

FY 2026-2027

PROPOSED BUDGET



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



ELECTED OFFICIALS

Steve Bird, Mayor

Don Hendershot, Councilmember

Jim Ernest, Vice Mayor

Kevin Johnson, Councilmember

Thom Bogue, Councilmember

Simon A. LeBleu, City Treasurer

Kristin Janisch, Elected City Clerk

EXECUTIVE STAFF

Jim Lindley, City Manager

Melissa Eads, Assistant City Manager

Chris Fong, City Engineer/Utilities Director

Raffi Boloyan, Community Development Director

Kate Zawadzki, Finance Director

Randy Shafer, Fire Chief

Rachel Ancheta, Human Resources Director

Robert Thompson, Police Chief

Bruce Barrette, Interim Public Works Director

Douglas White, City Attorney (White Brenner LLP)

BUDGET STAFF

Jim Lindley, City Manager

Melissa Eads, Assistant City Manager

Kate Zawadzki, Finance Director

Stephanie Frank, Finance Analyst II

CITY WEBSITE ADDRESS

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Letter of Transmittal



April 27, 2026

Honorable Mayor Bird and Members of the City Council:

We are pleased to present for your review and consideration the Proposed Fiscal Year (FY) 2026-27 budget. This budget represents proposed operation expenses as well as capital purchases and projects. The revenue projections demonstrate continued flattening which is consistent with the current economic environment.

Overall, the proposed citywide budget for FY 2026-27 includes \$79.3 million in revenues and \$65.1 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 2026-27 budget. The table below summarizes the proposed spending plans for operating and capital expenditures for the City for FY 2026-27.

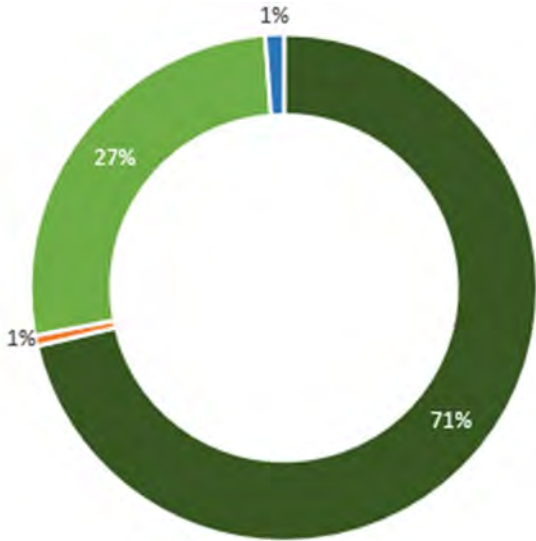
FISCAL YEAR 2026-27 PROPOSED BUDGET	Revenues & Transfers	Expenditures
General Fund	\$ 35,523,240	\$ 36,896,027
General Fund Sub Funds	\$ 2,043,757	\$ 1,492,178
Enterprise Funds	\$ 23,032,022	\$ 19,982,617
Grant Funds	\$ 253,940	\$ 285,336
Special Revenue Funds	\$ 1,259,715	\$ 461,750
Capital Improvement Funds	\$ 10,536,230	\$ 297,151
Special Assessment Funds	\$ 6,615,513	\$ 5,724,871
Successor Agency Fund	\$ 48,080	\$ 9,383
Total	\$ 79,312,497	\$ 65,149,313

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General Fund

The General Fund is the primary funding source for the majority of core City services. The total proposed spending plan for the General Fund, including transfers to the Lighting & Landscape Districts, is outlined in the chart below. The overall proposed General Fund budget for FY 2026-27 is \$36.9 million.

The General Fund projections show a deficit result of \$1.4 million. This represents one-time purchases with on-going operating costs balanced to projected revenues for the year.



Salaries & Benefits \$26.3

Transfers \$248K

Operating Expenses \$9.9M

Capital Outlay \$437K

Revenues

Sales Tax

Sales tax revenues represent 46% of overall General Fund revenues. FY 2026-27 represents the second full year of the additional use tax approved by the voters in November 2024. The projected \$5.3 million in revenues for the new use tax will provide funding for the following public safety positions:

Additional Use Tax Funded Positions	
3 Fire Battalion Chiefs	\$ 762,305
3 Fire Captains	\$ 731,314
1 Firefighter/Paramedic	\$ 177,642
1 Firefighter	\$ 145,327
1 Police Captain	\$ 268,335
1 Police Lieutenant	\$ 299,901
5 Police Sergeants	\$1,237,107
8 Police Officers	\$1,632,012
Total	\$5,253,943

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Other General Fund Revenues

Property Tax – Property revenues are projected to increase 9% 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. Despite a slowing in growth as planned development nears completion, 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 2026-27. The projections provided are still below pre-pandemic levels.

Franchise Fees – These fees are projected to be consistent with previous years, with moderate growth of 1 – 3% per year.

Interest Income – Interest earnings are expected to be strong as Federal interest rates have remained high. A three-year investment strategy has allowed the City to ensure higher rates of earnings even when rates begin to decline.

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. This support was reduced in the proposed budget due to recent changes to the benefit fee structure. The following positions are proposed to be funded by the Public Benefit Fund:

Public Benefit Fee Funded Positions	
2 Police Officers	\$ 304,462
1 Fire Captain	\$ 227,371
Total	\$ 531,833

Expenses

Salaries & Benefits – Three new positions are proposed for Engineering to replace two existing budgeted positions. The Senior Civil Engineer position will be eliminated and replaced with a Junior Engineer and an Engineering Technician I/II. The net fiscal impact is \$70,842. A Collections Systems Supervisor is proposed to be added to replace a Utilities Maintenance Worker. The cost of this position is split between the General Fund and the Wastewater fund. The impact to the General Fund is \$9,111.

Five positions are proposed to be flexibly increased with existing staff in the FY 2026-27 budget year with an annual cost of \$41,581. The affected positions are:

- Account Clerk II to Senior Utilities & Payroll Clerk
- Account Clerk I to Account Clerk II
- Building Inspector II to Senior Building Inspector
- 2 Maintenance Worker I to Maintenance Worker II

Operations – The operating line items contain proposed budgets for ongoing operations as well as one-time items in FY 2026-27. Excluding one-time requests, there is a 2% increase in operating expenses included in the proposed budget. Increases in utility costs and fuel were seen throughout the City. Examples of the \$418,129 in one-time requests that are included are:

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- \$125,000 Economic Development Strategic Plan
- \$67,500 Public Engagement & Noticing Plan
- \$50,000 Comprehensive Fee Study
- \$40,000 Website Redesign & ADA Compliance
- \$25,000 Additional On-Call Public Information Officer Services

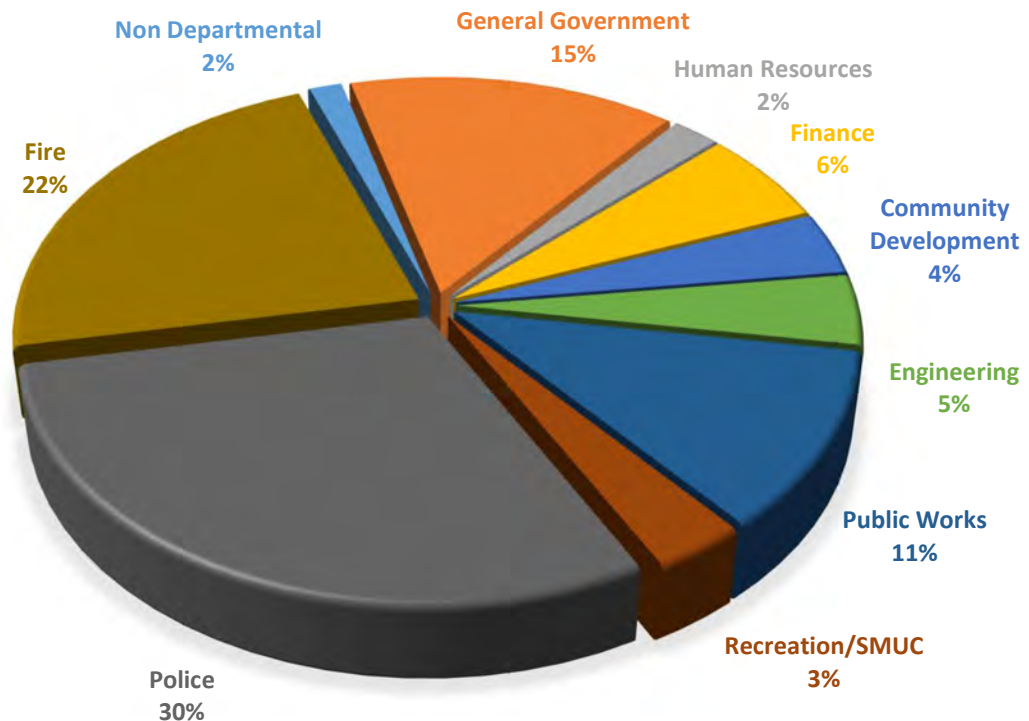
Capital Outlay – FY 2026-27 capital outlay requests of \$0.4 Million are proposed to include:

- \$254,682 Aquatic Center Pool Deck Concrete Replacement
- \$143,537 Lease-to-own Storm Drain VacCon Truck (year 3 of 5)
- \$25,100 Senior Multi-Use Center HVAC Replacement
- \$7,500 Streets Division Walk Behind Grinder
- \$6,000 Hall Park Water Fountain with Pet Fountain

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

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

2026-27 Proposed General Fund Budget – by Department



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Enterprise Funds

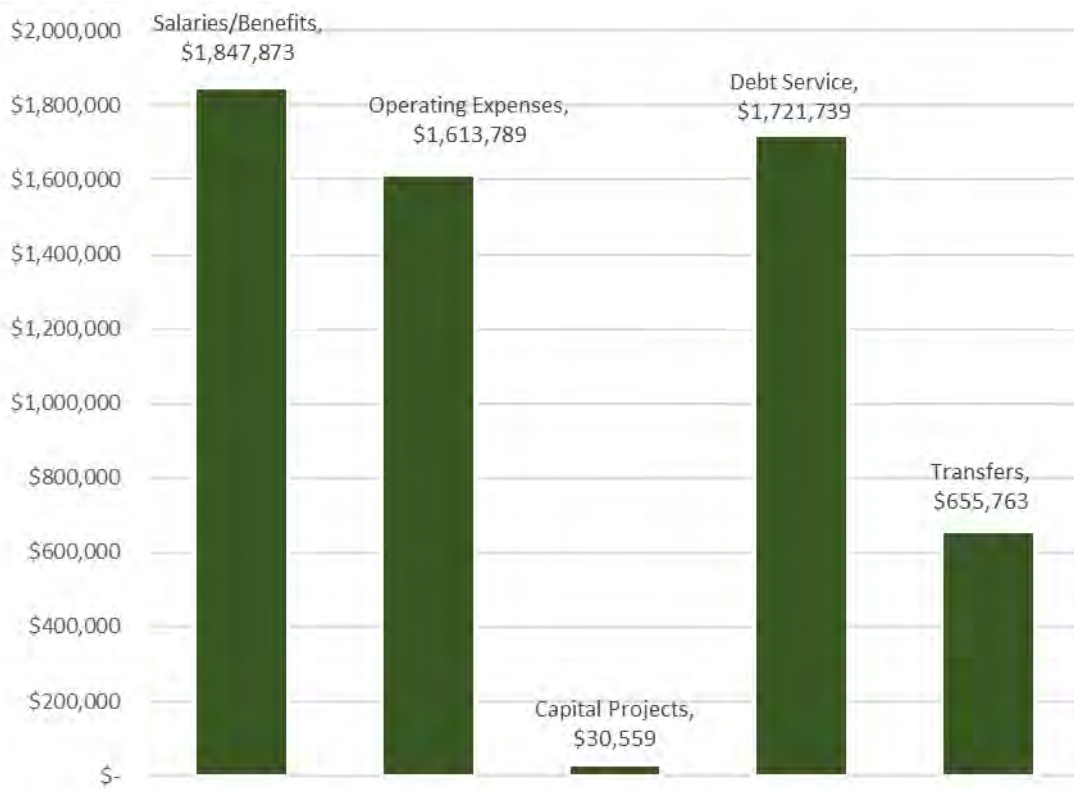
Wastewater – Wastewater user fees are projected to increase during fiscal year 2026-27 due to residential growth. Revenues may be impacted as we have seen water usage decline despite the additional residential units. Wastewater fees are charged based upon winter average water usage and vary from year-to-year 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- A reclass of one position from a Utilities Maintenance Worker to a Collections Systems Supervisor is proposed in the FY 2026-27 budget. The cost of this position is shared with the General Fund and the annual Wastewater portion is \$27,333. Salary and benefit costs increased \$0.2 Million, attributable to salary, retirement and health insurance costs.

Operations – The operating expenses include \$20,554 in one-time operating expense requests for FY 2026-27. There is a slight decrease in on-going operating expenses proposed for the upcoming year.

Capital Projects – No new capital projects are proposed for FY 2026-27.

The graph below shows the FY 2026-27 proposed budget distribution by category for Wastewater.

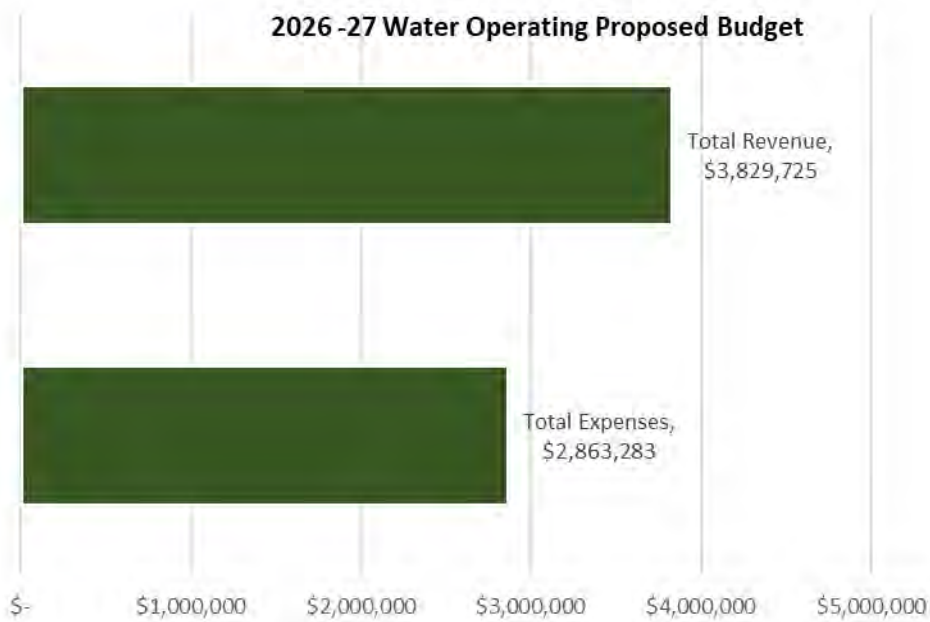


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Water – Water revenues have been budgeted at the recently approved rates. Similar to the other funds, interest earnings are projected to have continued strength in FY 2026-27.

It is projected that revenues will exceed expenses by \$966,442 in the Water Operating and Maintenance Fund during FY 2026-27. These funds will be used in the future for capital projects that were identified during the rate setting process. This budget does not include any capital purchases but does propose several new capital projects. These projects include:

- \$2,000,000 Industrial Well Replacement
- \$1,000,000 Chromium 6
- \$250,000 Water Meter Replacement Program
- \$200,000 Distribution System Flushing Program
- \$150,000 Water Master Plan
- \$150,000 Generator Replacement Program



Transit – Passenger fare revenues and grant revenues are used to support transit operations. Grant reserves are sufficient for ongoing support of the current level of transit service. The \$7,000 transfer from the General Fund to provide the Golden Pass program was continued in FY 2026-27. There are no capital purchase requests for the upcoming year.

Lighting and Landscaping Districts

In addition to the regular annual transfer to the L&L Districts, a one-time loan of \$178,932 may be needed from the Building Reserve 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.

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Fiscal Year 2025-26

Projections for FY 2025-26 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 increase of \$1.2 Million in salaries and benefits through the third quarter for new employment contracts. Revenue projections increased \$1.5 Million from \$33.0 Million at budget adoption to \$34.5 Million at the end of the third quarter as the additional use tax generated higher revenues than anticipated. Fund balance projections improved from 43.32% at budget adoption to 44.75% at the end of the third quarter as the prior fiscal year resulted in a surplus.

Highlights

Within the budget document, departments highlight their operational accomplishments during FY 25-26 and their goals for the upcoming budget year. Some accomplishments to recognize are:

- *City Manager* – Launched Dixon Grown
- *Community Development* – Completed installation of SOLAR APP+ software
- *Engineering* – Completed design and bidding of Police Department expansion
- *Fire* – Transitioned to TargetSolutions Learning Management System
- *Parks & Building Maintenance* – Completed Arena Fortification project

Concluding Remarks

The infusion of revenue from the additional use tax, approved by voters in 2024, allowed the City to continue to provide services at historical service levels. The proposed budget envisions the use of reserves for on-going expenses. \$0.8 million of reserves are proposed to be utilized for one-time purchases and \$0.6 million represents a structural deficit. Residential growth within the City of Dixon is projected to continue during FY 2026-27, increasing demand on City services.

This budget does not contain any projections for the bargaining unit that is currently engaged in negotiations. The City continues to experience cost increases that are not under management control. Retirement, health insurance and liability and property insurance premiums increased in the upcoming fiscal year. These increases will continue to pose financial challenges for the General Fund.

We would like to recognize the other City department heads and managers for their efforts in producing thoughtful budget requests. They are creative and resourceful partners in the development of the budget. We look forward to sharing the FY 2026-27 proposed budget with the City Council at the budget study session on May 11, 2026. 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

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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 - FY 2026

FY 2026 PROJECTED RESOURCES AND APPROPRIATIONS

	Beginning Fund Balance - July 2025	Estimated Revenue & Transfers	Total Projected Available Resources	Estimated Expenditures	Estimated Ending Fund Balance - June 30, 2026
GENERAL FUND AND SUB FUNDS					
100 General Fund ¹	15,786,551	34,352,020	50,138,571	36,401,831	13,736,740
101 Contingency	1,709,455	64,000	1,773,455	-	1,773,455
102 Council Discretionary	2,439,660	270,900	2,710,560	381,270	2,329,290
103 Recreation	10,926	38,430	49,356	9,282	40,074
105 Community Support	43,615	147,480	191,095	145,180	45,915
107 Public Benefit	790,371	851,619	1,641,990	1,147,518	494,472
108 User Technology Fee	61,751	124,175	185,926	82,210	103,716
109 Flexible Grant Fee	1,884,512	410,340	2,294,852	-	2,294,852
181 Equipment Replacement Reserve	738,943	22,730	761,673	-	761,673
182 Building Reserve	290,123	7,000	297,123	95,101	202,022
183 Infrastructure Reserve	179,810	5,000	184,810	-	184,810
184 Technology Replacement	980	4,575	5,555	-	5,555
188 PERS Stabilization	511,227	12,325	523,552	-	523,552
189 OPEB	2,356,170	56,830	2,413,000	-	2,413,000
190 Planning	(287,734)	6,659,509	6,371,775	6,371,775	-
192 Engineering Reimb Agreements	500,364	1,755,281	2,255,645	949,041	1,306,604
193 Comm Dev Reimb Agreements	61,837	261,680	323,517	261,680	61,837
GF & Sub Funds Total	27,078,562	45,043,894	72,122,456	45,844,888	26,277,567
ENTERPRISE FUNDS*					
303 Sewer Ops Reserve	1,116,479	22,625	1,139,104	-	1,139,104
304 Sewer OPEB Reserve	268,734	6,500	275,234	-	275,234
305 Sewer O&M	9,936,352	5,753,326	15,689,678	8,640,507	7,049,171
306 SRF Reserve	2,093,650	50,580	2,144,230	-	2,144,230
307 Sewer Equipment Replacement	678,676	112,550	791,226	-	791,226
309 SRF Debt Service	966,383	1,726,664	2,693,047	1,721,739	971,308
310 Sewer Capital	21,630,978	4,176,860	25,807,838	868,714	24,939,124
315 Sewer Rehab	379,147	2,690,982	3,070,129	2,690,982	379,147
316 Sewer Mixed	207,113	582,166	789,279	582,166	207,113
331 Water O&M	2,159,973	3,185,305	5,345,278	4,687,166	658,112
332 Water Ops Reserve	834,076	20,150	854,226	-	854,226
333 Water Capital Reserve	777,271	18,775	796,046	-	796,046
334 Water CIP	2,700,047	750,280	3,450,327	2,397,855	1,052,472
335 Water Capital Rehab	111,693	4,166,227	4,277,920	4,276,076	1,844
336 Water OPEB Reserve	146,014	3,630	149,644	-	149,644
350 Transit	862,427	1,905,180	2,767,607	2,767,607	-
351 Transit OPEB Reserve	299,326	7,230	306,556	-	306,556
Enterprise Funds Total	45,168,342	25,179,030	70,347,372	28,632,812	41,714,557
GRANT FUNDS					
525 Home FTHB Loan Program	421,186	9,100	430,286	15,690	414,596
526 CDBG Home Rehab Loan	171	-	171	-	171
560 Police Grants	492,249	190,675	682,924	277,315	405,609
570 CDBG	61,381	2,090	63,471	1,000	62,471
Grant Funds Total	974,988	201,865	1,176,853	294,005	882,847

CITY OF DIXON
BUDGET OVERVIEW - FY 2026

FY 2026 PROJECTED RESOURCES AND APPROPRIATIONS

	Beginning Fund Balance - July 2025	Estimated Revenue & Transfers	Total Projected Available Resources	Estimated Expenditures	Estimated Ending Fund Balance - June 30, 2026
SPECIAL REVENUE FUNDS					
530 Gas Tax	706,636	557,776	1,264,412	475,087	789,325
531 Road Maint. & Rehab (RMRA)	1,682,031	515,988	2,198,019	5,807	2,192,212
540 Traffic Safety	1,408	35,513	36,921	36,921	-
545 CASp	37,687	1,750	39,437	2,500	36,937
561 Asset Forfeiture	3,759	90	3,849	-	3,849
Special Revenue Funds Total	2,431,520	1,111,117	3,542,637	520,315	3,022,323
CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS					
400 CIP	-	48,517	48,517	48,517	-
401 Pardi Market Project	11,977	-	11,977	-	11,977
404 Comm. Dev	207	-	207	-	207
410 Fire	3,548,756	590,510	4,139,266	231,221	3,908,045
420 Police	1,040,910	406,420	1,447,330	424,692	1,022,638
430 City Facilities	3,140,758	475,850	3,616,608	424,852	3,191,756
450 Storm Drainage	5,467,742	1,216,220	6,683,962	328,010	6,355,952
460 Transportation	19,002,573	4,037,939	23,040,512	2,475,811	20,564,701
461 Parkway Blvd Overcrossing	4,421,917	497,058	4,918,975	3,994,538	924,437
469 NEQ Infrastructure	2,131,709	51,510	2,183,219	1,902	2,181,317
470 Transit	70,274	13,600	83,874	55,388	28,486
480 Recreation CIP	19,978,044	3,402,860	23,380,904	1,672,283	21,708,621
481 Parks CIP	2,213,178	69,160	2,282,338	28,187	2,254,151
490 Ag. Land Mitigation	1,346,640	21,130	1,367,770	-	1,367,770
CIP Funds Total	62,374,685	10,830,774	73,205,459	9,685,401	63,520,058
SPECIAL ASSESSMENTS / L&L AND CFD FUNDS					
600 L&L Zones	569,307	558,056	1,127,363	548,385	578,978
651 Valley Glen CFD	852,384	300,291	1,152,675	252,637	900,038
655 Brookfield CFD	297,630	87,730	385,360	124,775	260,585
657 Homestead CFD	1,527,088	673,225	2,200,313	659,530	1,540,783
725 CFD 2013-1 Parklane	2,380,381	1,208,550	3,588,931	1,071,565	2,517,366
726 CFD 2015-1VG II Debt	2,257,242	889,380	3,146,622	801,764	2,344,858
727 CFD 2019-1 HomesteadIA II	2,931,262	1,136,570	4,067,832	1,206,374	2,861,458
728 CFD 2019-1 Homestead	6,987,377	1,321,190	8,308,567	978,048	7,330,519
Special Assessment / CFD and L&L Funds Total	17,802,672	6,174,992	23,977,664	5,643,078	18,334,585
SUCCESSOR AGENCY FUNDS					
527 Housing Successor Agency	1,821,462	25,290	1,846,752	1,500	1,845,252
740 RDA Obligation Retirement	44,764	10,310	55,074	7,883	47,191
Successor Agency Funds Total	1,866,226	35,600	1,901,826	9,383	1,892,443
Grand Total All Funds	157,696,995	88,577,272	246,274,267	90,629,882	155,644,380

¹ General Fund includes one time items

* 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 - FY 2027

FY 2027 PROPOSED RESOURCES AND APPROPRIATIONS

	Estimated Beginning Fund Balance - July 2026	Proposed Revenue & Transfers	Total Proposed Available Resources	Proposed Appropriations	Estimated Ending Fund Balance - June 30, 2027
GENERAL FUND AND SUB FUNDS					
100 General Fund ¹	13,736,740	35,523,240	49,259,980	36,896,027	12,363,953
101 Contingency	1,773,455	46,000	1,819,455	-	1,819,455
102 Council Discretionary	2,329,290	175,000	2,504,290	274,842	2,229,448
103 Recreation	40,074	38,975	79,049	9,544	69,505
105 Community Support	45,915	185,939	231,854	184,739	47,115
107 Public Benefit	494,472	729,000	1,223,472	764,421	459,051
108 User Technology Fee	103,716	108,803	212,519	79,700	132,819
109 Flexible Grant Fee	2,294,852	662,540	2,957,392	-	2,957,392
181 Equipment Replacement Reserve	761,673	21,600	783,273	-	783,273
182 Building Reserve	202,022	6,300	208,322	178,932	29,390
183 Infrastructure Reserve	184,810	2,900	187,710	-	187,710
184 Technology Replacement	5,555	3,700	9,255	-	9,255
188 PERS Stabilization	523,552	11,200	534,752	-	534,752
189 OPEB	2,413,000	51,800	2,464,800	-	2,464,800
190 Planning	-	-	-	-	-
192 Engineering Reimb Agreements	1,306,604	-	1,306,604	-	1,306,604
193 Comm Dev Reimb Agreements	61,837	-	61,837	-	61,837
GF & Sub Funds Total	26,277,567	37,566,997	63,844,564	38,388,205	25,456,359
ENTERPRISE FUNDS*					
303 Sewer Ops Reserve	1,139,104	24,500	1,163,604	-	1,163,604
304 Sewer OPEB Reserve	275,234	5,900	281,134	-	281,134
305 Sewer O&M	7,049,171	5,879,248	12,928,419	5,215,962	7,712,457
306 SRF Reserve	2,144,230	46,000	2,190,230	-	2,190,230
307 Sewer Equipment Replacement	791,226	91,300	882,526	-	882,526
309 SRF Debt Service	971,308	1,721,739	2,693,047	1,721,740	971,307
310 Sewer Capital	24,939,124	4,340,242	29,279,366	715,203	28,564,163
315 Sewer Rehab	379,147	14,428	393,575	7,727	385,848
316 Sewer Mixed	207,113	22,831	229,944	229,944	-
331 Water O&M	658,112	3,829,725	4,487,837	3,213,570	1,274,267
332 Water Ops Reserve	854,226	18,300	872,526	-	872,526
333 Water Capital Reserve	796,046	17,000	813,046	813,046	-
334 Water CIP	1,052,472	1,591,525	2,643,997	2,643,997	-
335 Water Capital Rehab	1,844	3,812,084	3,813,928	3,813,928	-
336 Water OPEB Reserve	149,644	3,200	152,844	-	152,844
350 Transit	-	1,607,500	1,607,500	1,607,500	-
351 Transit OPEB Reserve	306,556	6,500	313,056	-	313,056
Enterprise Funds Total	41,714,557	23,032,022	64,746,579	19,982,617	44,763,962
GRANT FUNDS					
525 Home FTHB Loan Program	414,596	9,600	424,196	15,690	408,506
526 CDBG Home Rehab Loan	171	-	171	-	171
560 Police Grants	405,609	242,940	648,549	269,133	379,416
570 CDBG	62,471	1,400	63,871	513	63,358
Grant Funds Total	882,847	253,940	1,136,787	285,336	851,451

CITY OF DIXON
BUDGET OVERVIEW - FY 2027

FY 2027 PROPOSED RESOURCES AND APPROPRIATIONS

	Estimated Beginning Fund Balance - July 2026	Proposed Revenue & Transfers	Total Proposed Available Resources	Proposed Appropriations	Estimated Ending Fund Balance - June 30, 2027
SPECIAL REVENUE FUNDS					
530 Gas Tax	789,325	614,927	1,404,252	437,188	967,064
531 Road Maint. & Rehab (RMRA)	2,192,212	606,853	2,799,065	3,736	2,795,329
540 Traffic Safety	-	36,075	36,075	18,326	17,749
545 CASp	36,937	1,860	38,797	2,500	36,297
561 Asset Forfeiture	3,849	-	3,849	-	3,849
Special Revenue Funds Total	3,022,323	1,259,715	4,282,038	461,750	3,820,288
CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS					
400 CIP	-	-	-	-	-
401 Pardi Market Project	11,977	-	11,977	-	11,977
404 Comm. Dev	207	-	207	-	207
410 Fire	3,908,045	500,229	4,408,274	3,009	4,405,265
420 Police	1,022,638	194,641	1,217,279	5,407	1,211,872
430 City Facilities	3,191,756	430,913	3,622,669	202,446	3,420,223
450 Storm Drainage	6,355,952	1,361,402	7,717,354	12,784	7,704,570
460 Transportation	20,564,701	3,144,168	23,708,869	17,863	23,691,006
461 Parkway Blvd Overcrossing	924,437	851,037	1,775,474	25,500	1,749,974
469 NEQ Infrastructure	2,181,317	46,800	2,228,117	1,548	2,226,569
470 Transit	28,486	13,600	42,086	14,428	27,658
480 Recreation CIP	21,708,621	3,915,240	25,623,861	5,535	25,618,326
481 Parks CIP	2,254,151	48,600	2,302,751	8,631	2,294,120
490 Ag. Land Mitigation	1,367,770	29,600	1,397,370	-	1,397,370
CIP Funds Total	63,520,058	10,536,230	74,056,288	297,151	73,759,137
SPECIAL ASSESSMENTS / L&L AND CFD FUNDS					
600 L&L Zones	578,978	650,020	1,228,998	650,020	578,978
651 Valley Glen CFD	900,038	342,100	1,242,138	171,370	1,070,768
655 Brookfield CFD	260,585	86,550	347,135	87,861	259,274
657 Homestead CFD	1,540,783	819,480	2,360,263	714,712	1,645,551
725 CFD 2013-1 Parklane	2,517,366	1,178,788	3,696,154	1,102,030	2,594,124
726 CFD 2015-1VG II Debt	2,344,858	842,775	3,187,633	805,867	2,381,766
727 CFD 2019-1 Homestead IA II	2,861,458	1,398,000	4,259,458	1,202,412	3,057,046
728 CFD 2019-1 Homestead	7,330,519	1,297,800	8,628,319	990,599	7,637,720
Special Assessment / CFD and L&L Funds Total	18,334,585	6,615,513	24,950,098	5,724,871	19,225,227
SUCCESSOR AGENCY FUNDS					
527 Housing Successor Agency	1,845,252	40,200	1,885,452	1,500	1,883,952
740 RDA Obligation Retirement	47,191	7,880	55,071	7,883	47,188
Successor Agency Funds Total	1,892,443	48,080	1,940,523	9,383	1,931,140
Grand Total All Funds	155,644,380	79,312,497	234,956,877	65,149,313	169,807,564

¹ General Fund includes one time items

* 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.

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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**

GENERAL FUND

Dept #	(N)ew/ (R)eplace	Category*	Item Description	Total Cost/Unit	Quantity	Total Cost
14400	N	E	VacCon Year 3 of 5	143,537	1.00	143,537
17100	R	B	Competition Pool Replaster	254,682	1.00	254,682
15200	R	B	Water Fountain w/Pet Fountain at Hall Park	6,000	1.00	6,000
15300	R	E	Walk Behind Grinder	7,500	1.00	7,500
17200	R	E	HVAC Replacement at Senior Multi-Use Center	25,100	1.00	25,100
GF Sub-Total						436,819

GF TOTAL 436,819

OTHER FUNDS

Fund	(N)ew/ (R)eplace	Category*	Item Description	Cost/Unit	Quantity	Total
105-00000	N	E	Event Message Board	18,000	1.00	18,000
560-00000	N	V	Motorcycle Unit	40,000	1.00	40,000
657-00000	N	E	Utility Vehicle for Homestead	25,000	1.00	25,000
657-00000	N	E	Dump Trailer	16,000	1.00	16,000
Other Funds Total						99,000

N = New
R = Replacement

V = Vehicles
E = Equipment
F = Furniture/Fixtures

General Fund Total	436,819
Other Funds Total	99,000
Grand Total Requested Capital	535,819

**CITY OF DIXON
ONE TIME EXPENSES**

Dept	Account	Amount	Description
11100	Special Supplies	550	Council Chambers Conference Room AV Technology Upgrade
11100	Special Supplies	6,600	Council Chambers Conference Room Chairs
11200	Special Supplies	5,000	Dixon May Fair 150 Year Parade - City Float
11200	Special Supplies	4,000	Event Materials - Pop-up Tent, Backdrop, Signage
11200	Consultants Professional	25,000	Additional On-Call Public Information Officer Services
11200	Consultants Professional	125,000	Economic Development Strategic Plan
11200	Consultants Professional	67,500	Public Engagement & Noticing Plan
11200	Consultants Professional	40,000	Website Redesign & ADA Compliance
11200	Training	2,400	AIEC Certification
11400	Consultants Professional	50,000	Comprehensive Fee Study
11500	Consultants Professional	20,000	DPFA Labor Negotiations
11600	Special Supplies	20,000	5 Police Department Mobile Data Terminals
11600	Special Supplies	15,000	Citywide Workstation Replacements
14300	Special Supplies	3,139	New Computer for Engineering Tech I
14400	Special Supplies	785	New Computer for Collection System Supervisor (25%)
15200	Special Supplies	1,750	Veterans Park Picnic Table Replacement
16600	Equipment Repairs/Maintenance	7,155	Radio Updates
16600	Special Supplies	11,900	Confined Space Cart & 2 SCBA Bottles
17100	Special Supplies	2,250	CPR Mannequins for Training - Year 1 of 2
17100	Chemicals	500	Increased Cost related to planned Capital Project
17200	Building Site Maintenance	3,000	Drinking Fountain Replacement
17200	Special Supplies	3,300	Replace 25% of damaged Chairs - Year 2 of 4
17200	Special Supplies	3,300	Replace 25% of damaged Tables - Year 2 of 4
			Total General Fund One-time Expenses \$ 418,129
102-13222	Consultants Professional	5,000	Housing Element Policy Implementation
305-30001	Vehicle Maintenance	1,200	Tire Replacement
305-30001	Consultants Professional	17,000	Arch Flash Assessment
305-30002	Special Supplies	2,354	New Computer for Collection System Supervisor (75%)
			Total Other Funds One-time Expenses \$ 25,554
			Grand Total General Fund & Other Funds \$ 443,683

CITY OF DIXON GENERAL FUND FIVE YEAR PROJECTION

Description	Audited	Projected	Projected	Projected	Projected	Projected
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Revenues						
Property Taxes	6,575,171	6,950,936	7,612,007	8,027,259	8,279,822	8,693,813
Sales Taxes	11,316,128	11,071,000	11,094,000	11,318,769	11,658,332	12,008,082
Additional Use Tax	1,306,111	5,135,000	5,254,000	5,411,620	5,628,085	5,853,208
Motor Vehicle In Lieu Taxes	2,570,505	2,818,800	2,953,113	2,827,678	2,971,041	3,060,172
Franchise Fees	953,273	958,629	995,400	1,015,308	1,045,767	1,077,140
Transient Occupancy Taxes	358,347	430,000	430,000	438,600	447,372	456,319
All Other Taxes	472,863	386,530	392,300	400,146	412,150	424,515
Admin Fees	274,228	240,300	245,100	256,130	267,655	279,700
Charges for Svcs/ Permits/Fees	4,268,471	3,387,561	3,373,861	3,475,077	3,614,080	3,758,643
Grants	20,889	79,550	-	5,300	5,300	5,300
Interest Income	625,916	387,000	329,460	350,000	350,000	350,000
All Other Revenues	342,870	210,060	621,920	195,837	199,754	203,749
Total Revenues	29,084,772	32,055,366	33,301,161	33,721,723	34,879,358	36,170,642
Transfers-In	2,268,660	2,418,912	2,222,079	2,283,823	2,348,345	2,415,770
Total Revenues & Transfers	\$ 31,353,432	\$ 34,474,278	\$ 35,523,240	\$ 36,005,546	\$ 37,227,703	\$ 38,586,412
Expenditures						
Salary/Benefits	21,460,062	23,850,728	26,317,795	27,633,685	29,015,369	30,466,137
Operating Expenses	8,174,144	10,319,352	9,893,302	9,752,865	9,947,922	10,146,880
Capital Outlay	341,995	1,988,368	436,819	306,000	312,120	318,362
Transfers	267,420	243,383	248,111	253,073	258,135	263,297
Total Expenditures/Transfers	\$ 30,243,621	\$ 36,401,831	\$ 36,896,027	\$ 37,945,623	\$ 39,533,546	\$ 41,194,678
Variance Revenue vs Expense	\$1,109,811	(\$1,927,553)	(\$1,372,787)	(\$1,940,077)	(\$2,305,843)	(\$2,608,266)
Beginning Fund Balance	16,187,236	17,297,047	15,369,494	13,996,707	12,056,630	9,750,788
Ending Fund Balance	\$ 17,297,047	\$ 15,369,494	\$ 13,996,707	\$ 12,056,630	\$ 9,750,788	\$ 7,142,522
One Time Items	341,995	2,055,102	854,948	306,000	312,120	318,362
Ending Reserve (Exc)	57.85%	44.75%	38.84%	32.03%	24.86%	17.47%

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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 2026-27

Date		Description
December	26	Payroll Expense vs. Budget Complete
	26	Payroll Budget Complete
January	12	Mid-Year Departmental Budget Instructional Meeting
	13	FY27 Revenue Projections Due to Finance
	13	Mid-Year Template to Departments
	13	FY27 Staffing Requests Forms to Departments
	27	Mid-Year Budget requests due to Finance
February	10	FY27 Staffing Requests for Temporary & Permanent Position due to Finance
	2/17-18	Mid-Year Departmental Budget Meetings
	24	Pre-Budget Department Meeting
March	3	FY 26 Mid-Year budget review - City Council
	13	FY 27 Budget requests due to Finance
	17	Department Head Budget meetings kick-off - Review positions & capital purchase requests
April	4/7-9	Departmental Budget Review Meetings
	15	Budget narratives due to Finance
	27	Preliminary Budget released to City Council
	4/28-5/11	Budget Reviewed by City Council
May	1	Submit Discussion Papers to Finance
	11	Budget Workshop - All Funds @ 6:00 p.m.
June	2	Adopt Budget and Gann Limit Public Hearing
	30	FY 2026-27 Budget must be adopted by this date
July	1	Finance loads budget into financial system
	31	Adopted budget binders published and posted to website
August	18	Carryover's 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, the Dixon Public Financing Authority, the Dixon Industrial Development Authority, and the Dixon 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 several 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.

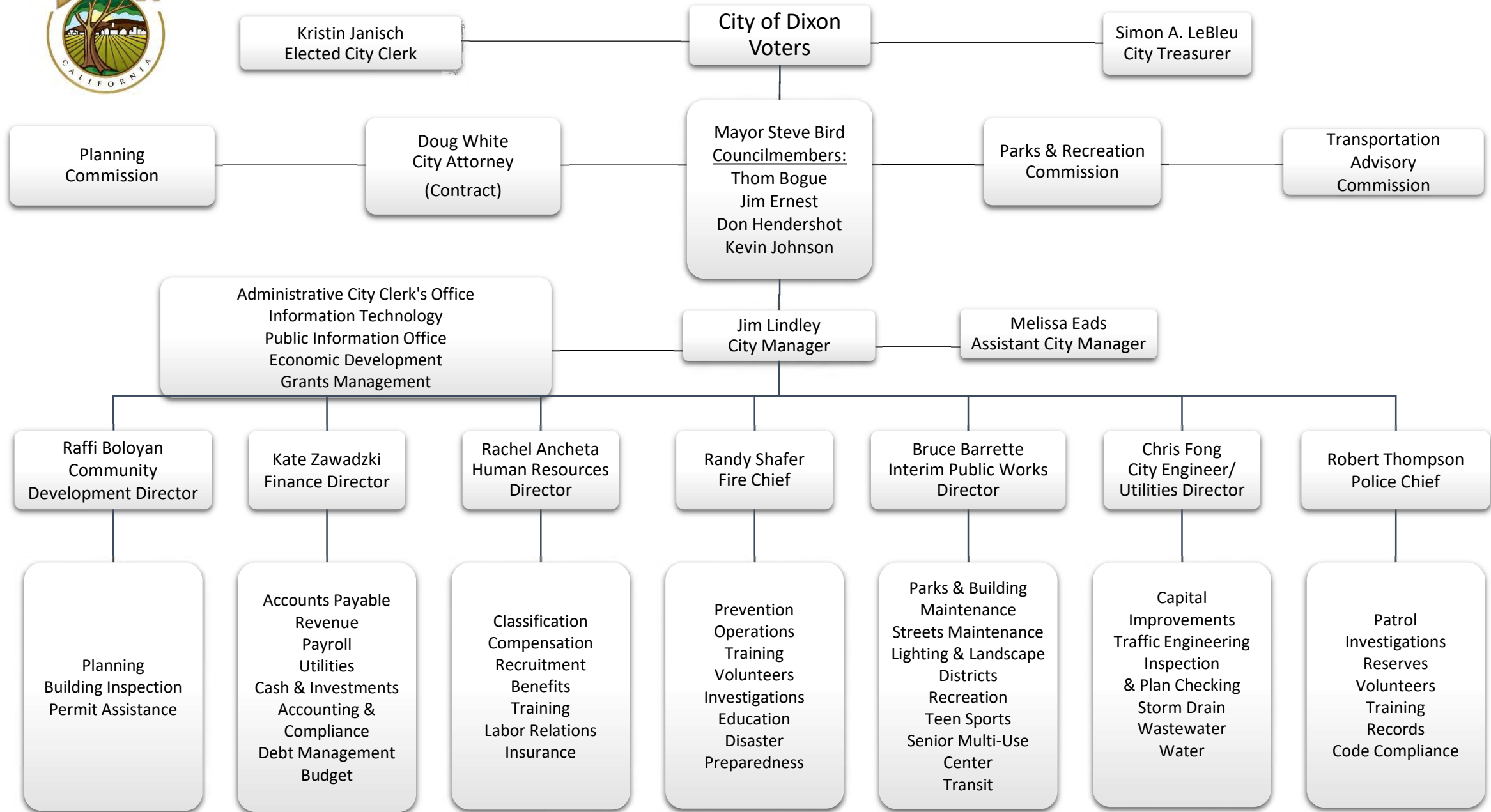
Supplemental appropriations may be adopted by the City Council during the year. The City Manager is authorized to transfer budgeted amounts between departments for programs within any fund. Expenditures may not legally exceed appropriations at the fund level, which is the legal level of control.

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.



