Facilities	4,598	8,542	6,282	6,282	6,800
100-00000-491450-00000	Transfer from Storm Drainage	3,837	6,347	6,966	6,966	8,640
100-00000-491460-00000	Transfer from Transportation	15,599	30,044	28,090	28,090	50,788
100-00000-491469-00000	Tsfr fr NEQ InfrastructureFund	-	791	1,103	1,103	1,344
100-00000-491470-00000	Transfer from Transit CIP	2,295	1,342	2,079	2,079	2,400
100-00000-491480-00000	Transfer from Recreation CIP	42,703	6,135	10,670	10,670	10,055
100-00000-491481-00000	Transfer from Parks CIP	2,098	2,521	1,704	1,704	3,832
100-00000-491501-00000	Transfer from ARPA	-	875,202	891,068	891,068	534,223
100-00000-491530-00000	Transfer from Gas Tax	270,715	311,625	291,321	291,321	281,929
100-00000-491531-00000	Transfer from RMRA	5,751	11,413	3,853	3,853	7,723
100-00000-491540-00000	Transfer from Traffic Safety	2,217	3,639	3,502	3,502	4,045
100-00000-491600-00000	Transfer from L&L	12,102	24,394	22,367	22,367	22,172
100-00000-491651-00000	Transfer from Valley Glen CFD	17,987	20,701	19,292	19,292	21,412
100-00000-491655-00000	Transfer from Pond CFD	4,003	7,793	6,019	6,019	6,846
100-00000-491657-00000	Transfer from Homestead CFD DS	-	-	7,405	7,405	13,952
100-00000-491725-00000	Transfer From Parklane CFD Debt	9,722	33,408	10,229	10,229	33,500
100-00000-491726-00000	Transfer from Valley Glen II	3,536	9,249	6,379	6,379	33,500
100-00000-491728-00000	Tsfr fr Homestead 2019-1 Debt	-	6,804	46,678	46,678	8,841
100-00000-491830-00000	Transfer from Building Reserve	90,000	-	-	-	-
Transfers In		2,135,833	2,741,581	2,875,264	2,875,264	2,748,628
100-00000-520320-00000	Lease Purchase	125,643	152,694	165,394	165,394	160,761
100-00000-521100-00000	Consultants-Professional	-	11,574	39,000	39,000	43,000
100-00000-521270-00000	Credit Card Processing Fees	14,022	4,470	18,000	18,000	18,000
100-00000-521400-00000	County Charges	61,509	54,471	62,068	62,068	65,171
100-00000-560200-00000	Capital Outlay	42,588	28,906	-	-	-
Dept Expenditures		243,762	252,115	284,462	284,462	286,932
100-00000-591103-00000	Transfer to Recreation	8,610	2,770	-	-	-
100-00000-591105-00000	Transfer to Community Support	-	-	52,599	52,599	-
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	427,054	18,478	378,667	78,667	-
100-00000-591401-00000	Transfer to Pardi Market Proj	122,019	-	-	-	-
100-00000-591540-00000	Transfer to Traffic Safety	-	-	-	-	9,451

City of Dixon Budget FY 2024-25
000 - NON-DEPARTMENTAL

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
100-00000-591550-00000	Transfer to Used Oil Grant	-	-	813	813	-
100-00000-591600-00000	Transfer to L&L	271,040	227,154	225,127	225,127	225,127
100-00000-591655-00000	Transfer to CFD Pond C/Lateral Two	-	-	7,500	7,500	3,715
100-00000-591657-00000	Transfer to Homestead CFD	-	-	4,645	4,645	-
100-00000-591840-00000	Transfer to PERS Stabilization	75,000	-	-	-	-
100-00000-591841-00000	Transfer to OPEB Reserve	250,000	-	-	-	-
Transfers Out		2,996,709	248,402	669,351	369,351	238,293
TOTAL FUND REVENUE		27,401,854	28,118,151	27,965,177	28,668,573	28,602,466
TOTAL DEPT EXPENDITURES/TRANSFERS		3,240,471	500,516	953,813	653,813	525,225

City of Dixon Budget FY 2024-25
00000 - Non departmental (GENERAL FUND REVENUE AND TRANSFERS)
OPERATING EXPENSES SUMMARY SHEET

Account Code	2024		2025	Brief Detail Description
	Budget	Estimated	Budget	
520320	165,394	165,394	160,761	Solar Panel Lease
521100	39,000	39,000	43,000	Lexipol Grant Management \$3,000, Turbodata \$40,000
521270	18,000	18,000	18,000	Credit Card Processing Fees
521400	62,068	62,068	65,171	Property Tax Administration Fees
591105	52,599	52,599	-	Transfer to Community Support
591400	378,667	78,667	-	Transfer to Unrestricted CIP
591540	-	-	9,451	Transfer to Traffic Safety
591550	813	813	-	Transfer to Used Oil Grant
591600	225,127	225,127	225,127	Transfer to L&L
591655	7,500	7,500	3,715	Transfer to CFD Pond C/Lateral Two
591657	4,645	4,645	-	Transfer to Homestead CFD
Total	953,813	653,813	525,225	

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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
Kevin Johnson	Vice Mayor	2020-2024
Thom Bogue	Councilmember	2022-2026
Jim Ernest	Councilmember	2022-2026
Don Hendershot	Councilmember	2020-2024

City of Dixon Budget FY 2024-25
111 - CITY COUNCIL

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
100-11100-511010-00000	Salaries/Wages PT	32,130	34,300	39,414	39,414	39,414
100-11100-511170-00000	Commissions/Committees	13,079	14,725	14,850	14,850	16,500
100-11100-512100-00000	Medicare	3,335	2,699	4,114	4,114	4,379
100-11100-512400-00000	Health Insurance	42,505	43,743	44,202	44,202	46,011
100-11100-512600-00000	Worker's Comp Insurance	818	735	1,006	1,006	1,036
100-11100-520400-00000	Office Supplies	247	-	500	500	500
100-11100-520430-00000	Special Supplies	4,057	4,814	12,500	12,500	6,000
100-11100-521100-00000	Consultants-Professional	4,500	9,500	9,500	9,500	-
100-11100-521510-00000	Dues/Subscriptions	53,459	66,431	75,157	75,157	74,340
100-11100-521540-00000	Meetings/Seminars	4,095	10,734	6,500	6,500	10,000
100-11100-521545-00000	Mileage Reimbursement	-	-	500	500	1,000
100-11100-530100-00000	Communications	3,193	3,193	3,200	3,200	-
TOTAL DEPT. EXPENDITURES		161,417	190,873	211,443	211,443	199,180

City of Dixon Budget FY 2024-25
111 - CITY COUNCIL
OPERATING EXPENSES SUMMARY SHEET

Account Code	2024		2025		Brief Detail Description
	Budget	Estimated	Budget		
520400	500	500	500		Office Supplies, including business cards
520430	12,500	12,500	6,000		Name plaques, publications, drinking water at City Hall; Closed Session meals
521100	9,500	9,500	-		Consultants Professional
521510	75,157	75,157	74,340		League dues \$7,764; LAFCO \$36,098; ABAG \$6,398; Granicus subscription & Open Platform \$21,580; League of Cities North Bay \$350; Travis Consortium \$2,000; Vacaville Chamber of Commerce \$150
521540	6,500	6,500	10,000		League of CA Cities Annual Conference & Expo (Long Beach - October 2024); New Mayors & Council Members Academy (January 2025); City Leaders Summit (April 2025); Solano EDC, Chamber of Commerce & other misc events
521545	500	500	1,000		Mileage Reimbursement
530100	3,200	3,200	-		Communications
	107,857	107,857	91,840		

**CITY OF DIXON
PAYROLL SUMMARY
FY 2024-25**

**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	1,903	17,160	143	26,916
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	7.00	8,400	644	-	154	9,198
Parks & Recreation Commission	6.00	5,400	414	-	102	5,916
Transportation Advisory Commission	6.00	2,700	204	-	48	2,952
Subtotal:	26.00	55,914	4,379	45,960	1,036	107,289
<i>Other payroll costs:</i>						
PERS Health Administration		-	-	51	-	51
Subtotal:		-	-	51	-	51
GRAND TOTAL:	26.00	55,914	4,379	46,011	1,036	107,340

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 – 2024 – Department Accomplishments

- Presented the Council with the 12th consecutive annual balanced budget
- Partnered with community groups to host successful community-wide events including: Dixon Chamber of Commerce State of the City, Dixon May Fair Parade, Concerts in the Plaza Series, Rotary 4th of July Fireworks Show and Activities in Hall Park, the Dixon Action Team Grillin-n-Chillin and the Downtown Dixon Business Association Christmas Tree Lighting
- Expanded City Events to include Movies in the Plaza series and additional entertainment prior to the 4th of July fireworks show
- Developed a special event permit and banner policy to streamline the event planning process

- Conducted outreach for the Water Rate Ad Hoc Committee including bill inserts, social media posts and community presentations
- Strengthened presence on social media resulting in a 26% increase in Instagram followers and 15% increase in Facebook followers
- Worked with Congressman Thompson's office to get a \$500,000 earmark to complete the Police Department expansion project
- Leading the effort to bring the S/E Dixon development project to fruition

Budget Year – 2025 – Department Work Plan/Goals

- Transition event permit process to an online platform
- 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 channels to increase awareness about City services and events
- Continue to partner with community groups to host co-sponsored events
- Reorganize the City Manager's Department to now include the Economic Development function
- Create a new position of Economic Development Manager/PIO to assist with future planning of the Economic Development program

City of Dixon Budget FY 2024-25
112 - CITY MANAGER

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
100-11200-511000-00000	Salaries/Wages	340,561	391,930	456,338	456,338	493,586
100-11200-511011-00000	Admin Leave Paid	8,175	12,255	-	-	-
100-11200-511700-00000	Auto Allowance	7,200	7,757	7,200	7,200	7,200
100-11200-512100-00000	Medicare	4,902	5,840	7,168	7,168	7,743
100-11200-512200-00000	Retirement	142,389	141,087	149,908	149,908	222,225
100-11200-512300-00000	Disability Insurance	995	1,078	1,128	1,128	1,134
100-11200-512400-00000	Health Insurance	28,327	27,997	30,907	30,907	33,259
100-11200-512420-00000	Dental Insurance	457	463	458	458	458
100-11200-512430-00000	Vision Insurance	232	235	232	232	232
100-11200-512600-00000	Worker's Comp Insurance	1,063	1,191	1,563	1,563	1,695
100-11200-520210-00000	Office/Software Maintenance	1,188	7,176	9,317	9,317	9,317
100-11200-520400-00000	Office Supplies	129	70	200	200	200
100-11200-520430-00000	Special Supplies	3,429	92	800	800	800
100-11200-521100-00000	Consultants-Professional	70,006	48,482	4,450	4,450	28,000
100-11200-521510-00000	Dues/Subscriptions	2,639	675	1,555	1,555	1,220
100-11200-521540-00000	Meetings/Seminars	1,201	5,563	9,900	9,900	8,580
100-11200-521545-00000	Mileage Reimbursement	-	92	250	250	250
100-11200-521560-00000	Training	644	125	-	-	600
100-11200-530100-00000	Communications	1,140	1,228	2,280	2,280	2,280
100-11200-540300-00000	Special Events	-	2,102	-	-	-
TOTAL DEPT. EXPENDITURES		614,676	655,438	683,654	683,654	818,779

City of Dixon Budget FY 2024-25

112 - CITY MANAGER

OPERATING EXPENSES SUMMARY SHEET

Account Code	Project	2024 Budget	2024 Estimated	2025 Budget	Brief Detail Description
520210		9,317	9,317	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		4,450	4,450	28,000	Graphic Design, On-Call Communications Consultant
521510		1,555	1,555	1,220	California City Manager Foundation (CCMF) \$325, Capio \$400, 3CMA \$400; MMANC \$95
521540		9,900	9,900	8,580	League Annual Seminar and City Manager Conf & CAPIO Conf \$2,650
521545		250	250	250	Mileage Reimbursement for PIO
521560		-	-	600	MMANIC Trainings
530100	100015	2,280	2,280	2,280	Communications
Total		28,752	28,752	51,247	

CITY OF DIXON
PAYROLL SUMMARY
FY 2024-25

GENERAL FUND 100
DEPT. 112
CITY MANAGER

Title	FTE	Full Time Equiv. Pay 511000	Temp Pay 511100	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:											
City Manager	1.00	344,646	-	39,817	22,357	229	116	5,322	567	1,099	414,153
Public Information Officer/Ec Dev	1.00	156,140	1	12,033	10,825	229	116	2,421	567	596	182,928
Subtotal:	2.00	500,786	1	51,850	33,182	458	232	7,743	1,134	1,695	597,081
Other payroll costs:											
PERS Health Admin		-		-	77	-	-	-	-	-	77
Retirement Health Benefit		-		-	-	-	-	-	-	-	-
PERS Retirement UAL		-		170,375	-	-	-	-	-	-	170,375
Subtotal:		-	-	170,375	77	-	-	-	-	-	170,452
GRAND TOTAL:	2.00	500,786	1	222,225	33,259	458	232	7,743	1,134	1,695	767,533

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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 – 2024 – Department Accomplishments

- Coordinated the annual filing of Campaign Statements and Statements of Economic Interests
- Recruited and filled commission and committee vacancies
- Coordinated all responses to Public Records Act requests for public documents
- Maintained the Municipal Code
- Learned and utilize new financial and Parks & Recreation systems
- Preserved and managed the City's official records for efficient access and retrieval
- Converted city documents into digital records
- Successfully held hybrid in-person/remote meetings
- Assisted with the operation of the Water Rate Advisory Ad Hoc Committee
- Provided exemplary customer service for the collection of Utility and Read-Ride payments; processing of building permits, class registrations, facility rentals and dog licenses

Budget Year – 2025 – Department Work Plan/Goals

- Conduct the November 2024 General Municipal Election
- 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 2024-25
113 - CITY CLERK

		2022	2023	2024	2024	2025
	Description	Actual	Actual	Budget	Estimated	Budget
100-11300-511000-00000	Salaries/Wages	233,759	275,791	330,425	330,425	348,781
100-11300-511010-00000	Salaries/Wages PT	4,938	6,955	12,488	12,488	11,996
100-11300-511011-00000	Admin Leave Paid	-	763	-	-	-
100-11300-511020-00000	Comp Paid	-	60	-	-	-
100-11300-511200-00000	Overtime	2,474	9	2,500	2,500	2,500
100-11300-511900-00000	Separation Pay	510	-	-	-	-
100-11300-512100-00000	Medicare	3,523	4,155	5,718	5,718	6,012
100-11300-512200-00000	Retirement	68,799	69,427	83,940	83,940	127,030
100-11300-512210-00000	Retirement - PARS	64	90	163	163	156
100-11300-512300-00000	Disability Insurance	943	1,088	1,324	1,324	1,346
100-11300-512400-00000	Health Insurance	50,686	47,717	49,215	49,215	51,567
100-11300-512401-00000	Retiree Health	1,771	1,823	2,081	2,081	2,153
100-11300-512420-00000	Dental Insurance	853	851	916	916	916
100-11300-512430-00000	Vision Insurance	433	432	464	464	464
100-11300-512500-00000	Unemployment Insurance	(306)	-	-	-	-
100-11300-512600-00000	Worker's Comp Insurance	773	951	1,298	1,298	1,364
100-11300-520100-00000	Advertising/Publications	5,078	6,583	19,418	19,418	10,000
100-11300-520210-00000	Office/Software Maintenance	-	7,500	8,175	8,175	8,175
100-11300-520310-00000	Office Equipment Maintenance/Rental	3,021	4,380	3,500	3,500	3,500
100-11300-520400-00000	Office Supplies	5,997	8,214	7,500	7,500	6,000
100-11300-520430-00000	Special Supplies	170	-	-	-	-
100-11300-520500-00000	Postage	10,083	12,104	12,834	12,834	11,456
100-11300-521100-00000	Consultants-Professional	1,883	6,108	11,000	11,000	10,000
100-11300-521200-00000	Contract Services - Non Professional	1,626	803	2,500	2,500	-
100-11300-521401-00000	Elections	93,496	34,676	-	-	70,500
100-11300-521420-00000	Permits/Licenses/Fees	20	-	-	-	-
100-11300-521510-00000	Dues/Subscriptions	654	369	475	475	1,200
100-11300-521540-00000	Meetings/Seminars	-	2,687	1,500	1,500	3,500
100-11300-521545-00000	Mileage Reimbursement	217	189	500	500	500
100-11300-530100-00000	Communications	122	126	250	250	-
100-11300-560200-00000	Capital Outlay	995	-	-	-	-
	TOTAL DEPT. EXPENDITURES	492,582	493,853	558,184	558,184	679,116

City of Dixon Budget FY 2024-25

113 - CITY CLERK

OPERATING EXPENSES SUMMARY

Account Code	Project Code	2024		2025	Brief Detail Description
		Budget	Estimated	Budget	
520100		19,418	19,418	10,000	Advertising public hearings; bid and public notices; publishing ordinances
520210		8,175	8,175	8,175	Peak Agenda Management Subscription Fee
520310		3,500	3,500	3,500	Records retention management-Corodata
520400		1,500	1,500	1,000	Office Supplies - printer cartridges, handbook binding supplies
520400	100169	6,000	6,000	5,000	City Hall general office supplies
520500		12,834	12,834	11,456	City postage meter and postage supplies
521100		11,000	11,000	10,000	Municipal Code Publishing; Hearing Officer Services
521200		2,500	2,500	-	
521401		-	-	70,500	2024 General Municipal Election
521510		475	475	1,200	Notary Renewal, CCAC Membership, IIMC Membership
521540		1,500	1,500	3,500	Training
521545		500	500	500	Mileage Reimb
530100		250	250	-	
Total		67,652	67,652	124,831	

CITY OF DIXON
PAYROLL SUMMARY
FY 2024-25

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	162,029	-	14,720	7,225	229	116	2,454	567	583	187,923
Deputy Clerk	1.00	86,042	-	6,675	22,333	229	116	1,571	356	331	117,653
Administrative Clerk I	1.00	52,887	-	4,162	14,617	229	116	979	222	206	73,418
Administrative Clerk I	1.00	47,823	-	3,764	7,225	229	116	798	201	187	60,343
Subtotal:	4.00	348,781	-	29,321	51,400	916	464	5,802	1,346	1,307	439,337
Temporary Personnel											
	Hours										
Audio Video Technician	550	-	11,996	156	-	-	-	174	-	47	12,373
Subtotal:	550	-	11,996	156	-	-	-	174	-	47	12,373
Other payroll costs:											
PERS Health Administration		-	-	-	167	-	-	-	-	-	167
Retirement Health Benefit		-	-	-	2,153	-	-	-	-	-	2,153
PERS Retirement UAL		-	-	97,710	-	-	-	-	-	-	97,710
Overtime		2,500						36		10	2,546
Subtotal:		2,500	-	97,710	2,320	-	-	36	-	10	102,576
GRAND TOTAL:	4.00	351,281	11,996	127,187	53,720	916	464	6,012	1,346	1,364	554,285

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 6,700 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 – 2024 – Department Accomplishments

- Assisted with the implementation of the Parks & Recreation portion of the Enterprise Resources Planning (ERP) software
- Transitioned internal budgeting processes from excel worksheets to the ERP software
- Completed implementation of timesheet import for Fire Department
- Formed a Citywide Services Community Facilities District

Budget Year – 2025 – Department Work Plan/Goals

- Continue to 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 2024-25
114 - FINANCE

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
100-11400-511000-00000	Salaries/Wages	635,868	869,145	955,553	955,553	1,006,607
100-11400-511010-00000	Salaries/Wages PT	18,336	-	-	-	-
100-11400-511011-00000	Admin Leave Paid	5,155	10,347	-	-	-
100-11400-511200-00000	Overtime	751	6,196	6,000	6,000	6,000
100-11400-511900-00000	Separation Pay	4,059	15,130	-	-	-
100-11400-512100-00000	Medicare	9,789	13,477	16,045	16,045	16,858
100-11400-512200-00000	Retirement	173,563	166,001	183,779	183,779	206,554
100-11400-512300-00000	Disability Insurance	2,398	3,378	3,662	3,662	3,872
100-11400-512400-00000	Health Insurance	88,973	120,434	145,081	145,081	147,928
100-11400-512401-00000	Retiree Health	5,313	6,847	6,426	26,165	8,685
100-11400-512420-00000	Dental Insurance	1,584	2,089	2,246	2,246	2,290
100-11400-512430-00000	Vision Insurance	805	1,061	1,138	1,138	1,160
100-11400-512500-00000	Unemployment Insurance	7,220	14,764	-	-	-
100-11400-512600-00000	Worker's Comp Insurance	2,096	2,726	3,637	3,637	3,854
100-11400-520210-00000	Office/Software Maintenance	30,441	152,428	190,681	190,681	118,760
100-11400-520310-00000	Office Equipment Maintenance/Rental	-	122	-	-	-
100-11400-520400-00000	Office Supplies	7,035	1,968	5,450	5,450	3,000
100-11400-520430-00000	Special Supplies	2,615	3,416	3,704	3,704	1,900
100-11400-521100-00000	Consultants-Professional	169,233	223,731	279,150	279,150	168,217
100-11400-521260-00000	Bank Fees	4,175	3,846	4,200	4,200	4,200
100-11400-521510-00000	Dues/Subscriptions	410	440	536	536	1,010
100-11400-521540-00000	Meetings/Seminars	4,186	3,078	6,000	6,000	3,000
100-11400-521560-00000	Training	665	247	2,000	2,000	-
100-11400-530100-00000	Communications	1,140	1,228	1,200	1,200	1,200
100-11400-540410-00000	Cash Over/Short	91	(271)	150	150	50
TOTAL DEPT. EXPENDITURES		1,175,900	1,621,829	1,816,638	1,836,377	1,705,145

City of Dixon Budget FY 2024-25

114 - FINANCE

OPERATING EXPENSES SUMMARY

Account Code	Project	2024 Budget	2024 Estimated	2025 Budget	Brief Detail Description
520210		190,681	190,681	118,760	Office/Software Maintenance - Springbrook financial system maintenance \$23,000, Tyler annual maintenance \$73,580, Debtbook \$15,000, Tyler University \$7,180
520400		5,450	5,450	3,000	Office Supplies
520430		3,704	3,704	1,900	Tax Forms, Business License Forms, Checks
521100		279,150	279,150	102,317	Citywide CFD Administration, Investment Custodial Services, PFM Investment Consulting Services, Property Tax Review, Sales Tax & Recovery Charges, SB90 Claims Administration
521100	100014	-	-	65,900	Audit Services, Cal Muni Statistical Package, Foster & Foster OPEB Actuarial, HDL ACFR Statistical Package
521260		4,200	4,200	4,200	Monthly Banking Fees
521510		536	536	1,010	CSMFO Memberships, GFOA Membership, Citywide Amazon Prime Business Membership
521540		6,000	6,000	3,000	Bank fees, also allocated with Wastewater & Water Funds
521560		2,000	2,000	-	
530100	100015	1,200	1,200	1,200	Communications - Employee Stipend
540410		150	150	50	Cash over/short
Total		293,236	493,071	301,337	

CITY OF DIXON
PAYROLL SUMMARY
FY 2024-25

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	206,326	27,610	22,357	229	116	3,316	567	762	261,283
Finance Analyst II	1.00	122,345	6,167	7,225	229	116	1,879	503	467	138,931
Senior Accountant	1.00	107,644	8,291	7,225	229	116	1,666	442	411	126,024
Finance Analyst I	1.00	103,779	7,990	22,333	229	116	1,829	426	396	137,098
Finance Analyst I	1.00	101,998	7,858	22,333	229	116	1,803	419	389	135,145
Finance Analyst I	1.00	95,370	7,345	22,333	229	116	1,707	392	364	127,856
Accounting & Payroll Analyst	1.00	71,599	5,635	7,225	229	116	1,143	301	279	86,527
Sr. Account Clerk	1.00	75,363	5,931	22,333	229	116	1,417	317	294	106,000
Account Clerk II	1.00	68,591	5,398	7,225	229	116	1,099	280	260	83,198
Account Clerk I	1.00	53,592	4,218	7,225	229	116	882	225	209	66,696
Subtotal:	10.00	1,006,607	86,443	147,814	2,290	1,160	16,741	3,872	3,831	1,268,758
<i>Other payroll costs:</i>										
PERS Health Admin		-	-	114	-	-	-	-	-	114
Retirement Health Benefit		-	-	8,685	-	-	30	-	-	8,714
PERS Retirement UAL		-	120,111	-	-	-	-	-	-	120,111
Overtime		6,000	-	-	-	-	87	-	23	6,110
Subtotal:		6,000	120,111	8,799	-	-	117	-	23	135,049
GRAND TOTAL:	10.00	1,012,607	206,554	156,613	2,290	1,160	16,858	3,872	3,854	1,403,808

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 – 2024 –HR and Risk Management Department Accomplishments

Recruitment

- Streamlined recruitment strategies to increase efficiencies and responsiveness to candidates
- Collaborated with all departments to increase advertisements and outreach opportunities

Training and Development

- Staff and Supervisory trainings for 23-24 through Liebert Cassidy Employee Relations Consortium
- Partnered with IT to roll out & implement online Cyber Trainings for all employees
- Successfully rolled out online Personnel Action Forms for employee changes

Employee Recognition and Engagement

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

Risk Management

- Conducted Ergo evaluations for current employees and new hires
- Completed annual renewals for the following self-insured programs: Liability, Property, Cyber, Crime, Vehicles and Worker's Compensation
- Participated in CalPELRA and Public Agency Risk Management Conferences to leverage local government risk management best practices
- Partnered with Risk Management vendor to complete site inspections at City locations

Budget Year – 2025 – Department Work Plan/Goals

- Update City policies and train employees on procedures with new changes in CA Law
- Develop supervisory training program for current and newly promoted supervisors

City of Dixon Budget FY 2024-25
115 - HUMAN RESOURCES

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
100-11500-511000-00000	Salaries/Wages	249,753	340,385	365,278	365,278	376,712
100-11500-511011-00000	Admin Leave Paid	-	1,695	-	-	-
100-11500-511200-00000	Overtime	107	-	-	-	-
100-11500-512100-00000	Medicare	3,778	5,168	6,099	6,099	6,360
100-11500-512200-00000	Retirement	68,052	69,040	75,456	75,456	107,304
100-11500-512300-00000	Disability Insurance	957	1,241	1,309	1,309	1,339
100-11500-512400-00000	Health Insurance	36,638	51,529	55,404	55,404	61,917
100-11500-512401-00000	Retiree Health	-	3,524	-	-	-
100-11500-512420-00000	Dental Insurance	475	698	687	687	687
100-11500-512430-00000	Vision Insurance	241	354	348	348	348
100-11500-512600-00000	Worker's Comp Insurance	795	1,048	1,348	1,348	1,389
100-11500-520100-00000	Advertising/Publications	-	20	-	-	-
100-11500-520210-00000	Office/Software Maintenance	5,697	-	-	-	-
100-11500-520400-00000	Office Supplies	3,775	611	1,000	1,000	1,000
100-11500-520430-00000	Special Supplies	1,202	31,952	1,716	1,716	1,700
100-11500-521100-00000	Consultants-Professional	4,300	11,785	10,277	10,277	15,000
100-11500-521300-00000	Benefit Plan Administration	9,771	12,178	14,186	14,186	16,019
100-11500-521505-00000	DMV Exams/Physicals	1,551	1,452	3,750	3,750	3,750
100-11500-521510-00000	Dues & Subscriptions	-	199	300	300	300
100-11500-521515-00000	Employee Assistance Program	26,912	3,586	34,000	34,000	37,760
100-11500-521525-00000	Employee Event	2,874	2,865	3,000	3,000	3,000
100-11500-521530-00000	Employee Recognition Awards	5,040	4,388	5,950	5,950	3,300
100-11500-521535-00000	Hepatitis Shots	-	75	320	320	320
100-11500-521540-00000	Meetings/Seminars	7,284	5,646	10,506	10,506	5,906
100-11500-521545-00000	Mileage Reimbursement	-	11	200	200	200
100-11500-521555-00000	Physical/Psych Exams	31,347	42,316	29,130	29,130	21,380
100-11500-521565-00000	Education Reimbursement	19,204	14,954	8,000	8,000	8,000
100-11500-530100-00000	Communications	1,596	1,684	1,596	1,596	1,140
100-11500-540200-00000	Personnel/Recruiting	30,837	33,671	42,364	42,364	26,000
TOTAL DEPT. EXPENDITURES		512,187	642,076	672,224	672,224	700,831

City of Dixon Budget FY 2024-25

115 - HUMAN RESOURCES OPERATING EXPENSE SUMMARY

Account Code	Project	2024 Budget	2024 Estimated	2025 Budget	Brief Detail Description
520400		1,000	1,000	1,000	Office Supplies - printer cartridges, employee identification cards, HR folders
520430		1,716	1,716	1,700	Bilingual Tests \$400, Labor Law Posters and materials \$800, Risk Management posters, supplies i.e. \$500
521100		10,277	10,277	15,000	Hearing Officer, Investigations, LCW ERC, HR Consulting Projects, Medical Evaluations
521300		14,186	14,186	16,019	Aflac at Work \$6,000, Basic Pacific \$1,500, Maestro \$2,550, PARS \$5,969
521505		3,750	3,750	3,750	DMV Exams/Physicals
521510		300	300	300	IMPA & HRCI Dues
521515		34,000	34,000	37,760	ACI \$4,000, Cordico/Lexipol App \$23,760, Core Psych Corp \$10,000
521525		3,000	3,000	3,000	Employee Appreciation Event
521530		5,950	5,950	3,300	Employee Service Awards, STAR Award Program, Employee of the Year and Retiree plaques
521535		320	320	320	Hepatitis Shots
521540		6,506	6,506	1,906	CalPELRA, PARMA, CAIPA
521540	100171	4,000	4,000	4,000	NCCSIF Training
521545		200	200	200	Employee mileage reimbursement
521555		29,130	29,130	21,380	Physical/Psych Exams
521565		8,000	8,000	8,000	Employee Education Reimbursement Program
530100		456	456	-	Communications - Wifi for HR Laptop
530100	100015	1,140	1,140	1,140	Communications - Employee Stipend
540200		42,364	42,364	26,000	Personnel/Recruiting
Total		166,295	166,295	144,775	

CITY OF DIXON
PAYROLL SUMMARY
FY 2024-25

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	180,802	13,589	22,357	229	116	2,946	567	673	221,279
HR/Risk Analyst II	1.00	128,063	11,541	22,333	229	116	2,181	492	456	165,411
HR Technician I	1.00	67,847	5,340	17,185	229	116	1,233	280	260	92,490
Subtotal:	3.00	376,712	30,470	61,875	687	348	6,360	1,339	1,389	479,180
<i>Other payroll costs:</i>										
PERS Health Admin		-	-	42	-	-	-	-	-	42
PERS Retirement UAL		-	76,834	-	-	-	-	-	-	76,834
Subtotal:		-	76,834	42	-	-	-	-	-	76,876
GRAND TOTAL:	3.00	376,712	107,304	61,917	687	348	6,360	1,339	1,389	556,056

Information Technology

The Information Technology (IT) services, managed by Apex Technology Management, LLP, are vital to the operational efficiency and digital security of the City of Dixon. From the essential upkeep of server and workstation hardware to the facilitation of advanced electronic document management, our IT team ensures reliable storage, retrieval, and archiving through robust digital infrastructure. They spearhead the seamless integration and support of key applications like MS Office, alongside managing electronic messaging via Exchange, Outlook, and various instant messaging platforms, fortifying the department's communication networks.

The IT team is also instrumental in maintaining comprehensive data connectivity, including site wireless, remote VPN, intranet, and internet services, as well as supporting cutting-edge video conferencing solutions and domain printing services. This spectrum of IT services, delivered through our partnership with Apex Technology Management, LLP, empowers the City of Dixon with the technological resources and capabilities necessary to navigate the complexities of modern municipal operations, ensuring a secure and efficient environment for both officers and the community we serve.

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 – 2024 – Department Accomplishments

- Upgrade Microsoft licenses so all users are on government licenses that include full Office Suite applications
- Increased Server Hard Drive Array at Police Department
- Replaced/Upgraded approximately 40 workstations
- Completed 95% City Wide Wireless project with upgraded cabling infrastructure for redundant communications between City facilities
 - (Expect 100% completion before the end of fiscal year)
- Finalize and utilize MDM solution for integrated mobile device management
- Complete the consolidation and upgrade of mobile devices/phones
- iRIMS Upgrade for the Police Department for mobile dispatching access
- DUO Multifactor Authenticator Rollout for increased network security
- Obtained .gov web and email domains with plan to implement City-wide
- Assisted in migration of body worn camera evidence to new vendor storage solution

Budget Year – 2025 – Department Work Plan/Goals

- Upgrade video monitoring capabilities at WWTF, Police Department & City Hall

- Replace multiple mobile data computers and devices at the PD
- Consolidate aging servers to a new hard drive array for increased system efficiency and security
- Assist with the installation and integration of BlueBeam software for Planning and Engineering to integrate into the Tyler systems
- Replace backup server located at the FD
- Develop Sharepoint/Intranet sites for simple file storage in cloud rather than physical devices
- Assist with procurement of GIS system access for City services to support project development and resource management

City of Dixon Budget FY 2024-25
116 - INFORMATION TECHNOLOGY

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
100-11600-520210-00000	Office/Software Maintenance	17,949	20,029	107,854	107,854	119,690
100-11600-520310-00000	Office Equipment Maintenance/Rental	39,629	49,698	54,918	54,918	76,867
100-11600-520400-00000	Office Supplies	-	-	350	350	300
100-11600-520430-00000	Special Supplies	47,077	11,078	48,315	48,315	70,740
100-11600-521100-00000	Consultants-Professional	306,836	357,918	386,117	386,117	396,793
100-11600-530100-00000	Communications	15,451	18,905	38,082	38,082	80,400
100-11600-560200-00000	Capital Outlay	-	58,434	78,743	78,743	-
TOTAL DEPT. EXPENDITURES		426,942	516,061	714,379	714,379	744,790

City of Dixon Budget FY 2024-25
116 - INFORMATION TECHNOLOGY
OPERATING EXPENSES SUMMARY

Account Code	Project	2024 Budget	2024 Estimated	2025 Budget	Brief Detail Description
520210		107,854	107,854	119,690	ARCGIS, IBM MAS360 MDM, VMWare vSphere 7, Docsvault, Microsoft M365, Zoom, UCC SSL Certificate, NetMotion, SonicWall AGSS, SSL Certificates, Adobe Acrobat Pro, Veeam Backup Essentials, Warranty Renewals, Cisco SmartNet, EvoGov
520310		54,918	54,918	1,161	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
520310	100021	-	-	1,161	Aquatics - Ring Central
520310	100186	-	-	25,431	City Hall - Copier Lease, Ring Central
520310	100301	-	-	7,965	Engineering - Copier Lease, Ring Central
520310	100302	-	-	18,852	Police - Copier Lease, Ring Central
520310	100303	-	-	13,525	Fire - Copier Lease, Ring Central
520310	100304	-	-	6,449	Corp Yard Parks & Streets - Copier Lease, Ring Central
520310	100455	-	-	1,161	Finance Annex - Ring Central
520310	100459	-	-	871	S/MUC - Ring Central
520310	100460	-	-	291	Storm Drain/Collections - Ring Central
520400		350	350	300	Office Supplies
520430		48,315	48,315	70,740	IT Supplies & peripherals, UPS battery replacements, MDT replacements, Workstation Replacements
521100		386,117	386,117	396,793	Digital Umbrella for M365, APEX MFA, APEX Support, DiD Essentials, DiD Advanced
530100		38,082	38,082	80,400	Cellphones,, CalNet (AT&T) Wave
560200		78,743	78,743	-	
Total		714,379	714,379	744,790	

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 2024-25
118 - CITY ATTORNEY

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
100-11800-521210-00000	Legal Fees	539,236	462,599	669,581	669,581	500,000
100-11800-531600-00000	Uninsured Losses	12,000	-	-	-	-
TOTAL DEPT. EXPENDITURES		551,236	462,599	669,581	669,581	500,000

City of Dixon Budget FY 2024-25
119 - INSURANCE

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
100-11900-520430-00000	Special Supplies	12,468	19,118	10,000	10,000	20,000
100-11900-521100-00000	Consultants - Professional	-	-	15,000	15,000	-
100-11900-521540-00000	Meetings/Seminars	-	-	-	-	5,000
100-11900-531100-00000	Insurance - Liability	252,708	431,523	511,708	511,708	927,315
100-11900-531200-00000	Insurance - Mobile Equipment	36,038	41,377	43,668	43,668	43,668
100-11900-531300-00000	Insurance - Property	303,989	326,031	517,623	517,623	672,909
100-11900-531600-00000	Uninsured Losses	2,000	20,338	14,013	14,013	-
TOTAL DEPT. EXPENDITURES		607,203	838,387	1,112,012	1,112,012	1,668,892

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 fees, 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 and 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 applications for grants to improve amenities within the City such as parks and streetscapes. This Economic Development and Grants Manager position has been vacant this past year and is under consideration for reorganization as part of the FY 25 budget.

