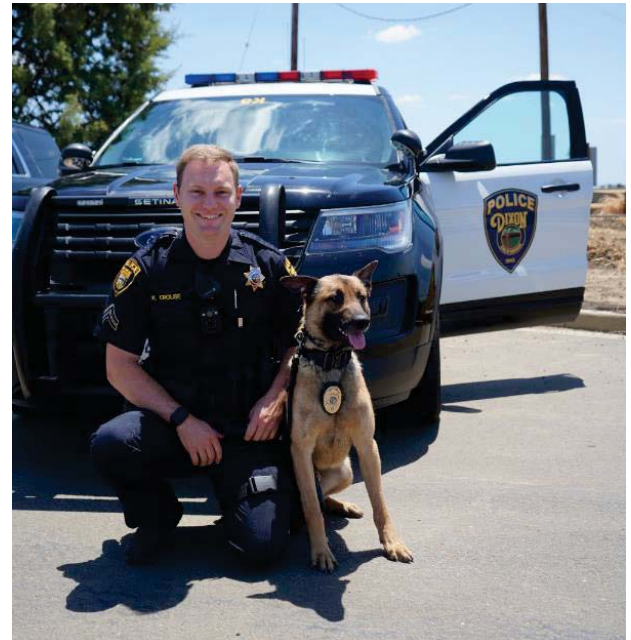




FY 2022 Proposed Budget



City of Dixon
600 East A Street
Dixon, CA 95620
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www.cityofdixon.us



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ELECTED OFFICIALS

Steve Bird, Mayor

Kevin Johnson, Councilmember

Jim Ernest, Vice-Mayor

Scott Pederson, Councilmember

Don Hendershot, Councilmember

James Ward, City Treasurer

EXECUTIVE STAFF

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

BUDGET STAFF

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

CITY WEBSITE ADDRESS

www.cityofdixon.us



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Table of Contents

Transmittal Letter	i-1
Guide to the Document.....	i-7
Budget Overview (All Funds).....	i-9
Capital Equipment Overview - All Funds.....	i-23
General Fund Five Year Projection.....	i-26
Budget Process and Calendar.....	i-27
Budget & Fiscal Practices and Policies.....	i-31
City Organization Chart.....	i-37

Budgets.....	
General Fund	1
Summary by Department.....	3
000-Non-Departmental	4
111-City Council.....	7
112-City Manager.....	11
113-City Clerk.....	16
114-Finance.....	21
115-Human Resources.....	26
116-Information Technology.....	31
118-City Attorney.....	35
119-General Liability Insurance.....	36
132-Community Development.....	37
143-Engineering.....	44
Public Works.....	50
152- Public Works - Park/Building Maintenance.....	53
153- Public Works - Street Maintenance.....	57
154- Public Works - Storm Drain Maintenance.....	61
171- Recreation.....	64
172- Senior Multi Use Center.....	66
161 - Police.....	70
166 - Fire.....	75
General Fund Sub Funds.....	83

Budgets continued.....

Enterprise Funds.....	103
Grant Funds.....	145
Special Revenue Funds.....	161
Capital Improvement Funds.....	171
Special Assessments/Community Facilities/L&L Districts.....	193
Debt Service Funds.....	217
Successor Agency Funds.....	223
Appendix.....	229



April 28, 2021

Honorable Mayor Bird and Members of the City Council:

We are pleased to present for your review and consideration the Proposed Fiscal Year (FY) 2021-22 budget. This budget represents proposed operating expenses as well as capital purchases and projects. The revenue projections assume a swift recovery in most revenues sources from the economic downturn that was fueled by pandemic business interruptions. It is anticipated that the hospitality industries will experience a protracted recovery.

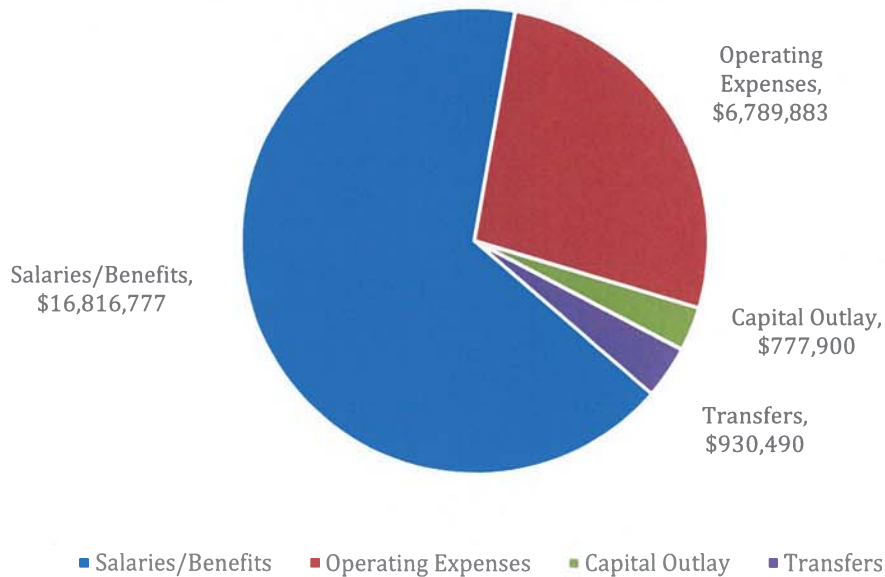
Overall, the proposed citywide budget for FY 2021-22 includes \$53.1 million in revenues and \$52.1 million in expenditures. Funds that contain appropriation requests that exceed the projected revenues will use existing fund balance to cover the additional expenditures. The City of Dixon bonds, not related to the Wastewater Enterprise Fund, were paid-in-full during FY 20-2021. 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 2021-22 budget. The table below summarizes the proposed spending plans for operating and capital expenditures for the City for FY 2021-22.