City of Dixon 2026 Organizational Chart



City of Dixon

FULL AND PERMANENT PART TIME CITY STAFFING

<u>DEPARTMENT</u>	<u>FISCAL YEAR</u>				
	22/23	23/24	24/25	25/26	26/27
City Manager	2.00	2.00	2.00	3.00	3.00
City Clerk	4.00	4.00	4.00	4.00	4.00
Finance ¹	10.00	10.00	10.00	11.00	11.00
Human Resources	3.00	3.00	3.00	3.00	3.00
Community Development ^{2,3}	8.00	8.00	7.00	8.00	7.50
Engineering ⁴	5.00	5.00	5.00	5.00	6.00
Storm Drain Maintenance ⁵	1.00	1.00	1.00	1.00	1.00
Parks/Building Maintenance ⁶	15.00	15.00	15.00	16.00	16.00
Street Maintenance	5.00	5.00	5.00	5.00	5.00
Landscape/Lighting/ A.D.	0.50	0.50	0.50	0.50	0.50
Police	37.00	37.00	37.00	39.00	39.00
Fire	28.50	28.00	28.00	28.00	28.00
Recreation	2.40	2.40	2.40	2.40	2.40
Senior Center	0.60	0.60	0.60	0.60	0.60
General Plan ⁷	-	-	-	-	0.50
Sewer ⁸	7.00	7.00	7.00	8.00	8.00
Water	4.00	4.00	4.00	4.00	4.00
Transit	7.95	7.95	8.35	8.35	8.35
Gas Tax	0.50	0.50	0.50	0.50	0.50
Homestead CFD	1.00	2.00	3.00	3.00	3.00
TOTAL:	142.45	142.95	143.35	150.35	151.35

1 Flex Account Clerk II to Senior Utilities & Payroll Clerk; Flex Account Clerk I to Account Clerk II

2 Reclassify Building Inspector II to Senior Building Inspector

3 Community Development Director and Associate Planner partially funded by General Plan Fund 102

4 Eliminate Senior Civil Engineer; add Junior Engineer and Engineering Technician I/II

5 Add Collections Systems Supervisor; vacant position to be eliminated (25%)

6 Flex Two (2) Maintenance Worker I to Maintenance Worker II

7 Community Development Director and Associate Planner partially funded by General Plan Fund 102

8 Add Collections Systems Supervisor; vacant position to be eliminated (75%)

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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

<u>DEPARTMENT</u>	FY 2026			FY 2027				
	SALARY AND BENEFITS	OPERATING EXPENSES AND CAPITAL		BUDGET PROJECTIONS	SALARY AND BENEFITS	OPERATING EXPENSES AND CAPITAL		BUDGET
00000 Non Departmental ¹	-	534,696	534,696	-	547,609	547,609		
11100 City Council	102,228	129,142	231,370	113,142	124,181	237,323		
11200 City Manager	1,019,506	222,952	1,242,458	1,168,031	338,623	1,506,654		
11300 City Clerk	608,180	80,775	688,955	635,193	159,134	794,327		
11400 Finance	1,651,123	358,346	2,009,469	1,836,334	401,920	2,238,254		
11500 Human Resources	598,277	364,950	963,227	618,810	174,690	793,500		
11600 Information Technology	-	875,000	875,000	-	746,267	746,267		
11800 City Attorney	-	551,250	551,250	-	550,000	550,000		
11900 Insurance	-	1,441,397	1,441,397	-	1,648,934	1,648,934		
13200 Community Development	1,047,549	217,217	1,264,766	1,206,479	264,506	1,470,985		
14300 Engineering	688,339	358,725	1,047,064	956,714	149,994	1,106,708		
14400 Storm Maintenance	166,707	400,953	567,660	192,328	360,924	553,252		
15200 PW Parks Maintenance	1,869,512	1,794,045	3,663,557	2,203,376	937,112	3,140,488		
15300 PW Street Maintenance	612,686	469,936	1,082,622	680,880	406,669	1,087,549		
16100 Police	8,349,159	2,187,190	10,536,349	8,914,683	2,068,006	10,982,689		
16600 Fire	6,610,892	1,877,896	8,488,788	7,147,212	1,123,334	8,270,546		
17100 Recreation	389,137	611,720	1,000,857	494,674	500,096	994,770		
17200 S/MUC	137,433	74,913	212,346	149,939	76,233	226,172		
TOTALS	<u>23,850,728</u>	<u>12,551,102</u>	<u>36,401,831</u>	<u>26,317,795</u>	<u>10,578,232</u>	<u>36,896,027</u>		
Non-Recurring & Capital Expenditures	-	(1,086,441)	(1,086,441)	-	(854,948)	(854,948)		
Total Recurring								
General Fund Budget	23,850,728	11,464,661	35,315,390	26,317,795	9,723,284	36,041,079		
Transfers Out	-	(243,383)	(243,383)	-	(248,111)	(248,111)		
Total without Transfers	23,850,728	11,221,278	35,072,007	26,317,795	9,475,173	35,792,968		

Note: ¹Dept 00000 includes transfers

City of Dixon Budget FY 2026-27
00000 - NON-DEPARTMENTAL

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
100-00000-401100-00000	Homeowner's Exemption	34,370	35,259	34,000	34,000	35,000
100-00000-401200-00000	Secured Property Taxes	5,424,944	6,127,781	6,618,372	6,618,372	7,317,007
100-00000-401300-00000	Supplemental Taxes	87,483	219,642	75,000	75,000	75,000
100-00000-401400-00000	Unsecured Property Taxes	205,737	192,489	185,000	185,000	185,000
100-00000-403100-00000	Sales & Use Tax	11,518,863	11,316,128	11,071,000	11,071,000	11,094,000
100-00000-403101-00000	Additional Sales Tax	-	1,306,111	5,135,000	5,135,000	5,254,000
100-00000-404100-00000	VLF/ERAF Swap	2,294,877	2,570,505	2,818,800	2,818,800	2,953,113
100-00000-405100-00000	Franchise Tax - Cable TV	48,555	47,215	45,800	45,800	44,500
100-00000-405200-00000	Franchise Tax-Pac Bell (AT&T)	12,432	9,786	7,730	7,730	7,000
100-00000-405211-00000	Franchise Tax - Pac Bell PEG	2,486	1,957	1,550	1,550	1,400
100-00000-405300-00000	Franchise Tax - PGE	230,318	254,386	258,549	258,549	291,000
100-00000-405400-00000	Franchise Tax - Refuse	607,374	639,929	645,000	645,000	651,500
100-00000-406100-00000	Transient Occupancy Tax	441,105	358,347	430,000	430,000	430,000
100-00000-408100-00000	Property Transfer Tax	144,855	190,628	100,000	100,000	100,000
100-00000-408200-00000	Sales Tax - Public Safety	119,835	120,952	125,000	125,000	127,500
100-00000-408300-00000	Business Licenses	158,362	161,283	161,530	161,530	164,800
100-00000-410300-00000	Admin Fees - Finance	51,392	105,823	110,000	110,000	112,200
100-00000-410400-00000	Admin Fees- SB1186 Bus Lic Fee	216	245	300	300	300
100-00000-410500-00000	Admin Fees - Public Works	62,101	168,120	130,000	130,000	132,600
100-00000-420600-00000	Encroachment Inspection Fee	42,378	83,269	57,500	57,500	245,000
100-00000-422200-00000	Police Security Fee	1,778	-	2,000	2,000	1,500
100-00000-423600-00000	Miscellaneous Fees	300	2,531	3,000	3,000	-
100-00000-424100-00000	Misdemeanor Fines	55,148	39,645	29,000	29,000	29,600
100-00000-425200-00000	Donations	29	2	1,265	1,265	6,000
100-00000-426200-00000	Other Permits	44,108	39,802	39,000	39,000	39,780
100-00000-426401-00000	Dog License	22,717	20,026	23,600	23,600	25,500
100-00000-426402-00000	Garage Sale Permits	1,193	1,448	1,000	1,000	1,000
100-00000-427300-00000	Planning Agreements	81,170	278,346	300,000	300,000	150,000
100-00000-427320-00000	State Highway Maintenance	10,500	7,875	10,500	10,500	10,500
100-00000-427700-00000	Copies	58	21	50	50	50
100-00000-430100-00000	Grant Funds - Federal	-	3,572	-	-	-
100-00000-431100-00000	Grant Funds - State	14,940	17,317	79,550	79,550	-
100-00000-441000-00000	Interest Earned	461,961	547,763	323,000	323,000	329,460
100-00000-452000-00000	Lease Revenue	145,997	147,404	143,560	143,560	145,497
100-00000-453000-00000	Miscellaneous Income	34,272	136,483	27,000	27,000	20,000
100-00000-453100-00000	Insurance Settlement	20,708	-	-	-	-
100-00000-453200-00000	Unrealized Gain on Investments	135,920	112,859	-	-	-
100-00000-455000-00000	Worker's Comp Refund	-	-	-	-	397,380
100-00000-455100-00000	Liability Insurance Refund	-	-	-	-	32,543
100-00000-456000-00000	Weed & Pest Control	-	1,267	-	-	-
100-00000-456100-00000	DUSD Reimbursements	3,491	1,347	3,500	3,500	3,500
100-00000-456300-00000	POST Reimbursement	14,579	12,901	9,000	9,000	9,000
100-00000-456400-00000	SB-90 Reimbursements	36,296	41,565	27,000	27,000	8,000
100-13200-420300-00000	Planning & Zoning Charges	28,449	112,471	25,000	25,000	30,000
100-13200-426100-00000	Building Permits	636,085	878,402	530,000	530,000	884,658
100-13200-427310-00000	Plan Check Fees	978,554	791,692	350,000	350,000	325,885
100-14300-427400-00000	Plan Check Fee - Engineering	3,823	-	-	-	-
100-14300-427410-00000	Map Check Fee - Engineering	7,134	-	-	-	-
100-15300-453000-00000	Miscellaneous Income	-	975	-	-	-
100-16100-422100-00000	Police Dept Fees	160,395	182,263	90,000	90,000	50,000
100-16100-424300-00000	Parking Fines	59,074	38,667	40,000	40,000	35,000
100-16100-427100-00000	Abandoned Vehicle Program	32,552	14,492	20,000	20,000	15,000
100-16600-426300-00000	Fire Dept Permits	7,673	7,675	8,000	8,000	8,000
100-16600-426301-00000	Fireworks stand fees	1,350	1,200	1,000	1,000	1,000
100-16600-427200-00000	Fire Dept Fees	146,367	297,956	310,000	310,000	180,000
100-16600-427210-00000	Fire Contract Service Fee	793,427	822,454	880,000	880,000	798,280
100-16600-427230-00000	EMS First Responder Fee	24,523	68,307	50,000	50,000	50,000
100-16600-427240-00000	Emergency Cost Recovery Prog	291,204	57,902	168,457	168,457	30,000
100-16600-427250-00000	EMS Fire Project	219,720	369,862	307,608	307,608	307,608
100-17100-420100-00000	Arena Use	10,226	6,914	7,000	7,000	8,000
100-17100-420101-00000	Athletic Field Use	30,683	33,426	25,000	25,000	29,000
100-17100-420102-00000	Rental Reservations	10,112	12,854	10,000	10,000	10,000
100-17100-420104-00000	Rental - S/MUC	17,069	18,929	18,360	18,360	19,000

City of Dixon Budget FY 2026-27
00000 - NON-DEPARTMENTAL

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
100-17100-420105-00000	Rental - Softball Lights	6,785	7,282	3,000	3,000	7,000
100-17100-420106-00000	Swimming Pool Rentals	2,914	2,735	5,000	5,000	5,000
100-17100-423100-00000	Swim Team Dolphins	20,090	19,610	20,000	20,000	20,000
100-17100-423200-00000	Swimming Instructions	36,768	34,027	30,000	30,000	35,000
100-17100-423300-00000	Swimming Pool Admissions	7,719	8,684	16,000	16,000	16,000
100-17100-423301-00000	Swimming - Lap Swim	5,435	6,437	6,222	6,222	6,500
	Fund Revenue	26,110,979	29,117,245	31,952,803	31,952,803	33,301,161
100-00000-491103-00000	Transfer from Recreation	4,647	4,927	2,773	2,773	2,899
100-00000-491107-00000	Transfer from Public Benefit	702,665	885,983	854,525	854,525	581,682
100-00000-491192-00000	Transfer from Eng Reimb Agreements	48,548	-	-	-	-
100-00000-491193-00000	Transfer from Plan Reimb Agreements	1,226	-	-	-	-
100-00000-491305-00000	Transfer from Sewer O & M	324,941	369,142	548,825	548,825	615,697
100-00000-491310-00000	Transfer from Sewer Capital	23,946	13,151	21,560	21,560	26,508
100-00000-491315-00000	Transfer from Sewer Rehab	6,934	5,927	17,776	17,776	7,727
100-00000-491316-00000	Transfer from Sewer Mixed	4,606	5,828	14,742	14,742	5,831
100-00000-491331-00000	Transfer from Water O&M	262,655	288,572	315,205	315,205	297,631
100-00000-491334-00000	Transfer from Water Capital Proj	3,664	4,065	2,718	2,718	9,175
100-00000-491335-00000	Transfer from Water Capital Proj Rehab	12,409	10,447	10,343	10,343	13,928
100-00000-491350-00000	Transfer from Transit O & M	127,863	130,688	127,573	127,573	142,748
100-00000-491410-00000	Transfer from Fire CIP	7,173	7,035	2,818	2,818	3,009
100-00000-491420-00000	Transfer from Police CIP	5,480	6,844	4,401	4,401	5,407
100-00000-491430-00000	Transfer from City Facilities	6,282	6,800	3,292	3,292	2,446
100-00000-491450-00000	Transfer from Storm Drainage	6,966	8,640	6,454	6,454	4,784
100-00000-491460-00000	Transfer from Transportation	28,090	50,788	25,663	25,663	17,863
100-00000-491469-00000	Transfer from NEQ Infrastructure Fund	1,103	1,344	1,902	1,902	1,548
100-00000-491470-00000	Transfer from Transit CIP	2,079	2,400	1,902	1,902	2,181
100-00000-491480-00000	Transfer from Recreation CIP	10,670	10,055	8,898	8,898	5,535
100-00000-491481-00000	Transfer from Parks CIP	1,704	3,832	2,680	2,680	8,631
100-00000-491501-00000	Transfer from ARPA	1,468,480	18,272	-	-	-
100-00000-491530-00000	Transfer from Gas Tax	263,243	281,929	290,211	290,211	316,933
100-00000-491531-00000	Transfer from RMRA	3,853	7,723	5,807	5,807	3,736
100-00000-491540-00000	Transfer from Traffic Safety	3,502	4,045	3,221	3,221	3,326
100-00000-491560-00000	Transfer from Police Grants	-	-	-	-	6,563
100-00000-491600-00000	Transfer from L&L	22,367	22,172	25,611	25,611	26,837
100-00000-491651-00000	Transfer from Valley Glen CFD	19,292	21,412	21,086	21,086	19,746
100-00000-491655-00000	Transfer from Pond CFD	6,019	6,846	5,562	5,562	5,876
100-00000-491657-00000	Transfer from Homestead CFD DS	7,405	13,952	21,330	21,330	39,747
100-00000-491725-00000	Transfer From Parklane CFD Debt	10,229	33,500	7,391	7,391	11,424
100-00000-491726-00000	Transfer from Valley Glen II	6,379	33,500	7,177	7,177	9,522
100-00000-491727-00000	Transfer from Homestead Area 2	-	-	16,658	16,658	11,500
100-00000-491728-00000	Transfer from Homestead 2019-1 Debt	46,678	8,841	21,113	21,113	11,639
	Transfers In	3,451,098	2,268,660	2,399,217	2,399,217	2,222,079
100-00000-520320-00000	Lease Purchase	164,979	159,534	176,838	176,838	194,523
100-00000-521100-00000	Consultants-Professional	44,703	27,265	30,000	30,000	30,000
100-00000-521270-00000	Credit Card Processing Fees	16,497	8,098	18,000	18,000	8,500
100-00000-521400-00000	County Charges	59,899	73,768	66,475	66,475	66,475
	Dept Expenditures	286,078	268,665	291,313	291,313	299,498
100-00000-591350-00000	Transfer to Transit	-	-	7,000	7,000	7,000
100-00000-591400-00000	Transfer to Unrestricted CIP	315	19,941	-	-	-
100-00000-591481-00000	Transfer to Parks CIP	-	3,500	-	-	-
100-00000-591550-00000	Transfer to Used Oil Grant	813	(0)	-	-	-
100-00000-591573-00000	Transfer to CDBG Coronavirus Relief	-	7,493	-	-	-
100-00000-591574-00000	Transfer to CDBG Planning Grant Fund	-	7,644	-	-	-
100-00000-591600-00000	Transfer to L&L	225,127	225,127	236,383	236,383	241,111
100-00000-591655-00000	Transfer to CFD Pond C/Lateral Two	7,500	3,715	-	-	-
100-00000-591657-00000	Transfer to Homestead CFD	4,645	-	-	-	-
	Transfers Out	238,400	267,420	243,383	243,383	248,111
	TOTAL FUND REVENUE	29,562,077	31,385,905	34,352,020	34,352,020	35,523,240
	TOTAL DEPT EXPENDITURES/TRANSFERS	524,478	536,085	534,696	534,696	547,609

City of Dixon Budget FY 2026-27
00000 - Non departmental (GENERAL FUND REVENUE AND TRANSFERS)
OPERATING EXPENSES SUMMARY SHEET

Account Code	2026		2027	Brief Detail Description
	Budget	Estimated	Budget	
520320	176,838	176,838	194,523	Solar Panel Lease
521100	30,000	30,000	30,000	Turbodata
521270	18,000	18,000	8,500	Credit Card Processing Fees
521400	66,475	66,475	66,475	Property Tax Administration Fees
591350	7,000	7,000	7,000	Transfer to Transit
591600	236,383	236,383	241,111	Transfer to L&L
Total	534,696	534,696	547,609	

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), Dixon Public Financing Authority, Dixon Industrial Development Authority, and Dixon 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	2024 - 2028
Jim Ernest	Vice Mayor	2022 - 2026
Thom Bogue	Councilmember	2022 - 2026
Don Hendershot	Councilmember	2024 - 2028
Kevin Johnson	Councilmember	2024 - 2028

City of Dixon Budget FY 2026-27
11100 - CITY COUNCIL

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
100-11100-511010-00000	Salaries/Wages PT	33,764	33,664	39,414	39,414	39,414
100-11100-511170-00000	Commissions/Committees	16,025	11,950	10,500	10,500	16,500
100-11100-512000-00000	Social Security	2,612	2,353	1,738	1,738	1,262
100-11100-512100-00000	Medicare	1,039	970	2,299	2,299	1,804
100-11100-512400-00000	Health Insurance	45,136	46,791	47,547	47,547	53,469
100-11100-512600-00000	Worker's Comp Insurance	842	797	730	730	693
100-11100-520400-00000	Office Supplies	75	-	500	500	500
100-11100-520430-00000	Special Supplies	9,220	4,592	6,000	6,000	13,150
100-11100-521100-00000	Consultants-Professional	-	500	22,500	22,500	2,500
100-11100-521510-00000	Dues/Subscriptions	74,340	74,977	83,642	83,642	90,531
100-11100-521540-00000	Meetings/Seminars	7,969	11,189	15,500	15,500	16,500
100-11100-521545-00000	Mileage Reimbursement	130	189	1,000	1,000	1,000
100-11100-530100-00000	Communications	3,193	-	-	-	-
TOTAL DEPT. EXPENDITURES		194,345	187,973	231,370	231,370	237,323

City of Dixon Budget FY 2026-27
11100 - CITY COUNCIL
OPERATING EXPENSES SUMMARY SHEET

Account Code	2026		2027	Brief Detail Description
	Budget	Estimated	Budget	
520400	500	500	500	Office Supplies, including business cards
520430	6,000	6,000	13,150	Name plaques, publications, drinking water at City Hall; Closed Session meals, Council Chamber Conference Room AV Upgrade, Council Chamber Conference Room Chairs
521100	22,500	22,500	2,500	AV Trouble Shooting
521510	83,642	83,642	90,531	Dues & Subscriptions - League of CA Cities; LAFCO; ABAG; Granicus subscription & Open Platform; League of Cities North Bay; Travis Consortium; Vacaville Chamber of Commerce; Solano County Farm Bureau & 100 Club
521540	15,500	15,500	16,500	League of CA Cities Annual Conference & Expo New Mayors & Council Members Academy; City Leaders Summit; Solano EDC, Chamber of Commerce & other misc events
521545	1,000	1,000	1,000	Mileage Reimbursement
	129,142	129,142	124,181	

**CITY OF DIXON
PAYROLL SUMMARY
FY 2026-27**

**GENERAL FUND 100
DEPT. 11100
CITY COUNCIL**

Title	FTE	Full Time Equiv. Pay 511010	Soc Sec/ Medicare 512100	Health Insurance 512400	Workers' Comp 512600	Total Employee	
<i>PERMANENT EMPLOYEES:</i>							
Mayor	1.00	7,710	590	24,647	95	33,042	
Councilmember	1.00	6,576	200	7,200	81	14,057	
Councilmember	1.00	6,576	200	7,200	81	14,057	
Councilmember	1.00	6,576	200	7,200	81	14,057	
Councilmember	1.00	6,576	200	7,200	81	14,057	
Elected City Clerk	1.00	3,000	230	-	37	3,267	
Treasurer	1.00	2,400	184	-	30	2,614	
Planning Commission	7.00	8,400	644	-	105	9,149	
Parks & Recreation Commission	6.00	5,400	414	-	66	5,880	
Transportation Advisory Commission	6.00	2,700	204	-	36	2,940	
Subtotal:		26.00	55,914	3,066	53,447	693	113,120
<i>Other payroll costs:</i>							
PERS Health Administration			-	-	22	-	22
Subtotal:			-	-	22	-	22
GRAND TOTAL:		26.00	55,914	3,066	53,469	693	113,142

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 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 includes the public information office and economic development.

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 – 2026 – Department Accomplishments

- Presented the Council with the 14th 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.
- Strengthened presence on social media resulting in a 42% increase in Instagram followers and 22% increase in Facebook followers.

- Created a new position of Assistant City Manager with a focus on strategic planning, regional land development and external communications.
- Coordinated City review of the proposed Harvest at Dixon project.
- Launched Dixon Grown, a city-wide community engagement initiative. This effort included a new website, six community workshops, content development, social media and newsletter content and a variety of community pop-ups and presentations.
- Created new webpages to streamline content for parks, city-wide permits, the compost giveaway program and Chromium-6 updates for the water division.
- Revised the City's Economic Development website to update content and promote Dixon as a great place to invest, work and live.
- Continued community outreach by regularly providing presentations to community groups on a variety of topics, participating in local events and providing a field trip for 90 elementary students focused on city government.

Budget Year – 2027 – Department Work Plan/Goals

- Continue to maintain the City's fiscal stability.
- Develop and adopt a comprehensive Economic Development Strategic Plan.
- Support local businesses by implementing the "Shop Local" campaign, hosting regular business meetings and providing regular communications with business owners.
- Continue the outreach program Dixon Grown, involving the community in the development process.
- Continue to highlight city accomplishments and promote our assets and amenities by producing marketing materials and refining the City's economic development web pages and social media platforms to promote Dixon as a great place to invest or to live.
- Maintain social media presence and utilize social media channels to increase awareness about City services and events.
- Create and implement a standardized Public Engagement and Noticing Plan, establishing clear guidelines, tools, and timelines for all departments and train staff on implementing the plan.
- Implement a website redesign to create a more user-friendly experience, refine content and adhere to ADA compliance standards.

City of Dixon Budget FY 2026-27
11200 - CITY MANAGER

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
100-11200-511000-00000	Salaries/Wages	432,892	449,264	684,882	684,882	818,726
100-11200-511011-00000	Admin Leave Paid	7,750	7,935	8,150	8,150	-
100-11200-511700-00000	Auto Allowance	7,243	7,200	10,000	10,000	12,000
100-11200-512100-00000	Medicare	6,390	6,540	10,774	10,774	12,999
100-11200-512200-00000	Retirement	152,647	50,526	68,082	68,082	78,982
100-11200-512203-00000	Retirement - UAL	-	130,130	185,588	185,588	170,417
100-11200-512300-00000	Disability Insurance	1,101	1,152	1,462	1,462	1,701
100-11200-512400-00000	Health Insurance	28,774	30,858	45,501	45,501	65,806
100-11200-512420-00000	Dental Insurance	461	458	2,467	2,467	4,476
100-11200-512430-00000	Vision Insurance	234	233	694	694	858
100-11200-512600-00000	Worker's Comp Insurance	1,261	1,485	1,906	1,906	2,066
100-11200-520100-00000	Advertising/Publications	-	7,331	3,000	3,000	3,000
100-11200-520210-00000	Office/Software Maintenance	8,133	1,968	3,288	3,288	3,288
100-11200-520400-00000	Office Supplies	97	43	400	400	400
100-11200-520430-00000	Special Supplies	187	328	4,950	4,950	9,800
100-11200-521100-00000	Consultants-Professional	-	20,018	178,844	178,844	292,100
100-11200-521510-00000	Dues/Subscriptions	800	1,420	10,373	10,373	10,275
100-11200-521540-00000	Meetings/Seminars	2,810	2,577	14,230	14,230	12,030
100-11200-521545-00000	Mileage Reimbursement	-	626	750	750	750
100-11200-521560-00000	Training	-	55	4,172	4,172	4,700
100-11200-530100-00000	Communications	1,337	2,280	2,945	2,945	2,280
TOTAL DEPT. EXPENDITURES		652,116	722,426	1,242,458	1,242,458	1,506,654

City of Dixon Budget FY 2026-27
11200 - CITY MANAGER
OPERATING EXPENSES SUMMARY SHEET

Account		2026		2027	Brief Detail Description
Code	Project	Budget	Estimated	Budget	
520100	100016	3,000	3,000	3,000	Digital Newsletter
520210		3,288	3,288	3,288	Canva Pro, Hootsuite, Adobe Creative, Constant Contact
520400		400	400	400	Office Supplies
520430		4,950	4,950	9,800	Special Supplies; Dixon May Fair 150 Year Parade City Float; Event Materials-Pop-up Tent, Backdrop, Signage
521100		178,844	178,844	160,500	Graphic Design, On-Call Communications Consultant, Website Redesign & ADA Compliance, Public Engagement & Noticing Plan
521100	100016	-	-	131,600	Economic Strategic Plan , Ed Hellman Lease Agreement
521510		10,373	10,373	1,580	California City Manager Foundation (CCMF), Capio, 3CMA; MMANC; Vacaville Reporter
521510	100016	-	-	8,695	CALED \$500, IEDC \$195, Solano EDC \$8,000
521540		14,230	14,230	8,830	League Annual Seminar and City Manager Conf & CAPIO Conf \$2,650; SPIN Meeting \$250
521540	100016	-	-	3,200	CALED Conference \$1,800; Quarterly Business Outreach \$1,000; Solano EDC Annual Breakfast \$400
521545		350	350	350	Mileage Reimbursement for PIO
521545	100016	400	400	400	Mileage Reimbursement for Economic Development Activities
521560		502	502	600	MMANC Trainings
521560	100016	3,670	3,670	4,100	IEDC Virtual Training; Economic Development Certification
530100	100015	2,945	2,945	2,280	Communications
Total		222,952	222,952	338,623	

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2026-27

GENERAL FUND 100
 DEPT. 11200
 CITY MANAGER

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:										
City Manager	1.00	374,422	44,911	26,432	1,492	286	5,812	567	844	454,766
Assistant City Manager	1.00	276,949	20,145	32,091	1,492	286	4,481	567	737	336,749
Economic Dev Mngr/PIO	1.00	179,355	13,926	7,250	1,492	286	2,706	567	485	206,067
Subtotal:	3.00	830,726	78,982	65,773	4,476	858	12,999	1,701	2,066	997,582
<i>Other payroll costs:</i>										
PERS Health Admin		-	-	33	-	-	-	-	-	33
Retirement Health Benefit		-	-	-	-	-	-	-	-	-
PERS Retirement UAL		-	170,417	-	-	-	-	-	-	170,417
Subtotal:		-	170,417	33	-	-	-	-	-	170,450
GRAND TOTAL:	3.00	830,726	249,399	65,806	4,476	858	12,999	1,701	2,066	1,168,031

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 – 2026 – 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
- 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
- Successfully implemented public records request management software
- Provided exemplary customer service for the collection of Utility and Readi-Ride payments, processing of building permits, class registrations, facility rentals and dog licenses

Budget Year – 2027 – Department Work Plan/Goals

- Continue to work with departments on Records Retention
- Implement further website updates to improve governmental transparency
- Continue to provide excellent customer service to the public and other departments
- Conduct the 2026 General Municipal Election

City of Dixon Budget FY 2026-27
11300 - CITY CLERK

Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
100-11300-511000-00000 Salaries/Wages	325,531	353,378	377,787	377,787	402,956
100-11300-511010-00000 Salaries/Wages PT	7,409	7,416	12,846	12,846	13,041
100-11300-511011-00000 Admin Leave Paid	3,214	5,264	5,513	5,513	-
100-11300-511020-00000 Comp Paid	-	-	481	481	-
100-11300-511200-00000 Overtime	-	-	2,019	2,019	2,500
100-11300-511900-00000 Separation Pay	2,571	-	-	-	-
100-11300-512100-00000 Medicare	4,865	5,207	6,712	6,712	7,062
100-11300-512200-00000 Retirement	84,864	29,640	32,481	32,481	34,002
100-11300-512203-00000 Retirement - UAL	-	74,630	97,868	97,868	97,696
100-11300-512210-00000 Retirement - PARS	95	96	168	168	170
100-11300-512300-00000 Disability Insurance	1,475	1,583	1,404	1,404	1,463
100-11300-512400-00000 Health Insurance	58,530	60,497	64,301	64,301	68,677
100-11300-512401-00000 Retiree Health	1,871	1,910	2,153	2,153	1,951
100-11300-512420-00000 Dental Insurance	902	917	2,477	2,477	3,740
100-11300-512430-00000 Vision Insurance	458	466	783	783	804
100-11300-512600-00000 Worker's Comp Insurance	3,890	1,199	1,187	1,187	1,131
100-11300-520100-00000 Advertising/Publications	4,897	8,528	20,000	20,000	20,000
100-11300-520210-00000 Office/Software Maintenance	8,175	8,993	23,175	23,175	22,209
100-11300-520310-00000 Office Equipment Maintenance/Rental	3,497	4,543	5,000	5,000	5,750
100-11300-520400-00000 Office Supplies	4,249	3,580	6,000	6,000	6,000
100-11300-520430-00000 Special Supplies	4,908	-	-	-	-
100-11300-520500-00000 Postage	10,268	10,385	11,000	11,000	11,000
100-11300-521100-00000 Consultants-Professional	1,248	8,437	10,000	10,000	12,000
100-11300-521200-00000 Contract Services - Non Professional	6,019	-	-	-	-
100-11300-521401-00000 Elections	-	29,971	-	-	77,380
100-11300-521420-00000 Permits/Licenses/Fees	20	-	-	-	-
100-11300-521510-00000 Dues/Subscriptions	475	1,371	600	600	795
100-11300-521540-00000 Meetings/Seminars	150	1,938	4,500	4,500	3,500
100-11300-521545-00000 Mileage Reimbursement	58	21	500	500	500
100-11300-530100-00000 Communications	438	-	-	-	-
TOTAL DEPT. EXPENDITURES	540,079	619,968	688,955	688,955	794,327

City of Dixon Budget FY 2026-27
11300 - CITY CLERK
OPERATING EXPENSES SUMMARY

Account Code	Project Code	2026		2027	Brief Detail Description
		Budget	Estimated	Budget	
520100		20,000	20,000	20,000	Advertising public hearings; bid and public notices; publishing ordinances
520210		23,175	23,175	22,209	Peak Agenda Management Subscription Fee
520310		5,000	5,000	5,750	Records retention management-Corodata
520400		1,000	1,000	1,000	Office Supplies - printer cartridges, handbook binding supplies
520400	100169	5,000	5,000	5,000	City Hall general office supplies
520500		11,000	11,000	11,000	City postage meter and postage supplies
521100		10,000	10,000	12,000	Municipal Code Publishing; Hearing Officer Services
521401		-	-	77,380	Elections
521510		600	600	795	CCAC Membership, IIMC Membership
521540		4,500	4,500	3,500	Training
521545		500	500	500	Mileage Reimb
Total		80,775	80,775	159,134	

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2026-27

GENERAL FUND 100
 DEPT. 11300
 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
<i>PERMANENT EMPLOYEES:</i>											
Administrative City Clerk	1.00	183,054	-	16,685	7,250	1,492	286	2,759	567	467	212,560
Deputy Clerk	1.00	108,628	-	8,493	32,091	1,492	286	2,040	428	296	153,754
Administrative Clerk I	1.00	55,166	-	4,375	14,642	378	116	1,012	232	160	76,081
Administrative Clerk I	1.00	56,108	-	4,449	14,642	378	116	1,026	236	163	77,118
Subtotal:	4.00	402,956	-	34,002	68,625	3,740	804	6,837	1,463	1,086	519,513
<i>Temporary Personnel</i>											
	Hours										
Audio Video Technician	550	-	13,041	170	-	-	-	189	-	38	13,438
Subtotal:	550	-	13,041	170	-	-	-	189	-	38	13,438
<i>Other payroll costs:</i>											
PERS Health Administration		-	-	-	52	-	-	-	-	-	52
Retirement Health Benefit		-	-	-	1,951	-	-	-	-	-	1,951
PERS Retirement UAL		-	-	97,696	-	-	-	-	-	-	97,696
Overtime		2,500	-	-	-	-	-	36	-	7	2,543
Subtotal:		2,500	-	97,696	2,003	-	-	36	-	7	102,242
GRAND TOTAL:	4.00	405,456	13,041	131,868	70,628	3,740	804	7,062	1,463	1,131	635,193

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 7,200 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 – 2026 – Department Accomplishments

- Assisted with costing for labor contracts through supporting the City's chief negotiator and the team for MOU's
- Formed Dixon Financing Authority to issue bonds for public safety projects
- Completed annual Financial Statements and Audit with no findings

Budget Year – 2027 – Department Work Plan/Goals

- Assist with costing for labor contracts through supporting the City's chief negotiator and the team for MOU's
- Issue lease revenue bonds to finance public safety projects
- Conduct a comprehensive fee study
- Form a Citywide Maintenance Community Facilities District
- Issue Water Revenue Bonds

City of Dixon Budget FY 2026-27
11400 - FINANCE

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
100-11400-511000-00000	Salaries/Wages	936,455	1,029,016	1,238,520	1,238,520	1,352,914
100-11400-511010-00000	Salaries/Wages PT	-	19,448	-	-	-
100-11400-511011-00000	Admin Leave Paid	12,126	11,373	11,800	11,800	-
100-11400-511020-00000	Comp Paid	-	142	438	438	-
100-11400-511200-00000	Overtime	1,746	2,718	5,562	5,562	6,000
100-11400-511900-00000	Separation Pay	-	7,932	-	-	-
100-11400-512100-00000	Medicare	14,587	15,894	20,733	20,733	22,455
100-11400-512200-00000	Retirement	160,185	85,751	108,253	108,253	116,056
100-11400-512203-00000	Retirement - UAL	-	91,739	70,027	70,027	120,082
100-11400-512300-00000	Disability Insurance	3,349	3,760	4,593	4,593	4,977
100-11400-512400-00000	Health Insurance	107,426	131,996	169,669	169,669	189,822
100-11400-512401-00000	Retiree Health	29,640	5,874	6,642	6,642	3,902
100-11400-512420-00000	Dental Insurance	2,247	2,254	9,087	9,087	13,706
100-11400-512430-00000	Vision Insurance	1,141	1,145	1,984	1,984	2,706
100-11400-512500-00000	Unemployment Insurance	7,749	-	-	-	-
100-11400-512600-00000	Worker's Comp Insurance	9,939	3,593	3,815	3,815	3,714
100-11400-520210-00000	Office/Software Maintenance	190,072	107,909	96,985	96,985	87,763
100-11400-520400-00000	Office Supplies	1,716	1,367	3,000	3,000	3,000
100-11400-520430-00000	Special Supplies	5,283	1,796	6,805	6,805	3,900
100-11400-521100-00000	Consultants-Professional	241,365	248,502	239,877	239,877	288,378
100-11400-521260-00000	Bank Fees	4,874	5,322	5,000	5,000	5,000
100-11400-521510-00000	Dues/Subscriptions	996	1,221	1,429	1,429	1,629
100-11400-521540-00000	Meetings/Seminars	4,600	386	4,000	4,000	7,000
100-11400-521560-00000	Training	399	265	-	-	4,000
100-11400-530100-00000	Communications	1,527	1,140	1,200	1,200	1,200
100-11400-540410-00000	Cash Over/Short	85	1	50	50	50
TOTAL DEPT. EXPENDITURES		1,737,508	1,780,543	2,009,469	2,009,469	2,238,254

City of Dixon Budget FY 2026-27

11400 - FINANCE

OPERATING EXPENSES SUMMARY

Account Code	Project	2026		2027	Brief Detail Description
		Budget	Estimated	Budget	
520210		96,985	96,985	87,763	Office/Software Maintenance - Tyler annual maintenance, Debtbook, Tyler PCI
520400		3,000	3,000	3,000	Office Supplies
520430		6,805	6,805	3,900	Tax Forms, Business License Forms, Checks
521100		164,477	164,477	209,390	Investment Consulting Services, Property Tax Review, Sales Tax & Recovery Charges, SB90 Claims Administration; Comprehensive Fee Study
521100	100014	75,400	75,400	78,988	Audit Services, Cal Muni Statistical Package, Foster & Foster OPEB Actuarial, HDL ACFR Statistical Package
521260		5,000	5,000	5,000	Monthly Banking Fees
521510		1,429	1,429	1,629	CSMFO Memberships, GFOA Membership, Citywide Amazon Prime Business Membership
521540		4,000	4,000	7,000	Meetings, Seminars & Conferences
521560		-	-	4,000	Training
530100	100015	1,200	1,200	1,200	Communications - Employee Stipend
540410		50	50	50	Cash over/short
Total		358,346	358,346	401,920	

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2026-27

GENERAL FUND 100
 DEPT. 11400
 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	256,813	34,191	26,432	1,492	286	4,107	567	625	324,513
Accounting Manager	1.00	163,432	12,681	32,091	1,492	286	2,835	567	464	213,848
Finance Analyst II	1.00	140,081	7,105	18,746	1,014	186	2,303	549	379	170,363
Finance Analyst I	1.00	127,347	9,888	7,250	1,492	286	1,952	499	344	149,058
Finance Analyst I	1.00	117,150	9,089	12,374	378	116	1,878	481	332	141,798
Finance Analyst I	1.00	119,325	9,262	7,250	1,492	286	1,835	491	339	140,280
Accountant	1.00	96,208	7,468	32,091	1,492	286	1,860	461	273	140,139
Sr. Account Clerk	1.00	85,357	6,769	24,350	1,492	286	1,591	341	236	120,422
Accounting & Payroll Analyst	1.00	89,436	7,092	7,250	1,492	286	1,402	376	259	107,593
Sr Utilities & Payroll Clerk	1.00	85,357	6,769	7,250	1,492	286	1,343	341	236	103,074
Account Clerk II	1.00	72,408	5,742	14,642	378	116	1,262	304	210	95,062
Subtotal:	11.00	1,352,914	116,056	189,726	13,706	2,706	22,368	4,977	3,697	1,706,150
<i>Other payroll costs:</i>										
PERS Health Admin		-	-	96	-	-	-	-	-	96
Retirement Health Benefit		-	-	3,902	-	-	-	-	-	3,902
PERS Retirement UAL		-	120,082	-	-	-	-	-	-	120,082
Overtime		6,000	-	-	-	-	87	-	17	6,104
Subtotal:		6,000	120,082	3,998	-	-	87	-	17	130,184
GRAND TOTAL:	11.00	1,358,914	236,138	193,724	13,706	2,706	22,455	4,977	3,714	1,836,334

Human Resources & Risk Management

The Human Resources and Risk Management Department supports a high-performing, compliant, and safe workforce through strategic personnel services and proactive risk mitigation. Human Resources oversees recruitment, employee relations, labor negotiations, classification and compensation, benefits administration, and policy development, while ensuring compliance with federal and State of California employment laws.

Risk Management protects the City's assets through oversight of workers' compensation and liability claims, administration of safety programs, and coordination with insurance providers and risk pools such as the Northern California Cities Self Insurance Fund (NCCSIF). The Department also reviews City agreements to ensure appropriate insurance and risk transfer provisions.

Through these efforts, the Department enhances workforce stability, reduces risk exposure, and supports effective and efficient City operations.

Mission Statement

To attract, develop, and retain a high-performing workforce while safeguarding the City's people, resources, and operations through effective human resources management, proactive risk mitigation, and a commitment to safety, compliance, and organizational excellence.

Current Year – 2026 – HR and Risk Management Department Accomplishments

Organizational Development & Workforce Support

- Successfully recruited and filled critical vacancies across multiple departments, reducing vacancy rates and improving service delivery.
- Provided ongoing guidance and support to departments on employee relations matters, performance management, and disciplinary actions.
- Expanded leadership support and coaching for supervisors and executive staff.

Training & Development

- Coordinated and facilitated supervisor and management trainings throughout the year in partnership with the Liebert Cassidy Whitmore Employee Relations Consortium, strengthening leadership capacity and ensuring compliance with California employment laws.
- Coordinated and expanded employee training programs, including mandatory compliance trainings and professional development opportunities.

Labor Relations & Policy Updates

- Successfully completed labor negotiations with multiple bargaining units, including the Dixon Mid-Management Association, Local One, and the Dixon Police Officers Association, resulting in updated agreements that support organizational stability and fiscal responsibility.
- Implemented compensation plan updates for Senior Management and Confidential employee groups to maintain competitiveness, equity, and alignment with organizational goals.
- Completed comprehensive updates to the City's Personnel Rules, including clarifications to leave policies, administrative leave, and executive classifications.

Risk Management & Compliance

- Served as Chair and sitting President of the Northern California Cities Self Insurance Fund (NCCSIF), leading Executive Committee and Board meetings and contributing to regional risk management strategy and governance.
- Managed workers' compensation and liability claims, including oversight, coordination with third-party administrators, and cost containment efforts.
- Conducted comprehensive reviews of City agreements to ensure appropriate general liability insurance requirements and risk transfer provisions are in place to protect the City's interests.

Safety & Loss Prevention

- Conducted workplace assessments and implemented corrective actions to reduce hazards.
- Increased awareness of safety protocols and reporting procedures.

Benefits & Employee Support

- Administered employee benefits programs and supported employees with leave coordination (e.g., FMLA, CFRA, PDL).
- Improved communication and accessibility of benefits information and resources.

Operational Improvements

- Improved internal HR processes for efficiency, consistency, and transparency.
- Enhanced tracking and documentation systems for personnel actions, leave administration, and risk management activities.

Special Projects & Strategic Initiatives

- Supported Citywide initiatives requiring HR and risk management expertise, including organizational assessments and operational transitions.

- Strengthened cross-department collaboration to address organizational needs and priorities.

Budget Year – 2027 – Department Work Plan/Goals

Workforce Stability & Recruitment

- Reduce vacancies in critical positions, improve hiring timelines and identify development opportunities for cross-training to ensure continuity of City services and operations.

Leadership Development & Organizational Accountability

- Expand supervisor and management training in new labor laws and City-wide policies.

Labor Relations & Compensation Strategy

- Maintain collaborative labor relations while preparing for future negotiations through compensation analysis and long-term fiscal planning.

Risk Management & Cost Containment

- Reduce workers' compensation and liability costs through proactive claims management, return-to-work programs, and strengthened risk transfer practices in City agreements, while leveraging resources through Northern California Cities Self Insurance Fund (NCCSIF).