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 (2023/24) - Department Accomplishments

Planning Division:

- Continued review and processing of planning entitlements for previously approved residential subdivisions at Valley Glen, Parklane, and Homestead, including processing through the Planning Commission, the Design Review Permit for Homestead Village 11 model homes
- Received 41 Planning Entitlement applications, including the following notable projects:
 - Pip Wine Bar (*116 N 1st St*) — Approved Use Permit for PCN
 - Dwelley Family Wines (*800 Business Park Dr*) – Approved Use Permit
 - Insulfoam (*1155 Business Park Dr*) — Approved Design Review for significant exterior modifications to the building
 - Independence in Dixon (*2299 N First St-NW corner of N First St/N Lincoln St*) — Approved Rezoning, Planned Development, Design Review, and Tentative Map for revisions to the residential portion of the former Lincoln Square mixed-use project to change from the approved 100 small lot, detached single-family homes to 186 duplex units
 - Whiskey Barrel Pub/Lounge (*178 N 1st St*) — Approved Use Permit extension and PCN for a new pub lounge in the former Bank of America building
 - Burger King (*1350 Stratford Ave*) — Approved a Design Review Permit for a complete site and exterior remodel
 - Pre-application for potential annexation and specific plan for 850+ acres on the SE side of the city, outside the current sphere of influence
 - Cardinal Health (*700 Vaughn Rd*) — Received application for a 100,000 sq ft warehouse expansion to their existing building
 - Arco (*Vacant lot at the SE corner of N 1st St/East H St*) — Received application for new ARCO gas station and convenience store
- Processed multiple preliminary applications for initial staff feedback, before formal submittal of an application, including:
 - Cardinal Health Expansion (*700 Vaughn Rd*)
 - U-Haul Storage Center (*Vaughn Rd*)
 - Circle K (*SW Dixon Specific Plan Area*)
 - Arco (*Vacant lot at the SE corner of N 1st St/East H St*)
 - Residential subdivision (*1155 N Lincoln St*)
 - Rebranding and renovation of hotel property from Best Western to Fairfield Inn by Marriot (*1345 Commercial Way*)
 - Continued bi-weekly meetings and discussion with developers for the Dixon 257/The Campus project

- Continued efforts to update two major General Plan implementation action items:
 - Comprehensive Zoning Ordinance and Map Update — Commenced this project to update the over 30-year-old Zoning Ordinance to be consistent with the updated General Plan adopted in 2021 and modernize the Zoning Ordinance. The project commenced in Fall 2021 and the City Council approved the project in April 2024.
 - 6th Cycle Housing Element and Natural Environment Element Update — Adopted the 6th Cycle Dixon Housing Element Update and associated updates 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.
 - Processed minor amendments, including:
 - 1) Modification of two General Plan land use designations (*Campus Mixed-Use* and *Downtown Mixed-Use*) to clarify the City's vision for Campus Mixed-Use and create more objective standards
 - 2) Update 40 parcels on the land use map to correct errors in General Plan land use designation
- 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
- Commenced to work with vendor for implementation of new permit tracking software system, including developing business process maps to illustrate current permit processes, preparing configuration for various permit types and testing

Building Division:

- Conducted all residential, commercial, and industrial building inspections and plan reviews for development projects City-wide
- Received 1,187 building permit applications, issued 1,226 building permits and finalised 625 permits in the calendar year 2023
 - This represents a 12% decrease in applications, 1% increase in permits issued and 33% decrease in permits finalised over 2022
 - This represents a 16% increase in applications, 106% increase in permits issued and 4 % decrease in permits finalised over the 10-year average (2014-2023)
- Completed reorganization of the Building Division. Hired staff to fill the Permit Technician and Building Inspector I positions

- Encouraged training of building staff to obtain required certifications; nearly all staff are current with all certifications
- Commenced implementation of Tyler's EnerGov software. Through coordination and assistance with the software vendor, the city will set up and configure the new software, with a tentative go-live date of September 2024
- Completed a comprehensive update to 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
- Processed revisions to approved building master permit plans for new single-family homes in the Orchards 3, Sutton, and Homestead subdivisions resulting from the adoption of the new 2022 California Building Codes
- Completed plan review and permit issuance for major projects, including: Prospera at Homestead which has 108 affordable multi-family units (*2205 Mourning Dove*) and Chipotle Tenant Improvement (*2100 N 1st St*)
- Completed inspections for the following major projects: Popeyes (*200 Dorset Ct*), Omni Lab R&D (*800 Business Park Dr*), Tractor Supply Remodel (*2100 N 1st St*) Tesla Superchargers at Safeway Parking Lot (*1285 Stratford Ave*), Schaefer Manufacturing (*325 W F St*), Import Masters Auto Repair (*1500 N 1st St*), The Farmhouse Assisted Living Center (*350 Gateway Dr*), Quick Quack Car Washes (*1305 N Lincoln St and 220 Dorsett Ct*), Bank of Stockton and two retail buildings (*2200 N 1st St*), Rotten Robbie's Gas Station (*2199 N 1st St*), and Silvey Villas at Homestead, a 72 unit affordable housing project (*2105 Mourning Dove Way*), Homestead Private Amenity Center (*375 Barn Owl Way*)

Budget Year – 2025 – 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
- Begin to facilitate the preliminary application seeking to grow Dixon and its sphere to the southeast through the Southeast Dixon Specific Plan and associated entitlements and environmental review
- Continue to facilitate new residential, commercial, and industrial development applications in a timely, consistent, and efficient manner
- Continue the Development Review Committee in order to facilitate inter-departmental coordination with all City departments involved in development review and improve processes

- Develop a plan for filling the vacant Economic Development/Grants position and assist in any reorganization of this position being explored by the City Manager's office
- Continue to work with vendor to implement new permit tracking software as a means to improve building and planning permitting procedures, reporting, and improve the 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 select the General Plan 2040 programs and actions, as staffing permits
- Continue implementation of programs from the recently adopted 6th Cycle Housing Element (2023-2031), as staffing permits
- Monitor the recently updated Comprehensive Update to Zoning Ordinance (Chapter 18 of Dixon Municipal Code) to track any issues and perform updates as necessary
- Initiate the process to prepare a Climate Change Action plan as required by the General Plan and Housing Element by Summer 2024
- Initiate a Municipal Service Review (MSR) with Local Agency Formation Commission (LAFCO)
- Improve policies and procedures for planning review of items
- Continue to manage and oversee planning processes for three large potential or recently applied development applications, including:
 - 1) Expansion of the City's sphere of influence and Specific Plan at southeastern portion of Dixon
 - 2) Development of 260-acre vacant site with housing and industrial in the northeast quadrant area
 - 3) Development of a 37-acre site in the northeast quadrant area with industrial use
- Hire and onboard a new staff member for the newly created Associate Planner position to meet the high demands of current planning inquiries, 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
- Continue to digitize old records, plans, and files
- Develop pre-approved ADU plans for use by the public, consistent with State law (AB 434)
- Continue to process the increasing volume of solar panel applications in a timely and efficient manner, per State guidelines
- Implement an online solar permitting process, consistent with State law (SB 379)
- Continue permitting and performing inspections for remaining lots in the Valley Glen, Sutton/Parklane and Homestead subdivisions, along with maintaining permitting and inspections for a high volume of residential and non-residential construction activity throughout the rest of the City
- Following implementation of a new permit tracking software, the city will assess and identify improvements to the City's building permit processes and initiate modifications to create procedures, ensuring consistency and efficiency in the City's permitting process
- Work with City staff to train and earn recognized credentials to meet the demands 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 and coordinate with the City's code enforcement staff
- Dedicate ample time and resources to implement and monitor the recently updated building fees when Tyler's EnerGov Permitting Software is implemented
- Continue to work with vendor to implement new permit tracking software as a means to:
 - Improve building and planning permitting procedures and reporting
 - Improve the online application submittal process
 - Dedicate adequate resources and backfill with contract help to ensure ample testing and training of the new software by the September 2024 go-live date

Economic Development Division

- Develop a plan for filling the vacant Economic Development/Grants position and assist in any reorganization of this position being explored by the City Manager's office.

City of Dixon Budget FY 2024-25
132 - COMMUNITY DEVELOPMENT

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
100-13200-511000-00000	Salaries/Wages	620,729	565,044	800,109	742,475	783,299
100-13200-511010-00000	Salaries/Wages PT	-	-	20,000	20,000	-
100-13200-511011-00000	Admin Leave Paid	4,695	6,641	-	-	-
100-13200-511200-00000	Overtime	1,132	311	2,500	2,500	2,500
100-13200-511700-00000	Auto Allowance	-	2,079	3,600	3,600	3,600
100-13200-511900-00000	Separation Pay	-	2,929	-	-	-
100-13200-512100-00000	Medicare	8,930	8,293	13,319	12,341	13,089
100-13200-512200-00000	Retirement	53,050	42,980	62,017	57,591	64,507
100-13200-512300-00000	Disability Insurance	2,451	2,091	3,213	2,971	3,084
100-13200-512400-00000	Health Insurance	76,238	64,107	112,572	103,733	113,469
100-13200-512401-00000	Retiree Health	3,551	11,421	3,053	4,484	7,204
100-13200-512420-00000	Dental Insurance	1,386	1,010	1,673	1,558	1,603
100-13200-512430-00000	Vision Insurance	704	513	847	789	812
100-13200-512600-00000	Worker's Comp Insurance	7,891	4,253	8,607	8,382	8,853
100-13200-520210-00000	Office/Software Maintenance	3,174	-	-	-	-
100-13200-520250-00000	Vehicle Maintenance	247	149	875	875	972
100-13200-520305-00000	Equipment Rental	5,828	5,828	5,900	5,900	-
100-13200-520400-00000	Office Supplies	889	1,832	2,500	2,500	2,400
100-13200-520430-00000	Special Supplies	2,523	3,961	4,000	4,000	1,250
100-13200-520600-00000	Vehicle Fuel	1,157	871	1,500	1,500	1,500
100-13200-521100-00000	Consultants-Professional	170,183	472,976	278,727	278,727	267,750
100-13200-521400-00000	County Charges	-	59	350	350	350
100-13200-521510-00000	Dues/Subscriptions	10,851	10,701	11,195	11,195	9,400
100-13200-521540-00000	Meetings/Seminars	4,076	40	350	350	850
100-13200-521545-00000	Mileage Reimbursement	122	234	700	700	200
100-13200-521560-00000	Training	2,942	2,712	10,445	10,445	7,600
100-13200-521570-00000	Uniforms	-	-	-	-	1,800
100-13200-529401-00000	Leased Vehicles	-	-	-	-	5,829
100-13200-530100-00000	Communications	2,129	3,451	2,200	2,200	600
100-13200-540230-00000	Business Development	1,184	20	-	-	-
TOTAL DEPT. EXPENDITURES		986,062	1,214,506	1,350,252	1,279,166	1,302,521

City of Dixon Budget FY 2024-25
132 - COMMUNITY DEVELOPMENT
OPERATING EXPENSES SUMMARY

Account		2024		2025	Brief Detail Description
Code	Project	Budget	Estimated	Budget	
520250		875	875	972	Vehicle Maintenance
520305		5,900	5,900	-	Expense moved to Account 529401
520400		2,500	2,500	2,400	Office Supplies
520430		4,000	4,000	350	ACEC Guide Books for Planning Staff
520430	100017	-	-	900	Building Inspection Field Supplies
520600		1,500	1,500	1,500	Vehicle Fuel
521100		102,127	102,127	30,000	Tyler Implementation Staff Augmentation
521100	100016	6,600	6,600	6,600	Hellman Lease Agreement
521100	100017	170,000	170,000	231,150	Third Party In-House Plan Check, Outside Plan Check & Inspections
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	9,425	9,425	8,000	City Share Solano EDC Annual Dues
521510	100017	1,770	1,770	1,400	Agency Dues for CALBO, ICC, SWABO, IAEI & Napa/Solano ICC
521540		350	350	500	Meetings/Seminars - Planning
521540	100016	-	-	350	Meetings/Seminars - Economic Development
521545	100017	200	200	100	Mileage Reimbursement for Building Staff
521545	100466	500	500	100	Mileage Reimbursement for Planning Staff
521560		4,445	4,445	800	Training
521560	100016	2,000	2,000	-	Training - Economic Development
521560	100017	4,000	4,000	6,800	Training - Building
521570	100017	-	-	1,800	Uniform and Boot allowance for building staff
529401	100017	-	-	5,829	Vehicle Lease
530100	100015	2,200	2,200	600	Communications - Employee Stipend
Total		318,742	318,742	300,501	

CITY OF DIXON
PAYROLL SUMMARY
FY 2024-25

GENERAL FUND 100
DEPT. 132
COMMUNITY DEVELOPMENT

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:											
Comm. Development Director	1.00	192,738		18,055	22,357	229	116	3,119	567	694	237,875
Chief Building Official	1.00	142,181		11,149	22,357	229	116	2,386	648	2,635	181,701
Associate Planner	1.00	105,852		5,427	7,225	229	116	1,640	430	399	121,318
Associate Planner	1.00	88,788		6,955	22,333	229	116	1,611	371	345	120,748
Building Inspector II	1.00	100,707		7,926	7,225	229	116	1,565	411	1,819	119,998
Building Inspector I	1.00	75,566		5,947	17,185	229	116	1,345	317	1,406	102,111
Permit Technician II	1.00	81,067		6,380	14,617	229	116	1,387	340	1,508	105,644
Subtotal:	7.00	786,899	-	61,839	113,299	1,603	812	13,053	3,084	8,806	989,395
Other payroll costs:											
PERS Health Admin		-		-	170	-	-	-	-	-	170
Retirement Health Benefit		-		-	7,204	-	-	-	-	-	7,204
PERS Retirement UAL		-		2,668	-	-	-	-	-	-	2,668
Overtime		2,500		-	-	-	-	36	-	47	2,583
Subtotal:		2,500	-	2,668	7,374	-	-	36	-	47	12,625
GRAND TOTAL:	7.00	789,399	-	64,507	120,673	1,603	812	13,089	3,084	8,853	1,002,020

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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. Most of the 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 Projects 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 – 2024 – 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 Homestead
- Continued management of the City's Capital Improvement Program
- Continued management of the Wastewater, Water, and Collections divisions
- Continued management of Sidewalk Repair Program
- Processed encroachment, transportation, and grading permits
- Continued support for various internal City stakeholders and departments
- Completed the Parkway Boulevard Western Embankment project
- Completed Engineering and Traffic Surveys for local roads speed enforcement
- Completed Pavement Technical Assistance Program update

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 three pump stations
- 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 Pyrethroid Management Plan public outreach
- Initiated Storm Drain Master Plan Update Capital Improvement Project effort

Budget Year – 2025 – 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 Homestead
- Continue to process encroachment, transportation, and grading permits
- Continue to manage the Wastewater, Water, and Collections divisions
- Continue support for various internal stakeholders and departments
- Continue working on the necessary traffic studies to support new development
- 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 construction of various pedestrian crossing improvements
- Continue oversight of various traffic signal improvements along 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
- Utilize Pavement Technical Assistance Program update

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 three pump stations
- Continue replacement program for storm drain inlets citywide
- Continue stormwater best management practices to comply with State regulations
- 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

- Continue annual Cal OES Division of Safety of Dams Pond A dam inspection compliance
- Continue annual Phase II Municipal Separate Storm Sewer System certification
- Complete Storm Drain Master Plan update
- Continue Pyrethroid Management Plan public outreach

City of Dixon Budget FY 2024-25
143 - ENGINEERING

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
100-14300-511000-00000	Salaries/Wages	333,523	453,616	554,916	527,508	577,463
100-14300-511010-00000	Salaries/Wages PT	1,127	-	-	-	-
100-14300-511011-00000	Admin Leave Paid	-	1,006	-	-	-
100-14300-511200-00000	Overtime	3,678	254	5,000	5,000	5,000
100-14300-511900-00000	Separation Pay	1,397	-	-	-	-
100-14300-512100-00000	Medicare	4,708	6,291	8,729	8,268	9,735
100-14300-512200-00000	Retirement	28,333	32,865	43,239	41,134	50,697
100-14300-512210-00000	Retirement - PARS	15	-	-	-	-
100-14300-512230-00000	Retire-Replacement Contribution	14,258	11,549	-	-	-
100-14300-512300-00000	Disability Insurance	1,282	1,644	2,032	1,945	2,203
100-14300-512400-00000	Health Insurance	57,218	80,472	78,104	75,795	89,007
100-14300-512420-00000	Dental Insurance	798	1,040	1,101	1,074	1,145
100-14300-512430-00000	Vision Insurance	405	528	558	544	580
100-14300-512600-00000	Worker's Comp Insurance	5,410	6,026	6,636	6,529	7,037
100-14300-520100-00000	Advertising/Publications	470	198	500	500	500
100-14300-520210-00000	Office/Software Maintenance	14,580	11,756	52,968	52,968	30,108
100-14300-520220-00000	Equipment Repairs/Maintenance	-	250	500	500	500
100-14300-520230-00000	Building/Site Maintenance	2,580	2,749	6,785	6,785	3,000
100-14300-520250-00000	Vehicle Maintenance	607	157	1,000	1,000	1,000
100-14300-520305-00000	Equipment Rental	22,503	23,341	23,875	23,875	500
100-14300-520310-00000	Office Equipment Maintenance/Rental	3,095	3,288	1,594	1,594	500
100-14300-520400-00000	Office Supplies	5,217	3,265	4,000	4,000	4,000
100-14300-520430-00000	Special Supplies	21,802	4,469	6,500	6,500	3,000
100-14300-520600-00000	Vehicle Fuel	1,933	2,614	2,800	2,800	2,000
100-14300-521100-00000	Consultants-Professional	419,138	239,177	539,031	539,031	166,078
100-14300-521200-00000	Contract Services - Non Professional	1,978	1,802	2,700	2,700	1,200
100-14300-521510-00000	Dues/Subscriptions	190	3,373	2,000	2,000	2,500
100-14300-521540-00000	Meetings/Seminars	99	161	4,000	4,000	4,000
100-14300-521545-00000	Mileage Reimbursement	2	-	-	-	-
100-14300-521560-00000	Training	1,157	3,468	10,000	10,000	10,000
100-14300-521570-00000	Uniforms	880	1,167	2,021	2,021	2,000
100-14300-529401-00000	Leased Vehicles	-	-	-	-	23,375
100-14300-530100-00000	Communications	3,044	3,565	5,223	5,223	1,140
100-14300-530110-00000	Communications - Employee Stipend	975	-	-	-	-
100-14300-530200-00000	Utilities	5,150	6,320	5,200	5,200	5,600
100-14300-530300-00000	Water	2,622	1,508	3,000	3,000	2,000
100-14300-560200-00000	Capital Outlay	-	12,128	-	-	-
TOTAL DEPT. EXPENDITURES		960,175	920,048	1,374,012	1,341,494	1,005,868

City of Dixon Budget FY 2024-25

143 - ENGINEERING

OPERATIONS EXPENSE SUMMARY

Account Code	Project	2024 Budget	2024 Estimated	2025 Budget	Brief Detail Description
520100		500	500	500	Advertising/Publications; Notice of Exemptions
520210		52,968	52,968	30,108	ArcGIS Pro/Online \$2,300, AutoDesk - DLT (2) \$2,800, Dropbox \$120, GIS Aerial \$4,000, Handheld GIS Fee \$2,428, MyCivic \$12,610, PlanIt CIP \$850, StreetSaver Technical Support \$5,000
520220		500	500	500	Computer/voicemail maintenance and repairs
520230		6,785	6,785	3,000	Custodial Supplies
520250		1,000	1,000	1,000	Vehicle repairs/parts
520305		23,875	23,875	500	Equipment Rental \$500
520310		1,594	1,594	500	Plotter Maintenance
520400		4,000	4,000	4,000	Postage, paper for computer, plotter, map copier, copier toner, business cards, misc. supplies, coffee, water cooler service
520430		6,500	6,500	3,000	Misc. small tools, street and advance warning signs
520600		2,800	2,800	2,000	Vehicle Fuel
521100		539,031	539,031	166,078	On-Call Engineering Services - Project Management, Studies/Modeling, Surveying, Traffic/Transportation
521200		2,700	2,700	1,200	Pest Control
521510		2,000	2,000	2,500	PE License Renewal & Engineering Memberships
521540		4,000	4,000	4,000	Travel expenses - meetings/training/conferences
521560		10,000	10,000	10,000	Training for 5 staff
521570		2,021	2,021	2,000	PPE- boots, safety vests, jackets, hard hats and work gloves
529401		-	-	23,375	Leased Vehicles
530100	100015	5,223	5,223	1,140	Communications - Employee Stipend
530200		5,200	5,200	5,600	Electricity and gas for Annex and Trailer
530300		3,000	3,000	2,000	Water service for Annex and Trailer (Cal Water Service)
Total		673,697	673,697	263,001	

CITY OF DIXON
PAYROLL SUMMARY
FY 2024-25

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	185,672	18,172	22,357	229	116	3,016	567	698	230,827
Sr. Civil Engineer	1.00	131,423	10,156	7,249	229	116	2,011	542	2,400	154,126
Junior Engineer	1.00	99,407	7,823	14,617	229	116	1,653	418	1,849	126,112
Junior Engineer	1.00	93,112	7,328	22,333	229	116	1,674	391	1,732	126,915
Administrative Assistant	1.00	67,849	5,340	22,333	229	116	1,308	285	265	97,725
Subtotal:	5.00	577,463	48,819	88,889	1,145	580	9,662	2,203	6,944	735,705
<i>Other payroll costs:</i>										
PERS Health Admin		-	-	118	-	-	-	-	-	118
Retirement Health Benefit		-	-	-	-	-	-	-	-	-
PERS Retirement UAL		-	1,878	-	-	-	-	-	-	1,878
Overtime		5,000	-	-	-	-	73	-	93	5,166
Subtotal:		5,000	1,878	118	-	-	73	-	93	7,162
GRAND TOTAL:	5.00	582,463	50,697	89,007	1,145	580	9,735	2,203	7,037	742,867

City of Dixon Budget FY 2024-25
144 - STORM DRAIN MAINTENANCE

		2022	2023	2024	2024	2025
	Description	Actual	Actual	Budget	Estimated	Budget
100-14400-511000-00000	Salaries/Wages	62,717	55,518	64,021	64,021	72,972
100-14400-511020-00000	Comp Paid	1,487	2,784	-	-	-
100-14400-511200-00000	Overtime	8,215	3,746	15,600	15,600	15,600
100-14400-511300-00000	Standby	5,390	5,577	5,500	5,500	8,062
100-14400-511900-00000	Separation Pay	-	1,498	-	-	-
100-14400-512100-00000	Medicare	1,127	1,151	1,575	1,575	1,724
100-14400-512200-00000	Retirement	24,073	14,065	13,748	13,748	20,520
100-14400-512300-00000	Disability Insurance	257	212	286	286	305
100-14400-512400-00000	Health Insurance	14,847	14,728	18,281	18,281	22,362
100-14400-512401-00000	Retiree Health	-	4,214	5,512	5,512	30
100-14400-512420-00000	Dental Insurance	220	192	208	208	228
100-14400-512430-00000	Vision Insurance	112	98	106	106	116
100-14400-512500-00000	Unemployment Insurance	932	-	-	-	-
100-14400-512600-00000	Worker's Comp Insurance	7,698	7,800	12,519	12,519	13,309
100-14400-520100-00000	Advertising/Publications	1,032	893	1,500	1,500	1,385
100-14400-520210-00000	Office/Software Maintenance	-	-	4,500	4,500	627
100-14400-520220-00000	Equipment Repairs/Maintenance	8,332	5,649	13,300	13,300	11,200
100-14400-520250-00000	Vehicle Maintenance	2,469	1,283	5,200	5,200	1,305
100-14400-520305-00000	Equipment Rental	-	-	2,250	2,250	2,250
100-14400-520310-00000	Office Equipment Maintenance/Rental	637	-	375	375	-
100-14400-520400-00000	Office Supplies	328	439	750	750	263
100-14400-520430-00000	Special Supplies	3,468	6,049	7,905	7,905	7,150
100-14400-520440-00000	Chemicals	2,936	97	7,000	7,000	2,250
100-14400-520450-00000	Small Tools	1,154	1,557	2,500	2,500	1,322
100-14400-520600-00000	Vehicle Fuel	2,302	3,594	4,200	4,200	4,200
100-14400-521100-00000	Consultants-Professional	-	-	15,000	15,000	6,000
100-14400-521200-00000	Contract Services - Non Professional	1,241	29,734	58,590	58,590	36,671
100-14400-521420-00000	Permits/Licenses/Fees	45,685	54,031	70,974	70,974	59,058
100-14400-521510-00000	Dues/Subscriptions	-	369	1,200	1,200	485
100-14400-521560-00000	Training	1,194	1,739	5,982	5,982	3,411
100-14400-521570-00000	Uniforms	1,322	565	2,500	2,500	1,125
100-14400-529401-00000	Leased Vehicles	-	-	-	-	24,664
100-14400-530100-00000	Communications	966	924	1,770	1,770	-
100-14400-530200-00000	Utilities	304	255	400	400	-
100-14400-530300-00000	Water	-	-	1,050	1,050	-
100-14400-540222-00000	Public Education	-	4,039	5,100	5,100	4,650
100-14400-560200-00000	Capital Outlay	11,357	75,311	143,537	143,537	146,037
	TOTAL DEPT. EXPENDITURES	211,799	298,112	492,939	492,939	469,281

City of Dixon Budget FY 2024-25
144 - STORM DRAIN MAINTENANCE
OPERATING EXPENSES SUMMARY

Account Code	Project	2024 Budget	2024 Estimated	2025 Budget	Brief Detail Description
520100		1,500	1,500	1,385	Coastal Cleanup \$935; Earth Day \$200, Pond Activities, Stormwater outreach and education \$250
520210		4,500	4,500	627	GraniteNet CCTV Annual License
520220		13,300	13,300	11,200	Equipment Repairs & Maintenance
520250		5,200	5,200	1,305	Vehicle Maintenance
520305		2,250	2,250	2,250	Equipment Rental for Storm Drain and Pond Maintenance
520310		375	375	-	
520400		750	750	263	Office Supplies
520430		7,905	7,905	7,150	Gravel/rip rap for 5 ponds \$3,500; Parts and Special Supplies \$2,000; traffic control materials \$400; sandbag sand for residents \$1,250
520440		7,000	7,000	2,250	Chemicals
520450		2,500	2,500	1,322	Backpack Sprayer, Blower, Chain Saw, Hand Tools, Trimmer/Hedger Attachments
520600		4,200	4,200	4,200	Vehicle Fuel
521100		15,000	15,000	6,000	GIS Services
521200		58,590	58,590	36,671	Drain Inlet Renewal & Stormwater Sampling
521420		70,974	70,974	59,058	Dixon Regional Watershed JPA Admin Fee, Cal OES Pond A Inspection, CARP PERP 6" Trash Pump, Dixon Regional Watershed JPA Admin Fee, DRCD Ditch Maintenance Fee Pond B & C, Lateral 2 & 3, OWOW Member Fees, Equipment Registration, SCWA Ulatris Flood Control Plan Fees, Solano County Water Authority Admin Fee, SRWCB MS4 Permit Fee, State Water Bord Admin Fees, VacCon CARB YSAQMD Fee, YSAQMD Permit
521510		1,200	1,200	485	CWEA Membership
521560		5,982	5,982	3,411	CCTV Operator, Stormwater BMP & MS4 Compliance Conference, DPR Pesticide Applicator, NASSCO Pipeline Assessment, Class B License & Safety Training
521570		2,500	2,500	1,125	Uniforms, boots, jackets, \$500 PPE - 4 staff
529401		-	-	24,664	Leased Vehicles
530100		1,770	1,770	-	
530200		400	400	-	
530300		1,050	1,050	-	
540222		5,100	5,100	4,650	SRCD Programming Watershed Explorers
560200		143,537	143,537	146,037	See Capital Equipment sheet
		355,583	355,583	314,053	

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 2 of 5)	143,537	1.00	143,537
(N)ew	B	Chemical Containment Shed (25%)	2,500	1.00	2,500
				Total	146,037

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

CITY OF DIXON
PAYROLL SUMMARY
FY 2024-25

GENERAL FUND 100
DEPT. 144
ENG - 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	21,798	2,156	5,583	57	29	397	89	3,207	33,316
Utilities Maintenance Worker II	0.25	17,538	1,380	5,583	57	29	335	74	2,653	27,649
Utilities Maintenance Worker II	0.25	19,208	1,512	5,583	57	29	359	81	2,906	29,735
Utilities Maintenance Worker I	0.25	14,428	1,136	5,583	57	29	290	61	2,183	23,767
Subtotal:	1.00	72,972	6,184	22,332	228	116	1,381	305	10,949	114,467
<i>Other payroll costs:</i>										
PERS Health Administration				30						30
Retirement Health Benefit		-	-	30			-	-	-	30
PERS Retirement UAL		-	14,336	-	-	-	-	-	-	14,336
Overtime		15,600	-	-	-	-	226	-	2,360	18,186
Stand-by pay		8,062	-	-	-	-	117	-	-	8,179
Subtotal:		23,662	14,336	60	-	-	343	-	2,360	40,760
GRAND TOTAL:	1.00	96,634	20,520	22,392	228	116	1,724	305	13,309	155,228

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 – 2024 – Divisional Accomplishments

Parks & Building Maintenance Division:

- Supervised and implemented capital improvements to various City infrastructure (e.g., SMUC kitchen renovation, Aquatics Center renovation, City Hall rekeying, Alarm system upgrades, HVAC upgrades at Police Server Room, interior repairs from leaks at Fire Department, replaced MSC front office roof and carpets, painted MSC main office, replaced water main at MSC, widespread LED conversion for energy savings, mold repairs and Planning Department reconfiguration at City Hall)
- Completed various maintenance and repairs of City parks and facilities (e.g., painting of Hall and NW Park bathrooms, BB light timers at NW park, LED conversion of ball field lights at Hall Park, VFD upgrades at aquatic facility, added new drinking fountain and potable water source at NW park, replaced sand with EWF at Conejo Park, replaced BBQs at Hall, Veterans, and Patwin parks, added message boards at reservation sites, path repairs, irrigation, volunteer days with various community groups and TreeDavis, 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)
- Maintenance and repair of sidewalks, traffic signs, striping, medians, and lighting within City right of way
- Replaced reflectors on numerous arterials (on-going)
- Installed street-end barricades at Hall Park Drive and E. Chestnut & S. 7th
- Supported special events and block parties through street closures and barricades
- Center-line and turn pocket striping at N. Adams

Recreation:

- Partnered with National Academy of Athletics to offer seasonal sports camps
- Repaired major pool leak, saving ~1 million gallons annually
- Lifeguard office renovation
- Worked with local youth sports organizations in completing MOU Agreements
- Updated Parks Master Plan
- Implementation of new Recreation software
- First time offering of indoor pickleball programs
- Increased aquatics programs (water aerobics, fall swim lessons)
- Increased scavenger hunt frequency
- 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
- Offered day trips to Seniors utilizing Read-Ride
- Annual indoor garage sale

- Hosted State of the City, Water workshops, Parks Master Plan and other community meetings
- Continued to offer senior citizen activities such as Chair Yoga, Senior Fitness, Bingo, Bunko and Busy Bee's Sewing/Craft Group, etc.
- Collaborated with Solano County to provide a safe and compliant polling site for elections

Budget Year – 2025 – Divisional Work Plan/Goals

Parks & Building Maintenance Division:

- Continue to supervise and implement capital improvements to various City infrastructure (e.g., expansion of alarm systems, painting, bathroom remodels, initiate Design of MSC reconstruction, prepare for fleet electrification)
- Continue to complete various maintenance and repairs of City parks and facilities (e.g., Hall Park light timer replacement, LED light upgrades in parks, repairs to arena fencing)
- 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
- Restripe Pedrick Road fog lines
- On-going reflector and stop-bar replacement
- Maintenance and repair of streetlights and signals

Recreation:

- Continue working toward expansion of youth sports programming
- Offer a range of aquatics programs with very limited staff
- Research potential future Recreation special events
- Harness full capacity of new Recreation Management software

Senior Center & Programs:

- Continue to provide successful senior citizen programs

- Continue to work with the Dixon Senior Club and Dixon Advocates for senior groups to plan special senior events including an ice cream social, community garage sale, and the annual holiday luncheon
- Create a plan to provide outreach to senior citizens in new neighborhoods and senior housing Developments

City of Dixon Budget FY 2024-25
152 - PW PARK AND BUILDING MAINTENANCE

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
100-15200-511000-00000	Salaries/Wages	876,326	971,358	1,122,253	1,122,253	1,174,687
100-15200-511010-00000	Salaries/Wages PT	6,229	-	-	-	-
100-15200-511020-00000	Comp Paid	12,343	5,849	-	-	-
100-15200-511200-00000	Overtime	19,942	29,799	39,125	39,125	39,125
100-15200-511300-00000	Standby	21,480	23,578	21,460	21,460	24,000
100-15200-511900-00000	Separation Pay	778	28,698	-	-	-
100-15200-512100-00000	Medicare	13,551	16,453	20,394	20,394	21,827
100-15200-512200-00000	Retirement	190,240	122,129	143,296	143,296	187,316
100-15200-512210-00000	Retirement - PARS	81	-	-	-	-
100-15200-512300-00000	Disability Insurance	3,419	3,657	4,483	4,483	4,573
100-15200-512400-00000	Health Insurance	172,885	199,451	242,360	242,360	267,869
100-15200-512401-00000	Retiree Health	5,312	44,514	6,404	6,404	6,620
100-15200-512420-00000	Dental Insurance	2,919	3,159	3,435	3,435	3,435
100-15200-512430-00000	Vision Insurance	1,483	1,605	1,740	1,740	1,740
100-15200-512600-00000	Worker's Comp Insurance	75,311	98,214	136,444	136,444	142,587
100-15200-520220-00000	Equipment Repairs/Maintenance	26,839	13,431	20,200	20,200	13,000
100-15200-520230-00000	Building/Site Maintenance	128,019	152,316	152,202	152,202	159,291
100-15200-520250-00000	Vehicle Maintenance	11,795	7,653	10,159	10,159	10,000
100-15200-520305-00000	Equipment Rental	55,342	55,750	88,198	88,198	19,403
100-15200-520310-00000	Office Equipment Maintenance/Rental	817	3,154	2,112	2,112	1,825
100-15200-520320-00000	Lease Purchase	-	-	-	-	31,710
100-15200-520400-00000	Office Supplies	491	621	1,000	1,000	1,000
100-15200-520430-00000	Special Supplies	86,321	97,485	109,520	109,520	81,520
100-15200-520440-00000	Chemicals	2,194	14,964	6,000	6,000	5,000
100-15200-520450-00000	Small Tools	2,919	6,404	6,436	6,436	3,000
100-15200-520600-00000	Vehicle Fuel	31,628	38,812	34,847	34,847	35,000
100-15200-521100-00000	Consultants-Professional	24,831	15,465	14,197	14,197	-
100-15200-521200-00000	Contract Services - Non Professional	38,779	57,639	90,170	90,170	68,006
100-15200-521420-00000	Permits/Licenses/Fees	276	891	500	500	500
100-15200-521510-00000	Dues/Subscriptions	91	60	1,000	1,000	1,000
100-15200-521560-00000	Training	1,331	4,296	4,700	4,700	3,000
100-15200-521570-00000	Uniforms	12,307	13,962	14,000	14,000	14,000
100-15200-529401-00000	Leased Vehicles	-	-	-	-	63,654
100-15200-530100-00000	Communications	4,352	5,517	12,360	12,360	7,050
100-15200-530200-00000	Utilities	70,116	80,674	264,000	264,000	-
100-15200-530201-00000	Utilities - Electric	56,537	96,117	-	-	165,400
100-15200-530202-00000	Utilities - Gas	22,809	27,344	-	-	11,500
100-15200-530300-00000	Water	160,326	137,267	125,000	125,000	201,034
100-15200-560200-00000	Capital Outlay	234,355	134,074	142,089	142,089	-
TOTAL DEPT. EXPENDITURES		2,374,774	2,512,359	2,840,084	2,840,084	2,769,672

City of Dixon Budget FY 2024-25
152 - PW PARK AND BUILDING MAINTENANCE
OPERATIONS EXPENSE SUMMARY

Account Code	Project	2024 Budget	2024 Estimated	2025 Budget	Brief Detail Description
520220		20,200	20,200	13,000	Parts to repair equipment including mowers, sweepers, tractors, vacuum cleaners, buffer, jacks, hoists and power tools; repairs for MSC office equipment
520230		152,202	152,202	43,827	Alarm Monitoring/Cellular Service at MSC, Battery Backup, Custodial Mats & Supplies, Electrical, Plumbing & HVAC Repairs, Fire Extinguisher Maintenance, Carpet and Furniture cleaning, Building Site Maintenance, Hall Park Light Timers, Cleaning Supplies, Tree Maintenance, Sanitation/Maintenance of Arena at Hall Park
520230	100186	-	-	15,403	City Hall - Solar, HVAC, Security Monitoring
520230	100301	-	-	3,433	Engineering - HVAC, Security Monitoring
520230	100302	-	-	58,662	Police - Building Site Maintenance
520230	100303	-	-	30,046	Fire - Building Site Maintenance
520230	100455	-	-	5,000	Finance Annex - Building Site Maintenance
520230	100456	-	-	1,000	Pardi Plaza
520230	100459	-	-	1,920	S/MUC - HVAC
520250		10,159	10,159	10,000	Vehicle Maintenance
520305		88,198	88,198	19,403	Equipment Rental, Port-O-Potty Rentals
520310		2,112	2,112	1,825	Ice Machine Rental & Maintenance, Water Delivery Service
520320		-	-	-	
520320	100454	-	-	9,320	Police Department Range Mobile Modular
520320	100455	-	-	22,390	Finance Annex Mobile Modular
520400		1,000	1,000	1,000	Copier/computer paper, print cartridges, business cards, office supplies
520430		109,520	109,520	56,520	Irrigation supplies and parts \$30,720; first aid & eyewash kits, \$800; Trees & Mulch \$25,000
520430	100177	-	-	10,000	Fence Repair
520430	100361	-	-	15,000	Playground Repair
520440		6,000	6,000	5,000	Fertilizer & weed abatement program
520450		6,436	6,436	3,000	Small tools
520600	100177	34,847	34,847	35,000	Fuel for vehicles and equipment
521100		14,197	14,197	-	
521200		90,170	90,170	26,846	Path light repairs, Pest control @ MSC, Fire alarm in the MSC break room, Contract tree pruning (lift truck), Landscape maintenance supplies and services (previously through CDF); Rodent Control, MSC Gate Maintenance
521200	100179	-	-	20,280	Hall Park Fertigation Services
521200	100180	-	-	20,880	NW Park Fertigation Services
521420		500	500	500	Permits, Licenses & Fees
521510		1,000	1,000	1,000	Annual dues for pesticide certification & pool operator certification
521560		4,700	4,700	3,000	Training for pesticide exam, pool maintenance, playground safety, and tree maintenance
521570		14,000	14,000	14,000	Uniforms, jackets, and rain gear
529401		-	-	63,654	Leased Vehicles
530100		12,360	12,360	1,650	Wave Broadband, Zoom
530100	100015	-	-	5,400	Communications - Employee Stipend
530200		264,000	264,000	-	
530201		-	-	165,400	Utilities - Electric 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 & Solar True Up
530202		-	-	11,500	Utilities - Gas
530300	100015	125,000	125,000	201,034	Water for restrooms & irrigation at six parks, pool facility, and City facilities
560200		142,089	142,089	-	Capital Outlay - see detail on Capital Equipment page
		1,098,690	1,098,690	895,893	

CITY OF DIXON
PAYROLL SUMMARY
FY 2024-25

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

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:										
Public Works Director	1.00	194,080	14,486	10,849	229	116	2,971	567	718	224,016
Public Works Superintendent	1.00	154,316	13,856	17,185	229	116	2,487	567	20,875	209,631
Sr. Maintenance Worker	1.00	67,803	5,336	22,333	229	116	1,307	285	10,259	107,668
Sr. Maintenance Worker	1.00	67,803	5,336	22,333	229	116	1,307	285	10,259	107,668
Maintenance Worker II	1.00	74,187	5,839	22,333	229	116	1,400	298	10,721	115,123
Maintenance Worker II	1.00	72,061	5,671	22,333	229	116	1,369	298	10,721	112,798
Maintenance Worker II	1.00	74,187	5,839	17,185	229	116	1,325	298	10,721	109,900
Maintenance Worker II	1.00	61,448	4,836	22,333	229	116	1,215	258	9,297	99,732
Maintenance Worker II	1.00	58,289	4,587	22,333	229	116	1,169	245	8,819	95,787
Maintenance Worker II	1.00	58,289	4,587	22,333	229	116	1,169	245	8,819	95,787
Maintenance Worker II	1.00	54,386	4,280	17,185	229	116	1,038	228	8,229	85,691
Maintenance Worker II	1.00	56,038	4,410	7,225	229	116	917	235	8,479	77,649
Maintenance Worker I	1.00	61,194	4,816	17,185	229	116	1,136	257	9,259	94,192
Maintenance Worker I	1.00	61,194	4,816	17,185	229	116	1,136	257	9,259	94,192
Administrative Clerk II	1.00	59,412	4,676	7,225	229	116	966	250	232	73,106
Subtotal:	15.00	1,174,687	93,371	267,555	3,435	1,740	20,912	4,573	136,667	1,702,940
<i>Other payroll costs:</i>										
PERS Health Administration		-	-	314	-	-	-	-	-	314
Retirement Health Benefit		-	-	6,620	-	-	-	-	-	6,620
PERS Retirement UAL		-	93,945	-	-	-	-	-	-	93,945
Overtime		39,125	-	-	-	-	567	-	5,920	45,612
Stand-by pay		24,000	-	-	-	-	348	-	-	24,348
Subtotal:		63,125	93,945	6,934	-	-	915	-	5,920	170,839
GRAND TOTAL:	15.00	1,237,812	187,316	274,489	3,435	1,740	21,827	4,573	142,587	1,873,779