FISCAL YEAR 2021-22 PROPOSED BUDGET	Revenues & Transfers	Expenditures
General Fund	\$23,574,003	\$25,315,050
General Fund Sub Funds	2,983,591	2,801,014
Enterprise Funds	13,894,778	14,398,812
Grant Funds	293,216	306,205
Special Revenue Funds	948,968	962,503
Capital Improvement Funds	8,679,512	5,229,883
Special Assessment Funds	2,430,129	2,721,508
Successor Agency Fund	319,968	318,712
Total	\$53,124,165	\$52,053,687

General Fund

The General Fund is the primary funding source for the vast majority of core City services. The total proposed spending plan for the General Fund, including transfers to the Recreation Fund, Capital Funds and the Lighting & Landscape Districts, is outlined in the chart below. The overall proposed General Fund budget for FY 2021-22 is \$25.3 million. A transfer of \$1.0 million from the Public Benefit Fund to the General Fund is included to provide support to the public safety operations and \$1.4 million in one-time appropriations. The proposed General Fund Budget also requires the use of \$1.7 million of the fund balance reserves.

2021 -22 General Fund Proposed Budget



Sales Tax

Sales tax revenues represent 43% of overall General Fund revenues. Sales tax revenues decreased during FY 2019-20 and have been recovering over the past year from the decline related to the pandemic.

Other General Fund Revenues

Property Tax – Property values are reaching historic highs as demand exceeds supply. Residential growth in Dixon has continued without interruption.

Motor Vehicle in Lieu Taxes – These tax receipts are expected to continue to perform well with a moderate growth rate.

Transient Occupancy Tax – Lodging occupancy is expected to experience a protracted recovery from the pandemic. The projections provided for FY 2021-22 reflect this.

TRANSMITTAL LETTER

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

Interest Income – Interest earnings are expected to decrease as Federal interest rates are at historic lows. Upon maturity, investments are replaced with the lower yielding investments available in this market.

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 recent years.

Expenses

Salaries & Benefits – New positions in Parks and Recreation and Storm Drain Maintenance departments are proposed. Two Maintenance Workers are requested to maintain Pardi Market, the all-weather playing field and the Aquatics Center. A Utilities Maintenance Worker is also included with the position shared 25% General Fund Storm Drain and 75% Wastewater Collections.

Operations – The operating line items contain proposed budgets for ongoing operations as well as one-time items in FY 2021-22. Examples of the one-time requests that are included are:

- \$175,000 Special Election
- \$136,000 Contract Senior Permit Technician to assist Community Development
- \$100,000 Contract fire inspection services for new construction

Capital Outlay – FY 2021-22 capital outlay requests of \$0.8 Million are proposed to include:

- \$600,000 Purchase & implementation of an ERP (Integrated Management Software)
- \$60,000 Chipper for Parks
- \$50,000 Mower for Parks
- \$15,000 Shelter at the all-weather playing field

Transfers - The General Fund provides support to other funds to cover operational needs, such as the Recreation and Lighting & Landscaping District Funds. A transfer of \$75,000 to the PERS Stabilization Fund was maintained and a transfer of \$250,000 to the other post-employment benefit (OPEB) fund was restored. One-time transfers to capital funds are requested for the following project:

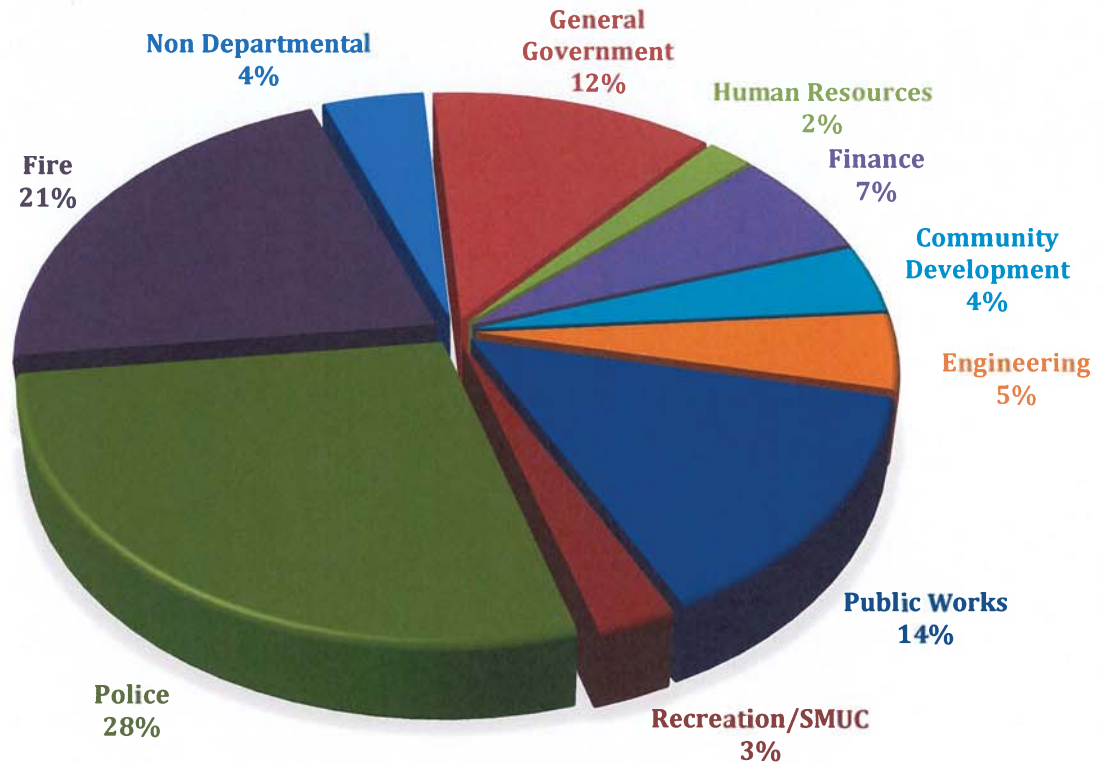
- \$379,652 Fire Station Re-roof and HVAC replacement (Project total \$600,000)

The remainder of the project funding is proposed to come from a Flexible Grant General Fund Sub Fund.

TRANSMITTAL LETTER

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

2021-22 Proposed General Fund Budget – by Department



Enterprise Funds

Wastewater – Wastewater user fees are projected to increase due to residential growth during fiscal year 2021-22. These fees are charged based upon winter average water usage and vary from year-to-year as water usage fluctuates. Penalties and interest are also expected to increase during fiscal year 2021-22 as statewide restrictions are lifted prohibiting penalties and collection efforts on delinquent accounts. An additional Utilities Maintenance Worker is proposed benefiting Wastewater Collections 75% and the remaining 25% paid for and benefiting the General Fund Storm Drain operations. A capital purchase request for a confined space multi-gas detector is also included. Capital projects such as the 27-inch Sewer Trunk Line Rehabilitation and the North Lincoln Street Sewer Lift Station are proposed to continue. New projects at the Wastewater Treatment Facility are requested. They include:

- \$165,000 Chain link fence replacement
- \$105,000 Percolation/Evaporation basin piping project
- \$105,000 Security system
- \$105,000 Water system upgrade

Water – Water revenues have been budgeted at the current approved rates. The decrease is due to the rate retraction approved by voters and will result in \$1.1 Million less in revenue than received in FY 2020-21. Similar to Wastewater, penalties and interest revenues are expected to

increase as delinquent account collection activity resumes following the pandemic. It is projected that expenses will exceed revenues by \$0.5 Million in the Water Operating and Maintenance Fund during FY 2021-22. Fund reserves will be utilized to balance the operation. Capital projects such as the Water Rate Study, Valve Exercising, and Strategic Asset Management Program will continue into the new year. New capital projects proposed for FY 2021-22 include:

- \$25,000 Solano GSA/GSP
- \$100,000 Urban Water Management Plan

Transit – Passenger fare revenues included in the proposed FY 2021-22 budget improve but do not fully recover to pre-pandemic levels. Grant revenues will be used to support operations. A capital purchase of \$50,000 is requested to obtain a Microtransit dispatch application with payment processing.

Capital Projects Funds

The revenues related to development fees in the Capital Projects Funds are expected to remain strong as residential development continues. Projects recommended for FY 2021-22 are:

- \$1,510,000 Southwest Community Park/ Community Center/Aquatic Center
- \$1,220,000 Parkway Boulevard Overcrossing
- \$600,000 Fire Station Reroof and HVAC (Funded by General Fund & Sub fund)
- \$460,000 Hall Park Tennis Court Resurfacing
- \$414,000 Police Range Facility (Funded by Public Benefit Fund)
- \$110,000 Subdivision Slurry Projects
- \$52,000 Pat Granucci Aquatic Facility Renovation (locker/restroom)

Fiscal Year 2020-21

Projections for FY 2020-21 revenues have been adjusted quarterly through budget updates presented to the City Council. Capital purchase appropriations in the amount of \$1.4 Million were approved and an additional \$0.7 Million was transferred to capital project funds for the Pardi Market Plaza project and the Council Chamber Audiovisual Upgrade project. General Fund transfers to the Lighting and Landscape Districts increased \$125,126 to cover funding shortfalls.