Safety, Compliance & Modernization Policy

- Enhance Citywide safety programs, ensure compliance with evolving employment laws, and continue modernization of Personnel Rules and leave administration processes.
- Identify and leverage new HR technology to increase efficiency and compliance.
- Launch initiatives to support employee physical and mental well-being, focusing on stress management, work-life balance, and resilience

City of Dixon Budget FY 2026-27
11500 - HUMAN RESOURCES

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
100-11500-511000-00000	Salaries/Wages	364,084	384,316	421,210	421,210	437,379
100-11500-511011-00000	Admin Leave Paid	2,602	2,841	-	-	-
100-11500-511200-00000	Overtime	-	-	2,000	2,000	2,000
100-11500-512100-00000	Medicare	5,644	5,907	6,948	6,948	7,132
100-11500-512200-00000	Retirement	76,409	31,170	34,367	34,367	35,589
100-11500-512203-00000	Retirement - UAL	-	58,686	71,084	71,084	76,863
100-11500-512300-00000	Disability Insurance	1,290	1,389	1,441	1,441	1,485
100-11500-512400-00000	Health Insurance	53,371	54,320	55,941	55,941	52,453
100-11500-512401-00000	Retiree Health	4,086	-	-	-	-
100-11500-512420-00000	Dental Insurance	692	688	3,362	3,362	3,998
100-11500-512430-00000	Vision Insurance	351	349	688	688	758
100-11500-512600-00000	Worker's Comp Insurance	1,087	1,274	1,236	1,236	1,153
100-11500-520400-00000	Office Supplies	769	698	1,000	1,000	1,000
100-11500-520430-00000	Special Supplies	1,712	1,943	1,700	1,700	1,700
100-11500-521100-00000	Consultants-Professional	9,617	45,484	154,191	154,191	31,200
100-11500-521300-00000	Benefit Plan Administration	15,617	19,164	15,629	15,629	20,154
100-11500-521505-00000	DMV Exams/Physicals	2,123	1,631	3,750	3,750	3,750
100-11500-521510-00000	Dues & Subscriptions	249	-	300	300	300
100-11500-521515-00000	Employee Assistance Program	27,635	39,097	38,740	38,740	38,740
100-11500-521525-00000	Employee Event	2,991	3,261	3,000	3,000	3,000
100-11500-521530-00000	Employee Recognition Awards	4,268	3,781	5,000	5,000	4,500
100-11500-521535-00000	Hepatitis Shots	225	-	300	300	300
100-11500-521540-00000	Meetings/Seminars	11,471	5,241	4,406	4,406	5,906
100-11500-521545-00000	Mileage Reimbursement	-	148	200	200	200
100-11500-521555-00000	Physical/Psych Exams	32,436	33,739	23,000	23,000	26,800
100-11500-521565-00000	Education Reimbursement	2,364	1,398	8,000	8,000	8,000
100-11500-530100-00000	Communications	1,672	1,140	1,140	1,140	1,140
100-11500-540200-00000	Personnel/Recruiting	56,392	50,206	104,594	104,594	28,000
TOTAL DEPT. EXPENDITURES		679,155	747,872	963,227	963,227	793,500

City of Dixon Budget FY 2026-27
11500 - HUMAN RESOURCES
OPERATING EXPENSE SUMMARY

Account Code	Project	2026		2027	Brief Detail Description
		Budget	Estimated	Budget	
520400		1,000	1,000	1,000	Office Supplies - printer cartridges, employee identification cards, HR folders
520430		1,700	1,700	1,700	Bilingual Tests, Labor Law Posters and materials, Risk Management posters, Supplies
521100		30,441	30,441	31,200	Hearing Officer, Investigations, LCW ERC, HR Consulting Projects, Medical Evaluations, Labor Negotiations
521100		123,750	123,750	-	Leadership Development (Fire)
521300		15,629	15,629	20,154	Aflac at Work, Inspira, PARS, P&A Group (Cobra)
521505		3,750	3,750	3,750	DMV Exams/Physicals
521510		300	300	300	IMPA & HRCI Dues
521515		38,740	38,740	38,740	ACI, Cordico/Lexipol App, Core Psych Corp
521525		3,000	3,000	3,000	Employee Appreciation Event
521530		5,000	5,000	4,500	Employee Service Awards, STAR Award Program, Employee of the Year and Retiree plaques
521535		300	300	300	Hepatitis Shots
521540		406	406	1,906	CalPELRA, PARMA, CAIPA
521540		4,000	4,000	4,000	NCCSIF Training
521545		200	200	200	Employee mileage reimbursement
521555		23,000	23,000	26,800	Physical/Psych Exams
521565	100171	8,000	8,000	8,000	Employee Education Reimbursement Program
530100	100015	1,140	1,140	1,140	Communications - Employee Stipend
540200		104,594	104,594	28,000	Personnel/Recruiting
Total		364,950	364,950	174,690	

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2026-27

GENERAL FUND 100
 DEPT. 11500
 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	194,122	14,731	26,432	1,492	286	3,198	567	513	241,341
HR/Risk Analyst II	1.00	149,225	13,401	18,746	1,014	186	2,436	549	379	185,936
HR Technician II	1.00	94,032	7,457	7,250	1,492	286	1,469	369	255	112,610
Subtotal:	3.00	437,379	35,589	52,428	3,998	758	7,103	1,485	1,147	539,887
<i>Other payroll costs:</i>										
PERS Health Admin		-	-	25	-	-	-	-	-	25
PERS Retirement UAL		-	76,863	-	-	-	-	-	-	76,863
Overtime		2,000	-	-	-	-	29	-	6	2,035
Subtotal:		2,000	76,863	25	-	-	29	-	6	78,923
GRAND TOTAL:	3.00	439,379	112,452	52,453	3,998	758	7,132	1,485	1,153	618,810

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 – 2026 – Department Accomplishments

- Replaced multiple mobile data computers and devices at the PD
- Completed migration of .gov web sites and email domains
- Completed 100% City Wide Wireless project with upgraded cabling infrastructure for redundant communications between City facilities, including redirection through SMUC
- Developed SharePoint/Intranet sites for simple file storage in cloud rather than physical devices
- Assisted with the installation and integration of BlueBeam software for Planning and Engineering to integrate into the Tyler systems
- Replaced backup server storage located at the FD
- Replaced PDU located at FD
- Replaced end of life firewall at FD with new standard for fast/secure communication
- Replaced aging PCs and build plan for Windows 10 end of life in October 2025

- Upgraded all the city's eligible PCs to Windows 11
- Brought Water Operations servers under Apex management – began consolidation and remediation process
- Assisted with procurement of GIS system access for City services to support project development and resource management
- Assisted in deployment of GovWorx BluAssist for all PD officers
- Relocated Valley Glen networking and hardware to Wastewater Treatment Facility

Budget Year – 2027 – Department Work Plan/Goals

- Complete replacement of aging PCs and upgrade all remaining PCs to Windows 11 (Windows 10 end of life in October 2025)
- Replace next set of mobile data computers and devices at the PD
- Replace aging infrastructure at Water Operations, including reducing server counts (and long-term support costs) and improving remote management
- Replace end of life core firewalls at PD and CH
- Replace end of life firewall at Water Operations to improve speed, efficiency, and provide latest security standards
- Renegotiate/Rework Microsoft 365 licensing. Diversify licensing for cost savings
- Build plan for implementation of AI throughout the city
- Assist in migration of video monitoring capabilities at WWTF, Police Department & City Hall to the cloud
- Assist in migration of FD devices onto Tablet Command

City of Dixon Budget FY 2026-27
11600 - INFORMATION TECHNOLOGY

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
100-11600-520210-00000	Office/Software Maintenance	82,308	83,321	118,972	118,972	96,310
100-11600-520310-00000	Office Equipment Maintenance/Rental	63,361	73,527	76,741	76,741	77,844
100-11600-520400-00000	Office Supplies	192	-	300	300	300
100-11600-520430-00000	Special Supplies	46,210	43,462	76,022	76,022	35,000
100-11600-521100-00000	Consultants-Professional	387,125	409,773	453,078	453,078	446,100
100-11600-530100-00000	Communications	18,195	74,454	87,369	87,369	90,713
100-11600-560200-00000	Capital Outlay	1,427	24,568	62,518	62,518	-
TOTAL DEPT. EXPENDITURES		598,818	709,104	875,000	875,000	746,267

City of Dixon Budget FY 2026-27
11600 - INFORMATION TECHNOLOGY
OPERATING EXPENSES SUMMARY

Account Code	Project	2026		2027	Brief Detail Description
		Budget	Estimated	Budget	
520210		118,972	118,972	96,310	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		5,285	5,285	1,293	Ring Central IT
520310	100021	974	974	1,290	Aquatics - Ring Central
520310	100186	20,475	20,475	23,896	City Hall - Copier Lease, Ring Central
520310	100301	7,837	7,837	8,213	Engineering - Copier Lease, Ring Central
520310	100302	20,922	20,922	18,817	Police - Copier Lease, Ring Central
520310	100303	11,371	11,371	14,212	Fire - Copier Lease, Ring Central
520310	100304	7,687	7,687	7,537	Corp Yard Parks & Streets - Copier Lease, Ring Central
520310	100455	1,217	1,217	1,293	Finance Annex - Ring Central
520310	100459	730	730	968	S/MUC - Ring Central
520310	100460	243	243	325	Storm Drain/Collections - Ring Central
520400		300	300	300	Office Supplies
520430		76,022	76,022	35,000	IT Supplies & peripherals, UPS battery replacements, MDT replacements, Workstation Replacements
521100		453,078	453,078	446,100	Digital Umbrella for M365, APEX MFA, APEX Support, DiD Essentials, DiD Advanced
530100		22,576	22,576	14,179	Cellphones, CalNet (AT&T) Wave
530100	100186	509	509	483	City Hall - Verizon Cellular Service
530100	100301	2,260	2,260	1,733	Engineering - Verizon Cellular Service
530100	100302	37,100	37,100	47,793	Police Dept AT&T CalNet, Verizon & FirstNet
530100	100303	12,632	12,632	13,176	Fire Dept - Verizon Cellular Service
530100	100304	5,505	5,505	6,343	Corp Yard Parks & Streets - Verizon Cellular Service
530100	100460	754	754	691	Storm Drain/Collections - Verizon Cellular Service
530100	100463	3,257	3,257	3,352	City Council - Verizon Cellular Service
530100	100464	490	490	504	Human Resources - Verizon Cellular Service
530100	100465	2,286	2,286	2,459	Community Development - Verizon Cellular Service
560200		62,518	62,518	-	Capital Outlay - see detail on Capital Equipment page
Total		875,000	875,000	746,267	

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 2026-27
11800 - CITY ATTORNEY

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
100-11800-521210-00000	Legal Fees	324,715	686,008	551,250	551,250	550,000
TOTAL DEPT. EXPENDITURES		324,715	686,008	551,250	551,250	550,000

City of Dixon Budget FY 2026-27
11900 - INSURANCE

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
100-11900-520430-00000	Special Supplies	3,071	4,137	20,000	20,000	20,000
100-11900-521100-00000	Consultants - Professional	16,100	780	-	-	-
100-11900-521540-00000	Meetings/Seminars	-	2,390	5,000	5,000	5,000
100-11900-531100-00000	Insurance - Liability	511,708	660,545	866,103	866,103	1,057,691
100-11900-531200-00000	Insurance - Mobile Equipment	43,036	49,949	69,451	69,451	46,288
100-11900-531300-00000	Insurance - Property	517,623	506,521	480,843	480,843	519,955
100-11900-531600-00000	Uninsured Losses	11,178	18,964	-	-	-
TOTAL DEPT. EXPENDITURES		1,102,716	1,243,286	1,441,397	1,441,397	1,648,934

Community Development Department

The Dixon Community Development Department is comprised of the Planning and Building division. Through close collaboration with City, County and State agencies, the department provides direct assistance to the public and ensures that proper development review processes are followed.

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.

Planning Division

The Planning Division processes all development proposals according to the General Plan, Specific Plans, Zoning Ordinance, State Law and other local ordinances. Additionally, the division maintains the General Plan and Zoning Ordinance to ensure consistency for any permit, license or approval issued pursuant to the Zoning Code. The Planning Division also provides staff support and recommendations to the Planning Commission and City Council on all planning-related matters.

Building Division

The Building Division is responsible for the implementation of the building codes, health and safety codes and other regulations related to proper construction practices. The Division reviews construction plans, administers impact fees and tracks permits from application to completion. The Division also performs all commercial and residential building inspections within the City of Dixon.

Accomplishments – Past Fiscal Year (2025-2026)

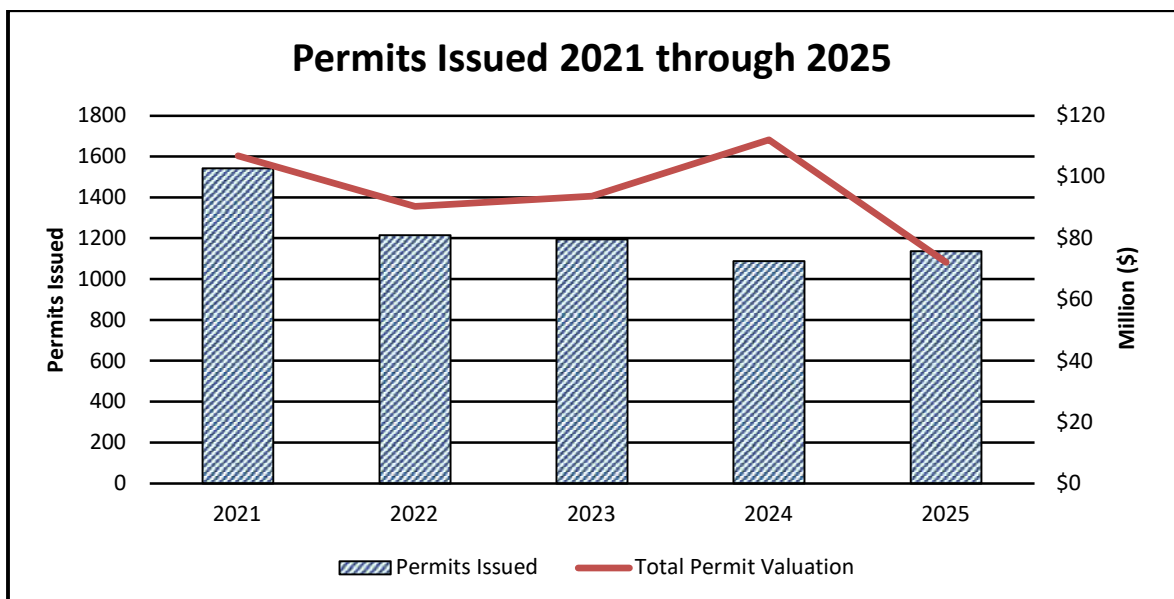
Planning Division

- Received and processed 23 planning applications during calendar year 2025 Processed various zoning ordinance amendments as implementation of the Housing Element.
- Completed the processing of the planning entitlements for the Campus project.
- Reviewed and processed the following other planning entitlements: 1) Design Review for model homes in Villages 12/14 and 15 of Homestead, 2) Design Review for the Learning Center day care on Evan's Rd/West A St, 3) Design Review for a new shop building for Altec at 305 N 1st St, and 4) Tentative Map and PD amendment for Village 13 of Homestead.

Building Division

- Fully launched the new Enterprise Permitting and Licensing online permitting software to streamline customer experience and comply with AB 2234, including the launch of on-line portal for building permits, and are now completely paperless for building permit process.
- Completed full installation of SOLAR APP+ to the city permit software system. Solar Permits have been issued and all required annual reporting to the CEC has been completed as required by SB 379.
- Developed process and installed “Pre-Approved ADU” option to the city permit software system as required by AB 1332.
- Developed policies to respond and inspect substandard housing as required by AB 548, AB 838 and SB 1465.
- Issued Certificates of Occupancy for Major Projects:
 - 124 single family units in Homestead subdivision.
 - 108 Apartment Units - Silvey Villas and Prospera in Homestead subdivision.
- Between January 2025 and December 2025:
 - The Department maintained an average 20-day turnaround for residential permit issuance.
 - The Building Division has carried out over 3,500 on-site inspections.
 - 1,136 permits building permits have been issued with a total construction cost valued at \$72.1 million dollars.
- Completed the tri-annual update to the Building and Fire Codes.

Historical Permit Issuance



Department Workplan/Goals - Budget Year (2026-2027)

Community Development Department

- Capitalize on the “Dixon Grown” initiative to increase awareness of development activity in Dixon and educate the public on aspects of growth.
- Re-vamp the Community Development webpages to comply with the ADA Title II Website Accessibility Rule that comes into effect April 2027.
- Facilitate a comprehensive review of process, roles and procedures to ensure efficient processing of planning and building permit applications between all city departments.
- Explore options to facilitate technical assistance to maintain, improve and update Tyler permitting system, as well as develop better reporting tools.

Planning Division

- Continue to process planning applications, including notable projects such as Harvest at Dixon and Lombardo Ranch, coordinating with city departments and processing through public review and final action.
- Continue to facilitate General Plan amendment, associated with the Harvest at Dixon project, to update General plan, study sphere of influence (SOI) growth and update policies and background data as necessary.
- Assess and implement Zoning Ordinance updates to address any necessary corrections, updates and clarifications to the Zoning Ordinance following the adoption of the Comprehensive Zoning Ordinance update that was adopted in 2024.
- Research and develop draft policies for food trucks to present for consideration.
- Continue to manage the preparation of the Municipal Services Review (MSR) as required by Solano County Local Agency Formation Commission (LAFCo).

Building Division

- Introduce more instant permit options to streamline the permitting processes and eliminate turnaround times for selected routine residential permits. These permits will be available through the city Permit Portal and can be accessed 24/7.
- Provide inspection services for all new residential dwelling units located in Homestead (Villages 12,13,14 and 15) using “In-House” staff for 273 single family units, which would complete the Homestead development.
- Continue to digitize building permit records and plans to enable more efficient research, retrieval and long-term retention as required by law.
- Promote training and education for all staff to increase levels of knowledge and proficiency with the goal of advancement within the city department.

- Implement programs and processes to facilitate housing development as required by State and other various agencies.
- Commence planning and preparation for building permit plan review and inspections for The Campus project, which is estimated to commence in Spring/Summer 2027.
- Provide plan review and inspection services oversight for the new Fire Station No. 82 and Police Department 2nd floor capital improvement projects.

City of Dixon Budget FY 2026-27
13200 - COMMUNITY DEVELOPMENT

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
100-13200-511000-00000	Salaries/Wages	662,345	772,880	794,444	794,444	918,979
100-13200-511010-00000	Salaries/Wages PT	10,847	9,463	19,360	19,360	17,896
100-13200-511011-00000	Admin Leave Paid	5,375	5,536	-	-	-
100-13200-511020-00000	Comp Paid	-	15	-	-	-
100-13200-511200-00000	Overtime	235	-	2,500	2,500	2,500
100-13200-511700-00000	Auto Allowance	3,621	4,200	3,600	3,600	3,600
100-13200-512100-00000	Medicare	9,609	11,092	13,698	13,698	15,782
100-13200-512200-00000	Retirement	52,062	64,841	62,448	62,448	72,281
100-13200-512203-00000	Retirement - UAL	-	2,039	5,883	5,883	2,717
100-13200-512210-00000	Retirement - PARS	67	123	253	253	233
100-13200-512300-00000	Disability Insurance	2,549	2,888	3,283	3,283	3,617
100-13200-512400-00000	Health Insurance	88,142	107,116	120,182	120,182	145,507
100-13200-512401-00000	Retiree Health	5,914	5,728	7,204	7,204	5,854
100-13200-512420-00000	Dental Insurance	1,363	1,566	6,332	6,332	8,763
100-13200-512430-00000	Vision Insurance	692	766	1,345	1,345	1,747
100-13200-512600-00000	Worker's Comp Insurance	5,582	6,914	7,017	7,017	7,003
100-13200-520250-00000	Vehicle Maintenance	229	497	1,522	1,522	1,372
100-13200-520305-00000	Equipment Rental	5,828	-	-	-	-
100-13200-520400-00000	Office Supplies	1,344	1,654	2,000	2,000	1,500
100-13200-520430-00000	Special Supplies	4,114	451	14,155	14,155	3,175
100-13200-520600-00000	Vehicle Fuel	1,771	1,399	1,500	1,500	1,500
100-13200-521100-00000	Consultants-Professional	179,415	140,852	175,000	175,000	235,000
100-13200-521400-00000	County Charges	-	-	350	350	350
100-13200-521510-00000	Dues/Subscriptions	9,565	8,680	1,525	1,525	2,175
100-13200-521540-00000	Meetings/Seminars	318	89	1,500	1,500	1,500
100-13200-521545-00000	Mileage Reimbursement	-	-	500	500	500
100-13200-521560-00000	Training	3,087	4,019	9,800	9,800	9,000
100-13200-521570-00000	Uniforms	-	1,391	2,100	2,100	2,100
100-13200-529401-00000	Leased Vehicles	-	5,841	6,665	6,665	5,734
100-13200-530100-00000	Communications	2,022	576	600	600	600
TOTAL DEPT. EXPENDITURES		1,056,097	1,160,614	1,264,766	1,264,766	1,470,985

City of Dixon Budget FY 2026-27
13200 - COMMUNITY DEVELOPMENT
OPERATING EXPENSES SUMMARY

Account		2026		2027	Brief Detail Description
Code	Project	Budget	Estimated	Budget	
520250		1,522	1,522	1,372	Vehicle Maintenance, Carwashes
520400		2,000	2,000	1,500	Office Supplies
520430		3,655	3,655	2,250	Special Supplies; Digital Code Book
520430	100017	10,150	10,150	600	Building Inspection Field Supplies
520430	100466	350	350	325	ACEC Guide Books for Planning Staff
520600		1,500	1,500	1,500	Vehicle Fuel
521100	100017	175,000	175,000	235,000	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)
521510	100017	1,525	1,525	2,175	Agency Dues for CALBO, ICC, SWABO, IAEL & Napa/Solano ICC, Cal APA Dues
521540	100466	750	750	750	Meetings/Seminars - Planning
521540	100017	750	750	750	Meetings/Seminars - Building
521545	100017	250	250	250	Mileage Reimbursement for Building Staff
521545	100466	250	250	250	Mileage Reimbursement for Planning Staff
521560	100017	6,800	6,800	6,000	Training - Building
521560	100466	3,000	3,000	3,000	Training - Planning
521570	100017	2,100	2,100	2,100	Uniform and Boot allowance for building staff
529401	100017	6,665	6,665	5,734	Vehicle Lease
530100	100015	600	600	600	Communications - Employee Stipend
Total		217,217	217,217	264,506	

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2026-27

GENERAL FUND 100
 DEPT. 13200
 COMMUNITY DEVELOPMENT

Title	FTE	Full Time Equiv.	Temp	PERS	Health	Dental	Vision	Soc Sec/	Disability	Workers'	Total
		Pay	Pay	Retirement	Insurance	Insurance	Insurance	Medicare	Insurance	Comp	
		511000	511100	512200	512400	512420	512430	512100	512300	512600	Employee
PERMANENT EMPLOYEES:											
Comm. Development Director	0.75	185,683		17,249	24,069	1,119	214	3,041	567	468	232,410
Chief Building Official	1.00	158,387		12,514	32,091	1,492	286	2,762	648	1,941	210,121
Associate Planner	1.00	118,866		6,128	7,250	1,492	286	1,829	456	315	136,622
Associate Planner	0.75	72,440		5,716	9,280	284	87	1,185	303	209	89,504
Sr. Building Inspector	1.00	120,466		9,553	18,746	1,014	186	2,019	464	1,359	153,807
Building Inspector II	1.00	98,788		7,834	7,250	1,492	286	1,538	415	1,215	118,818
Management Analyst I	1.00	87,192		6,883	32,091	1,492	286	1,730	425	252	130,351
Permit Technician II	1.00	80,757		6,404	14,642	378	116	1,383	339	993	105,012
Subtotal:	7.50	922,579	-	72,281	145,419	8,763	1,747	15,487	3,617	6,752	1,176,645
Temporary Personnel											
	Hours										
Administrative Clerk I	800		17,896	233				259		220	18,608
Subtotal:	800		17,896	233	-	-	-	259	-	220	18,608
Other payroll costs:											
PERS Health Admin		-	-	-	88	-	-	-	-	-	88
Retirement Health Benefit		-	-	-	5,854	-	-	-	-	-	5,854
PERS Retirement UAL		-	-	2,717	-	-	-	-	-	-	2,717
Overtime		2,500	-	-	-	-	-	36	-	31	2,567
Subtotal:		2,500	-	2,717	5,942	-	-	36	-	31	11,226
GRAND TOTAL:	7.50	925,079	17,896	75,231	151,361	8,763	1,747	15,782	3,617	7,003	1,206,479

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 – 2026 – 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
- Continued work towards federal obligation of the transportation funds awarded through the FY23-24 Railroad Crossing Elimination (RCE) Grant in the amount of \$25,22,639 by the Federal Railroad Administration for the Parkway Boulevard Overcrossing Project (Grade Separation); Closure of Pitt School Road At-Grade Crossing
- Completed Engineering and Traffic Surveys for local roads speed enforcement

- Completed Pavement Technical Assistance Program update
- Completed the designs and bidding for the 2nd Story PD Expansion and Fire Station 82.
- Work with consultants to build the City's Geographic Information Systems (GIS) abilities

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
- Continued Pyrethroid Management Plan public outreach
- Completed the Storm Drain Master Plan Update Capital Improvement Project effort

Budget Year – 2027 – Department Work Plan/Goals

Engineering:

- Continue to review various commercial and residential development projects through planning and design
- Continue (complete) construction oversight for various Capital Improvement Projects and the following subdivisions: Parklane (complete), Valley Glen (complete), and Homestead
- Start construction oversight for 257/Campus subdivision
- Continue to process encroachment, transportation, and grading permits
- Continue to manage the Wastewater, Water, and Collections divisions
- Continue supporting various internal stakeholders and departments
- Continue working on the necessary traffic studies to support new development
- Continue work 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 improvements along East A Street

- Continue efforts to complete various interchange studies along the I-80 Corridor
- Complete a large pavement preservation project in the City.
- Begin construction of the 2nd Story PD expansion and construction of Fire Station 82
- Continued work to build the City's GIS system
- Work on ADA Transition Plan and Facilities Condition Assessment

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 the replacement program for storm drain inlets citywide
- Continue stormwater best management practices to comply with State regulations
- Continue the 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
- Complete annual Cal OES Division of Safety of Dams Pond A dam inspection compliance
- Complete 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 2026-27
14300- ENGINEERING

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
100-14300-511000-00000	Salaries/Wages	511,086	551,238	498,603	498,603	709,102
100-14300-511010-00000	Salaries/Wages PT	-	-	17,212	17,212	-
100-14300-511011-00000	Admin Leave Paid	2,382	3,413	3,462	3,462	-
100-14300-511020-00000	Comp Paid	-	2,898	6,909	6,909	-
100-14300-511200-00000	Overtime	1,247	358	2,500	2,500	2,500
100-14300-511900-00000	Separation Pay	-	7,631	-	-	-
100-14300-512100-00000	Medicare	7,388	8,205	9,125	9,125	13,460
100-14300-512200-00000	Retirement	38,423	46,991	44,594	44,594	59,847
100-14300-512203-00000	Retirement - UAL	-	1,435	3,922	3,922	1,941
100-14300-512210-00000	Retirement - PARS	-	-	224	224	-
100-14300-512230-00000	Retire-Replacement Contribution	12,369	14,421	12,786	12,786	-
100-14300-512300-00000	Disability Insurance	1,844	2,140	1,947	1,947	2,587
100-14300-512400-00000	Health Insurance	78,178	91,282	77,687	77,687	152,569
100-14300-512420-00000	Dental Insurance	1,057	1,070	4,405	4,405	7,518
100-14300-512430-00000	Vision Insurance	537	543	823	823	1,416
100-14300-512600-00000	Worker's Comp Insurance	5,666	5,745	4,140	4,140	5,774
100-14300-520100-00000	Advertising/Publications	424	615	1,000	1,000	1,300
100-14300-520210-00000	Office/Software Maintenance	14,014	14,101	10,665	10,665	10,960
100-14300-520220-00000	Equipment Repairs/Maintenance	-	-	500	500	500
100-14300-520230-00000	Building/Site Maintenance	5,323	1,977	300	300	300
100-14300-520250-00000	Vehicle Maintenance	422	377	1,300	1,300	800
100-14300-520305-00000	Equipment Rental	23,341	-	-	-	-
100-14300-520310-00000	Office Equipment Maintenance/Rental	894	-	106	106	-
100-14300-520400-00000	Office Supplies	2,755	2,084	2,500	2,500	4,000
100-14300-520430-00000	Special Supplies	6,336	12,340	4,500	4,500	6,139
100-14300-520600-00000	Vehicle Fuel	1,105	1,456	1,500	1,500	1,500
100-14300-521100-00000	Consultants-Professional	267,487	89,529	278,189	278,189	70,000
100-14300-521200-00000	Contract Services - Non Professional	3,280	678	-	-	-
100-14300-521510-00000	Dues/Subscriptions	1,834	4,921	4,700	4,700	5,441
100-14300-521540-00000	Meetings/Seminars	891	2,570	6,000	6,000	6,000
100-14300-521560-00000	Training	7,510	2,852	6,000	6,000	6,000
100-14300-521570-00000	Uniforms	1,504	707	2,000	2,000	2,000
100-14300-529401-00000	Leased Vehicles	-	23,392	26,825	26,825	22,414
100-14300-530100-00000	Communications	2,182	1,140	1,140	1,140	1,140
100-14300-530200-00000	Utilities	6,904	7,654	8,500	8,500	8,500
100-14300-530300-00000	Water	1,462	1,792	3,000	3,000	3,000
TOTAL DEPT. EXPENDITURES		1,007,845	905,554	1,047,064	1,047,064	1,106,708

City of Dixon Budget FY 2026-27
14300- ENGINEERING
OPERATIONS EXPENSE SUMMARY

Account Code	Project	2026		2027	Brief Detail Description
		Budget	Estimated	Budget	
520100		1,000	1,000	1,300	Advertising/Publications; Notice of Exemptions
520210		10,665	10,665	10,960	ArcGIS Pro/Online, AutoDesk - DLT (2), Dropbox, GIS Aerial, PlanIt CIP
520220		500	500	500	Plotter maintenance and repairs
520230		300	300	300	Custodial Supplies
520250		1,300	1,300	800	Vehicle repairs/parts
520310		106	106	-	Plotter Maintenance
520400		2,500	2,500	4,000	Postage, paper for computer, plotter, map copier, copier toner, business cards, misc. supplies, water cooler service
520430		4,500	4,500	6,139	Misc. small tools, street and advance warning signs
520600		1,500	1,500	1,500	Vehicle Fuel
521100		278,189	278,189	70,000	On-Call Engineering Services - Project Management, Studies/Modeling, Surveying, Traffic/Transportation
521510		4,700	4,700	5,441	PE License Renewal & Engineering Memberships; Underground Service Alert
521540		6,000	6,000	6,000	Travel expenses - meetings/training/conferences
521560		6,000	6,000	6,000	Training for 5 staff
521570		2,000	2,000	2,000	PPE- boots, safety vests, jackets, hard hats and work gloves
529401		26,825	26,825	22,414	Leased Vehicles
530100	100015	1,140	1,140	1,140	Communications - Employee Stipend
530200		8,500	8,500	8,500	Electricity and gas for Annex and Trailer
530300		3,000	3,000	3,000	Water service for Annex and Trailer (Cal Water Service)
Total		358,725	358,725	149,994	

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2026-27

GENERAL FUND 100
 DEPT. 14300
 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	212,337	20,645	32,091	1,492	286	3,544	567	588	271,550
Construction Project Manager	1.00	129,241	10,057	18,746	1,014	186	2,146	507	1,486	163,383
Junior Engineer	1.00	117,399	9,310	18,746	1,014	186	1,974	470	1,375	150,474
Junior Engineer	1.00	94,285	7,477	32,091	1,492	286	2,298	396	1,160	139,485
Engineering Tech I	1.00	73,201	5,805	32,091	1,492	286	1,992	307	900	116,074
Administrative Assistant	1.00	82,639	6,553	18,746	1,014	186	1,470	340	234	111,182
Subtotal:	6.00	709,102	59,847	152,511	7,518	1,416	13,424	2,587	5,743	952,148
<i>Other payroll costs:</i>										
PERS Health Admin		-	-	58	-	-	-	-	-	58
PERS Retirement UAL		-	1,941	-	-	-	-	-	-	1,941
Overtime		2,500	-	-	-	-	36	-	31	2,567
Subtotal:		2,500	1,941	58	-	-	36	-	31	4,566
GRAND TOTAL:	6.00	711,602	61,788	152,569	7,518	1,416	13,460	2,587	5,774	956,714

City of Dixon Budget FY 2026-27
14400 - STORM DRAIN MAINTENANCE

Description		2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
100-14400-511000-00000	Salaries/Wages	67,292	78,750	83,596	83,596	100,898
100-14400-511020-00000	Comp Paid	-	1,824	1,818	1,818	-
100-14400-511200-00000	Overtime	5,028	5,034	13,782	13,782	16,224
100-14400-511300-00000	Standby	6,949	8,092	8,040	8,040	8,040
100-14400-511900-00000	Separation Pay	-	233	1,431	1,431	-
100-14400-512100-00000	Medicare	1,308	1,391	1,766	1,766	2,196
100-14400-512200-00000	Retirement	14,360	6,458	7,184	7,184	8,351
100-14400-512203-00000	Retirement - UAL	-	10,950	12,563	12,563	14,363
100-14400-512300-00000	Disability Insurance	240	317	318	318	399
100-14400-512400-00000	Health Insurance	16,849	19,529	21,453	21,453	26,287
100-14400-512401-00000	Retiree Health	5,381	-	30	30	-
100-14400-512420-00000	Dental Insurance	205	230	1,481	1,481	1,492
100-14400-512430-00000	Vision Insurance	104	117	281	281	284
100-14400-512600-00000	Worker's Comp Insurance	9,341	11,988	12,964	12,964	13,794
100-14400-520100-00000	Advertising/Publications	1,135	1,135	1,385	1,385	1,850
100-14400-520210-00000	Office/Software Maintenance	3,500	-	-	-	-
100-14400-520220-00000	Equipment Repairs/Maintenance	7,875	10,022	12,200	12,200	10,500
100-14400-520250-00000	Vehicle Maintenance	815	3,289	1,695	1,695	1,470
100-14400-520305-00000	Equipment Rental	2,759	-	2,250	2,250	2,250
100-14400-520400-00000	Office Supplies	474	498	440	440	515
100-14400-520430-00000	Special Supplies	6,787	4,350	7,350	7,350	6,785
100-14400-520440-00000	Chemicals	1,774	1,745	2,250	2,250	2,250
100-14400-520450-00000	Small Tools	2,081	1,066	1,100	1,100	1,100
100-14400-520600-00000	Vehicle Fuel	3,870	4,630	4,200	4,200	4,200
100-14400-521100-00000	Consultants-Professional	842	-	4,734	4,734	4,734
100-14400-521200-00000	Contract Services - Non Professional	40,171	36,303	96,020	96,020	96,525
100-14400-521420-00000	Permits/Licenses/Fees	58,484	57,374	78,335	78,335	49,090
100-14400-521510-00000	Dues/Subscriptions	326	501	485	485	485
100-14400-521560-00000	Training	3,578	3,123	3,636	3,636	3,636
100-14400-521570-00000	Uniforms	860	509	4,125	4,125	1,125
100-14400-529401-00000	Leased Vehicles	-	23,277	25,564	25,564	25,772
100-14400-530100-00000	Communications	1,064	134	-	-	-
100-14400-530200-00000	Utilities	370	418	450	450	450
100-14400-540222-00000	Public Education	4,462	4,725	4,650	4,650	4,650
100-14400-560200-00000	Capital Outlay	-	143,537	150,084	150,084	143,537
TOTAL DEPT. EXPENDITURES		268,281	441,546	567,660	567,660	553,252

City of Dixon Budget FY 2026-27
14400 - STORM DRAIN MAINTENANCE
OPERATING EXPENSES SUMMARY

Account Code	2026		2027	Brief Detail Description
	Budget	Estimated	Budget	
520100	1,385	1,385	1,850	Coastal Cleanup; Earth Day, Pond Activities, Stormwater outreach and education
520220	12,200	12,200	10,500	Equipment Repairs & Maintenance
520250	1,695	1,695	1,470	Vehicle Maintenance
520305	2,250	2,250	2,250	Equipment Rental for Storm Drain and Pond Maintenance
520400	440	440	515	Office Supplies
520430	7,350	7,350	6,785	Gravel/rip rap for 5 ponds; Parts and Special Supplies; traffic control materials; sandbag sand for residents
520440	2,250	2,250	2,250	Chemicals
520450	1,100	1,100	1,100	Backpack Sprayer, Blower, Chain Saw, Hand Tools, Trimmer/Hedger Attachments
520600	4,200	4,200	4,200	Vehicle Fuel
521100	4,734	4,734	4,734	GIS Services
521200	96,020	96,020	96,525	Drain Inlet Renewal & Stormwater Sampling, Dixon Regional Watershed JPA Admin Fee (75%)
521420	78,335	78,335	49,090	CARB Compliance, CARP PERP 6" Trash Pump, DRCD Ditch Maintenance Fee Pond B & C, OWOW Member Fees, Equipment Registration, SCWA Ulatis Flood Control Plan Fees, Solano County Water Authority Admin Fee, SRWCB MS4 Permit Fee, State Water Board Admin Fees, VacCon CARB YSAQMD Fee, YSAQMD Permit
521510	485	485	485	CWEA Membership
521560	3,636	3,636	3,636	CCTV Operator, Stormwater BMP & MS4 Compliance Conference, DPR Pesticide Applicator, NASSCO Pipeline Assessment, Class B License & Safety Training
521570	4,125	4,125	1,125	Uniforms, boots, jackets
529401	25,564	25,564	25,772	Leased Vehicles
530200	450	450	450	Utilities
540222	4,650	4,650	4,650	SRCD Programming Watershed Explorers
560200	150,084	150,084	143,537	See Capital Equipment sheet
	400,953	400,953	360,924	

CITY OF DIXON
CAPITAL EQUIPMENT (not included in Capital Project Funds)
14400 - STORM DRAIN MAINTENANCE

(N)ew or (R)eplacement	Category*	Item Description	Cost per Unit	Quantity	Total
N	E/V	Storm Drain VacCon Lease (Year 3 of 5)	143,537	1.00	143,537
				Total	143,537

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

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2026-27

GENERAL FUND 100
 DEPT. 14400
 PW - STORM DRAIN MAINTENANCE

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:										
Collections System Supervisor	0.25	29,945	2,375	6,088	373	71	522	120	3,539	43,033
Sr. Utilities Maintenance Worker	0.25	28,431	2,604	6,088	373	71	501	105	3,100	41,273
Utilities Maintenance Worker II	0.25	22,977	1,822	6,088	373	71	421	92	2,716	34,560
Utilities Maintenance Worker I	0.25	19,545	1,550	8,023	373	71	400	82	2,426	32,470
Subtotal:	1.00	100,898	8,351	26,287	1,492	284	1,844	399	11,781	151,336
Other payroll costs:										
PERS Retirement UAL		-	14,363	-	-	-	-	-	-	14,363
Overtime		16,224	-	-	-	-	235	-	2,013	18,472
Stand-by pay		8,040	-	-	-	-	117	-	-	8,157
Subtotal:		24,264	14,363	-	-	-	352	-	2,013	40,992
GRAND TOTAL:	1.00	125,162	22,714	26,287	1,492	284	2,196	399	13,794	192,328

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 – 2026 – Divisional Accomplishments

Parks and Building Maintenance Division:

- Successfully completed the Arena fortification project and installed new bike racks at the Arena in Hall Park
- Enhanced user experience by installing a Memorial bench at Bowen Park, painting the bathrooms at Northwest Park, and replacing a picnic table at Veteran's Park
- Managed citywide mulch and compost distribution in alignment with SB 1383 requirements
- Accepted maintenance responsibilities for new areas throughout the Homestead neighborhood, effectively doubling the division's service footprint and operational requirements
- Completed a renovation of the aquatic facility bathroom and acid room, including replacement of two training pool drain valves, lighting upgrades across all pools, and sewer line repairs for pool backwash and SMUC
- HVAC replacement in the City Hall server room

- Conducted a formal ADA assessment at the Senior Center to identify and plan for future accessibility improvements
- Delivered logistical and operational support for major city events, including the Christmas Tree lighting, coordinating road closures and cross-department efforts to ensure successful execution

Streets Maintenance Division:

- Completed asphalt repairs and crack sealing throughout the City as part of the ongoing pavement repair program to prevent long-term structural failure and ensure smooth travel for residents
- Replaced street name signs on arterial and collector streets to meet modern standards for higher reflectivity and readability. Additionally, the division replaced reflectors on numerous arterials and continued the ongoing red curb painting program to improve traffic safety and parking enforcement
- Managed the continuous repair and upkeep of essential right-of-way assets, including sidewalks, traffic signs, striping, medians, and street lighting
- Improved cycling infrastructure and traffic flow by restriping bike lanes and centerlines across key corridors

Recreation Division:

- The department planned, organized, and collaborated with community partners to host 12 major special events, including the May Fair Parade, Farmers Markets, Grillin & Chillin, Christmas Tree Lighting, and various holiday celebrations
- Staff maintained successful partnerships with seven local youth sports organizations through active Memorandums of Understanding to support diverse athletic opportunities for the community
- Overall participation in aquatics programs increased through swimming lessons, recreational swimming, and lap swimming programs
- The department provided essential American Red Cross certified training to the public, including lifeguard certification, CPR/AED, and first aid
- Safety standards were further enhanced by certifying and recertifying Public Works staff in CPR, AED, and First-Aid protocols
- Recreation programming was expanded with the introduction of new offerings, including Chef Garrison cooking classes and weekly drop-in volleyball
- Seasonal indoor pickleball continued to be offered from January through March to meet high community demand
- Facility accessibility was improved through the placement of a new bike rack at the Jim B. Stevens Arena

- The division installed windscreens and benches at the tennis/pickleball courts to enhance the player experience
- A new BBQ pit was installed at the Aquatics Center to improve the facility's functionality and increase its appeal for private rentals

Senior Center and Programs:

- The Senior Center collaborated with Solano County to serve as a safe and compliant polling site for elections
- Staff facilitated regular planning meetings with the Dixon Senior Club to coordinate community-wide activities such as the fall Senior Resource Fair
- The division supported senior nutrition by facilitating the Meals on Wheels Home Delivery program and coordinating food donations from various local organizations
- Partnership with Innovative Health Solutions continued to provide congregate dining opportunities for seniors twice per week
- The division coordinated with the Dixon Rotary Club to host the annual St. Patrick's Day Lunch for the senior community
- Staff organized diverse social opportunities, including the annual indoor garage sale, senior resource fair, Christmas luncheon, and various day trips utilizing Readi-Ride
- Recurring activities such as Chair Yoga, Senior Fitness, Bingo, Line Dancing, and Bunco remained core offerings, with the addition of a new Reading Group and Sing-a-long group
- The Senior technical assistance program was maintained monthly to help seniors navigate modern technology
- Educational opportunities were expanded with classes focused on Fall Prevention, Senior Planning, and Diabetes Education
- Operational efficiency was improved through the creation of a new Senior Club database to better manage member information
- The department completed a systematic replacement of aged and damaged chairs, successfully bringing the total rental inventory back to 120 units

Budget Year – 2027 – Divisional Work Plan/Goals

Parks and Building Maintenance Division:

- The division will begin the master planning process for the Municipal Service Center and Corporation Yard to optimize operational efficiency. Additionally, work will commence on the demolition of the existing storage building and the preparation of infrastructure for future fleet electrification
- Significant upgrades are planned for Hall Park, including the installation of a new roof on the BBQ structure, painting the security fencing at the Arena, and upgrading the Musco Lighting system to improve visibility and energy efficiency

- The division will install a new Variable Frequency Drive (VFD) at Northwest Park to improve mechanical efficiency. Furthermore, the solar monitoring system will be upgraded with new equipment to ensure more reliable communication and data tracking

Streets Maintenance Division:

- Continue the multi-year Street Sign Replacement Program to update regulatory, caution, construction, school, and pedestrian signage. This initiative ensures all citywide signage complies with updated standards for visibility and reflectivity
- Prioritize the ongoing pavement repair program through consistent asphalt repairs and crack sealing. The division will also focus on improving the efficiency of pothole patching and paving smaller sections of roadway to maintain smooth driving surfaces
- Improve road safety and visibility through the restriping of fog lines on Pedrick Road, along with the ongoing replacement of reflectors and stop-bars at intersections throughout the City
- Upgrade the road landscaping program to improve the aesthetic quality and maintenance of City medians and right-of-way areas
- Increase specialized training and implement enhanced safety protocols for maintenance crews to ensure industry-standard best practices and workplace safety

Recreation Division:

- The department will oversee a significant renovation of the competition pool, which includes a full replastering of the pool surface
- Staff will coordinate the replacement of the competition pool's thermal covers to improve energy efficiency and heat retention
- Maintenance efforts will focus on the pool deck to replace the drainage system and address the most damaged concrete panels
- The phased replacement of underwater pool lights will continue to ensure the facility meets safety and visibility standards

Senior Center and Programs:

- Facility infrastructure will be updated through the replacement of one HVAC unit to ensure a comfortable environment for participants and renters
- The department will replace the existing drinking fountain to improve facility amenities
- Staff will remain committed to the consistent delivery and growth of successful senior citizen programs
- The department will continue its close collaboration with the Dixon Senior Club to plan and execute signature events, including the ice cream social, community garage sale, and annual holiday luncheon

City of Dixon Budget FY 2026-27
15200 - PW PARK AND BUILDING MAINTENANCE

Account	Description	2024	2025	2026	2026	2027
		Actual	Actual	Budget	Estimated	Budget
100-15200-511000-00000	Salaries/Wages	1,137,218	1,198,279	1,160,253	1,160,253	1,387,007
100-15200-511011-00000	Admin Leave Paid	3,225	8,317	6,107	6,107	-
100-15200-511020-00000	Comp Paid	-	3,543	1,251	1,251	-
100-15200-511200-00000	Overtime	37,408	40,725	47,779	47,779	43,135
100-15200-511300-00000	Standby	27,441	32,441	28,944	28,944	28,944
100-15200-511900-00000	Separation Pay	-	-	86,322	86,322	-
100-15200-512100-00000	Medicare	18,066	18,548	21,496	21,496	26,110
100-15200-512200-00000	Retirement	146,632	95,855	93,139	93,139	108,975
100-15200-512203-00000	Retirement - UAL	-	71,755	15,236	15,236	93,943
100-15200-512300-00000	Disability Insurance	4,487	4,741	4,560	4,560	5,473
100-15200-512400-00000	Health Insurance	215,628	221,764	245,110	245,110	313,696
100-15200-512401-00000	Retiree Health	24,162	5,742	6,620	6,620	35,866
100-15200-512420-00000	Dental Insurance	3,421	3,428	13,308	13,308	16,868
100-15200-512430-00000	Vision Insurance	1,737	1,741	2,767	2,767	3,426
100-15200-512600-00000	Worker's Comp Insurance	113,620	131,047	136,620	136,620	139,933
100-15200-520220-00000	Equipment Repairs/Maintenance	22,910	14,104	14,667	14,667	13,000
100-15200-520230-00000	Building/Site Maintenance	156,887	167,155	176,657	176,657	152,321
100-15200-520250-00000	Vehicle Maintenance	4,513	25,710	10,000	10,000	10,113
100-15200-520305-00000	Equipment Rental	69,182	10,368	19,403	19,403	19,403
100-15200-520310-00000	Office Equipment Maintenance/Rental	1,895	1,071	1,825	1,825	1,940
100-15200-520320-00000	Lease Purchase	-	32,496	39,259	39,259	-
100-15200-520400-00000	Office Supplies	1,029	479	1,000	1,000	1,000
100-15200-520430-00000	Special Supplies	116,286	129,122	121,629	121,629	98,846
100-15200-520440-00000	Chemicals	6,626	9,446	7,000	7,000	6,000
100-15200-520450-00000	Small Tools	8,342	3,556	8,000	8,000	3,000
100-15200-520600-00000	Vehicle Fuel	42,094	38,291	35,000	35,000	35,000
100-15200-521100-00000	Consultants-Professional	4,985	3,511	223,831	223,831	15,000
100-15200-521200-00000	Contract Services - Non Professional	56,372	57,959	67,350	67,350	77,247
100-15200-521420-00000	Permits/Licenses/Fees	641	1,835	942	942	1,821
100-15200-521510-00000	Dues/Subscriptions	-	50	2,000	2,000	2,000
100-15200-521560-00000	Training	1,202	3,275	3,000	3,000	3,000
100-15200-521570-00000	Uniforms	14,643	14,953	14,182	14,182	14,392
100-15200-529401-00000	Leased Vehicles	-	62,658	73,431	73,431	79,624
100-15200-530100-00000	Communications	7,197	3,293	7,332	7,332	7,352
100-15200-530200-00000	Utilities	42,674	-	-	-	-
100-15200-530201-00000	Utilities - Electric	180,811	228,586	173,798	173,798	177,519
100-15200-530202-00000	Utilities - Gas	23,666	5,064	11,700	11,700	11,500
100-15200-530300-00000	Water	126,450	184,081	201,034	201,034	201,034
100-15200-560200-00000	Capital Outlay	38,452	19,176	581,005	581,005	6,000
TOTAL DEPT. EXPENDITURES		2,659,902	2,854,166	3,663,557	3,663,557	3,140,488

City of Dixon Budget FY 2026-27
15200 - PW PARK AND BUILDING MAINTENANCE
OPERATIONS EXPENSE SUMMARY

Account Code	Project	2026		2027	Brief Detail Description
		Budget	Estimated	Budget	
520220		14,667	14,667	13,000	Parts to repair equipment including mowers, sweepers, tractors, vacuum cleaners, buffer, jacks, hoists and power tools; repairs for MSC office equipment
520230		60,395	60,395	17,458	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	15,403	27,798	City Hall - Solar, HVAC, Security Monitoring
520230	100301	6,151	6,151	5,932	Engineering - HVAC, Security Monitoring, Janitorial & Custodial Materials, Fire Extinguisher Service
520230	100302	58,662	58,662	59,290	Police - Building Site Maintenance
520230	100303	30,046	30,046	32,332	Fire - Building Site Maintenance
520230	100305	-	-	3,474	Transportation Building - 220 N Jefferson
520230	100455	5,000	5,000	5,037	Finance Annex - Building Site Maintenance
520230	100456	1,000	1,000	1,000	Pardi Plaza
520250		10,000	10,000	10,113	Vehicle Maintenance
520305		19,403	19,403	19,403	Equipment Rental, Port-O-Potty Rentals
520310		1,825	1,825	1,940	Ice Machine Rental & Maintenance, Water Delivery Service
520320	100454	10,827	10,827	-	Police Department Range Mobile Modular
520320	100455	28,432	28,432	-	Finance Annex Mobile Modular
520400		1,000	1,000	1,000	Copier/computer paper, print cartridges, business cards, office supplies
520430		96,629	96,629	73,846	Irrigation supplies and parts; first aid & eyewash kits SB1383 State Mandate; Veterans Park Picnic Table Replacement; Park Facility Metal Toilet Replacement
520430	100177	10,000	10,000	10,000	Fence Repair
520430	100361	15,000	15,000	15,000	Playground Repair
520440		7,000	7,000	6,000	Fertilizer & weed abatement program
520450		8,000	8,000	3,000	Small tools
520600		35,000	35,000	35,000	Fuel for vehicles and equipment
521100		223,831	223,831	15,000	SB1383 Compliance
521200		18,396	18,396	25,316	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	22,368	22,368	23,487	Hall Park Fertigation Services
521200	100180	23,016	23,016	24,167	NW Park Fertigation Services
521200	100186	570	570	585	City Hall Pest Control
521200	100301	1,200	1,200	1,200	Engineering Pest Control
521200	100302	840	840	861	Police Department Pest Control
521200	100304	630	630	1,292	Corp Yard Pest Control
521200	100455	330	330	339	Finance Annex Pest Control
521420		500	500	1,335	Permits, Licenses & Fees
521420	100302	442	442	486	Police Department Yolo-Solano Air Quality Permit
521510		2,000	2,000	2,000	Annual dues for pesticide certification & pool operator certification
521560		3,000	3,000	3,000	Training for pesticide exam, pool maintenance, playground safety, and tree maintenance
521570		14,182	14,182	14,392	Uniforms, jackets, and rain gear
529401		73,431	73,431	79,624	Leased Vehicles
530100		1,932	1,932	1,952	Wave Broadband, Zoom
530100	100015	5,400	5,400	5,400	Communications - Employee Stipend
530201		132,929	132,929	136,650	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
530201	100186	40,869	40,869	40,869	Solar True Up