City of Dixon Budget FY 2024-25
153 - PW STREET MAINTENANCE

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
100-15300-511000-00000	Salaries/Wages	234,384	282,934	339,616	339,616	353,153
100-15300-511020-00000	Comp Paid	532	367	-	-	-
100-15300-511200-00000	Overtime	5,782	14,972	19,941	19,941	19,941
100-15300-511300-00000	Standby	21,280	26,554	21,460	21,460	27,000
100-15300-511900-00000	Separation Pay	6,977	-	-	-	-
100-15300-512100-00000	Medicare	3,918	5,119	6,594	6,594	7,127
100-15300-512200-00000	Retirement	38,169	20,958	26,083	26,083	28,625
100-15300-512300-00000	Disability Insurance	787	937	1,404	1,404	1,461
100-15300-512400-00000	Health Insurance	54,349	83,758	82,687	82,687	91,552
100-15300-512401-00000	Retiree Health	26,993	24,815	4,508	4,508	2,752
100-15300-512420-00000	Dental Insurance	854	1,119	1,145	1,145	1,145
100-15300-512430-00000	Vision Insurance	434	568	580	580	580
100-15300-512500-00000	Unemployment Insurance	2,797	-	-	-	-
100-15300-512600-00000	Worker's Comp Insurance	25,942	38,183	52,000	52,000	55,623
100-15300-520220-00000	Equipment Repairs/Maintenance	4,856	3,923	8,078	8,078	3,500
100-15300-520250-00000	Vehicle Maintenance	2,137	2,085	9,915	9,915	4,500
100-15300-520305-00000	Equipment Rental	6,479	27,396	56,376	56,376	10,500
100-15300-520310-00000	Office Equipment Maintenance/Rental	804	3,428	2,112	2,112	3,280
100-15300-520400-00000	Office Supplies	610	458	700	700	700
100-15300-520430-00000	Special Supplies	13,160	18,745	45,581	45,581	41,657
100-15300-520440-00000	Chemicals	1,684	651	5,165	5,165	4,000
100-15300-520450-00000	Small Tools	3,682	2,419	7,832	7,832	2,500
100-15300-520600-00000	Vehicle Fuel	28,961	27,483	25,000	25,000	25,000
100-15300-521200-00000	Contract Services - Non Professional	16,292	9,485	20,000	20,000	20,000
100-15300-521420-00000	Permits/Licenses/Fees	10	-	700	700	700
100-15300-521510-00000	Dues/Subscriptions	2,799	2,465	3,350	3,350	3,350
100-15300-521560-00000	Training	576	1,699	1,700	1,700	1,700
100-15300-521570-00000	Uniforms	5,899	6,366	7,134	7,134	6,000
100-15300-529401-00000	Leased Vehicles	-	-	-	-	35,549
100-15300-530100-00000	Communications	2,385	1,916	4,700	4,700	-
100-15300-530200-00000	Utilities	76,996	81,149	80,000	80,000	60,000
100-15300-530300-00000	Water	22,798	21,459	19,400	19,400	22,400
100-15300-540260-00000	Recycling	17,326	16,308	37,000	37,000	37,000
100-15300-560200-00000	Capital Outlay	-	3,965	13,557	13,557	-
TOTAL DEPT. EXPENDITURES		630,653	731,685	904,318	904,318	871,295

City of Dixon Budget FY 2024-25
153 - PW STREET MAINTENANCE
OPERATING EXPENSES SUMMARY SHEET

Account Code	Project	2024 Budget	2024 Estimated	2025 Budget	Brief Detail Description
520220		8,078	8,078	3,500	Equipment Repairs, Tire Repairs, Parts for Equipment Repairs
520250		9,915	9,915	4,500	Vehicle Maintenance
520305		56,376	56,376	10,500	Lift bucket for pruning, misc. equipment
520310		2,112	2,112	3,280	Office Equipment, Ice Machine and Water Service
520400		700	700	700	Copier/computer paper, print cartridges, business cards, misc. office supplies
520430		45,581	45,581	41,657	Concrete, traffic paint, gravel, rip rap rock, asphalt, signs, safety cones, bollards, reflectors, increased paving materials
520440		5,165	5,165	4,000	Chemicals for weed abatement; fertilizer/growth regulator
520450		7,832	7,832	2,500	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		20,000	20,000	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; USA membership fee, ISA Membership
521560		1,700	1,700	1,700	Training - pesticide application, traffic control & chipper/chainsaw safety
521570		7,134	7,134	6,000	Uniforms, jackets and rain gear
529401		-	-	35,549	Vehicle Lease
530100		4,700	4,700	-	
530200		80,000	80,000	60,000	PG&E charges for street/parking lot lights, flashing beacons, lighted crosswalks, traffic signals, West B undercrossing.
530300		19,400	19,400	22,400	Water - median islands, landscaping, park & ride lot, multi-modal
540260		37,000	37,000	37,000	Pro-rata cost for Dixon residents to recycle household hazardous waste at the Vacaville facility
560200		13,557	13,557	-	Capital Outlay
Total		348,300	348,300	282,336	

CITY OF DIXON
PAYROLL SUMMARY
FY 2024-25

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	74,187	5,839	22,333	229	116	1,400	298	10,721	115,123
Maintenance Worker II	1.00	72,987	5,744	22,333	229	116	1,382	298	10,721	113,810
Maintenance Worker II	1.00	67,617	5,321	22,333	229	116	1,304	284	10,230	107,434
Sr. Maintenance Worker	1.00	74,324	5,849	7,225	229	116	1,182	312	11,245	100,482
Maintenance Worker II	1.00	64,038	5,040	17,185	229	116	1,178	269	9,689	97,744
Subtotal:	5.00	353,153	27,793	91,409	1,145	580	6,446	1,461	52,606	534,593
<i>Other payroll costs:</i>										
PERS Health Administration		-	-	143	-	-	-	-	-	143
Retirement Health Benefit		-	-	2,752	-	-	-	-	-	2,752
PERS Retirement UAL		-	832	-	-	-	-	-	-	832
Overtime		19,941	-	-	-	-	289	-	3,017	23,247
Stand-by pay		27,000	-	-	-	-	392	-	-	27,392
Subtotal:		46,941	832	2,895	-	-	681	-	3,017	54,366
GRAND TOTAL:	5.00	400,094	28,625	94,304	1,145	580	7,127	1,461	55,623	588,959

City of Dixon Budget FY 2024-25
171 - RECREATION

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
100-17100-511000-00000	Salaries/Wages	125,074	120,607	177,068	177,068	184,151
100-17100-511010-00000	Salaries/Wages PT	83,106	77,317	150,920	150,920	152,216
100-17100-511011-00000	Admin Leave Paid	676	766	-	-	-
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	3,134	3,017	5,260	5,260	5,344
100-17100-512200-00000	Retirement	29,756	9,756	13,576	13,576	14,901
100-17100-512210-00000	Retirement - PARS	1,079	864	1,968	1,968	1,979
100-17100-512300-00000	Disability Insurance	491	745	742	742	773
100-17100-512400-00000	Health Insurance	21,943	27,569	31,654	31,654	32,378
100-17100-512401-00000	Retiree Health	-	9,179	3,655	8,610	-
100-17100-512420-00000	Dental Insurance	340	484	550	550	550
100-17100-512430-00000	Vision Insurance	173	246	279	279	280
100-17100-512500-00000	Unemployment Insurance	14	2,925	-	-	-
100-17100-512600-00000	Worker's Comp Insurance	3,169	10,670	13,498	13,498	13,949
100-17100-520100-00000	Advertising/Publications	-	2,018	3,211	3,211	2,500
100-17100-520210-00000	Office/Software Maintenance	150	150	150	150	150
100-17100-520220-00000	Equipment Repairs/Maintenance	218	256	300	300	300
100-17100-520230-00000	Building/Site Maintenance	18,824	43,149	65,051	65,051	46,053
100-17100-520250-00000	Vehicle Maintenance	-	-	158	158	100
100-17100-520305-00000	Equipment Rental	-	1,430	8,546	8,547	-
100-17100-520400-00000	Office Supplies	540	602	800	800	650
100-17100-520430-00000	Special Supplies	4,198	16,014	8,287	8,287	5,850
100-17100-520440-00000	Chemicals	14,242	20,295	28,000	28,000	26,500
100-17100-520450-00000	Small Tools	1,431	1,688	1,991	1,991	800
100-17100-520600-00000	Vehicle Fuel	177	1,116	1,000	1,000	900
100-17100-521200-00000	Contract Services - Non Professional	1,045	(241)	1,140	1,140	1,200
100-17100-521220-00000	Recreation Programs	9,559	8,119	8,000	8,000	7,000
100-17100-521420-00000	Permits/Licenses/Fees	479	842	889	889	925
100-17100-521510-00000	Dues/Subscriptions	942	1,821	1,930	1,930	1,910
100-17100-521545-00000	Mileage Reimbursement	77	39	200	200	200
100-17100-521560-00000	Training	484	586	2,254	2,254	600
100-17100-521570-00000	Uniforms	-	31	555	555	555
100-17100-529401-00000	Leased Vehicles	-	-	-	-	8,520
100-17100-530100-00000	Communications	900	1,223	1,260	1,260	1,260
100-17100-530201-00000	Utilities - Electric	-	-	-	-	40,844
100-17100-530202-00000	Utilities - Gas	-	-	-	-	31,125
100-17100-530300-00000	Water	-	-	-	-	24,360
100-17100-540110-00000	Fees - Administration	1,663	2,102	1,700	1,700	1,700
100-17100-540300-00000	Special Events	-	54	2,600	2,600	1,000
100-17100-540410-00000	Cash Over/Short	-	93	-	-	-
100-17100-560200-00000	Capital Outlay	-	-	53,813	53,813	7,500
TOTAL DEPT. EXPENDITURES		336,740	368,102	591,155	596,111	619,173

City of Dixon Budget FY 2024-25

171 - RECREATION

OPERATING EXPENSES SUMMARY SHEET

Account Code	Project	2024 Budget	2024 Estimated	2025 Budget	Brief Detail Description
520100		3,211	3,211	2,500	DYB & Swim Lesson fliers; Color Copies of Swim Season brochure; one postcard mailing, Social Media Advertising & Advertising for Special Events
520210		150	150	150	Zoom License
520220		300	300	300	AED Annual Service & Repairs
520230	100021	65,051	65,051	46,053	Solar Maintenance, Baby Pool Motor, Mastic Repair, Shade Fabric Replacement, Pool Heater Services, Pool Repairs
520250		158	158	100	Vehicle Maintenance
520305		8,546	8,547	-	
520400		800	800	650	General office supplies
520430		8,287	8,287	5,850	Recreation supplies, Display Cases for Communication Purposes
520440	100021	28,000	28,000	26,500	Pool - Chemicals
520450		1,991	1,991	800	Small Tools for Aquatics Maintenance Worker
520600		1,000	1,000	900	Fuel for vehicle
521200		1,140	1,140	1,200	Contr Servs - Non Prof/Pool, Bugman
521220		8,000	8,000	7,000	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		889	889	925	County pool fees
521510		1,930	1,930	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		2,254	2,254	600	Lifeguards hired by the City of Dixon are reimbursed for their training costs; some non-aquatic staff are provided training in CPR
521570		555	555	555	Uniforms
529401		-	-	8,520	Vehicle Leases
530100	100015	1,260	1,260	1,260	Communications - Employee Stipend
530201		-	-	40,844	Utilities - Electric
530202		-	-	31,125	Utilities - Gas
530300		-	-	24,360	Utilities - Water
540110		1,700	1,700	1,700	RecNet and Tyler Parks & Recreation management system
540300		2,600	2,600	1,000	Porta-Potty for four events
560200		53,813	53,813	7,500	Capital Outlay
Total		191,835	191,836	212,502	

City of Dixon Budget FY 2024-25
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	E		Backwash for Pool Drain	7,500	1.00	7,500
					Total	7,500

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

CITY OF DIXON
PAYROLL SUMMARY
FY 2024-25

GENERAL FUND 100
DEPT. 171
RECREATION

Title	FTE	Full Time Equiv. Pay 511000	Temp Pay 511100	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:											
Recreation Manager	0.40	44,255	-	3,458	6,874	92	47	741	185	171	55,823
Recreation Supervisor	1.00	77,035	-	6,063	10,825	229	116	1,274	324	1,433	97,299
Aquatics Maintenance Worker II	1.00	62,861	-	4,947	14,617	229	116	1,123	264	9,511	93,668
Subtotal:	2.40	184,151	-	14,468	32,316	550	279	3,138	773	11,115	246,790
Temporary Personnel											
	Hours										
Pool Manager	520	-	11,679	152	-	-	-	169	-	217	12,217
Assistant Pool Manager	500	-	10,695	139	-	-	-	155	-	199	11,188
Lifeguard/Swim Instructor II	2,000	-	37,040	482	-	-	-	537	-	689	38,748
Lifeguard/Swim Instructor I	4,400	-	77,616	1,009	-	-	-	1,125	-	1,444	81,194
Recreation Specialist II	820	-	15,186	197	-	-	-	220	-	282	15,885
Subtotal:	8,240	-	152,216	1,979	-	-	-	2,206	-	2,831	159,232
<i>Other payroll costs:</i>											
PERS Health Administration		-	-	-	62	-	-	-	-	-	62
Retirement Health Benefit		-	-	-	-	-	-	-	-	-	-
PERS Retirement UAL		-	-	433	-	-	-	-	-	-	433
Overtime - Aquatics		-	150	-	-	-	-	-	-	3	153
Subtotal:		-	150	433	62	-	-	-	-	3	648
GRAND TOTAL:	2.40	184,151	152,366	16,880	32,378	550	279	5,344	773	13,949	406,670

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

City of Dixon Budget FY 2024-25
172 - SENIOR/MULTI-USE CENTER (S/MUC)

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
100-17200-511000-00000	Salaries/Wages	60,490	64,402	64,060	64,060	66,622
100-17200-511010-00000	Salaries/Wages PT	8,393	23,899	23,415	23,415	24,414
100-17200-511011-00000	Admin Leave Paid	1,014	1,150	-	-	-
100-17200-511200-00000	Overtime	-	136	-	-	-
100-17200-511900-00000	Separation Pay	19,285	-	-	-	-
100-17200-512100-00000	Medicare	1,324	1,443	1,401	1,401	1,470
100-17200-512200-00000	Retirement	33,760	3,978	4,867	4,867	5,342
100-17200-512210-00000	Retirement - PARS	109	454	306	306	317
100-17200-512300-00000	Disability Insurance	244	-	266	266	277
100-17200-512400-00000	Health Insurance	10,044	8,276	9,241	9,241	10,326
100-17200-512401-00000	Retiree Health	-	13,768	5,482	12,915	-
100-17200-512420-00000	Dental Insurance	119	170	138	138	138
100-17200-512430-00000	Vision Insurance	61	86	70	70	70
100-17200-512500-00000	Unemployment Insurance	2,157	-	-	-	-
100-17200-512600-00000	Worker's Comp Insurance	347	1,271	683	683	711
100-17200-520100-00000	Advertising/Publications	-	-	100	100	-
100-17200-520230-00000	Building/Site Maintenance	5,193	5,656	7,250	7,250	9,421
100-17200-520400-00000	Office Supplies	244	290	500	500	300
100-17200-520430-00000	Special Supplies	10,586	503	2,300	2,300	750
100-17200-521200-00000	Contract Services - Non Professional	1,647	2,018	2,455	2,455	2,500
100-17200-521545-00000	Mileage Reimbursement	242	76	200	200	200
100-17200-530100-00000	Communications	600	529	2,300	2,300	2,480
100-17200-530201-00000	Utilities - Electric	17,078	22,343	16,722	16,722	8,500
100-17200-530202-00000	Utilities - Gas	2,200	2,779	2,000	2,000	2,000
100-17200-530300-00000	Water	1,043	1,844	1,500	1,500	1,500
100-17200-540110-00000	Fees - Administration	133	352	200	200	200
100-17200-540300-00000	Special Events	104	431	1,100	1,100	545
100-17200-560200-00000	Capital Outlay	-	36,491	61,866	61,866	7,500
TOTAL DEPT. EXPENDITURES		176,416	192,347	208,422	215,855	145,583

City of Dixon Budget FY 2024-25
172 - SENIOR/MULTI-USE CENTER (S/MUC)
OPERATING EXPENSES SUMMARY SHEET

Account Code	Project	2024 Budget	2024 Estimated	2025 Budget	Brief Detail Description
520100		100	100	-	Promotional material
520230		7,250	7,250	9,421	Cleaning supplies; Misc. supplies for buildings; HVAC, building, and other misc. maintenance & repairs & Solar Monitoring
520400		500	500	300	General office supplies
520430		2,300	2,300	750	Supplies for senior citizen activities
521200		2,455	2,455	2,500	Alarm contract for the Senior/Multi-Use Center, Pest Control, Semi Annual Fire Suppression Inspection, AED service, Annual Automatic Door Inspection
521545		200	200	200	Mileage reimbursement for work related travel
530100		1,580	1,580	1,580	Communications
530100	100015	720	720	900	Communications - Employee stipend
530201		16,722	16,722	8,500	Utilities - Electricity
530202		2,000	2,000	2,000	Utilities - Gas
530300		1,500	1,500	1,500	Utilities - Water
540110		200	200	200	Fees Administration - Tyler Parks & Recreation Manager
540300		1,100	1,100	545	Supplies for senior citizen special events/trips.
560200		61,866	61,866	7,500	Capital Outlay - see detail on Capital Equipment page
Total		98,493	98,493	35,896	

City of Dixon Budget FY 2024-25
CAPITAL EQUIPMENT (not included in Capital Project Funds)
172 - SENIOR / MULTI-USE CENTER

(N)ew or (R)eplacement	Category*	Priority	Item Description	Cost per Unit	Quantity	Total
R	F		Refrigerator	7,500	1.00	7,500
Total						7,500

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

CITY OF DIXON
PAYROLL SUMMARY
FY 2024-25

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	66,622	-	5,187	10,311	138	70	1,116	277	257	83,978
Subtotal:	0.60	66,622	-	5,187	10,311	138	70	1,116	277	257	83,978
Temporary Personnel											
	Hours										
Facility Attendant	1,384	-	24,414	317	-	-	-	354	-	454	25,539
Subtotal:	1,384	-	24,414	317	-	-	-	354	-	454	25,539
Other payroll costs:											
PERS Health Administration					15						15
Retirement Health Benefit					-						-
PERS Retirement UAL		-	-	155	-	-	-	-	-	-	155
Subtotal:		-	-	155	15	-	-	-	-	-	170
GRAND TOTAL:	0.60	66,622	24,414	5,659	10,326	138	70	1,470	277	711	109,687

Police

At the heart of Dixon, the Police Department stands as a beacon of safety and order, passionately dedicated to a broad spectrum of duties that ensure the well-being of our community. From swiftly responding to emergency calls to the meticulous work of case investigations, and evidence collection, and ensuring the smooth flow of traffic, our team is committed to upholding peace and security. Beyond these responsibilities, we're deeply involved in crime deterrence and offender apprehension, all aimed at creating a safer environment for everyone in Dixon.

Our achievements in managing violent crime are a testament to a community that holds a deep respect and appreciation for public safety efforts. Looking ahead, the Dixon Police Department is energized for the future of law enforcement. We're on a dynamic path to enrich our ranks by attracting new talent, investing in the professional growth of our current officers, and fostering career advancement opportunities for our team. This vision is more than a commitment—it's a promise to nurture a legacy of excellence, stability, and professionalism that will carry Dixon into a safer, more secure 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 – 2024 – Department Accomplishments

- Continued to develop and spec plans for the second-floor addition to the police facility
- Expanded the recruitment and retention program by implementing enhanced retention program
- Continued placement of police recruits in the police academy
- Refinement of the Transparency Portal on the police department website
- Increased partnerships with allied agencies for use of the Dixon Police Department Firearms Training Center, now shared with 14 different law enforcement agencies

Budget Year – 2025 – Department Work Plan/Goals

- Complete plan to expand police facility to add a second floor
- Complete staffing recruitments to non-sworn positions (Records Tech, Community Service Officers)
- Expand Volunteer in Policing (VIP), Cadet, and Police Chief Advisory Committee programs
- Further refinement of leadership project implementation, each supervisor in the PD has selected a project to improve PD operations or efficiency
- Expand core leadership and developmental opportunities for the PD leadership team through sergeant attendance at the Supervisory Leadership Institute and expansion of police officers engaged in the Officer-in-Charge Program

City of Dixon Budget FY 2024-25
161 - POLICE

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
100-16100-511000-00000	Salaries/Wages	3,276,765	3,699,465	4,342,178	4,246,287	4,473,489
100-16100-511010-00000	Salaries/Wages PT	15,556	-	-	-	-
100-16100-511011-00000	Admin Leave Paid	7,712	12,083	-	-	-
100-16100-511020-00000	Comp Paid	79,096	63,826	-	217	-
100-16100-511200-00000	Overtime	209,539	253,119	262,125	262,125	212,335
100-16100-511300-00000	Standby	21,701	21,530	20,000	20,000	20,000
100-16100-511500-00000	Physical Fitness	12,897	13,499	35,060	34,728	35,060
100-16100-511600-00000	Uniform Allowance	27,936	27,253	38,837	37,975	38,400
100-16100-511900-00000	Separation Pay	(16,459)	10,917	-	-	-
100-16100-512100-00000	Medicare	51,447	58,555	74,075	72,189	77,277
100-16100-512200-00000	Retirement	1,375,873	1,447,318	1,660,735	1,646,816	1,789,315
100-16100-512300-00000	Disability Insurance	12,146	13,438	16,125	15,672	16,265
100-16100-512400-00000	Health Insurance	454,034	509,653	564,028	552,005	624,762
100-16100-512401-00000	Retiree Health	29,024	12,711	14,537	14,537	13,157
100-16100-512420-00000	Dental Insurance	7,180	11,182	8,253	8,032	8,359
100-16100-512430-00000	Vision Insurance	3,647	3,811	4,180	4,068	4,234
100-16100-512500-00000	Unemployment Insurance	246	2,764	-	-	-
100-16100-512600-00000	Worker's Comp Insurance	107,933	137,436	184,701	181,127	188,499
100-16100-520210-00000	Office/Software Maintenance	102,656	381,356	333,723	333,723	311,750
100-16100-520220-00000	Equipment Repairs/Maintenance	735	1,188	13,500	13,500	8,000
100-16100-520230-00000	Building/Site Maintenance	576	2,809	20,200	20,200	10,000
100-16100-520250-00000	Vehicle Maintenance	5,171	3,369	21,357	21,357	17,500
100-16100-520310-00000	Office Equipment Maintenance/Rental	6,093	5,788	2,511	2,511	-
100-16100-520320-00000	Lease Purchase	269,579	288,062	310,143	310,143	350,000
100-16100-520400-00000	Office Supplies	6,293	4,361	16,500	16,500	10,000
100-16100-520420-00000	Firing Range Supplies	24,814	15,755	18,000	18,000	25,000
100-16100-520425-00000	Youth Services/Supplies	779	-	1,000	1,000	1,000
100-16100-520430-00000	Special Supplies	54,905	28,057	128,250	128,250	45,000
100-16100-520600-00000	Vehicle Fuel	93,074	97,096	104,700	104,700	98,000
100-16100-521100-00000	Consultants-Professional	183,261	181,804	200	200	200
100-16100-521200-00000	Contract Services - Non Professional	-	23,166	200,000	200,000	226,100
100-16100-521510-00000	Dues/Subscriptions	1,160	1,346	2,000	2,000	2,000
100-16100-521540-00000	Meetings/Seminars	855	2,797	2,000	2,000	2,000
100-16100-521545-00000	Mileage Reimbursement	59	-	-	-	-
100-16100-521550-00000	Physical Fitness Program	4,305	2,362	3,000	3,000	3,000
100-16100-521560-00000	Training	6,943	12,476	20,000	20,000	25,500
100-16100-521570-00000	Uniforms	8,665	19,767	21,335	21,335	17,600
100-16100-530100-00000	Communications	291,648	369,244	582,682	582,682	523,740
100-16100-530201-00000	Utilities - Electric	-	32,411	1,500	1,500	1,500
100-16100-530202-00000	Utilities - Gas	10,022	13,136	4,400	4,400	4,400
100-16100-530300-00000	Water	4,616	5,251	5,000	5,000	5,000
100-16100-540210-00000	Neighborhood Watch	-	-	-	-	1,000
100-16100-540211-00000	Investigations	36,012	28,193	66,886	66,886	51,000
100-16100-540212-00000	K-9 Unit Expense	2,423	3,565	12,500	12,500	12,500
100-16100-540213-00000	Volunteer Programs - Cadets	-	-	-	-	5,000
100-16100-560200-00000	Capital Outlay	16,850	-	-	-	78,000
TOTAL DEPT. EXPENDITURES		6,807,766	7,821,916	9,116,221	8,987,165	9,335,942

City of Dixon Budget FY 2024-25
161 - POLICE
OPERATING EXPENSES SUMMARY SHEET

Account Code	Project	2024 Budget	2024 Estimated	2025 Budget	Brief Detail Description
520210		333,723	333,723	311,750	Mark43 (RMS), LEFTA/METR, GPSGate (AVL), Frontline, CivicPlus Website Subsite, Office365, FirstTwo, Dell Server warranty, SonicWall, Everbridge Alert Software, CelleBrite, RiseVision, IntelliSite, Power Engage, PowerDMS, Flock, AXON, DeleteMe, Frontline, Guardian Alliance, Leads Online, Zoom
520220		13,500	13,500	8,000	Vehicle Fire Extinguishers; Radar Units recertification and repairs; Defibrillators; Radio, Printer or Computer Repairs.
520230		20,200	20,200	10,000	HVAC, Pest Control, Electrical, Equip repair, Fire Sprinkler System Inspection and Maintenance, Landscaping, Maintenance Generator Inspection, Window Cleaning
520250		21,357	21,357	17,500	Vehicle Maintenance/Repair; Car Washes
520310		2,511	2,511	-	
520320		310,143	310,143	350,000	Solano County Vehicle Lease Program (19 vehicles + 4 Replacement vehicles)
520400		16,500	16,500	10,000	Office Supplies: Paper, Dept Forms, Calendars, Citations, Writing Supplies, Letterhead, Toner, Shred Service, Misc Supplies
520420		18,000	18,000	25,000	Ammunition, Range Safety Equipment, Targets, Firearms Accessories
520425		1,000	1,000	1,000	Youth Services/Supplies
520430		128,250	128,250	45,000	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		104,700	104,700	98,000	Vehicle Fuel
521100		200	200	200	TurboData & State Controller
521200		200,000	200,000	226,100	Annual Contract Animal Shelter MOU estimated costs; County charges for animal shelter facility building; Animal Control.
521510		2,000	2,000	2,000	Volunteer and Cadet programs
521540		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).
521550		3,000	3,000	3,000	Fitness testing & Cordico Fees
521560		3,500	3,500	4,000	Training
521560	100188	16,500	16,500	21,500	POST - Training: Peace Officer Training
521570		15,335	15,335	10,000	Uniforms
521570	100020	6,000	6,000	7,600	Ballistic Armor
530100		581,482	581,482	522,540	Communications: Solano Dispatch, Law Enforcement Data Services including CLETS, Critical Reach, LiveScan, Verizon cellular data services, Fiber data services, Solano County Communications, MDC licensing, Radio System Infrastructure.
530100	100015	1,200	1,200	1,200	Communications - Employee Stipend
530201		1,500	1,500	1,500	Utilities - Electric
530202		4,400	4,400	4,400	Utilities - Gas
530300		5,000	5,000	5,000	Utilities - Water
540210		-	-	1,000	Neighborhood Watch
540211		66,886	66,886	51,000	Sexual assault Exams; Fingerprints; Blood Alcohol/Drug Exams; ID-Kits; Drug Kits; Medical Reports; Transcriptions; Mobile ID; Supplemental investigations reports, tracking device systems.
540212		12,500	12,500	12,500	K-9 Unit - K9 training, supplies and equipment
540213		-	-	5,000	Cadet Program - Uniforms and Supplies
560200		-	-	78,000	Capital Outlay - see detail on Capital Equipment Page
Total		1,557,664	1,891,387	1,834,790	

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

(N)ew or (R)eplacement	Category*	Item Description	Cost per Unit	Quantity	Total
N	E	Axon In-Car Cameras	19,000	2.00	38,000
N	E	In-Car Motorola Radios	8,000	5.00	40,000
				Total	78,000

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

**CITY OF DIXON
PAYROLL SUMMARY
FY 2024-25**

**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	282,337	15,808	7,249	229	116	4,199	567	11,641	322,146
Police Captain	1.00	226,940	43,554	22,333	229	116	3,614	567	9,566	306,919
Police Lieutenant	1.00	160,599	15,211	22,333	229	116	2,653	567	7,512	209,220
Police Lieutenant	1.00	152,999	14,487	22,333	229	116	2,542	567	7,154	200,427
Police Sergeant	1.00	151,390	37,423	22,333	229	116	2,519	561	6,435	221,006
Police Sergeant**	0.50	70,899	20,405	11,167	115	58	1,190	280	3,217	107,331
Police Sergeant	1.00	156,768	34,383	7,225	229	116	2,378	561	6,435	208,095
Police Sergeant	1.00	156,768	20,405	22,333	229	116	2,597	561	6,435	209,444
Police Sergeant	1.00	148,052	20,207	11,065	229	116	2,307	561	6,435	188,972
Police Sergeant	1.00	148,052	20,372	22,333	229	116	2,471	561	6,435	200,569
Police Officer	1.00	133,315	29,224	22,333	229	116	2,257	475	5,452	193,401
Police Officer	1.00	130,487	17,707	22,333	229	116	2,216	475	5,452	179,015
Police Officer	1.00	133,315	29,224	7,225	229	116	2,038	475	5,452	178,074
Police Officer	1.00	125,619	16,342	22,333	229	116	2,145	475	5,452	172,711
Police Officer	1.00	125,619	15,564	22,333	229	116	2,145	475	5,452	171,933
Police Officer	1.00	118,829	16,103	22,333	229	116	2,047	452	5,183	165,292
Police Officer	1.00	101,538	13,807	22,333	229	116	1,796	401	4,606	144,826
Police Officer	1.00	101,538	13,807	11,065	229	116	1,633	401	4,606	133,395
Police Officer	1.00	115,729	15,759	22,333	229	116	2,002	447	5,135	161,750
Police Officer	1.00	114,309	15,564	22,333	229	116	1,981	475	5,452	160,459
Police Officer	1.00	112,444	15,307	22,333	229	116	1,954	467	5,362	158,212
Police Officer	1.00	120,565	16,425	7,225	229	116	1,853	466	5,352	152,231
Police Officer	1.00	116,349	15,762	11,065	229	116	1,847	452	5,192	151,012
Police Officer	1.00	112,040	15,252	11,065	229	116	1,785	454	5,212	146,153
Police Officer -SRO	1.00	119,505	16,279	13,585	229	116	1,930	447	5,126	157,217
Police Officer	1.00	103,390	13,979	22,333	229	116	1,823	421	4,827	147,118
Police Officer	1.00	99,471	13,522	22,333	229	116	1,766	413	4,737	142,587
Police Officer	1.00	107,245	14,592	11,065	229	116	1,716	414	4,755	140,132
Police Officer	1.00	91,863	12,393	22,333	229	116	1,656	372	4,272	133,234
Police Officer	1.00	101,511	13,720	7,225	229	116	1,577	393	4,511	129,282
Police Services Analyst	1.00	118,407	10,639	22,333	229	116	2,041	440	409	154,614
Police Records Supervisor	1.00	104,931	9,422	22,333	229	116	1,845	394	366	139,636
Police Records Technician II	1.00	64,515	5,077	17,185	229	116	1,185	271	252	88,830
Police Records Technician I	1.00	55,566	4,373	7,225	229	116	910	233	217	68,869
CSO II	1.00	70,911	5,502	14,617	229	116	1,240	280	1,238	94,133
CSO I	1.00	53,837	4,158	10,825	229	116	938	222	983	71,308
CSO I	1.00	53,837	4,158	10,825	229	116	938	222	983	71,308
Subtotal:	36.50	4,461,489	615,916	623,563	8,359	4,234	73,734	16,265	177,301	5,980,861
<i>Other payroll costs:</i>										
PERS Health Admin	-	-	-	1,199	-	-	-	-	-	1,199
Retirement Health Benefit	-	-	-	13,157	-	-	-	-	-	13,157
PERS Retirement UAL	-	-	1,173,399	-	-	-	-	-	-	1,173,399
Overtime	-	206,125	-	-	-	-	2,989	-	9,935	219,049
Overtime - SRO	-	6,210	-	-	-	-	90	-	299	6,599
Stand-by Pay	-	20,000	-	-	-	-	290	-	964	21,254
Night Differential	-	12,000	-	-	-	-	174	-	-	12,174
Subtotal:	-	244,335	1,173,399	14,356	-	-	3,543	-	11,198	1,446,831
GRAND TOTAL:	36.50	4,705,824	1,789,315	637,919	8,359	4,234	77,277	16,265	188,499	7,501,152

** 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 Reserve 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 – 2024 – Department Accomplishments

- Continued to add functionality to live fire training site
- Sold one reserve engine
- Completed design of station 82
- Continued to support the growth of the community with contract for plan reviews and building inspections
- Completed initial pre-plans of all commercial target hazard building within the City and Fire Protection District
- Grant funded radio upgrades installed in fleet
- Multiple promotions throughout the ranks
- Delivered multiple training events for the benefit of members

- Grant funded thermal imaging cameras placed in service
- Replaced range in fire station kitchen
- Repaired damaged sheetrock in apparatus bay ceiling
- Upgraded all fleet tablets and implemented remoted device management
- Lucas device purchased and placed in service
- Completed strategic goal setting workshop
- Completed recruitment/onboarding of new Reserve Firefighter class

Budget Year – 2025 – Department Work Plan/Goals

- Continue the training site expansion and modifications to provide the high caliber and realistic training programs
- Identify funding source to build Station 82
- Implement the use of Tablet Command in all fleet vehicles
- Explore grant opportunities to fund the hiring of additional Firefighters
- Prepare staff for anticipated retirements and promotions by providing training and testing
- Continue process of updating and revision of pre-plans of all commercial target hazard building within the City and Fire Protection District
- Perform a City-wide Emergency Operations Center exercise
- Navigate the migration to the citywide Tyler software for permit tracking
- Migrate records management system from Emergency Reporting to ESO
- Purchase new hose and appliances if FEMA Assistance to Firefighters Grant is awarded
- Continue to engage the public through community based events and education
- Continued professional development of all DFD members
- Add vent over fire prop to training site

City of Dixon Budget FY 2024-25

166 - FIRE

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
100-16600-511000-00000	Salaries/Wages	2,766,493	3,223,915	3,359,575	3,359,575	3,386,630
100-16600-511010-00000	Salaries/Wages PT	7,850	-	-	-	-
100-16600-511011-00000	Admin Leave Paid	18,893	5,483	-	-	-
100-16600-511020-00000	Comp Paid	67,386	40,749	-	-	-
100-16600-511200-00000	Overtime	552,695	489,984	490,610	490,610	490,610
100-16600-511210-00000	Overtime	345,883	166,554	-	-	-
100-16600-511220-00000	FLSA Overtime	41,501	42,950	80,000	80,000	80,000
100-16600-511300-00000	Standby	33,205	5,059	-	-	-
100-16600-511400-00000	Volunteer Pay	7,212	3,511	25,000	25,000	15,000
100-16600-511500-00000	Physical Fitness	61,498	69,287	70,800	70,800	64,800
100-16600-511600-00000	Uniform Allowance	26,848	30,569	29,900	29,900	29,900
100-16600-511900-00000	Separation Pay	67,728	1,032	75,000	118,903	-
100-16600-512000-00000	Social Security	-	47	-	-	1,148
100-16600-512100-00000	Medicare	57,337	59,330	66,536	67,173	64,382
100-16600-512200-00000	Retirement	765,442	806,501	1,019,648	1,019,648	1,235,830
100-16600-512300-00000	Disability Insurance	10,176	11,411	12,658	12,658	12,692
100-16600-512400-00000	Health Insurance	294,960	347,691	344,206	344,206	364,312
100-16600-512401-00000	Retiree Health	38,362	30,172	14,110	23,914	56,044
100-16600-512410-00000	Health Insurance - Volunteer	9,988	10,162	11,000	11,000	11,000
100-16600-512420-00000	Dental Insurance	5,931	6,508	6,412	6,412	6,412
100-16600-512430-00000	Vision Insurance	2,779	3,172	3,248	3,248	3,248
100-16600-512500-00000	Unemployment Insurance	-	345	-	-	-
100-16600-512600-00000	Worker's Comp Insurance	228,108	253,813	318,099	318,099	317,679
100-16600-520210-00000	Office/Software Maintenance	33,864	30,994	36,750	36,750	58,745
100-16600-520220-00000	Equipment Repairs/Maintenance	48,589	66,212	49,700	49,700	56,695
100-16600-520230-00000	Building/Site Maintenance	25,563	31,426	30,300	30,300	20,710
100-16600-520250-00000	Vehicle Maintenance	93,815	95,365	111,500	111,500	99,750
100-16600-520310-00000	Office Equipment Maintenance/Rental	1,044	1,593	713	713	-
100-16600-520320-00000	Lease Purchase	24,669	28,025	31,000	31,000	29,450
100-16600-520400-00000	Office Supplies	4,883	3,123	4,500	4,500	4,275
100-16600-520410-00000	EMS Supplies	39,894	46,125	52,300	52,300	57,285
100-16600-520430-00000	Special Supplies	84,639	119,350	99,978	99,978	63,160
100-16600-520450-00000	Small Tools	777	-	1,000	1,000	2,850
100-16600-520600-00000	Vehicle Fuel	53,734	54,980	60,000	60,000	57,000
100-16600-521100-00000	Consultants-Professional	523	5,126	109,174	109,174	102,600
100-16600-521200-00000	Contract Services - Non Professional	17,670	17,211	32,000	32,000	30,400
100-16600-521505-00000	DMV Exams/Physicals	-	2,912	4,000	4,000	3,800
100-16600-521510-00000	Dues/Subscriptions	7,725	8,054	10,000	10,000	10,038
100-16600-521540-00000	Meetings/Seminars	3,139	4,867	2,750	2,750	2,613
100-16600-521545-00000	Mileage Reimbursement	440	394	750	750	712
100-16600-521560-00000	Training	38,001	60,170	58,200	58,200	65,264
100-16600-521570-00000	Uniforms	10,854	8,453	24,706	24,706	15,950
100-16600-530100-00000	Communications	188,565	146,839	181,000	181,000	161,310
100-16600-530110-00000	Communications	8,095	6,015	-	-	-
100-16600-530201-00000	Utilities - Electric	29,584	56,825	65,700	65,700	38,000
100-16600-530202-00000	Utilities - Gas	8,566	3,833	2,600	2,600	2,850
100-16600-530300-00000	Water	1,843	2,152	2,500	2,500	2,375
100-16600-540222-00000	Public Education	5,116	3,393	4,900	4,900	4,655
100-16600-560200-00000	Capital Outlay	257,836	69,887	70,000	70,000	-
TOTAL DEPT. EXPENDITURES		6,399,704	6,481,570	6,972,823	7,027,167	7,030,174

City of Dixon Budget FY 2024-25

166 - FIRE

OPERATING EXPENSES SUMMARY SHEET

Account Code	Project	2024 Budget	2024 Estimated	2025 Budget	Brief Detail Description
520210		36,750	36,750	58,745	Adobe Pro for Plan checking, First Arriving Dashboard, Vector Solutions/Vehicle Maintenance, Lexipol Policies Software, Street EMS-EMS Reporting, Emergency Reporting Software/ESO, Vector Solutions/Crew Sense, GIS Software License, Tablet Command-includes \$10,000 1-time start-up cost
520220		49,700	49,700	51,945	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, atmospheric monitor service and defib maintenance plan.
520220	100003	-	-	4,750	Communications Equipment Project
520230		30,300	30,300	20,710	Maint. of apparatus roll-up doors, man-doors, carpet & upholstery cleaning & repairs, ice machine rental, miscellaneous repairs, cleaning supplies.
520250		111,500	111,500	99,750	90-day Inspections, Preventative Maintenance, Repairs, Tires
520310		713	713	-	
520320		31,000	31,000	29,450	Emergency response vehicle leases through Solano Co. for Chief & Div. Chiefs (includes mileage); Pool vehicle usage.
520400		4,500	4,500	4,275	Office supplies, prevention inspection forms and supplies
520410		52,300	52,300	57,285	Medications, IVs, electrodes, bandages, oxygen masks, gloves, oxygen, Misc. EMS equipment. Increase in bio-hazard disposal contract and medical oxygen costs.
520430		1,778	7,468	4,273	Awards, IT Supplies, Office Water, Rehab at Incidents, Shipping Costs
520430	100193	68,950	63,260	39,650	Annual PPE Service, Violent Incident Response PPE, Wildland & Structure PPE
520430	100194	12,000	12,000	8,550	Hoses & Appliances
520430	100195	3,000	3,000	950	Maps
520430	100196	14,250	14,250	9,737	Tech Rescue Equipment
520450		1,000	1,000	2,850	Misc. small tools & fire investigation equipment
520600		60,000	60,000	57,000	Fuel expense for fire apparatus and other emergency response vehicles - based on current average costs
521100		109,174	109,174	102,600	Medical Director consulting for ALS services, consultant for Dixon share of ambulance contract renewal, Contract Plan Review & Fire Marshal Services
521200		32,000	32,000	30,400	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		4,000	4,000	3,800	HazMat physicals for 5 team members
521510		10,000	10,000	10,038	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, Nor Cal Fire Mechanics Dues
521540		2,750	2,750	2,613	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		750	750	712	Mileage reimbursement.
521560		38,200	38,200	46,264	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	19,000	Hosted Training
521570		24,706	24,706	15,950	Uniform maintenance: shirts, hats, pants, badges, brass; replacement safety boots, volunteer uniforms.