Highlights

Within the budget document, departments highlight their operational accomplishments during FY 20-21 and their goals for the upcoming budget year. Some accomplishments to recognize are:

- City Clerk – Transitioned public meetings to video conferencing due to COVID-19 pandemic
- *Police Department* – Implemented a motor/traffic officer position.
- *Fire Department* – received a FEMA Assistance to Firefighters Grant for new SCBAs.
- *Public Works* – Implemented capital improvements to City infrastructure such as MSC front office reroof, City Council Chamber carpet and HVAC replacement, SMUC flooring replacement and access control to the Fire Department.
- *Community Development* – Received grants to accelerate housing production and to implement the Regional Housing Needs Assessment.

Concluding Remarks

The City has begun recovering from the revenue interruptions caused by the pandemic. This recovery and the projections included in this proposed budget are contingent upon further reopening of economic activity. We will continue monitoring the City finances closely during these dynamic financial times and will return to the City Council with amendment requests as needed.

We would like to recognize the other City department heads and managers for their efforts in this year's budget development. They are creative and resourceful partners in the budgeting process. We look forward to sharing the FY 2021-22 proposed budget with the City Council at the budget study session on May 12, 2021. We will be focusing on the General Fund, Enterprise Funds and other funds to highlight activities.

Respectfully submitted



Jim Lindley
City Manager



Kate Zawadzki
Finance Director

Guide to the Document

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

Document Organization

Budget Process / Calendar / Policies

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

Budget Overview

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

Summary Information

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

General Fund and Sub Funds

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

Other Funds

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

Appendix

This section contains a glossary and list of acronyms.

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CITY OF DIXON

BUDGET OVERVIEW

FY2021 and FY2022

GENERAL FUND AND SUB FUNDS

	GRAND TOTAL ALL FUNDS	General Fund ¹ 100	Contingency 101	Council Discretionary 102	Recreation 103	Community Support 105
FY 2021 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2020	62,967,807	9,290,444	1,552,416	296,220	(5,275)	18,930
Estimated Revenue & Transfers	92,153,875	29,010,093	12,417	299,924	10,923	12,197
Total Projected Available Resources	155,121,682	38,300,537	1,564,833	596,144	5,648	31,127
Estimated Expenditures	101,365,100	30,307,293	327,360	214,989	5,648	5,000
Estimated Ending Fund Balance - June 30, 2021	<u>53,433,723</u>	<u>7,993,245</u>	<u>1,237,473</u>	<u>381,155</u>	<u>-</u>	<u>26,127</u>
FY 2022 PROPOSED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2021	53,433,723	7,993,245	1,237,473	381,155	-	26,127
Proposed Revenue & Transfers	53,124,164	23,574,002	9,312	350,845	61,110	12,148
Total Projected Available Resources	106,557,887	31,567,247	1,246,785	732,000	61,110	38,275
Proposed Appropriations	52,053,687	25,315,050	13,644	732,000	61,110	12,000
Estimated Ending Fund Balance - June 30, 2022	<u>54,504,200</u>	<u>6,252,197</u>	<u>1,233,141</u>	<u>-</u>	<u>-</u>	<u>26,275</u>

¹ General Fund includes one time items

CITY OF DIXON

BUDGET OVERVIEW

FY2021 and FY2022

GENERAL FUND AND SUB FUNDS

	Public Benefit 107	User Technology Fee 108	Flexible Grant Fee 109	Planning 190	Equipment Replacement Reserve 820	Building Reserve 830
FY 2021 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2020	1,027,621	9,767	-	(58,661)	562,612	349,909
Estimated Revenue & Transfers	1,492,292	35,114	696,309	353,809	7,031	3,005
Total Projected Available Resources	2,519,913	44,880	696,309	295,148	569,643	352,914
Estimated Expenditures	1,887,139	-	-	397,456	18,958	110,000
Estimated Ending Fund Balance - June 30, 2021	<u>632,774</u>	<u>44,880</u>	<u>696,309</u>	<u>(102,308)</u>	<u>550,685</u>	<u>242,914</u>
FY 2022 PROPOSED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2021	632,774	44,880	696,309	(102,308)	550,685	242,914
Proposed Revenue & Transfers	1,322,500	31,086	546,409	300,982	6,093	2,250
Total Projected Available Resources	1,955,274	75,966	1,242,718	198,674	556,778	245,164
Proposed Appropriations	1,460,712	1,200	220,348	300,000	-	-
Estimated Ending Fund Balance - June 30, 2022	<u>494,562</u>	<u>74,766</u>	<u>1,022,370</u>	<u>(101,326)</u>	<u>556,778</u>	<u>245,164</u>