City of Dixon Budget FY 2026-27
15200 - PW PARK AND BUILDING MAINTENANCE
OPERATIONS EXPENSE SUMMARY

Account		2026		2027	Brief Detail Description
Code	Project	Budget	Estimated	Budget	
530202		11,700	11,700	11,500	Utilities - Gas
530300		201,034	201,034	201,034	Water for restrooms & irrigation at six parks, pool facility, and City facilities
560200		581,005	581,005	6,000	Capital Outlay - see detail on Capital Equipment page
		1,794,045	1,794,045	937,112	

CITY OF DIXON
CAPITAL EQUIPMENT (not included in Capital Project Funds)
15200 - Parks & Building Maintenance

(R)eplacement (N)ew or	Category*	Item Description	Unit Cost per	Quantity	Total
R	F	Water Fountain w/Pet Fountain at Hall Park	6,000	1.00	6,000
				Total	6,000

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

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2026-27

GENERAL FUND 100
 DEPT. 15200
 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	199,902	15,034	32,091	1,492	286	3,364	567	550	253,286
Public Works Superintendent	1.00	125,903	9,788	32,091	1,492	286	2,291	518	15,318	187,687
Parks Maintenance Supervisor	1.00	95,855	7,601	32,091	1,492	286	1,855	470	11,896	151,546
Sr. Maintenance Worker	1.00	88,732	7,036	24,350	1,492	286	1,640	348	10,275	134,159
Sr. Maintenance Worker	1.00	79,305	6,289	14,642	378	116	1,362	333	9,842	112,267
Maintenance Worker II	1.00	81,502	6,463	32,091	1,492	286	1,647	319	9,420	133,220
Maintenance Worker II	1.00	80,902	6,416	24,697	1,014	186	1,531	319	9,420	124,485
Maintenance Worker II	1.00	74,370	5,898	18,746	1,014	186	1,350	305	9,006	110,875
Maintenance Worker II	1.00	81,502	6,463	14,642	378	116	1,394	319	9,420	114,234
Maintenance Worker II	1.00	73,265	5,810	14,642	378	116	1,275	308	9,092	104,886
Maintenance Worker II	1.00	70,835	5,617	14,642	378	116	1,239	298	8,791	101,916
Maintenance Worker I	1.00	71,575	5,676	24,697	1,014	186	1,396	286	8,459	113,289
Maintenance Worker I	1.00	65,545	5,198	7,250	1,492	286	1,056	275	8,134	89,236
Maintenance Worker I	1.00	62,157	4,929	7,250	1,492	286	1,006	253	7,490	84,863
Maintenance Worker I	1.00	58,454	4,635	12,374	378	116	1,027	246	7,254	84,484
Sr Administrative Clerk	1.00	77,203	6,122	7,250	1,492	286	1,225	309	213	94,100
Subtotal:	16.00	1,387,007	108,975	313,546	16,868	3,426	24,658	5,473	134,580	1,994,533
<i>Other payroll costs:</i>										
PERS Health Administration		-	-	150	-	-	-	-	-	150
Retirement Health Benefit		-	-	35,866	-	-	407	-	-	36,273
PERS Retirement UAL		-	93,943	-	-	-	-	-	-	93,943
Overtime		43,135	-	-	-	-	625	-	5,353	49,113
Stand-by pay		28,944	-	-	-	-	420	-	-	29,364
Subtotal:		72,079	93,943	36,016	-	-	1,452	-	5,353	208,843
GRAND TOTAL:	16.00	1,459,086	202,918	349,562	16,868	3,426	26,110	5,473	139,933	2,203,376

City of Dixon Budget FY 2026-27
15300 - PW STREET MAINTENANCE

Account	Description	2024	2025	2026	2026	2027
		Actual	Actual	Budget	Estimated	Budget
100-15300-511000-00000	Salaries/Wages	347,473	366,339	355,867	355,867	396,240
100-15300-511020-00000	Comp Paid	-	2,314	2,069	2,069	-
100-15300-511200-00000	Overtime	18,486	20,014	17,872	17,872	21,985
100-15300-511300-00000	Standby	30,881	32,067	28,944	28,944	28,944
100-15300-512100-00000	Medicare	5,792	6,096	7,617	7,617	8,393
100-15300-512200-00000	Retirement	27,486	28,862	27,759	27,759	31,422
100-15300-512203-00000	Retirement - UAL	-	635	1,621	1,621	776
100-15300-512300-00000	Disability Insurance	1,058	1,187	1,406	1,406	1,587
100-15300-512400-00000	Health Insurance	102,059	112,315	108,369	108,369	131,689
100-15300-512401-00000	Retiree Health	2,053	1,931	2,752	2,752	1,951
100-15300-512420-00000	Dental Insurance	1,153	1,153	6,476	6,476	6,982
100-15300-512430-00000	Vision Insurance	586	586	1,220	1,220	1,330
100-15300-512600-00000	Worker's Comp Insurance	46,545	55,138	50,145	50,145	49,581
100-15300-520220-00000	Equipment Repairs/Maintenance	10,008	10,416	5,167	5,167	3,500
100-15300-520250-00000	Vehicle Maintenance	8,033	8,403	4,500	4,500	5,230
100-15300-520305-00000	Equipment Rental	35,593	5,165	10,500	10,500	10,500
100-15300-520310-00000	Office Equipment Maintenance/Rental	1,883	1,071	3,280	3,280	3,395
100-15300-520400-00000	Office Supplies	648	477	700	700	700
100-15300-520430-00000	Special Supplies	27,298	19,656	66,657	66,657	66,657
100-15300-520440-00000	Chemicals	2,708	2,193	6,000	6,000	5,000
100-15300-520450-00000	Small Tools	6,405	1,262	2,500	2,500	2,500
100-15300-520600-00000	Vehicle Fuel	26,393	21,681	25,000	25,000	25,000
100-15300-521200-00000	Contract Services - Non Professional	11,722	62,847	106,610	106,610	64,000
100-15300-521420-00000	Permits/Licenses/Fees	-	-	700	700	700
100-15300-521510-00000	Dues/Subscriptions	2,679	1,545	3,144	3,144	4,650
100-15300-521560-00000	Training	244	783	1,700	1,700	1,700
100-15300-521570-00000	Uniforms	5,857	4,815	6,000	6,000	6,063
100-15300-529401-00000	Leased Vehicles	-	35,406	37,478	37,478	39,574
100-15300-530100-00000	Communications	1,715	82	-	-	-
100-15300-530200-00000	Utilities	94,549	90,961	90,000	90,000	90,000
100-15300-530300-00000	Water	24,638	37,800	33,000	33,000	33,000
100-15300-540260-00000	Recycling	14,866	18,096	37,000	37,000	37,000
100-15300-560200-00000	Capital Outlay	13,557	19,785	30,000	30,000	7,500
TOTAL DEPT. EXPENDITURES		872,365	971,083	1,082,622	1,082,622	1,087,549

City of Dixon Budget FY 2026-27
15300 - PW STREET MAINTENANCE
OPERATING EXPENSES SUMMARY SHEET

Account Code	Project	2026		2027	Brief Detail Description
		Budget	Estimated	Budget	
520220		5,167	5,167	3,500	Equipment Repairs, Tire Repairs, Parts for Equipment Repairs
520250		4,500	4,500	5,230	Vehicle Maintenance
520305		10,500	10,500	10,500	Lift bucket for pruning, misc. equipment
520310		3,280	3,280	3,395	Office Equipment, Ice Machine and Water Service
520400		700	700	700	Copier/computer paper, print cartridges, business cards, misc. office supplies
520430		66,657	66,657	66,657	Concrete, traffic paint, gravel, rip rap rock, asphalt, signs, safety cones, bollards, reflectors, increased paving materials
520440		6,000	6,000	5,000	Chemicals for weed abatement; fertilizer/growth regulator
520450		2,500	2,500	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		62,610	62,610	20,000	Street light repairs (routine & knockdown)
521200	100509	44,000	44,000	44,000	CalTrans Quarterly Street Light Billing & Repairs
521420		700	700	700	Pesticide Applicators Pro; CA Dept Pest Regs/License; California Water Environment
521510		3,144	3,144	4,650	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		6,000	6,000	6,063	Uniforms, jackets and rain gear
529401		37,478	37,478	39,574	Vehicle Lease
530200		90,000	90,000	90,000	PG&E charges for street/parking lot lights, flashing beacons, lighted crosswalks, traffic signals, West B undercrossing.
530300		33,000	33,000	33,000	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		30,000	30,000	7,500	Capital Outlay - see detail on Capital Equipment page
Total		469,936	469,936	406,669	

CITY OF DIXON
CAPITAL EQUIPMENT (not included in Capital Project Funds)
15300 - STREET MAINTENANCE

(N)ew or (R)eplacement	Category*	Item Description	Cost per Unit	Quantity	Total
R	E	Walk Behind Grinder	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 2026-27

GENERAL FUND 100
 DEPT. 15300
 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	86,932	6,894	24,350	1,492	286	1,614	348	10,275	132,191
Sr. Maintenance Worker	1.00	86,932	6,894	18,746	1,014	186	1,532	348	10,275	125,927
Maintenance Worker II	1.00	82,738	6,561	24,350	1,492	286	1,553	319	9,420	126,719
Maintenance Worker II	1.00	75,628	5,997	32,091	1,492	286	1,562	303	8,939	126,298
Maintenance Worker II	1.00	64,010	5,076	32,091	1,492	286	1,393	269	7,944	112,561
Subtotal:	5.00	396,240	31,422	131,628	6,982	1,330	7,654	1,587	46,853	623,696
<i>Other payroll costs:</i>										
PERS Health Administration		-	-	61	-	-	-	-	-	61
Retirement Health Benefit		-	-	1,951	-	-	-	-	-	1,951
PERS Retirement UAL		-	776	-	-	-	-	-	-	776
Overtime		21,985	-	-	-	-	319	-	2,728	25,032
Stand-by pay		28,944	-	-	-	-	420	-	-	29,364
Subtotal:		50,929	776	2,012	-	-	739	-	2,728	57,184
GRAND TOTAL:	5.00	447,169	32,198	133,640	6,982	1,330	8,393	1,587	49,581	680,880

City of Dixon Budget FY 2026-27
17100 - RECREATION

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
100-17100-511000-00000	Salaries/Wages	176,154	158,775	190,696	190,696	222,606
100-17100-511010-00000	Salaries/Wages PT	86,012	82,581	110,037	110,037	173,192
100-17100-511200-00000	Overtime	-	-	150	150	150
100-17100-511900-00000	Separation Pay	3,267	384	2,361	2,361	-
100-17100-512100-00000	Medicare	3,811	3,365	5,022	5,022	6,526
100-17100-512200-00000	Retirement	13,615	12,496	15,127	15,127	17,566
100-17100-512203-00000	Retirement - UAL	-	332	834	834	388
100-17100-512210-00000	Retirement - PARS	1,115	1,067	1,430	1,430	2,253
100-17100-512300-00000	Disability Insurance	979	914	802	802	919
100-17100-512400-00000	Health Insurance	37,597	37,687	45,837	45,837	54,400
100-17100-512401-00000	Retiree Health	8,610	-	-	-	-
100-17100-512420-00000	Dental Insurance	558	474	2,205	2,205	2,276
100-17100-512430-00000	Vision Insurance	283	241	457	457	476
100-17100-512500-00000	Unemployment Insurance	-	692	-	-	-
100-17100-512600-00000	Worker's Comp Insurance	15,910	11,745	14,179	14,179	13,922
100-17100-520100-00000	Advertising/Publications	1,283	289	2,500	2,500	2,500
100-17100-520210-00000	Office/Software Maintenance	150	150	150	150	169
100-17100-520220-00000	Equipment Repairs/Maintenance	-	-	300	300	300
100-17100-520230-00000	Building/Site Maintenance	25,405	20,879	41,903	41,903	45,704
100-17100-520250-00000	Vehicle Maintenance	50	-	100	100	100
100-17100-520305-00000	Equipment Rental	8,546	-	-	-	-
100-17100-520310-00000	Office Equipment Maintenance/Rental	268	-	-	-	-
100-17100-520400-00000	Office Supplies	645	469	650	650	650
100-17100-520430-00000	Special Supplies	5,101	2,294	26,695	26,695	8,100
100-17100-520440-00000	Chemicals	23,765	27,030	26,500	26,500	27,000
100-17100-520450-00000	Small Tools	1,307	487	4,550	4,550	800
100-17100-520600-00000	Vehicle Fuel	1,203	1,080	1,050	1,050	1,050
100-17100-521200-00000	Contract Services - Non Professional	1,344	17,446	1,200	1,200	1,311
100-17100-521220-00000	Recreation Programs	7,858	3,900	7,000	7,000	7,000
100-17100-521420-00000	Permits/Licenses/Fees	889	929	925	925	925
100-17100-521510-00000	Dues/Subscriptions	1,915	2,395	2,432	2,432	2,709
100-17100-521545-00000	Mileage Reimbursement	-	-	200	200	200
100-17100-521560-00000	Training	377	2,177	600	600	600
100-17100-521570-00000	Uniforms	542	394	1,155	1,155	575
100-17100-529401-00000	Leased Vehicles	-	8,539	8,596	8,596	8,596
100-17100-530100-00000	Communications	1,447	1,245	1,800	1,800	1,800
100-17100-530201-00000	Utilities - Electric	-	47,203	59,127	59,127	58,000
100-17100-530202-00000	Utilities - Gas	-	21,134	31,125	31,125	31,125
100-17100-530300-00000	Water	-	39,971	35,000	35,000	37,500
100-17100-540110-00000	Fees - Administration	2,450	3,655	1,700	1,700	1,700
100-17100-540300-00000	Special Events	554	-	6,462	6,462	7,000
100-17100-540410-00000	Cash Over/Short	27	-	-	-	-
100-17100-560200-00000	Capital Outlay	-	100,250	350,000	350,000	254,682
TOTAL DEPT. EXPENDITURES		433,036	612,669	1,000,857	1,000,857	994,770

City of Dixon Budget FY 2026-27
17100 - RECREATION
OPERATING EXPENSES SUMMARY SHEET

Account Code	Project	2026		2027	Brief Detail Description
		Budget	Estimated	Budget	
520100		2,500	2,500	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	169	Zoom License
520220		300	300	300	AED Annual Service & Repairs
520230	100021	41,903	41,903	45,704	Solar Maintenance, Baby Pool Motor, Mastic Repair, Shade Fabric Replacement, Pool Heater Services, Pool Repairs
520250		100	100	100	Vehicle Maintenance
520400		650	650	650	General office supplies
520430		26,695	26,695	8,100	Recreation supplies, CPR Mannequins
520440	100021	26,500	26,500	27,000	Pool - Chemicals
520450		4,550	4,550	800	Small Tools for Aquatics Maintenance Worker
520600		1,050	1,050	1,050	Fuel for vehicle
521200		1,200	1,200	1,311	Contract Services - Non Professional/Pool, Bugman
521220		7,000	7,000	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		925	925	925	County pool fees
521510		2,432	2,432	2,709	ASCAP, BMI, SESAC licensing fees; CPRS Membership, BAPO Membership, When-to-Work software
521545		200	200	200	Mileage reimbursement for Recreation Supervisor
521560		600	600	600	Lifeguards hired by the City of Dixon are reimbursed for their training costs; some non-aquatic staff are provided training in CPR
521570		1,155	1,155	575	Uniforms
529401		8,596	8,596	8,596	Vehicle Leases
530100	100015	1,800	1,800	1,800	Communications - Employee Stipend
530201		59,127	59,127	58,000	Utilities - Electric; Solar True Up
530202		31,125	31,125	31,125	Utilities - Gas
530300		35,000	35,000	37,500	Utilities - Water
540110		1,700	1,700	1,700	Tyler Parks & Recreation management system
540300		6,462	6,462	7,000	Porta-Potty Rentals for events; Movies in the Park
560200		350,000	350,000	254,682	Capital Outlay - see detail on Capital Equipment page
Total		611,720	611,720	500,096	

City of Dixon Budget FY 2025-26
CAPITAL EQUIPMENT/FIXED ASSETS (not included in Capital Project Funds)
17100 - RECREATION

(N)ew or (R)eplacement	Category*	Item Description	Cost per Unit	Quantity	Total
R	B	Competition Pool Replaster	254,682	1.00	254,682
				Total	254,682

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

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2026-27

GENERAL FUND 100
 DEPT. 17100
 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	56,676	-	4,408	9,879	406	74	965	222	651	73,281
Recreation Supervisor	1.00	84,550	-	6,705	12,374	378	116	1,405	355	1,040	106,923
Aquatics Maintenance Worker II	1.00	81,380	-	6,453	32,091	1,492	286	1,645	342	10,099	133,788
Subtotal:	2.40	222,606	-	17,566	54,344	2,276	476	4,015	919	11,790	313,992
Temporary Personnel											
	Hours										
Pool Manager	520	-	12,922	168	-	-	-	187	-	159	13,436
Assistant Pool Manager	500	-	11,295	147	-	-	-	164	-	139	11,745
Senior Lifeguard	500	-	11,270	147	-	-	-	163	-	139	11,719
Lifeguard/Swim Instructor II	2,000	-	40,980	533	-	-	-	594	-	504	42,611
Lifeguard/Swim Instructor I	4,400	-	81,972	1,066	-	-	-	1,189	-	1,008	85,235
Senior Recreation Specialist	200	-	4,508	59	-	-	-	65	-	55	4,687
Recreation Specialist II	500	-	10,245	133	-	-	-	149	-	126	10,653
Subtotal:	8,620	-	173,192	2,253	-	-	-	2,511	-	2,130	180,086
Other payroll costs:											
PERS Health Administration		-	-	-	56	-	-	-	-	-	56
PERS Retirement UAL		-	-	388	-	-	-	-	-	-	388
Overtime - Aquatics		-	150	-	-	-	-	-	-	2	152
Subtotal:		-	150	388	56	-	-	-	-	2	596
GRAND TOTAL:	2.40	222,606	173,342	20,207	54,400	2,276	476	6,526	919	13,922	494,674

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

City of Dixon Budget FY 2026-27
17200 - SENIOR/MULTI-USE CENTER (S/MUC)

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
100-17200-511000-00000	Salaries/Wages	63,714	69,304	76,251	76,251	85,014
100-17200-511010-00000	Salaries/Wages PT	27,116	36,584	36,380	36,380	38,360
100-17200-511200-00000	Overtime	-	198	-	-	-
100-17200-512100-00000	Medicare	1,435	1,461	1,761	1,761	2,004
100-17200-512200-00000	Retirement	4,925	5,454	6,458	6,458	6,612
100-17200-512203-00000	Retirement - UAL	-	119	302	302	129
100-17200-512210-00000	Retirement - PARS	352	475	473	473	499
100-17200-512300-00000	Disability Insurance	-	51	300	300	334
100-17200-512400-00000	Health Insurance	9,874	10,850	12,793	12,793	14,818
100-17200-512401-00000	Retiree Health	12,915	-	-	-	-
100-17200-512420-00000	Dental Insurance	174	138	559	559	608
100-17200-512430-00000	Vision Insurance	88	70	111	111	112
100-17200-512600-00000	Worker's Comp Insurance	1,348	1,754	2,045	2,045	1,449
100-17200-520230-00000	Building/Site Maintenance	7,205	4,854	18,997	18,997	13,518
100-17200-520400-00000	Office Supplies	138	299	300	300	300
100-17200-520430-00000	Special Supplies	1,971	258	8,615	8,615	7,350
100-17200-521200-00000	Contract Services - Non Professional	2,099	2,038	2,800	2,800	2,540
100-17200-521545-00000	Mileage Reimbursement	189	195	204	204	200
100-17200-530100-00000	Communications	543	540	2,480	2,480	2,480
100-17200-530201-00000	Utilities - Electric	16,713	16,488	36,126	36,126	20,000
100-17200-530202-00000	Utilities - Gas	1,863	2,016	2,000	2,000	2,500
100-17200-530300-00000	Water	2,039	2,001	2,650	2,650	1,500
100-17200-540110-00000	Fees - Administration	57	-	200	200	200
100-17200-540300-00000	Special Events	479	475	541	541	545
100-17200-560200-00000	Capital Outlay	30,527	13,077	-	-	25,100
TOTAL DEPT. EXPENDITURES		185,765	168,697	212,346	212,346	226,172

City of Dixon Budget FY 2024-25
17200 - SENIOR/MULTI-USE CENTER (S/MUC)
OPERATING EXPENSES SUMMARY SHEET

Account Code	Project	2024		2025	Brief Detail Description
		Budget	Estimated	Budget	
520230		18,997	18,997	13,518	Cleaning supplies; Misc. supplies for buildings; HVAC, building, and other misc. maintenance & repairs & Solar Monitoring; Water Fountain Replacement \$3,000
520400		300	300	300	General office supplies
520430		8,615	8,615	7,350	Supplies for senior citizen activities; Table and Chair Replacements \$6,600 (25%)
521200		2,800	2,800	2,540	Alarm contract for the Senior/Multi-Use Center, Pest Control, Semi Annual Fire Suppression Inspection, AED service, Annual Automatic Door Inspection
521545		204	204	200	Mileage reimbursement for work related travel
530100		1,940	1,940	1,940	Communications
530100	100015	540	540	540	Communications - Employee stipend
530201		36,126	36,126	20,000	Utilities - Electricity; Solar True Up
530202		2,000	2,000	2,500	Utilities - Gas
530300		2,650	2,650	1,500	Utilities - Water
540110		200	200	200	Fees Administration - Tyler Parks & Recreation Manager
540300		541	541	545	Supplies for senior citizen special events/trips.
560200		-	-	25,100	Capital Outlay - see detail on Capital Equipment page
Total		74,913	74,913	76,233	

City of Dixon Budget FY 2026-27
CAPITAL EQUIPMENT (not included in Capital Project Funds)
17200 - SENIOR / MULTI-USE CENTER

(N)ew or (R)eplacement	Category*	Item Description	Cost per Unit	Quantity	Total
R	B	HVAC Replacement	25,100	1.00	25,100
				Total	25,100

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

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2026-27

GENERAL FUND 100
 DEPT. 17200
 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	85,014	-	6,612	14,818	608	112	1,448	334	977	109,923
Subtotal:	0.60	85,014	-	6,612	14,818	608	112	1,448	334	977	109,923
Temporary Personnel											
	Hours										
Facility Attendant	2,000	-	38,360	499	-	-	-	556	-	472	39,887
Subtotal:	2,000	-	38,360	499	-	-	-	556	-	472	39,887
Other payroll costs:											
PERS Retirement UAL		-	-	129	-	-	-	-	-	-	129
Subtotal:		-	-	129	-	-	-	-	-	-	129
GRAND TOTAL:	0.60	85,014	38,360	7,240	14,818	608	112	2,004	334	1,449	149,939

Police

The Dixon Police Department is the cornerstone of public safety in our community, providing professional law enforcement services across a wide range of functions including emergency response, criminal investigation, traffic enforcement, and crime prevention. Our officers and professional staff work every day to protect residents, support victims, and build relationships with the community that make long-term public safety possible.

As Dixon grows, so does the complexity of policing it. The department has responded by strengthening its workforce, expanding community-facing programs, and investing in the tools and technology that allow officers to work effectively and with accountability. The work ahead reflects a commitment not only to keeping Dixon safe, but to doing so in a way that the community can see, understand, and trust.

Dixon Police Department Mission Statement:

Our mission is to provide the highest standard of public safety by delivering compassionate, professional, and responsive law enforcement services to the community of Dixon. We are dedicated to upholding our core values of Service, Honesty and Integrity, Accountability, and Respect in every interaction, while fostering a supportive, growth-oriented environment for our team. Together, we protect, serve, and build trust with the people we are honored to safeguard.



Current Year – 2026 – Department Accomplishments

- Developed and refined construction plans for the second-floor addition to the police facility
- Expanded police officer recruitment with an emphasis on local police academy candidates
- Continued placement of police recruits in the police academy
- Expanded the department Transparency Portal on the police department website
- Established partnerships with allied agencies to create a Major Accident Investigation Team (MAIT) and initiated resource-sharing discussions for crime scene investigation services

Budget Year – 2027 – Department Work Plan/Goals

- Expand and grow the Volunteer in Policing (VIP) program, Police Cadet program, and Police Chief's Advisory Committee, creating structured pathways for community members to engage directly with the department
- Relocate to a temporary facility and complete police facility second-floor expansion to address long-term space and operational needs
- Complete recruitments for vacant leadership positions, including police captain, sergeant and remaining over-hire officer positions, to improve service delivery and reduce reliance on sworn staff for administrative functions
- Expand leadership development programs to new employees through structured mentoring and development programs
- Staffing and redeployment of traffic motor and K9 units to expand level of service provided to the City
- Expanded wellness and peer support training for overall employee physical and emotional wellness and resiliency

City of Dixon Budget FY 2026-27
16100 - POLICE

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
100-16100-511000-00000	Salaries/Wages	4,148,124	4,231,361	4,962,623	4,962,623	5,372,586
100-16100-511010-00000	Salaries/Wages PT	10,068	16,858	-	-	-
100-16100-511011-00000	Admin Leave Paid	10,570	9,779	10,677	10,677	-
100-16100-511020-00000	Comp Paid	217	27,684	85,659	85,659	-
100-16100-511200-00000	Overtime	337,000	436,598	368,280	368,280	313,903
100-16100-511300-00000	Standby	21,662	21,813	20,000	20,000	20,000
100-16100-511500-00000	Physical Fitness	18,255	20,563	6,550	6,550	1,440
100-16100-511600-00000	Uniform Allowance	28,595	21,604	39,810	39,810	40,800
100-16100-511900-00000	Separation Pay	20,562	55,202	13,664	13,664	-
100-16100-512100-00000	Medicare	64,404	66,447	85,830	85,830	96,680
100-16100-512200-00000	Retirement	1,399,848	585,504	722,899	722,899	763,559
100-16100-512203-00000	Retirement - UAL	-	837,896	987,961	987,961	1,076,566
100-16100-512210-00000	Retirement - PARS	12	-	-	-	-
100-16100-512300-00000	Disability Insurance	14,073	14,010	17,328	17,328	19,001
100-16100-512400-00000	Health Insurance	537,700	564,368	780,235	780,235	913,270
100-16100-512401-00000	Retiree Health	12,948	13,358	13,157	13,157	41,708
100-16100-512420-00000	Dental Insurance	7,234	7,385	38,102	38,102	40,601
100-16100-512430-00000	Vision Insurance	3,625	3,750	8,009	8,009	8,401
100-16100-512600-00000	Worker's Comp Insurance	156,702	177,538	188,375	188,375	206,168
100-16100-520210-00000	Office/Software Maintenance	224,005	242,911	348,000	348,000	361,900
100-16100-520220-00000	Equipment Repairs/Maintenance	641	2,580	5,836	5,836	5,836
100-16100-520230-00000	Building/Site Maintenance	12,169	3,429	28,066	28,066	10,000
100-16100-520250-00000	Vehicle Maintenance	17,176	8,109	17,500	17,500	17,500
100-16100-520310-00000	Office Equipment Maintenance/Rental	2,510	-	-	-	-
100-16100-520320-00000	Lease Purchase	355,119	366,206	507,000	507,000	481,800
100-16100-520400-00000	Office Supplies	5,652	3,841	10,000	10,000	10,000
100-16100-520420-00000	Firing Range Supplies	14,668	19,834	30,000	30,000	30,000
100-16100-520425-00000	Youth Services/Supplies	736	-	1,000	1,000	1,600
100-16100-520430-00000	Special Supplies	48,922	19,100	217,779	217,779	45,000
100-16100-520600-00000	Vehicle Fuel	117,881	87,036	103,000	103,000	103,000
100-16100-521100-00000	Consultants-Professional	102	151	200	200	200
100-16100-521200-00000	Contract Services - Non Professional	178,382	241,053	250,000	250,000	250,000
100-16100-521510-00000	Dues/Subscriptions	445	962	2,140	2,140	2,600
100-16100-521540-00000	Meetings/Seminars	1,538	1,429	2,000	2,000	2,740
100-16100-521550-00000	Physical Fitness Program	2,268	2,965	5,200	5,200	1,200
100-16100-521560-00000	Training	22,991	33,779	34,860	34,860	35,000
100-16100-521570-00000	Uniforms	15,377	32,274	36,099	36,099	26,600
100-16100-530100-00000	Communications	340,709	337,065	393,974	393,974	514,700
100-16100-530201-00000	Utilities - Electric	66,984	54,313	71,217	71,217	65,150
100-16100-530202-00000	Utilities - Gas	11,580	12,629	14,019	14,019	11,800
100-16100-530300-00000	Water	5,593	5,306	6,000	6,000	6,180
100-16100-540210-00000	Neighborhood Watch	-	-	2,500	2,500	2,500
100-16100-540211-00000	Investigations	30,955	27,455	66,000	66,000	77,700
100-16100-540212-00000	K-9 Unit Expense	8,213	2,824	-	-	-
100-16100-540213-00000	Volunteer Programs - Cadets	-	71	5,000	5,000	5,000
100-16100-560200-00000	Capital Outlay	-	5,802	29,800	29,800	-
TOTAL DEPT. EXPENDITURES		8,276,213	8,622,840	10,536,349	10,536,349	10,982,689

City of Dixon Budget FY 2026-27

16100 - POLICE

OPERATING EXPENSES SUMMARY SHEET

Account Code	Project	2026		2027	Brief Detail Description
		Budget	Estimated	Budget	
520210		348,000	348,000	361,900	Mark43 (RMS), LEFTA/METR, GPS Gate (AVL), Frontline, Civic Plus Website Subsite, Office365, First Two, Dell Server warranty, SonicWall, Everbridge Alert Software, CelleBrite, Rise Vision, IntelliSite, Power Engage, PowerDMS, Flock, AXON, DeleteMe, Frontline, Guardian Alliance, Leads Online, Zoom, Additional License Plate Reader Annual Service Costs
520220		5,836	5,836	5,836	Vehicle Fire Extinguishers; Radar Units recertification and repairs; Defibrillators; Radio, Printer or Computer Repairs.
520230		28,066	28,066	10,000	HVAC, Pest Control, Electrical, Equip repair, Fire Sprinkler System Inspection and Maintenance, Landscaping, Maintenance Generator Inspection, Window Cleaning
520250		17,500	17,500	17,500	Vehicle Maintenance/Repair; Car Washes
520320		507,000	507,000	481,800	Solano County Vehicle Lease Program
520400		10,000	10,000	10,000	Office Supplies: Paper, Dept Forms, Calendars, Citations, Writing Supplies, Letterhead, Toner, Shred Service, Misc Supplies
520420		30,000	30,000	30,000	Ammunition, Range Safety Equipment, Targets, Firearms Accessories
520425		1,000	1,000	1,600	Youth Services/Supplies
520430		217,779	217,779	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		103,000	103,000	103,000	Vehicle Fuel
521100		200	200	200	TurboData & State Controller
521200		130,700	130,700	130,400	Animal Control Services
521200	100156	119,300	119,300	119,600	County Charges for Animal Shelter Facility Building
521510		2,140	2,140	2,600	Dues & Subscriptions: CA Police Chief's Association Dues for Chief, Captain and Lieutenant; CA Law Enforcement Association of Records Supervisors dues; Solano County Law Enforcement Administrators Association dues; professional trade publications (i.e. Law & Order, Police the Law Enforcement Magazine, Law Enforcement Technology).
521540		2,000	2,000	2,740	Solano County Law Enforcement Administrators Meeting, Commanders Meeting
521550		5,200	5,200	1,200	Fitness testing & Cordico Fees
521560		4,860	4,860	5,000	Training
521560	100188	30,000	30,000	30,000	POST - Training: Peace Officer Training
521570		24,499	24,499	16,600	Uniforms
521570	100020	11,600	11,600	10,000	Ballistic Armor
530100		392,774	392,774	513,500	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		71,217	71,217	65,150	Utilities - Electric; Solar True-Up
530202		14,019	14,019	11,800	Utilities - Gas
530300		6,000	6,000	6,180	Utilities - Water
540210		2,500	2,500	2,500	Neighborhood Watch
540211		66,000	66,000	77,700	Sexual assault Exams; Fingerprints; Blood Alcohol/Drug Exams; ID-Kits; Drug Kits; Medical Reports; Transcriptions; Mobile ID; Supplemental Investigations Reports, Tracking Device Systems, Evidence Storage
540213		5,000	5,000	5,000	Cadet Program - Uniforms and Supplies
560200		29,800	29,800	-	Capital Outlay - see detail on Capital Equipment Page
Total		1,839,190	2,187,190	2,068,006	

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2026-27

GENERAL FUND 100
 DEPT. 16100
 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	331,630	16,051	24,350	1,492	286	5,162	567	11,245	390,783
Police Captain	1.00	245,783	47,387	26,432	229	116	3,947	567	8,875	333,336
Police Captain	1.00	197,324	32,756	26,432	229	116	3,244	567	7,667	268,335
Police Lieutenant	1.00	218,542	42,469	26,432	229	116	3,552	567	7,994	299,901
Police Sergeant	1.00	185,472	48,130	24,697	1,014	186	3,047	567	7,043	270,156
Police Sergeant	1.00	181,377	25,063	32,091	1,492	286	3,095	567	7,043	251,014
Police Sergeant	1.00	175,340	24,390	32,091	1,492	286	3,008	567	6,511	243,685
Police Sergeant	1.00	181,377	41,880	7,250	1,492	286	2,630	567	7,043	242,525
Police Sergeant	1.00	181,377	25,063	12,374	378	116	2,809	567	7,043	229,727
Police Sergeant	0.50	71,347	9,841	16,046	746	143	1,267	283	2,897	102,570
Police Officer-SRO	1.00	149,836	20,675	32,091	1,492	286	2,638	567	5,810	213,395
Police Officer	1.00	146,458	20,205	32,091	1,492	286	2,589	567	5,810	209,498
Police Officer	1.00	146,458	20,205	32,091	1,492	286	2,589	567	5,810	209,498
Police Officer	1.00	146,458	20,205	32,091	1,492	286	2,589	567	5,810	209,498
Police Officer	1.00	143,080	19,735	32,091	1,492	286	2,540	567	5,810	205,601
Police Officer	1.00	139,702	19,266	32,091	1,492	286	2,491	567	5,810	201,705
Police Officer	1.00	139,702	19,266	32,091	1,492	286	2,491	567	5,810	201,705
Police Officer	1.00	136,324	18,796	32,091	1,492	286	2,442	567	5,810	197,808
Police Officer	1.00	126,466	28,924	32,091	1,492	286	2,299	457	4,684	196,699
Police Officer	1.00	146,811	20,254	12,374	378	116	2,308	544	5,566	188,351
Police Officer	1.00	133,106	18,348	24,697	1,014	186	2,288	528	5,402	185,569
Police Officer-OH1	1.00	123,761	17,048	32,091	1,492	286	2,260	515	5,270	182,723
Police Officer	1.00	121,965	16,798	32,091	1,492	286	2,234	507	5,193	180,566
Police Officer	1.00	136,795	18,861	12,374	378	116	2,163	518	5,301	176,506
Police Officer	1.00	110,127	15,152	32,091	1,492	286	2,062	457	4,684	166,351
Police Officer	1.00	110,127	15,152	32,091	1,492	286	2,062	457	4,684	166,351
Police Officer-OH2	1.00	107,073	14,727	32,091	1,492	286	2,018	445	4,553	162,685
Police Officer	1.00	115,573	15,909	12,374	378	116	1,855	457	4,684	151,346
Police Officer	1.00	113,863	15,671	7,250	1,492	286	1,651	473	4,845	145,531
Police Officer	1.00	104,746	14,403	12,374	378	116	1,698	435	4,452	138,602
Police Officer	1.00	107,684	14,812	7,250	1,492	286	1,561	447	4,579	138,111
Police Officer	1.00	102,031	14,026	12,374	378	116	1,659	423	4,336	135,343
Police Services Analyst	1.00	137,237	12,348	32,091	1,492	286	2,455	499	344	186,752
Police Records Supervisor	1.00	121,230	10,905	18,746	1,014	186	2,030	446	308	154,865
CSO II	1.00	89,443	7,014	14,642	378	116	1,509	338	989	114,429
CSO II	1.00	71,390	5,582	24,697	1,014	186	1,393	296	866	105,424
CSO I	1.00	72,100	5,638	14,642	378	116	1,258	291	852	95,275
Police Records Technician I	1.00	66,793	5,297	14,642	378	116	1,181	273	188	88,868
Police Records Technician I	1.00	66,918	5,307	14,642	378	116	1,183	273	189	89,006
Subtotal:	38.50	5,402,826	763,559	912,638	40,601	8,401	91,257	19,001	191,810	7,430,093
<i>Other payroll costs:</i>										
PERS Health Admin	-	-	-	632	-	-	-	-	-	632
Retirement Health Benefit	-	-	-	41,708	-	-	407	-	-	42,114
PERS Retirement UAL	-	-	1,076,566	-	-	-	-	-	-	1,076,566
Overtime	-	307,693	-	-	-	-	4,462	-	13,231	325,386
Overtime - SRO	-	6,210	-	-	-	-	90	-	267	6,567
Stand-by Pay	-	20,000	-	-	-	-	290	-	860	21,150
Night Differential	-	12,000	-	-	-	-	174	-	-	12,174
Subtotal:	-	345,903	1,076,566	42,340	-	-	5,423	-	14,358	1,484,589
GRAND TOTAL:	38.50	5,748,729	1,840,125	954,978	40,601	8,401	96,680	19,001	206,168	8,914,683

** 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 – 2026 – Department Accomplishments

- Transitioned to TargetSolutions Learning Management System
- Continued to keep Fire Station 82 as a top priority for the city
- Significant progress at the department training site with an addition of a state-of-the-art ventilation prop
- Planned and purchased a future Type I engine
- Completed recruitment for a Fire Administrative Analyst
- Implemented new field treatment protocols
- Evaluated the effectiveness and performance of the fire prevention services contract
- Prepared for delivery of a new Type III engine

Budget Year – 2027 – Department Work Plan/Goals

- Continue Station 82 development to improve response time and service coverage
- Achieve full staffing levels in order to maintain reliable service delivery and reduce overtime costs
- Reestablish an in-house fire prevention program
- Continue community engagement through in person events and an active presence on social media
- Maintain fiscal responsibility by actively exploring grant funding opportunities
- Continue investing in training and professional development opportunities for staff, with an emphasis on succession planning
- Formally receive and implement the Fire Department Master Plan from AP Triton.
- Finalize and implement a comprehensive peer support plan

City of Dixon Budget FY 2026-27
16600 - FIRE

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
100-16600-511000-00000	Salaries/Wages	3,479,938	2,956,213	3,372,850	3,372,850	3,926,463
100-16600-511010-00000	Salaries/Wages PT	-	78,900	48,490	48,490	-
100-16600-511011-00000	Admin Leave Paid	8,633	7,050	-	-	-
100-16600-511020-00000	Comp Paid	-	1,189	5,585	5,585	-
100-16600-511200-00000	Overtime	614,078	1,083,019	885,713	885,713	617,623
100-16600-511220-00000	FLSA Overtime	61,655	80,031	92,100	92,100	82,000
100-16600-511400-00000	Volunteer Pay	4,750	2,300	7,500	7,500	11,000
100-16600-511500-00000	Physical Fitness	64,338	58,366	60,000	60,000	60,000
100-16600-511600-00000	Uniform Allowance	28,493	21,882	29,900	29,900	29,900
100-16600-511900-00000	Separation Pay	94,791	194,536	25,395	25,395	-
100-16600-512000-00000	Social Security	295	143	683	683	842
100-16600-512100-00000	Medicare	63,532	65,767	66,278	66,278	75,658
100-16600-512200-00000	Retirement	889,029	467,671	582,047	582,047	700,283
100-16600-512203-00000	Retirement - UAL	-	491,960	515,467	515,467	666,257
100-16600-512300-00000	Disability Insurance	11,880	10,314	12,503	12,503	14,243
100-16600-512400-00000	Health Insurance	327,718	334,792	421,562	421,562	481,362
100-16600-512401-00000	Retiree Health	29,595	100,262	96,213	96,213	33,909
100-16600-512410-00000	Health Insurance - Volunteer	9,693	8,343	11,000	11,000	11,000
100-16600-512420-00000	Dental Insurance	6,053	5,101	7,223	7,223	8,938
100-16600-512430-00000	Vision Insurance	3,055	2,591	3,113	3,113	3,588
100-16600-512500-00000	Unemployment Insurance	-	3,044	-	-	-
100-16600-512600-00000	Worker's Comp Insurance	277,466	315,571	367,270	367,270	424,146
100-16600-520210-00000	Office/Software Maintenance	32,387	28,740	64,000	64,000	56,880
100-16600-520220-00000	Equipment Repairs/Maintenance	44,822	42,725	65,899	65,899	80,028
100-16600-520230-00000	Building/Site Maintenance	30,625	27,551	45,760	45,760	26,466
100-16600-520250-00000	Vehicle Maintenance	110,438	97,551	129,750	129,750	99,750
100-16600-520310-00000	Office Equipment Maintenance/Rental	713	-	-	-	-
100-16600-520320-00000	Lease Purchase	30,349	28,355	29,450	29,450	29,450
100-16600-520400-00000	Office Supplies	3,628	2,665	4,275	4,275	4,275
100-16600-520410-00000	EMS Supplies	49,185	55,639	55,035	55,035	55,035
100-16600-520430-00000	Special Supplies	107,344	136,456	101,906	101,906	87,672
100-16600-520450-00000	Small Tools	910	3,467	2,850	2,850	2,850
100-16600-520600-00000	Vehicle Fuel	54,941	48,731	57,000	57,000	57,000
100-16600-521100-00000	Consultants-Professional	151,680	190,191	162,000	162,000	232,000
100-16600-521200-00000	Contract Services - Non Professional	27,943	33,079	32,000	32,000	32,000
100-16600-521505-00000	DMV Exams/Physicals	-	-	3,800	3,800	-
100-16600-521510-00000	Dues/Subscriptions	6,132	3,915	11,038	11,038	10,038
100-16600-521540-00000	Meetings/Seminars	3,398	2,129	3,400	3,400	3,400
100-16600-521545-00000	Mileage Reimbursement	675	322	700	700	700
100-16600-521550-00000	Physical Fitness Program	1,508	-	-	-	-
100-16600-521560-00000	Training	52,103	44,763	59,900	59,900	69,900
100-16600-521570-00000	Uniforms	11,118	7,191	11,000	11,000	21,000
100-16600-530100-00000	Communications	161,086	163,868	176,340	176,340	183,140
100-16600-530201-00000	Utilities - Electric	65,820	31,829	54,978	54,978	52,850
100-16600-530202-00000	Utilities - Gas	5,976	8,116	6,738	6,738	8,760
100-16600-530300-00000	Water	2,441	2,476	2,390	2,390	2,390
100-16600-540222-00000	Public Education	4,449	4,602	7,750	7,750	7,750
100-16600-560200-00000	Capital Outlay	69,992	15,800	789,937	789,937	-
TOTAL DEPT. EXPENDITURES		7,004,652	7,269,205	8,488,788	8,488,788	8,270,546

City of Dixon Budget FY 2026-27
16600 - FIRE
OPERATING EXPENSES SUMMARY SHEET

Account Code	Project	2025		2026	Brief Detail Description
		Budget	Estimated	Budget	
520210		64,000	64,000	56,880	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; Sims U Share; Vector Check-It & Vector Maintenance; Starlink Service (Strike team)
520220		61,149	61,149	58,985	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	4,750	21,043	Communications Equipment Project; Radio Maintenance Contract with Solano County \$9,138; Radio Update \$7,155
520230		45,760	45,760	26,466	Maint. of apparatus roll-up doors, man-doors, carpet & upholstery cleaning & repairs, ice machine rental, miscellaneous repairs, cleaning supplies. Kitchen Appliance Maintenance
520250		129,750	129,750	99,750	90-day Inspections, Preventative Maintenance, Repairs, Tires
520320		29,450	29,450	29,450	Emergency response vehicle leases through Solano Co. for Chief & Div. Chiefs (includes mileage); Pool vehicle usage.
520400		4,275	4,275	4,275	Office supplies, prevention inspection forms and supplies
520410		55,035	55,035	55,035	Medications, IVs, electrodes, bandages, oxygen masks, gloves, oxygen, Misc. EMS equipment. Increase in bio-hazard disposal contract and medical oxygen costs.
520430		36,906	36,906	22,672	Awards, IT Supplies, Office Water, Rehab at Incidents, Shipping Costs; Confined Space Cart & Replace 2 Expired SCBA Bottles
520430	100193	45,500	45,500	45,500	Annual PPE Service, Violent Incident Response PPE, Wildland & Structure PPE
520430	100194	8,550	8,550	8,550	Hoses & Appliances
520430	100195	950	950	950	Maps
520430	100196	10,000	10,000	10,000	Tech Rescue Equipment
520450		2,850	2,850	2,850	Misc. small tools & fire investigation equipment
520600		57,000	57,000	57,000	Fuel expense for fire apparatus and other emergency response vehicles - based on current average costs
521100		162,000	162,000	232,000	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	32,000	Medic Ambulance 12% billing fee for first responder fees, increase in collections/fees-offset by EMS First Responder Fee revenue. City annual membership fee for Solano Co. Haz Mat Team \$25,000
521505		3,800	3,800	-	HazMat physicals
521510		11,038	11,038	10,038	Dues & subscriptions to Chiefs & 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		3,400	3,400	3,400	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. Two additional Chief Officers attendance to CA Chiefs Association Conference
521545		700	700	700	Mileage reimbursement.
521560		40,900	40,900	50,900	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	19,000	19,000	19,000	Hosted Training
521570		11,000	11,000	21,000	Uniform maintenance: shirts, hats, pants, badges, brass; replacement safety boots, volunteer uniforms.
530100		168,340	168,340	175,140	Fire dispatch contract, phone service, cell service/mobile data computers terminal service increase, internet service.