City of Dixon Budget FY 2024-25

166 - FIRE

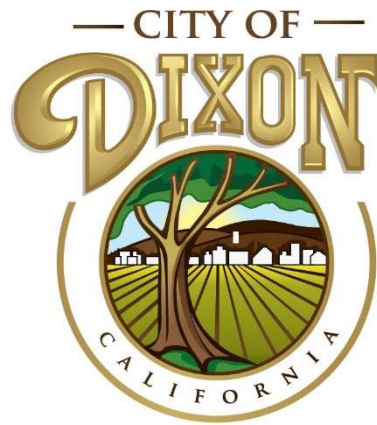
OPERATING EXPENSES SUMMARY SHEET

Account Code	Project	2024 Budget	2024 Estimated	2025 Budget	Brief Detail Description
530100		173,000	173,000	153,310	Fire dispatch contract, phone service, cell service/mobile data computers terminal service increase, internet service.
530100	100015	8,000	8,000	8,000	Communications - Employee Stipend
530201		65,700	65,700	38,000	Utilities - Electric
530202		2,600	2,600	2,850	Utilities - Gas
530300		2,500	2,500	2,375	Utilities - Water
540222		4,900	4,900	4,655	Fire Prevention week materials, National Night Out participation.
560200		70,000	70,000	-	Capital Outlay
Total		1,046,021	1,046,021	890,487	

**CITY OF DIXON
PAYROLL SUMMARY
FY 2024-25**

**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	230,833	41,535	22,357	229	116	3,671	567	19,172	318,480
Deputy Fire Chief	1.00	183,983	33,220	22,333	229	116	2,992	567	14,105	257,545
Fire Battalion Chief	1.00	167,251	32,110	22,333	229	116	2,749	567	12,967	238,322
Fire Battalion Chief	1.00	173,050	31,252	7,225	229	116	2,614	567	13,116	228,169
Fire Battalion Chief	1.00	169,771	30,640	7,225	229	116	2,566	567	12,967	224,081
Fire Captain	1.00	144,690	28,736	7,225	229	116	2,203	518	10,968	194,685
Fire Captain	1.00	142,737	19,641	22,333	229	116	2,394	518	10,968	198,936
Fire Captain	1.00	139,429	27,691	7,225	229	116	2,126	497	10,526	187,839
Fire Captain	1.00	134,716	26,755	7,225	229	116	2,058	518	10,968	182,585
Fire Captain	1.00	134,716	26,755	7,225	229	116	2,058	518	10,968	182,585
Fire Captain	1.00	127,400	25,302	13,585	229	116	2,044	518	10,968	180,162
Fire Engineer	1.00	129,412	17,649	7,225	229	116	1,981	467	9,891	166,970
Fire Engineer	1.00	129,412	17,649	11,065	229	116	2,037	467	9,891	170,866
Fire Engineer	1.00	118,048	23,610	22,333	229	116	2,036	427	9,040	175,839
Fire Engineer	1.00	118,286	16,118	13,585	229	116	1,912	467	9,891	160,604
Fire Engineer	1.00	117,448	23,490	22,333	229	116	2,027	427	9,040	175,110
Fire Engineer	1.00	99,985	19,857	7,225	229	116	1,555	387	8,200	137,554
Fire Fighter/Paramedic	1.00	101,508	13,809	11,065	229	116	1,632	403	8,527	137,289
Fire Fighter/Paramedic	1.00	101,508	13,809	11,065	229	116	1,632	403	8,527	137,289
Fire Fighter/Paramedic	1.00	100,131	13,620	11,065	229	116	1,612	383	8,106	135,262
Fire Fighter/Paramedic	1.00	100,816	13,714	7,225	229	116	1,567	391	8,274	132,332
Fire Fighter/Paramedic	1.00	89,372	12,139	22,333	229	116	1,620	358	7,576	133,743
Fire Fighter/Paramedic	1.00	100,199	13,629	11,065	229	116	1,613	398	8,432	135,681
Fire Fighter	1.00	92,538	12,575	11,065	229	116	1,502	371	7,858	126,254
Fire Fighter	1.00	75,596	10,244	7,225	229	116	1,201	313	6,618	101,542
Fire Fighter	1.00	75,596	10,244	7,225	229	116	1,201	313	6,618	101,542
Fire Admin Manager	1.00	113,784	10,345	17,209	229	116	1,899	505	402	144,489
Administrative Assistant	1.00	69,115	5,439	17,185	229	116	1,251	290	270	93,895
Subtotal:	28.00	3,481,330	571,577	363,784	6,412	3,248	55,753	12,692	264,854	4,759,650
Other payroll costs:										
PERS Health Active Admin		-	-	528	-	-	-	-	-	528
Retirement Health Benefit		-	-	56,044	-	-	355	-	-	56,399
PERS Retirement UAL		-	664,253	-	-	-	-	-	-	664,253
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		15,000	-	11,000	-	-	1,148	-	5,222	32,370
Subtotal:		585,610	664,253	67,572	-	-	9,777	-	52,825	1,380,037
GRAND TOTAL:	28.00	4,066,940	1,235,830	431,356	6,412	3,248	65,530	12,692	317,679	6,139,687



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 Community Development 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.

Equipment Replacement Reserve Fund – Fund 181

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 182

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 183

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 184

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 188

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.

OPEB Reserve Fund – Fund 189

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.

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.

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 2024 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES					
BEGINNING FUND BALANCE	1,552,126	1,335,067	14,492	34,867	350,405
July-2023					
REVENUE	50,000	537,673	32,100	13,500	843,000
TRANSFERS	-	-	-	90,034	-
REVENUE & TRANSFERS	50,000	537,673	32,100	103,534	843,000
EXPENDITURES	-	411,699	36,907	105,668	750,400
ESTIMATED ENDING FUND BALANCE	1,602,126	1,461,041	9,685	32,733	443,005
FY 2025 SUMMARY OF PROPOSED RESOURCES & APPROPRIATIONS					
ESTIMATED BEGINNING FUND BALANCE	1,602,126	1,461,041	9,685	32,733	443,005
July-2024					
REVENUES	40,000	385,330	38,306	13,040	1,098,881
TRANSFERS	-	-	-	89,850	-
REVENUE & TRANSFERS	40,000	385,330	38,306	102,890	1,098,881
AVAILABLE RESOURCES	1,642,126	1,846,371	47,991	135,623	1,541,886
APPROPRIATIONS	-	74,100	12,837	101,850	949,850
ESTIMATED ENDING FUND BALANCE	1,642,126	1,772,271	35,154	33,773	592,036

CITY OF DIXON
BUDGET OVERVIEW - GENERAL FUND SUB FUNDS

	USER TECH FEE 108	FLEXIBLE GRANT FEE 109	EQUIPMENT REPLACEMENT 181	BUILDING RESERVE 182
FY 2024 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES				
BEGINNING FUND BALANCE	111,863	1,207,862	649,972	260,559
July-2023				
REVENUE	61,050	479,750	5,520	2,323
TRANSFERS	-	-	-	-
REVENUE & TRANSFERS	61,050	479,750	5,520	2,323
EXPENDITURES	79,705	105,187	3,274	20,000
ESTIMATED ENDING FUND BALANCE	93,208	1,582,425	652,218	242,882
FY 2025 SUMMARY OF PROPOSED RESOURCES & APPROPRIATIONS				
ESTIMATED BEGINNING FUND BALANCE	93,208	1,582,425	652,218	242,882
July-2024				
REVENUES	76,699	483,668	20,030	5,920
TRANSFERS	-	-	-	-
REVENUE & TRANSFERS	76,699	483,668	20,030	5,920
AVAILABLE RESOURCES	169,907	2,066,093	672,248	248,802
APPROPRIATIONS	85,149	-	-	127,417
ESTIMATED ENDING FUND BALANCE	84,758	2,066,093	672,248	121,385

CITY OF DIXON
BUDGET OVERVIEW - GENERAL FUND SUB FUNDS

	INFRA- STRUCTURE RESERVE 183	TECHNOLOGY REPLACEMENT 184	PERS STABILIZATION 188	OPEB RESERVE 189
FY 2024 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES				
BEGINNING FUND BALANCE	163,025	153,335	459,072	2,115,872
July-2023				
REVENUE	6,724	6,130	4,265	19,441
TRANSFERS	-	-	-	-
REVENUE & TRANSFERS	6,724	6,130	4,265	19,441
 EXPENDITURES	 166,356	 118,280	 -	 -
 ESTIMATED ENDING FUND BALANCE	 3,393	 41,185	 463,337	 2,135,313
FY 2025 SUMMARY OF PROPOSED RESOURCES & APPROPRIATIONS				
ESTIMATED BEGINNING FUND BALANCE	3,393	41,185	463,337	2,135,313
July-2024				
REVENUES	4,380	3,970	10,400	47,990
TRANSFERS	-	-	-	-
REVENUE & TRANSFERS	4,380	3,970	10,400	47,990
 AVAILABLE RESOURCES	 7,773	 45,155	 473,737	 2,183,303
 APPROPRIATIONS	 -	 -	 -	 -
 ESTIMATED ENDING FUND BALANCE	 7,773	 45,155	 473,737	 2,183,303

CITY OF DIXON
BUDGET OVERVIEW - GENERAL FUND SUB FUNDS

	PLANNING AGREEMENTS	ENG REIMB AGREEMENTS	COMM DEV REIMB AGREEMENTS	Total
	190	192	193	
<i>FY 2024 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES</i>				
BEGINNING FUND BALANCE	(1,435,948)	2,324,575	(762,999)	8,534,145
July-2023				
REVENUE	4,153,444	3,789,371	2,298,791	12,303,082
TRANSFERS	-	-	-	90,034
REVENUE & TRANSFERS	4,153,444	3,789,371	2,298,791	12,393,116
 EXPENDITURES	 2,717,496	 4,611,416	 1,535,792	 10,662,180
 ESTIMATED ENDING FUND BALANCE	 -	 1,502,530	 -	 10,265,081
<i>FY 2025 SUMMARY OF PROPOSED RESOURCES & APPROPRIATIONS</i>				
ESTIMATED BEGINNING FUND BALANCE	-	1,502,530	-	10,265,081
July-2024				
REVENUES	-	-	-	2,228,614
TRANSFERS	-	-	-	89,850
REVENUE & TRANSFERS	-	-	-	2,318,464
 AVAILABLE RESOURCES	 -	 1,502,530	 -	 12,583,545
 APPROPRIATIONS	 -	 -	 -	 1,351,203
 ESTIMATED ENDING FUND BALANCE	 -	 1,502,530	 -	 11,232,342

City of Dixon Budget FY 2024-25
FUND 101 - CONTINGENCY FUND

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
101-00000-441000-00000	Interest Earned	3,288	29,767	50,000	50,000	40,000
101-00000-453200-00000	Unrealized Gain GASB 31	(32,777)	(1,987)	-	-	-
		(29,490)	27,780	50,000	50,000	40,000
FUND REVENUE		(29,490)	27,780	50,000	50,000	40,000
FUND EXPENDITURES		-	-	-	-	-

City of Dixon Budget FY 2024-25
FUND 102 - COUNCIL DISCRETIONARY FUND

Account	Project	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
102-00000-431100-00000		Grant Funds - State	-	125,655	119,345	119,345	-
102-00000-441000-00000		Interest Earned	2,890	22,785	9,870	53,328	35,330
102-00000-453200-00000		Unrealized Gain on Investments	(22,018)	(2,635)	-	-	-
102-13200-426100-00000		Building Permits	606,003	480,567	365,000	365,000	350,000
			586,875	626,372	494,215	537,673	385,330
100154-General Plan							
102-13221-520100-00000	100154	Advertising/Publications	1,699	-	-	-	1,000
102-13221-520430-00000	100154	Special Supplies	-	285	-	-	500
102-13221-521100-00000	100154	Consultants-Professional	-	-	-	-	20,000
102-13221-521210-00000	100154	Legal Fees	30	8,207	-	-	5,000
102-13221-521400-00000	100154	County Charges	-	-	-	-	2,500
102-13221-560110-00000	100154	Project Admin - Direct	-	2,245	-	-	5,000
100022-Housing Element							
102-13222-520100-00000	100022	Advertising/Publications	-	1,046	-	-	-
102-13222-521100-00000	100022	Consultants-Professional	67,787	64,951	-	-	30,000
102-13222-521210-00000	100022	Legal Fees	-	-	-	-	5,000
102-13222-521400-00000	100022	County Charges	-	50	-	-	100
102-13222-560110-00000	100022	Project Admin - Direct	7,003	8,964	-	-	5,000
100023-Zoning Ordinance							
102-13223-520100-00000	100023	Advertising/Publications	1,695	535	965	965	-
102-13223-521100-00000	100023	Consultants-Professional	82,216	167,823	145,891	145,891	-
102-13223-521210-00000	100023	Legal Fees	-	-	9,000	9,000	-
102-13223-521400-00000	100023	County Charges	-	-	50	50	-
102-13223-560110-00000	100023	Project Admin - Direct	9,471	11,536	8,793	8,793	-
100199-Climate Change Action Plan							
102-13224-520100-00000	100199	Advertising/Publications	-	-	5,000	5,000	-
102-13224-520430-00000	100199	Special Supplies	-	-	1,000	1,000	-
102-13224-521100-00000	100199	Consultants-Professional	-	-	85,000	85,000	-
102-13224-521210-00000	100199	Legal Fees	-	-	15,000	15,000	-
102-13224-521400-00000	100199	County Charges	-	-	2,500	2,500	-
102-13224-560110-00000	100199	Project Admin - Direct	-	-	15,000	15,000	-
100399-Municipal Service Review							
102-13225-520100-00000	100399	Advertising/Publications	-	-	5,000	5,000	-
102-13225-520430-00000	100399	Special Supplies	-	-	1,000	1,000	-
102-13225-521100-00000	100399	Consultants-Professional	-	-	85,000	85,000	-
102-13225-521210-00000	100399	Legal Fees	-	-	15,000	15,000	-
102-13225-521400-00000	100399	County Charges	-	-	2,500	2,500	-
102-13225-560110-00000	100399	Project Admin - Direct	-	-	15,000	15,000	-
			169,900	265,642	411,699	411,699	74,100
FUND REVENUE			586,875	626,372	494,215	537,673	385,330
FUND EXPENDITURES			169,900	265,642	411,699	411,699	74,100

City of Dixon Budget FY 2024-25

FUND 103 - RECREATION

Account	Project	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
103-00000-441000-00000		Interest Earned	55	170	-	-	206
103-00000-453200-00000		Unrealized Gain on Investments	(346)	156	-	-	-
103-00000-491100-00000		Transfer from General Fund	8,610	2,770	-	-	-
103-17100-423102-00000		Rec - Basketball - Youth	23,864	1,739	5,000	5,000	5,000
103-17100-423103-00000		Rec - Exercise to Music	-	-	2,500	2,500	2,500
103-17100-423104-00000		Rec - Sports Camp	16,536	5,890	23,000	23,000	23,000
103-17100-423106-00000		Rec - Teen Hip Hop	1,725	3,721	4,600	4,600	4,600
103-17100-423199-00000		Scholarship Offset	-	29	(3,000)	(3,000)	3,000
			50,444	14,475	32,100	32,100	38,306
179 - Recreation							
103-17101-511010-00000	100201	Salaries/Wages PT	-	-	2,408	2,408	2,408
103-17101-512100-00000	100201	Medicare	-	-	35	35	35
103-17101-512210-00000	100201	Retirement - PARS	-	-	31	31	31
103-17101-512600-00000	100201	Worker's Comp Insurance	-	(2)	45	45	45
103-17101-520430-00000		Special Supplies	116	961	2,800	2,800	-
103-17101-521200-00000		Contract Services - Non Professio	8,833	3,646	9,750	9,750	-
103-17101-540110-00000		Fees - Administration	1,670	479	1,500	1,500	1,700
103-17101-591100-00000		Transfer to General Fund	4,947	973	4,647	4,647	4,927
183 - Basketball/Pickle/Dogdgebball							
103-17102-511010-00000		Wages PT Youth Basketball	1,785	740	3,528	3,528	3,528
103-17102-512100-00000		Social Security	26	11	52	52	51
103-17102-512210-00000		Retirement - PARS	23	10	45	45	46
103-17102-512600-00000		Worker's Comp Insurance	26	12	66	66	66
103-17102-520430-00000		Special Supplies	-	-	1,000	1,000	-
103-17102-521200-00000		Contract Services - Non Professio	23,658	1,089	10,000	10,000	-
103-17102-540110-00000		Fees - Administration	636	825	1,000	1,000	-
			41,721	8,743	36,907	36,907	12,837
FUND REVENUE			50,444	14,475	32,100	32,100	38,306
FUND EXPENDITURES			41,721	8,743	36,907	36,907	12,837

City of Dixon Budget FY 2024-25
FUND 103 - RECREATION FUND
OPERATING EXPENSES SUMMARY

Account Code	2024		2025		Brief Detail Description
	Budget	Estimated	Budget		
Miscellaneous Recreation					
179-520430	2,800	2,800	-		
179-521200	9,750	9,750	-		
179-540110	1,500	1,500	1,700		Fees - Administration
179-591100	4,647	4,647	4,927		Transfer to General Fund (Cost Allocation)
Basketball/Pickle/Dodgeball					
183-520430	1,000	1,000	-		
183-521200	10,000	10,000	-		
183-540110	1,000	1,000	-		
Total	30,697	30,697	6,627		

**CITY OF DIXON
PAYROLL SUMMARY
FY 2024-25**

**FUND 103
RECREATION**

Title	FTE	Temp Pay 511100	PARS Retirement 512210	Soc Sec/ Medicare 512100	Workers' Comp 512600	Total Employee
<i>Temporary Personnel</i>	Hours					
103-179 Volleyball Recreation Specialist II	130	2,408	31	35	45	2,519
103-183 Basketball Recreation Specialist I	200	3,528	46	51	66	3,691
Total:	330	5,936	77	86	111	6,210
GRAND TOTAL:	330	5,936	77	86	111	6,210

Temporary personnel do not receive special pay or health insurance.

City of Dixon Budget FY 2024-25
FUND 105 - COMMUNITY SUPPORT

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
105-00000-441000-00000	Interest Earned	112	760	1,500	1,500	1,040
105-00000-452000-00000	Lease Revenue	12,000	12,000	12,000	12,000	12,000
105-00000-453200-00000	Unrealized Gain on Investments	(928)	35	-	-	-
105-00000-491100-00000	Transfer from General Fund	-	-	52,599	52,599	-
105-00000-491107-00000	Transfer from Public Benefit Fund	-	-	37,435	37,435	89,850
		11,184	12,795	13,500	103,534	102,890
105-00000-540300-00000	Special Events	-	12,712	93,668	93,668	89,850
105-00000-540399-00000	Subsidies to Community Groups	5,000	2,500	12,000	12,000	12,000
		5,000	15,212	105,668	105,668	101,850
FUND REVENUE		11,184	12,795	13,500	103,534	102,890
FUND EXPENDITURES		5,000	15,212	105,668	105,668	101,850

City of Dixon Budget FY 2024-25
FUND 107 - PUBLIC BENEFIT FUND

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
107-00000-421100-00000	Public Benefit Fee	811,504	826,679	830,000	830,000	1,090,500
107-00000-441000-00000	Interest Earned	1,039	5,245	13,000	13,000	8,381
107-00000-453200-00000	Unrealized Gain on Investments	(20,057)	10,912	-	-	-
		792,485	842,835	843,000	843,000	1,098,881
107-00000-521210-00000	Legal Fees	1,472	13,678	10,000	10,000	10,000
107-00000-521260-00000	Bank Fees	25	25	300	300	-
107-00000-591100-00000	Transfer to General Fund	1,005,412	682,218	702,665	702,665	850,000
107-00000-591105-00000	Transfer to Community Support	-	-	37,435	37,435	89,850
107-00000-591400-00000	Transfer to Unrestricted CIP	498,503	-	-	-	-
		1,505,412	695,921	750,400	750,400	949,850
FUND REVENUE		792,485	842,835	843,000	843,000	1,098,881
FUND EXPENDITURES		1,505,412	695,921	750,400	750,400	949,850

City of Dixon Budget FY 2024-25

FUND 107 - PUBLIC BENEFIT FUND OPERATING EXPENSES SUMMARY

Account Code	2024		2025	Brief Detail Description
	Budget	Estimated	Budget	
521210	10,000	10,000	10,000	Legal Services
521260	300	300	-	
591100	702,665	702,665	850,000	Transfer to General Fund
591105	37,435	37,435	89,850	Transfer to Community Support for Special Events
Total	750,400	750,400	949,850	

City of Dixon Budget FY 2024-25

FUND 108- TECHNOLOGY FEE

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
108-00000-441000-00000	Interest Earned	295	2,152	1,050	1,050	2,879
108-00000-453200-00000	Unrealized Gain on Investments	(2,218)	(154)	-	-	-
108-13200-426100-00000	Permits	47,037	39,970	60,000	60,000	73,820
		45,114	41,968	61,050	61,050	76,699
108-00000-520210-00000	Office/Software Maintenance	-	-	19,290	19,290	76,449
108-00000-520430-00000	Special Supplies	238	420	3,500	3,500	8,700
108-00000-521100-00000	Consultants-Professional	-	33,348	8,690	8,690	-
108-50002-560200-00000	Capital Outlay	-	-	33,967	33,967	-
108-50002-560450-00000	Contingency	-	-	14,258	14,258	-
		238	33,767	79,705	79,705	85,149
FUND REVENUE		45,114	41,968	61,050	61,050	76,699
FUND EXPENDITURES		238	33,767	79,705	79,705	85,149

City of Dixon Budget FY 2024-25

FUND 109 - FLEXIBLE GRANT FEE

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
109-00000-420200-00000	Development Fees -- Community Facilities	759,240	425,315	430,000	430,000	450,000
109-00000-441000-00000	Interest Earned	2,309	20,665	49,750	49,750	33,668
109-00000-453200-00000	Unrealized Gain on Investments	-	(20,988)	-	-	-
		761,549	424,992	479,750	479,750	483,668
109-00000-591400-00000	Transfer to Unrestricted CIP	220,348	-	13,922	13,922	-
109-00000-591401-00000	Transfer to Pardi Market Proj	607,000	5,403	91,265	91,265	-
		827,348	5,403	105,187	105,187	-
FUND REVENUE		761,549	424,992	479,750	479,750	483,668
FUND EXPENDITURES		827,348	5,403	105,187	105,187	-

City of Dixon Budget FY 2024-25
FUND 181 - EQUIPMENT REPLACEMENT

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
181-00000-427240-00000	Emergency Cost Recovery	1,358	7,200	-	-	5,000
181-00000-441000-00000	Interest Earned	1,548	12,371	5,520	5,520	15,030
181-00000-453200-00000	Unrealized Gain on Investments	(13,424)	(479)	-	-	-
181-00000-457000-00000	Sale of Property	22,150	42,050	-	-	-
		11,632	61,142	5,520	5,520	20,030
181-00000-591100-00000	Transfer to General Fund	-	3,274	3,274	3,274	-
		-	3,274	3,274	3,274	-
FUND REVENUE		11,632	61,142	5,520	5,520	20,030
FUND EXPENDITURES		-	3,274	3,274	3,274	-

City of Dixon Budget FY 2024-25
FUND 182 - BUILDING RESERVE

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
182-00000-441000-00000	Interest Earned	832	4,952	2,323	2,323	5,920
182-00000-453200-00000	Unrealized Gain on Investments	(7,723)	1,725	-	-	-
		(6,891)	6,677	2,323	2,323	5,920
182-00000-591100-00000	Transfer to General Fund	90,000	-	20,000	20,000	-
182-00000-591600-00000	Transfer to General L&L	-	-	-	-	127,417
		90,000	-	20,000	20,000	127,417
FUND REVENUE		(6,891)	6,677	2,323	2,323	5,920
FUND EXPENDITURES		90,000	-	20,000	20,000	127,417

City of Dixon Budget FY 2024-25
FUND 183 - INFRASTRUCTURE RESERVE

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
183-00000-441000-00000	Interest Earned	388	252	-	6,724	4,380
183-00000-453200-00000	Unrealized Gain on Investments	(3,629)	2,490	-	-	-
		(3,241)	2,742	-	6,724	4,380
183-00000-591600-00000	Transfer to L&L	-	-	166,356	166,356	-
		-	-	166,356	166,356	-
FUND REVENUE		(3,241)	2,742	-	6,724	4,380
FUND EXPENDITURES		-	-	166,356	166,356	-

City of Dixon Budget FY 2024-25
FUND 184 - TECHNOLOGY REPLACEMENT

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
184-00000-441000-00000	Interest Earned	364	879	-	6,130	3,970
184-00000-453200-00000	Unrealized Gain on Investments	-	(1,343)	-	-	-
		364	(465)	-	6,130	3,970
184-00000-591600-00000	Transfer to L&L	-	-	118,280	118,280	-
		-	-	118,280	118,280	-
FUND REVENUE		364	(465)	-	6,130	3,970
FUND EXPENDITURES		-	-	118,280	118,280	-

City of Dixon Budget FY 2024-25
FUND 188 PERS STABILIZATION

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
188-00000-441000-00000	Interest Earned	1,146	9,125	4,265	4,265	10,400
188-00000-453200-00000	Unrealized Gain on Investments	(9,657)	(563)	-	-	-
188-00000-491100-00000	Transfer from General Fund	75,000	-	-	-	-
		66,489	8,562	4,265	4,265	10,400
FUND REVENUE		66,489	8,562	4,265	4,265	10,400
FUND EXPENDITURES		-	-	-	-	-

City of Dixon Budget FY 2024-25
FUND 189 - OPEB RESERVE

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
189-00000-441000-00000	Interest Earned	5,000	41,903	19,441	19,441	47,990
189-00000-453200-00000	Unrealized Gain on Investments	(45,298)	(1,998)	-	-	-
189-00000-491100-00000	Transfer from General Fund	250,000	-	-	-	-
		209,702	39,905	19,441	19,441	47,990
FUND REVENUE		209,702	39,905	19,441	19,441	47,990
FUND EXPENDITURES		-	-	-	-	-

City of Dixon Budget FY 2024-25
FUND 190 DEVELOPMENT AGREEMENTS

Account	Project	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
190-00000-427300-00000		Planning Agreements	142,281	428,143	4,153,444	4,153,444	-
190-00000-441000-00000		Interest Earned	1,120	(202)	-	-	-
190-00000-453200-00000		Unrealized Gain on Investments	(6,245)	6,021	-	-	-
			137,156	433,962	4,153,444	4,153,444	-
190-00000-520100-00000		Advertising/Publications	1,469	1,522	3,478	3,478	-
190-00000-521100-00000		Consultants	729,980	658,454	2,567,681	2,567,681	-
190-00000-521210-00000		Legal Fees	176,872	202,211	110,359	110,359	-
190-00000-521420-00000		Permits/Licenses/Fees	-	172	-	-	-
190-00000-560110-00000		Proj Admin Direct	50,638	43,837	35,978	35,978	-
			958,959	906,196	2,717,496	2,717,496	-
FUND REVENUE			137,156	433,962	4,153,444	4,153,444	-
FUND EXPENDITURES			958,959	906,196	2,717,496	2,717,496	-

City of Dixon Budget FY 2024-25
FUND 192 - ENGINEERING REIMBURSEMENT AGREEMENTS

Account	Project	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
192-00000-420600-00000		Encroachment Inspection Fee	563,269	610,357	3,092,446	3,092,446	-
192-00000-427400-00000		Plan Check Fee - Engineering	273,976	372,417	606,369	606,369	-
192-00000-427410-00000		Map Check Fees	40,609	63,824	90,556	90,556	-
192-00000-441000-00000		Interest Earned	9,620	48,548	-	-	-
192-00000-453200-00000		Unrealized Gain on Investments	(63,640)	10,958	-	-	-
192-00000-491100-00000		Transfer from General Fund	1,595,568	-	-	-	-
			2,419,401	1,106,104	3,789,371	3,789,371	-
192-00000-520220-00000		Equipment Repairs/Maintenance	62,831	-	-	-	-
192-00000-521100-00000		Consultant - Inspection	1,313,376	630,014	4,611,416	4,611,416	-
192-00000-560110-00000		Project Admin - Direct	3,763	399	-	-	-
			1,379,970	630,413	4,611,416	4,611,416	-
FUND REVENUE			2,419,401	1,106,104	3,789,371	3,789,371	-
FUND EXPENDITURES			1,379,970	630,413	4,611,416	4,611,416	-

City of Dixon Budget FY 2024-25
FUND 193 - COMMUNITY DEVELOPMENT REIMBURSEMENT AGREEMENTS

Account	Project	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
193-00000-441000-00000		Interest Earned	257	1,226	-	-	-
193-00000-491100-00000		Transfer from General Fund	247,418	-	-	-	-
193-13200-426100-00000		Building Permits	278,668	272,520	2,137,086	2,137,086	-
193-16600-427200-00000		Fire Construction Permit	49,587	47,416	161,705	161,705	-
			575,931	321,162	2,298,791	2,298,791	-
193-00000-521100-00000		Consultants - Professional	991,532	668,560	1,535,792	1,535,792	-
			991,532	668,560	1,535,792	1,535,792	-
FUND REVENUE			575,931	321,162	2,298,791	2,298,791	-
FUND EXPENDITURES			991,532	668,560	1,535,792	1,535,792	-

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Enterprise Funds

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

Wastewater

The City's Wastewater Treatment Facility and Sanitary Sewer Collections System serve more than 6,550 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 Activated Sludge 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). The Engineering/Utilities Department is responsible for the operations and maintenance of the Activated Sludge Wastewater Treatment Facility (Wastewater Fund 305-30001) and the “in town” Sanitary Sewer Collections System (Wastewater Fund 305-30002).

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 Wastewater and the Collections System 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 – 2024 – 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
- Continued improvements on the Wastewater Treatment Facility water line
- Continued improvements to the PE Basin piping enhancements to direct the final treated wastewater in the PE Basins
- New SCADA Computer backup system
- New PE Basin security gate at the entrance to the property

Collections Division – Sewer System Operations and Maintenance:

- Continued annual sanitary sewer line cleaning and video inspection program
 - 3 miles of lines inspected
 - 5 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
- Complied with the requirements of General Order 2022-0103-DWQ for Sanitary Sewer Systems
- Update to Spill Emergency Response Plan
- Completed California Integrated Water Quality System (CIWQS) Collection System Annual Report

- Completed CIWQS monthly certification reporting
- Completed North Lincoln Lift Station Project design
- Continued 27" Sewer Rehab Improvements Project Phase 1 construction
- Replaced five end of line cleanouts with manholes to improve system reliability
- Wastewater Treatment Facility Percolation/Evaporation Basin Fence and Security Gate replacements

Budget Year – 2025 – 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 Water Line Air Relief Valves and Water Valve Security upgrades

Collections Division – Sewer System Operations and Maintenance:

- Continue deployment of upgraded video inspection software to comply with regulatory system management requirements
- Replace five end of line cleanouts with manholes 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 certification reporting
- Continue to comply with new Sanitary Sewer Systems General Order 2022-0103-DWQ requirements

Water

City of Dixon has owned and operated the municipal water system since August 2014. The City serves nearly 3,900 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 – 2024 – Division Accomplishments

- Our system continues to expand through development. Development has added miles of mainline with hundreds of service connections to expand our service area and customer base
- The City Council formed a Water Rate Ad-Hoc Committee to address our financial deficiencies, assess the system, and recommend to Council a sustainable rate increase
- Completed and submitted our tri-annual VOC, SOC and Nitrite sampling along with our weekly, monthly, quarterly and annual State required Water Quality monitoring
- Completed and submitted the following State reports: Consumer Confidence Report, Electronic Annual Report, Annual Water Loss Audit, Annual Water Supply and Demand Assessment, Annual Inventory Report, Monthly Conservation Reporting and Monthly Water Quality Monitoring Reporting
- Conducted a water age analysis using our hydraulic model and used that to update our disinfection byproducts monitoring plan
- Completed a full system backflow assembly audit in addition to our annual testing
- Created and promoted in-house a Senior Water Operator
- Facility upgrades include: automated fill valve on our Fitzgerald tank to allow for remote operations, two new chemical analyzers, a new chemical pump, an automated security gate, two rebuilt/refurbished booster pumps, and secondary containment for all bulk storage chemicals
- Removed and are actively working to replace the pump/motor at our Valley Glen well site. During the project we identified damage to the well casing that is currently under repair/rehabilitation
- Conducted an Operations and Maintenance optimization that included a detailed source capacity technical memo with consultant LSCE

- Completed various programming improvements to our SCADA system. Continued implementation of automated meter reading terminals for new services and started transition of existing infrastructure over 7-10 years (or as funding allows)
- Continue to develop and implement our valve exercising programs with our hydraulic valve turner
- Completed multiple service line repairs, including a large-scale emergency repair for an apartment complex on Linford Lane

Budget Year – 2025 – Division Work Plan/Goals

- Conclude the Water Rate Ad-Hoc Committee with a recommendation to council for the future of our Water System
- Continue development and utilization of AMS (asset management software), including development and integration of GIS mapping
- Update our Cross Connection Control Ordinance to reflect the new State Cross Connection Control Policy Handbook. This will include an update to our construction/hydrant meter application/fees and detail a plan to conduct a system wide Hazard assessment survey
- Complete our full Lead Service Line Inventory and submit to the State by October 1st as mandated by the revised Lead and Copper rule
- Complete site improvements to Valley Glen Well
- Replace the production meter for Watson Ranch Well
- Complete a detailed cleaning and safety inspection of all facility surge tanks
- Rebuild/refurbish two booster pumps, including VFD repairs and potentially start the rehabilitation of Parklane deep well pump/motor
- Bring Homestead well on-line (dependent on the developer completing the facility)
- Continue to work with West Yost to build and implement a unilateral flushing program with our hydraulic model
- Continue maintenance and improvements as funding allows to include, system upgrades/repairs, SCADA/programming upgrades, valve turning, meter replacement and AMR upgrades

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 2023, ridership was 35,377, which is an increase from 2022 (27,732) and 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 8.35 permanent full-time equivalent staff, back-up part-time drivers, 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. A modified SRTP was completed in 2022 to address various post-pandemic funding scenarios and their effects on service.