CITY OF DIXON

BUDGET OVERVIEW

FY2021 and FY2022

GENERAL FUND AND SUB FUNDS

	Infrastructure Reserve 831	Technology Replacement 832	PERS Stabilization 840	PERS OPEB 841	GF & SUB FUNDS TOTAL
FY 2021 PROJECTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2020	163,258	151,204	307,698	1,862,490	15,528,632
Estimated Revenue & Transfers	1,363	1,301	77,721	15,756	32,029,255
Total Projected Available Resources	164,621	152,505	385,419	1,878,246	47,557,887
Estimated Expenditures	85,550	-	-	-	33,359,393
Estimated Ending Fund Balance - June 30, 2021	<u>79,071</u>	<u>152,505</u>	<u>385,419</u>	<u>1,878,246</u>	<u>14,198,495</u>
FY 2022 PROPOSED RESOURCES AND APPROPRIATIONS					
Estimated Beginning Fund Balance - July 2021	79,071	152,505	385,419	1,878,246	14,198,495
Proposed Revenue & Transfers	1,022	976	77,041	261,817	26,557,593
Total Projected Available Resources	80,093	153,481	462,460	2,140,063	40,756,087
Proposed Appropriations	-	-	-	-	28,116,064
Estimated Ending Fund Balance - June 30, 2022	<u>80,093</u>	<u>153,481</u>	<u>462,460</u>	<u>2,140,063</u>	<u>12,640,024</u>

CITY OF DIXON

BUDGET OVERVIEW

FY2021 and FY2022

ENTERPRISE FUNDS*

FY 2021 PROJECTED RESOURCES AND APPROPRIATIONS

	Sewer Ops Reserve 303	Sewer OPEB Reserve 304	Sewer O&M 305	SRF Reserve 306	Sewer Equipment Replacement 307	Sewer Debt Service 308	SRF Debt Service 309
Beginning Fund Balance - July 2020	580,828	240,870	6,398,457	1,878,030	259,358	-	942,353
Estimated Revenue & Transfers	5,009	2,065	4,237,989	15,675	52,267	167,889	1,728,040
Total Projected Available Resources	585,837	242,935	10,636,446	1,893,705	311,625	167,889	2,670,392
Estimated Expenditures	-	-	4,782,992	-	958	167,889	1,721,738
Estimated Ending Fund Balance - June 30, 2021	<u>585,837</u>	<u>242,935</u>	<u>5,853,453</u>	<u>1,893,705</u>	<u>310,667</u>	<u>-</u>	<u>948,654</u>

FY 2022 PROPOSED RESOURCES AND APPROPRIATIONS

Estimated Beginning Fund Balance - July 2021	585,837	242,935	5,853,453	1,893,705	310,667	-	948,654
Proposed Revenue & Transfers	3,750	1,550	4,633,795	11,756	51,700	-	1,726,439
Total Projected Available Resources	589,587	244,485	10,487,248	1,905,461	362,367	-	2,675,093
Proposed Appropriations	-	-	5,609,648	-	-	-	1,721,739
Estimated Ending Fund Balance - June 30, 2022	<u>589,587</u>	<u>244,485</u>	<u>4,877,601</u>	<u>1,905,461</u>	<u>362,367</u>	<u>-</u>	<u>953,354</u>

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

CITY OF DIXON

BUDGET OVERVIEW

FY2021 and FY2022

	ENTERPRISE FUNDS*					
	Sewer Capital 310	Sewer Rehab 315	Sewer Mixed 316	Water O&M 331	Water Ops Reserve 332	Water Capital Reserve 333
FY 2021 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2020	4,488,055	350,679	202,846	2,238,655	748,176	596,170
Estimated Revenue & Transfers	647,914	720,499	455,970	3,094,742	6,245	105,179
Total Projected Available Resources	5,135,969	1,071,178	658,816	5,333,396	754,421	701,349
Estimated Expenditures	779,531	717,574	454,756	4,547,354	-	-
Estimated Ending Fund Balance - June 30, 2021	<u>4,356,438</u>	<u>353,604</u>	<u>204,060</u>	<u>786,043</u>	<u>754,421</u>	<u>701,349</u>
FY 2022 PROPOSED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2021	4,356,438	353,604	204,060	786,043	754,421	701,349
Proposed Revenue & Transfers	1,535,950	2,064,512	235,875	1,926,640	4,683	6,884
Total Projected Available Resources	5,892,388	2,418,116	439,935	2,712,683	759,104	708,233
Proposed Appropriations	726,476	2,062,318	234,965	2,396,121	-	-
Estimated Ending Fund Balance - June 30, 2022	<u>5,165,912</u>	<u>355,798</u>	<u>204,970</u>	<u>316,562</u>	<u>759,104</u>	<u>708,233</u>