City of Dixon Budget FY 2026-27
16600 - FIRE
OPERATING EXPENSES SUMMARY SHEET

Account Code	Project	2025		2026	Brief Detail Description
		Budget	Estimated	Budget	
530100	100015	8,000	8,000	8,000	Communications - Employee Stipend
530201		54,978	54,978	52,850	Utilities - Electric, Solar True Up \$39,550
530202		6,738	6,738	8,760	Utilities - Gas
530300		2,390	2,390	2,390	Utilities - Water
540222		7,750	7,750	7,750	Fire Prevention week materials, National Night Out participation.
560200		789,937	789,937	-	Capital Outlay - see detail on Capital Equipment page
Total		1,877,896	1,877,896	1,123,334	

**CITY OF DIXON
PAYROLL SUMMARY
FY 2026-27**

**GENERAL FUND 100
DEPT. 16600
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	300,921	61,700	32,091	1,492	286	4,829	567	25,592	427,478
Deputy Fire Chief	1.00	198,512	44,218	26,432	229	116	3,262	567	17,276	290,612
Fire Battalion Chief	1.00	181,323	36,101	26,432	229	116	3,012	567	16,527	264,307
Fire Battalion Chief	1.00	184,278	42,495	7,250	229	116	2,777	567	16,807	254,519
Fire Battalion Chief	1.00	161,512	37,245	26,432	229	116	2,725	567	14,653	243,479
Fire Captain	1.00	176,992	35,239	26,432	229	116	2,950	567	14,981	257,506
Fire Captain	1.00	172,898	24,188	26,432	229	116	2,890	567	14,981	242,301
Fire Captain	1.00	155,569	30,974	26,432	229	116	2,639	567	14,981	231,507
Fire Captain	1.00	168,196	33,488	7,250	229	116	2,544	567	14,981	227,371
Fire Captain	1.00	157,935	31,445	7,250	229	116	2,395	567	14,981	214,918
Fire Captain	1.00	135,645	27,007	26,432	229	116	2,350	565	13,745	206,089
Fire Engineer	1.00	154,605	31,014	26,432	229	116	2,625	555	13,510	229,086
Fire Engineer	1.00	151,005	30,292	7,250	229	116	2,295	555	13,510	205,252
Fire Engineer	1.00	134,619	26,803	11,090	229	116	2,113	533	12,966	188,469
Fire Engineer	1.00	137,786	19,115	11,090	229	116	2,159	555	13,510	184,560
Fire Engineer	1.00	124,474	17,253	26,432	229	116	2,188	459	11,179	182,330
Fire Engineer	1.00	132,199	18,166	7,250	229	116	2,022	465	11,317	171,764
Fire Fighter/Paramedic	1.00	135,389	18,780	7,250	229	116	2,068	545	13,265	177,642
Fire Fighter/Paramedic	1.00	123,466	17,112	11,090	229	116	1,951	501	12,194	166,659
Fire Fighter/Paramedic	1.00	117,205	16,236	7,250	229	116	1,805	460	11,186	154,487
Fire Fighter/Paramedic	1.00	113,605	15,733	11,090	229	116	1,808	460	11,186	154,227
Fire Fighter/Paramedic	1.00	100,429	13,889	26,432	229	116	1,839	417	10,146	153,497
Fire Fighter/Paramedic	1.00	100,429	13,889	26,432	229	116	1,839	417	10,146	153,497
Fire Fighter/Paramedic	1.00	98,008	13,550	26,432	229	116	1,804	407	9,899	150,445
Fire Fighter/Paramedic	1.00	110,891	15,353	11,090	229	116	1,769	427	10,394	150,269
Fire Fighter	1.00	106,293	14,709	11,090	229	116	1,702	442	10,746	145,327
Fire Admin Analyst	1.00	101,340	7,878	7,250	229	116	1,469	487	288	119,057
Administrative Assistant	1.00	80,839	6,411	7,250	1,492	286	1,277	323	223	98,101
Subtotal:	28.00	4,016,363	700,283	481,065	8,938	3,588	65,106	14,243	355,170	5,644,756
Other payroll costs:										
PERS Health Active Admin	-	-	-	297	-	-	-	-	-	297
Retirement Health Benefit	-	-	-	33,909	-	-	407	-	-	34,316
PERS Retirement UAL	-	-	666,257	-	-	-	-	-	-	666,257
Reimbursable OT	-	36,750	-	-	-	-	533	-	107	37,390
Overtime	-	580,873	-	-	-	-	8,423	-	59,365	648,661
FLSA OT	-	82,000	-	-	-	-	1,189	-	8,380	91,569
Volunteer Pay and Health	-	11,000	-	11,000	-	-	842	-	1,124	23,966
Subtotal:	-	710,623	666,257	45,206	-	-	11,394	-	68,976	1,502,456
GRAND TOTAL:	28.00	4,726,986	1,366,540	526,271	8,938	3,588	76,500	14,243	424,146	7,147,212



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 public safety salaries and community events.

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

FY 2026 PROJECTED RESOURCES AND APPROPRIATIONS

GENERAL FUND AND SUB FUNDS	Beginning Fund Balance - July 2025	Estimated Revenue & Transfers	Total Projected Available Resources	Estimated Expenditures	Estimated Ending Fund Balance - June 30, 2026
101 Contingency	1,709,455	64,000	1,773,455	-	1,773,455
102 Council Discretionary	2,439,660	270,900	2,710,560	381,270	2,329,290
103 Recreation	10,926	38,430	49,356	9,282	40,074
105 Community Support	43,615	147,480	191,095	145,180	45,915
107 Public Benefit	790,371	851,619	1,641,990	1,147,518	494,472
108 User Technology Fee	61,751	124,175	185,926	82,210	103,716
109 Flexible Grant Fee	1,884,512	410,340	2,294,852	-	2,294,852
181 Equipment Replacement Reserve	738,943	22,730	761,673	-	761,673
182 Building Reserve	290,123	7,000	297,123	95,101	202,022
183 Infrastructure Reserve	179,810	5,000	184,810	-	184,810
184 Technology Replacement	980	4,575	5,555	-	5,555
188 PERS Stabilization	511,227	12,325	523,552	-	523,552
189 OPEB	2,356,170	56,830	2,413,000	-	2,413,000
190 Planning	(287,734)	6,659,509	6,371,775	6,371,775	-
192 Engineering Reimb Agreements	500,364	1,755,281	2,255,645	949,041	1,306,604
193 Comm Dev Reimb Agreements	61,837	261,680	323,517	261,680	61,837
GF & Sub Funds Total	11,292,011	10,691,874	21,983,885	9,443,057	12,540,827

CITY OF DIXON
BUDGET OVERVIEW - GENERAL FUND SUB FUNDS

FY 2027 PROPOSED RESOURCES AND APPROPRIATIONS

	Estimated Beginning Fund Balance - July 2026	Proposed Revenue & Transfers	Total Proposed Available Resources	Proposed Appropriations	Estimated Ending Fund Balance - June 30, 2027
GENERAL FUND AND SUB FUNDS					
101 Contingency	1,773,455	46,000	1,819,455	-	1,819,455
102 Council Discretionary	2,329,290	175,000	2,504,290	274,842	2,229,448
103 Recreation	40,074	38,975	79,049	9,544	69,505
105 Community Support	45,915	185,939	231,854	184,739	47,115
107 Public Benefit	494,472	729,000	1,223,472	764,421	459,051
108 User Technology Fee	103,716	108,803	212,519	79,700	132,819
109 Flexible Grant Fee	2,294,852	662,540	2,957,392	-	2,957,392
181 Equipment Replacement Reserve	761,673	21,600	783,273	-	783,273
182 Building Reserve	202,022	6,300	208,322	178,932	29,390
183 Infrastructure Reserve	184,810	2,900	187,710	-	187,710
184 Technology Replacement	5,555	3,700	9,255	-	9,255
188 PERS Stabilization	523,552	11,200	534,752	-	534,752
189 OPEB	2,413,000	51,800	2,464,800	-	2,464,800
190 Planning	-	-	-	-	-
192 Engineering Reimb Agreements	1,306,604	-	1,306,604	-	1,306,604
193 Comm Dev Reimb Agreements	61,837	-	61,837	-	61,837
GF & Sub Funds Total	12,540,827	2,043,757	14,584,584	1,492,178	13,092,406

City of Dixon Budget FY 2026-27
FUND 101 - CONTINGENCY FUND

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
101-00000-441000-00000	Interest Earned	37,491	78,153	64,000	64,000	46,000
101-00000-453200-00000	Unrealized Gain GASB 31	29,515	12,171	-	-	-
		67,006	90,323	64,000	64,000	46,000
FUND REVENUE		67,006	90,323	64,000	64,000	46,000
FUND EXPENDITURES		-	-	-	-	-

City of Dixon Budget FY 2026-27
FUND 102 - COUNCIL DISCRETIONARY FUND

Account	Project	Description	2024 Actual	2024 Actual	2026 Budget	2026 Estimated	2027 Budget
102-00000-431100-00000		Grant Funds - State	119,345	-	-	-	-
102-00000-441000-00000		Interest Earned	68,582	100,206	45,900	45,900	55,000
102-00000-453200-00000		Unrealized Gain on Investments	17,825	19,209	-	-	-
102-13200-426100-00000		Building Permits	599,992	307,092	225,000	225,000	120,000
			<u>805,744</u>	<u>426,507</u>	<u>270,900</u>	<u>270,900</u>	<u>175,000</u>
102-13200-511000-00000		Salaries/Wages	-	-	71,382	71,382	84,841
102-13200-511700-00000		Auto Allowance	-	-	-	-	1,200
102-13200-512100-00000		Medicare	-	-	1,193	1,193	1,409
102-13200-512200-00000		Retirement	-	-	6,354	6,354	7,655
102-13200-512300-00000		Disability Insurance	-	-	235	235	327
102-13200-512400-00000		Health Insurance	-	-	9,772	9,772	11,116
102-13200-512420-00000		Dental Insurance	-	-	468	468	468
102-13200-512430-00000		Vision Insurance	-	-	101	101	100
102-13200-512600-00000		Worker's Comp Insurance	-	-	215	215	226
		100154-General Plan					
102-13221-520100-00000	100154	Advertising/Publications	-	-	-	-	1,000
102-13221-520430-00000	100154	Special Supplies	-	-	-	-	500
102-13221-521100-00000	100154	Consultants-Professional	-	-	-	-	20,000
102-13221-521210-00000	100154	Legal Fees	-	-	-	-	5,000
102-13221-521400-00000	100154	County Charges	-	-	-	-	2,500
102-13221-560110-00000	100154	Project Admin - Direct	-	-	-	-	5,000
		100022-Housing Element					
102-13222-521100-00000	100022	Consultants-Professional	-	13,955	46,044	46,044	5,000
102-13222-560110-00000	100022	Project Admin - Direct	803	808	5,000	5,000	5,000
		100023-Zoning Ordinance					
102-13223-520100-00000	100023	Advertising/Publications	629	(156)	-	-	-
102-13223-521100-00000	100023	Consultants-Professional	59,152	32,134	66,006	66,006	-
102-13223-521210-00000	100023	Legal Fees	7,095	-	-	-	-
102-13223-521400-00000	100023	County Charges	50	-	-	-	-
102-13223-560110-00000	100023	Project Admin - Direct	13,190	-	4,000	4,000	-
		100199-Climate Change Action Plan					
102-13224-520100-00000	100199	Advertising/Publications	-	-	-	-	5,000
102-13224-520430-00000	100199	Special Supplies	-	-	-	-	1,000
102-13224-521100-00000	100199	Consultants-Professional	-	-	-	-	85,000
102-13224-521210-00000	100199	Legal Fees	-	-	-	-	15,000
102-13224-521400-00000	100199	County Charges	-	-	-	-	2,500
102-13224-560110-00000	100199	Project Admin - Direct	-	-	-	-	15,000
		100399-Municipal Service Review					
102-13225-520100-00000	100399	Advertising/Publications	-	-	5,000	5,000	-
102-13225-520430-00000	100399	Special Supplies	-	-	1,000	1,000	-
102-13225-521100-00000	100399	Consultants-Professional	-	-	135,000	135,000	-
102-13225-521210-00000	100399	Legal Fees	-	-	20,000	20,000	-
102-13225-521400-00000	100399	County Charges	-	-	2,500	2,500	-
102-13225-560110-00000	100399	Project Admin - Direct	-	-	7,000	7,000	-
			<u>80,918</u>	<u>46,741</u>	<u>381,270</u>	<u>381,270</u>	<u>274,842</u>
		FUND REVENUE	805,744	426,507	270,900	270,900	175,000
		FUND EXPENDITURES	80,918	46,741	381,270	381,270	274,842

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2026-27

GENERAL PLAN 102
 DEPT. 13200
 COMMUNITY DEVELOPMENT

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:										
Comm. Development Director	0.25	61,894	5,750	8,023	373	71	1,014	226	156	77,507
Associate Planner	0.25	24,147	1,905	3,093	95	29	395	101	70	29,835
GRAND TOTAL:	0.50	86,041	7,655	11,116	468	100	1,409	327	226	107,342

City of Dixon Budget FY 2026-27

FUND 103 - RECREATION

Account	Project	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
103-00000-441000-00000		Interest Earned	473	513	330	330	875
103-00000-453200-00000		Unrealized Gain on Investments	152	106	-	-	-
103-17100-423100-00000		Rec - Adult Softball	(445)	-	-	-	-
103-17100-423102-00000		Rec - Basketball - Youth	(135)	-	5,000	5,000	5,000
103-17100-423103-00000		Rec - Exercise to Music	(117)	-	2,500	2,500	2,500
103-17100-423104-00000		Rec - Sports Camp	1,609	521	23,000	23,000	23,000
103-17100-423106-00000		Rec - Teen Hip Hop	3,860	2,686	4,600	4,600	4,600
103-17100-423199-00000		Scholarship Offset	-	-	3,000	3,000	3,000
			<u>5,397</u>	<u>3,826</u>	<u>38,430</u>	<u>38,430</u>	<u>38,975</u>
		17101 - Recreation					
103-17101-511010-00000	100201	Salaries/Wages PT	-	-	2,618	2,618	2,664
103-17101-512100-00000	100201	Medicare	-	-	38	38	39
103-17101-512210-00000	100201	Retirement - PARS	-	-	34	34	35
103-17101-512600-00000	100201	Worker's Comp Insurance	-	-	34	34	33
103-17101-521200-00000		Contract Services - Non Professio	3,215	-	-	-	-
103-17101-591100-00000		Transfer to General Fund	4,647	4,927	2,773	2,773	2,899
		17102 - Basketball/Pickleball/Youth Sports					
103-17102-511010-00000		Wages PT Youth Basketball	-	-	3,638	3,638	3,726
103-17102-512100-00000		Social Security	-	-	53	53	54
103-17102-512210-00000		Retirement - PARS	-	-	47	47	48
103-17102-512600-00000		Worker's Comp Insurance	-	-	47	47	46
			<u>7,862</u>	<u>4,927</u>	<u>9,282</u>	<u>9,282</u>	<u>9,544</u>
		FUND REVENUE	5,397	3,826	38,430	38,430	38,975
		FUND EXPENDITURES	7,862	4,927	9,282	9,282	9,544

City of Dixon Budget FY 2026-27
FUND 103 - RECREATION FUND
OPERATING EXPENSES SUMMARY

Account Code	2026		2027	Brief Detail Description
	Budget	Estimated	Budget	
Miscellaneous Recreation				
17101-591100	2,773	2,773	2,899	Transfer to General Fund (Cost Allocation)
Total	2,773	2,773	2,899	

**CITY OF DIXON
PAYROLL SUMMARY
FY 2026-27**

**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	2,664	35	39	33	2,771
103-183 Basketball Recreation Specialist I	200	3,726	48	54	46	3,874
Total:	330	6,390	83	93	79	6,645
GRAND TOTAL:	330	6,390	83	93	79	6,645

Temporary personnel do not receive special pay or health insurance.

City of Dixon Budget FY 2026-27
FUND 105 - COMMUNITY SUPPORT

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
105-00000-441000-00000	Interest Earned	2,576	1,423	1,800	1,800	1,200
105-00000-452000-00000	Lease Revenue	12,000	12,000	12,000	12,000	12,000
105-00000-453200-00000	Unrealized Gain on Investments	596	467	-	-	-
105-00000-491107-00000	Transfer from Public Benefit Fund	37,435	44,193	133,680	133,680	172,739
		<u>52,607</u>	<u>58,083</u>	<u>147,480</u>	<u>147,480</u>	<u>185,939</u>
105-00000-540300-00000	Special Events	40,248	44,193	133,180	133,180	154,739
105-00000-540399-00000	Subsidies to Community Groups	10,000	7,500	12,000	12,000	12,000
105-00000-560200-00000	Capital Outlay	-	-	-	-	18,000
		<u>50,248</u>	<u>51,693</u>	<u>145,180</u>	<u>145,180</u>	<u>184,739</u>
FUND REVENUE		52,607	58,083	147,480	147,480	185,939
FUND EXPENDITURES		50,248	51,693	145,180	145,180	184,739

City of Dixon Budget FY 2026-27
FUND 105 - COMMUNITY SUPPORT
OPERATING EXPENSES SUMMARY

Account Code	Project	2026		2027	Brief Detail Description
		Budget	Estimated	Budget	
540300		37,705	37,705	2,100	Event Handouts, Materials, Advertising
540300	100173	25,600	25,600	29,071	Grillin' & Chillin'
540300	100174	25,250	25,250	29,293	May Fair Parade
540300	100175	44,625	44,625	49,621	4th of July Fireworks & Event
540300	100442	-	-	25,427	Christmas Tree Lighting
540300	100531	1,500	1,500	-	City Event Booth Materials
540300	100532	750	750	-	Downtown Halloween Event
540300	100566	-	-	14,995	Farmers Market
540300	100567	-	-	3,453	Railroad Days
540300	100581	-	-	779	Downtown Holiday Open House
540399		12,000	12,000	12,000	Subsidies to Community Groups
560200		-	-	18,000	Capital Outlay - please see Capital Equipment page
Total		147,430	147,430	166,739	

CITY OF DIXON
CAPITAL EQUIPMENT (not included in Capital Project Funds)
FUND 105 COMMUNITY SUPPORT

(N)ew or (R)eplacement	Category*	Item Description	Cost per Unit	Quantity	Total
N	E	Event Message Board	18,000	1.00	18,000
				Total	\$ 18,000

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

City of Dixon Budget FY 2026-27
FUND 107 - PUBLIC BENEFIT FUND

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
107-00000-421100-00000	Public Benefit Fee	1,021,782	1,135,080	762,359	762,359	711,000
107-00000-427300-00000	Planning Agreements	-	-	75,000	75,000	-
107-00000-441000-00000	Interest Earned	20,380	38,888	14,260	14,260	18,000
107-00000-453200-00000	Unrealized Gain on Investments	4,912	7,602	-	-	-
		1,047,074	1,181,570	851,619	851,619	729,000
107-00000-520430-00000	Special Supplies	6,077	-	1,700	1,700	-
107-00000-521100-00000	Consultants - Professional	-	-	24,096	24,096	-
107-00000-521210-00000	Legal Fees	21,745	84,802	85,000	85,000	10,000
107-00000-521260-00000	Bank Fees	25	25	-	-	-
107-00000-560200-00000	Capital Outlay	4,245	-	-	-	-
107-00000-591100-00000	Transfer to General Fund	702,665	885,983	854,525	854,525	581,682
107-00000-591105-00000	Transfer to Community Support	37,435	44,193	133,680	133,680	172,739
107-00000-591400-00000	Transfer to Unrestricted CIP	-	1,483	48,517	48,517	-
		772,192	1,016,486	1,147,518	1,147,518	764,421
	FUND REVENUE	1,047,074	1,181,570	851,619	851,619	729,000
	FUND EXPENDITURES	772,192	1,016,486	1,147,518	1,147,518	764,421

City of Dixon Budget FY 2026-27
FUND 107 - PUBLIC BENEFIT FUND
OPERATING EXPENSES SUMMARY

Account Code	2026		2027	Brief Detail Description
	Budget	Estimated	Budget	
520430	24,096	24,096	-	Special Supplies
521210	85,000	85,000	10,000	Legal Services
591100	854,525	854,525	581,682	Transfer to General Fund
591105	133,680	133,680	172,739	Transfer to Community Support for Special Events
591400	48,517	48,517	-	Transfer to Unrestricted CIP
Total	1,145,818	1,145,818	764,421	

City of Dixon Budget FY 2026-27
FUND 108- TECHNOLOGY FEE

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
108-00000-441000-00000	Interest Earned	5,395	3,189	3,775	3,775	990
108-00000-453200-00000	Unrealized Gain on Investments	1,821	791	-	-	-
108-13200-426100-00000	Permits	53,887	91,291	120,400	120,400	107,813
		<u>61,102</u>	<u>95,272</u>	<u>124,175</u>	<u>124,175</u>	<u>108,803</u>
108-00000-520210-00000	Office/Software Maintenance	11,506	101,655	82,210	82,210	79,700
108-00000-520430-00000	Special Supplies	-	5,091	-	-	-
108-00000-521100-00000	Consultants-Professional	-	4,140	-	-	-
108-50002-560200-00000	Capital Outlay	-	84,095	-	-	-
		<u>11,506</u>	<u>194,981</u>	<u>82,210</u>	<u>82,210</u>	<u>79,700</u>
FUND REVENUE		61,102	95,272	124,175	124,175	108,803
FUND EXPENDITURES		11,506	194,981	82,210	82,210	79,700

City of Dixon Budget FY 2026-27
FUND 108- TECHNOLOGY FEE
OPERATING EXPENSES SUMMARY

Account Code	2026		2027	Brief Detail Description
	Budget	Estimated	Budget	
520210	82,210	82,210	79,700	Tyler Energov & Bluebeam Subscriptions
Total	82,210	82,210	79,700	

City of Dixon Budget FY 2026-27
FUND 109 - FLEXIBLE GRANT FEE

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
109-00000-420200-00000	Development Fees -- Community Facilities	685,425	305,805	365,000	365,000	618,640
109-00000-441000-00000	Interest Earned	64,770	91,360	45,340	45,340	43,900
109-00000-453200-00000	Unrealized Gain on Investments	15,486	16,145	-	-	-
		<u>765,681</u>	<u>413,310</u>	<u>410,340</u>	<u>410,340</u>	<u>662,540</u>
109-00000-591400-00000	Transfer to Unrestricted CIP	-	493,911	-	-	-
109-00000-591401-00000	Transfer to Pardi Market Proj	8,430	-	-	-	-
		<u>8,430</u>	<u>493,911</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND REVENUE		765,681	413,310	410,340	410,340	662,540
FUND EXPENDITURES		8,430	493,911	-	-	-

City of Dixon Budget FY 2026-27
FUND 181 - EQUIPMENT REPLACEMENT

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
181-00000-427240-00000	Emergency Cost Recovery	6,171	4,743	5,000	5,000	5,000
181-00000-441000-00000	Interest Earned	25,328	31,803	17,730	17,730	16,600
181-00000-453200-00000	Unrealized Gain on Investments	10,944	6,165	-	-	-
181-00000-457000-00000	Sale of Property	-	3,817	-	-	-
		<u>42,443</u>	<u>46,528</u>	<u>22,730</u>	<u>22,730</u>	<u>21,600</u>
FUND REVENUE		42,443	46,528	22,730	22,730	21,600
FUND EXPENDITURES		-	-	-	-	-

City of Dixon Budget FY 2026-27
FUND 182 - BUILDING RESERVE

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
182-00000-441000-00000	Interest Earned	10,013	12,533	7,000	7,000	6,300
182-00000-453200-00000	Unrealized Gain on Investments	4,589	2,430	-	-	-
		<u>14,601</u>	<u>14,963</u>	<u>7,000</u>	<u>7,000</u>	<u>6,300</u>
182-00000-591600-00000	Transfer to General L&L	-	-	95,101	95,101	178,932
		<u>-</u>	<u>-</u>	<u>95,101</u>	<u>95,101</u>	<u>178,932</u>
FUND REVENUE		14,601	14,963	7,000	7,000	6,300
FUND EXPENDITURES		-	-	95,101	95,101	178,932

City of Dixon Budget FY 2026-27
FUND 183 - INFRASTRUCTURE RESERVE

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
183-00000-441000-00000	Interest Earned	7,151	7,767	5,000	5,000	2,900
183-00000-453200-00000	Unrealized Gain on Investments	361	1,506	-	-	-
		<u>7,511</u>	<u>9,274</u>	<u>5,000</u>	<u>5,000</u>	<u>2,900</u>
FUND REVENUE		7,511	9,274	5,000	5,000	2,900
FUND EXPENDITURES		-	-	-	-	-

City of Dixon Budget FY 2026-27
FUND 184 - TECHNOLOGY REPLACEMENT

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
184-00000-441000-00000	Interest Earned	6,534	7,322	4,575	4,575	3,700
184-00000-453200-00000	Unrealized Gain on Investments	883	1,420	-	-	-
		<u>7,417</u>	<u>8,741</u>	<u>4,575</u>	<u>4,575</u>	<u>3,700</u>
FUND REVENUE		7,417	8,741	4,575	4,575	3,700
FUND EXPENDITURES		-	-	-	-	-

City of Dixon Budget FY 2026-27
FUND 188 PERS STABILIZATION

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
188-00000-441000-00000	Interest Earned	17,606	22,084	12,325	12,325	11,200
188-00000-453200-00000	Unrealized Gain on Investments	8,183	4,282	-	-	-
		<u>25,789</u>	<u>26,366</u>	<u>12,325</u>	<u>12,325</u>	<u>11,200</u>
FUND REVENUE		25,789	26,366	12,325	12,325	11,200
FUND EXPENDITURES		-	-	-	-	-

City of Dixon Budget FY 2026-27
FUND 189 - OPEB RESERVE

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
189-00000-441000-00000	Interest Earned	81,193	101,782	56,830	56,830	51,800
189-00000-453200-00000	Unrealized Gain on Investments	37,590	19,735	-	-	-
		<u>118,782</u>	<u>121,516</u>	<u>56,830</u>	<u>56,830</u>	<u>51,800</u>
FUND REVENUE		118,782	121,516	56,830	56,830	51,800
FUND EXPENDITURES		-	-	-	-	-

City of Dixon Budget FY 2026-27
FUND 190 DEVELOPMENT AGREEMENTS

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
190-00000-427300-00000	Planning Agreements	1,339,648	3,073,735	6,659,509	6,659,509	-
		1,339,648	3,073,735	6,659,509	6,659,509	-
190-00000-520100-00000	Advertising/Publications	1,518	6,631	4,922	4,922	-
190-00000-521100-00000	Consultants	702,064	1,639,023	5,464,397	5,464,397	-
190-00000-521210-00000	Legal Fees	164,965	511,134	549,844	549,844	-
190-00000-560110-00000	Proj Admin Direct	42,281	197,553	180,120	180,120	-
190-00000-560450-00000	Contingency	-	-	172,492	172,492	-
		910,828	2,354,340	6,371,775	6,371,775	-
FUND REVENUE		1,339,648	3,073,735	6,659,509	6,659,509	-
FUND EXPENDITURES		910,828	2,354,340	6,371,775	6,371,775	-

City of Dixon Budget FY 2026-27
FUND 192 - ENGINEERING REIMBURSEMENT AGREEMENTS

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
192-00000-420600-00000	Encroachment Inspection Fee	-	(610,357)	1,222,218	1,222,218	-
192-00000-427400-00000	Plan Check Fee - Engineering	-	(400,523)	506,723	506,723	-
192-00000-427410-00000	Map Check Fees	-	(63,824)	26,340	26,340	-
192-00000-453200-00000	Unrealized Gain on Investments	52,682	-	-	-	-
		52,682	(1,074,704)	1,755,281	1,755,281	-
192-00000-521100-00000	Consultant - Inspection	337,498	414,549	948,168	948,168	-
192-00000-560110-00000	Project Admin - Direct	210	1,384	873	873	-
192-00000-591100-00000	Transfer to General Fund	48,548	-	-	-	-
		386,256	415,933	949,041	949,041	-
	FUND REVENUE	52,682	(1,074,704)	1,755,281	1,755,281	-
	FUND EXPENDITURES	386,256	415,933	949,041	949,041	-

City of Dixon Budget FY 2026-27
FUND 193 - COMMUNITY DEVELOPMENT REIMBURSEMENT AGREEMENTS

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
193-13200-426100-00000	Building Permits	1,464,824	443,625	250,380	250,380	-
193-16600-427200-00000	Fire Construction Permit	106,524	59,340	11,300	11,300	-
		1,571,348	502,965	261,680	261,680	-
193-00000-521100-00000	Consultants - Professional	842,970	405,280	261,680	261,680	-
193-00000-591100-00000	Transfer to General Fund	1,226	-	-	-	-
		842,970	405,280	261,680	261,680	-
FUND REVENUE		1,571,348	502,965	261,680	261,680	-
FUND EXPENDITURES		842,970	405,280	261,680	261,680	-



Enterprise Funds

This section contains the budgets for the Enterprise Funds: Wastewater, Water and Transit. These funds account for financing and operation 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 7,200 residential, institutional, industrial, and commercial customers. Wastewater operations are accounted for in the Wastewater Enterprise Fund. For budgetary and legal compliance purposes, the Wastewater Enterprise Fund is broken into ten funds.

Fund 303 Wastewater Operating Reserve

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

Fund 304 Wastewater OPEB Reserve

This fund was established in FY 2017 to accumulate funds for unfunded actuarial liability (UAL). 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 – 2026 – 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.
- Rehabilitation of the onsite Ag water well and using this water source to supplement the use of domestic city water for the treatment process and saving money.
- Purchase of a new John Deere 6135E Ag tractor to replace an aging unit.
- Purchase of a new Doolittle Heavy Duty equipment trailer to replace an aging unit.
- Continued quest to stock and replenish long lead time parts to facilitate quick maintenance and repairs of critical facility equipment.
- Purchase of spare Wilo mixers and pump due to long lead times for these critical items.
- Preliminary design work for the Wastewater Treatment Facility Expansion Project

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

- Maintained compliance 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
- Replaced five end of line cleanouts with manholes to improve system reliability

Budget Year – 2027 – Division Work Plan/Goals

Waste Water Treatment Facility:

- Work on a Master Plan for the Wastewater Treatment Facility Wastewater Treatment Facility Pavement Repair Project
- Continue Wastewater Treatment Facility Water System upgrades
- 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.
- 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 Site Access upgrades
- 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 over 4,200 residential, commercial, industrial, and institutional 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 (UAL). The Finance Department manages this fund.

Current Year – 2026 – 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.
- 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
- Completed storage tank cleaning and interior coating inspection for Parklane Tank #1 and Fitzgerald tank.
- We had our tri-annual HazMat inspection with the County with no major violations to note
- We commissioned Homestead well site and integrated the source into our Public Water System.
- Completed a re-lining project at Valley Glen well, complete with a new pump and motor.
- Conducted a pilot study for strong baised anion exchange treatment at Parklane well site to meet compliance of the newly established hexavalent chromium MCL.
- Improved facility communications by moving from cellular to wired internet.

- Started a large-scale project to improve physical and cyber security across the water system, including replacing and upgrading our SCADA servers.
- Updated our Cross-Connection Control Plan, submitted and approved by the State as well as adopted by the Council. Part of that plan was conducting the initial hazard assessment of all service connections connected to the water system.
- Continue to develop and implement our valve exercising programs with our hydraulic valve turner.
- Completed our five-year Arc Flash survey/update.
- Completed, submitted and the State approved our hexavalent chromium compliance plan. Available on the City website for our customers.
- Started phase 1 of our four-year water meter replacement program (completed early 2026).

Budget Year – 2027 – Division Work Plan/Goals

- Continue development and utilization of AMS (asset management software), including development and integration of GIS mapping
- Complete the distribution system flushing program using zero discharge flushing technology.
- Start/complete phase two of the meter replacement program.
- Finish the rehabilitation of Parklane deep well pump/motor.
- Development of the 257/Campus Well
- Complete the monitoring well at Fitzgerald to replace DW 44 (Industrial Well) and start construction of the Production well.
- Install hexavalent chromium treatment on Parklane Well, while piloting and preparing to install treatment on Homestead Well.
- Revisit our water rate study, capital improvement project list, and operating/maintenance funds with the regulations and economic impacts of the hexavalent chromium MCL, required treatment, and reallocation of project funding based on the compliance plan.
- Update our Water System Master Plan to reflect our current water rights, growth, regulations, treatment, structure and capital improvement.

Transit

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. - 4:00 p.m., with reduced hours during Driver shortages. Read-Ride currently operates six buses during peak demand hours. In FY 2025, ridership was 39,772 which is an increase from 2024 (39,508).

Current Year – 2026 – Division Accomplishments

The Transit Division focused on modernizing its fleet and communication infrastructure while providing high-demand transit services for students, seniors, and the general public. Key operational highlights and capital investments include:

- Continued delivery of essential, curb-to-curb transit services within City limits, maintaining a commitment to accessibility and dependable public transportation
- Managed the school subscription program at full capacity with established waiting lists, highlighting the critical demand for these services. The division also partnered with the Resource Conservation District (RCD) to provide educational transportation for 3rd graders participating in the Watershed Explorers program
- Facilitated a robust schedule of trips and programs for seniors, including field trips to Apple Hill, Cache Creek, and Watershed Explorers. The division also transported the Senior Club to Downtown lunches, resumed the popular Christmas Light Tour, and continued the Golden Pass program to ensure affordable mobility for Dixon residents
- Successfully took delivery of four new replacement buses to maintain a modern and reliable service fleet
- Enhanced operational efficiency and driver safety by upgrading the entire bus fleet with a new iTalk Push-to-Talk radio system
- Key Statistics: 39,427 miles traveled; 0 accidents; 0 passenger injuries; 10,209 hours of service; 249 days of service; 39,772 passengers transported



Budget Year – 2027 – Division Work Plan/Goals

- Achieve full staffing levels for the division to ensure operational reliability, reduce reliance on overtime, and maintain high-quality service standards for all transit programs
- Commence the new Blue Line service, establishing a critical regional link from Vacaville to Sacramento with dedicated stops in Dixon and Davis. This initiative aims to provide residents with enhanced access to employment and education hubs across the corridor
- Continue to aggressively explore and identify new local, state, and federal funding sources to support ongoing operations and future capital expansion projects

Fund 351 Transit OPEB Reserve

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

CITY OF DIXON
BUDGET OVERVIEW - ENTERPRISE FUNDS

FY 2026 PROJECTED RESOURCES AND APPROPRIATIONS

	Beginning Fund Balance - July 2025	Estimated Revenue & Transfers	Total Projected Available Resources	Estimated Expenditures	Estimated Ending Fund Balance - June 30, 2026
ENTERPRISE FUNDS*					
303 Sewer Ops Reserve	1,116,479	22,625	1,139,104	-	1,139,104
304 Sewer OPEB Reserve	268,734	6,500	275,234	-	275,234
305 Sewer O&M	9,936,352	5,753,326	15,689,678	8,640,507	7,049,171
306 SRF Reserve	2,093,650	50,580	2,144,230	-	2,144,230
307 Sewer Equipment Replacement	678,676	112,550	791,226	-	791,226
309 SRF Debt Service	966,383	1,726,664	2,693,047	1,721,739	971,308
310 Sewer Capital	21,630,978	4,176,860	25,807,838	868,714	24,939,124
315 Sewer Rehab	379,147	2,690,982	3,070,129	2,690,982	379,147
316 Sewer Mixed	207,113	582,166	789,279	582,166	207,113
331 Water O&M	2,159,973	3,185,305	5,345,278	4,687,166	658,112
332 Water Ops Reserve	834,076	20,150	854,226	-	854,226
333 Water Capital Reserve	777,271	18,775	796,046	-	796,046
334 Water CIP	2,700,047	750,280	3,450,327	2,397,855	1,052,472
335 Water Capital Rehab	111,693	4,166,227	4,277,920	4,276,076	1,844
336 Water OPEB Reserve	146,014	3,630	149,644	-	149,644
350 Transit	862,427	1,905,180	2,767,607	2,767,607	-
351 Transit OPEB Reserve	299,326	7,230	306,556	-	306,556
Enterprise Funds Total	45,168,342	25,179,030	70,347,372	28,632,812	41,714,557

* 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 - ENTERPRISE FUNDS

FY 2027 PROPOSED RESOURCES AND APPROPRIATIONS

	Estimated Beginning Fund Balance - July 2026	Proposed Revenue & Transfers	Total Proposed Available Resources	Proposed Appropriations	Estimated Ending Fund Balance - June 30, 2027
ENTERPRISE FUNDS*					
303 Sewer Ops Reserve	1,139,104	24,500	1,163,604	-	1,163,604
304 Sewer OPEB Reserve	275,234	5,900	281,134	-	281,134
305 Sewer O&M	7,049,171	5,879,248	12,928,419	5,215,962	7,712,457
306 SRF Reserve	2,144,230	46,000	2,190,230	-	2,190,230
307 Sewer Equipment Replacement	791,226	91,300	882,526	-	882,526
309 SRF Debt Service	971,308	1,721,739	2,693,047	1,721,740	971,307
310 Sewer Capital	24,939,124	4,340,242	29,279,366	715,203	28,564,163
315 Sewer Rehab	379,147	14,428	393,575	7,727	385,848
316 Sewer Mixed	207,113	22,831	229,944	229,944	-
331 Water O&M	658,112	3,829,725	4,487,837	3,213,570	1,274,267
332 Water Ops Reserve	854,226	18,300	872,526	-	872,526
333 Water Capital Reserve	796,046	17,000	813,046	813,046	-
334 Water CIP	1,052,472	1,591,525	2,643,997	2,643,997	-
335 Water Capital Rehab	1,844	3,812,084	3,813,928	3,813,928	-
336 Water OPEB Reserve	149,644	3,200	152,844	-	152,844
350 Transit	-	1,607,500	1,607,500	1,607,500	-
351 Transit OPEB Reserve	306,556	6,500	313,056	-	313,056
Enterprise Funds Total	41,714,557	23,032,022	64,746,579	19,982,617	44,763,962

* 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 FY 2026-27
FUND 303 - SEWER OPERATING RESERVE

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	202 Budget
303-00000-441000-00000	Interest Earned	32,322	48,992	22,625	22,625	24,500
303-00000-453200-00000	Unrealized Gain on Investments	10,691	8,972	-	-	-
303-00000-491305-00000	Transfer from Sewer O&M	275,000	-	-	-	-
		<u>318,014</u>	<u>57,963</u>	<u>22,625</u>	<u>22,625</u>	<u>24,500</u>
FUND REVENUE		318,014	57,963	22,625	22,625	24,500
FUND EXPENDITURES		-	-	-	-	-

City of Dixon Budget FY 2026-27
FUND 304 - SEWER OPEB RESERVE

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	202 Budget
304-00000-441000-00000	Interest Earned	9,274	11,609	6,500	6,500	5,900
304-00000-453200-00000	Unrealized Gain on Investments	4,251	2,251	-	-	-
		<u>13,525</u>	<u>13,860</u>	<u>6,500</u>	<u>6,500</u>	<u>5,900</u>
FUND REVENUE		13,525	13,860	6,500	6,500	5,900
FUND EXPENDITURES		-	-	-	-	-

City of Dixon Budget FY 2026-27
FUND 305 - WASTEWATER OPERATIONS & MAINTENANCE

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
305-00000-428100-00000	Sewer Fees - Residential SFD	3,525,560	3,556,762	3,638,070	3,638,070	3,652,056
305-00000-428110-00000	Sewer Fees - Apartments	134,704	134,605	134,200	134,200	134,520
305-00000-428120-00000	Sewer Fees - Churches/Convales	20,624	13,587	9,540	9,540	16,782
305-00000-428130-00000	Sewer Fees - Comm'l/Industrial	803,097	798,319	867,660	867,660	919,200
305-00000-428140-00000	Sewer Fees - Motels	21,647	36,408	22,080	22,080	51,420
305-00000-428150-00000	Sewer Fees - Multi-Family	598,511	597,192	747,980	747,980	746,844
305-00000-428160-00000	Sewer Fees - Schools/Fairground	48,047	46,198	49,000	49,000	100,320
305-00000-441000-00000	Interest Earned	342,264	387,628	239,580	239,580	212,500
305-00000-451000-00000	Penalties & Interest	37,856	40,213	38,610	38,610	39,000
305-00000-452000-00000	Lease Revenue	6,789	6,789	6,606	6,606	6,606
305-00000-491310-00000	Transfer from WW Capital Fund	584,893	1,649,331	-	-	-
305-00000-491315-00000	Transfer from Sewer Rehab Projects	32,867	-	-	-	-
		6,156,859	7,267,031	5,753,326	5,753,326	5,879,248
305-00000-512201-00000	Pension Expense - Misc	11,555	164,031	-	-	-
305-00000-512402-00000	OPEB Expense	(7,561)	14,173	-	-	-
305-00000-512403-00000	Premium Expense	2,700	-	-	-	-
305-00000-520305-00000	Lease Clearing Account	(30,918)	-	-	-	-
305-00000-521510-00000	Subscriptions - Clearing Account	(9,450)	(9,450)	-	-	-
305-00000-529401-00000	Lease Clearing Account	-	(73,875)	-	-	-
305-00000-550350-00000	Lease Interest	4,739	12,747	-	-	-
305-00000-550500-00000	Gain/Loss on Asset Disposal	-	4,551	-	-	-
305-00000-550801-00000	Lease Amort - General Gvt	5,901	54,577	-	-	-
305-00000-550802-00000	Lease Amort. - Public Works	21,644	-	-	-	-
305-00000-550900-00000	Subscription Amortization	18,069	18,069	-	-	-
305-00000-591303-00000	Transfer to Sewer Op Reserve	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
305-30001-511000-00000	Salaries/Wages	469,469	476,190	609,644	609,644	621,425
305-30001-511020-00000	Comp Paid	-	4,043	895	895	-
305-30001-511200-00000	Overtime	51,348	39,850	49,105	49,105	44,000
305-30001-511300-00000	Standby	32,134	32,278	32,160	32,160	32,160
305-30001-511900-00000	Separation Pay	-	-	6,823	6,823	-
305-30001-512100-00000	Medicare	6,501	6,622	11,189	11,189	12,901
305-30001-512200-00000	Retirement	217,967	42,511	55,966	55,966	54,541
305-30001-512203-00000	Retirement - UAL	-	218,099	381,255	381,255	285,452
305-30001-512300-00000	Disability Insurance	1,720	1,832	2,261	2,261	2,348
305-30001-512400-00000	Health Insurance	47,794	60,271	89,458	89,458	132,057
305-30001-512401-00000	Retiree Health	-	-	20,704	20,704	28,053
305-30001-512420-00000	Dental Insurance	922	917	4,602	4,602	6,504
305-30001-512430-00000	Vision Insurance	468	466	923	923	1,230
305-30001-512600-00000	Worker's Comp Insurance	60,402	67,634	83,832	83,832	76,888
305-30001-520100-00000	Advertising/Publications	1,849	2,047	3,500	3,500	3,500
305-30001-520210-00000	Office/Software Maintenance	41,897	47,170	47,307	47,307	51,012
305-30001-520220-00000	Equipment Repairs/Maintenance	75,431	149,436	137,000	137,000	137,000
305-30001-520230-00000	Building/Site Maintenance	6,876	7,342	9,668	9,668	7,710
305-30001-520250-00000	Vehicle Maintenance	4,153	7,272	7,176	7,176	7,100
305-30001-520305-00000	Equipment Rental	46,936	-	4,000	4,000	4,000
305-30001-520310-00000	Office Equipment Maintenance/Rental	4,316	5,296	6,130	6,130	5,826
305-30001-520400-00000	Office Supplies	41,794	828	5,500	5,500	3,000
305-30001-520430-00000	Special Supplies	28,243	37,203	68,250	68,250	50,000
305-30001-520440-00000	Chemicals	7,859	10,114	15,000	15,000	12,500
305-30001-520450-00000	Small Tools	1,140	1,201	2,000	2,000	1,500
305-30001-520600-00000	Vehicle Fuel	15,095	13,793	25,000	25,000	25,000
305-30001-521100-00000	Consultants-Professional	10,537	10,981	71,613	71,613	65,500
305-30001-521200-00000	Contract Services - Non Professional	103,616	155,468	174,300	174,300	180,240
305-30001-521210-00000	Legal Fees	5,510	2,910	5,000	5,000	5,000
305-30001-521260-00000	Bank Fees	11,270	9,576	11,500	11,500	10,000
305-30001-521270-00000	Credit Card Processing Fees	67,319	82,685	80,000	80,000	91,000
305-30001-521280-00000	Contract Services - Temporary Employee	17,266	-	-	-	-
305-30001-521420-00000	Permits/Licenses/Fees	35,410	33,669	36,710	36,710	36,420
305-30001-521505-00000	DMV Exams/Physicals	-	-	300	300	150
305-30001-521510-00000	Dues/Subscriptions	1,474	1,583	3,610	3,610	3,500
305-30001-521540-00000	Meetings/Seminars	99	-	-	-	-
305-30001-521545-00000	Mileage Reimbursement	-	-	420	420	-
305-30001-521560-00000	Training	3,053	4,296	4,580	4,580	5,000
305-30001-521570-00000	Uniforms	2,466	4,904	8,700	8,700	7,800
305-30001-529401-00000	Leased Vehicles	-	50,262	63,679	63,679	65,527
305-30001-530100-00000	Communications	4,756	5,093	6,000	6,000	6,100
305-30001-530200-00000	Utilities	380,411	440,789	400,000	400,000	480,000
305-30001-530300-00000	Water	18,014	34,775	40,000	40,000	26,500