Current Year – 2024 – Division Accomplishments

- Provided reliable on-demand transit service, in pandemic recovery mode
- Resumed School subscriptions and full capacity service
- Resumed field trips (Apple Hill; Special Education trips to Pumpkin Patch and tree farm, Watershed Explorers)
- Transported Senior Club to Downtown luncheons
- Continued the Golden Pass Program for Dixon residents
- Successfully completed Triennial Audit, system in full compliance
- Upgraded handheld radios and GPS systems



Budget Year – 2025 – 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; CARB rollout plan in conjunction with STA
- Resume Senior Center field trips to Cache Creek and neighboring cities
- Demo hand-held Clipper 2.0 (providing electronic fares)
- Complete Community-based Transportation plan
- Replace four buses
- Upgrade on-bus radios

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
FY 2024 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES					
BEGINNING WORKING CAPITAL* July-2023	740,503	241,350	9,628,695	1,880,302	437,847
REVENUE	5,590	2,152	5,504,963	16,770	3,543
TRANSFERS	275,000	-	-	-	75,000
REVENUE & TRANSFERS	280,590	2,152	5,504,963	16,770	78,543
EXPENDITURES	-	-	8,085,098	-	-
ESTIMATED ENDING WORKING CAPITAL	1,021,093	243,502	7,048,560	1,897,072	516,390
FY 2025 SUMMARY OF PROPOSED RESOURCES & APPROPRIATIONS					
July-2024	1,021,093	243,502	7,048,560	1,897,072	516,390
REVENUES	17,238	5,484	5,390,948	43,060	10,140
TRANSFERS	-	-	-	-	75,000
REVENUE & TRANSFERS	17,238	5,484	5,390,948	43,060	85,140
AVAILABLE RESOURCES	1,038,331	248,986	12,439,508	1,940,132	601,530
APPROPRIATIONS	-	-	6,553,879	-	-
ESTIMATED ENDING WORKING CAPITAL	1,038,331	248,986	5,885,629	1,940,132	601,530

* 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 2024 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES					
BEGINNING WORKING CAPITAL* July-2023	943,613	14,677,243	331,407	23,528	28,904,488
REVENUE	1,120	2,423,075	2,600	430	
TRANSFERS	1,721,739	-	2,038,135	1,576,561	
REVENUE & TRANSFERS	1,722,859	2,423,075	2,040,735	1,576,991	13,646,678
EXPENDITURES	1,721,739	1,080,202	2,372,142	1,600,519	14,859,700
ESTIMATED ENDING WORKING CAPITAL	944,733	16,020,116	-	-	27,691,466
FY 2025 SUMMARY OF PROPOSED RESOURCES & APPROPRIATIONS					
July-2024	944,733	16,020,116	-	-	27,691,466
REVENUES	20,430	4,138,855	7,600	-	
TRANSFERS	1,721,739	-	2,134,827	21,828	
REVENUE & TRANSFERS	1,742,169	4,138,855	2,142,427	21,828	13,587,149
AVAILABLE RESOURCES	2,686,902	20,158,971	2,142,427	21,828	41,278,615
APPROPRIATIONS	1,721,739	707,303	2,142,427	21,828	11,147,176
ESTIMATED ENDING WORKING CAPITAL	965,163	19,451,668	-	-	30,131,439

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

CITY OF DIXON
BUDGET OVERVIEW
ENTERPRISE FUNDS

	WATER O&M 331	WATER OPS RESERVE 332	WATER CAPITAL RESERVE 333	WATER CIP 334	WATER CAPITAL REHAB 335	WATER OPEB RESERVE 336	WATER SUMMARY
FY 2024 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES							
BEGINNING WORKING CAPITAL* July-2023	2,957,169	749,082	698,065	2,098,828	(235,848)	131,376	6,398,672
REVENUE	2,113,050	24,732	23,048	601,946	-	4,477	
TRANSFERS	-	-	-	-	2,033,255	-	
REVENUE & TRANSFERS	2,113,050	24,732	23,048	601,946	2,033,255	4,477	4,800,508
EXPENDITURES	4,270,937	-	-	3,664	1,797,407	-	6,072,008
ESTIMATED ENDING WORKING CAPITAL	799,282	773,814	721,113	2,697,110	-	135,854	5,127,173
FY 2025 SUMMARY OF PROPOSED RESOURCES & APPROPRIATIONS							
July-2024	799,282	773,814	721,113	2,697,110	-	135,854	5,127,173
REVENUES	2,240,557	17,020	21,150	742,942	-	3,090	
TRANSFERS	-	-	-	-	25,447	-	
REVENUE & TRANSFERS	2,240,557	17,020	21,150	742,942	25,447	3,090	3,050,206
AVAILABLE RESOURCES	3,039,839	790,834	742,263	3,440,052	25,447	138,944	8,177,379
APPROPRIATIONS	2,513,971	-	-	4,065	25,447	-	2,543,483
ESTIMATED ENDING WORKING CAPITAL	525,868	790,834	742,263	3,435,987	-	138,944	5,633,896

* 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 2024 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES			
BEGINNING WORKING CAPITAL* July-2023	466,113	268,824	36,038,098
REVENUE	1,613,057	2,397	12,342,950
TRANSFERS	-	-	7,719,690
REVENUE & TRANSFERS	1,613,057	2,397	20,062,640
EXPENDITURES	1,963,591	-	22,895,299
ESTIMATED ENDING WORKING CAPITAL	115,579	271,221	33,205,440
FY 2025 SUMMARY OF PROPOSED RESOURCES & APPROPRIATIONS			
July-2024	115,579	271,221	33,205,440
REVENUES	1,778,813	6,110	14,443,437
TRANSFERS	-	-	3,978,841
REVENUE & TRANSFERS	1,778,813	6,110	18,422,278
AVAILABLE RESOURCES	1,894,392	277,331	51,627,718
APPROPRIATIONS	1,774,331	-	15,464,990
ESTIMATED ENDING WORKING CAPITAL	120,061	277,331	36,162,728

* 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 2024-25
FUND 303 - SEWER OPERATING RESERVE

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
303-00000-441000-00000	Interest Earned	1,400	13,038	5,590	5,590	17,238
303-00000-453200-00000	Unrealized Gain on Investments	-	(13,344)	-	-	-
303-00000-491305-00000	Transfer from Sewer O&M	-	150,000	275,000	275,000	-
		1,400	149,694	280,590	280,590	17,238
FUND REVENUE		1,400	149,694	280,590	280,590	17,238
FUND EXPENDITURES		-	-	-	-	-

City of Dixon Budget FY 2024-25
FUND 304 - SEWER OPEB RESERVE

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
304-00000-441000-00000	Interest Earned	572	4,733	2,152	2,152	5,484
304-00000-453200-00000	Unrealized Gain on Investments	(5,358)	(50)	-	-	-
		(4,786)	4,683	2,152	2,152	5,484
FUND REVENUE		(4,786)	4,683	2,152	2,152	5,484
FUND EXPENDITURES		-	-	-	-	-

City of Dixon Budget FY 2024-25
FUND 305 - WASTEWATER OPERATIONS & MAINTENANCE

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
305-00000-428100-00000	Sewer Fees - Residential SFD	3,345,625	3,514,930	3,618,677	3,502,952	3,504,085
305-00000-428110-00000	Sewer Fees - Apartments	440,844	233,699	135,001	135,296	134,460
305-00000-428120-00000	Sewer Fees - Churches/Convales	110,579	52,196	22,270	21,488	19,952
305-00000-428130-00000	Sewer Fees - Comm'l/Industrial	781,187	733,156	798,713	800,614	797,550
305-00000-428140-00000	Sewer Fees - Motels	40,617	27,729	21,204	21,647	22,090
305-00000-428150-00000	Sewer Fees - Multi-Family	182,614	444,719	597,470	598,510	599,414
305-00000-428160-00000	Sewer Fees - Schools/Fairground	53,627	49,538	48,904	48,048	47,186
305-00000-441000-00000	Interest Earned	20,649	168,003	332,888	332,888	224,605
305-00000-451000-00000	Penalties & Interest	23,608	36,950	36,914	36,914	35,000
305-00000-452000-00000	Lease Revenue	6,606	6,606	6,606	6,606	6,606
305-00000-453200-00000	Unrealized Gain on Investments	(179,654)	(9,755)	-	-	-
		4,826,302	5,257,769	5,618,647	5,504,963	5,390,948
305-00000-511200-X3009	Overtime	60	-	-	-	-
305-00000-512100-X3009	Medicare	1	-	-	-	-
305-00000-512201-00000	Pension Expense - Misc	291,068	(349,982)	-	-	-
305-00000-512402-00000	OPEB Expense	13,780	(2,974)	-	-	-
305-00000-512600-X3009	Worker's Comp Ins-Sewer Arrear	0	-	-	-	-
305-00000-525801-00000	GASB 87 Leased Equipment	109,804	-	-	-	-
305-00000-525801-00001	Leased Equip Rental	(25,462)	-	-	-	-
305-00000-525801-00002	Leased Office Equip Rental	(1,888)	-	-	-	-
305-00000-550350-00001	Lease Interest	3,962	-	-	-	-
305-00000-550802-00000	Lease Amort. - Public Works	23,683	-	-	-	-
305-00000-560110-X3009	Project Admin - Direct	430	-	-	-	-
305-00000-591303-00000	Transfer to Sewer Op Reserve	-	150,000	275,000	275,000	-
305-00000-591309-00000	Transfer to SRF Debt Service	1,033,044	1,033,043	1,033,044	1,033,044	1,033,044
305-00000-591310-00000	Transfer to Sewer Capital	3,865	20,839	-	-	-
305-30001-511000-00000	Salaries/Wages	393,538	435,849	456,311	456,311	473,287
305-30001-511020-00000	Comp Paid	4,817	8,458	-	-	-
305-30001-511200-00000	Overtime	34,586	39,579	36,400	36,400	40,000
305-30001-511300-00000	Standby	21,560	28,018	32,250	32,250	32,250
305-30001-512100-00000	Medicare	5,288	6,035	8,268	8,268	8,617
305-30001-512200-00000	Retirement	216,199	202,953	215,748	215,748	328,759
305-30001-512300-00000	Disability Insurance	1,484	1,520	1,742	1,742	1,808
305-30001-512400-00000	Health Insurance	43,278	47,260	45,305	45,305	48,923
305-30001-512420-00000	Dental Insurance	923	927	916	916	916
305-30001-512430-00000	Vision Insurance	469	471	464	464	464
305-30001-512600-00000	Worker's Comp Insurance	45,366	57,670	68,271	68,271	71,150
305-30001-520100-00000	Advertising/Publications	1,531	1,661	2,500	2,500	3,000
305-30001-520210-00000	Office/Software Maintenance	14,032	25,904	37,900	37,900	38,500
305-30001-520220-00000	Equipment Repairs/Maintenance	120,366	72,923	137,000	137,000	137,000
305-30001-520230-00000	Building/Site Maintenance	4,271	7,836	8,000	8,000	8,000
305-30001-520250-00000	Vehicle Maintenance	11,473	4,399	6,000	6,000	6,000
305-30001-520305-00000	Equipment Rental	14,944	(14,475)	49,314	49,314	4,000
305-30001-520310-00000	Office Equipment Maintenance/Rental	4,868	4,692	7,200	7,200	5,820
305-30001-520400-00000	Office Supplies	39,127	41,590	40,000	40,000	5,500
305-30001-520430-00000	Special Supplies	31,315	72,139	65,415	65,415	70,000
305-30001-520440-00000	Chemicals	15,776	10,139	15,000	15,000	15,000
305-30001-520450-00000	Small Tools	1,033	383	2,000	2,000	2,000
305-30001-520600-00000	Vehicle Fuel	15,595	18,138	22,000	22,000	22,000
305-30001-521100-00000	Consultants-Professional	34,344	15,150	58,500	58,500	58,500
305-30001-521200-00000	Contract Services - Non Professional	105,287	107,626	142,000	142,000	165,340
305-30001-521210-00000	Legal Fees	11,296	3,434	10,000	10,000	10,000
305-30001-521260-00000	Bank Fees	11,642	10,566	12,200	12,200	11,500
305-30001-521270-00000	Credit Card Processing Fees	40,831	47,497	52,500	52,500	65,000
305-30001-521280-00000	Contract Services - Temporary Emplo	-	-	15,228	15,228	-
305-30001-521420-00000	Permits/Licenses/Fees	27,462	28,268	35,100	35,100	34,250
305-30001-521505-00000	DMV Exams/Physicals	-	-	150	150	300
305-30001-521510-00000	Dues/Subscriptions	1,296	1,032	1,250	1,250	1,400
305-30001-521560-00000	Training	2,709	1,710	5,000	5,000	5,000
305-30001-521570-00000	Uniforms	8,629	8,033	5,000	5,000	8,000
305-30001-529401-00000	Leased Vehicles	-	-	-	-	52,482
305-30001-530100-00000	Communications	2,302	2,313	3,000	3,000	3,000
305-30001-530200-00000	Utilities	232,360	302,765	300,000	300,000	300,000
305-30001-530300-00000	Water	9,639	15,084	11,000	11,000	15,000
305-30001-540420-00000	Bad Debt/Write Off	(62,066)	(30,770)	25,000	25,000	20,000
305-30001-550400-00000	Depreciation	878,213	2,276,422	-	-	-

City of Dixon Budget FY 2024-25
FUND 305 - WASTEWATER OPERATIONS & MAINTENANCE

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
305-30001-560110-00000	Project Admin - Direct	1,963	3,189	20,000	20,000	-
305-30001-560200-00000	Capital Outlay	-	-	35,000	35,000	55,000
305-30001-591100-00000	Transfer to General Fund	246,351	294,031	324,941	324,941	369,142
305-30001-591307-00000	Transfer to Sewer Equip Replac	50,000	50,000	75,000	75,000	75,000
305-30001-591315-00000	Transfer to Sewer-Rehab Proj	367,319	199,788	2,359,507	2,359,507	2,134,827
305-30001-591316-00000	Transfer to Sewer Mixed	95,716	135,706	1,251,541	1,251,541	16,371
	Expenditures - 30001	4,559,481	5,396,833	7,307,965	7,307,965	5,756,150
305-30002-511000-00000	Salaries/Wages	195,119	137,608	205,418	205,418	238,247
305-30002-511020-00000	Comp Paid	4,462	8,353	-	-	-
305-30002-511200-00000	Overtime	10,629	9,162	20,800	20,800	20,800
305-30002-511300-00000	Standby	16,170	19,056	24,188	24,188	24,188
305-30002-511900-00000	Separation Pay	-	4,494	-	-	-
305-30002-512100-00000	Medicare	3,207	3,359	4,401	4,401	5,078
305-30002-512200-00000	Retirement	72,218	40,434	40,299	40,299	64,216
305-30002-512300-00000	Disability Insurance	712	634	847	847	977
305-30002-512400-00000	Health Insurance	44,536	37,507	53,116	53,116	67,089
305-30002-512401-00000	Retiree Health	-	12,068	16,447	16,447	9,193
305-30002-512420-00000	Dental Insurance	620	557	608	608	688
305-30002-512430-00000	Vision Insurance	315	282	308	308	348
305-30002-512600-00000	Worker's Comp Insurance	21,955	22,522	37,321	37,321	42,009
305-30002-520100-00000	Advertising/Publications	-	-	500	500	350
305-30002-520210-00000	Office/Software Maintenance	4,667	2,127	20,000	20,000	4,280
305-30002-520220-00000	Equipment Repairs/Maintenance	19,011	2,507	35,000	35,000	35,000
305-30002-520230-00000	Building/Site Maintenance	51	23	1,000	1,000	-
305-30002-520240-00000	Maintenance - Sewer Line	88,284	97,515	10,000	10,000	5,200
305-30002-520250-00000	Vehicle Maintenance	1,765	5,973	6,960	6,960	4,009
305-30002-520305-00000	Equipment Rental	8,000	16,521	43,272	43,272	1,050
305-30002-520310-00000	Office Equipment Maintenance/Rental	1,420	885	2,500	2,500	870
305-30002-520400-00000	Office Supplies	826	508	2,025	2,025	550
305-30002-520430-00000	Special Supplies	4,964	5,874	11,000	11,000	7,400
305-30002-520440-00000	Chemicals	1,094	5,050	5,500	5,500	6,500
305-30002-520450-00000	Small Tools	2,399	165	3,500	3,500	1,250
305-30002-520600-00000	Vehicle Fuel	5,782	10,048	14,100	14,100	10,500
305-30002-521100-00000	Consultants-Professional	8,754	-	15,000	15,000	26,000
305-30002-521200-00000	Contract Services - Non Professional	-	-	114,500	114,500	138,200
305-30002-521210-00000	Legal Fees	-	-	1,000	1,000	1,000
305-30002-521420-00000	Permits/Licenses/Fees	5,546	6,667	7,500	7,500	5,905
305-30002-521510-00000	Dues/Subscriptions	780	606	1,200	1,200	1,050
305-30002-521560-00000	Training	1,506	3,564	12,768	12,768	7,831
305-30002-521570-00000	Uniforms	4,171	3,637	6,000	6,000	3,375
305-30002-529401-00000	Leased Vehicles	-	-	-	-	33,176
305-30002-530100-00000	Communications	2,112	2,810	4,810	4,810	3,900
305-30002-560110-00000	Project Admin - Direct	2,502	5,086	40,000	40,000	20,000
305-30002-560200-00000	Capital Outlay	5,407	-	15,245	15,245	7,500
	Expenditures - 30002	538,983	465,602	777,133	777,133	797,729
	FUND REVENUE	4,826,302	5,257,769	5,618,647	5,504,963	5,390,948
	FUND EXPENDITURES	5,098,464	5,862,435	8,085,098	8,085,098	6,553,879

City of Dixon Budget FY 2024-25
305-30001 WASTEWATER O & M - TREATMENT
OPERATING EXPENSES SUMMARY

Account Code	Project	2024		2025		Brief Detail Description
		Budget	Estimated	Budget		
520100		2,500	2,500	3,000		Publications including Thompson Reuters updates for the following California Code of Regulations: Title 3, Title 8, Title 19, Title 22, Title 23
520210		37,900	37,900	38,500		Cityworks Software, SCADA License, Tyler Finance Software
520220		37,000	37,000	37,000		Parts & labor to repair and maintain off-road and process equipment
520220	100097	100,000	100,000	100,000		Process Equipment Repair & Maintenance
520230		8,000	8,000	8,000		Building maintenance & repairs for 4 buildings; HVAC maintenance; Cleaning supplies; Mats for buildings
520250		6,000	6,000	6,000		Dump Truck BIT Inspections (\$1200), Annual Smog on Diesel Engines. Maintenance on non-leased vehicles. Wear items (tires/breaks/etc)
520305		49,314	49,314	4,000		Emergency Equipment Rental
520310		7,200	7,200	5,820		\$3,500 Copy machine, \$2,320 RingCentral Phones
520400		40,000	40,000	5,500		Office supplies for WWTF \$2,500; Billing forms, postage, envelopes, Lockbox for Utility bill operations (monthly)
520430		65,415	65,415	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
520600		22,000	22,000	22,000		Fuel for vehicles, equipment, and generator load testing
521100		58,500	58,500	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	85,340		Pest control; Fire alarm monitoring; Water softener contract; On-call contracts, Misc. contract services
521200	100096	75,000	75,000	80,000		Lab Testing
521210		10,000	10,000	10,000		City Attorney support
521260		12,200	12,200	11,500		Bank fees
521270		52,500	52,500	65,000		Credit cards fees - merchant fees for UB payments
521280		15,228	15,228	-		
521420		35,100	35,100	34,250		Regional Water Board permit; YSAQMD permit for generators, fuel tank & pumps; State Air Resources Board permits for pumps; WW Operator Licenses; Pesticide certifications; CWEA certifications renewal; Dixon RCD permit; EPA ID number renewal; SWRCB SWPPPP permit
521505		150	150	300		Class B DMV license expenses, renewals, exam fees, physicals
521510		1,250	1,250	1,400		PAPA dues for 4 staff \$300; CWEA dues for 4 staff \$950
521560		5,000	5,000	5,000		Pesticide, CWEA, safety training; Target Solutions training
521570		5,000	5,000	8,000		Uniforms, jackets, boots, lab coats, lab towels & coveralls for 4 employees
529401		-	-	52,482		Vehicle Leases
530100		3,000	3,000	3,000		Telephone; SCADA alarm dialer; 5 cell phones; SCADA cellular internet modem
530200		300,000	300,000	300,000		Utilities
530300		11,000	11,000	15,000		Water costs for treatment plant
540420		25,000	25,000	20,000		Bad Debt/Write Off
560110		20,000	20,000	-		
560200		35,000	35,000	55,000		Capital Outlay - see detail on Capital Equipment page
591100		324,941	324,941	369,142		Transfer to General Fund for Cost Allocation

City of Dixon Budget FY 2024-25
305-30001 WASTEWATER O & M - TREATMENT
OPERATING EXPENSES SUMMARY

Account Code	Project	2024		2025	Brief Detail Description
		Budget	Estimated	Budget	
591307		75,000	75,000	75,000	Transfer to Equipment Replacement
591315		2,359,507	2,359,507	2,134,827	Transfer to Sewer Rehab projects
591316		1,251,541	1,251,541	16,371	Transfer to Sewer Mixed - combined projects
Total		5,134,246	5,134,246	3,716,932	

CITY OF DIXON
CAPITAL EQUIPMENT (not included in Capital Project Funds)
305-30001 WASTEWATER O & M

(N)ew or (R)eplacement	Category*	Item Description	Cost per Unit	Quantity	Total
R	E	Wilo Mixer TR226 & TR90	55,000	1.00	55,000
Total					\$ 55,000

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

CITY OF DIXON
PAYROLL SUMMARY
FY 2024-25

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	136,711	12,482	17,185	229	116	2,231	522	18,804	188,280
Sr. Wastewater Operator	1.00	125,428	11,452	7,225	229	116	1,923	479	17,252	164,104
Wastewater Operator II	1.00	110,169	10,058	7,225	229	116	1,702	421	15,153	145,073
Wastewater Operator I	1.00	100,979	9,219	17,185	229	116	1,713	386	13,889	143,716
Subtotal:	4.00	473,287	43,211	48,820	916	464	7,569	1,808	65,098	641,173
Other payroll costs:										
PERS Health Administration		-	-	103	-	-	-	-	-	103
Retirement Health Benefit			-	-	-	-	-	-	-	-
PERS Retirement UAL		-	285,548	-	-	-	-	-	-	285,548
Overtime		40,000	-	-	-	-	580	-	6,052	46,632
Standby		32,250	-	-	-	-	468	-	-	32,718
Subtotal:		72,250	285,548	103	-	-	1,048	-	6,052	365,001
GRAND TOTAL:	4.00	545,537	328,759	48,923	916	464	8,617	1,808	71,150	1,006,174

City of Dixon Budget FY 2024-25
305-30002 WASTEWATER O & M - COLLECTIONS
OPERATING EXPENSES SUMMARY SHEET

Account Code	2024		2025		Brief Detail Description
	Budget	Estimated	Budget		
520100	500	500	350		Advertising/Publications - FOG outreach, doorhangers
520210	20,000	20,000	4,280		Office Software/Maintenance-GraniteNet Annual Support; Lift Station Monitoring; FOG BMP Municipal
520220	35,000	35,000	35,000		Equipment Repairs/Maintenance - CCTV truck non-driveline, Sewer VacCon non-driveline, N. Lincoln Lift station, 6" trash pump & continuous repairs
520230	1,000	1,000	-		
520240	10,000	10,000	5,200		Sewer line maintenance - root control, video survey, sewer repairs, repair connections at private laterals
520250	6,960	6,960	4,009		Maintenance on non-leased vehicles (VacCon driveline/chassis); Enterprise Fleet Management leased vehicles; Enterprise Maint. Management Fee
520305	43,272	43,272	1,050		Emergency Bypass pump
520310	2,500	2,500	870		RingCentral land lines
520400	2,025	2,025	550		Office Expenses and Supplies
520430	11,000	11,000	7,400		Special Supplies - misc. equipment; sewer line plugs, traffic control materials
520440	5,500	5,500	6,500		Chemicals - Grease Pucks, Pesticides, Necessary Containment
520450	3,500	3,500	1,250		Small Tools
520600	14,100	14,100	10,500		Vehicle Fuel
521100	15,000	15,000	26,000		GIS Services, SSMP 3-year Audit
521200	114,500	114,500	138,200		Contractor services - Sewer line, private lateral connection, and manhole repairs; Cleanout replacement x4 (\$68,000); Root control services
521210	1,000	1,000	1,000		Legal Expenses
521420	7,500	7,500	5,905		SWRCB - Sanitary Sewer Permit; YSAQMD Sewer VacCon Perp/CARB permit
521510	1,200	1,200	1,050		Dues/Subscriptions - CWEA licensing and membership for 4 staff
521560	12,768	12,768	7,831		Training, including Target Solutions training; Confined Space, Road Safety; USA Locating; CWEA Contact Hours; DPR Pesticides; Computer training; DMV Commercial Licenses;
521570	6,000	6,000	3,375		Uniforms for 4 staff; P.P.E.
529401	-	-	33,176		Leased Vehicles
530100	4,810	4,810	3,900		Standby phones; 2 Mifi hot spots and misc. office phone charges; Phones and tablets for all staff with data
560110	40,000	40,000	20,000		Project Admin Direct for Engineering Department
560200	15,245	15,245	7,500		Capital Outlay - see detail on Capital Equipment page
Total	373,380	373,380	324,896		

CITY OF DIXON
CAPITAL EQUIPMENT (not included in Capital Project Funds)
305-30002 SEWER COLLECTIONS

(N)ew or (R)eplacement	Category*	Item Description	Cost per Unit	Quantity	Total
N	B	Chemical Containment shed 75%	7,500	1.00	7,500
				Total	\$ 7,500

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

CITY OF DIXON
PAYROLL SUMMARY
FY 2024-25

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	71,126	6,664	16,750	172	87	1,274	275	9,916	106,264
Utilities Maintenance Worker II	0.75	57,944	4,560	16,750	172	87	1,083	243	8,767	89,606
Utilities Maintenance Worker II	0.75	57,625	4,535	16,750	172	87	1,078	242	8,719	89,208
Utilities Maintenance Worker I	0.75	51,553	4,057	16,750	172	87	990	217	7,800	81,626
Subtotal:	3.00	238,247	19,816	67,000	688	348	4,425	977	35,202	366,703
Other payroll costs:										
PERS Health Administration	-	-	-	89	-	-	-	-	-	89
Retirement Health Benefit	-	-	-	9,193	-	-	-	-	-	9,193
PERS Retirement UAL	-	-	44,400	-	-	-	-	-	-	44,400
Overtime		20,800	-	-	-	-	302	-	3,147	24,249
Standby		24,188	-	-	-	-	351	-	3,660	28,199
Subtotal:		44,988	44,400	9,282	-	-	653	-	6,807	106,130
GRAND TOTAL:	3.00	283,235	64,216	76,282	688	348	5,078	977	42,009	472,833

City of Dixon Budget FY 2024-25
FUND 306 - SRF RESERVE FUND

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
306-00000-441000-00000	Interest Earned	4,459	36,874	16,770	16,770	43,060
306-00000-453200-00000	Unrealized Gain on Investments	(41,747)	(388)	-	-	-
		(37,288)	36,485	16,770	16,770	43,060
FUND REVENUE		(37,288)	36,485	16,770	16,770	43,060
FUND EXPENDITURES		-	-	-	-	-

City of Dixon Budget FY 2024-25
FUND 307 - WASTEWATER EQUIPMENT REPLACEMENT FUND

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
307-00000-441000-00000	Interest Earned	957	8,093	3,543	3,543	10,140
307-00000-453200-00000	Unrealized Gain on Investments	(7,913)	(951)	-	-	-
307-00000-457000-00000	Sale of Property	11,100	8,000	-	-	-
307-00000-491305-00000	Transfer from Sewer O&M	50,000	50,000	75,000	75,000	75,000
		54,144	65,142	78,543	78,543	85,140
FUND REVENUE		54,144	65,142	78,543	78,543	85,140
FUND EXPENDITURES		-	-	-	-	-

City of Dixon Budget FY 2024-25
FUND 309 - SRF DEBT SERVICE FUND

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
309-00000-441000-00000	Interest Earned	2,072	16,610	1,120	1,120	20,430
309-00000-453200-00000	Unrealized Gain on Investments	(20,921)	3,010	-	-	-
309-00000-491305-00000	Transfer from Sewer O&M	1,033,044	1,033,043	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
		1,702,890	1,741,358	1,722,859	1,722,859	1,742,169
309-00000-550200-00000	Debt Interest	433,685	409,212	398,834	398,834	373,699
309-00000-550300-00000	Principal Payments	-	-	1,322,905	1,322,905	1,348,040
		433,685	409,212	1,721,739	1,721,739	1,721,739
FUND REVENUE		1,702,890	1,741,358	1,722,859	1,722,859	1,742,169
FUND EXPENDITURES		433,685	409,212	1,721,739	1,721,739	1,721,739

City of Dixon Budget FY 2024-25
FUND 310 - WASTEWATER CAPITAL FUND

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
310-00000-420200-00000	Development Fees -- Community Facilities	4,937,914	3,072,107	2,305,158	2,305,158	3,764,495
310-00000-441000-00000	Interest Earned	32,803	262,363	117,917	117,917	374,360
310-00000-453200-00000	Unrealized Gain on Investments	(264,097)	(24,057)	-	-	-
310-00000-491305-00000	Transfer from Sewer O&M	3,865	20,839	-	-	-
310-00000-491315-00000	Transfer from Sewer Rehab	197,779	197,376	-	-	-
310-00000-491316-00000	Trfr from Sewer Mixed	61,381	150,756	-	-	-
		4,969,644	3,679,383	2,423,075	2,423,075	4,138,855
310-00000-550400-00000	Depreciation	1,357,529	-	-	-	-
310-00000-591100-00000	Transfer to General Fund	-	9,082	-	-	13,151
310-00000-591102-00000	Transfer to General Fund	15,188	9,082	23,946	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	19,780	11,839	367,561	367,561	5,457
		2,081,193	718,699	1,080,202	1,080,202	707,303
FUND REVENUE		4,969,644	3,679,383	2,423,075	2,423,075	4,138,855
FUND EXPENDITURES		2,081,193	718,699	1,080,202	1,080,202	707,303

City of Dixon Budget FY 2024-25
FUND 315 - WASTEWATER REHAB PROJECTS

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
315-00000-441000-00000	Interest Earned	722	6,350	2,600	2,600	7,600
315-00000-453200-00000	Unrealized Gain on Investments	(6,115)	(972)	-	-	-
315-00000-491305-00000	Transfer from Sewer O&M	367,319	199,788	2,359,507	2,038,135	2,134,827
		361,925	205,165	2,362,107	2,040,735	2,142,427
315-00000-591100-00000	Transfer to General Fund	1,318	2,412	6,934	6,934	5,927
315-00000-591310-00000	Transfer to Sewer Capital	197,779	197,376	-	-	-
100098 - 27" Sewer Trunk Line Rehab Project						
315-31001-520100-00000	Advertising/Publications	-	-	886	886	-
315-31001-521100-00000	Consultants-Professional	-	-	187,878	187,878	-
315-31001-560110-00000	Project Admin - Direct	-	-	35,446	35,446	-
315-31001-560310-00000	Design/Plans/Specs	-	-	146,543	146,543	-
315-31001-560400-00000	Construction	-	-	1,462,700	1,462,700	-
315-31001-560450-00000	Contingency	-	-	72,300	72,300	-
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	500	-
315-31005-521100-00000	Consultants-Professional	-	-	50,000	50,000	-
315-31005-560110-00000	Project Admin - Direct	-	-	4,785	4,785	-
315-31005-560310-00000	Design/Plans/Specs	-	-	158,486	158,486	-
315-31005-560400-00000	Construction	-	-	-	-	1,500,000
100276 - WWTF Percolation / Evaporation Basin Piping Project						
315-31006-521100-00000	Consultants-Professional	99,980	-	-	-	-
315-31006-560110-00000	Project Admin - Direct	237	245	-	-	-
100334 - WWTF Security System						
315-31007-560110-00000	Project Admin - Direct	316	-	4,684	4,684	-
315-31007-560400-00000	Construction	-	-	100,000	100,000	-
100278 - WWTF Barbed Wire Fence						
315-31009-560110-00000	Project Admin - Direct	39	-	-	-	-
315-31009-560400-00000	Construction	12,650	-	-	-	-
100279 - WWTF Overhangs						
315-31010-560400-00000	Construction	74,459	-	-	-	-
100280 - WWTF Pavement Repairs						
315-31011-520100-00000	Advertising/Publications	-	-	500	500	-
315-31011-560110-00000	Project Admin - Direct	-	-	2,000	2,000	-
315-31011-560400-00000	Construction	-	-	50,000	50,000	-
100401 - WWTF PE Basin Power Gate						
315-31012-560110-00000	Project Admin - Direct	-	-	500	500	-
315-31012-560400-00000	Construction	-	-	33,000	33,000	-
100468 - Industrial Way Trunk Sewer E-1						
315-31013-560110-00000	Project Admin - Direct	-	-	-	-	-
315-31013-560400-00000	Construction	-	-	-	-	636,500
		386,777	200,033	2,372,142	2,372,142	2,142,427
FUND REVENUE		361,925	205,165	2,362,107	2,040,735	2,142,427
FUND EXPENDITURES		386,777	200,033	2,372,142	2,372,142	2,142,427

City of Dixon Budget FY 2024-25
FUND 316 - WASTEWATER CAPITAL MIXED FUND

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
316-00000-441000-00000	Interest Earned	(21)	646	430	430	-
316-00000-453200-00000	Unrealized Gain on Investments	(965)	810	-	-	-
316-00000-491305-00000	Transfer from Sewer O&M	95,716	135,706	1,236,494	1,214,016	16,371
316-00000-491310-00000	Transfer from Sewer Improve	19,780	11,839	362,545	362,545	5,457
		114,511	149,000	1,599,469	1,576,991	21,828
316-00000-591100-00000	Transfer to General Fund	3,465	9,029	4,606	4,606	5,828
316-00000-591310-00000	Transfer to Sewer Capital	61,381	150,756	-	-	-
	100099 - WWTF Qtr Groundwater Monitoring					
316-32001-521100-00000	Consultants-Professional	14,068	14,561	16,372	16,372	16,000
	100100 - Sanitary Sewer Master Plans -SCSMP					
316-32002-521100-00000	Consultants-Professional	-	9,087	-	-	-
316-32002-560110-00000	Project Admin - Direct	-	449	-	-	-
	100101 - Bio-Solids Sampling Plan					
316-32003-560110-00000	Project Admin - Direct	118	-	-	-	-
	100281 - SCADA / Electrical Upgrades					
316-32004-521100-00000	Consultants-Professional	-	-	36,232	36,232	-
	100103 - WWTF Water System Upgrade					
316-32006-560110-00000	Project Admin - Direct	-	-	7,392	7,392	-
316-32006-560400-00000	Construction	-	-	55,360	55,360	-
	100104 - Sanitary Sewer Management Plan (SSMP)					
316-32007-521100-00000	Consultants-Professional	36,149	-	-	-	-
316-32007-560110-00000	Project Admin - Direct	316	-	-	-	-
	100127 - WWTF Upgrade Project					
316-32009-520100-00000	Advertising/Publications	-	-	3,192	3,192	-
316-32009-521100-00000	Consultants - Professional	-	-	1,350,719	1,350,719	-
316-32009-560110-00000	Project Admin - Direct	-	-	46,146	46,146	-
	100402 - Sanitary Sewer Impact Fees (Nexus Study)					
316-32010-520100-00000	Advertising/Publications	-	-	500	500	-
316-32010-521100-00000	Consultants - Professional	-	-	75,000	75,000	-
316-32010-560110-00000	Project Admin - Direct	-	-	5,000	5,000	-
		115,497	183,881	1,600,519	1,600,519	21,828
FUND REVENUE		114,511	149,000	1,599,469	1,576,991	21,828
FUND EXPENDITURES		115,497	183,881	1,600,519	1,600,519	21,828

City of Dixon Budget FY 2024-25
FUND 331 - WATER OPERATIONS AND MAINTENANCE

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
331-00000-427600-00000	Water - Plan Check	1,210	3,630	-	-	-
331-00000-427610-00000	Water - Installation	165,498	110,546	100,000	150,000	120,000
331-00000-428200-00000	Water - Sales	1,836,360	1,826,961	1,733,253	1,811,275	2,000,000
331-00000-428210-00000	Water - Backflow	19,294	19,448	20,454	20,454	22,000
331-00000-428220-00000	Water - Construction Sales	26,258	29,794	27,669	27,669	25,000
331-00000-430100-00000	Grant Revenue	1,330	-	-	-	-
331-00000-441000-00000	Interest Earned	7,211	60,497	92,800	92,800	62,440
331-00000-451000-00000	Penalties & Interest	6,957	10,467	7,852	7,852	8,117
331-00000-453000-00000	Miscellaneous Income	700	2,778	-	-	-
331-00000-453000-00001	Water - Administration	2,225	3,700	3,000	3,000	3,000
331-00000-453200-00000	Unrealized Gain on Investments	(72,247)	1,767	-	-	-
		1,994,797	2,069,589	1,985,028	2,113,050	2,240,557
331-00000-511000-00000	Salaries/Wages	242,241	288,224	358,135	358,135	386,870
331-00000-511020-00000	Comp Paid	9,254	7,603	-	-	-
331-00000-511100-00000	Salaries/Wages PT	7,786	-	-	-	-
331-00000-511200-00000	Overtime	26,785	27,081	31,200	31,200	38,000
331-00000-511300-00000	Standby	20,960	28,098	32,250	32,250	32,250
331-00000-512100-00000	Medicare	4,414	4,913	7,106	7,106	7,774
331-00000-512200-00000	Retirement	64,580	63,661	77,364	77,364	111,553
331-00000-512201-00000	Pension Expense - Misc	80,321	(16,787)	-	-	-
331-00000-512210-00000	Retirement - PARS	101	-	-	-	-
331-00000-512300-00000	Disability Insurance	1,136	1,294	1,447	1,447	1,563
331-00000-512400-00000	Health Insurance	56,062	53,922	68,552	68,552	79,180
331-00000-512402-00000	OPEB Expense	9,647	6,364	-	-	-
331-00000-512420-00000	Dental Insurance	742	753	890	890	916
331-00000-512430-00000	Vision Insurance	377	382	451	451	464
331-00000-512500-00000	Unemployment Insurance	58	59	-	-	-
331-00000-512600-00000	Worker's Comp Insurance	29,153	38,298	56,824	56,824	62,082
331-00000-520100-00000	Advertising/Publications	-	676	500	500	1,000
331-00000-520210-00000	Office/Software Maintenance	15,561	19,539	32,800	32,800	38,500
331-00000-520220-00000	Equipment Repairs/Maintenance	68,366	58,441	111,486	111,486	45,000
331-00000-520230-00000	Building/Site Maintenance	375	2,676	3,500	3,500	3,500
331-00000-520250-00000	Vehicle Maintenance	2,313	4,332	4,500	4,500	4,300
331-00000-520305-00000	Equipment Rental	-	(4,794)	5,000	5,000	11,250
331-00000-520310-00000	Office Equipment Maintenance/Rental	1,959	2,014	2,000	2,000	2,000
331-00000-520320-00000	Lease Purchase	-	-	-	-	12,250
331-00000-520400-00000	Office Supplies	16,693	17,632	22,368	22,368	1,000
331-00000-520430-00000	Special Supplies	166,493	184,534	303,331	303,331	245,000
331-00000-520440-00000	Chemicals	19,673	22,044	30,000	30,000	35,000
331-00000-520450-00000	Small Tools	1,273	3,617	2,500	2,500	3,500
331-00000-520600-00000	Vehicle Fuel	19,654	13,408	25,000	25,000	25,000
331-00000-521100-00000	Consultants-Professional	49,771	70,166	100,000	100,000	35,000
331-00000-521200-00000	Contract Services - Non Professional	273,894	221,123	330,000	330,000	368,500
331-00000-521210-00000	Legal Fees	24,776	3,407	10,000	10,000	10,000
331-00000-521260-00000	Bank Fees	7,361	6,712	7,700	7,700	5,000
331-00000-521270-00000	Credit Card Processing Fees	20,614	20,462	33,150	33,150	30,000
331-00000-521280-00000	Contract Services - Temporary Employee	-	-	6,527	6,527	-
331-00000-521540-00000	Meetings/Seminars	1,649	-	1,000	1,000	-
331-00000-521545-00000	Mileage Reimbursement	1,042	-	-	-	-
331-00000-521560-00000	Training	4,229	5,476	6,000	6,000	5,000
331-00000-521570-00000	Uniforms	2,464	2,471	5,000	5,000	5,000
331-00000-525802-00000	Leased Equip Repairs/Maint	(9,832)	-	-	-	-
331-00000-525803-00000	Leased Contr Svcs	(2,568)	-	-	-	-
331-00000-530100-00000	Communications	3,872	5,714	7,500	7,500	7,500
331-00000-530200-00000	Utilities	403,204	440,544	475,000	475,000	500,000
331-00000-530400-00000	Landscape Maintenance	290	314	1,000	1,000	1,000
331-00000-540221-00000	Water Conservation	2,310	19,946	25,000	25,000	15,000
331-00000-540420-00000	Bad Debt/Write Off	339	-	20,000	20,000	20,000
331-00000-550350-00000	Lease Interest	811	-	-	-	-
331-00000-550400-00000	Depreciation	663,698	651,285	-	-	-
331-00000-560110-00000	Project Admin - Direct	14,214	4,545	20,000	20,000	-
331-00000-560200-00000	Capital Outlay	-	-	13,308	13,308	-
331-00000-560320-00000	Permitting Fees	22,832	35,147	52,900	52,900	50,000
331-00000-591100-00000	Transfer to General Fund	-	116,936	262,655	262,655	288,572