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

CITY OF DIXON

BUDGET OVERVIEW

FY2021 and FY2022

	ENTERPRISE FUNDS*					
	Water CIP 334	Water Capital Rehab 335	Water OPEB Reserve 336	Transit 350	Transit OPEB Reserve 351	ENTERPRISE FUNDS TOTAL
FY 2021 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2020	457,256	(22,269)	100,404	259,756	267,742	19,987,364
Estimated Revenue & Transfers	349,385	2,850,776	921	1,519,865	2,456	15,962,885
Total Projected Available Resources	806,642	2,828,507	101,324	1,779,621	270,198	35,950,249
Estimated Expenditures	1,986	2,543,781	-	1,232,559	-	16,951,118
Estimated Ending Fund Balance - June 30, 2021	<u>804,656</u>	<u>284,726</u>	<u>101,324</u>	<u>547,063</u>	<u>270,198</u>	<u>18,999,132</u>
FY 2022 PROPOSED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2021	804,656	284,726	101,324	547,063	270,198	18,999,132
Proposed Revenue & Transfers	102,887	495,765	691	1,090,059	1,842	13,894,778
Total Projected Available Resources	907,543	780,491	102,015	1,637,122	272,040	32,893,910
Proposed Appropriations	1,849	495,765	-	1,149,931	-	14,398,812
Estimated Ending Fund Balance - June 30, 2022	<u>905,694</u>	<u>284,726</u>	<u>102,015</u>	<u>487,191</u>	<u>272,040</u>	<u>18,495,098</u>

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

CITY OF DIXON

BUDGET OVERVIEW

FY2021 and FY2022

	GRANT FUNDS								
	CARES 500	Home FTHB Loan Program 525	CDBG Home Rehab Loan 526	Used Oil Grant 550	Police Grants 560	CDBG 570	CDBG COVID Relief 573	CDBG Planning Grant 574	GRANT FUNDS TOTAL
FY 2021 PROJECTED RESOURCES AND APPROPRIATIONS									
Beginning Fund Balance - July 2020	(61,761)	76,716	146,493	4,281	106,873	128,153	-	-	400,755
Estimated Revenue & Transfers	106,480	6,937	1,630	5,101	162,813	13,143	75,000	-	371,105
Total Projected Available Resources	44,719	83,653	148,123	9,382	269,685	141,297	75,000	-	771,859
Estimated Expenditures	44,719	10,336	-	5,000	269,140	500	75,000	-	404,695
Estimated Ending Fund Balance - June 30, 2021	<u>-</u>	<u>73,317</u>	<u>148,123</u>	<u>4,382</u>	<u>545</u>	<u>140,797</u>	<u>-</u>	<u>-</u>	<u>367,164</u>
FY 2022 PROPOSED RESOURCES AND APPROPRIATIONS									
Estimated Beginning Fund Balance - July 2021	-	73,317	148,123	4,382	545	140,797	-	-	367,164
Proposed Revenue & Transfers	-	553	1,223	-	140,609	831	-	150,000	293,216
Total Projected Available Resources	-	73,870	149,346	4,382	141,154	141,628	-	150,000	660,379
Proposed Appropriations	-	10,900	-	4,382	139,923	1,000	-	150,000	306,205
Estimated Ending Fund Balance - June 30, 2022	<u>-</u>	<u>62,970</u>	<u>149,346</u>	<u>-</u>	<u>1,231</u>	<u>140,628</u>	<u>-</u>	<u>-</u>	<u>354,174</u>

CITY OF DIXON

BUDGET OVERVIEW

FY2021 and FY2022

SPECIAL REVENUE FUNDS

	Gas Tax 530	Road Maint. & Rehab (RMRA) 531	Traffic Safety 540	CASp 545	Asset Forfeiture 561	SPECIAL REVENUE FUNDS TOTAL
FY 2021 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2020	117,647	925,603	18,011	13,966	3,372	1,078,599
Estimated Revenue & Transfers	471,005	362,118	35,191	4,220	-	872,533
Total Projected Available Resources	588,652	1,287,721	53,202	18,186	3,372	1,951,132
Estimated Expenditures	465,055	1,185,451	37,291	7,500	-	1,695,297
Estimated Ending Fund Balance - June 30, 2021	<u>123,597</u>	<u>102,270</u>	<u>15,911</u>	<u>10,686</u>	<u>3,372</u>	<u>255,835</u>
FY 2022 PROPOSED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2021	123,597	102,270	15,911	10,686	3,372	255,835
Proposed Revenue & Transfers	518,127	389,808	35,143	5,890	-	948,968
Total Projected Available Resources	641,724	492,078	51,054	16,576	3,372	1,204,803
Proposed Appropriations	447,835	470,751	34,217	9,700	-	962,503
Estimated Ending Fund Balance - June 30, 2022	<u>193,889</u>	<u>21,327</u>	<u>16,837</u>	<u>6,876</u>	<u>3,372</u>	<u>242,300</u>