City of Dixon Budget FY 2026-27
FUND 305 - WASTEWATER OPERATIONS & MAINTENANCE

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
305-30001-540420-00000	Bad Debt/Write Off	50,063	6,184	20,000	20,000	20,000
305-30001-560110-00000	Project Admin - Direct	5,269	8,299	6,000	6,000	6,000
305-30001-560200-00000	Capital Outlay	27,931	-	322,782	322,782	-
305-30001-591100-00000	Transfer to General Fund	324,941	369,142	548,825	548,825	615,697
305-30001-591307-00000	Transfer to Sewer Equip Replac	75,000	75,000	100,000	100,000	75,000
305-30001-591315-00000	Transfer to Sewer-Rehab Proj	1,325,469	244,857	2,682,782	2,682,782	7,728
305-30001-591316-00000	Transfer to Sewer Mixed	920,266	145,855	480,260	480,260	22,831
	Expenditures - 30001	5,879,175	4,136,612	7,779,453	7,779,453	4,368,744
305-30002-511000-00000	Salaries/Wages	214,277	239,498	245,582	245,582	302,696
305-30002-511020-00000	Comp Paid	-	5,471	5,452	5,452	-
305-30002-511200-00000	Overtime	15,083	15,102	20,511	20,511	21,424
305-30002-511300-00000	Standby	24,011	24,726	24,120	24,120	24,120
305-30002-511900-00000	Separation Pay	-	698	4,291	4,291	-
305-30002-512100-00000	Medicare	3,822	4,168	5,310	5,310	6,193
305-30002-512200-00000	Retirement	41,352	19,369	21,982	21,982	25,053
305-30002-512203-00000	Retirement - UAL	-	33,913	38,048	38,048	44,384
305-30002-512300-00000	Disability Insurance	719	952	991	991	1,196
305-30002-512400-00000	Health Insurance	43,072	58,586	77,185	77,185	78,921
305-30002-512401-00000	Retiree Health	16,144	-	-	-	-
305-30002-512420-00000	Dental Insurance	601	687	4,447	4,447	4,476
305-30002-512430-00000	Vision Insurance	305	349	841	841	856
305-30002-512600-00000	Worker's Comp Insurance	27,282	35,961	39,762	39,762	40,995
305-30002-520100-00000	Advertising/Publications	-	-	350	350	350
305-30002-520210-00000	Office/Software Maintenance	2,225	1,782	2,445	2,445	2,510
305-30002-520220-00000	Equipment Repairs/Maintenance	11,339	6,480	27,000	27,000	23,000
305-30002-520230-00000	Building/Site Maintenance	62	-	-	-	-
305-30002-520240-00000	Maintenance - Sewer Line	5,000	4,643	1,700	1,700	3,100
305-30002-520250-00000	Vehicle Maintenance	2,383	8,475	4,180	4,180	4,180
305-30002-520305-00000	Equipment Rental	25,905	-	1,050	1,050	1,050
305-30002-520310-00000	Office Equipment Maintenance/Rental	774	857	956	956	1,060
305-30002-520400-00000	Office Supplies	1,046	1,519	1,150	1,150	1,375
305-30002-520430-00000	Special Supplies	5,863	9,206	8,000	8,000	9,154
305-30002-520440-00000	Chemicals	3,730	6,175	6,500	6,500	6,500
305-30002-520450-00000	Small Tools	2,673	1,020	1,250	1,250	1,250
305-30002-520600-00000	Vehicle Fuel	13,067	14,289	10,500	10,500	10,500
305-30002-521100-00000	Consultants-Professional	-	18,000	24,900	24,900	-
305-30002-521200-00000	Contract Services - Non Professional	106,674	76,974	170,502	170,502	143,000
305-30002-521210-00000	Legal Fees	-	-	1,000	1,000	1,000
305-30002-521420-00000	Permits/Licenses/Fees	300	4,008	5,898	5,898	6,103
305-30002-521510-00000	Dues/Subscriptions	843	933	1,050	1,050	1,050
305-30002-521560-00000	Training	9,064	8,913	8,000	8,000	8,000
305-30002-521570-00000	Uniforms	4,120	2,607	6,375	6,375	3,375
305-30002-529401-00000	Leased Vehicles	-	45,473	35,573	35,573	36,197
305-30002-530100-00000	Communications	3,875	3,796	4,515	4,515	4,150
305-30002-560110-00000	Project Admin - Direct	5,447	28,620	30,000	30,000	30,000
305-30002-560200-00000	Capital Outlay	15,225	-	19,638	19,638	-
	Expenditures - 30002	606,282	683,253	861,054	861,054	847,218
	FUND REVENUE	6,156,859	7,267,031	5,753,326	5,753,326	5,879,248
	FUND EXPENDITURES	6,485,457	4,819,865	8,640,507	8,640,507	5,215,962

City of Dixon Budget FY 2026-27
305-30001 WASTEWATER O & M - TREATMENT
OPERATING EXPENSES SUMMARY

Account Code	Project	2026		2027	Brief Detail Description
		Budget	Estimated	Budget	
520100		3,500	3,500	3,500	Publications including Thompson Reuters updates for the following California Code of Regulations: Title 3, Title 8, Title 19, Title 22, Title 23
520210		47,307	47,307	51,012	Cityworks Software, SCADA License, Tyler Finance Software
520220		37,000	37,000	37,000	Parts & labor to repair and maintain off-road & process equipment
520220	100097	100,000	100,000	100,000	Process Equipment Repair & Maintenance
520230		9,668	9,668	7,710	Building maintenance & repairs for 4 buildings; HVAC maintenance; Cleaning supplies; Mats for buildings
520250		7,176	7,176	7,100	Dump Truck BIT Inspections, Annual Smog on Diesel Engines. Maintenance on non-leased vehicles. Tire Replacement
520305		4,000	4,000	4,000	Emergency Equipment Rental
520310		6,130	6,130	5,826	Copy machine, RingCentral Phones
520400		5,500	5,500	3,000	Office supplies for WWTF; Billing forms, postage, envelopes, Lockbox for Utility bill operations (monthly)
520430		68,250	68,250	50,000	Maint. Supplies - rip rap & road rock; Safety gear - goggles, gloves, signs; Miscellaneous equipment for trucks; Fencing repairs and shop supplies; Levee road repairs.
520440		15,000	15,000	12,500	Chemicals for weed abatement at WWTF; Rodent control; Spraying supplies
520450		2,000	2,000	1,500	Misc. small tools
520600		25,000	25,000	25,000	Fuel for vehicles, equipment, and generator load testing
521100		71,613	71,613	65,500	Stantec on-call contract; SCADA repair and maintenance; State-Required CV-Salts Program, On Call electrical maintenance; Arch Flash Assessment
521200		94,300	94,300	100,240	Pest control; Fire alarm monitoring; Water softener contract; On-call contracts, Misc. contract services
521200	100096	80,000	80,000	80,000	Lab Testing
521210		5,000	5,000	5,000	City Attorney support
521260		11,500	11,500	10,000	Bank fees
521270		80,000	80,000	91,000	Credit cards fees - merchant fees for UB payments
521420		36,710	36,710	36,420	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		300	300	150	Class B DMV license expenses, renewals, exam fees, physicals
521545		420	420	-	Mileage Reimbursement
521510		3,610	3,610	3,500	PAPA dues for 4 staff \$300; CWEA dues for 4 staff
521560		4,580	4,580	5,000	Pesticide, CWEA, safety training; Target Solutions training
521570		8,700	8,700	7,800	Uniforms, jackets, boots, lab coats, lab towels & coveralls
529401		63,679	63,679	65,527	Vehicle Leases
530100		6,000	6,000	6,100	Telephone; SCADA alarm dialer; 5 cell phones; SCADA cellular internet modem
530200		400,000	400,000	480,000	Utilities
530300		40,000	40,000	26,500	Water costs for treatment plant
540420		20,000	20,000	20,000	Bad Debt/Write Off
560110		6,000	6,000	6,000	Project Admin - Direct
560200		322,782	322,782	-	Capital Outlay - see detail on Capital Equipment page
591100		548,825	548,825	615,697	Transfer to General Fund for Cost Allocation
591307		100,000	100,000	75,000	Transfer to Equipment Replacement
591315		2,682,782	2,682,782	7,728	Transfer to Sewer Rehab projects
591316		480,260	480,260	22,831	Transfer to Sewer Mixed - combined projects
Total		5,397,592	5,397,592	2,038,141	

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2026-27

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	169,896	15,562	24,697	1,014	186	2,822	567	18,825	233,569
Sr. Wastewater Operator	1.00	144,693	13,254	24,350	1,492	286	2,451	543	16,033	203,102
Wastewater Operator II	1.00	93,950	7,450	32,091	1,492	286	1,828	395	11,659	149,151
Wastewater Operator II	1.00	99,573	7,896	32,091	1,492	286	2,374	418	12,357	156,487
Wastewater Operator I	1.00	113,313	10,379	18,746	1,014	186	1,915	425	12,555	158,533
Subtotal:	5.00	621,425	54,541	131,975	6,504	1,230	11,390	2,348	71,429	900,842
Other payroll costs:										
PERS Health Administration		-	-	82	-	-	-	-	-	82
Retirement Health Benefit		-	-	28,053	-	-	407	-	-	28,459
PERS Retirement UAL		-	285,452	-	-	-	-	-	-	285,452
Overtime		44,000	-	-	-	-	638	-	5,460	50,098
Standby		32,160	-	-	-	-	466	-	-	32,626
Subtotal:		76,160	285,452	28,135	-	-	1,511	-	5,460	396,717
GRAND TOTAL:	5.00	697,585	339,993	160,110	6,504	1,230	12,901	2,348	76,889	1,297,559

City of Dixon Budget FY 2026-27
305-30002 WASTEWATER O & M - COLLECTIONS
OPERATING EXPENSES SUMMARY SHEET

Account Code	2026		2027	Brief Detail Description
	Budget	Estimated	Budget	
520100	350	350	350	Advertising/Publications - FOG outreach, doorhangers
520210	2,445	2,445	2,510	Office Software/Maintenance-GraniteNet Annual Support; Lift Station Monitoring; FOG BMP Municipal
520220	27,000	27,000	23,000	Equipment Repairs/Maintenance - CCTV truck non-driveline, Sewer VacCon non-driveline, N. Lincoln Lift station, 6" trash pump & continuous repairs
520240	1,700	1,700	3,100	Sewer line maintenance - root control, video survey, sewer repairs, repair connections at private laterals
520250	4,180	4,180	4,180	Maintenance on non-leased vehicles (VacCon driveline/chassis); Enterprise Fleet Management leased vehicles; Enterprise Maint. Management Fee
520305	1,050	1,050	1,050	Emergency Bypass pump
520310	956	956	1,060	RingCentral land lines
520400	1,150	1,150	1,375	Office Expenses and Supplies; Water Service
520430	8,000	8,000	9,154	Special Supplies - misc. equipment; sewer line plugs, traffic control materials; New Computer for Collections System Supervisor
520440	6,500	6,500	6,500	Chemicals - Grease Pucks, Pesticides, Necessary Containment
520450	1,250	1,250	1,250	Small Tools
520600	10,500	10,500	10,500	Vehicle Fuel
521100	24,900	24,900	-	Consultants Professional
521200	170,502	170,502	143,000	Contractor services - Sewer line, private lateral connection, and manhole repairs; Cleanout replacement x4 (\$88,000); Root control services;
521210	1,000	1,000	1,000	Legal Expenses
521420	5,898	5,898	6,103	SWRCB - Sanitary Sewer Permit; YSAQMD Sewer VacCon Perp/CARB permit
521510	1,050	1,050	1,050	Dues/Subscriptions - CWEA licensing and membership for 4 staff
521560	8,000	8,000	8,000	Training, including Target Solutions training; Confined Space, Road Safety; USA Locating; CWEA Contact Hours; DPR Pesticides; Computer training; DMV Commercial Licenses;
521570	6,375	6,375	3,375	Uniforms for 4 staff; P.P.E.
529401	35,573	35,573	36,197	Leased Vehicles
530100	4,515	4,515	4,150	Standby phones; 2 Mifi hot spots and misc. office phone charges; Phones and tablets for all staff with data
560110	30,000	30,000	30,000	Project Admin Direct for Engineering Department
560200	19,638	19,638	-	Capital Outlay - see detail on Capital Equipment page
Total	372,532	372,532	296,904	

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2026-27

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:										
Collections System Supervisor	0.75	89,836	7,124	18,263	1,119	214	1,567	359	10,618	129,100
Sr. Utilities Maintenance Worker	0.75	85,294	7,813	18,263	1,119	214	1,502	315	9,301	123,821
Utilities Maintenance Worker II	0.75	68,932	5,466	18,263	1,119	214	1,264	276	8,147	103,681
Utilities Maintenance Worker I	0.75	58,634	4,650	24,069	1,119	214	1,199	246	7,277	97,408
Subtotal:	3.00	302,696	25,053	78,858	4,476	856	5,532	1,196	35,343	454,010
Other payroll costs:										
PERS Health Administration	-	-	-	63	-	-	-	-	-	63
PERS Retirement UAL	-	-	44,384	-	-	-	-	-	-	44,384
Overtime	-	21,424	-	-	-	-	311	-	2,659	24,394
Standby	-	24,120	-	-	-	-	350	-	2,993	27,463
Subtotal:	-	45,544	44,384	63	-	-	661	-	5,652	96,304
GRAND TOTAL:	3.00	348,240	69,437	78,921	4,476	856	6,193	1,196	40,995	550,314

City of Dixon Budget FY 2026-27
FUND 306 - SRF RESERVE FUND

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
306-00000-441000-00000	Interest Earned	72,255	90,441	50,580	50,580	46,000
306-00000-453200-00000	Unrealized Gain on Investments	33,115	17,536	-	-	-
		105,370	107,977	50,580	50,580	46,000
FUND REVENUE		105,370	107,977	50,580	50,580	46,000
FUND EXPENDITURES		-	-	-	-	-

City of Dixon Budget FY 2026-27
FUND 307 - WASTEWATER EQUIPMENT REPLACEMENT FUND

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
307-00000-441000-00000	Interest Earned	17,940	27,659	12,550	12,550	16,300
307-00000-453200-00000	Unrealized Gain on Investments	6,901	5,175	-	-	-
307-00000-457000-00000	Sale of Property	-	33,155	-	-	-
307-00000-491305-00000	Transfer from Sewer O&M	75,000	75,000	100,000	100,000	75,000
		99,840	140,989	112,550	112,550	91,300
FUND REVENUE		99,840	140,989	112,550	112,550	91,300
FUND EXPENDITURES		-	-	-	-	-

City of Dixon Budget FY 2026-27
FUND 309 - SRF DEBT SERVICE FUND

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
309-00000-441000-00000	Interest Earned	7,039	(511)	4,925	4,925	-
309-00000-453200-00000	Unrealized Gain on Investments	16,240	-	-	-	-
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
		<u>1,745,019</u>	<u>1,721,228</u>	<u>1,726,664</u>	<u>1,726,664</u>	<u>1,721,739</u>
309-00000-550200-00000	Debt Interest	384,703	358,434	348,086	348,086	321,987
309-00000-550300-00000	Principal Payments	-	-	1,373,653	1,373,653	1,399,753
		<u>384,703</u>	<u>358,434</u>	<u>1,721,739</u>	<u>1,721,739</u>	<u>1,721,740</u>
	FUND REVENUE	1,745,019	1,721,228	1,726,664	1,726,664	1,721,739
	FUND EXPENDITURES	384,703	358,434	1,721,739	1,721,739	1,721,740

City of Dixon Budget FY 2026-27
FUND 310 - WASTEWATER CAPITAL FUND

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
310-00000-420200-00000	Development Fees -- Community Facilities	5,172,501	1,495,823	3,700,000	3,700,000	3,650,329
310-00000-441000-00000	Interest Earned	681,228	927,925	476,860	476,860	482,800
310-00000-453200-00000	Unrealized Gain on Investments	218,241	178,416	-	-	-
310-00000-491315-00000	Transfer from Sewer Rehab	1,249,417	244,857	-	-	-
310-00000-491316-00000	Trfr from Sewer Mixed	1,026,472	136,859	-	-	207,113
		<u>8,347,858</u>	<u>2,983,880</u>	<u>4,176,860</u>	<u>4,176,860</u>	<u>4,340,242</u>
310-00000-591100-00000	Transfer to General Fund	-	13,151	21,560	21,560	26,508
310-00000-591102-00000	Transfer to General Fund	23,946	-	-	-	-
310-00000-591305-00000	Transfer to Sewer O&M	584,893	1,649,331	-	-	-
310-00000-591309-00000	Transfer to SRF Debt Service	689,246	688,695	688,695	688,695	688,695
310-00000-591316-00000	Transfer to Sewer Mixed	291,656	13,706	101,906	101,906	-
	100548 - AB1600 Comprehensive Report					
310-33001-521100-00000	Consultants-Professional	-	-	53,860	53,860	-
310-33001-560110-00000	Project Admin-Direct	-	-	2,693	2,693	-
		<u>1,589,741</u>	<u>2,364,883</u>	<u>868,714</u>	<u>868,714</u>	<u>715,203</u>
	FUND REVENUE	8,347,858	2,983,880	4,176,860	4,176,860	4,340,242
	FUND EXPENDITURES	1,589,741	2,364,883	868,714	868,714	715,203

City of Dixon Budget FY 2026-27
FUND 315 - WASTEWATER REHAB PROJECTS

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
315-00000-441000-00000	Interest Earned	11,704	20,134	8,200	8,200	6,700
315-00000-453200-00000	Unrealized Gain on Investments	6,430	2,409	-	-	-
315-00000-491305-00000	Transfer from Sewer O&M	1,302,831	244,857	2,682,782	2,682,782	7,728
		1,320,965	267,400	2,690,982	2,690,982	14,428
315-00000-591100-00000	Transfer to General Fund	6,934	5,927	17,776	17,776	7,727
315-00000-591305-00000	Transfer to Sewer O&M	32,867	-	-	-	-
315-00000-591310-00000	Transfer to Sewer Capital	1,249,417	244,857	-	-	-
	100275 - State Revolving Loan Fund Studies/Application					
315-31004-521210-00000	Legal Fees	623	-	-	-	-
	100102 - N. Lincoln St. Sewer Lift Station					
315-31005-520100-00000	Advertising/Publications	-	-	500	500	-
315-31005-521100-00000	Consultants-Professional	-	-	36,904	36,904	-
315-31005-560110-00000	Project Admin - Direct	-	-	3,009	3,009	-
315-31005-560310-00000	Design/Plans/Specs	-	-	64,109	64,109	-
315-31005-560400-00000	Construction	-	-	1,500,000	1,500,000	-
	100334 - WWTF Security System					
315-31007-560110-00000	Project Admin - Direct	-	-	4,684	4,684	-
315-31007-560400-00000	Construction	-	-	100,000	100,000	-
	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	-	-	75,000	75,000	-
	100468 - Industrial Way Trunk Sewer E-1					
315-31013-560400-00000	Construction	-	-	636,500	636,500	-
	100546 - Ag Well Rehab Project					
315-31014-520100-00000	Advertising/Publications	-	-	500	500	-
315-31014-520430-00000	Special Supplies	-	-	2,583	2,583	-
315-31014-521200-00000	Contract Services	-	-	117,417	117,417	-
315-31014-521210-00000	Legal Fees	-	-	3,500	3,500	-
315-31014-560110-00000	Project Admin - Direct	-	-	1,000	1,000	-
	100547 - Sewer Rate Study					
315-31015-520100-00000	Advertising/Publications	-	-	500	500	-
315-31015-521100-00000	Contract Services	-	-	120,000	120,000	-
315-31015-521210-00000	Legal Fees	-	-	3,500	3,500	-
315-31015-560110-00000	Project Admin - Direct	-	-	1,000	1,000	-
		1,289,841	250,784	2,690,982	2,690,982	7,727
	FUND REVENUE	1,320,965	267,400	2,690,982	2,690,982	14,428
	FUND EXPENDITURES	1,289,841	250,784	2,690,982	2,690,982	7,727

City of Dixon Budget FY 2026-27
FUND 316 - WASTEWATER CAPITAL MIXED FUND

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
316-00000-441000-00000	Interest Earned	(3)	-	-	-	-
316-00000-491305-00000	Transfer from Sewer O&M	942,904	145,855	450,488	450,488	22,831
316-00000-491310-00000	Transfer from Sewer Improve	292,207	13,706	131,678	131,678	-
		<u>1,235,107</u>	<u>159,561</u>	<u>582,166</u>	<u>582,166</u>	<u>22,831</u>
316-00000-591100-00000	Transfer to General Fund	4,606	5,828	14,742	14,742	5,831
316-00000-591310-00000	Transfer to Sewer Capital	1,026,472	136,859	-	-	207,113
	100099 - WWTF Qtr Groundwater Monitoring					
316-32001-521100-00000	Consultants-Professional	14,876	16,093	17,908	17,908	17,000
	100100 - Sanitary Sewer Master Plans -SCSMP					
316-32002-560110-00000	Project Admin - Direct	59	546	-	-	-
	100101 - Bio-Solids Sampling Plan					
316-32003-521100-00000	Consultants-Professional	5,152	-	-	-	-
316-32003-560110-00000	Project Admin - Direct	-	235	-	-	-
	100281 - SCADA / Electrical Upgrades					
316-32004-521100-00000	Consultants-Professional	-	-	17,923	17,923	-
	100103 - WWTF Water System Upgrade					
316-32006-520430-00000	Special Supplies	-	-	6,814	6,814	-
316-32006-560110-00000	Project Admin - Direct	-	-	500	500	-
316-32006-560400-00000	Construction	-	-	23,721	23,721	-
	100127 - WWTF Upgrade Project					
316-32009-520100-00000	Advertising/Publications	146	-	225	225	-
316-32009-521100-00000	Consultants - Professional	-	-	332,835	332,835	-
316-32009-560110-00000	Project Admin - Direct	-	-	41,915	41,915	-
	100402 - Sanitary Sewer Impact Fees (Nexus Study)					
316-32010-521100-00000	Consultants - Professional	72	-	-	-	-
316-32010-560110-00000	Project Admin - Direct	139	-	-	-	-
	100504 - WWTF Master Plan					
316-32011-521100-00000	Consultants - Professional	-	-	125,583	125,583	-
		<u>1,051,522</u>	<u>159,561</u>	<u>582,166</u>	<u>582,166</u>	<u>229,944</u>
	FUND REVENUE	1,235,107	159,561	582,166	582,166	22,831
	FUND EXPENDITURES	1,051,522	159,561	582,166	582,166	229,944

City of Dixon Budget FY 2026-27
FUND 331 - WATER OPERATIONS AND MAINTENANCE

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
331-00000-427610-00000	Water - Installation	181,018	96,036	65,725	65,725	65,725
331-00000-428200-00000	Water - Sales	1,994,149	2,975,235	2,853,719	2,853,719	3,500,000
331-00000-428210-00000	Water - Backflow	45,857	10,518	45,000	45,000	27,600
331-00000-428220-00000	Water - Construction Sales	37,231	43,216	127,000	127,000	167,400
331-00000-441000-00000	Interest Earned	93,893	91,469	65,725	65,725	53,500
331-00000-451000-00000	Penalties & Interest	7,753	9,129	13,000	13,000	13,900
331-00000-453000-00000	Miscellaneous Income	-	2,884	12,136	12,136	-
331-00000-453000-00001	Water - Administration	900	2,200	3,000	3,000	1,600
331-00000-453200-00000	Unrealized Gain on Investments	57,362	18,913	-	-	-
331-00000-491334-00000	Transfer from Water Capital Proj	10,587	553,716	-	-	-
		2,428,750	3,803,316	3,185,305	3,185,305	3,829,725
331-00000-511000-00000	Salaries/Wages	377,886	403,047	422,928	422,928	461,238
331-00000-511020-00000	Comp Paid	-	9,688	11,946	11,946	-
331-00000-511200-00000	Overtime	38,337	33,947	48,568	48,568	46,000
331-00000-511300-00000	Standby	32,854	32,368	32,160	32,160	32,160
331-00000-512100-00000	Medicare	6,247	6,776	8,570	8,570	9,124
331-00000-512200-00000	Retirement	78,290	32,368	36,334	36,334	38,561
331-00000-512203-00000	Retirement - UAL	-	60,691	69,304	69,304	79,450
331-00000-512201-00000	Pension Expense - Misc	70,168	39,573	-	-	-
331-00000-512300-00000	Disability Insurance	1,511	1,840	1,710	1,710	1,767
331-00000-512400-00000	Health Insurance	71,559	79,931	85,482	85,482	89,891
331-00000-512402-00000	OPEB Expense	(549)	(1,380)	-	-	-
331-00000-512420-00000	Dental Insurance	902	917	4,291	4,291	4,376
331-00000-512430-00000	Vision Insurance	458	466	871	871	874
331-00000-512600-00000	Worker's Comp Insurance	48,288	57,686	63,321	63,321	59,038
331-00000-520100-00000	Advertising/Publications	35	463	3,000	3,000	5,000
331-00000-520210-00000	Office/Software Maintenance	26,589	32,545	47,495	47,495	41,995
331-00000-520220-00000	Equipment Repairs/Maintenance	79,869	34,078	44,790	44,790	50,000
331-00000-520230-00000	Building/Site Maintenance	250	2,719	3,500	3,500	3,500
331-00000-520250-00000	Vehicle Maintenance	2,971	4,046	2,088	2,088	1,200
331-00000-520305-00000	Equipment Rental	(11,602)	8,808	11,400	11,400	11,400
331-00000-520310-00000	Office Equipment Maintenance/Rental	1,936	1,143	2,000	2,000	2,000
331-00000-520320-00000	Lease Purchase	-	849	13,269	13,269	13,515
331-00000-520400-00000	Office Supplies	22,210	-	1,500	1,500	1,000
331-00000-520430-00000	Special Supplies	264,316	214,198	205,000	205,000	205,000
331-00000-520440-00000	Chemicals	28,067	32,132	40,000	40,000	45,000
331-00000-520450-00000	Small Tools	3,896	1,015	3,500	3,500	2,500
331-00000-520600-00000	Vehicle Fuel	19,985	14,958	25,000	25,000	25,000
331-00000-521100-00000	Consultants-Professional	54,725	16,573	63,700	63,700	65,000
331-00000-521200-00000	Contract Services - Non Professional	318,684	295,398	482,570	482,570	426,625
331-00000-521210-00000	Legal Fees	16,170	34,083	20,000	20,000	10,000
331-00000-521260-00000	Bank Fees	7,402	7,145	7,800	7,800	7,800
331-00000-521270-00000	Credit Card Processing Fees	28,924	35,436	30,000	30,000	46,800
331-00000-521280-00000	Contract Services - Temporary Employee	7,400	-	-	-	-
331-00000-521510-00000	Subscriptions Clearing Account	(4,050)	(4,050)	-	-	-
331-00000-521560-00000	Training	2,700	2,733	5,000	5,000	5,000
331-00000-521570-00000	Uniforms	3,176	2,254	5,000	5,000	5,000
331-00000-529401-00000	Leased Vehicles	-	-	39,557	39,557	32,969
331-00000-530100-00000	Communications	6,267	6,725	27,108	27,108	16,170
331-00000-530200-00000	Utilities	519,931	587,178	600,000	600,000	600,000
331-00000-530400-00000	Landscape Maintenance	877	633	1,000	1,000	1,000
331-00000-540221-00000	Water Conservation	8,222	5,364	15,000	15,000	17,000
331-00000-540420-00000	Bad Debt/Write Off	(25,606)	5,977	20,000	20,000	20,000
331-00000-560110-00000	Project Admin - Direct	3,130	11,598	8,500	8,500	8,500
331-00000-560200-00000	Capital Outlay	7,355	32,036	25,649	25,649	-
331-00000-560320-00000	Permitting Fees	45,716	51,536	55,000	55,000	60,270
331-00000-591100-00000	Transfer to General Fund	-	288,572	315,205	315,205	297,631
331-00000-591102-00000	Transfer to General Fund	262,655	-	-	-	-
331-00000-591335-00000	Transfer to Water Capital Project - Rehab	834,452	801,389	1,778,050	1,778,050	13,929
		3,262,600	3,285,454	4,687,166	4,687,166	2,863,283
	FUND REVENUE	2,428,750	3,803,316	3,185,305	3,185,305	3,829,725
	FUND EXPENDITURES	3,262,600	3,285,454	4,687,166	4,687,166	2,863,283

City of Dixon Budget FY 2026-27
FUND 331 - WATER OPERATIONS AND MAINTENANCE
OPERATING EXPENSES SUMMARY

Account Code	Project	2026		2027	Brief Detail Description
		Budget	Estimated	Budget	
520100		3,000	3,000	5,000	Advertising/Publications
520210		47,495	47,495	41,995	Software, including Tyler modules, Cityworks, GIS licensing and integration into Cityworks
520220		44,790	44,790	50,000	Parts for equipment/facility repairs, plumbing parts for distribution repairs
520230		3,500	3,500	3,500	HVAC contract at water site locations
520250		2,088	2,088	1,200	Vehicle Maintenance
520305		11,400	11,400	11,400	Equipment Rental
520310		2,000	2,000	2,000	Ring Central
520320		13,269	13,269	13,515	Mobile Modular Lease Rental
520400		1,500	1,500	1,000	Office supplies/postage; Monthly utility billing
520430		60,000	60,000	60,000	Supplies for distribution and site maintenance
520430	100108	100,000	100,000	100,000	New Development Water Meters
520430	100109	45,000	45,000	45,000	Replacement water meters
520440		40,000	40,000	45,000	Chemicals
520450		3,500	3,500	2,500	Misc. small tools needed for repair and maintenance activity
520600		25,000	25,000	25,000	Vehicle Fuel
521100		63,700	63,700	65,000	LSCE Consulting Services & Project Management, Miscellaneous consulting services; Annual APEX Support services for SCADA Servers \$26,000
521200		307,570	307,570	201,625	Backflow Annual testing, Holt emergency generator service repairs, Powers services efficiency testing, pump & motor repairs support, Telstar SCADA and electrical, Tesco EMASS
521200	100106	25,000	25,000	25,000	Water Lab testing
521200	100107	150,000	150,000	200,000	On-call main/service line repairs
521210		20,000	20,000	10,000	Legal Services
521260		7,800	7,800	7,800	Bank Fees
521270		30,000	30,000	46,800	Credit card processing fees
521560		5,000	5,000	5,000	Training - safety training, continuing education and certification renewal
521570		5,000	5,000	5,000	Uniforms and PPE for 4 employees
529409		39,557	39,557	32,969	Leased Vehicles (4)
530100		27,108	27,108	16,170	Verizon data, cell phones, tablets, SCADA modems
530200		600,000	600,000	600,000	Utilities including PG&E
530400		1,000	1,000	1,000	Landscape maintenance, including water charges
540221		15,000	15,000	17,000	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		8,500	8,500	8,500	Project Admin - Direct
560200		25,649	25,649	-	Capital Outlay - see details on Capital Equipment page
560320		55,000	55,000	60,270	YSAQMD Permitting Fees, GSA; CERS (hazmat) permitting, SWRCB annual Public water system permit
591100		315,205	315,205	297,631	Transfer to General Fund Cost Allocation
591335		1,778,050	1,778,050	13,929	Transfer to Water Capital Rehab
Total		3,901,681	3,901,681	2,040,804	

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2026-27

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	161,294	14,775	18,746	1,014	186	2,611	567	17,872	217,065
Sr. Water Operator	1.00	121,232	9,614	24,350	1,492	286	2,111	485	14,329	173,899
Water Operator II	1.00	102,471	8,126	14,642	378	116	1,698	395	11,667	139,493
Water Operator I	1.00	76,241	6,046	32,091	1,492	286	1,571	320	9,461	127,508
Subtotal:	4.00	461,238	38,561	89,829	4,376	874	7,991	1,767	53,329	657,965
Other payroll costs:										
PERS Health Administration		-	-	62	-	-	-	-	-	62
PERS Retirement UAL		-	79,450	-	-	-	-	-	-	79,450
Overtime		46,000	-	-	-	-	667	-	5,709	52,376
Standby		32,160	-	-	-	-	466	-	-	32,626
Subtotal:		78,160	79,450	62	-	-	1,133	-	5,709	164,514
GRAND TOTAL:	4.00	539,398	118,011	89,891	4,376	874	9,124	1,767	59,038	822,479

City of Dixon Budget FY 2026-27
FUND 332 - WATER OPERATING RESERVE

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
332-00000-441000-00000	Interest Earned	28,785	36,030	20,150	20,150	18,300
332-00000-453200-00000	Unrealized Gain on Investments	13,192	6,986	-	-	-
		41,978	43,016	20,150	20,150	18,300
FUND REVENUE		41,978	43,016	20,150	20,150	18,300
FUND EXPENDITURES		-	-	-	-	-

City of Dixon Budget FY 2026-27
FUND 333 - WATER CAPITAL RESERVE

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
333-00000-441000-00000	Interest Earned	26,825	33,576	18,775	18,775	17,000
333-00000-453200-00000	Unrealized Gain on Investments	12,294	6,510	-	-	-
		39,119	40,087	18,775	18,775	17,000
333-00000-591335-00000	Transfer to Water Capital Rehab	-	-	-	-	813,046
FUND REVENUE		39,119	40,087	18,775	18,775	17,000
FUND EXPENDITURES		-	-	-	-	813,046

City of Dixon Budget FY 2026-27
FUND 334 - WATER CAPITAL PROJECTS

Account	Description	2024 Actual	225 Actual	2026 Budget	2026 Estimated	2027 Budget
334-00000-420200-00000	Development Fees -- Community Facilities	502,583	28,774	675,000	675,000	1,533,125
334-00000-441000-00000	Interest Earned	107,540	126,458	75,280	75,280	58,400
334-00000-453200-00000	Unrealized Gain on Investments	34,800	23,678	-	-	-
334-00000-491335-00000	Transfer from Water Capital Proj Rehab	454,921	745,837	-	-	-
		<u>1,099,844</u>	<u>924,746</u>	<u>750,280</u>	<u>750,280</u>	<u>1,591,525</u>
334-00000-540430-00000	Miscellaneous Expense	-	213,440	-	-	-
334-00000-591100-00000	Transfer to General Fund	-	4,065	2,718	2,718	9,175
334-00000-591102-00000	Transfer to the General Fund	3,664	-	-	-	-
334-00000-591331-00000	Transfer to Water O&M	10,587	553,716	-	-	-
334-00000-591335-00000	Transfer to Water Capital Proj Rehab	-	-	2,388,177	2,388,177	2,634,822
	101 - Fitzgerald Dr. Well Upgrade					
334-34001-521210-00000	Legal Fees	1,443	-	-	-	-
	100548 - AB1600 Comprehensive Report					
334-34004-521100-00000	Consultants-Professional	-	-	6,628	6,628	-
334-34004-560110-00000	Project Admin-Direct	-	-	332	332	-
		<u>15,694</u>	<u>771,221</u>	<u>2,397,855</u>	<u>2,397,855</u>	<u>2,643,997</u>
	FUND REVENUE	1,099,844	924,746	750,280	750,280	1,591,525
	FUND EXPENDITURES	15,694	771,221	2,397,855	2,397,855	2,643,997

City of Dixon Budget FY 2026-27
FUND 335 - WATER CAPITAL PROJECTS REHAB FUND

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
335-00000-491331-00000	Transfer from Water O&M	834,452	801,389	1,778,050	1,778,050	364,216
335-00000-491333-00000	Transfer from Water Capital Reserve	-	-	-	-	813,046
335-00000-491334-00000	Transfer from Water CIP	-	-	2,388,177	2,388,177	2,634,822
		834,452	801,389	4,166,227	4,166,227	3,812,084
335-00000-591100-00000	Transfer to General Fund	12,409	10,447	10,343	10,343	13,928
335-00000-591334-00000	Transfer to Water Capital Projects	454,921	745,837	-	-	-
	100110 - Water Master Plan					
335-35002-521100-00000	Consultants-Professional	-	-	51,850	51,850	150,000
335-35002-540240-00000	Master Plan Update	-	-	36,378	36,378	-
335-35002-560110-00000	Project Admin - Direct	-	-	12,528	12,528	-
	100283 - Chromium 6					
335-35004-521100-00000	Consultants-Professional	-	-	70,893	70,893	1,000,000
335-35004-521210-00000	Legal Fees	-	-	7,100	7,100	-
335-35004-560110-00000	Project Admin - Direct	-	-	4,000	4,000	-
	100112 - Water Meter Replacement Program					
335-35008-560110-00000	Project Admin - Direct	485	(485)	-	-	-
335-35008-560400-00000	Construction	-	-	250,000	250,000	250,000
	100284 - SCADA System Improvements					
335-35009-521100-00000	Consultants-Professional	-	-	41,640	41,640	-
335-35009-560110-00000	Project Admin - Direct	-	-	1,000	1,000	-
335-35009-560400-00000	Construction	-	-	3,901	3,901	-
	100287 - Solano GSA/GSP					
335-35020-560110-00000	Project Admin - Direct	346	-	-	-	-
	100288 - Valley Glen Instrumentation Upgrades					
335-35022-520100-00000	Advertising/Publications	-	-	500	500	-
335-35022-521100-00000	Consultants-Professional	-	-	32,242	32,242	-
335-35022-521210-00000	Legal Fees	-	-	912	912	-
335-35022-560110-00000	Project Admin - Direct	-	-	1,000	1,000	-
335-35022-560400-00000	Construction	-	-	67,533	67,533	-
	100289 - Industrial Well Replacement					
335-35023-560310-00000	Design/Plans/Specs	-	-	189,040	189,040	-
335-35023-560400-00000	Construction	-	-	1,510,960	1,510,960	2,000,000
	100290 - Cross-Connection Program					
335-35024-521100-00000	Consultants-Professional	-	-	45,500	45,500	-
335-35024-560110-00000	Project Admin - Direct	-	141	701	701	-
335-35024-560400-00000	Construction	-	-	3,830	3,830	-
	100291 - Watson Ranch Tank Rehab					
335-35028-521100-00000	Consultants-Professional	-	22,000	-	-	-
	100113 - Urban Water Management Plan					
335-35032-520100-00000	Advertising/Publications	-	-	5,000	5,000	-
335-35032-521100-00000	Consultants-Professional	-	-	72,300	72,300	-
335-35032-560110-00000	Project Admin - Direct	-	-	2,594	2,594	-
	100295 - Storage Tank Management Plan					
335-35037-521100-00000	Consultants-Professional	18,750	-	-	-	-
	100296 - Parklane Tank #1 Rehab					

City of Dixon Budget FY 2026-27
FUND 335 - WATER CAPITAL PROJECTS REHAB FUND

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
335-35038-520100-00000	Advertising/Publications	-	-	500	500	-
335-35038-521100-00000	Consultants-Professional	-	23,450	71,823	71,823	-
335-35038-560110-00000	Project Admin - Direct	-	-	2,000	2,000	-
100297 - Parklane Tank #2 Rehab						
335-35040-560400-00000	Construction	-	-	70,692	70,692	-
100539 - Cyber Security Implementation						
335-35041-521200-00000	Contract Services	-	-	460,000	460,000	-
335-35041-521210-00000	Legal Fees	-	-	15,000	15,000	-
335-35041-560110-00000	Project Admin - Direct	-	-	25,000	25,000	-
100540 - Distribution System Flushing Program						
335-35042-521200-00000	Contract Services	-	-	300,000	300,000	200,000
335-35042-560110-00000	Project Admin - Direct	-	-	10,000	10,000	-
100541 - Fitzgerald Tank Rehabilitation						
335-35043-521200-00000	Contract Services	-	-	100,000	100,000	-
100542 - Generator Replacement Program						
335-35044-521200-00000	Contract Services	-	-	125,000	125,000	150,000
335-35044-521210-00000	Legal Fees	-	-	15,000	15,000	-
335-35044-560110-00000	Project Admin - Direct	-	-	10,000	10,000	-
100544 - Watson Ranch Well Replacement						
335-35045-521100-00000	Consultants-Professional	-	-	50,000	50,000	-
335-35045-521200-00000	Contract Services	-	-	365,000	365,000	-
335-35045-521210-00000	Legal Fees	-	-	15,000	15,000	-
335-35045-560110-00000	Project Admin - Direct	-	-	20,000	20,000	-
100545 - Cyber Security Telecom Upgrade						
335-35047-521200-00000	Consultants - Non Professional	-	-	125,000	125,000	-
335-35047-521210-00000	Legal	-	-	15,000	15,000	-
335-35047-560110-00000	Project Admin - Direct	-	-	10,000	10,000	-
100538 - Watson Ranch Service Lateral						
335-35048-521200-00000	Consultants - Non Professional	-	-	49,316	49,316	-
		486,911	801,389	4,276,076	4,276,076	3,813,928
FUND REVENUE		834,452	801,389	4,166,227	4,166,227	3,812,084
FUND EXPENDITURES		486,911	801,389	4,276,076	4,276,076	3,813,928

City of Dixon Budget FY 2026-27
FUND 336 - WATER OPEB RESERVE

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
336-00000-441000-00000	Interest Earned	5,187	6,308	3,630	3,630	3,200
336-00000-453200-00000	Unrealized Gain on Investments	1,921	1,223	-	-	-
336-00000-491331-00000	Transfer from Water O&M	-	-	-	-	-
		7,108	7,531	3,630	3,630	3,200
FUND REVENUE		7,108	7,531	3,630	3,630	3,200
FUND EXPENDITURES		-	-	-	-	-

City of Dixon Budget FY 2026-27
FUND 350 - TRANSIT

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
350-00000-428300-00000	Transit - Passenger Fares	94,927	94,157	100,000	100,000	100,000
350-00000-430200-00000	Grant - Federal FTA 5311 Operating	(137,758)	336,875	336,875	336,875	400,000
350-00000-430220-00000	Grant - Federal CRRSAA	-	78,302	295,690	295,690	-
350-00000-430221-00000	Grant - Federal CARES Act	749,197	-	-	-	-
350-00000-431400-00000	Grant - TDA Operating	668,774	771,885	757,910	1,165,615	1,100,500
350-00000-491100-00000	Transfer from General Fund	-	-	7,000	7,000	7,000
		<u>1,375,140</u>	<u>1,281,219</u>	<u>1,497,475</u>	<u>1,905,180</u>	<u>1,607,500</u>
350-00000-511000-00000	Salaries/Wages	442,247	474,849	543,422	543,422	590,027
350-00000-511010-00000	Salaries/Wages PT	35,741	41,184	46,378	46,378	48,298
350-00000-511020-00000	Comp Paid	-	1,926	2,767	2,767	-
350-00000-511200-00000	Overtime	564	504	4,840	4,840	4,186
350-00000-511900-00000	Separation Pay	973	69	9,264	9,264	-
350-00000-512100-00000	Medicare	7,330	7,832	10,434	10,434	12,368
350-00000-512200-00000	Retirement	98,803	38,294	47,951	47,951	48,032
350-00000-512201-00000	Pension Expense - Misc	17,182	46,143	-	-	-
350-00000-512203-00000	Retirement - UAL	-	78,494	80,978	80,978	102,742
350-00000-512210-00000	Retirement - PARS	284	241	604	604	628
350-00000-512300-00000	Disability Insurance	1,857	1,975	2,192	2,192	2,441
350-00000-512400-00000	Health Insurance	89,671	102,778	124,329	124,329	159,966
350-00000-512401-00000	Retiree Health	13,132	15,929	20,731	20,731	49,875
350-00000-512402-00000	OPEB Expense	(2,697)	(5,555)	-	-	-
350-00000-512403-00000	Premium Exp-OPEB Implied Sub	1,890	(2,613)	-	-	-
350-00000-512420-00000	Dental Insurance	1,902	1,988	6,378	6,378	9,274
350-00000-512430-00000	Vision Insurance	966	1,010	1,445	1,445	1,847
350-00000-512500-00000	Unemployment Insurance	-	2,641	-	-	-
350-00000-512600-00000	Worker's Comp Insurance	41,262	48,203	58,666	58,666	63,636
350-00000-520100-00000	Advertising/Publications	449	300	945	945	945
350-00000-520220-00000	Equipment Repairs/Maintenance	-	-	1,667	1,667	-
350-00000-520230-00000	Building/Site Maintenance	7,305	1,450	12,903	12,903	3,813
350-00000-520250-00000	Vehicle Maintenance	58,547	81,110	100,654	100,654	80,000
350-00000-520310-00000	Office Equipment Maintenance/Rental	3,911	2,076	4,419	4,419	4,015
350-00000-520400-00000	Office Supplies	3,050	3,986	3,500	3,500	3,500
350-00000-520430-00000	Special Supplies	919	1,142	3,185	3,185	2,100
350-00000-520600-00000	Vehicle Fuel	72,165	66,649	100,000	100,000	100,000
350-00000-521100-00000	Consultants-Professional	19,940	32,068	46,797	46,797	35,397
350-00000-521200-00000	Contract Services - Non Professional	630	630	650	650	675
350-00000-521210-00000	Legal Fees	59	339	5,000	5,000	5,000
350-00000-521270-00000	Credit Card Processing Fees	81	226	600	600	600
350-00000-521505-00000	DMV Exams/Physicals	-	226	200	200	600
350-00000-521510-00000	Dues/Subscriptions	800	840	900	900	1,000
350-00000-521540-00000	Meetings/Seminars	1,317	-	1,502	1,502	100
350-00000-521545-00000	Mileage Reimbursement	324	300	200	200	200
350-00000-521555-00000	Physical/Psych Exams	-	-	150	150	150
350-00000-521560-00000	Training	-	106	8,500	8,500	1,500
350-00000-521570-00000	Uniforms	2,174	1,862	1,500	1,500	1,500
350-00000-530100-00000	Communications	8,490	4,520	7,220	7,220	11,101
350-00000-530200-00000	Utilities	10,826	12,433	13,000	13,000	13,000
350-00000-531100-00000	Insurance - Liability	33,913	32,760	45,643	45,643	63,548
350-00000-531400-00000	Insurance - Vehicles	1,398	1,214	1,432	1,432	1,688
350-00000-540110-00000	Fees - Administration	219	-	1,000	1,000	1,000
350-00000-540410-00000	Cash Over/Short	(20)	6	-	-	-
350-00000-560110-00000	Project Admin - Direct	-	255	40,000	40,000	40,000
350-00000-560200-00000	Capital Outlay	-	-	1,278,088	1,278,088	-
350-00000-591100-00000	Transfer to General Fund	127,863	130,688	127,573	127,573	142,748
		<u>1,105,464</u>	<u>1,231,079</u>	<u>2,767,607</u>	<u>2,767,607</u>	<u>1,607,500</u>
	FUND REVENUE	1,375,140	1,281,219	1,497,475	1,905,180	1,607,500
	FUND EXPENDITURES	1,105,464	1,231,079	2,767,607	2,767,607	1,607,500

City of Dixon Budget FY 2025-26
FUND 350 - TRANSIT
OPERATING EXPENSES SUMMARY

Account Code	Project	2025		2026		Brief Detail Description
		Budget	Estimated	Budget	Estimated	
520100		945	945	945		Promotion and advertising
520220		1,667	1,667	-		Security Upgrade
520230		2,948	2,948	3,813		HVAC maintenance
520230	100523	5,000	5,000	-		Heater Upgrade
520230	100524	4,955	4,955	-		Office Configuration
520250		100,654	100,654	80,000		Vehicle Maintenance
520310		4,419	4,419	4,015		Ice machine rental, Water Deliver Service, Copier Lease & Overages; Large Wall Monitor \$700
520400		3,500	3,500	3,500		General office supplies
520430		3,185	3,185	2,100		Readi-Ride ticket book printing; Supplies
520600		100,000	100,000	100,000		Fuel for Readi-Ride vehicles
521100		46,797	46,797	35,397		CARB Roll Out, Driver Education Training, OPEB Actuarial; Transit Audit; General Consultants
521200		650	650	675		Pest control
521210		5,000	5,000	5,000		Legal Fees
521270		600	600	600		Credit Card Processing Fees
521505		200	200	600		Paratransit vehicle drivers license and GPPV renewal
521510		900	900	1,000		Dues - CalACT joint purchasing pool for buses & other resources
521540		1,502	1,502	100		Staff Meetings
521545		200	200	200		Mileage for work related travel by the Transit staff
521555		150	150	150		Physical/Psych Exams
521560		8,500	8,500	1,500		Staff training
521570		1,500	1,500	1,500		Uniforms
530100		6,320	6,320	10,201		Communications
530100	100015	900	900	900		Communications - Employee Stipend
530200		13,000	13,000	13,000		Water and PG&E for Transit Office
531100		45,643	45,643	63,548		Liability and vehicle physical damage coverage through the California Transit Insurance Pool (CalTIP).
531400		1,432	1,432	1,688		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		1,278,088	1,278,088	-		Capital Outlay - see detail on Capital Equipment page
591100		127,573	127,573	142,748		Transfer to General Fund per Cost Allocation Plan
Total		1,807,228	1,807,228	514,180		

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2026-27

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 Manager	1.00	115,521	-	8,983	32,091	1,492	286	2,140	555	11,725	172,793
Transit Supervisor	1.00	115,503	-	10,580	24,697	1,014	186	2,033	433	10,674	165,120
Transit Driver/Dispatcher	1.00	59,268	-	4,700	24,697	1,014	186	1,217	237	5,842	97,161
Transit Driver/Dispatcher	1.00	47,599	-	3,775	32,091	1,492	286	1,621	200	4,926	91,990
Transit Driver/Dispatcher	1.00	58,246	-	4,619	14,642	378	116	1,057	237	5,842	85,137
Transit Driver/Dispatcher	1.00	56,446	-	4,476	14,642	378	116	1,031	237	5,842	83,168
Transit Driver/Dispatcher	1.00	61,068	-	4,843	7,250	1,492	286	991	237	5,842	82,009
Transit Driver/Dispatcher	0.75	46,144	-	3,659	5,438	1,119	214	581	178	4,382	61,715
Transit Dispatcher	0.60	30,232	-	2,397	4,350	895	171	326	127	3,129	41,627
Subtotal:	8.35	590,027	-	48,032	159,898	9,274	1,847	10,997	2,441	58,204	880,720
Temporary Personnel:											
Transit Driver I	1,920	-	48,298	628	-	-	-	700	-	4,999	54,625
Subtotal:	1,920	-	48,298	628	-	-	-	700	-	4,999	54,625
Other payroll costs:											
PERS Health Administration		-	-	-	68	-	-	-	-	-	68
Retirement Health Benefit		-	-	-	49,875	-	-	610	-	-	50,486
PERS Retirement UAL		-	-	102,742	-	-	-	-	-	-	102,742
Overtime		4,186	-	-	-	-	-	61	-	433	4,680
Subtotal:		4,186	-	102,742	49,943	-	-	671	-	433	157,976
GRAND TOTAL:	8.35	594,213	48,298	151,402	209,841	9,274	1,847	12,368	2,441	63,636	1,093,320

City of Dixon Budget FY 2026-27
FUND 351 - TRANSIT OPEB RESERVE

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
351-00000-441000-00000	Interest Earned	10,330	12,930	7,230	7,230	6,500
351-00000-453200-00000	Unrealized Gain on Investments	4,734	2,507	-	-	-
		15,065	15,437	7,230	7,230	6,500
FUND REVENUE		15,065	15,437	7,230	7,230	6,500
FUND EXPENDITURES		-	-	-	-	-



Grant Funds

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

Fund 501 ARPA

The ARPA Fund 501 was established in FY 2022 to track the American Rescue Plan Act of 2021 (ARPA) revenues received from the federal government under the Coronavirus State and Local Fiscal Recovery Funds program. This fund is managed by the Finance Department. The ARPA Funds were fully expended in December 2024.