City of Dixon Budget FY 2024-25
FUND 331 - WATER OPERATIONS AND MAINTENANCE

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
331-00000-591102-00000	Transfer to General Fund	191,001	116,936	-	-	-
331-00000-591334-00000	Transfer to Water Capital Projects	1,656	8,932	-	-	-
331-00000-591335-00000	Transfer to Water Capital Project - Rehab	691,305	245,918	1,716,993	1,716,993	25,447
331-00000-591336-00000	Transfer to Water OPEB Reserve	-	30,509	-	-	-
		3,234,909	2,834,527	4,270,937	4,270,937	2,513,971
FUND REVENUE		1,994,797	2,069,589	1,985,028	2,113,050	2,240,557
FUND EXPENDITURES		3,234,909	2,834,527	4,270,937	4,270,937	2,513,971

City of Dixon Budget FY 2024-25
FUND 331 - WATER OPERATIONS AND MAINTENANCE
OPERATING EXPENSES SUMMARY

Account Code	Project	2024 Budget	2024 Estimated	2025 Budget	Brief Detail Description
520100		500	500	1,000	Advertising/Publications
520210		32,800	32,800	38,500	Software, including Tyler modules, Cityworks, GIS licensing and integration into Cityworks
520220		111,486	111,486	45,000	Parts for equipment/facility repairs, plumbing parts for distribution repairs
520230		3,500	3,500	3,500	HVAC contract at water site locations
520250		4,500	4,500	4,300	Vehicle Maintenance
520305		5,000	5,000	11,250	Equipment Rental
520310		2,000	2,000	2,000	Ring Central
520320		-	-	12,250	Mobile Modular Lease Rental
520400		22,368	22,368	1,000	Office supplies/postage; Monthly utility billing
520430		63,331	63,331	60,000	Supplies for distribution and site maintenance
520430	100108	170,000	170,000	120,000	New Development Water Meters
520430	100109	70,000	70,000	65,000	Replacement water meters
520440		30,000	30,000	35,000	Chemicals
520450		2,500	2,500	3,500	Misc. small tools needed for repair and maintenance activity
520600		25,000	25,000	25,000	Vehicle Fuel
521100		100,000	100,000	35,000	LSCE Consulting Services & Project Management, Miscellaneous consulting services
521200		73,000	73,000	198,500	Backflow Annual testing, Holt emergency generator service repairs, Powers services efficiency testing, pump & motor repairs support, Telstar SCAD and electrical, Tesco EMAS
521200	100106	20,000	20,000	20,000	Water Lab testing
521200	100107	237,000	237,000	150,000	On-call main/service line repairs
521210		10,000	10,000	10,000	Legal Services
521260		7,700	7,700	5,000	Bank Fees
521270		33,150	33,150	30,000	Credit card processing fees
521280		6,527	6,527	-	
521540		1,000	1,000	-	
521560		6,000	6,000	5,000	Training - safety training, continuing education and certification renewal
521570		5,000	5,000	5,000	Uniforms and PPE for 4 employees
530100		7,500	7,500	7,500	Verizon data, cell phones, tablets, SCADA modems
530200		475,000	475,000	500,000	Utilities including PG&E
530400		1,000	1,000	1,000	Landscape maintenance, including water charges
540221		25,000	25,000	15,000	Conservation outreach, supplies & noticing; School Water Education Program, Cost Share SCWA-Urban Water Conservation Committee
540420		20,000	20,000	20,000	Bad Debt/Write Off
560110		20,000	20,000	-	
560200		13,308	13,308	-	
560320		52,900	52,900	50,000	YSAQMD Permitting Fees, GSA; CERS (hazmat) permitting, SWRCB annual Public water system permit
591100		262,655	262,655	288,572	Transfer to General Fund
591335		1,716,993	1,716,993	25,447	
Total		3,636,718	3,636,718	1,793,319	

CITY OF DIXON
PAYROLL SUMMARY
FY 2024-25

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	130,701	11,933	17,185	229	116	2,144	499	17,977	180,784
Sr Water Operator	1.00	97,475	7,671	22,333	229	116	1,737	409	14,748	144,718
Water Operator II	1.00	91,272	7,183	17,185	229	116	1,573	372	13,407	131,337
Water Operator I	1.00	67,422	5,306	22,333	229	116	1,301	283	10,201	107,191
Subtotal:	4.00	386,870	32,093	79,036	916	464	6,755	1,563	56,333	564,030
Other payroll costs:										
PERS Health Administration		-	-	144	-	-	-	-	-	144
PERS Retirement UAL		-	79,460	-	-	-	-	-	-	79,460
Overtime		38,000	-	-	-	-	551	-	5,749	44,300
Standby		32,250	-	-	-	-	468	-	-	32,718
Subtotal:		70,250	79,460	144	-	-	1,019	-	5,749	156,622
GRAND TOTAL:	4.00	457,120	111,553	79,180	916	464	7,774	1,563	62,082	720,652

City of Dixon Budget FY 2024-25
FUND 332 - WATER OPERATING RESERVE

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
332-00000-441000-00000	Interest Earned	1,777	14,690	6,681	24,732	17,020
332-00000-453200-00000	Unrealized Gain on Investments	(16,631)	(155)	-	-	-
		(14,854)	14,535	6,681	24,732	17,020
FUND REVENUE		(14,854)	14,535	6,681	24,732	17,020
FUND EXPENDITURES		-	-	-	-	-

City of Dixon Budget FY 2024-25
FUND 333 - WATER CAPITAL RESERVE

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
333-00000-441000-00000	Interest Earned	1,738	13,689	6,626	23,048	21,150
333-00000-453200-00000	Unrealized Gain on Investments	(15,455)	(144)	-	-	-
		(13,718)	13,545	6,626	23,048	21,150
FUND REVENUE		(13,718)	13,545	6,626	23,048	21,150
FUND EXPENDITURES		-	-	-	-	-

City of Dixon Budget FY 2024-25
FUND 334 - WATER CAPITAL PROJECTS

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
334-00000-420200-00000	Development Fees -- Community Facilities	1,014,013	388,422	175,000	520,000	683,539
334-00000-441000-00000	Interest Earned	5,085	41,500	3,750	81,946	59,403
334-00000-453200-00000	Unrealized Gain on Investments	(40,883)	(4,021)	-	-	-
334-00000-491331-00000	Transfer from Water O&M	1,656	8,932	-	-	-
334-00000-491335-00000	Transfer from Water Capital Proj Rehab	530,288	289,346	-	-	-
		1,510,158	724,178	178,750	601,946	742,942
334-00000-591100-00000	Transfer to General Fund	-	1,378	-	-	4,065
334-00000-591102-00000	Transfer to the General Fund	1,849	1,378	3,664	3,664	-
	101 - Fitzgerald Dr. Well Upgrade					
334-34001-521210-00000	Legal Fees	148	-	-	-	-
		1,997	2,756	3,664	3,664	4,065
FUND REVENUE		1,510,158	724,178	178,750	601,946	742,942
FUND EXPENDITURES		1,997	2,756	3,664	3,664	4,065

City of Dixon Budget FY 2024-25
FUND 335 - WATER CAPITAL PROJECTS REHAB FUND

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
335-00000-453000-00000	Miscellaneous Income	400	-	-	-	-
335-00000-491331-00000	Transfer from Water O&M	691,305	245,918	1,716,993	2,033,255	25,447
		691,705	245,918	1,716,993	2,033,255	25,447
335-00000-591100-00000	Transfer to General Fund	-	6,821	12,409	12,409	10,447
335-00000-591102-00000	Transfer to the General Fund	2,765	6,821	-	-	-
335-00000-591334-00000	Transfer to Water Capital Projects	530,288	289,346	-	-	-
100110 - Water Master Plan						
335-35002-521100-00000	Consultants-Professional	-	-	51,850	51,850	-
335-35002-540240-00000	Master Plan Update	-	-	42,608	42,608	-
335-35002-560110-00000	Project Admin - Direct	-	-	12,528	12,528	-
100111 - Water Rate Study						
335-35003-520100-00000	Advertising/Publications	-	-	23,859	23,859	-
335-35003-521100-00000	Consultants-Professional	-	-	91,870	91,870	-
335-35003-521210-00000	Legal Fees	-	-	3,897	3,897	-
335-35003-560110-00000	Project Admin - Direct	-	-	24,190	24,190	-
335-35003-560450-00000	Contingency	-	-	13,781	13,781	-
100283 - Chromium 6						
335-35004-521100-00000	Consultants-Professional	-	-	20,000	20,000	-
335-35004-560110-00000	Project Admin - Direct	-	-	4,000	4,000	-
100112 - Water Meter Replacement Program						
335-35008-521100-00000	Consultants - Professional	-	-	-	-	-
335-35008-560110-00000	Project Admin - Direct	-	-	-	-	-
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	-	-	1,000	1,000	-
335-35009-560400-00000	Construction	-	-	3,901	3,901	-
100286 - Valve Exercising Program						
335-35011-520100-00000	Advertising/Publications	-	-	500	500	-
335-35011-560110-00000	Project Admin - Direct	409	-	6,591	6,591	-
335-35011-560400-00000	Construction	37,637	-	157,363	157,363	-
100287 - Solano GSA/GSP						
335-35020-521100-00000	Consultants-Professional	-	12,900	-	-	-
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	-	55,054	55,054	-
100289 - Industrial Well Replacement						
335-35023-560400-00000	Construction	-	-	700,000	700,000	-
100290 - Cross-Connection Program						
335-35024-521100-00000	Consultants-Professional	-	-	45,500	45,500	-
335-35024-560110-00000	Project Admin - Direct	-	-	841	841	-
335-35024-560400-00000	Construction	-	-	3,830	3,830	-
100291 - Watson Ranch Tank Rehab						
335-35028-521100-00000	Consultants-Professional	-	-	30,000	30,000	-

City of Dixon Budget FY 2024-25
FUND 335 - WATER CAPITAL PROJECTS REHAB FUND

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
100113 - Urban Water Management Plan						
335-35032-520100-00000	Advertising/Publications	148	-	-	-	-
335-35032-521100-00000	Consultants-Professional	78,008	-	31,300	31,300	15,000
335-35032-560110-00000	Project Admin - Direct	1,118	-	2,732	2,732	-
100292 - Watson Ranch Site Improvements						
335-35033-560400-00000	Construction	37,146	-	-	-	-
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	500	-
335-35038-521100-00000	Consultants-Professional	-	-	95,273	95,273	-
335-35038-560110-00000	Project Admin - Direct	-	-	2,000	2,000	-
100297 - Parklane Tank #2 Rehab						
335-35040-560400-00000	Construction	-	-	183,243	183,243	-
335-35040-560450-00000	Contingency	-	-	27,487	27,487	-
		779,858	324,925	1,797,407	1,797,407	25,447
FUND REVENUE		691,705	245,918	1,716,993	2,033,255	25,447
FUND EXPENDITURES		779,858	324,925	1,797,407	1,797,407	25,447

City of Dixon Budget FY 2024-25
FUND 336 - WATER OPEB RESERVE

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
336-00000-441000-00000	Interest Earned	239	2,271	965	4,477	3,090
336-00000-453200-00000	Unrealized Gain on Investments	(2,238)	(257)	-	-	-
336-00000-491331-00000	Transfer from Water O&M	-	30,509	-	-	-
		(1,999)	32,523	965	4,477	3,090
FUND REVENUE		(1,999)	32,523	965	4,477	3,090
FUND EXPENDITURES		-	-	-	-	-

City of Dixon Budget FY 2024-25

FUND 350 - TRANSIT

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
350-00000-428300-00000	Transit - Passenger Fares	66,399	87,736	95,000	95,000	95,000
350-00000-430200-00000	Grant - Federal	500,136	597,084	591,491	591,491	354,694
350-00000-430210-00000	Grant - Federal	-	-	300,000	300,000	39,624
350-00000-430220-00000	Grant - Federal	-	-	100,000	100,000	438,158
350-00000-430221-00000	Grant - Federal	315,095	-	-	-	-
350-00000-431400-00000	TDA	378,733	-	376,566	376,566	383,437
350-00000-431401-00000	TDA	0	-	150,000	150,000	467,900
350-00000-431500-00000	Prop 1B - Capital	(46)	-	-	-	-
350-00000-441000-00000	Interest Earned	-	(6)	-	-	-
		1,260,317	684,814	1,613,057	1,613,057	1,778,813
350-00000-511000-00000	Salaries/Wages	368,178	392,560	447,286	447,286	483,140
350-00000-511010-00000	Salaries/Wages PT	23,005	32,065	43,181	43,181	43,121
350-00000-511020-00000	Comp Paid	2,094	3,127	-	-	-
350-00000-511200-00000	Overtime	-	21	3,640	3,640	3,640
350-00000-511900-00000	Separation Pay	3,915	8,059	-	-	-
350-00000-512100-00000	Medicare	6,166	6,670	8,591	8,591	9,392
350-00000-512200-00000	Retirement	100,996	90,851	102,402	102,402	145,379
350-00000-512201-00000	Pension Expense - Misc	68,684	(85,396)	-	-	-
350-00000-512210-00000	Retirement - PARS	173	266	408	408	561
350-00000-512300-00000	Disability Insurance	1,622	1,485	1,811	1,811	1,959
350-00000-512400-00000	Health Insurance	75,725	81,735	98,466	98,466	117,999
350-00000-512401-00000	Retiree Health	10,341	13,422	7,142	8,094	4,478
350-00000-512402-00000	OPEB Expense	-	9,649	-	-	-
350-00000-512402-00001	OPEB Expense	8,485	-	-	-	-
350-00000-512403-00000	Premium Exp-OPEB Implied Sub	2,800	-	-	-	-
350-00000-512420-00000	Dental Insurance	1,863	1,889	2,061	2,061	2,061
350-00000-512430-00000	Vision Insurance	946	959	1,044	1,044	1,044
350-00000-512600-00000	Worker's Comp Insurance	38,589	38,606	54,610	54,610	58,632
350-00000-520100-00000	Advertising/Publications	252	428	945	945	945
350-00000-520230-00000	Building/Site Maintenance	358	335	3,166	3,166	2,000
350-00000-520250-00000	Vehicle Maintenance	40,754	52,280	57,759	57,759	54,000
350-00000-520310-00000	Office Equipment Maintenance/Rental	2,653	3,972	3,720	3,720	3,720
350-00000-520400-00000	Office Supplies	2,639	2,424	3,500	3,500	3,500
350-00000-520430-00000	Special Supplies	1,638	759	2,100	2,100	2,100
350-00000-520600-00000	Vehicle Fuel	58,000	64,811	75,000	75,000	80,000
350-00000-521100-00000	Consultants-Professional	2,510	7,009	32,146	32,146	46,497
350-00000-521200-00000	Contract Services - Non Professional	475	585	650	650	650
350-00000-521210-00000	Legal Fees	205	176	3,500	3,500	5,000
350-00000-521270-00000	Credit Card Processing Fees	261	167	600	600	600
350-00000-521505-00000	DMV Exams/Physicals	-	57	600	600	600
350-00000-521510-00000	Dues/Subscriptions	560	615	800	800	800
350-00000-521540-00000	Meetings/Seminars	-	42	1,600	1,600	100
350-00000-521545-00000	Mileage Reimbursement	85	-	400	400	200
350-00000-521555-00000	Physical/Psych Exams	-	-	150	150	150
350-00000-521560-00000	Training	133	106	2,594	2,594	1,500
350-00000-521570-00000	Uniforms	-	-	4,458	4,458	1,500
350-00000-530100-00000	Communications	2,237	3,407	12,472	12,472	5,400
350-00000-530200-00000	Utilities	9,818	14,225	10,000	10,000	13,000
350-00000-531100-00000	Insurance - Liability	29,679	29,832	27,361	27,361	39,400
350-00000-531400-00000	Insurance - Vehicles	816	1,451	1,425	1,425	1,675
350-00000-540110-00000	Fees - Administration	396	772	1,000	1,000	1,000
350-00000-550400-00000	Depreciation	127,425	113,350	-	-	-
350-00000-560110-00000	Project Admin - Direct	7,686	3,029	40,000	40,000	40,000
350-00000-560200-00000	Capital Outlay	-	-	778,188	778,188	467,900
350-00000-591100-00000	Transfer to General Fund	171,064	108,899	127,863	127,863	130,688
		1,173,225	1,004,696	1,962,639	1,963,591	1,774,331
FUND REVENUE		1,260,317	684,814	1,613,057	1,613,057	1,778,813
FUND EXPENDITURES		1,173,225	1,004,696	1,962,639	1,963,591	1,774,331

City of Dixon Budget FY 2024-25
FUND 350 - TRANSIT
OPERATING EXPENSES SUMMARY

Account Code	Project	2024		2025	Brief Detail Description
		Budget	Estimated	Budget	
520100		945	945	945	Promotion and advertising
520230		3,166	3,166	2,000	HVAC maintenance & roof repair
520250		57,759	57,759	54,000	Vehicle Maintenance
520310		3,720	3,720	3,720	Ice machine rental, Water Deliver Service, Copier Lease & Overages
520400		3,500	3,500	3,500	General office supplies
520430		2,100	2,100	2,100	Readi-Ride ticket book printing; Supplies
520600		75,000	75,000	80,000	Fuel for Read-Ride vehicles
521100		32,146	32,146	46,497	Audit of Transit program, Michael's Transportation to backfill/support transit drivers; Micro-transit SAAS Dispatch
521200		650	650	650	Pest control
521210		3,500	3,500	5,000	Legal Fees
521270		600	600	600	Credit Card Processing Fees
521505		600	600	600	Paratransit vehicle drivers license and GPPV renewal
521510		800	800	800	Dues - CalACT joint purchasing pool for buses & other resources
521540		1,600	1,600	100	Staff Meetings
521545		400	400	200	Mileage for work related travel by the Transit staff
521555		150	150	150	Physical/Psych Exams
521560		2,594	2,594	1,500	Staff training
521570		4,458	4,458	1,500	Uniforms
530100		11,572	11,572	4,500	Communications
530100	100015	900	900	900	Communications - Employee Stipend
530200		10,000	10,000	13,000	Water and PG&E for Transit Office
531100		27,361	27,361	39,400	Liability and vehicle physical damage coverage through the California Transit Insurance Pool (CalTIP).
531400		1,425	1,425	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		778,188	778,188	467,900	Capital Outlay - see detail on Capital Equipment page
591100		127,863	127,863	130,688	Transfer to General Fund per Cost Allocation Plan
Total		1,191,997	1,191,997	902,925	

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)	175,000	2.0	350,000
R	B	Electrification Upgrades	100,000	1.0	100,000
R	E	Radios and Main Station for Buses	17,900	1	17,900
				Total	467,900

CITY OF DIXON
PAYROLL SUMMARY
FY 2024-25

FUND 350
TRANSIT

Title	FTE	Full Time Equiv. Pay 511000	Temp Pay 511100	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:											
Transit Supervisor	1.00	106,928	-	9,763	17,185	229	116	1,800	408	11,111	147,540
Senior Transit Driver	1.00	62,058	-	5,666	17,185	229	116	1,149	246	6,692	93,341
Transit Driver/Dispatcher	1.00	49,651	-	3,908	22,333	229	116	1,044	209	5,675	83,165
Transit Driver/Dispatcher	1.00	45,961	-	3,617	22,333	229	116	990	193	5,253	78,692
Transit Driver/Dispatcher	1.00	54,802	-	4,313	7,225	229	116	899	223	6,081	73,888
Transit Driver/Dispatcher	1.00	45,961	-	3,617	14,617	229	116	878	193	5,253	70,864
Transit Driver/Dispatcher	1.00	51,129	-	4,024	7,225	229	116	846	210	5,707	69,486
Transit Driver/Dispatcher	0.75	40,802	-	4,313	5,419	229	116	670	168	4,561	56,278
Transit Dispatcher	0.60	25,847	-	3,390	4,335	229	116	438	109	2,954	37,418
Subtotal:	8.35	483,140	0	42,611	117,857	2,061	1,044	8,714	1,959	53,287	710,673
Temporary Personnel:											
Transit Driver I	1,920	-	43,121	561	-	-	-	625	-	4,929	49,236
Subtotal:	1,920	-	43,121	561	-	-	-	625	-	4,929	49,236
Other payroll costs:											
PERS Health Administration		-	-	-	142	-	-	-	-	-	142
Retirement Health Benefit		-	-	-	4,478	-	-	-	-	-	4,478
PERS Retirement UAL		-	-	102,768	-	-	-	-	-	-	102,768
Overtime		3,640	-	-	-	-	-	53	-	416	4,109
Subtotal:		3,640	-	102,768	4,620	-	-	53	-	416	111,497
GRAND TOTAL:	8.35	486,780	43,121	145,940	122,477	2,061	1,044	9,392	1,959	58,632	871,406

City of Dixon Budget FY 2024-25
FUND 351 - TRANSIT OPEB RESERVE

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
351-00000-441000-00000	Interest Earned	637	5,272	2,397	2,397	6,110
351-00000-453200-00000	Unrealized Gain on Investments	(5,968)	(56)	-	-	-
		(5,331)	5,216	2,397	2,397	6,110
FUND REVENUE		(5,331)	5,216	2,397	2,397	6,110
FUND EXPENDITURES		-	-	-	-	-

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Grant Funds

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

Fund 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 2024 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES									
BEGINNING FUND BALANCE	2,097,240	336,942	154	(813)	321,674	46,287	7,094	(7,644)	2,800,934
July-2023									
REVENUE	-	2,490	-	-	178,748	7,530	-	7,644	196,412
TRANSFERS	-	-	-	813	-	-	-	-	813
REVENUE & TRANSFERS	-	2,490	-	813	178,748	7,530	-	7,644	197,225
 EXPENDITURES	 1,563,017	 11,800	 -	 -	 265,965	 1,000	 19,688	 -	 1,861,470
ESTIMATED ENDING FUND BALANCE	534,223	327,631	154	-	234,457	52,817	(12,594)	-	1,136,688
FY 2025 SUMMARY OF PROPOSED RESOURCES & APPROPRIATIONS									
ESTIMATED BEGINNING FUND BALANCE	534,223	327,631	154	-	234,457	52,817	(12,594)	-	1,136,688
July-2024									
REVENUES	-	7,770	-	-	194,225	2,010	12,594	-	216,599
TRANSFERS	-	-	-	-	-	-	-	-	-
REVENUE & TRANSFERS	-	7,770	-	-	194,225	2,010	12,594	-	216,599
 AVAILABLE RESOURCES	 534,223	 335,401	 154	 -	 428,682	 54,827	 -	 -	 1,353,287
 APPROPRIATIONS	 534,223	 13,000	 -	 -	 191,659	 1,000	 -	 -	 739,882
ESTIMATED ENDING FUND BALANCE	-	322,401	154	-	237,023	53,827	-	-	613,405

City of Dixon Budget FY 2024-25
FUND 501 - AMERICAN RESCUE PLAN ACT 2021

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
501-00000-430100-00000	Grant Revenue - ARPA	686,515	2,340,720	-	-	-
501-00000-441000-00000	Interest Earned	-	12,657	-	-	-
		686,515	2,353,378	-	-	-
501-00000-591100-00000	Transfer to General Fund	-	875,202	891,068	891,068	534,223
501-00000-591461-00000	Transfer to Parkway Blvd	-	798,563	-	-	-
501-00000-591531-00000	Transfer to RMRA	-	-	100,000	100,000	-
100157-Fire Station 82 Design						
501-50001-521100-00000	Consultants-Professional	-	54,732	43,169	43,169	-
501-50001-560110-00000	Project Admin - Direct	-	-	10,000	10,000	-
501-50001-560310-00000	Design/Plans/Specs	-	182,230	139,155	139,155	-
501-50001-560450-00000	Contingency	-	-	29,068	29,068	-
100157-Enterprise Resource Program (ERP Implementation)						
501-50002-560200-00000	Capital Outlay	139,961	256,558	276,163	276,163	-
100157-Fire Apparatus						
501-50003-560200-00000	Capital Outlay	546,554	13,020	-	-	-
100157-Wireless Radio Project						
501-50004-560200-00000	Capital Outlay	-	-	74,394	74,394	-
		-	2,180,305	1,563,017	1,563,017	534,223
FUND REVENUE		686,515	2,353,378	-	-	-
FUND EXPENDITURES		-	2,180,305	1,563,017	1,563,017	534,223

City of Dixon Budget FY 2024-25

FUND 525 - HOME Loan

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
525-00000-441000-00000	Interest Earned	984	5,886	2,490	2,490	7,770
525-00000-442000-00000	Interest Earned on Loans	45,002	62,938	-	-	-
525-00000-453200-00000	Unrealized Gain on Investments	(5,954)	(350)	-	-	-
525-00000-454100-00000	Loan Principal	95,186	1,000	-	-	-
		<u>135,218</u>	<u>69,473</u>	<u>2,490</u>	<u>2,490</u>	<u>7,770</u>
525-00000-521210-00000	Legal Fees	-	-	4,000	4,000	4,000
525-00000-540100-00000	Administration	7,738	6,191	7,800	7,800	9,000
		<u>7,738</u>	<u>6,191</u>	<u>11,800</u>	<u>11,800</u>	<u>13,000</u>
FUND REVENUE		135,218	69,473	2,490	2,490	7,770
FUND EXPENDITURES		7,738	6,191	11,800	11,800	13,000

City of Dixon Budget FY 2024-25

FUND 526 - CDBG Home Rehab Loan

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
526-00000-441000-00000	Interest Earned	(346)	3	-	-	-
526-00000-453200-00000	Unrealized Gain on Investments	(263)	-	-	-	-
		(609)	3	-	-	-
		-	-	-	-	-
FUND REVENUE		(609)	3	-	-	-
FUND EXPENDITURES		-	-	-	-	-

City of Dixon Budget FY 2024-25
FUND 550 - USED OIL GRANT FUND

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
550-00000-441000-00000	Interest Earned	(5)	-	-	-	-
550-00000-453200-00000	Unrealized Gain on Investments	(5)	-	-	-	-
550-00000-491100-00000	Transfer from General Fund	-	-	813	813	-
		(10)	-	813	813	-
550-00000-540222-00000	Public Education	2,519	-	-	-	-
550-X5505-560110-00000	Project Admin - Direct	101	-	-	-	-
		2,620	-	-	-	-
FUND REVENUE		(10)	-	813	813	-
FUND EXPENDITURES		2,620	-	-	-	-

City of Dixon Budget FY 2024-25
FUND 560 - POLICE GRANTS FUND

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
560-00000-431100-00000	Grant Funds - Police Other	161,285	165,271	176,460	176,460	185,000
560-00000-441000-00000	Interest Earned	529	5,871	2,288	2,288	9,225
560-00000-453200-00000	Unrealized Gain GASB 31	(4,611)	(1,435)	-	-	-
		157,203	169,707	178,748	178,748	194,225
560-00000-511000-00000	Salaries/Wages	62,977	21,174	58,462	58,462	71,199
560-00000-511020-00000	Comp Paid	1,214	-	-	-	-
560-00000-511200-00000	Overtime	9	172	-	-	-
560-00000-511500-00000	Physical Fitness	487	-	720	720	1,020
560-00000-512100-00000	Medicare	852	217	993	993	1,190
560-00000-512200-00000	Retirement	9,634	3,131	8,207	8,207	8,413
560-00000-512300-00000	Disability Insurance	233	145	234	234	280
560-00000-512400-00000	Health Insurance	9,133	3,049	9,991	9,991	11,167
560-00000-512420-00000	Dental Insurance	105	33	115	115	115
560-00000-512430-00000	Vision Insurance	53	17	58	58	58
560-00000-512600-00000	Worker's Comp Insurance	2,190	618	2,685	2,685	3,217
560-00000-520210-00000	Office/Software Maintenance	2,597	2,000	15,000	15,000	-
560-00000-520230-00000	Building/Site Maintenance	-	-	15,000	15,000	15,000
560-00000-520320-00000	Lease Purchase	19,320	-	-	-	-
560-00000-520400-00000	Office Supplies	-	-	10,000	10,000	10,000
560-00000-520420-00000	Firing Range Supplies	8,687	2,237	15,000	15,000	15,000
560-00000-520430-00000	Special Supplies	4,555	2,163	42,000	42,000	25,000
560-00000-521100-00000	Consultants-Professional	-	-	30,000	30,000	5,000
560-00000-521560-00000	Training	-	550	5,000	5,000	5,000
560-00000-521570-00000	Uniforms	797	4,629	5,000	5,000	5,000
560-00000-530100-00000	Communications	2,250	-	30,000	30,000	10,000
560-00000-540212-00000	K-9 Unit Expense	-	-	-	-	5,000
560-00000-560200-00000	Capital Outlay	-	-	17,500	17,500	-
		125,094	40,134	265,965	265,965	191,659
FUND REVENUE		157,203	169,707	178,748	178,748	194,225
FUND EXPENDITURES		125,094	40,134	265,965	265,965	191,659

City of Dixon Budget FY 2024-25
FUND 560 - POLICE GRANTS FUND
OPERATING EXPENSES SUMMARY SHEET

Account Code	2024		2025		Brief Detail Description
	Budget	Estimated	Budget		
520210	15,000	15,000	-		Software/Software Subscriptions
520230	15,000	15,000	15,000		Building Repair, Door Access System, Cleaning Supplies
520400	10,000	10,000	10,000		Office Supplies
520420	15,000	15,000	15,000		Ammunition, Range Safety Equipment, Targets
520430	42,000	42,000	25,000		Computer Software/Misc Equip, Business Cards, DMV/Penal Code Guides, Crime Scene Supplies, Latex Gloves, Flares, OC Spray, Ear Pieces
521100	30,000	30,000	5,000		Consultant services Apex, TurboData, State Controller
521560	5,000	5,000	5,000		Training
521570	5,000	5,000	5,000		Uniforms
530100	30,000	30,000	10,000		Communications: Law Enforcement Data Services including CLETS, Critical Reach, LiveScan, Verizon cellular data services, Fiber data services, MDC licensing, Radio System Infrastructure.
540212	-	-	5,000		K-9 Unit Expenses
560200	17,500	17,500	-		Capital Outlay - see detail on Capital Equipment page
Total	184,500	184,500	95,000		

CITY OF DIXON
PAYROLL SUMMARY
FY 2024-25

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	70,899	8,097	11,167	115	58	1,190	280	3,217	95,023
Subtotal:	0.50	70,899	8,097	11,167	115	58	1,190	280	3,217	95,023
Other special pays:										
PERS Health Administration		-	-	-	-	-	-	-	-	-
Retirement Health Benefit		-	-	-	-	-	-	-	-	-
PERS Retirement UAL		-	316	-	-	-	-	-	-	316
Subtotal:		-	316	-	-	-	-	-	-	316
GRAND TOTAL:	0.50	70,899	8,413	11,167	115	58	1,190	280	3,217	96,659

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

City of Dixon Budget FY 2024-25
FUND 570 - CDBG (Community Development Block Grant) FUND

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
570-00000-441000-00000	Interest Earned	89	351	30	30	1,230
570-00000-442000-00000	Interest Earned on Loans	2,279	1,734	3,000	3,000	780
570-00000-453200-00000	Unrealized Gain on Investments	(2,212)	1,440	-	-	-
570-00000-454100-00000	Loan Principal	8,341	26,522	4,500	4,500	-
		8,497	30,048	7,530	7,530	2,010
570-00000-521100-00000	Consultants-Professional	1,000	1,000	1,000	1,000	1,000
570-00000-591573-X1510	Tsfr to CDBG Corona Virus Relief	77,075	-	-	-	-
		78,075	1,000	1,000	1,000	1,000
FUND REVENUE		8,497	30,048	7,530	7,530	2,010
FUND EXPENDITURES		78,075	1,000	1,000	1,000	1,000

City of Dixon Budget FY 2024-25
FUND 573 - CDBG CORONAVIRUS RELIEF GRANT FUND

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
573-00000-430100-00000	Grant - Federal	343,541	10,182	-	-	12,594
573-00000-441000-00000	Interest Earned	111	84	-	-	-
573-00000-491570-00000	Transfer from CDBG	77,075	-	-	-	-
		420,727	10,266	-	-	12,594
573-00000-521100-00000	Consultants - Professional	31,563	8,313	19,688	19,688	-
573-00000-540120-X1510	Loans	369,017	-	-	-	-
573-00000-560110-00000	Project Admin - Direct	13,237	1,362	-	-	-
		413,817	9,675	19,688	19,688	-
FUND REVENUE		420,727	10,266	-	-	12,594
FUND EXPENDITURES		413,817	9,675	19,688	19,688	-

City of Dixon Budget FY 2024-25
FUND 574 - CDBG PLANNING GRANT FUND

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
574-00000-491100-00000	Transfer from General Fund	-	-	-	7,644	-
		-	-	-	7,644	-
	101-La Esperanza Park					
574-00000-521100-00000	Consultants - Professional	2,500	2,650	-	-	-
574-00000-560110-00000	Project Admin-Direct	1,351	1,144	-	-	-
		3,851	3,794	-	-	-
FUND REVENUE		-	-	-	7,644	-
FUND EXPENDITURES		3,851	3,794	-	-	-



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 2024 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES						
BEGINNING FUND BALANCE	306,509	673,204	17,549	25,815	3,376	1,026,453
July 2023						
REVENUE	554,476	478,156	33,654	4,239	-	1,070,525
TRANSFERS	-	100,000	-	-	-	100,000
REVENUE & TRANSFERS	554,476	578,156	33,654	4,239	-	1,170,525
EXPENDITURES	480,105	951,229	47,866	7,500	-	1,486,700
ESTIMATED ENDING FUND BALANCE	380,880	300,131	3,337	22,554	3,376	710,278
FY 2025 SUMMARY OF PROPOSED RESOURCES & APPROPRIATIONS						
ESTIMATED BEGINNING FUND BALANCE	380,880	300,131	3,337	22,554	3,376	710,278
July 2024						
REVENUES	539,035	504,121	23,257	2,410	-	1,068,823
TRANSFERS	-	-	9,451	-	-	9,451
REVENUE AND TRANSFERS	539,035	504,121	32,708	2,410	-	1,078,274
AVAILABLE RESOURCES	919,915	804,252	36,045	24,964	3,376	1,788,552
APPROPRIATIONS	423,828	7,723	36,045	-	-	467,596
ESTIMATED ENDING FUND BALANCE	496,087	796,529	-	24,964	3,376	1,320,956

* No budgetary activity, shown for fund balance purposes only

City of Dixon Budget FY 2024-25
FUND 530 - GAS TAX FUND

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
530-00000-407100-00000	Gas Tax - Sec 2103	159,096	155,529	189,100	189,100	168,880
530-00000-407101-00000	Gas Tax - Sec 2105	111,544	108,628	125,222	125,222	118,068
530-00000-407102-00000	Gas Tax - Sec 2106	78,638	74,159	83,338	83,338	78,491
530-00000-407103-00000	Gas Tax - Sec 2107	133,273	148,042	150,409	150,409	161,356
530-00000-407104-00000	Gas Tax - Sec 2107.5	5,000	4,000	4,000	4,000	4,000
530-00000-441000-00000	Interest Earned	717	6,113	2,407	2,407	8,240
530-00000-453200-00000	Unrealized Gain on Investments	(7,543)	493	-	-	-
		480,725	496,965	554,476	554,476	539,035
100372 - Sidewalk Rehab						
530-51001-560110-00000	Project Admin - Direct	379	85	2,537	2,537	-
530-51001-560400-00000	Construction	3,300	600	36,100	36,100	11,000
500 - Gas Tax Administration						
530-00000-511000-00000	Salaries/Wages	24,417	21,580	27,096	27,096	28,180
530-00000-511020-00000	Comp Paid	994	-	-	-	-
530-00000-511200-00000	Overtime	9	-	500	1,000	520
530-00000-511300-00000	Standby Pay	-	-	1,500	1,500	1,500
530-00000-512100-00000	Medicare	433	362	567	567	601
530-00000-512200-00000	Retirement	2,118	1,605	2,081	2,081	2,284
530-00000-512300-00000	Disability Insurance	110	165	114	114	118
530-00000-512400-00000	Health Insurance	8,719	3,942	3,657	3,657	11,180
530-00000-512420-00000	Dental Insurance	98	106	115	115	115
530-00000-512430-00000	Vision Insurance	50	54	58	58	58
530-00000-512600-00000	Worker's Comp	2,647	2,654	4,176	4,176	4,343
530-00000-520200-00000	Maintenance	10,257	27,078	42,923	42,923	35,000
530-00000-521100-00000	Consultants-Professional	-	5,100	4,500	4,500	-
530-00000-540251-00000	Congestion Management	11,619	11,780	12,000	12,000	12,000
530-00000-560110-00000	Project Admin - Direct	-	-	5,000	5,000	5,000
530-00000-560200-00000	Capital Outlay	-	-	5,360	5,360	10,000
530-00000-560400-00000	Construction	-	-	40,000	40,000	20,000
530-00000-590470-00000	Transfer to Transit CIP	69,999	25,499	-	-	-
530-00000-591100-00000	Transfer to General Fund	270,715	311,625	291,321	291,321	281,929
530-00000-591470-00000	Transfer to Transit CIP	-	26,000	-	-	-
		405,865	438,234	479,605	480,105	423,828
FUND REVENUE		480,725	496,965	554,476	554,476	539,035
FUND EXPENDITURES		405,865	438,234	479,605	480,105	423,828

City of Dixon Budget FY 2024-25

530 - GAS TAX FUND

OPERATING EXPENSES SUMMARY

Account Code	2024		2025		Brief Detail Description
	Budget	Estimated	Budget		
51001-560110	2,537	2,537	-		Project Admin - Direct
51001-560400	36,100	36,100	11,000		Construction - Sidewalk Rehab (\$2,500 max per property)
520200	42,923	42,923	35,000		Maintenance - misc. pothole and crack sealing repairs
521100	4,500	4,500	-		
540251	12,000	12,000	12,000		Congestion Mgt. (Solano Transportation Authority annual payment)
560110	5,000	5,000	5,000		Project Admin - Direct
560200	5,360	5,360	10,000		Capital Outlay - See Detail on Capital Equipment page
560400	40,000	40,000	20,000		Construction - City Sidewalk Rehab
591100	291,321	291,321	281,929		Transfer to General Fund Street Maintenance & Cost Allocation
Total	439,741	439,741	374,929		

CITY OF DIXON
CAPITAL EQUIPMENT (not included in Capital Project Funds)
530 - GAS TAX FUND

Project	(R)eplacement (N)ew or	Category*	Item Description	Unit Cost per	Quantity	Total
	N	E	Walk Behind Striper	10,000	1.00	10,000
Total						10,000

*Category:

- V = Vehicles
- F = Furniture/Fixtures
- E = Equipment
- B = Buildings

CITY OF DIXON
PAYROLL SUMMARY
FY 2024-25

FUND 530
GAS TAX

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 PERSONNEL										
Maintenance Worker II	0.50	28,180	2,218	11,167	115	58	571	118	4,264	46,691
Subtotal:	0.50	28,180	2,218	11,167	115	58	571	118	4,264	46,691
Other payroll costs:										
PERS Health Administration		-	-	13	-	-	-	-	-	13
Retirement Health Benefit		-	-	-	-	-	-	-	-	-
PERS Retirement UAL		-	66	-	-	-	-	-	-	66
Overtime		520	-	-	-	-	8	-	79	607
Stand-by pay		1,500	-	-	-	-	22	-	-	1,522
Subtotal:		2,020	66	13	-	-	30	-	79	2,208
GRAND TOTAL:	0.50	30,200	2,284	11,180	115	58	601	118	4,343	48,899

Note: Fulltime position split with Fund 651

City of Dixon Budget FY 2024-25
FUND 531 - ROAD MAINTENANCE & REHABILITATION (RMRA)

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
531-00000-407200-00000	Road Maint & Rehab Taxes	400,505	421,397	471,736	471,736	486,715
531-00000-441000-00000	Interest Earned	1,962	10,659	6,420	6,420	17,406
531-00000-453200-00000	Unrealized Gain on Investments	(15,085)	2,255	-	-	-
531-00000-491501-00000	Transfer from ARPA	-	-	100,000	100,000	-
		387,382	434,312	578,156	578,156	504,121
531-00000-591100-00000	Transfer to General Fund	5,751	11,413	3,853	3,853	7,723
531-32009-520100-00000	Advertising/Publications	132	-	169	169	-
100131 - Pavement Rehab Projects						
531-52001-520100-00000	Advertising/Publications	-	-	500	500	-
531-52001-521100-00000	Consultants-Professional	41,941	71,284	133,949	133,949	-
531-52001-560110-00000	Project Admin - Direct	-	-	14,749	14,749	-
531-52001-560310-00000	Design/Plans/Specs	-	-	28,594	28,594	-
531-52001-560400-00000	Construction	-	405,507	744,263	744,263	-
324 - 2020 Pavement Rehab Projects						
531-52002-521100-00000	Consultants-Professional	11,874	5,623	14,177	14,177	-
531-52002-560110-00000	Project Admin - Direct	468	25	975	975	-
531-52002-560400-00000	Construction	-	-	10,000	10,000	-
		60,166	493,853	951,229	951,229	7,723
FUND REVENUE		387,382	434,312	578,156	578,156	504,121
FUND EXPENDITURES		60,166	493,853	951,229	951,229	7,723

City of Dixon Budget FY 2024-25
FUND 540 - TRAFFIC SAFETY FUND

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
540-00000-424200-00000	Motor Vehicle Fines	29,012	31,848	33,450	33,450	22,817
540-00000-441000-00000	Interest Earned	18	351	204	204	440
540-00000-453000-00000	Reimbursement- Developer	-	1,033	-	-	-
540-00000-453200-00000	Unrealized Gain on Investments	(405)	(52)	-	-	-
540-00000-491100-00000	Transfer from General Fund	-	-	-	-	9,451
		28,624	33,181	33,654	33,654	32,708
540-00000-521200-00000	Contract Services - Non Professional	21,147	17,103	18,520	30,884	17,000
540-00000-540250-00000	Traffic Control Supplies	4,357	14,120	13,480	13,480	15,000
540-00000-591100-00000	Transfer to General Fund	2,217	3,639	3,502	3,502	4,045
		27,720	34,862	35,502	47,866	36,045
FUND REVENUE		28,624	33,181	33,654	33,654	32,708
FUND EXPENDITURES		27,720	34,862	35,502	47,866	36,045

City of Dixon Budget FY 2024-25
FUND 545 - CASp CERTIFICATION AND TRAINING FUND

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
545-00000-420310-00000	CASp Fees	4,546	5,352	4,050	4,050	1,300
545-00000-441000-00000	Interest Earned	50	468	189	189	610
545-00000-453200-00000	Unrealized Gain on Investment:	-	(476)	-	-	500
		4,596	5,344	4,239	4,239	2,410
545-00000-521560-00000	Training	1,999	520	5,000	5,000	-
545-00000-560110-00000	Project Admin - Direct	-	-	2,500	2,500	-
		1,999	520	7,500	7,500	-
FUND REVENUE		4,596	5,344	4,239	4,239	2,410
FUND EXPENDITURES		1,999	520	7,500	7,500	-



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 2024 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.