CITY OF DIXON

BUDGET OVERVIEW

FY2021 and FY2022

CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS

	CIP 400	Pardi Market Project 401	Comm. Dev 404	Fire 410	Police 420	City Facilities 430
FY 2021 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2020	589,056	(27)	187	907,525	406,152	616,445
Estimated Revenue & Transfers	171,701	531,733	4	516,928	210,411	401,713
Total Projected Available Resources	760,756	531,706	191	1,424,453	616,563	1,018,158
Estimated Expenditures	300,569	530,956	-	164,415	72,487	247,253
Estimated Ending Fund Balance - June 30, 2021	<u>460,187</u>	<u>750</u>	<u>191</u>	<u>1,260,038</u>	<u>544,076</u>	<u>770,905</u>
FY 2022 PROPOSED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2021	460,187	750	191	1,260,038	544,076	770,905
Proposed Revenue & Transfers	1,018,844	583	-	641,870	261,120	499,147
Total Projected Available Resources	1,479,031	1,333	191	1,901,908	805,196	1,270,052
Proposed Appropriations	1,014,000	-	-	2,718	2,592	335,598
Estimated Ending Fund Balance - June 30, 2022	<u>465,031</u>	<u>1,333</u>	<u>191</u>	<u>1,899,190</u>	<u>802,604</u>	<u>934,454</u>

CITY OF DIXON

BUDGET OVERVIEW

FY2021 and FY2022

CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS

	Public Works 440	Storm Drainage 450	Trans- portation 460	Parkway Blvd. Overcrossing 461	Transit 470	Recreation CIP 480
FY 2021 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2020	434,787	(852,718)	4,351,881	1,574,347	(166,352)	1,810,610
Estimated Revenue & Transfers	-	718,176	2,848,851	1,132,370	86,913	3,118,473
Total Projected Available Resources	434,787	(134,542)	7,200,732	2,706,717	(79,439)	4,929,083
Estimated Expenditures	-	336,250	2,508,188	2,421,487	136,913	477,729
Estimated Ending Fund Balance - June 30, 2021	<u>434,787</u>	<u>(470,792)</u>	<u>4,692,544</u>	<u>285,230</u>	<u>(216,352)</u>	<u>4,451,354</u>
FY 2022 PROPOSED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2021	434,787	(470,792)	4,692,544	285,230	(216,352)	4,451,354
Proposed Revenue & Transfers	-	245,929	981,888	1,120,160	83,488	3,015,565
Total Projected Available Resources	434,787	(224,863)	5,674,432	1,405,390	(132,864)	7,466,919
Proposed Appropriations	-	229,087	125,599	1,220,000	83,488	1,702,703
Estimated Ending Fund Balance - June 30, 2022	<u>434,787</u>	<u>(453,950)</u>	<u>5,548,833</u>	<u>185,390</u>	<u>(216,352)</u>	<u>5,764,216</u>

CITY OF DIXON

BUDGET OVERVIEW

FY2021 and FY2022

CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS

	Parks CIP 481	Ag. Land Mitigation 490	CFD 2013-1 (Parklane) Construction 491	CFD 2015-1 Valley Glen II Construction 492	CFD 2015-1 Valley Glen II Construction 493	CIP FUNDS TOTAL
FY 2021 PROJECTED RESOURCES AND APPROPRIATIONS						
Beginning Fund Balance - July 2020	640,650	118,014	10,731,725	108,769	-	21,271,050
Estimated Revenue & Transfers	757,514	2,145	2,442	15	13,965,556	24,464,947
Total Projected Available Resources	1,398,164	120,160	10,734,167	108,784	13,965,556	45,735,997
Estimated Expenditures	97,958	-	10,731,725	108,396	13,965,556	32,099,882
Estimated Ending Fund Balance - June 30, 2021	<u>1,300,206</u>	<u>120,160</u>	<u>2,442</u>	<u>388</u>	<u>-</u>	<u>13,636,114</u>
FY 2022 PROPOSED RESOURCES AND APPROPRIATIONS						
Estimated Beginning Fund Balance - July 2021	1,300,206	120,160	2,442	388	-	13,636,114
Proposed Revenue & Transfers	805,635	1,609	3,663	11	-	8,679,512
Total Projected Available Resources	2,105,841	121,769	6,105	399	-	22,315,626
Proposed Appropriations	514,098	-	-	-	-	5,229,883
Estimated Ending Fund Balance - June 30, 2022	<u>1,591,743</u>	<u>121,769</u>	<u>6,105</u>	<u>399</u>	<u>-</u>	<u>17,085,743</u>