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 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

FY 2026 PROJECTED RESOURCES AND APPROPRIATIONS

GRANT FUNDS	Beginning Fund Balance - July 2025	Estimated Revenue & Transfers	Total Projected Available Resources	Estimated Expenditures	Estimated Ending Fund Balance - June 30, 2026
525 Home FTHB Loan Program	421,186	9,100	430,286	15,690	414,596
526 CDBG Home Rehab Loan	171	-	171	-	171
560 Police Grants	492,249	190,675	682,924	277,315	405,609
570 CDBG	61,381	2,090	63,471	1,000	62,471
Grant Funds Total	974,988	201,865	1,176,853	294,005	882,847

CITY OF DIXON
BUDGET OVERVIEW - GRANT FUNDS

FY 2027 PROPOSED RESOURCES AND APPROPRIATIONS

	Estimated Beginning Fund Balance - July 2026	Proposed Revenue & Transfers	Total Proposed Available Resources	Proposed Appropriations	Estimated Ending Fund Balance - June 30, 2027
GRANT FUNDS					
525 Home FTHB Loan Program	414,596	9,600	424,196	15,690	408,506
526 CDBG Home Rehab Loan	171	-	171	-	171
560 Police Grants	405,609	242,940	648,549	269,133	379,416
570 CDBG	62,471	1,400	63,871	513	63,358
Grant Funds Total	882,847	253,940	1,136,787	285,336	851,451

City of Dixon Budget FY 2026-27
FUND 501 - AMERICAN RESCUE PLAN ACT 2021

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
501-00000-430100-00000	Grant Revenue - ARPA	1,468,818	455,349	-	-	-
		1,468,818	455,349	-	-	-
501-00000-591100-00000	Transfer to General Fund	1,468,480	18,272	-	-	-
501-00000-591531-00000	Transfer to RMRA	100,000	-	-	-	-
100157-Fire Station 82 Design						
501-50001-521100-00000	Consultants-Professional	25,536	5,573	-	-	-
501-50001-560110-00000	Project Admin - Direct	-	281	-	-	-
501-50001-560310-00000	Design/Plans/Specs	134,871	3,465	-	-	-
100157-Enterprise Resource Program (ERP Implementation)						
501-50002-560200-00000	Capital Outlay	236,861	38,922	-	-	-
100157-Wireless Radio Project						
501-50004-560200-00000	Capital Outlay	64,979	-	-	-	-
		2,030,727	66,513	-	-	-
FUND REVENUE		1,468,818	455,349	-	-	-
FUND EXPENDITURES		2,030,727	66,513	-	-	-

City of Dixon Budget FY 2026-27
FUND 525 - HOME Loan

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
525-00000-441000-00000	Interest Earned	12,996	16,604	9,100	9,100	9,600
525-00000-442000-00000	Interest Earned on Loans	-	33,361	-	-	-
525-00000-453200-00000	Unrealized Gain on Investments	5,090	3,378	-	-	-
525-00000-454100-00000	Loan Principal	1,000	31,651	-	-	-
		19,086	84,994	9,100	9,100	9,600
525-00000-521100-00000	Consultants-Professional	-	2,175	5,000	5,000	5,000
525-00000-521210-00000	Legal Fees	39	408	2,500	2,500	2,500
525-00000-540100-00000	Administration	9,206	8,006	8,190	8,190	8,190
		9,245	10,589	15,690	15,690	15,690
FUND REVENUE		19,086	84,994	9,100	9,100	9,600
FUND EXPENDITURES		9,245	10,589	15,690	15,690	15,690

City of Dixon Budget FY 2026-27
FUND 526 - CDBG Home Rehab Loan

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
526-00000-441000-00000	Interest Earned	6	7	-	-	-
526-00000-453200-00000	Unrealized Gain on Investments	3	1	-	-	-
		9	9	-	-	-
FUND REVENUE		9	9	-	-	-
FUND EXPENDITURES		-	-	-	-	-

City of Dixon Budget FY 2026-27
FUND 560 - POLICE GRANTS FUND

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
560-00000-431100-00000	Grant Funds - Police Other	168,363	194,664	180,000	180,000	229,140
560-00000-441000-00000	Interest Earned	15,243	19,756	10,675	10,675	13,800
560-00000-453200-00000	Unrealized Gain GASB 31	4,638	3,913	-	-	-
		<u>188,244</u>	<u>218,333</u>	<u>190,675</u>	<u>190,675</u>	<u>242,940</u>
560-00000-511000-00000	Salaries/Wages	77,095	52,204	79,657	79,657	71,347
560-00000-511200-00000	Overtime	(2)	-	-	-	-
560-00000-511500-00000	Physical Fitness	-	305	-	-	-
560-00000-511900-00000	Separation Pay	-	16,479	-	-	-
560-00000-512100-00000	Medicare	487	800	1,335	1,335	1,267
560-00000-512200-00000	Retirement	9,978	6,196	10,365	10,365	9,841
560-00000-512203-00000	Retirement - UAL	-	315	550	550	-
560-00000-512300-00000	Disability Insurance	269	285	312	312	283
560-00000-512400-00000	Health Insurance	10,689	7,154	13,652	13,652	16,046
560-00000-512420-00000	Dental Insurance	110	63	745	745	746
560-00000-512430-00000	Vision Insurance	56	32	143	143	143
560-00000-512600-00000	Worker's Comp Insurance	1,420	1,573	3,238	3,238	2,897
560-00000-520230-00000	Building/Site Maintenance	-	-	15,000	15,000	15,000
560-00000-520400-00000	Office Supplies	-	-	10,000	10,000	10,000
560-00000-520420-00000	Firing Range Supplies	-	-	15,000	15,000	15,000
560-00000-520430-00000	Special Supplies	21,876	4,770	49,818	49,818	20,000
560-00000-521100-00000	Consultants-Professional	-	16,379	35,000	35,000	35,000
560-00000-521560-00000	Training	6,924	-	10,000	10,000	10,000
560-00000-521570-00000	Uniforms	-	546	5,000	5,000	5,000
560-00000-530100-00000	Communications	-	-	10,000	10,000	10,000
560-00000-560200-00000	Capital Outlay	-	-	17,500	17,500	40,000
560-00000-591100-00000	Transfer to General Fund	-	-	-	-	6,563
		<u>128,903</u>	<u>107,099</u>	<u>277,315</u>	<u>277,315</u>	<u>269,133</u>
FUND REVENUE		188,244	218,333	190,675	190,675	242,940
FUND EXPENDITURES		128,903	107,099	277,315	277,315	269,133

City of Dixon Budget FY 2026-27
FUND 560 - POLICE GRANTS FUND
OPERATING EXPENSES SUMMARY SHEET

Account Code	2026		2027	Brief Detail Description
	Budget	Estimated	Budget	
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	49,818	49,818	20,000	Computer Software/Misc Equip, Business Cards, DMV/Penal Code Guides, Crime Scene Supplies, Latex Gloves, Flares, OC Spray, Ear Pieces
521100	35,000	35,000	35,000	Consultant services Apex, TurboData, State Controller
521560	10,000	10,000	10,000	Training
521570	5,000	5,000	5,000	Uniforms
530100	10,000	10,000	10,000	Communications: Law Enforcement Data Services including CLETS, Critical Reach, LiveScan, Verizon cellular data services, Fiber data services, MDC licensing, Radio System Infrastructure.
560200	17,500	17,500	40,000	Capital Outlay - see detail on Capital Equipment page
591100	-	-	6,563	Transfer to General Fund - Cost Allocation
Total	167,318	167,318	166,563	

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

(N)ew or (R)eplacement	Category*	Item Description	Cost per Unit	Quantity	Total
N	V	Motorcycle Unit	40,000	1.00	40,000
				Total	40,000

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

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2026-27

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	71,347	9,841	16,046	746	143	1,267	283	2,897	102,570
Subtotal:	0.50	71,347	9,841	16,046	746	143	1,267	283	2,897	102,570
GRAND TOTAL:	0.50	71,347	9,841	16,046	746	143	1,267	283	2,897	102,570

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

City of Dixon Budget FY 2026-27
FUND 570 - CDBG (Community Development Block Grant) FUND

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
570-00000-441000-00000	Interest Earned	2,057	2,582	1,440	1,440	1,400
570-00000-442000-00000	Interest Earned on Loans	804	641	650	650	-
570-00000-453200-00000	Unrealized Gain on Investments	358	498	-	-	-
570-00000-454100-00000	Loan Principal	4,726	4,889	-	-	-
		<hr/> 7,945	<hr/> 8,609	<hr/> 2,090	<hr/> 2,090	<hr/> 1,400
570-00000-521100-00000	Consultants-Professional	961	500	1,000	1,000	513
		<hr/> 961	<hr/> 500	<hr/> 1,000	<hr/> 1,000	<hr/> 513
FUND REVENUE		<hr/> 7,945	<hr/> 8,609	<hr/> 2,090	<hr/> 2,090	<hr/> 1,400
FUND EXPENDITURES		<hr/> 961	<hr/> 500	<hr/> 1,000	<hr/> 1,000	<hr/> 513

City of Dixon Budget FY 2026-27
FUND 573 - CDBG CORONAVIRUS RELIEF GRANT FUND

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
573-00000-430100-00000	Grant - Federal	(6,487)	-	-	-	-
573-00000-491100-00000	Transfer from General Fund	-	7,493	-	-	-
		(6,487)	7,493	-	-	-
573-00000-521100-00000	Consultants - Professional	8,100	-	-	-	-
		8,100	-	-	-	-
FUND REVENUE		(6,487)	7,493	-	-	-
FUND EXPENDITURES		8,100	-	-	-	-

City of Dixon Budget FY 2026-27
FUND 574 - CDBG PLANNING GRANT FUND

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
574-00000-491100-00000	Transfer from General Fund	-	7,644	-	-	-
		-	7,644	-	-	-
FUND REVENUE		-	7,644	-	-	-
FUND EXPENDITURES		-	-	-	-	-

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Special Revenue Funds

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

Fund 530 Gas Tax Fund

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

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

Fund 531 RMRA (Road Maintenance and Rehabilitation Account) Fund

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

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

Fund 540 Traffic Safety Fund

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

Fund 545 CASp Fund

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

Fund 561 Asset Forfeiture Fund

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

CITY OF DIXON

BUDGET OVERVIEW - SPECIAL REVENUE FUNDS

FY 2026 PROJECTED RESOURCES AND APPROPRIATIONS

	Beginning Fund Balance - July 2025	Estimated Revenue & Transfers	Total Projected Available Resources	Estimated Expenditures	Estimated Ending Fund Balance - June 30, 2026
SPECIAL REVENUE FUNDS					
530 Gas Tax	706,636	557,776	1,264,412	475,087	789,325
531 Road Maint. & Rehab (RMRA)	1,682,031	515,988	2,198,019	5,807	2,192,212
540 Traffic Safety	1,408	35,513	36,921	36,921	-
545 CASp	37,687	1,750	39,437	2,500	36,937
561 Asset Forfeiture	3,759	90	3,849	-	3,849
Special Revenue Funds Total	2,431,520	1,111,117	3,542,637	520,315	3,022,323

CITY OF DIXON
BUDGET OVERVIEW - SPECIAL REVENUE FUNDS

FY 2027 PROPOSED RESOURCES AND APPROPRIATIONS

SPECIAL REVENUE FUNDS	Estimated Beginning Fund Balance - July 2026	Proposed Revenue & Transfers	Total Proposed Available Resources	Proposed Appropriations	Estimated Ending Fund Balance - June 30, 2027
530 Gas Tax	789,325	614,927	1,404,252	437,188	967,064
531 Road Maint. & Rehab (RMRA)	2,192,212	606,853	2,799,065	3,736	2,795,329
540 Traffic Safety	-	36,075	36,075	18,326	17,749
545 CASp	36,937	1,860	38,797	2,500	36,297
561 Asset Forfeiture	3,849	-	3,849	-	3,849
Special Revenue Funds Total	3,022,323	1,259,715	4,282,038	461,750	3,820,288

City of Dixon Budget FY 2026-27
FUND 530 - GAS TAX FUND

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
530-00000-407100-00000	Gas Tax - Sec 2103	173,000	185,085	179,415	179,415	197,230
530-00000-407101-00000	Gas Tax - Sec 2105	115,372	120,668	120,046	120,046	131,884
530-00000-407102-00000	Gas Tax - Sec 2106	77,949	81,637	79,653	79,653	87,454
530-00000-407103-00000	Gas Tax - Sec 2107	156,166	160,074	163,712	163,712	176,359
530-00000-407104-00000	Gas Tax - Sec 2107.5	4,000	4,000	4,000	4,000	4,000
530-00000-441000-00000	Interest Earned	15,639	28,405	10,950	10,950	18,000
530-00000-453000-00000	Miscellaneous Income	-	(3,900)	-	-	-
530-00000-453200-00000	Unrealized Gain on Investments	5,242	5,512	-	-	-
		547,368	581,480	557,776	557,776	614,927
	100372 - Sidewalk Rehab					
530-51001-560110-00000	Project Admin - Direct	40	37	2,460	2,460	-
530-51001-560400-00000	Construction	-	800	46,300	46,300	-
	500 - Gas Tax Administration					
530-00000-511000-00000	Salaries/Wages	27,847	29,881	30,419	30,419	33,797
530-00000-511200-00000	Overtime	2,074	472	980	980	650
530-00000-511300-00000	Standby Pay	2,490	30	1,608	1,608	1,608
530-00000-512100-00000	Medicare	521	547	519	519	575
530-00000-512200-00000	Retirement	2,137	2,216	2,422	2,422	2,680
530-00000-512203-00000	Retirement - UAL	-	51	129	129	129
530-00000-512300-00000	Disability Insurance	222	225	126	126	138
530-00000-512400-00000	Health Insurance	3,648	3,649	3,626	3,626	3,625
530-00000-512420-00000	Dental Insurance	116	108	190	190	746
530-00000-512430-00000	Vision Insurance	59	55	58	58	143
530-00000-512600-00000	Worker's Comp	3,921	4,628	4,319	4,319	4,164
530-00000-520200-00000	Maintenance	33,089	27,262	35,000	35,000	35,000
530-00000-521100-00000	Consultants-Professional	-	5,131	5,200	5,200	-
530-00000-540251-00000	Congestion Management	11,780	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	5,359	-	14,500	14,500	-
530-00000-560400-00000	Construction	-	3,375	20,000	20,000	20,000
530-00000-591100-00000	Transfer to General Fund	263,243	281,929	290,211	290,211	316,933
		356,545	372,176	475,087	475,087	437,188
	FUND REVENUE	547,368	581,480	557,776	557,776	614,927
	FUND EXPENDITURES	356,545	372,176	475,087	475,087	437,188

City of Dixon Budget FY 2026-27

530 - GAS TAX FUND

OPERATING EXPENSES SUMMARY

Account Code	2026		2027	Brief Detail Description
	Budget	Estimated	Budget	
51001-560110	2,460	2,460	-	Project Admin - Direct
51001-560400	46,300	46,300	-	Construction - Sidewalk Rehab (\$2,500 max per property)
520200	35,000	35,000	35,000	Maintenance - misc. pothole and crack sealing repairs
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	14,500	14,500	-	Capital Outlay - See Detail on Capital Equipment page
560400	20,000	20,000	20,000	Construction - City Sidewalk Rehab
591100	290,211	290,211	316,933	Transfer to General Fund Street Maintenance & Cost Allocation
Total	430,671	430,671	388,933	

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2026-27

FUND 530
 GAS TAX

Title	FTE	Full Time Equiv. Pay 511,000	PERS Retirement 512,200	Health Insurance 512,400	Dental Insurance 512,420	Vision Insurance 512,430	Soc Sec/ Medicare 512,100	Disability Insurance 512,300	Workers' Comp 512,600	Total Employee
PERMANENT PERSONNEL										
Maintenance Worker II	0.50	33,797	2,680	3,625	746	143	543	138	4,083	45,755
Subtotal:	0.50	33,797	2,680	3,625	746	143	543	138	4,083	45,755
Other payroll costs:										
PERS Retirement UAL		-	129	-	-	-	-	-	-	129
Overtime		650	-	-	-	-	9	-	81	740
Stand-by pay		1,608	-	-	-	-	23	-	-	1,631
Subtotal:		2,258	129	-	-	-	32	-	81	2,500
GRAND TOTAL:	0.50	36,055	2,809	3,625	746	143	575	138	4,164	48,255

Note: Fulltime position split with Fund 651

City of Dixon Budget FY 2026-27
FUND 531 - ROAD MAINTENANCE & REHABILITATION (RMRA)

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
531-00000-407200-00000	Road Maint & Rehab Taxes	481,242	526,504	492,558	492,558	566,053
531-00000-441000-00000	Interest Earned	33,467	61,843	23,430	23,430	40,800
531-00000-453200-00000	Unrealized Gain on Investments	9,297	11,998	-	-	-
531-00000-491501-00000	Transfer from ARPA	100,000	-	-	-	-
		624,005	600,345	515,988	515,988	606,853
531-00000-591100-00000	Transfer to General Fund	3,853	7,723	5,807	5,807	3,736
	100131 - Pavement Rehab Projects					
531-52001-521100-00000	Consultants-Professional	14,891	-	-	-	-
531-52001-560110-00000	Project Admin - Direct	166	-	-	-	-
531-52001-560400-00000	Construction	186,541	-	-	-	-
	324 - 2020 Pavement Rehab Projects					
531-52002-560400-00000	Construction	2,350	-	-	-	-
		207,801	7,723	5,807	5,807	3,736
	FUND REVENUE	624,005	600,345	515,988	515,988	606,853
	FUND EXPENDITURES	207,801	7,723	5,807	5,807	3,736

City of Dixon Budget FY 2026-27
FUND 540 - TRAFFIC SAFETY FUND

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
540-00000-424200-00000	Motor Vehicle Fines	17,772	21,177	18,125	35,123	35,875
540-00000-441000-00000	Interest Earned	547	(358)	390	390	200
540-00000-453000-00000	Reimbursement- Developer	464	-	-	-	-
540-00000-453200-00000	Unrealized Gain on Investments	380	4	-	-	-
		<u>19,162</u>	<u>20,823</u>	<u>18,515</u>	<u>35,513</u>	<u>36,075</u>
540-00000-521200-00000	Contract Services - Non Professional	22,629	-	18,700	18,700	-
540-00000-540250-00000	Traffic Control Supplies	9,457	16,493	15,000	15,000	15,000
540-00000-591100-00000	Transfer to General Fund	3,502	4,045	3,221	3,221	3,326
		<u>35,588</u>	<u>20,538</u>	<u>36,921</u>	<u>36,921</u>	<u>18,326</u>
	FUND REVENUE	19,162	20,823	18,515	35,513	36,075
	FUND EXPENDITURES	35,588	20,538	36,921	36,921	18,326

City of Dixon Budget FY 2026-27
FUND 545 - CASp CERTIFICATION AND TRAINING FUND

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
545-00000-420310-00000	CASp Fees	3,544	5,291	1,000	1,000	1,000
545-00000-441000-00000	Interest Earned	1,076	1,473	750	750	860
545-00000-453200-00000	Unrealized Gain on Investment:	389	291	-	-	-
		<hr/> 5,010	<hr/> 7,055	<hr/> 1,750	<hr/> 1,750	<hr/> 1,860
545-00000-521560-00000	Training	155	-	2,500	2,500	2,500
		<hr/> 155	<hr/> -	<hr/> 2,500	<hr/> 2,500	<hr/> 2,500
FUND REVENUE		5,010	7,055	1,750	1,750	1,860
FUND EXPENDITURES		155	-	2,500	2,500	2,500

City of Dixon Budget FY 2026-27

FUND 561 - Asset Forfeiture

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
561-00000-441000-00000	Interest Earned	130	162	90	90	-
561-00000-453200-00000	Unrealized Gain on Investments	59	31	-	-	-
		189	194	90	90	-
FUND REVENUE		189	194	90	90	-
FUND EXPENDITURES		-	-	-	-	-

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Capital Improvement Project Funds

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

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

Fund 400 Unrestricted CIP

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

Fund 401 Pardi Market

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

Fund 404 Community Development CIP

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

Fund 410 Fire CIP

Fund 410 accounts for development impact fees collected to fund fire infrastructure.

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 models, 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. A federal grant awarded in FY25 will allow the completion of this work. City staff is continuing to work with Union Pacific Railroad, the California Public Utilities Commission, Pacific Gas and Electric, Solano Transportation Authority, Caltrans, and the Federal Railroad Administration, as well as the City's design consultant, TY Lin, to get the federal grant obligated for the project. Federal obligation of funds expected in summer 2026, bidding in late 2026, and construction beginning in early 2027. 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 2023 Parks Master Plan guides budget priorities for future expansion and upgrades. Existing facilities are considered for expiation when life expectancy occurs. 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 FUNDS

FY 2026 PROJECTED RESOURCES AND APPROPRIATIONS

	Beginning Fund Balance - July 2025	Estimated Revenue & Transfers	Total Projected Available Resources	Estimated Expenditures	Estimated Ending Fund Balance - June 30, 2026
CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS					
400 CIP	-	48,517	48,517	48,517	-
401 Pardi Market Project	11,977	-	11,977	-	11,977
404 Comm. Dev	207	-	207	-	207
410 Fire	3,548,756	590,510	4,139,266	231,221	3,908,045
420 Police	1,040,910	406,420	1,447,330	424,692	1,022,638
430 City Facilities	3,140,758	475,850	3,616,608	424,852	3,191,756
450 Storm Drainage	5,467,742	1,216,220	6,683,962	328,010	6,355,952
460 Transportation	19,002,573	4,037,939	23,040,512	2,475,811	20,564,701
461 Parkway Blvd Overcrossing	4,421,917	497,058	4,918,975	3,994,538	924,437
469 NEQ Infrastructure	2,131,709	51,510	2,183,219	1,902	2,181,317
470 Transit	70,274	13,600	83,874	55,388	28,486
480 Recreation CIP	19,978,044	3,402,860	23,380,904	1,672,283	21,708,621
481 Parks CIP	2,213,178	69,160	2,282,338	28,187	2,254,151
490 Ag. Land Mitigation	1,346,640	21,130	1,367,770	-	1,367,770
CIP Funds Total	62,374,685	10,830,774	73,205,459	9,685,401	63,520,058

CITY OF DIXON
BUDGET OVERVIEW - CAPITAL IMPROVEMENT FUNDS

FY 2027 PROPOSED RESOURCES AND APPROPRIATIONS

	Estimated Beginning Fund Balance - July 2026	Proposed Revenue & Transfers	Total Proposed Available Resources	Proposed Appropriations	Estimated Ending Fund Balance - June 30, 2027
CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS					
400 CIP	-	-	-	-	-
401 Pardi Market Project	11,977	-	11,977	-	11,977
404 Comm. Dev	207	-	207	-	207
410 Fire	3,908,045	500,229	4,408,274	3,009	4,405,265
420 Police	1,022,638	194,641	1,217,279	5,407	1,211,872
430 City Facilities	3,191,756	430,913	3,622,669	202,446	3,420,223
450 Storm Drainage	6,355,952	1,361,402	7,717,354	12,784	7,704,570
460 Transportation	20,564,701	3,144,168	23,708,869	17,863	23,691,006
461 Parkway Blvd Overcrossing	924,437	851,037	1,775,474	25,500	1,749,974
469 NEQ Infrastructure	2,181,317	46,800	2,228,117	1,548	2,226,569
470 Transit	28,486	13,600	42,086	14,428	27,658
480 Recreation CIP	21,708,621	3,915,240	25,623,861	5,535	25,618,326
481 Parks CIP	2,254,151	48,600	2,302,751	8,631	2,294,120
490 Ag. Land Mitigation	1,367,770	29,600	1,397,370	-	1,397,370
CIP Funds Total	63,520,058	10,536,230	74,056,288	297,151	73,759,137

City of Dixon Budget FY 2026-27
FUND 400 - CAPITAL PROJECTS (UNRESTRICTED) FUND

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
400-00000-491100-00000	Transfer from General Fund	315	19,941	-	-	-
400-00000-491107-00000	Transfer from Public Benefit	-	1,483	48,517	48,517	-
400-00000-491109-00000	Transfer from Flexible Grant	-	493,911	-	-	-
		315	515,335	48,517	48,517	-
	100308 - Fire Station Reroof & HVAC					
400-40003-560400-00000	Construction	-	19,887	-	-	-
	100430 - Pardi Plaza Shade Structure					
400-40009-560110-00000	Project Admin - Direct	315	-	-	-	-
400-40009-560400-00000	Construction	-	1,483	48,517	48,517	-
		315	21,424	48,517	48,517	-
	FUND REVENUE	315	515,335	48,517	48,517	-
	FUND EXPENDITURES	315	21,424	48,517	48,517	-

City of Dixon Budget FY 2026-27
FUND 401 - PARDI MARKET PLAZA

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
401-00000-441000-00000	Interest Earned	452	676	-	-	-
401-00000-453200-00000	Unrealized Gain on Investments	485	107	-	-	-
401-00000-491109-00000	Transfer from Flexible Grant	8,430	-	-	-	-
		9,367	783	-	-	-
401-00000-520430-00000	Special Supplies	9,105	-	-	-	-
401-00000-560400-00000	Construction	-	10,027	-	-	-
		9,105	10,027	-	-	-
FUND REVENUE		9,367	783	-	-	-
FUND EXPENDITURES		9,105	10,027	-	-	-

City of Dixon Budget FY 2026-27
FUND 410 - FIRE CAPITAL FUND

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
410-00000-420200-00000	Development Fees -- Community Facilities	715,386	212,796	515,000	515,000	460,529
410-00000-441000-00000	Interest Earned	107,872	150,590	75,510	75,510	39,700
410-00000-453200-00000	Unrealized Gain on Investments	34,240	28,979	-	-	-
		857,498	392,365	590,510	590,510	500,229
100-Administration						
410-00000-591100-00000	Transfer to General Fund	7,173	7,035	2,818	2,818	3,009
		7,173	7,035	2,818	2,818	3,009
100117-Fire Station #2						
410-41002-521100-00000	Consultants - Professional	88	1,760	203,472	203,472	-
410-41002-521210-00000	Legal Fees	-	-	5,000	5,000	-
410-41002-560110-00000	Project Admin-Direct	-	-	13,641	13,641	-
410-41002-560310-00000	Design/Plan/Specs	-	818	-	-	-
		88	2,578	222,113	222,113	-
100548 - AB1600 Comprehensive Report						
410-41003-521100-00000	Consultants-Professional	-	-	5,990	5,990	-
410-41003-560110-00000	Project Admin-Direct	-	-	300	300	-
		-	-	6,290	6,290	-
FUND REVENUE		857,498	392,365	590,510	590,510	500,229
FUND EXPENDITURES		7,261	9,613	231,221	231,221	3,009

City of Dixon Budget FY 2026-27
FUND 420 - POLICE CAPITAL FUND

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
420-00000-420200-00000	Development Fees -- Community Facilities	284,880	83,725	207,000	207,000	183,141
420-00000-441000-00000	Interest Earned	40,925	50,453	199,420	199,420	11,500
420-00000-453200-00000	Unrealized Gain on Investments	14,689	9,260	-	-	-
		340,495	143,438	406,420	406,420	194,641
100-Administration						
420-00000-591100-00000	Transfer to General Fund	5,480	6,844	4,401	4,401	5,407
		5,480	6,844	4,401	4,401	5,407
100118-Police Station 2nd Story						
420-41301-520100-00000	Advertising/Publications	-	-	2,228	2,228	-
420-41301-520200-00000	Maintenance	-	-	26,963	26,963	-
420-41301-520320-00000	Lease Purchase	-	-	99,628	99,628	-
420-41301-521100-00000	Consultants-Professional	126,351	245,365	100,303	100,303	-
420-41301-521200-00000	Contract Services - Non Professional	-	-	51,337	51,337	-
420-41301-521430-00000	Property Taxes	-	-	61,884	61,884	-
420-41301-531300-00000	Insurance - Property	-	-	7,270	7,270	-
420-41301-560110-00000	Project Admin - Direct	554	3,098	18,168	18,168	-
420-41301-560450-00000	Contingency	-	-	50,000	50,000	-
		126,905	248,462	417,781	417,781	-
100548 - AB1600 Comprehensive Report						
420-41302-521100-00000	Consultants-Professional	-	-	2,390	2,390	-
420-41302-560110-00000	Project Admin-Direct	-	-	120	120	-
		-	-	2,510	2,510	-
FUND REVENUE		340,495	143,438	406,420	406,420	194,641
FUND EXPENDITURES		132,385	255,306	424,692	424,692	5,407

City of Dixon Budget FY 2026-27
FUND 430 - CITY FACILITIES FUND

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
430-00000-420200-00000	Development Fees - Comm Fac	559,701	164,245	407,000	407,000	360,313
430-00000-441000-00000	Interest Earned	98,365	133,532	68,850	68,850	70,600
430-00000-453200-00000	Unrealized Gain GASB 31	33,807	25,729	-	-	-
		<u>691,873</u>	<u>323,506</u>	<u>475,850</u>	<u>475,850</u>	<u>430,913</u>
430-00000-521100-00000	Consultants-Professional	-	-	-	-	200,000
430-00000-591100-00000	Transfer to General Fund	6,282	6,800	3,292	3,292	2,446
	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	56,993	-	311,630	311,630	-
		<u>63,275</u>	<u>6,800</u>	<u>419,922</u>	<u>419,922</u>	<u>202,446</u>
	100548 - AB1600 Comprehensive Report					
430-41604-521100-00000	Consultants-Professional	-	-	4,695	4,695	-
430-41604-560110-00000	Project Admin-Direct	-	-	235	235	-
		<u>-</u>	<u>-</u>	<u>4,930</u>	<u>4,930</u>	<u>-</u>
	FUND REVENUE	691,873	323,506	475,850	475,850	430,913
	FUND EXPENDITURES	63,275	6,800	424,852	424,852	202,446

City of Dixon Budget FY 2026-27
FUND 450 - STORM DRAINAGE CIP FUND

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
450-00000-420200-00000	Development Fees -- Community Facilities	1,800,102	707,865	1,100,000	1,100,000	1,232,302
450-00000-441000-00000	Interest Earned	166,031	243,358	116,220	116,220	129,100
450-00000-453200-00000	Unrealized Gain on Investments	47,950	46,909	-	-	-
		2,014,083	998,133	1,216,220	1,216,220	1,361,402
	100-Administration					
450-00000-550201-00000	Interfund Interest	19,052	14,196	154,100	154,100	8,000
450-00000-591100-00000	Transfer to General Fund	6,966	8,640	6,454	6,454	4,784
	100115-Southeast Dixon Specific Plan					
450-42003-521210-00000	Legal Fees	11,352	15,493	-	-	-
	100317-First St. & Chestnut Storm Drain Improvements					
450-42001-560400-00000	Construction	-	-	45,000	45,000	-
	100119-Storm Drain Master Plan Update & Hydraulic Model					
450-42002-520100-00000	Advertising/Publications	-	-	500	500	-
450-42002-521100-00000	Consultants - Professional	169,108	88,101	10,445	10,445	-
450-42002-560110-00000	Project Admin - Direct	2,455	4,220	13,326	13,326	-
	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	69	-	4,931	4,931	-
	100374-Integrated Pest Management Plan					
450-42006-520100-00000	Advertising/Publications	123	-	-	-	-
450-42006-521100-00000	Consultants - Professional	3,060	3,004	-	-	-
	100548 - AB1600 Comprehensive Report					
450-42009-521100-00000	Consultants-Professional	-	-	16,908	16,908	-
450-42009-560110-00000	Project Admin-Direct	-	-	846	846	-
	FUND REVENUE	2,014,083	998,133	1,216,220	1,216,220	1,361,402
	FUND EXPENDITURES	212,185	133,655	328,010	328,010	12,784

City of Dixon Budget FY 2026-27
FUND 460 - TRANSPORTATION CIP FUND

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
460-00000-420200-00000	Development Fees -- Community Facilities	4,207,002	1,171,081	3,500,000	3,500,000	2,706,768
460-00000-421200-00000	Mitigation Fees	-	-	75,429	75,429	-
460-00000-431100-00000	Grant Funds - State	-	-	43,200	43,200	-
460-00000-431300-00000	STA	121,499	-	-	-	-
460-00000-441000-00000	Interest Earned	599,022	837,650	419,310	419,310	437,400
460-00000-453200-00000	Unrealized Gain on Investments	184,977	157,406	-	-	-
		5,112,500	2,166,137	4,037,939	4,037,939	3,144,168
	100-Administration					
460-00000-591100-00000	Transfer to General Fund	28,090	50,788	25,663	25,663	17,863
	100120-Transport. Impact Fee Study					
460-43002-560110-00000	Project Admin - Direct	-	139	-	-	-
	100319-West A Street Interchange Study					
460-43003-521100-00000	Consultants-Professional	3,693	-	326,308	326,308	-
460-43003-560110-00000	Project Admin - Direct	-	-	10,000	10,000	-
	100320-Pedrick Road Interchange Study					
460-43004-521100-00000	Consultants-Professional	91	-	336,308	336,308	-
460-43004-560110-00000	Project Admin - Direct	39	-	9,936	9,936	-
	100322- North First Street Interchange Study					
460-43006-521100-00000	Consultants - Professional	1,892	-	336,308	336,308	-
460-43006-560110-00000	Project Admin - Direct	-	-	10,000	10,000	-
	100122-Vaughn Road Realignment Study					
460-43007-521100-00000	Consultants-Professional	171,549	10,353	8,329	8,329	-
460-43007-560110-00000	Project Admin - Direct	-	-	9,411	9,411	-
	100323-5-Year Subdivision Slurry Projects					
460-43012-560110-00000	Project Admin - Direct	-	-	19,135	19,135	-
460-43012-560400-00000	Construction	108,026	-	291,975	291,975	-
	100124 - Pedestrian Crossing Improvements					
460-43019-520100-00000	Advertising/Publications	64	-	-	-	-
460-43019-521100-00000	Consultants-Professional	-	-	20,300	20,300	-
460-43019-560110-00000	Project Admin - Direct	79	2,774	124	124	-
460-43019-560400-00000	Construction	-	-	225,001	225,001	-
460-43019-560450-00000	Contingency	-	-	22,055	22,055	-
	100332-Speed Zone Survey					
460-43020-560110-00000	Project Admin - Direct	278	-	-	-	-
	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	-	-	68,514	68,514	-
460-43024-560110-00000	Project Admin-Direct	-	-	10,000	10,000	-
460-43024-560400-00000	Construction	-	-	274,686	274,686	-
	100377 - STA - Countywide Transportation Climate Adaptation Plan					
460-43025-520100-00000	Advertising/Publications	-	-	500	500	-
460-43025-521100-00000	Consultants - Professional	-	2,500	2,500	2,500	-
460-43025-560110-00000	Project Admin - Direct	-	279	221	221	-

City of Dixon Budget FY 2026-27
FUND 460 - TRANSPORTATION CIP FUND

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
100477 - HSIP Cycle 11 - Pedestrian Crossing Improvements						
460-43027-520100-00000	Advertising/Publications	-	-	426	426	-
460-43027-521100-00000	Consultants - Professionals	-	20,551	8,449	8,449	-
460-43027-560400-00000	Construction	-	-	123,574	123,574	-
460-43027-560450-00000	Contingency	-	-	12,242	12,242	-
100548 - AB1600 Comprehensive Report						
460-43028-521100-00000	Consultants-Professional	-	-	50,329	50,329	-
460-43028-560110-00000	Project Admin-Direct	-	-	2,517	2,517	-
100564 - Union Pacific Railroad Quiet Zone						
460-43029-521100-00000	Consultants-Professional	-	-	50,000	50,000	-
		313,802	87,384	2,475,811	2,475,811	17,863
FUND REVENUE		5,112,500	2,166,137	4,037,939	4,037,939	3,144,168
FUND EXPENDITURES		313,802	87,384	2,475,811	2,475,811	17,863

City of Dixon Budget FY 2026-27
FUND 461 - PARKWAY BOULEVARD OVERCROSSING

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
461-00000-420200-00000	Development Fees -- Community Facilities	1,591,783	455,064	400,000	400,000	748,837
461-00000-441000-00000	Interest Earned	120,075	190,008	97,058	97,058	102,200
461-00000-453200-00000	Unrealized Gain on Investments	71,917	36,246	-	-	-
		1,783,775	681,319	497,058	497,058	851,037
	100126 - Parkway Boulevard					
461-00000-520100-00000	Advertising/Publications	-	-	500	500	-
461-00000-520430-00000	Special Supplies	-	-	-	-	20,500
461-00000-521100-00000	Consultants-Professional	30,088	55,329	40,337	40,337	5,000
461-00000-521210-00000	Legal Fees	5,904	45,373	20,830	20,830	-
461-00000-521420-00000	Permits/Licenses/Fees	990	1,051	-	-	-
461-00000-560110-00000	Project Admin - Direct	864	3,416	31,831	31,831	-
461-00000-560310-00000	Design/Plans/Specs	347,560	81,686	1,008,063	1,008,063	-
461-00000-560400-00000	Construction	65,154	-	2,892,977	2,892,977	-
		450,560	186,854	3,994,538	3,994,538	25,500
	FUND REVENUE	1,783,775	681,319	497,058	497,058	851,037
	FUND EXPENDITURES	450,560	186,854	3,994,538	3,994,538	25,500

City of Dixon Budget FY 2026-27
FUND 469 - NEQ Infrastructure Fund

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
469-00000-441000-00000	Interest Earned	73,590	92,114	51,510	51,510	46,800
469-00000-453200-00000	Unrealized Gain on Investments	33,875	17,861	-	-	-
		<u>107,465</u>	<u>109,975</u>	<u>51,510</u>	<u>51,510</u>	<u>46,800</u>
469-00000-591100-00000	Transfer to General Fund	1,103	1,344	1,902	1,902	1,548
FUND REVENUE		107,465	109,975	51,510	51,510	46,800
FUND EXPENDITURES		1,103	1,344	1,902	1,902	1,548

City of Dixon Budget FY 2026-27
FUND 470 - TRANSIT CIP

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
470-00000-441000-00000	Interest Earned	2,284	2,912	1,600	1,600	1,600
470-00000-452000-00000	Lease Revenue	10,601	10,601	12,000	12,000	12,000
470-00000-452100-00000	Leases Interest Income	1,757	1,127	-	-	-
470-00000-453200-00000	Unrealized Gain on Investments	630	558	-	-	-
		15,273	15,198	13,600	13,600	13,600
	100-Administration					
470-00000-520230-00000	Building/Site Maintenance	-	1,078	3,569	3,569	2,500
470-00000-521210-00000	Legal Fees	-	476	170	170	-
470-00000-560200-00000	Capital Outlay	-	-	40,000	40,000	-
470-00000-591100-00000	Transfer to General Fund	2,079	2,400	1,902	1,902	2,181
	100355-B Street Undercrossing					
470-44001-520220-00000	Equipment Repairs/Maintenance	477	6,176	5,857	5,857	5,857
470-44001-520430-00000	Special Supplies	-	-	3,890	3,890	3,890
		2,556	10,130	55,388	55,388	14,428
	FUND REVENUE	15,273	15,198	13,600	13,600	13,600
	FUND EXPENDITURES	2,556	10,130	55,388	55,388	14,428

City of Dixon Budget FY 2026-27
FUND 480 - RECREATION & PARKS CIP FUND

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
480-00000-420200-00000	Development Fees -- Community Facilities	5,474,986	1,566,718	3,000,000	3,000,000	3,459,340
480-00000-421400-00000	Park-in-Liew Fees	16	-	-	-	-
480-00000-441000-00000	Interest Earned	575,524	846,477	402,860	402,860	455,900
480-00000-453200-00000	Unrealized Gain on Investments	157,602	162,280	-	-	-
		<u>6,208,128</u>	<u>2,575,475</u>	<u>3,402,860</u>	<u>3,402,860</u>	<u>3,915,240</u>
	100-Administration					
480-00000-591100-00000	Transfer to General Fund	10,670	10,055	8,898	8,898	5,535
	100004-Hall Park Phase III & IV					
480-45002-521100-00000	Consultants-Professional	26,914	23,099	78,252	78,252	-
	100406- Southwest Community Park/Community Center/Aquatic Center					
480-45003-560110-00000	Project Admin - Direct	-	-	79,877	79,877	-
480-45003-560310-00000	Design/Plans/Specs	-	-	1,430,000	1,430,000	-
	100407-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	49,129	21,587	6,249	6,249	-
	100128-Parks Master Plan Update					
480-45008-520100-00000	Advertising/Publications	143	-	-	-	-
480-45008-521100-00000	Consultants-Professional	125,120	-	-	-	-
	100548 - AB1600 Comprehensive Report					
480-45009-521100-00000	Consultants-Professional	-	-	44,679	44,679	-
480-45009-560110-00000	Project Admin-Direct	-	-	2,234	2,234	-
		<u>211,976</u>	<u>54,741</u>	<u>1,672,283</u>	<u>1,672,283</u>	<u>5,535</u>
	FUND REVENUE	6,208,128	2,575,475	3,402,860	3,402,860	3,915,240
	FUND EXPENDITURES	211,976	54,741	1,672,283	1,672,283	5,535