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. This fund was combined with Fund 430 in the last AB1600 Fee update.

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 was completed in FY 2024. 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. This fund is managed by the Public Works Department.

Fund 481 Parks CIP

Fund 481 accounts for park in lieu fees. 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. This fund was moved to Fund 725 in FY 2023 at the direction of the City's auditors.

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. This fund was moved to Fund 726 in FY 2023 at the direction of the City's auditors.

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. This fund was moved to Fund 728 in FY 2023 at the direction of the City's auditors.

CITY OF DIXON
BUDGET OVERVIEW - CAPITAL
IMPROVEMENT PROJECT FUNDS

	CIP 400	Pardi Market 401	Comm Dev 404¹	Fire 410
<i>FY 2024 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES</i>				
BEGINNING FUND BALANCE	-	20,959	191	2,315,767
July 2023				
REVENUE	-	-	-	224,363
TRANSFERS	92,589	-	-	-
REVENUE & TRANSFERS	92,589	-	-	224,363
 EXPENDITURES	 78,667	 18,553	 -	 25,016
 ESTIMATED ENDING FUND BALANCE	 13,922	 2,406	 191	 2,515,114
<i>FY 2025 SUMMARY OF PROPOSED RESOURCES & APPROPRIATIONS</i>				
ESTIMATED BEGINNING FUND BALANCE	13,922	2,406	191	2,515,114
July 2024				
REVENUES	-	-	-	577,934
TRANSFERS	-	-	-	-
REVENUE & TRANSFERS	-	-	-	577,934
 AVAILABLE RESOURCES	 13,922	 2,406	 191	 3,093,048
 APPROPRIATIONS	 -	 -	 -	 7,035
 ESTIMATED ENDING FUND BALANCE	 13,922	 2,406	 191	 3,086,013

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	Trans- portation 460 ²
<i>FY 2024 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES</i>				
BEGINNING FUND BALANCE	944,670	2,195,454	2,801,366	11,937,501
July 2023				
REVENUE	90,119	179,668	531,807	2,505,212
TRANSFERS	-	-	-	-
REVENUE & TRANSFERS	90,119	179,668	531,807	2,505,212
 EXPENDITURES	 495,490	 479,904	 858,891	 5,353,205
 ESTIMATED ENDING FUND BALANCE	 539,299	 1,895,218	 2,474,282	 9,089,508
<i>FY 2025 SUMMARY OF PROPOSED RESOURCES & APPROPRIATIONS</i>				
ESTIMATED BEGINNING FUND BALANCE	539,299	1,895,218	2,474,282	9,089,508
July 2024				
REVENUES	230,370	460,870	1,666,980	3,790,713
TRANSFERS	-	-	-	-
REVENUE & TRANSFERS	230,370	460,870	1,666,980	3,790,713
 AVAILABLE RESOURCES	 769,669	 2,356,088	 4,141,262	 12,880,221
 APPROPRIATIONS	 6,844	 6,800	 165,640	 50,788
 ESTIMATED ENDING FUND BALANCE	 762,825	 2,349,288	 3,975,622	 12,829,433

² 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 FUNDS³

	Parkway Blvd. Over- Crossing 461	NEQ Infrastructure 469	Transit 470	Recreation CIP 480	Parks CIP 481
<i>FY 2024 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES</i>					
BEGINNING FUND BALANCE	2,500,215	1,916,716	50,891	11,461,158	2,612,402
July 2023					
REVENUE	511,500	17,177	12,000	1,627,425	25,365
TRANSFERS	2,075,000	-	-	-	-
REVENUE & TRANSFERS	2,586,500	17,177	12,000	1,627,425	25,365
 EXPENDITURES	 4,562,731	 1,103	 35,894	 1,903,480	 553,889
 ESTIMATED ENDING FUND BALANCE	 523,984	 1,932,790	 26,996	 11,185,103	 2,083,878
<i>FY 2025 SUMMARY OF PROPOSED RESOURCES & APPROPRIATIONS</i>					
ESTIMATED BEGINNING FUND BALANCE	523,984	1,932,790	26,996	11,185,103	2,083,878
July 2024					
REVENUES	1,322,630	43,520	13,290	4,169,300	58,210
TRANSFERS	-	-	-	-	-
REVENUE & TRANSFERS	1,322,630	43,520	13,290	4,169,300	58,210
 AVAILABLE RESOURCES	 1,846,614	 1,976,310	 40,286	 15,354,403	 2,142,088
 APPROPRIATIONS	 -	 1,344	 13,290	 20,055	 3,832
 ESTIMATED ENDING FUND BALANCE	 1,846,614	 1,974,966	 26,996	 15,334,348	 2,138,256

³ At the direction of our Audit Firm, Funds 491, 492, 493 have been collapsed into their respective Special Assessment Funds

CITY OF DIXON
BUDGET OVERVIEW -
CAPITAL IMPROVEMENT

	Ag. Land Mitigation 490	Total
<i>FY 2024 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES</i>		
BEGINNING FUND BALANCE	471,867	39,229,155
July 2023		
REVENUE	-	5,724,636
TRANSFERS	-	2,167,589
REVENUE & TRANSFERS	-	7,892,225
 EXPENDITURES	1,325	14,368,148
 ESTIMATED ENDING FUND BALANCE	470,542	32,753,231
<i>FY 2025 SUMMARY OF PROPOSED RESOURCES & APPROPRIATIONS</i>		
ESTIMATED BEGINNING FUND BALANCE	470,542	32,753,231
July 2024		
REVENUES	11,100	12,344,917
TRANSFERS	-	-
REVENUE & TRANSFERS	11,100	12,344,917
 AVAILABLE RESOURCES	481,642	45,098,148
 APPROPRIATIONS	-	275,628
 ESTIMATED ENDING FUND BALANCE	481,642	44,822,520

City of Dixon Budget FY 2024-25
FUND 400 - CAPITAL PROJECTS (UNRESTRICTED) FUND

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
400-00000-441000-00000	Interest Earned	(487)	235	-	-	-
400-00000-453200-00000	Unrealized Gain on Investments	(913)	-	-	-	-
400-00000-491100-00000	Transfer from General Fund	427,054	18,478	378,667	78,667	-
400-00000-491107-00000	Transfer from Public Benefit	498,503	-	-	-	-
400-00000-491109-00000	Transfer from Flexible Grant	220,348	-	13,922	13,922	-
		1,144,505	18,713	392,589	92,589	-
	Administration					
400-00000-560110-00000	Project Admin - Direct	-	-	-	-	-
400-00000-591401-00000	Transfer to Pardi Market	522,652	-	-	-	-
	100307 - Police Training Facility					
400-40002-520100-00000	Advertising/Publications	88	-	-	-	-
400-40002-560110-00000	Project Admin - Direct	5,343	-	-	-	-
400-40002-560400-00000	Construction	496,673	-	-	-	-
	100308 - Fire Station Reroof & HVAC					
400-40003-560110-00000	Project Admin - Direct	-	-	5,000	5,000	-
400-40003-560400-00000	Construction	521,333	-	73,667	73,667	-
	100114 - Police Station Reroof					
400-40008-560400-00000	Construction	-	510,652	-	-	-
	100115 - City Hall Annex					
400-40006-520430-00000	Special Supplies	27,970	18,478	-	-	-
400-40006-560400-00000	Construction	96,292	-	-	-	-
	100310 - Council AV Upgrade					
400-40007-560400-00000	Construction	1,807	-	-	-	-
	100430 - Pardi Plaza Shade Structure					
400-40009-560400-00000	Construction	-	-	300,000	-	-
		1,672,158	529,129	78,667	78,667	-
	FUND REVENUE	1,144,505	18,713	392,589	92,589	-
	FUND EXPENDITURES	1,672,158	529,129	78,667	78,667	-

City of Dixon Budget FY 2024-25
FUND 401 - PARDI MARKET PLAZA

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
401-00000-441000-00000	Interest Earned	316	521	-	-	-
401-00000-453200-00000	Unrealized Gain on Investments	(245)	(279)	-	-	-
401-00000-491100-00000	Transfer from General Fund	122,019	-	-	-	-
401-00000-491109-00000	Transfer from Flexible Grant	607,000	5,403	91,265	-	-
401-00000-491400-00000	Transfer from Capital Projects	522,652	-	-	-	-
		1,251,743	5,645	91,265	-	-
401-00000-520430-00000	Special Supplies	1,970	-	8,525	8,525	-
401-00000-521100-00000	Consultants-Professional	123,769	5,403	-	-	-
401-00000-521210-00000	Legal Fees	3,041	-	-	-	-
401-00000-560110-00000	Project Admin - Direct	1,488	-	-	-	-
401-00000-560310-00000	Design/Plans/Specs	43,239	-	-	-	-
401-00000-560400-00000	Construction	1,149,236	-	10,028	10,028	-
		1,322,743	5,403	18,553	18,553	-
FUND REVENUE		1,251,743	5,645	91,265	-	-
FUND EXPENDITURES		1,322,743	5,403	18,553	18,553	-

City of Dixon Budget FY 2024-25
FUND 410 - FIRE CAPITAL FUND

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
410-00000-420200-00000	Development Fees -- Community Facilities	623,625	389,000	206,250	206,250	520,204
410-00000-441000-00000	Interest Earned	5,097	41,584	18,113	18,113	57,730
410-00000-453200-00000	Unrealized Gain on Investments	(42,050)	(3,508)	-	-	-
		586,672	427,076	224,363	224,363	577,934
100-Administration						
410-00000-591100-00000	Transfer to General Fund	2,718	6,315	7,173	7,173	7,035
		2,718	6,315	7,173	7,173	7,035
100117-Fire Station #2						
410-41002-520100-00000	Advertising/Publications	160	-	-	-	-
410-41002-521100-00000	Consultants - Professional	40,418	-	17,843	17,843	-
		40,578	-	17,843	17,843	-
FUND REVENUE		586,672	427,076	224,363	224,363	577,934
FUND EXPENDITURES		43,296	6,315	25,016	25,016	7,035

City of Dixon Budget FY 2024-25
FUND 420 - POLICE CAPITAL FUND

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
420-00000-420200-00000	Development Fees -- Community Facilities	248,707	154,803	82,500	82,500	207,130
420-00000-441000-00000	Interest Earned	2,129	17,234	7,619	7,619	23,240
420-00000-453200-00000	Unrealized Gain on Investments	(17,709)	(1,258)	-	-	-
		233,127	170,779	90,119	90,119	230,370
100-Administration						
420-00000-591100-00000	Transfer to General Fund	2,592	6,047	5,480	5,480	6,844
		2,592	6,047	5,480	5,480	6,844
100118-Police Station 2nd Story						
420-41301-521100-00000	Consultants-Professional	-	25,878	430,010	430,010	-
420-41301-560110-00000	Project Admin - Direct	-	-	10,000	10,000	-
420-41301-560450-00000	Contingency	-	-	50,000	50,000	-
		-	25,878	490,010	490,010	-
FUND REVENUE		233,127	170,779	90,119	90,119	230,370
FUND EXPENDITURES		2,592	31,925	495,490	495,490	6,844

City of Dixon Budget FY 2024-25
FUND 430 - CITY FACILITIES FUND

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
430-00000-420200-00000	Development Fees - Comm Fac	488,250	305,631	162,000	162,000	407,010
430-00000-441000-00000	Interest Earned	5,279	40,179	17,668	17,668	53,860
430-00000-453200-00000	Unrealized Gain GASB 31	(41,256)	(3,088)	-	-	-
		452,273	342,722	179,668	179,668	460,870
430-00000-591100-00000	Transfer to General Fund	4,598	8,542	6,282	6,282	6,800
	100306-City Hall Expansion Study					
430-41602-521100-00000	Consultants-Professional	10,401	-	-	-	-
430-41602-521210-00000	Legal Fees	106	-	-	-	-
	100314-MSC Improvement/Master Plan					
430-41603-560110-00000	Project Admin - Direct	-	-	30,000	30,000	-
430-41603-560310-00000	Design/Plans/Specs	-	-	75,000	75,000	-
430-41603-560400-00000	Construction	-	5,544	368,622	368,622	-
		15,105	14,086	479,904	479,904	6,800
FUND REVENUE		452,273	342,722	179,668	179,668	460,870
FUND EXPENDITURES		15,105	14,086	479,904	479,904	6,800

City of Dixon Budget FY 2024-25
FUND 450 - STORM DRAINAGE CIP FUND

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
450-00000-420200-00000	Development Fees -- Community Facilities	2,152,089	957,887	505,500	505,500	1,623,990
450-00000-431100-00000	Grant Funds - State	34,638	116,306	-	-	-
450-00000-441000-00000	Interest Earned	10,006	59,861	26,307	26,307	42,990
450-00000-453200-00000	Unrealized Gain on Investments	(59,219)	(4,352)	-	-	-
		2,137,513	1,129,702	531,807	531,807	1,666,980
100-Administration						
450-00000-550201-00000	Interfund Interest	6,053	15,581	156,053	156,053	157,000
450-00000-591100-00000	Transfer to General Fund	3,837	6,347	6,966	6,966	8,640
100315-Pond C						
450-42002-520100-00000	Advertising/Publications	-	-	500	500	-
450-42002-521100-00000	Consultants-Professional	-	76,709	198,291	198,291	-
450-42002-560110-00000	Project Admin - Direct	-	900	20,000	20,000	-
100316-NE Quad Drainage Study						
450-42003-521210-00000	Legal Fees	99,794	167,792	-	-	-
100317-First St. & Chestnut Storm Drain Improvements						
450-42001-560400-00000	Construction	-	-	45,000	45,000	-
100119-Storm Drain Master Plan Update & Hydraulic Model						
450-42002-521100-00000	Consultants - Professional	-	76,709	198,291	198,291	-
450-42002-560110-00000	Project Admin - Direct	-	900	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	500	-
450-42005-521100-00000	Consultants - Professional	-	-	75,000	75,000	-
450-42005-560110-00000	Project Admin - Direct	-	-	5,000	5,000	-
100374-Integrated Pest Management Plan						
450-42006-520100-00000	Advertising/Publications	-	-	500	500	-
450-42006-521100-00000	Consultants - Professional	-	-	10,000	10,000	-
450-42006-560110-00000	Project Admin - Direct	-	-	1,000	1,000	-
100315-Pond C						
450-42008-521200-00000	Advertising/Publications	38,183	32,650	66,290	66,290	-
450-42008-560110-00000	Consultants-Professional	466	740	-	-	-
FUND REVENUE		2,137,513	1,129,702	531,807	531,807	1,666,980
FUND EXPENDITURES		148,333	378,327	858,891	858,891	165,640

City of Dixon Budget FY 2024-25
FUND 460 - TRANSPORTATION CIP FUND

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
460-00000-420200-00000	Development Fees -- Community Facilities	-	1,381,259	2,250,000	2,250,000	3,323,283
460-00000-420200-00001	Development Fees -- Community Facilities	2,400,785	824,949	-	-	-
460-00000-421200-X2461	Mitigation Fees	20,751	-	-	-	-
460-00000-421200-X2485	Mitigation Fees	-	16,234	-	-	-
460-00000-431100-00000	Grant Funds - State	20,000	16,590	-	-	-
460-00000-431400-00000	TDA	350,000	-	-	-	-
460-00000-441000-00000	Interest Earned	32,264	240,689	255,212	255,212	467,430
460-00000-453200-00000	Unrealized Gain on Investments	(217,850)	(28,176)	-	-	-
460-00000-X40950-00000	Grant Revenue	-	2,511	-	-	-
		2,605,950	2,454,055	2,505,212	2,505,212	3,790,713
	100-Administration					
460-00000-591100-00000	Transfer to General Fund	-	15,022	28,090	28,090	50,788
460-00000-591102-00000	Transfer to General Fund	15,599	15,022	-	-	-
460-00000-591461-00000	Transfer to Parkway Blvd Proj	-	-	2,075,000	2,075,000	-
	100120-Transport. Impact Fee Study					
460-43002-520100-00000	Advertising/Publications	20	-	631	631	-
460-43002-521100-00000	Consultants-Professional	66,257	-	87,536	87,536	-
460-43002-560110-00000	Project Admin - Direct	1,943	-	7,470	7,470	-
	100319-West A Street Interchange Study					
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					
460-43004-521100-00000	Consultants-Professional	-	3,602	336,399	336,399	-
460-43004-560110-00000	Project Admin - Direct	-	25	9,975	9,975	-
	100321-Street Master Plan & Traffic Model					
460-43005-520100-00000	Advertising/Publications	62	-	-	-	-
460-43005-521100-00000	Consultants-Professional	42,704	16,628	160,027	160,027	-
460-43005-560110-00000	Project Admin - Direct	928	-	23,006	23,006	-
	100322- North First Street Interchange Study					
460-43006-521100-00000	Consultants - Professional	-	1,801	338,200	338,200	-
460-43006-560110-00000	Project Admin - Direct	-	-	10,000	10,000	-
	100122-Vaughn Road Realignment Study					
460-43007-521100-00000	Consultants-Professional	-	137,549	190,230	190,230	-
460-43007-560110-00000	Project Admin - Direct	-	590	9,411	9,411	-
	100323-5-Year Subdivision Slurry Projects					
460-43012-560110-00000	Project Admin - Direct	551	314	19,135	19,135	-
460-43012-560400-00000	Construction	-	65,606	400,000	400,000	-
	100317-First Street & Chestnut Signal					
460-43013-560110-00000	Project Admin - Direct	-	-	4,841	4,841	-
460-43013-560400-00000	Construction	-	-	235,000	235,000	-
	417-First Street & Valley Glen Signal					
460-43014-560110-00000	Project Admin - Direct	-	-	5,000	5,000	-
460-43014-560400-00000	Construction	-	-	235,000	235,000	-
	419-No First St RR Xing Impv					
460-43015-560400-00000	Construction	240	-	-	-	-
	420-Vaca-Dixon Bikeway Ph6					
460-43016-560110-00000	Project Admin - Direct	626	-	-	-	-
460-43016-560400-00000	Construction	11,000	-	-	-	-
	100330-Railroad Safety Corridor Study					
460-43018-520100-00000	Advertising/Publications	62	-	-	-	-
460-43018-521100-00000	Consultants-Professional	13,057	-	17,581	17,581	-

City of Dixon Budget FY 2024-25
FUND 460 - TRANSPORTATION CIP FUND

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
460-43018-560110-00000	Project Admin - Direct	737	-	2,903	2,903	-
	100124 - Pedestrian Crossing Improvements					
460-43019-520100-00000	Advertising/Publications	-	50	-	-	-
460-43019-521100-00000	Consultants-Professional	1,467	20,130	21,300	21,300	-
460-43019-560110-00000	Project Admin - Direct	-	51	1,950	1,950	-
460-43019-560400-00000	Construction	-	-	225,000	225,000	-
	100332-Speed Zone Survey					
460-43020-521100-00000	Consultants - Professional	-	22,885	12,115	12,115	-
460-43020-560110-00000	Project Admin - Direct	-	137	-	-	-
	100375 - S. First St Corridor Improvements					
460-43023-520100-00000	Advertising/Publications	-	-	500	500	-
460-43023-560110-00000	Project Admin - Direct	-	-	10,000	10,000	-
460-43023-560400-00000	Construction	-	-	210,000	210,000	-
	100376 - B Street Ped/Bike Crossing Improvements					
460-43024-520100-00000	Advertising/Publications	-	-	500	500	-
460-43024-521100-00000	Consultants-Professional	-	-	50,000	50,000	-
460-43024-560110-00000	Project Admin-Direct	-	-	10,000	10,000	-
460-43024-560400-00000	Construction	-	-	250,000	250,000	-
	100377 - STA - Countywide Transportation Climate Adaptation Plan					
460-43025-520100-00000	Advertising/Publications	-	-	500	500	-
460-43025-521100-00000	Consultants - Professional	-	-	5,000	5,000	-
460-43025-560110-00000	Project Admin - Direct	-	-	500	500	-
	100398 - Crosswalk Signage Replacement Project					
460-43026-521100-00000	Consultants - Professional	-	24,595	20,405	20,405	-
		155,253	324,006	5,353,205	5,353,205	50,788
	FUND REVENUE	2,605,950	2,454,055	2,505,212	2,505,212	3,790,713
	FUND EXPENDITURES	155,253	324,006	5,353,205	5,353,205	50,788

City of Dixon Budget FY 2024-25
FUND 461 - PARKWAY BOULEVARD OVERCROSSING

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
461-00000-420200-00000	Development Fees -- Community Facilities	1,611,648	875,036	500,000	500,000	1,261,860
461-00000-441000-00000	Interest Earned	11,742	61,579	11,500	11,500	60,770
461-00000-453200-00000	Unrealized Gain on Investments	-	(83,018)	-	-	-
461-00000-491460-00000	Transfer from Transportation	-	-	2,075,000	2,075,000	-
461-00000-491501-00000	Transfer from ARPA	-	798,563	-	-	-
		1,623,389	1,652,160	2,586,500	2,586,500	1,322,630
100126 - Parkway Boulevard						
461-00000-520100-00000	Advertising/Publications	153	-	500	500	-
461-00000-521100-00000	Consultants-Professional	67,889	269,308	57,707	57,707	-
461-00000-521210-00000	Legal Fees	26,054	18,065	1,936	1,936	-
461-00000-521420-00000	Permits/Licenses/Fees	-	-	990	990	-
461-00000-560110-00000	Project Admin - Direct	4,948	11,182	40,111	40,111	-
461-00000-560210-00000	Land Acquisition/Right of Way	-	952	49,049	49,049	-
461-00000-560310-00000	Design/Plans/Specs	399,199	669,060	1,454,307	1,454,307	-
461-00000-560400-00000	Construction	-	1,585,209	2,958,131	2,958,131	-
461-00000-562000-00000	Construction - ARPA	-	798,563	-	-	-
		498,243	3,352,338	4,562,731	4,562,731	-
FUND REVENUE		1,623,389	1,652,160	2,586,500	2,586,500	1,322,630
FUND EXPENDITURES		498,243	3,352,338	4,562,731	4,562,731	-

City of Dixon Budget FY 2024-25
FUND 469 - NEQ Infrastructure Fund

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
469-00000-420200-X2596	Development Fees -- Community Fa	1,688,014	-	-	-	-
469-00000-441000-00000	Interest Earned	4,908	29,211	17,177	17,177	43,520
469-00000-453200-00000	Unrealized Gain on Investments	-	(39,670)	-	-	-
		1,692,922	(10,459)	17,177	17,177	43,520
469-00000-591100-00000	Transfer to General Fund	-	791	1,103	1,103	1,344
FUND REVENUE		1,692,922	(10,459)	17,177	17,177	43,520
FUND EXPENDITURES		-	791	1,103	1,103	1,344

City of Dixon Budget FY 2024-25
FUND 470 - TRANSIT CIP

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
470-00000-441000-00000	Interest Earned	51	876	-	-	1,290
470-00000-452000-00000	Lease Revenue	12,000	12,000	12,000	12,000	12,000
470-00000-453200-00000	Unrealized Gain on Investments	(304)	(516)	-	-	-
470-00000-491530-00000	Transfer from Gas Tax	69,999	51,499	-	-	-
		81,746	63,859	12,000	12,000	13,290
100-Administration						
470-00000-520230-00000	Building/Site Maintenance	-	-	-	-	1,143
470-00000-550201-00000	Interfund Interest	799	678	-	-	-
470-00000-591100-00000	Transfer to General Fund	-	671	2,079	2,079	2,400
470-00000-591101-00000	Transfer to General Fund	2,295	671	-	-	-
100355-B Street Undercrossing						
470-44001-520220-00000	Equipment Repairs/Maintenance	296	473	33,815	33,815	5,857
470-44001-520430-00000	Special Supplies	-	-	-	-	3,890
		3,390	2,492	35,894	35,894	13,290
FUND REVENUE		81,746	63,859	12,000	12,000	13,290
FUND EXPENDITURES		3,390	2,492	35,894	35,894	13,290

City of Dixon Budget FY 2024-25
FUND 480 - RECREATION & PARKS CIP FUND

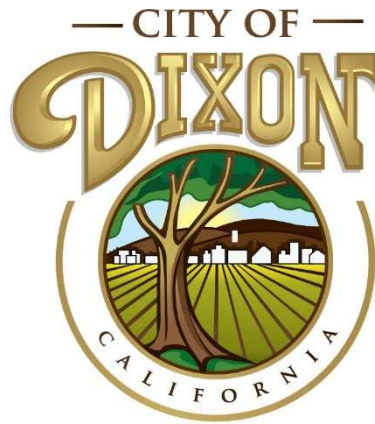
Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
480-00000-420200-00000	Development Fees -- Community Facilities	4,086,960	2,711,033	1,541,250	1,541,250	3,874,930
480-00000-431100-00000	Grant Funds - State	167,601	-	-	-	-
480-00000-441000-00000	Interest Earned	23,932	200,527	86,175	86,175	294,370
480-00000-453200-00000	Unrealized Gain on Investments	(190,955)	(24,515)	-	-	-
		4,087,539	2,887,045	1,627,425	1,627,425	4,169,300
	100-Administration					
480-00000-520100-00000	Advertising/Publications	-	319	-	-	-
480-00000-591100-00000	Transfer to General Fund	42,703	6,135	10,670	10,670	10,055
	100004-Hall Park Phase III & IV					
480-45002-521100-00000	Consultants-Professional	10,000	-	108,264	108,264	10,000
480-45002-560310-00000	Design/Plans/Specs	73,818	24,335	-	-	-
	133- Southwest Community Park/Community Center/Aquatic Center					
480-45003-560110-00000	Project Admin - Direct	123	-	79,877	79,877	-
480-45003-560310-00000	Design/Plans/Specs	-	-	1,430,000	1,430,000	-
	141 - Northwest Park Playground Structure Improvements					
480-45005-560400-00000	Construction	207,551	-	-	-	-
	142-Northwest Park Dog Park					
480-45006-560110-00000	Project Admin - Direct	-	-	5,000	5,000	-
480-45006-560310-00000	Design/Plans/Specs	-	-	17,094	17,094	-
	100338- Northwest Playground Replacement					
480-45007-560400-00000	Construction	13,278	75,764	76,964	76,964	-
	10028-Parks Master Plan Update					
480-45008-520100-00000	Advertising/Publications	-	-	681	681	-
480-45008-521100-00000	Consultants-Professional	11,262	91,932	165,930	165,930	-
480-45008-560110-00000	Project Admin - Direct	-	-	9,000	9,000	-
		358,734	198,485	1,903,480	1,903,480	20,055
	FUND REVENUE	4,087,539	2,887,045	1,627,425	1,627,425	4,169,300
	FUND EXPENDITURES	358,734	198,485	1,903,480	1,903,480	20,055

City of Dixon Budget FY 2024-25
FUND 481 - PARKS CIP FUND

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
481-00000-421400-00000	Park-in-Lieu Fees	-	187,757	-	-	-
481-00000-421400-X2461	Park-in-Lieu Fees	268,190	-	-	-	-
481-00000-441000-00000	Interest Earned	9,403	55,765	25,365	25,365	58,210
481-00000-453200-00000	Unrealized Gain on Investments	(56,852)	(4,086)	-	-	-
		220,741	239,435	25,365	25,365	58,210
100-Administration						
481-00000-591100-00000	Transfer to General Fund	2,098	2,521	1,704	1,704	3,832
100353-Hall Park Tennis Court Reconstruction						
481-46004-520100-00000	Advertising/Publications	-	135	304	304	-
481-46004-521100-00000	Consultants-Professional	-	-	500,000	500,000	-
481-46004-521210-00000	Legal Fees	-	56	-	-	-
481-46004-560110-00000	Project Admin - Direct	-	-	14,444	14,444	-
100354-Pat Granucci Aquatic Facility Renovation (locker/restroom)						
481-46005-560110-00000	Project Admin - Direct	-	-	7,000	7,000	-
481-46005-560310-00000	Design/Plans/Specs	-	-	20,000	20,000	-
481-46005-560400-00000	Construction	-	229,563	10,437	10,437	-
		2,098	232,275	553,889	553,889	3,832
FUND REVENUE		220,741	239,435	25,365	25,365	58,210
FUND EXPENDITURES		2,098	232,275	553,889	553,889	3,832

City of Dixon Budget FY 2024-25
FUND 490 - AGRICULTURE LAND MITIGATION

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
490-00000-421200-00000	Mitigation Fees	18,995	44,550	-	-	-
490-00000-441000-00000	Interest Earned	879	8,513	-	-	11,100
490-00000-453200-00000	Unrealized Gain on Investments	(9,326)	(320)	-	-	-
		10,547	52,743	-	-	11,100
100-Administration						
490-49001-521420-00000	Permits/Licenses/Fees	-	-	1,325	1,325	-
		-	-	1,325	1,325	-
FUND REVENUE		10,547	52,743	-	-	11,100
FUND EXPENDITURES		-	-	1,325	1,325	-



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.

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, Engineering 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. Balances from Fund 491 were added in FY 2023 at the direction of the auditor.

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. Balances from Fund 492 were added in FY 2023 at the direction of the auditor.

Fund 727 CFD 2019-1 Homestead IA II

This fund was established to track the activities in the Homestead CFD in improvement area II. The first issuance of bonds was 2023.

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. Balances from Fund 493 were added in FY 2023 at the direction of the auditor.

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 2024 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES</i>				
BEGINNING FUND BALANCE	333,536	687,765	234,539	736,428
July 2023				
REVENUE	181,203	235,346	79,902	554,034
TRANSFERS	509,763	-	7,500	4,645
REVENUE & TRANSFERS	690,966	235,346	87,402	558,679
 EXPENDITURES	 572,492	 432,899	 85,902	 371,638
 ESTIMATED ENDING FUND BALANCE	 452,010	 490,212	 236,039	 923,469
<i>FY 2025 SUMMARY OF PROPOSED RESOURCES & APPROPRIATIONS</i>				
ESTIMATED BEGINNING FUND BALANCE	452,010	490,212	236,039	923,469
July 2024				
REVENUES	192,402	288,228	84,760	721,802
TRANSFERS	352,544	-	3,715	-
REVENUE & TRANSFERS	544,946	288,228	88,475	721,802
 AVAILABLE RESOURCES	 996,956	 778,440	 324,514	 1,645,271
 APPROPRIATIONS	 544,946	 236,281	 88,475	 543,026
 ESTIMATED ENDING FUND BALANCE	 452,010	 542,159	 236,039	 1,102,245

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

	CFD 2013-1 PARKLANE 725	CFD 2015-1 VG II 726	CFD 2019-1 HOMESTEAD IA II 727	CFD 2019-1 HOMESTEAD 728	Total
<i>FY 2024 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES</i>					
BEGINNING FUND BALANCE	749,479	504,583	103,969	1,012,637	4,362,937
July 2023					
REVENUE	1,109,195	805,094	1,010,981	2,018,668	5,994,423
TRANSFERS	-	-	-	-	521,908
REVENUE & TRANSFERS	1,109,195	805,094	1,010,981	2,018,668	6,516,331
EXPENDITURES	1,035,783	773,717	196,875	1,002,528	4,471,834
ESTIMATED ENDING FUND BALANCE	822,891	535,960	918,075	2,028,777	6,407,434
<i>FY 2025 SUMMARY OF PROPOSED RESOURCES & APPROPRIATIONS</i>					
ESTIMATED BEGINNING FUND BALANCE	822,891	535,960	918,075	2,028,777	6,407,434
July 2024					
REVENUES	1,181,385	848,535	1,116,866	1,374,901	5,808,879
TRANSFERS	-	-	-	-	356,259
REVENUE & TRANSFERS	1,181,385	848,535	1,116,866	1,374,901	6,165,138
AVAILABLE RESOURCES	2,004,276	1,384,495	2,034,941	3,403,678	12,572,572
APPROPRIATIONS	1,078,287	821,470	735,613	946,587	4,994,685
ESTIMATED ENDING FUND BALANCE	925,989	563,025	1,299,328	2,457,091	7,577,886

City of Dixon Budget FY 2024-25
FUND 600 - LIGHTING & LANDSCAPING DISTRICTS FUND

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
600-00000-402100-00000	Assessments	174,776	179,696	179,423	179,423	186,602
600-00000-441000-00000	Interest Earned	903	10,926	1,780	1,780	5,800
600-00000-453200-00000	Unrealized Gain on Investments	(4,907)	(5,304)	-	-	-
600-00000-491100-00000	Transfer from General Fund	271,040	227,154	225,127	225,127	225,127
600-00000-491182-00000	Transfer from Building Reserve	-	-	-	-	127,417
600-00000-491831-00000	Special Supplies	-	-	166,356	166,356	-
600-00000-491832-00000	Tsfr from Tech Replacement	-	-	118,280	118,280	-
		441,812	412,472	690,966	690,966	544,946
600-00000-511200-00000	Overtime	-	-	-	-	1,000
600-00000-512100-00000	Medicare	-	-	-	-	15
600-00000-520100-00000	Advertising/Publications	150	161	1,066	1,066	1,000
600-00000-520210-00000	Office/Software Maintenance	457	-	1,740	1,740	1,740
600-00000-520220-00000	Equipment Repairs/Maintenance	1,613	299	3,382	3,382	2,212
600-00000-520250-00000	Vehicle Maintenance	-	-	1,800	1,800	1,800
600-00000-520305-00000	Equipment Rental	397	-	1,500	1,500	1,500
600-00000-520430-00000	Special Supplies	10,256	4,077	21,508	21,508	13,797
600-00000-520440-00000	Chemicals	4,808	5,985	4,423	4,423	3,900
600-00000-520450-00000	Small Tools	-	-	7,919	7,919	-
600-00000-520600-00000	Vehicle Fuel	2,829	2,074	2,000	2,000	2,000
600-00000-521100-00000	Consultants-Professional	1,370	-	20,000	20,000	10,000
600-00000-521200-00000	Contract Services - Non Professional	38,976	178,492	188,419	188,419	175,180
600-00000-521400-00000	County Charges	1,748	1,797	1,837	1,837	1,837
600-00000-521430-00000	Property Taxes	180	41	182	182	322
600-00000-521570-00000	Uniforms	864	2	800	800	800
600-00000-530100-00000	Communications	122	159	100	100	100
600-00000-530200-00000	Utilities	73,705	81,384	67,878	67,878	80,000
600-00000-530300-00000	Water	67,557	43,921	135,571	135,571	135,571
600-00000-560110-00000	Project Admin - Direct	15,258	18,294	90,000	90,000	90,000
600-00000-591100-00000	Transfer to General Fund	12,102	24,394	22,367	22,367	22,172
		232,393	361,079	572,492	572,492	544,946
FUND REVENUE		441,812	412,472	690,966	690,966	544,946
FUND EXPENDITURES		232,393	361,079	572,492	572,492	544,946

City of Dixon Budget FY 2024-25
FUND 600 - LIGHTING AND LANDSCAPING DISTRICTS
OPERATING EXPENSES SUMMARY SHEET

Account Code	Project	2024		2025		Brief Detail Description
		Budget	Estimated	Budget		
520100		1,066	1,066	1,000		Advertising
520210		1,740	1,740	1,740		Tyler MyCivic
520220		1,210	1,210	40		Equipment Repairs/Maintenance
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		7,711	7,711	-		Special Supplies
520430	100134	150	150	150		Special Supplies-Dickson Estates
520430	100135	3,000	3,000	3,000		Special Supplies-Pitt & A
520430	100136	100	100	100		Special Supplies-Stratford
520430	100137	500	500	500		Special Supplies-Regency/Lin 1
520430	100138	1,100	1,100	1,100		Special Supplies-SR 113 Medians
520430	100139	250	250	250		Special Supplies-Co Fair/Collier
520430	100140	2,500	2,500	2,500		Special Supplies-N Linc/Lin 2
520430	100141	200	200	200		Special Supplies-La Esperanza
520430	100142	200	200	200		Special Supplies-Evans/Bike Path
520430	100143	5,797	5,797	5,797		Special Supplies-Valley Glen
520440		523	523	-		
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/Bike Path
520440	100143	400	400	400		Chemicals-Valley Glen
520450		7,919	7,919	-		Small Tools
520600		2,000	2,000	2,000		Vehicle fuel
521100		20,000	20,000	10,000		L&L District Study
521200		14,800	14,800	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	1,257	1,257	1,257		Contr Svc-Non Prof-Stratford, L & L District Engineers Report-\$207
521200	100137	24,833	24,833	24,833		Contr Svc-Non Prof-Regency/Lin1, L & L District Engineers Report-\$993

City of Dixon Budget FY 2024-25
FUND 600 - LIGHTING AND LANDSCAPING DISTRICTS
OPERATING EXPENSES SUMMARY SHEET

Account Code	Project	2024		2025		Brief Detail Description
		Budget	Estimated	Budget		
521200	100138	7,168	7,168	7,168		Contr Svc-Non Prof-SR 113 Med, L & L District Engineers Report-\$1183
521200	100139	9,109	9,109	9,109		Contr Svc-Non Prof-Co Fair/Coll, L & L District Engineers Report-\$484
521200	100140	38,961	38,961	38,961		Contr Svc-Non Prof-N Linc/Lin2, L & L District Engineers Report-\$1,500
521200	100141	8,294	8,294	8,294		Contr Svc-Non Prof-La Esperanza, L & L District Engineers Report-\$324
521200	100142	19,813	19,813	19,813		Contr Svc-Non Prof-Evans/Bike Path, L & L District Engineers Report-\$373
521200	100143	27,835	27,835	27,835		Contr Svc-Non Prof-Valley Glen, L & L District Engineers Report-\$1,928
521400		-	-	-		
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	182		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		-	-	12,122		Utilities
530200	100134	938	938	938		Utilities-Dickson Estates
530200	100135	10,738	10,738	10,738		Utilities-Pitt & A
530200	100136	4,548	4,548	4,548		Utilities-Stratford
530200	100137	6,893	6,893	6,893		Utilities-Regency/Lin 1
530200	100138	9,848	9,848	9,848		Utilities-SR 113 Medians
530200	100139	2,628	2,628	2,628		Utilities-Co Fair/Collier
530200	100140	8,123	8,123	8,123		Utilities-N Linc/Lin 2
530200	100141	3,101	3,101	3,101		Utilities-La Esperanza
530200	100142	4,049	4,049	4,049		Utilities-Evans/Bike Path
530200	100143	17,012	17,012	17,012		Utilities-Valley Glen
530300		-	-	-		Water
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	100141	-	-	-		Water-La Esperanza
530300	100142	5,145	5,145	5,145		Water-Evans/Bike Path
530300	100143	21,270	21,270	21,270		Water-Valley Glen
560110		-	-	-		Project Admin - Direct
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

City of Dixon Budget FY 2024-25
FUND 600 - LIGHTING AND LANDSCAPING DISTRICTS
OPERATING EXPENSES SUMMARY SHEET

Account Code	Project	2024		2025		Brief Detail Description
		Budget	Estimated	Budget		
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		22,367	22,367	22,172		Transfer to GF (Cost Allocation)
Total		572,492	572,492	543,931		

City of Dixon Budget FY 2024-25
FUND 651 CFD 2003-1 VALLEY GLEN

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
651-00000-402100-00000	Assessments	202,106	225,611	230,123	230,123	272,588
651-00000-441000-00000	Interest Earned	1,418	12,382	5,223	5,223	15,640
651-00000-453200-00000	Unrealized Gain on Investments	(13,689)	(359)	-	-	-
		189,834	237,634	235,346	235,346	288,228
100-Administration						
651-00000-511000-00000	Salaries/Wages	24,419	21,579	27,096	27,096	28,180
651-00000-511020-00000	Comp Paid	994	-	-	-	-
651-00000-511200-00000	Overtime	9	-	500	1,000	520
651-00000-511300-00000	Standby Pay	-	-	1,500	1,500	1,500
651-00000-512100-00000	Medicare	432	362	567	567	601
651-00000-512200-00000	Retirement	2,118	1,604	7,544	7,544	2,284
651-00000-512300-00000	Disability Insurance	110	19	114	114	118
651-00000-512400-00000	Health Insurance	8,719	3,941	3,657	3,657	11,180
651-00000-512420-00000	Dental Insurance	98	105	115	115	115
651-00000-512430-00000	Vision Insurance	50	54	58	58	58
651-00000-512600-00000	Worker's Comp Insurance	2,648	2,653	4,176	4,176	4,343
651-00000-560110-00000	Project Admin - Direct	-	40	500	500	-
610-Pump Station						
651-61001-520220-00000	Equipment Repairs/Maintenance	64,239	15,589	22,500	22,500	35,500
651-61001-520305-00000	Equipment Rental	1,312	4,173	4,510	4,510	3,600
651-61001-520430-00000	Special Supplies	334	308	1,000	1,000	1,000
651-61001-520600-00000	Vehicle Fuel	-	-	250	250	-
651-61001-521100-00000	Consultants-Professional	4,935	-	41,199	41,199	-
651-61001-521200-00000	Contract Services - Non Professional	22,464	5,229	44,801	44,801	22,274
651-61001-521400-00000	County Charges	2,021	2,256	2,000	2,000	2,500
651-61001-521420-00000	Permits/Licenses/Fees	4,880	7,144	13,713	13,713	7,250
651-61001-530100-00000	Communications	180	-	2,000	2,000	3,000
651-61001-530200-00000	Utilities	13,529	16,408	17,000	17,000	19,100
651-61001-530300-00000	Water	829	633	1,000	1,000	750
651-61001-540102-00000	Admin Costs - Finance	2,834	4,265	10,736	10,736	4,606
651-61001-560110-00000	Project Admin - Direct	171	234	500	500	-
651-61001-560200-00000	Capital Outlay	-	-	24,750	24,750	15,000
651-61001-591100-00000	Transfer to General Fund	-	10,351	19,292	19,292	21,412
651-61001-591102-00000	Transfer to General Fund	17,987	10,351	-	-	-
620-Pond A						
651-61002-520220-00000	Equipment Repairs/Maintenance	2,978	399	2,750	2,750	5,700
651-61002-520430-00000	Special Supplies	1,743	6,987	6,000	6,000	6,000
651-61002-521100-00000	Consultants - Professional	-	15,250	15,000	15,000	-
651-61002-521200-00000	Contract Services - Non Professional	6,250	2,879	80,371	80,371	-
651-61002-521420-00000	Permits/Licenses/Fees	3,805	4,097	4,275	4,275	6,600
651-61002-530300-00000	Water	989	1,060	1,100	1,100	-
651-61002-530400-00000	Landscape Maintenance	-	-	-	-	6,600
651-61002-540100-00000	Administration	-	-	-	-	3,090
651-61002-560110-00000	Project Admin - Direct	213	317	4,825	4,825	-
651-61002-560200-00000	Capital Outlay	5,678	-	5,000	5,000	-
630-Lateral One						
651-61003-520220-00000	Equipment Repairs/Maintenance	-	-	-	-	2,500
651-61003-520430-00000	Special Supplies	-	-	500	500	1,000
651-61003-521100-00000	Consultants - Professional	-	-	15,000	15,000	-
651-61003-521200-00000	Contract Services - Non Professional	-	-	38,000	38,000	17,500
651-61003-530200-00000	Utilities	-	-	-	-	1,150
651-61003-560200-00000	Capital Outlay	-	-	7,500	7,500	-

City of Dixon Budget FY 2024-25
FUND 651 CFD 2003-1 VALLEY GLEN

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
	640-VG Collection System					
651-61004-520430-00000	Special Supplies	-	-	1,000	1,000	1,250
		196,968	138,287	432,399	432,899	236,281
FUND REVENUE		189,834	237,634	235,346	235,346	288,228
FUND EXPENDITURES		196,968	138,287	432,399	432,899	236,281

City of Dixon Budget FY 2024-25
FUND 651 - VALLEY GLEN CFD
OPERATING EXPENSES SUMMARY

Account Code	2024 Budget	2024 Estimated	2025 Budget	Brief Detail Description
100 - Administration				
560110	500	500	-	Project Admin - Direct
610 - Pump Station				
61001-520220	22,500	22,500	35,500	Electrical Switchgear Testing & Service, Site Electrical and Repairs, SCADA/Logic Programming Maintenance, Standby Generator Annual Service, Standby Generator Fuel, Stormwater Pump Service, Trash Rack Service
61001-520305	4,510	4,510	3,600	Port-O-Potty Rental
61001-520430	1,000	1,000	1,000	Site Maintenance
61001-520600	250	250	-	
61001-521100	41,199	41,199	-	
61001-521200	44,801	44,801	22,274	Holt Generator Services, Vehicle Access Gate Repairs, Office Trailer Electrical Wiring
61001-521400	2,000	2,000	2,500	County Charges
61001-521420	13,713	13,713	7,250	SCADA Licenses, SCWA Ulatis Flood Control, YSAQMD Permit Fees
61001-530100	2,000	2,000	3,000	Wireless Routers
61001-530200	17,000	17,000	19,100	Utilities
61001-530300	1,000	1,000	750	Water
61001-540102	10,736	10,736	4,606	CFD Administration
61001-560110	500	500	-	
61001-560200	24,750	24,750	15,000	Capital Outlay - See Capital Equipment
61001-591100	19,292	19,292	21,412	Transfer to General Fund - Cost Allocation
620 - Pond A				
61002-520220	2,750	2,750	5,700	Outlet Structure gates & operators, RTU 100 Electrical and Transducers
61002-520430	6,000	6,000	6,000	Gravel Maintenance, Vegetation Management, Signs, Fence Repairs, Tools
61002-521100	15,000	15,000	-	
61002-521200	80,371	80,371	-	
61002-521420	4,275	4,275	6,600	Dixon Regional Watershed JDP Administration Fee, DWP Div of Safety of Dams Fees
61002-530300	1,100	1,100	-	
61002-530400	-	-	6,600	Trash Receptacle Replacement

City of Dixon Budget FY 2024-25
FUND 651 - VALLEY GLEN CFD
OPERATING EXPENSES SUMMARY

Account Code	2024		2025	Brief Detail Description
	Budget	Estimated	Budget	
61002-540100	-	-	3,090	CFD Administration
61002-560110	4,825	4,825	-	
61002-560200	5,000	5,000	-	
630 - Lateral One				
61003-520220	-	-	2,500	RTU 200, 300, 400 & SCADA Maintenance
61003-520430	500	500	1,000	Lateral 1 access road gravel
61003-521100	15,000	15,000	-	
61003-521200	38,000	38,000	17,500	Lateral 1 wet weather season Maintenance
61003-530200	-	-	1,150	RTU 200, 300, 400 Electricity
61003-560200	7,500	7,500	-	
640 - VG Collection System				
61004-520430	1,000	1,000	1,250	Special Supplies
Total	387,072	387,072	187,382	

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

610-Pump Station

(N)ew or (R)eplacement	Category*	Item Description	Cost per Unit	Quantity	Total
N	B	Pre-Fabricated Storage Area Coverings	15,000	1.00	15,000
				Total	\$ 15,000

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

**CITY OF DIXON
PAYROLL SUMMARY
FY 2024-25**

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

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:										
Maintenance Worker II	0.50	28,180	2,218	11,167	115	58	571	118	4,264	46,691
Subtotal:	0.50	28,180	2,218	11,167	115	58	571	118	4,264	46,691
Other payroll costs:										
PERS Health Administration		-	-	13	-	-	-	-	-	13
Retirement Health Benefit			-	-						-
PERS Retirement UAL		-	66	-	-	-	-	-	-	66
Overtime		520	-	-	-	-	8	-	79	607
Stand-by pay		1,500	-	-	-	-	22	-	-	1,522
Subtotal:		2,020	66	13	-	-	30	-	79	2,208
GRAND TOTAL:	0.50	30,200	2,284	11,180	115	58	601	118	4,343	48,899

Note: Maintenance Worker I position shared with Fund 530

City of Dixon Budget FY 2024-25
FUND 655 CFD POND C LATERAL TWO

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
655-00000-402100-00000	Assessments	79,539	76,520	78,050	78,050	79,576
655-00000-441000-00000	Interest Earned	512	4,310	1,852	1,852	5,184
655-00000-453200-00000	Unrealized Gain on Investments	(5,095)	125	-	-	-
655-00000-491100-00000	Transfer from General Fund	-	-	7,500	7,500	3,715
		74,956	80,955	87,402	87,402	88,475
601 - Pond C						
655-62001-520430-00000	Special Supplies	764	682	1,500	1,500	2,000
655-62001-520600-00000	Vehicle Fuel	-	-	-	-	300
655-62001-521200-00000	Contract Services - Non Professional	-	-	2,000	2,000	500
655-62001-521400-00000	County Charges	795	765	500	500	800
655-62001-521420-00000	Permits/Licenses/Fees	1,258	1,258	1,500	1,500	3,146
655-62001-560200-00000	Capital Outlay	5,678	-	-	-	-
655-62001-591100-00000	Transfer to General Fund	4,003	7,793	6,019	6,019	6,846
602 - Lateral Two						
655-62002-520430-00000	Special Supplies	-	-	500	500	500
655-62002-521200-00000	Contract Services - Non Professional	-	-	1,500	1,500	500
603 - Parklane Lighting & Landscaping						
655-62003-521200-00000	Contract Services - Non Professional	30,330	34,576	35,000	35,000	35,000
655-62003-530200-00000	Utilities	5,705	6,199	7,000	7,000	7,000
655-62003-530300-00000	Water	20,765	14,638	31,883	31,883	31,883
		68,535	65,229	85,902	85,902	88,475
FUND REVENUE		74,956	80,955	87,402	87,402	88,475
FUND EXPENDITURES		68,535	65,229	85,902	85,902	88,475

City of Dixon Budget FY 2024-25
FUND 655 CFD POND C / LATERAL TWO
OPERATING EXPENSES SUMMARY

Account Code	2024		2025		Brief Detail Description
	Budget	Estimated	Budget		
601 - Pond C					
62001-520430	1,500	1,500	2,000	Special Supplies - Chemicals, signs, fencing, trash receptacles	
62001-520600	-	-	300	Vehicle Fuel	
62001-521200	2,000	2,000	500	Storm water sampling lab services	
62001-521400	500	500	800	County Charges - tax administration	
62001-521420	1,500	1,500	3,146	DRCD Ditch Maintenance Fees	
62001-591100	6,019	6,019	6,846	Transfer to General Fund - Cost Allocation	
602 - Lateral Two					
62002-520430	500	500	500	Vegetation management, clearing debris, culvert repair	
62002-521200	1,500	1,500	500	Storm water sampling lab services	
603 - Parklane Lighting & Landscaping					
62003-521200	35,000	35,000	35,000	Landscape, streetlights	
62003-530200	7,000	7,000	7,000	Utilities	
62003-530300	31,883	31,883	31,883	Water	
Total	87,402	87,402	88,475		

City of Dixon Budget FY 2024-25
FUND 657 HOMESTEAD LANDSCAPING

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
657-00000-402100-00000	Assessments	292,825	551,264	551,564	551,564	704,332
657-00000-441000-00000	Interest Earned	691	9,067	2,470	2,470	17,470
657-00000-453200-00000	Unrealized Gain on Investments	-	(8,947)	-	-	-
657-00000-491100-00000	Transfer from General Fund	-	-	4,645	4,645	-
		293,515	551,384	558,679	558,679	721,802
657-00000-511000-00000	Salaries/Wages	-	5,505	105,786	105,786	215,555
657-00000-511200-00000	Overtime	-	-	-	1,250	1,000
657-00000-511300-00000	Standby	-	-	4,718	4,718	-
657-00000-512100-00000	Medicare	-	249	2,096	2,096	3,818
657-00000-512200-00000	Retirement	-	1,408	8,124	8,124	17,472
657-00000-512300-00000	Disability Insurance	-	-	559	559	1,018
657-00000-512400-00000	Health Insurance	-	832	36,626	36,626	46,756
657-00000-512420-00000	Dental Insurance	-	72	419	419	687
657-00000-512430-00000	Vision Insurance	-	36	212	212	348
657-00000-512600-00000	Worker's Comp Insurance	-	1,666	15,803	15,803	32,764
657-00000-520220-00000	Equipment Repairs/Maintenance	-	-	2,000	2,000	1,500
657-00000-520250-00000	Vehicle Maintenance	-	-	1,500	1,500	1,772
657-00000-520305-00000	Equipment Rental	-	-	8,000	8,000	-
657-00000-520430-00000	Special Supplies	-	2,326	53,260	53,260	37,593
657-00000-520440-00000	Chemicals	-	2,138	4,000	4,000	4,000
657-00000-520450-00000	Small Tools	-	-	7,740	7,740	-
657-00000-520600-00000	Vehicle Fuel	-	-	10,000	10,000	10,000
657-00000-521100-00000	Consultants-Professional	-	-	12,750	12,750	12,750
657-00000-521200-00000	Contract Services - Non Professional	14,142	5,609	21,000	21,000	20,000
657-00000-521210-00000	Legal Fees	1,060	-	-	-	-
657-00000-521400-00000	County Charges	2,928	5,513	5,540	5,540	7,050
657-00000-521420-00000	Permits/Licenses/Fees	-	-	600	600	-
657-00000-521560-00000	Training	-	-	1,000	1,000	1,500
657-00000-521570-00000	Uniforms	-	-	2,750	2,750	3,000
657-00000-529401-00000	Leased Vehicles	-	-	-	-	23,898
657-00000-530100-00000	Communications	-	-	1,800	1,800	2,505
657-00000-530200-00000	Utilities	5,430	10,639	23,500	18,500	20,000
657-00000-530300-00000	Water	-	3,133	30,200	30,200	40,000
657-00000-560110-00000	Project Admin - Direct	-	45,787	8,000	8,000	8,000
657-00000-591100-00000	Transfer to General Fund	-	-	7,405	7,405	13,952
SW Pump Station						
657-63001-520220-00000	Equipment Repairs/Maintenance	-	-	-	-	4,470
657-63001-520430-00000	Special Supplies	-	-	-	-	450
657-63001-521200-00000	Contract Services - Non Professional	-	-	-	-	3,250
657-63001-521420-00000	Permits/Licenses/Fees	-	-	-	-	2,350
657-63001-530100-00000	Communications	-	-	-	-	420
657-63001-530200-00000	Utilities	-	-	-	-	4,500
657-63001-530300-00000	Water	-	-	-	-	648
		23,560	84,910	375,388	371,638	543,026
FUND REVENUE		293,515	551,384	558,679	558,679	721,802
FUND EXPENDITURES		23,560	84,910	375,388	371,638	543,026

City of Dixon Budget FY 2024-25
FUND 657 - HOMESTEAD LANDSCAPING
OPERATING EXPENSES SUMMARY

Account Code	Project	2024		2025	Brief Detail Description
		Budget	Estimated	Budget	
520220		2,000	2,000	1,500	Equipment repairs/maint
520250		1,500	1,500	1,772	Vehicle parts/maint
520305		8,000	8,000	-	
520430		53,260	53,260	37,593	Landscape materials, irrigations parts; Computer for New Supervisor
520440		4,000	4,000	4,000	Chemicals
520450		7,740	7,740	-	
520600		10,000	10,000	10,000	Vehicle fuel
521100		12,750	12,750	12,750	Professional Contract Services
521200		21,000	21,000	20,000	Streetlight repairs & maintenance
521400		5,540	5,540	7,050	1% Assessment
521420		600	600	-	
521560		1,000	1,000	1,500	Training
521570		2,750	2,750	3,000	Uniforms
529401		-	-	23,898	Vehicle Leases - 1 New Ford Ranger for New Supervisor
530100		-	-	705	Cell Phone & Ring Central
530100	100015	1,800	1,800	1,800	Communications - Employee Stipend
530200		23,500	18,500	20,000	Utilities
530300		30,200	30,200	40,000	Water
560110		8,000	8,000	8,000	Project Administration
591100		7,405	7,405	13,952	Transfer to General Fund Cost Allocation
SW Pump Station					
63001-520220		-	-	4,470	Pump servicing, Electrical Panels, Knife Gate, OH Crane, Vehicle Gate, Generator
63001-520430		-	-	450	Cleaning supplies, pest control, fence repair, weed abatement
63001-521200		-	-	3,250	Misc site electrical & mechanical assessment/repairs
63001-521420		-	-	2,350	SCADA License, Permits
63001-530100		-	-	420	Communications
63001-530200		-	-	4,500	Utilities
63001-530300		-	-	648	Water
Total		201,045	196,045	223,608	

CITY OF DIXON
PAYROLL SUMMARY
FY 2024-25

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:										
Park Maintenance Supervisor	1.00	85,885	6,759	22,333	229	116	1,569	421	12,994	130,306
Sr. Maintenance Worker	1.00	75,182	5,917	17,185	229	116	1,339	368	11,375	111,711
Maintenance Worker II	1.00	54,488	4,288	7,225	229	116	895	229	8,244	75,714
Subtotal:	3.00	215,555	16,964	46,743	687	348	3,803	1,018	32,613	317,731
Other payroll costs:										
PERS Health Administration		-	-	13	-	-	-	-	-	13
Retirement Health Benefit			-	-						-
PERS Retirement UAL		-	508	-	-	-	-	-	-	508
Overtime		1,000	-	-	-	-	15	-	151	1,166
Stand-by pay		-	-	-	-	-	-	-	-	-
Subtotal:		1,000	508	13	-	-	15	-	151	1,687
GRAND TOTAL:	3.00	216,555	17,472	46,756	687	348	3,818	1,018	32,764	319,418

City of Dixon Budget FY 2024-25
FUND 725 CFD 2013-1 (PARKLANE)

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
725-00000-402100-00000	Assessments	1,018,325	1,065,141	1,086,443	1,086,443	1,121,925
725-00000-441000-00000	Interest Earned	3,576	151,023	22,752	22,752	59,460
725-00000-453000-00000	Miscellaneous Income	46,216	-	-	-	-
725-00000-453200-00000	Unrealized Gain on Investments	(15,458)	5,866	-	-	-
		1,052,659	1,222,029	1,109,195	1,109,195	1,181,385
725-00000-521100-00000	Consultants - Professional	-	42,120	4,096	4,096	-
725-00000-521250-00000	Fiscal Agent Expense	4,335	4,090	4,800	4,800	1,620
725-00000-521400-00000	County Charges	10,183	10,651	10,700	10,700	12,040
725-00000-540100-00000	Administration	5,673	9,375	11,970	11,970	14,739
725-00000-550200-00000	Debt Interest	818,562	808,452	803,988	803,988	796,388
725-00000-550300-00000	Principal Payments	-	-	190,000	190,000	220,000
725-00000-560400-00000	Construction	-	8,338,679	-	-	-
725-00000-591100-00000	Transfer to General Fund	-	16,704	-	-	33,500
725-00000-591102-00000	Transfer to General Fund	9,722	16,704	10,229	10,229	-
		848,474	9,246,775	1,035,783	1,035,783	1,078,287
FUND REVENUE		1,052,659	1,222,029	1,109,195	1,109,195	1,181,385
FUND EXPENDITURES		848,474	9,246,775	1,035,783	1,035,783	1,078,287

City of Dixon Budget FY 2024-25
FUND 726 CFD 2015-1 (VALLEY GLEN II)

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
726-00000-402100-00000	Assessments	593,052	770,692	786,106	786,106	798,945
726-00000-441000-00000	Interest Earned	1,594	172,474	18,988	18,988	49,590
726-00000-453000-00000	Miscellaneous Income	-	35,000	-	-	-
726-00000-453200-00000	Unrealized Gain on Investments	(9,734)	3,962	-	-	-
726-00000-491492-00000	Transfer from CFD Valley Glen Construct	-	4,131,958	-	-	-
		584,913	5,114,086	805,094	805,094	848,535
726-00000-521100-00000	Consultants - Professional	-	22,715	6,942	6,942	-
726-00000-521250-00000	Fiscal Agent Expense	2,640	2,500	2,500	2,500	7,650
726-00000-521400-00000	County Charges	-	-	7,861	7,861	8,000
726-00000-540100-00000	Administration	5,764	9,714	8,466	8,466	20,000
726-00000-550100-00000	Cost of Issuance	-	256,999	-	-	-
726-00000-550200-00000	Debt Interest	387,403	533,235	626,569	626,569	622,320
726-00000-550300-00000	Principal Payments	-	-	115,000	115,000	130,000
726-00000-560400-00000	Construction	-	3,925,361	-	-	-
726-00000-591100-00000	Transfer to General Fund	-	4,625	-	-	33,500
726-00000-591102-00000	Transfer to General Fund	3,536	4,625	6,379	6,379	-
726-00000-591492-00000	Transfer to Valley Glen II Construction	-	4,131,958	-	-	-
		399,343	8,891,731	773,717	773,717	821,470
FUND REVENUE		584,913	5,114,086	805,094	805,094	848,535
FUND EXPENDITURES		399,343	8,891,731	773,717	773,717	821,470

City of Dixon Budget FY 2024-25
FUND 727 CFD HOMESTEAD 2019 IA-II

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
727-00000-402100-00000	Assessments	-	794,967	-	991,585	1,072,736
727-00000-441000-00000	Interest Earned	-	80,807	-	19,396	44,130
727-00000-453200-00000	Unrealized Gain on Investments	-	(435)	-	-	-
727-00000-454000-00000	Other Financing Source - Bond Proceeds	-	40,000	-	-	-
727-00000-491494-00000	Transfer from Homestead II Construction	-	12,654,489	-	-	-
		-	13,569,828	-	1,010,981	1,116,866
727-00000-521250-00000	Fiscal Agent Expense	-	-	-	-	2,550
727-00000-521400-00000	County Charges	-	-	-	-	10,730
727-00000-540100-00000	Administration	-	2,620	-	10,000	13,802
727-00000-550100-00000	Cost of Issuance	-	420,134	-	-	-
727-00000-550200-00000	Debt Interest	-	7,475	-	186,875	678,531
727-00000-550300-00000	Principal Payments	-	-	-	-	30,000
727-00000-560400-00000	Construction	-	12,021,765	-	-	-
727-00000-591494-00000	Tsfr to Homestead Area II Construction	-	12,654,489	-	-	-
		-	25,106,483	-	196,875	735,613
FUND REVENUE		-	13,569,828	-	1,010,981	1,116,866
FUND EXPENDITURES		-	25,106,483	-	196,875	735,613

City of Dixon Budget FY 2024-25
FUND 728 CFD 2019-1 (HOMESTEAD)

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
728-00000-402100-00000	Assessments	1,140,664	1,163,044	1,997,170	1,997,170	1,315,741
728-00000-441000-00000	Interest Earned	16,727	86,797	21,498	21,498	59,160
728-00000-453000-00000	Miscellaneous Income	15,000	-	-	-	-
728-00000-453200-00000	Unrealized Gain on Investments	(16,602)	1,938	-	-	-
728-00000-491493-00000	Transfer from Homestead Construction	-	6,860	-	-	-
		<u>1,155,789</u>	<u>1,258,639</u>	<u>2,018,668</u>	<u>2,018,668</u>	<u>1,374,901</u>
728-00000-521250-00000	Fiscal Agent Expense	2,605	5,000	7,500	7,500	5,100
728-00000-521400-00000	County Charges	-	-	20,000	20,000	13,157
728-00000-540100-00000	Administration	12,611	23,685	38,000	38,000	14,739
728-00000-550100-00000	Cost of Issuance	264,139	23,487	-	-	-
728-00000-550200-00000	Debt Interest	716,409	734,343	760,350	760,350	754,750
728-00000-550300-00000	Principal Payments	-	-	130,000	130,000	150,000
728-00000-591100-00000	Transfer to General Fund	-	3,402	-	-	8,841
728-00000-591102-00000	Transfer to General Fund	-	3,402	46,678	46,678	-
728-00000-591493-00000	Transfer to Homestead Construction	<u>4,528,541</u>	<u>6,860</u>	<u>-</u>	<u>-</u>	<u>-</u>
		<u>5,524,306</u>	<u>800,179</u>	<u>1,002,528</u>	<u>1,002,528</u>	<u>946,587</u>
FUND REVENUE		1,155,789	1,258,639	2,018,668	2,018,668	1,374,901
FUND EXPENDITURES		5,524,306	800,179	1,002,528	1,002,528	946,587



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 2024 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES</i>			
BEGINNING FUND BALANCE	900,006	169,864	1,069,870
July 2023			
REVENUE	24,334	291,399	315,733
TRANSFERS	-	-	-
REVENUE & TRANSFERS	24,334	291,399	315,733
 EXPENDITURES	-	291,490	291,490
 ESTIMATED ENDING FUND BALANCE	924,340	169,773	1,094,113
<i>FY 2025 SUMMARY OF PROPOSED RESOURCES & APPROPRIATIONS</i>			
ESTIMATED BEGINNING FUND BALANCE	924,340	169,773	1,094,113
July 2024			
REVENUES	20,680	151,083	171,763
TRANSFERS	-	-	-
REVENUE & TRANSFERS	20,680	151,083	171,763
 AVAILABLE RESOURCES	945,020	320,856	1,265,876
 APPROPRIATIONS	-	147,883	147,883
 ESTIMATED ENDING FUND BALANCE	945,020	172,973	1,117,993

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

City of Dixon Budget FY 2024-25
FUND 527 - HOUSING SUCCESSOR AGENCY

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
527-00000-441000-00000	Interest Earned	1,769	14,895	6,334	6,334	20,680
527-00000-442000-00000	Interest Earned on Loans	213,182	142,207	10,000	10,000	-
527-00000-453200-00000	Unrealized Gain on Investments	(12,954)	(2,881)	-	-	-
527-00000-454100-00000	Loan Principal	274,864	52,431	8,000	8,000	-
527-00000-491740-00000	Transfer from Successor Agency	21,053	-	-	-	-
		497,914	206,652	24,334	24,334	20,680
FUND REVENUE		497,914	206,652	24,334	24,334	20,680
FUND EXPENDITURES		-	-	-	-	-

City of Dixon Budget FY 2024-25
FUND 740 - RDA RETIREMENT OBLIGATION FUND

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
740-00000-401200-00000	Secured Property Taxes	291,814	291,141	288,405	288,405	149,483
740-00000-441000-00000	Interest Earned	116	1,497	86	86	1,600
740-00000-442000-00000	Interest Earned on Loans	704	459	2,908	2,908	-
740-00000-453200-00000	Unrealized Gain on Investments	(3,358)	1,903	-	-	-
		289,275	295,000	291,399	291,399	151,083
740-00000-521100-00000	Consultants-Professional	1,500	1,500	3,000	3,000	3,000
740-00000-521210-00000	Legal Fees	1,000	-	1,585	1,585	-
740-00000-521250-00000	Fiscal Agent Expense	2,755	2,650	3,490	3,490	3,490
740-00000-550200-00000	Debt Interest	16,064	10,554	6,915	6,915	1,393
740-00000-550300-00000	Principal Payments	-	-	275,000	275,000	140,000
740-00000-560110-00000	Project Admin - Direct	2,277	1,169	1,500	1,500	-
740-00000-591527-00000	Transfer to Low & Mod Income	21,053	-	-	-	-
		44,649	15,872	291,490	291,490	147,883
FUND REVENUE		289,275	295,000	291,399	291,399	151,083
FUND EXPENDITURES		44,649	15,872	291,490	291,490	147,883

Appendix Section



Cost Allocation & Transfers

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Glossary / Acronyms List

CITY OF DIXON BUDGET FY 2024-25
Transfers Summary

TRANSFERS IN		TRANSFERS OUT		FY 2025	
Account	Description	Account	Description	Proposed	Purpose
100-00000-491103-00000	Transfer from Recreation	103-17101-591100-00000	Transfer to General Fund	4,927	Cost Allocation
100-00000-491107-00000	Transfer from Public Benefit	107-00000-591100-00000	Transfer to General Fund	850,000	Public Safety Operational Supplement
100-00000-491305-00000	Transfer from Sewer O & M	305-30001-591100-00000	Transfer to General Fund	369,142	Cost Allocation
100-00000-491310-00000	Transfer from Sewer Capital	310-00000-591100-00000	Transfer to General Fund	13,151	Cost Allocation
100-00000-491315-00000	Transfer from Sewer Rehab	315-00000-591100-00000	Transfer to General Fund	5,927	Cost Allocation
100-00000-491316-00000	Trfr from Sewer Mixed	316-00000-591100-00000	Transfer to General Fund	5,828	Cost Allocation
100-00000-491331-00000	Transfer from Water O&M	331-00000-591100-00000	Transfer to General Fund	288,572	Cost Allocation
100-00000-491334-00000	Transfer from Water Capital Proj	334-00000-591100-00000	Transfer to General Fund	4,065	Cost Allocation
100-00000-491335-00000	Transfer from Water Capital Proj Rehab	335-00000-591100-00000	Transfer to General Fund	10,447	Cost Allocation
100-00000-491350-00000	Transfer from Transit O & M	350-00000-591100-00000	Transfer to General Fund	130,688	Cost Allocation
100-00000-491410-00000	Transfer from Fire CIP	410-00000-591100-00000	Transfer to General Fund	7,035	Cost Allocation
100-00000-491420-00000	Transfer from Police CIP	420-00000-591100-00000	Transfer to General Fund	6,844	Cost Allocation
100-00000-491430-00000	Transfer from City Facilities	430-00000-591100-00000	Transfer to General Fund	6,800	Cost Allocation
100-00000-491450-00000	Transfer from Storm Drainage	450-00000-591100-00000	Transfer to General Fund	8,640	Cost Allocation
100-00000-491460-00000	Transfer from Transportation	460-00000-591100-00000	Transfer to General Fund	50,788	Cost Allocation
100-00000-491469-00000	Tsfr fr NEQ InfrastructureFund	469-00000-591100-00000	Transfer to General Fund	1,344	Cost Allocation
100-00000-491470-00000	Transfer from Transit CIP	470-00000-591100-00000	Transfer to General Fund	2,400	Cost Allocation
100-00000-491480-00000	Transfer from Recreation CIP	480-00000-591100-00000	Transfer to General Fund	10,055	Cost Allocation
100-00000-491481-00000	Transfer from Parks CIP	481-00000-591100-00000	Transfer to General Fund	3,832	Cost Allocation
100-00000-491501-00000	Transfer from ARPA	501-00000-591100-00000	Transfer to General Fund	534,223	Grant Expenditures
100-00000-491530-00000	Transfer from Gas Tax	530-00000-591100-00000	Transfer to General Fund	281,929	Street Maintenance & Cost Allocation
100-00000-491531-00000	Transfer from RMRA	531-00000-591100-00000	Transfer to General Fund	7,723	Cost Allocation
100-00000-491540-00000	Transfer from Traffic Safety	540-00000-591100-00000	Transfer to General Fund	4,045	Cost Allocation
100-00000-491600-00000	Transfer from L&L	600-00000-591100-00000	Transfer to General Fund	22,172	Cost Allocation
100-00000-491651-00000	Transfer from Valley Glen CFD	651-61001-591100-00000	Transfer to General Fund	21,412	Cost Allocation
100-00000-491655-00000	Transfer from Pond CFD	655-62001-591100-00000	Transfer to General Fund	6,846	Cost Allocation
100-00000-491657-00000	Transfer from Homestead CFD DS	657-00000-591100-00000	Transfer to General Fund	13,952	Cost Allocation
100-00000-491725-00000	Transfer From Parklane CFD Debt	725-00000-591100-00000	Transfer to General Fund	33,500	Cost Allocation
100-00000-491726-00000	Transfer from Valley Glen II	726-00000-591100-00000	Transfer to General Fund	33,500	Cost Allocation
100-00000-491728-00000	Tsfr fr Homestead 2019-1 Debt	728-00000-591100-00000	Transfer to General Fund	8,841	Cost Allocation
105-00000-491107-00000	Transfer from Public Benefit Fund	107-00000-591105-00000	Transfer to Community Support	89,850	Special Events
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
315-00000-491305-00000	Transfer from Sewer O&M	305-00000-591315-00000	Transfer to Sewer-Rehab Projs	2,134,827	Wastewater Rehab Projects
316-00000-491305-00000	Transfer from Sewer O&M	305-30001-591316-00000	Transfer to Sewer Mixed	16,371	Sewer Mixed Projects

CITY OF DIXON BUDGET FY 2024-25
Transfers Summary

TRANSFERS IN		TRANSFERS OUT		FY 2025	
Account	Description	Account	Description	Proposed	Purpose
316-00000-491310-00000	Transfer from Sewer Capital	310-00000-591316-00000	Transfer to Sewer Mixed	5,457	Sewer Mixed Projects
335-00000-491331-00000	Transfer from Water O&M	331-00000-591335-00000	Transfer to Water Capital Projects Rehab	25,447	Water Capital Projects
540-00000-491100-00000	Transfer from General Fund	100-00000-591540-00000	Transfer to Traffic Safety	9,451	Cost Allocation
600-00000-491100-00000	Transfer from General Fund	100-00000-591600-00000	Transfer to L&L	225,127	Fund Balance/General Fund Support
600-00000-491182-00000	Transfer from General Fund	182-00000-591600-00000	Transfer to L&L	127,417	Fund Balance Support
655-00000-491100-00000	Transfer from General Fund	100-00000-591655-00000	Transfer to CFD Pond C/Lateral Two	3,715	Fund Balance/General Fund Support
				7,183,029	

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Glossary

Glossary of Budget Terms

Accounting System

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

Accrual Basis of Accounting

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

Appropriation

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

Assessment District

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

Assessed Valuation

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

Audit

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

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

Base Budget

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

Beginning Balance

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

Bond

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

Budget

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

Budget Calendar

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

Budget Document

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

Budget Message/Transmittal Letter

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

Budgetary Control

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

Capital Assets

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

Capital Budget

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

Capital Improvement Projects

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

Capital Outlay

Expenditures for the acquisition of capital assets.

Capital Projects

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

Cash Basis

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

Contingency

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

Cost

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

Debt Service

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

Deficit

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

Department

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

Depreciation

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

Development Impact Fees

Fees 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
MFA	Multi-Factor Authentication
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

ACRONYMS LIST

OBAG	One Bay Area Grant
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

ACRONYMS LIST

SWRCB	State Water Resources Control Board
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