City of Dixon Budget FY 2026-27
FUND 481 - PARKS CIP FUND

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
481-00000-441000-00000	Interest Earned	98,797	100,681	69,160	69,160	48,600
481-00000-453200-00000	Unrealized Gain on Investments	50,478	20,427	-	-	-
481-00000-491100-00000	Transfer from General Fund	-	3,500	-	-	-
		<u>149,274</u>	<u>124,609</u>	<u>69,160</u>	<u>69,160</u>	<u>48,600</u>
	100-Administration					
481-00000-591100-00000	Transfer to General Fund	1,704	3,832	2,680	2,680	8,631
	100353-Hall Park Tennis Court Reconstruction					
481-46004-520100-00000	Advertising/Publications	421	(192)	-	-	-
481-46004-521210-00000	Legal Fees	3,410	544	-	-	-
481-46004-560110-00000	Project Admin - Direct	525	-	10,007	10,007	-
481-46004-560400-00000	Construction	-	662,863	15,500	15,500	-
		<u>6,060</u>	<u>667,047</u>	<u>28,187</u>	<u>28,187</u>	<u>8,631</u>
	FUND REVENUE	149,274	124,609	69,160	69,160	48,600
	FUND EXPENDITURES	6,060	667,047	28,187	28,187	8,631

City of Dixon Budget FY 2026-27
FUND 490 - AGRICULTURE LAND MITIGATION

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
490-00000-421200-00000	Mitigation Fees	782,322	-	-	-	-
490-00000-441000-00000	Interest Earned	30,186	58,307	21,130	21,130	29,600
490-00000-453200-00000	Unrealized Gain on Investments	5,246	11,313	-	-	-
490-49001-456600-00000	Reimbursements	663	11,937	-	-	-
		818,416	81,557	21,130	21,130	29,600
100432 - Vacaville Dixon Greenbelt Sign Replacement Project						
490-49001-521420-00000	Permits/Licenses/Fees	1,325	-	-	-	-
490-49001-560400-00000	Construction	-	23,875	-	-	-
		-	23,875	-	-	-
FUND REVENUE		818,416	81,557	21,130	21,130	29,600
FUND EXPENDITURES		-	23,875	-	-	-

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**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 - SPECIAL ASSESSMENT CFD FUNDS

FY 2026 PROJECTED RESOURCES AND APPROPRIATIONS

	Beginning Fund Balance - July 2025	Estimated Revenue & Transfers	Total Projected Available Resources	Estimated Expenditures	Estimated Ending Fund Balance - June 30, 2026
SPECIAL ASSESSMENTS / L&L AND CFD FUNDS					
600 L&L Zones	569,307	558,056	1,127,363	548,385	578,978
651 Valley Glen CFD	852,384	300,291	1,152,675	252,637	900,038
655 Brookfield CFD	297,630	87,730	385,360	124,775	260,585
657 Homestead CFD	1,527,088	673,225	2,200,313	659,530	1,540,783
725 CFD 2013-1 Parklane	2,380,381	1,208,550	3,588,931	1,071,565	2,517,366
726 CFD 2015-1VG II Debt	2,257,242	889,380	3,146,622	801,764	2,344,858
727 CFD 2019-1 HomesteadIA II	2,931,262	1,136,570	4,067,832	1,206,374	2,861,458
728 CFD 2019-1 Homestead	6,987,377	1,321,190	8,308,567	978,048	7,330,519
Special Assessment / CFD and L&L Funds Total	17,802,672	6,174,992	23,977,664	5,643,078	18,334,585

CITY OF DIXON

BUDGET OVERVIEW - SPECIAL ASSESSMENT CFD FUNDS

FY 2027 PROPOSED RESOURCES AND APPROPRIATIONS

	Estimated Beginning Fund Balance - July 2026	Proposed Revenue & Transfers	Total Proposed Available Resources	Proposed Appropriations	Estimated Ending Fund Balance - June 30, 2027
SPECIAL ASSESSMENTS / L&L AND CFD FUNDS					
600 L&L Zones	578,978	650,020	1,228,998	650,020	578,978
651 Valley Glen CFD	900,038	342,100	1,242,138	171,370	1,070,768
655 Brookfield CFD	260,585	86,550	347,135	87,861	259,274
657 Homestead CFD	1,540,783	819,480	2,360,263	714,712	1,645,551
725 CFD 2013-1 Parklane	2,517,366	1,178,788	3,696,154	1,102,030	2,594,124
726 CFD 2015-1VG II Debt	2,344,858	842,775	3,187,633	805,867	2,381,766
727 CFD 2019-1 Homestead IA II	2,861,458	1,398,000	4,259,458	1,202,412	3,057,046
728 CFD 2019-1 Homestead	7,330,519	1,297,800	8,628,319	990,599	7,637,720
Special Assessment / CFD and L&L Funds Total	18,334,585	6,615,513	24,950,098	5,724,871	19,225,227

City of Dixon Budget FY 2026-27
FUND 600 - LIGHTING & LANDSCAPING DISTRICTS FUND

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
600-00000-402100-00000	Assessments	200,966	212,462	217,342	217,342	216,677
600-00000-441000-00000	Interest Earned	13,188	22,056	9,230	9,230	13,300
600-00000-453200-00000	Unrealized Gain on Investments	8,967	4,406	-	-	-
600-00000-491100-00000	Transfer from General Fund	225,127	225,127	236,383	236,383	241,111
600-00000-491182-00000	Transfer from Building Reserve	-	-	95,101	95,101	178,932
		448,247	464,050	558,056	558,056	650,020
600-00000-511200-00000	Overtime	-	-	1,000	1,000	1,000
600-00000-512100-00000	Medicare	-	-	15	15	15
600-00000-520100-00000	Advertising/Publications	66	615	1,000	1,000	1,000
600-00000-520210-00000	Office/Software Maintenance	-	-	1,740	1,740	1,740
600-00000-520220-00000	Equipment Repairs/Maintenance	-	1,062	2,212	2,212	2,212
600-00000-520250-00000	Vehicle Maintenance	-	329	1,800	1,800	1,800
600-00000-520305-00000	Equipment Rental	-	-	1,500	1,500	1,500
600-00000-520430-00000	Special Supplies	2,917	17,412	13,797	13,797	13,797
600-00000-520440-00000	Chemicals	3,361	2,868	3,900	3,900	3,900
600-00000-520450-00000	Small Tools	7,916	-	-	-	-
600-00000-520600-00000	Vehicle Fuel	1,544	1,668	2,000	2,000	2,000
600-00000-521100-00000	Consultants-Professional	-	-	10,000	10,000	110,000
600-00000-521200-00000	Contract Services - Non Professional	147,723	153,841	175,180	175,180	175,180
600-00000-521400-00000	County Charges	2,010	2,125	1,837	1,837	2,246
600-00000-521430-00000	Property Taxes	41	41	322	322	322
600-00000-521570-00000	Uniforms	-	195	800	800	800
600-00000-530100-00000	Communications	-	-	100	100	100
600-00000-530200-00000	Utilities	88,342	74,685	80,000	80,000	80,000
600-00000-530300-00000	Water	46,459	69,193	135,571	135,571	135,571
600-00000-560110-00000	Project Admin - Direct	493	7,081	90,000	90,000	90,000
600-00000-591100-00000	Transfer to General Fund	22,367	22,172	25,611	25,611	26,837
		323,239	353,287	548,385	548,385	650,020
	FUND REVENUE	448,247	464,050	558,056	558,056	650,020
	FUND EXPENDITURES	323,239	353,287	548,385	548,385	650,020

City of Dixon Budget FY 2026-27
FUND 600 - LIGHTING AND LANDSCAPING DISTRICTS
OPERATING EXPENSES SUMMARY SHEET

Account Code	Project	2026		2027	Brief Detail Description
		Budget	Estimated	Budget	
520100	100134	11	11	11	Advertising-Dickson Estates
520100	100135	217	217	217	Advertising-Pitt & A
520100	100136	7	7	7	Advertising-Stratford
520100	100137	36	36	36	Advertising-Regency/Lin 1
520100	100138	80	80	80	Advertising-SR 113 Medians
520100	100139	18	18	18	Advertising-Co Fair/Collier
520100	100140	181	181	181	Advertising-N Linc/Lin 2
520100	100141	15	15	15	Advertising-La Esperanza
520100	100142	15	15	15	Advertising-Evans/Bike Path
520100	100143	420	420	420	Advertising-Valley Glen
520210		1,740	1,740	1,740	Tyler MyCivic
520220		41	41	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	152	152	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	100134	16	16	16	Equipment Rental-Pitt & A
520305	100135	326	326	326	Equipment Rental-Pitt & A
520305	100136	11	11	11	Equipment Rental-Stratford
520305	100137	54	54	54	Equipment Rental-Regency/Lin 1
520305	100138	120	120	120	Equipment Rental-SR 113 Medians
520305	100139	27	27	27	Equipment Rental-Co Fair/Collier
520305	100140	272	272	272	Equipment Rental-N Linc/Lin 2
520305	100141	22	22	22	Equipment Rental-La Esperanza
520305	100142	22	22	22	Equipment Rental-Evans/Bike Path
520305	100143	630	630	630	Equipment Rental-Valley Glen
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	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

City of Dixon Budget FY 2026-27
FUND 600 - LIGHTING AND LANDSCAPING DISTRICTS
OPERATING EXPENSES SUMMARY SHEET

Account Code	Project	2026		2027	Brief Detail Description
		Budget	Estimated	Budget	
520600		2,000	2,000	2,000	Vehicle fuel
521100		10,000	10,000	110,000	L&L District Study
521200		1,561	1,561	1,561	Contract Services - Non Professional, including Street Light repairs
521200	100134	5,786	5,786	5,786	Contr Svc-Non Prof-Dickson Estates, L & L District Engineers Report-\$56
521200	100135	30,563	30,563	30,563	Contr Svc-Non Prof-Pitt & A, L & L District Engineers Report-\$2,953
521200	100136	1,257	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
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	100134	74	74	90	County Chgs-Dickson Estates
521400	100135	245	245	300	County Chgs-Pitt & A
521400	100136	1	1	1	County Chgs-Stratford
521400	100137	156	156	191	County Chgs-Regency/Lin 1
521400	100138	24	24	29	County Chgs-SR 113 Medians
521400	100139	146	146	179	County Chgs-Co Fair/Collier
521400	100140	697	697	852	County Chgs-N Linc/Lin 2
521400	100141	174	174	213	County Chgs-La Esperanza
521400	100142	139	139	170	County Chgs-Evans/Bike Path
521400	100143	181	181	221	County Chgs-Valley Glen
521430		182	182	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	12,122	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	100134	878	878	878	Water-Dickson Estates
530300	100135	34,399	34,399	34,399	Water-Pitt & A

City of Dixon Budget FY 2026-27
FUND 600 - LIGHTING AND LANDSCAPING DISTRICTS
OPERATING EXPENSES SUMMARY SHEET

Account Code	Project	2026		2027	Brief Detail Description
		Budget	Estimated	Budget	
530300	100136	422	422	422	Water-Stratford
530300	100137	14,882	14,882	14,882	Water-Regency/Lin 1
530300	100138	3,435	3,435	3,435	Water-SR 113 Medians
530300	100139	1,550	1,550	1,550	Water-Co Fair/Collier
530300	100140	53,590	53,590	53,590	Water-N Linc/Lin 2
530300	100142	5,145	5,145	5,145	Water-Evans/Bike Path
530300	100143	21,270	21,270	21,270	Water-Valley Glen
560110	100134	2,000	2,000	2,000	Proj Admin-Dickson Estates
560110	100135	12,000	12,000	12,000	Proj Admin-Pitt & A
560110	100136	50	50	50	Proj Admin-Stratford
560110	100137	8,000	8,000	8,000	Proj Admin-Regency/Lin 1
560110	100138	2,370	2,370	2,370	Proj Admin-SR 113 Medians
560110	100139	7,000	7,000	7,000	Proj Admin-Co Fair/Collier
560110	100140	35,000	35,000	35,000	Proj Admin-N Linc/Lin 2
560110	100141	8,500	8,500	8,500	Proj Admin-La Esperanza
560110	100142	6,880	6,880	6,880	Proj Admin-Evans/Bike Path
560110	100143	8,200	8,200	8,200	Proj Admin-Valley Glen
591100		25,611	25,611	26,837	Transfer to GF (Cost Allocation)
Total		547,370	547,370	649,005	

CITY OF DIXON
 PAYROLL SUMMARY
 FY 2026-27

FUND 600
 Lighting & Landscape District

Title	FTE	Full Time Equiv. Pay	PERS Retirement	Health Insurance	Dental Insurance	Vision Insurance	Soc Sec/ Medicare	Disability Insurance	Workers' Comp	Total Employee
Other payroll costs:										
Overtime		-	1,000	-	-	-	15	-	-	1,015
Subtotal:		-	1,000	-	-	-	15	-	-	1,015
GRAND TOTAL:	-	-	1,000	-	-	-	15	-	-	1,015

City of Dixon Budget FY 2026-27
FUND 651 CFD 2003-1 VALLEY GLEN

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
651-00000-402100-00000	Assessments	252,396	275,217	281,311	281,311	323,400
651-00000-441000-00000	Interest Earned	27,112	34,356	18,980	18,980	18,700
651-00000-453200-00000	Unrealized Gain on Investments	10,888	7,002	-	-	-
		290,396	316,575	300,291	300,291	342,100
	100-Administration					
651-00000-511000-00000	Salaries/Wages	27,641	29,786	30,419	30,419	33,797
651-00000-511200-00000	Overtime	2,070	460	1,000	1,000	650
651-00000-511300-00000	Standby Pay	2,490	30	1,608	1,608	1,608
651-00000-512100-00000	Medicare	517	544	519	519	575
651-00000-512200-00000	Retirement	2,128	2,208	2,422	2,422	2,680
651-00000-512203-00000	Retirement - UAL	-	51	129	129	129
651-00000-512300-00000	Disability Insurance	-	21	126	126	138
651-00000-512400-00000	Health Insurance	3,648	3,614	3,626	3,626	3,631
651-00000-512420-00000	Dental Insurance	115	108	190	190	746
651-00000-512430-00000	Vision Insurance	58	55	58	58	143
651-00000-512600-00000	Worker's Comp Insurance	3,896	4,608	4,319	4,319	4,164
	610-Pump Station					
651-61001-520220-00000	Equipment Repairs/Maintenance	22,413	23,209	36,029	36,029	18,500
651-61001-520305-00000	Equipment Rental	2,888	384	1,000	1,000	1,000
651-61001-520430-00000	Special Supplies	256	2,052	1,500	1,500	1,500
651-61001-521200-00000	Contract Services - Non Professional	46,660	18,292	9,300	9,300	8,030
651-61001-521400-00000	County Charges	2,524	2,752	2,807	2,807	3,000
651-61001-521420-00000	Permits/Licenses/Fees	12,759	6,152	8,670	8,670	9,198
651-61001-530100-00000	Communications	2,137	2,761	2,830	2,830	2,830
651-61001-530200-00000	Utilities	18,009	18,637	18,500	18,500	18,500
651-61001-530300-00000	Water	633	704	750	750	1,255
651-61001-540102-00000	Admin Costs - Finance	4,219	2,423	4,500	4,500	4,500
651-61001-560200-00000	Capital Outlay	25,360	-	48,000	48,000	-
651-61001-591100-00000	Transfer to General Fund	19,292	21,412	21,086	21,086	19,746
	620-Pond A					
651-61002-520220-00000	Equipment Repairs/Maintenance	1,338	2,484	5,700	5,700	5,700
651-61002-520430-00000	Special Supplies	4,917	4,229	6,000	6,000	6,000
651-61002-521200-00000	Contract Services - Non Professional	14,963	-	-	-	-
651-61002-521420-00000	Permits/Licenses/Fees	4,275	8,301	4,275	4,275	4,300
651-61002-530300-00000	Water	1,053	1,126	1,400	1,400	1,600
651-61002-530400-00000	Landscape Maintenance	-	4,498	-	-	-
651-61002-540100-00000	Administration	-	1,626	3,090	3,090	2,000
651-61002-560200-00000	Capital Outlay	5,000	-	-	-	-
	630-Lateral One					
651-61003-520220-00000	Equipment Repairs/Maintenance	-	394	2,500	2,500	2,500
651-61003-520430-00000	Special Supplies	-	-	1,000	1,000	1,000
651-61003-521200-00000	Contract Services - Non Professional	33,340	9,597	17,884	17,884	10,500
651-61003-521420-00000	Permits/Licenses/Fees	-	-	9,000	9,000	-
651-61003-530200-00000	Utilities	-	111	1,150	1,150	200
651-61003-560200-00000	Capital Outlay	5,163	-	-	-	-

City of Dixon Budget FY 2026-27
FUND 651 CFD 2003-1 VALLEY GLEN

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
	640-VG Collection System					
651-61004-520430-00000	Special Supplies	-	-	1,250	1,250	1,250
		269,764	172,629	252,637	252,637	171,370
FUND REVENUE		290,396	316,575	300,291	300,291	342,100
FUND EXPENDITURES		269,764	172,629	252,637	252,637	171,370

City of Dixon Budget FY 2026-27
FUND 651 - VALLEY GLEN CFD
OPERATING EXPENSES SUMMARY

Account Code	2026		2027	Brief Detail Description
	Budget	Estimated	Budget	
610 - Pump Station				
61001-520220	36,029	36,029	18,500	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	1,000	1,000	1,000	Port-O-Potty Rental
61001-520430	1,500	1,500	1,500	Site Maintenance
61001-521200	9,300	9,300	8,030	Holt Generator Services, Vehicle Access Gate Repairs, Office Trailer Electrical Wiring;
61001-521400	2,807	2,807	3,000	County Charges
61001-521420	8,670	8,670	9,198	SCADA Licenses, SCWA Ulatis Flood Control, YSAQMD Permit Fees
61001-530100	2,830	2,830	2,830	Wireless Routers & Internet Service
61001-530200	18,500	18,500	18,500	Utilities
61001-530300	750	750	1,255	Water
61001-540102	4,500	4,500	4,500	CFD Administration
61001-560200	48,000	48,000	-	Capital Outlay - See Capital Equipment
61001-591100	21,086	21,086	19,746	Transfer to General Fund - Cost Allocation
620 - Pond A				
61002-520220	5,700	5,700	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
61002-521420	4,275	4,275	4,300	Dixon Regional Watershed JDP Administration Fee, DWP Div of Safety of Dams Fees
61002-530300	1,400	1,400	1,600	Water
61002-530400	-	-	-	Landscape Maintenance
61002-540100	3,090	3,090	2,000	CFD Administration
630 - Lateral One				
61003-520220	2,500	2,500	2,500	RTU 200, 300, 400 & SCADA Maintenance
61003-520430	1,000	1,000	1,000	Lateral 1 access road gravel
61003-521200	17,884	17,884	10,500	Lateral 1 wet weather season Maintenance
61003-521420	9,000	9,000	-	Dixon Regional Watershed JPA Administration 25%
61003-530200	1,150	1,150	200	RTU 200, 300, 400 Electricity
640 - VG Collection System				
61004-520430	1,250	1,250	1,250	Special Supplies
Total	208,221	208,221	123,109	

**CITY OF DIXON
PAYROLL SUMMARY
FY 2026-27**

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

Title	FTE	Full Time Equiv. Pay	PERS Retirement	Health Insurance	Dental Insurance	Vision Insurance	Soc Sec/ Medicare	Disability Insurance	Workers' Comp	Total Employee
PERMANENT EMPLOYEES:										
Maintenance Worker II	0.50	33,797	2,680	3,625	746	143	543	138	4,083	45,755
Subtotal:	0.50	33,797	2,680	3,625	746	143	543	138	4,083	45,755
Other payroll costs:										
PERS Health Administration		-	-	6	-	-	-	-	-	6
PERS Retirement UAL		-	129	-	-	-	-	-	-	129
Overtime		650	-	-	-	-	9	-	81	740
Stand-by pay		1,608	-	-	-	-	23	-	-	1,631
Subtotal:		2,258	129	6	-	-	32	-	81	2,506
GRAND TOTAL:	0.50	36,055	2,809	3,631	746	143	575	138	4,164	48,261

Note: Maintenance Worker I position shared with Fund 530

City of Dixon Budget FY 2026-27
FUND 655 CFD POND C LATERAL TWO

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
655-00000-402100-00000	Assessments	79,577	76,559	81,170	81,170	80,250
655-00000-441000-00000	Interest Earned	9,373	12,462	6,560	6,560	6,300
655-00000-453000-00000	Miscellaneous Income	143	204	-	-	-
655-00000-453200-00000	Unrealized Gain on Investments	3,806	2,510	-	-	-
655-00000-491100-00000	Transfer from General Fund	7,500	3,715	-	-	-
		<u>100,399</u>	<u>95,450</u>	<u>87,730</u>	<u>87,730</u>	<u>86,550</u>
	601 - Pond C					
655-62001-520430-00000	Special Supplies	1,430	20	1,100	1,100	2,000
655-62001-520600-00000	Vehicle Fuel	-	-	300	300	300
655-62001-521200-00000	Contract Services - Non Professional	-	-	1,400	1,400	500
655-62001-521400-00000	County Charges	796	766	800	800	830
655-62001-521420-00000	Permits/Licenses/Fees	1,258	3,146	3,146	3,146	3,472
655-62001-591100-00000	Transfer to General Fund	6,019	6,846	5,562	5,562	5,876
	602 - Lateral Two					
655-62002-520430-00000	Special Supplies	-	-	500	500	500
655-62002-521200-00000	Contract Services - Non Professional	-	-	500	500	500
	603 - Parklane Lighting & Landscaping					
655-62003-520430-00000	Special Supplies	-	260	19,990	19,990	1,000
655-62003-521200-00000	Contract Services - Non Professional	30,031	34,970	52,594	52,594	34,000
655-62003-530200-00000	Utilities	7,144	7,050	7,000	7,000	7,000
655-62003-530300-00000	Water	17,061	15,961	31,883	31,883	31,883
		<u>63,739</u>	<u>69,019</u>	<u>124,775</u>	<u>124,775</u>	<u>87,861</u>
	FUND REVENUE	100,399	95,450	87,730	87,730	86,550
	FUND EXPENDITURES	63,739	69,019	124,775	124,775	87,861

City of Dixon Budget FY 2026-27
FUND 655 CFD POND C / LATERAL TWO
OPERATING EXPENSES SUMMARY

Account Code	2026		2027	Brief Detail Description
	Budget	Estimated	Budget	
601 - Pond C				
62001-520430	1,100	1,100	2,000	Special Supplies - Chemicals, signs, fencing, trash receptacles
62001-520600	300	300	300	Vehicle Fuel
62001-521200	1,400	1,400	500	Storm water sampling lab services
62001-521400	800	800	830	County Charges - tax administration
62001-521420	3,146	3,146	3,472	DRCD Ditch Maintenance Fees
62001-591100	5,562	5,562	5,876	Transfer to General Fund - Cost Allocation
602 - Lateral Two				
62002-520430	500	500	500	Vegetation management, clearing debris, culvert repair
62002-521200	500	500	500	Storm water sampling lab services
603 - Parklane Lighting & Landscaping				
62003-521200	19,990	19,990	1,000	Special Supplies
62003-521200	52,594	52,594	34,000	Landscape, streetlights
62003-530200	7,000	7,000	7,000	Utilities
62003-530300	31,883	31,883	31,883	Water
Total	124,775	124,775	87,861	

City of Dixon Budget FY 2026-27
FUND 657 HOMESTEAD LANDSCAPING

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
657-00000-402100-00000	Assessments	634,533	690,796	647,225	647,225	788,480
657-00000-441000-00000	Interest Earned	37,136	56,986	26,000	26,000	31,000
657-00000-453200-00000	Unrealized Gain on Investments	5,675	11,970	-	-	-
657-00000-491100-00000	Transfer from General Fund	4,645	-	-	-	-
		681,990	759,752	673,225	673,225	819,480
657-00000-511000-00000	Salaries/Wages	107,999	139,341	220,868	220,868	253,566
657-00000-511200-00000	Overtime	942	452	2,000	2,000	3,000
657-00000-511300-00000	Standby	2,790	-	-	-	-
657-00000-511900-00000	Separation Pay	-	5,407	-	-	-
657-00000-512100-00000	Medicare	1,781	2,385	4,108	4,108	4,622
657-00000-512200-00000	Retirement	8,348	10,509	17,582	17,582	20,107
657-00000-512203-00000	Retirement - UAL	-	388	935	935	518
657-00000-512300-00000	Disability Insurance	338	538	1,046	1,046	1,146
657-00000-512400-00000	Health Insurance	18,619	32,743	61,325	61,325	62,234
657-00000-512420-00000	Dental Insurance	422	453	2,790	2,790	3,042
657-00000-512430-00000	Vision Insurance	214	230	551	551	558
657-00000-512600-00000	Worker's Comp Insurance	11,926	19,675	31,418	31,418	30,494
657-00000-520220-00000	Equipment Repairs/Maintenance	50	43	1,500	1,500	1,500
657-00000-520250-00000	Vehicle Maintenance	706	390	1,760	1,760	1,772
657-00000-520305-00000	Equipment Rental	-	5,165	2,000	2,000	2,000
657-00000-520430-00000	Special Supplies	35,297	17,780	33,593	33,593	37,593
657-00000-520440-00000	Chemicals	3,999	3,852	8,000	8,000	6,000
657-00000-520450-00000	Small Tools	7,739	-	-	-	-
657-00000-520600-00000	Vehicle Fuel	7,256	7,273	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	5,378	3,400	20,000	20,000	23,500
657-00000-521400-00000	County Charges	6,345	6,520	7,050	7,050	7,900
657-00000-521560-00000	Training	458	214	1,500	1,500	1,500
657-00000-521570-00000	Uniforms	701	1,919	3,000	3,000	3,017
657-00000-529401-00000	Leased Vehicles	-	17,728	28,713	28,713	34,727
657-00000-530100-00000	Communications	1,359	1,056	2,368	2,368	2,489
657-00000-530200-00000	Utilities	20,401	20,855	28,793	28,793	30,000
657-00000-530300-00000	Water	29,295	30,255	60,497	60,497	55,000
657-00000-560110-00000	Project Admin - Direct	21,601	-	8,000	8,000	8,000
657-00000-560200-00000	Capital Outlay	-	-	44,500	44,500	41,000
657-00000-591100-00000	Transfer to General Fund	7,405	13,952	21,330	21,330	39,747
	SW Pump Station					
657-63001-520220-00000	Equipment Repairs/Maintenance	500	404	1,500	1,500	1,500
657-63001-520430-00000	Special Supplies	261	-	450	450	450
657-63001-521200-00000	Contract Services - Non Professional	-	2,747	12,900	12,900	7,190
657-63001-521420-00000	Permits/Licenses/Fees	-	1,140	1,075	1,075	1,090
657-63001-530100-00000	Communications	-	160	480	480	552
657-63001-530200-00000	Utilities	-	1,283	4,500	4,500	5,500
657-63001-530300-00000	Water	225	419	648	648	648
		302,355	348,675	659,530	659,530	714,712
	FUND REVENUE	681,990	759,752	673,225	673,225	819,480
	FUND EXPENDITURES	302,355	348,675	659,530	659,530	714,712

City of Dixon Budget FY 2026-27
FUND 657 - HOMESTEAD LANDSCAPING
OPERATING EXPENSES SUMMARY

Account Code	Project	2026		2027	Brief Detail Description
		Budget	Estimated	Budget	
520220		1,500	1,500	1,500	Equipment repairs/maint
520250		1,760	1,760	1,772	Vehicle parts/maint
520305		2,000	2,000	2,000	Equipment rental
520430		33,593	33,593	37,593	Landscape materials, irrigations parts
520440		8,000	8,000	6,000	Chemicals
520600		10,000	10,000	10,000	Vehicle fuel
521100		12,750	12,750	12,750	Professional Contract Services
521200		20,000	20,000	23,500	Streetlight repairs & maintenance
521400		7,050	7,050	7,900	1% Assessment
521560		1,500	1,500	1,500	Training
521570		3,000	3,000	3,017	Uniforms
529401		28,713	28,713	34,727	Vehicle Leases
530100		1,468	1,468	1,589	Cell Phone & Ring Central
530100	100015	900	900	900	Communications - Employee Stipend
530200		28,793	28,793	30,000	Utilities
530300		60,497	60,497	55,000	Water
560110		8,000	8,000	8,000	Project Administration
560200		44,500	44,500	41,000	Capital Outlay - See Capital Equipment
591100		21,330	21,330	39,747	Transfer to General Fund Cost Allocation
SW Pump Station					
63001-520220		1,500	1,500	1,500	Pump servicing, Electrical Panels, Knife Gate, OH Crane, Vehicle Gate, Generator
63001-520430		450	450	450	Cleaning supplies, pest control, fence repair, weed abatement
63001-521200		12,900	12,900	7,190	Misc site electrical & mechanical assessment/repairs
63001-521420		1,075	1,075	1,090	SCADA License, Permits
63001-530100		480	480	552	Communications
63001-530200		4,500	4,500	5,500	Utilities
63001-530300		648	648	648	Water
Total		316,907	316,907	335,425	

CITY OF DIXON
CAPITAL EQUIPMENT (not included in Capital Project Funds)
FUND 657 - HOMESTEAD LANDSCAPING

(N)ew or (R)eplacement	Category*	Item Description	Cost per Unit	Quantity	Total
N	V	Utility Vehicle	25,000	1.00	25,000
N	E	Dump Trailer	16,000	1.00	16,000
				Total	\$ 41,000

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

**CITY OF DIXON
PAYROLL SUMMARY
FY 2026-27**

**FUND 657
Homestead CFD**

Title	FTE	Full Time Equiv. Pay	PERS Retirement	Health Insurance	Dental Insurance	Vision Insurance	Soc Sec/ Medicare	Disability Insurance	Workers' Comp	Total Employee
		511000	512200	512400	512420	512430	512100	512300	512600	
PERMANENT EMPLOYEES:										
Maintenance Supervisor	1.00	105,074	8,332	18,746	1,014	186	1,795	490	12,419	148,056
Sr. Maintenance Worker	1.00	86,663	6,872	24,697	1,014	186	1,615	396	10,030	131,473
Maintenance Worker II	1.00	61,829	4,903	18,746	1,014	186	1,168	260	7,673	95,779
Subtotal:	3.00	253,566	20,107	62,189	3,042	558	4,578	1,146	30,122	375,308
Other payroll costs:										
PERS Health Administration		-	-	45	-	-	-	-	-	45
PERS Retirement UAL		-	518	-	-	-	-	-	-	518
Overtime		3,000	-	-	-	-	44	-	372	3,416
Subtotal:		3,000	518	45	-	-	44	-	372	3,979
GRAND TOTAL:	3.00	256,566	20,625	62,234	3,042	558	4,622	1,146	30,494	379,287

City of Dixon Budget FY 2026-27
FUND 725 CFD 2013-1 (PARKLANE)

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
725-00000-402100-00000	Assessments	1,089,248	1,102,329	1,133,250	1,133,250	1,159,088
725-00000-441000-00000	Interest Earned	107,561	99,379	75,300	75,300	19,700
725-00000-453200-00000	Unrealized Gain on Investments	5,923	4,009	-	-	-
		1,202,731	1,205,716	1,208,550	1,208,550	1,178,788
725-00000-521250-00000	Fiscal Agent Expense	4,090	4,160	4,624	4,624	5,087
725-00000-521400-00000	County Charges	10,892	11,023	12,040	12,040	11,590
725-00000-540100-00000	Administration	6,643	15,066	10,000	10,000	16,610
725-00000-550200-00000	Debt Interest	797,299	793,676	787,510	787,510	777,319
725-00000-550300-00000	Principal Payments	-	-	250,000	250,000	280,000
725-00000-591100-00000	Transfer to General Fund	-	33,500	7,391	7,391	11,424
725-00000-591102-00000	Transfer to General Fund	10,229	-	-	-	-
		829,153	857,425	1,071,565	1,071,565	1,102,030
FUND REVENUE		1,202,731	1,205,716	1,208,550	1,208,550	1,178,788
FUND EXPENDITURES		829,153	857,425	1,071,565	1,071,565	1,102,030

City of Dixon Budget FY 2026-27
FUND 726 CFD 2015-1 (VALLEY GLEN II)

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
726-00000-402100-00000	Assessments	782,617	798,831	814,230	814,230	826,475
726-00000-441000-00000	Interest Earned	107,353	96,356	75,150	75,150	16,300
726-00000-453200-00000	Unrealized Gain on Investments	3,734	1,739	-	-	-
		<u>893,704</u>	<u>896,926</u>	<u>889,380</u>	<u>889,380</u>	<u>842,775</u>
726-00000-521250-00000	Fiscal Agent Expense	7,500	5,000	7,750	7,750	6,100
726-00000-521400-00000	County Charges	-	-	8,000	8,000	8,000
726-00000-540100-00000	Administration	15,504	9,228	16,130	16,130	10,200
726-00000-550200-00000	Debt Interest	703,853	621,033	617,707	617,707	612,045
726-00000-550300-00000	Principal Payments	-	-	145,000	145,000	160,000
726-00000-591100-00000	Transfer to General Fund	-	33,500	7,177	7,177	9,522
726-00000-591102-00000	Transfer to General Fund	6,379	-	-	-	-
		<u>733,236</u>	<u>668,761</u>	<u>801,764</u>	<u>801,764</u>	<u>805,867</u>
FUND REVENUE		893,704	896,926	889,380	889,380	842,775
FUND EXPENDITURES		733,236	668,761	801,764	801,764	805,867

City of Dixon Budget FY 2026-27
FUND 727 CFD HOMESTEAD 2019 IA-II

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
727-00000-402100-00000	Assessments	995,776	1,247,717	1,033,820	1,033,820	1,344,000
727-00000-441000-00000	Interest Earned	146,782	171,785	102,750	102,750	54,000
727-00000-453000-00000	Miscellaneous Income	42,447	-	-	-	-
727-00000-453200-00000	Unrealized Gain on Investments	(1,040)	2,522	-	-	-
727-00000-491494-00000	Transfer from Homestead II Construction	13,463	-	-	-	-
		<u>1,197,427</u>	<u>1,422,024</u>	<u>1,136,570</u>	<u>1,136,570</u>	<u>1,398,000</u>
727-00000-521250-00000	Fiscal Agent Expense	2,500	11,320	15,000	15,000	11,900
727-00000-521400-00000	County Charges	-	-	10,730	10,730	10,730
727-00000-540100-00000	Administration	17,128	8,022	18,704	18,704	6,000
727-00000-550100-00000	Cost of Issuance	355,131	16,876	-	-	-
727-00000-550200-00000	Debt Interest	783,814	1,100,393	1,095,282	1,095,282	1,092,282
727-00000-550300-00000	Principal Payments	-	-	50,000	50,000	70,000
727-00000-560400-00000	Construction	902,134	7,190,545	-	-	-
727-00000-591100-00000	Transfer to General Fund	-	-	16,658	16,658	11,500
727-00000-591494-00000	Tsfr to Homestead Area II Construction	13,463	-	-	-	-
		<u>2,074,169</u>	<u>8,327,155</u>	<u>1,206,374</u>	<u>1,206,374</u>	<u>1,202,412</u>
	FUND REVENUE	1,197,427	1,422,024	1,136,570	1,136,570	1,398,000
	FUND EXPENDITURES	2,074,169	8,327,155	1,206,374	1,206,374	1,202,412

City of Dixon Budget FY 2026-27
FUND 728 CFD 2019-1 (HOMESTEAD)

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
728-00000-402100-00000	Assessments	1,186,198	1,317,518	1,232,790	1,232,790	1,257,100
728-00000-441000-00000	Interest Earned	126,291	101,029	88,400	88,400	40,700
728-00000-453200-00000	Unrealized Gain on Investments	13,098	3,062	-	-	-
		<u>1,325,587</u>	<u>1,421,610</u>	<u>1,321,190</u>	<u>1,321,190</u>	<u>1,297,800</u>
728-00000-521250-00000	Fiscal Agent Expense	5,070	-	5,750	5,750	6,050
728-00000-521400-00000	County Charges	-	-	13,160	13,160	13,160
728-00000-540100-00000	Administration	14,205	15,012	14,775	14,775	19,000
728-00000-550200-00000	Debt Interest	754,489	752,772	748,250	748,250	740,750
728-00000-550300-00000	Principal Payments	-	-	175,000	175,000	200,000
728-00000-560400-00000	Construction	713,538	124,342	-	-	-
728-00000-591100-00000	Transfer to General Fund	-	8,841	21,113	21,113	11,639
728-00000-591102-00000	Transfer to General Fund	46,678	-	-	-	-
		<u>1,533,980</u>	<u>900,966</u>	<u>978,048</u>	<u>978,048</u>	<u>990,599</u>
FUND REVENUE		1,325,587	1,421,610	1,321,190	1,321,190	1,297,800
FUND EXPENDITURES		1,533,980	900,966	978,048	978,048	990,599



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

FY 2026 PROJECTED RESOURCES AND APPROPRIATIONS

	Beginning Fund Balance - July 2025	Estimated Revenue & Transfers	Total Projected Available Resources	Estimated Expenditures	Estimated Ending Fund Balance - June 30, 2026
SUCCESSOR AGENCY FUNDS					
527 Housing Successor Agency	1,821,462	25,290	1,846,752	1,500	1,845,252
740 RDA Obligation Retirement	44,764	10,310	55,074	7,883	47,191
Successor Agency Funds Total	1,866,226	35,600	1,901,826	9,383	1,892,443

CITY OF DIXON
BUDGET OVERVIEW - SUCCESSOR AGENCY FUNDS

FY 2027 PROPOSED RESOURCES AND APPROPRIATIONS

	Estimated Beginning Fund Balance - July 2026	Proposed Revenue & Transfers	Total Proposed Available Resources	Proposed Appropriations	Estimated Ending Fund Balance - June 30, 2027
SUCCESSOR AGENCY FUNDS					
527 Housing Successor Agency	1,845,252	40,200	1,885,452	1,500	1,883,952
740 RDA Obligation Retirement	47,191	7,880	55,071	7,883	47,188
Successor Agency Funds Total	1,892,443	48,080	1,940,523	9,383	1,931,140

City of Dixon Budget FY 2026-27
FUND 527 - HOUSING SUCCESSOR AGENCY

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
527-00000-441000-00000	Interest Earned	36,134	73,371	25,290	25,290	40,200
527-00000-442000-00000	Interest Earned on Loans	101,862	125,634	-	-	-
527-00000-453200-00000	Unrealized Gain on Investments	12,525	13,267	-	-	-
527-00000-454100-00000	Loan Principal	(14,887)	573,549	-	-	-
		<u>135,634</u>	<u>785,822</u>	<u>25,290</u>	<u>25,290</u>	<u>40,200</u>
527-00000-521100-00000	Consultants - Professional	-	-	1,500	1,500	1,500
		<u>-</u>	<u>-</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
FUND REVENUE		135,634	785,822	25,290	25,290	40,200
FUND EXPENDITURES		-	-	1,500	1,500	1,500

City of Dixon Budget FY 2026-27
FUND 740 - RDA RETIREMENT OBLIGATION FUND

Account	Description	2024 Actual	2025 Actual	2026 Budget	2026 Estimated	2027 Budget
740-00000-401200-00000	Secured Property Taxes	290,669	3,490	6,900	6,900	6,900
740-00000-441000-00000	Interest Earned	4,872	2,309	3,410	3,410	980
740-00000-453200-00000	Unrealized Gain on Investments	732	745	-	-	-
		<u>296,273</u>	<u>6,544</u>	<u>10,310</u>	<u>10,310</u>	<u>7,880</u>
740-00000-521100-00000	Consultants-Professional	-	-	3,000	3,000	3,000
740-00000-521250-00000	Fiscal Agent Expense	2,720	2,650	3,490	3,490	3,490
740-00000-540430-00000	Miscellaneous Expense	-	86	-	-	-
740-00000-550200-00000	Debt Interest	5,066	474	1,393	1,393	1,393
		<u>7,786</u>	<u>3,210</u>	<u>7,883</u>	<u>7,883</u>	<u>7,883</u>
FUND REVENUE		296,273	6,544	10,310	10,310	7,880
FUND EXPENDITURES		7,786	3,210	7,883	7,883	7,883

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Appendix Section



Cost Allocation & Transfers

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Glossary / Acronyms List

**CITY OF DIXON BUDGET FY 2026-27
Transfers Summary**

TRANSFERS IN		TRANSFERS OUT		FY 2027	
Account	Description	Account	Description	Proposed	Purpose
100-00000-491103-00000	Transfer from Recreation	103-17101-591100-00000	Transfer to General Fund	2,899	Cost Allocation
100-00000-491107-00000	Transfer from Public Benefit	107-00000-591100-00000	Transfer to General Fund	581,682	Public Safety Operational Supplement & Cost Allocation
100-00000-491305-00000	Transfer from Sewer O & M	305-30001-591100-00000	Transfer to General Fund	615,697	Cost Allocation
100-00000-491310-00000	Transfer from Sewer Capital	310-00000-591100-00000	Transfer to General Fund	26,508	Cost Allocation
100-00000-491315-00000	Transfer from Sewer Rehab	315-00000-591100-00000	Transfer to General Fund	7,727	Cost Allocation
100-00000-491316-00000	Trfr from Sewer Mixed	316-00000-591100-00000	Transfer to General Fund	5,831	Cost Allocation
100-00000-491331-00000	Transfer from Water O&M	331-00000-591100-00000	Transfer to General Fund	297,631	Cost Allocation
100-00000-491334-00000	Transfer from Water Capital Proj	334-00000-591100-00000	Transfer to General Fund	9,175	Cost Allocation
100-00000-491335-00000	Transfer from Water Capital Proj Rehab	335-00000-591100-00000	Transfer to General Fund	13,928	Cost Allocation
100-00000-491350-00000	Transfer from Transit O & M	350-00000-591100-00000	Transfer to General Fund	142,748	Cost Allocation
100-00000-491410-00000	Transfer from Fire CIP	410-00000-591100-00000	Transfer to General Fund	3,009	Cost Allocation
100-00000-491420-00000	Transfer from Police CIP	420-00000-591100-00000	Transfer to General Fund	5,407	Cost Allocation
100-00000-491430-00000	Transfer from City Facilities	430-00000-591100-00000	Transfer to General Fund	2,446	Cost Allocation
100-00000-491450-00000	Transfer from Storm Drainage	450-00000-591100-00000	Transfer to General Fund	4,784	Cost Allocation
100-00000-491460-00000	Transfer from Transportation	460-00000-591100-00000	Transfer to General Fund	17,863	Cost Allocation
100-00000-491469-00000	Tsfr fr NEQ Infrastructure Fund	469-00000-591100-00000	Transfer to General Fund	1,548	Cost Allocation
100-00000-491470-00000	Transfer from Transit CIP	470-00000-591100-00000	Transfer to General Fund	2,181	Cost Allocation
100-00000-491480-00000	Transfer from Recreation CIP	480-00000-591100-00000	Transfer to General Fund	5,535	Cost Allocation
100-00000-491481-00000	Transfer from Parks CIP	481-00000-591100-00000	Transfer to General Fund	8,631	Cost Allocation
100-00000-491530-00000	Transfer from Gas Tax	530-00000-591100-00000	Transfer to General Fund	316,933	Street Maintenance & Cost Allocation
100-00000-491531-00000	Transfer from RMRA	531-00000-591100-00000	Transfer to General Fund	3,736	Cost Allocation
100-00000-491540-00000	Transfer from Traffic Safety	540-00000-591100-00000	Transfer to General Fund	3,326	Cost Allocation
100-00000-491560-00000	Transfer from Police Grants	560-00000-591101-00000	Transfer to General Fund	6,563	Cost Allocation
100-00000-491600-00000	Transfer from L&L	600-00000-591100-00000	Transfer to General Fund	26,837	Cost Allocation
100-00000-491651-00000	Transfer from Valley Glen CFD	651-61001-591100-00000	Transfer to General Fund	19,746	Cost Allocation
100-00000-491655-00000	Transfer from Pond CFD	655-62001-591100-00000	Transfer to General Fund	5,876	Cost Allocation
100-00000-491657-00000	Transfer from Homestead CFD DS	657-00000-591100-00000	Transfer to General Fund	39,747	Cost Allocation
100-00000-491725-00000	Transfer From Parklane CFD Debt	725-00000-591100-00000	Transfer to General Fund	11,424	Cost Allocation
100-00000-491726-00000	Transfer from Valley Glen II	726-00000-591100-00000	Transfer to General Fund	9,522	Cost Allocation
100-00000-491727-00000	Transfer from Homestead Area 2	727-00000-591100-00000	Transfer to General Fund	11,500	Cost Allocation
100-00000-491728-00000	Tsfr fr Homestead 2019-1 Debt	728-00000-591100-00000	Transfer to General Fund	11,639	Cost Allocation
105-00000-491107-00000	Transfer from Public Benefit Fund	107-00000-591105-00000	Transfer to Community Support	172,739	Community Support
307-00000-491305-00000	Transfer from Sewer O&M	305-30001-591307-00000	Transfer to Sewer Equip Replac	75,000	Equipment Replacement Set-Aside
309-00000-491305-00000	Transfer from Sewer O&M	305-00000-591309-00000	Transfer to SRF Debt Service	1,033,044	Debt Service
309-00000-491310-00000	Transfer from Sewer Capital	310-00000-591309-00000	Transfer to SRF Debt Service	688,695	Debt Service

**CITY OF DIXON BUDGET FY 2026-27
Transfers Summary**

TRANSFERS IN		TRANSFERS OUT		FY 2027	
Account	Description	Account	Description	Proposed	Purpose
310-00000-491316-00000	Transfer from Sewer Mixed	316-00000-591310-00000	Transfer to Sewer Capital	207,113	Sewer Capital Projects
315-00000-491305-00000	Transfer from Sewer O&M	305-30001-591315-00000	Transfer to Sewer-Rehab Proj	7,728	Cost Allocation
316-00000-491305-00000	Transfer from Sewer O&M	305-30001-591316-00000	Transfer to Sewer Mixed	22,831	Cost Allocation
335-00000-491331-00000	Transfer from Water O&M	331-00000-591335-00000	Transfer to Water Capital Project - Rehab	364,216	Water Capital Projects
335-00000-491333-00000	Transfer from Water Capital Reserve	333-00000-591335-00000	Transfer to Water Capital Rehab	813,046	Water Capital Projects
335-00000-491334-00000	Transfer from Water CIP	334-00000-591335-00000	Transfer to Water Capital Rehab	2,634,822	Water Capital Projects
350-00000-491100-00000	Transfer from General Fund	100-00000-591350-00000	Transfer to Transit	7,000	Fund Support
600-00000-491100-00000	Transfer from General Fund	100-00000-591600-00000	Transfer to L&L	241,111	Fund Balance Support
600-00000-491182-00000	Transfer from Building Replacement	182-00000-591600-00000	Transfer to L&L	95,101	Fund Balance/General Fund Support
				8,584,525	

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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.