CITY OF DIXON**BUDGET OVERVIEW****FY2021 and FY2022****SPECIAL ASSESSMENTS - L&L
AND CFD FUNDS**

	L&L Zones 600	Valley Glen CFD 651	Brookfield CFD 655	CFD 2013-1 Parklane 725	CFD 2015-1 VG II Debt 726	CFD 2019-1 Homestead 728	SPECIAL ASSMT / CFD & L&L FUNDS TOTAL
FY 2021 PROJECTED RESOURCES AND APPROPRIATIONS							
Beginning Fund Balance - July 2020	66,558	688,931	214,593	2,094,420	965,222	-	4,029,724
Estimated Revenue & Transfers	365,514	155,500	79,520	993,336	503,550	15,735,391	17,832,810
Total Projected Available Resources	432,072	844,431	294,113	3,087,755	1,468,772	15,735,391	21,862,535
Estimated Expenditures	373,062	534,203	96,036	439,091	490,536	14,305,427	16,238,355
Estimated Ending Fund Balance - June 30, 2021	<u>59,010</u>	<u>310,228</u>	<u>198,077</u>	<u>2,648,664</u>	<u>978,236</u>	<u>1,429,964</u>	<u>5,624,179</u>
FY 2022 PROPOSED RESOURCES AND APPROPRIATIONS							
Estimated Beginning Fund Balance - July 2021	59,010	310,228	198,077	2,648,664	978,236	1,429,964	5,624,179
Proposed Revenue & Transfers	389,990	157,500	81,140	993,371	513,015	295,113	2,430,129
Total Projected Available Resources	449,000	467,728	279,217	3,642,035	1,491,251	1,725,077	8,054,309
Proposed Appropriations	371,379	164,939	91,103	996,118	498,419	599,550	2,721,508
Estimated Ending Fund Balance - June 30, 2022	<u>77,621</u>	<u>302,789</u>	<u>188,114</u>	<u>2,645,917</u>	<u>992,832</u>	<u>1,125,527</u>	<u>5,332,801</u>

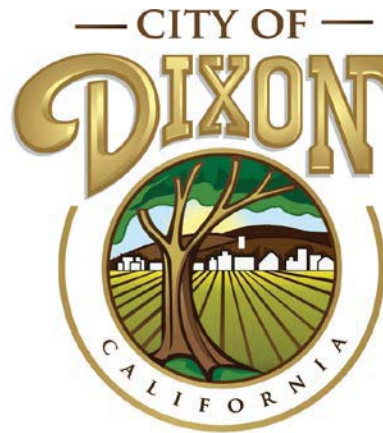
CITY OF DIXON

BUDGET OVERVIEW FY2021 and FY2022

	DEBT SERVICE FUNDS		SUCCESSOR AGENCY FUNDS		
	Lease Financing 275	DEBT SERVICE FUNDS TOTAL	Housing Successor Agency 527	RDA Obligation Retirement 740	SUCCESSOR AGENCY FUNDS TOTAL
FY 2021 PROJECTED RESOURCES AND APPROPRIATIONS					
Beginning Fund Balance - July 2020	-	322,860	172,362	176,462	348,823
Estimated Revenue & Transfers	322,860	322,860	1,450	296,030	297,480
Total Projected Available Resources	322,860	645,720	173,812	472,491	646,303
Estimated Expenditures	322,860	322,860	-	293,499	293,499
Estimated Ending Fund Balance - June 30, 2021	-	-	173,812	178,992	352,804
FY 2022 PROPOSED RESOURCES AND APPROPRIATIONS					
Estimated Beginning Fund Balance - July 2021	-	-	173,812	178,992	352,804
Proposed Revenue & Transfers	-	-	22,141	297,827	319,968
Total Projected Available Resources	-	-	195,953	476,819	672,772
Proposed Appropriations	-	-	-	318,712	318,712
Estimated Ending Fund Balance - June 30, 2022	-	-	195,953	158,107	354,060

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Capital Equipment
One-time Expenses
(All Funds)



General Fund
Five-Year Projections

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

GENERAL FUND

Dept #	(N)ew/ (R)eplace	Category*	Item Description	Total Cost/Unit	Quantity	Total Cost
113	N	E	Implementation of agenda management system	10,000	1.00	10,000
114	R	E	ERP Purchase & Implementation	600,000	1.00	600,000
116	N	E	Corp Yard Wireless Bridge	8,400	1.00	8,400
152	N	B	Shelter at All-Weather Playing Field	15,000	1.00	15,000
152	R	E	Exmark Mower	50,000	1.00	50,000
152	R	E	Chipper	60,000	1.00	60,000
154	N	E	ATV Sprayer (shared w/ 651, 25%; 655, 25%)	23,000	0.50	11,500
166	R	F	Replace old fixtures with energy saving LED lights	10,000	1.00	10,000
166	N	B	Modify kitchen to accommodate ice machine & new appliances	6,000	1.00	6,000
166	R	F	Replace/refurbish older undersized staff lockers in dorm room	7,000	1.00	7,000
GF Sub-Total						777,900

GF TOTAL 777,900

OTHER FUNDS

Fund	(N)ew/ (R)eplace	Category*	Item Description	Cost/Unit	Quantity	Total
305-301	R	E	Confined Space Multigas Detector	13,000	1.00	13,000
331	N	E	Gator ATV	10,000	1.00	10,000
350	N	E	Microtransit Dispatch	50,000	1.00	50,000
560	N	B	Intercom in Holding Cell	13,000	1.00	13,000
651	N	E	ATV Sprayer (100-154 50%, 655 25%)	23,000	0.25	5,750
655	N	E	ATV Sprayer (100-154 50%, 651 25%)	23,000	0.25	5,750
Other Funds Total						97,500

N = New
R = Replacement

V = Vehicles
E = Equipment
F = Furniture/Fixtures

General Fund Total	777,900
Other Funds Total	97,500
Grand Total Requested Capital	875,400

CITY OF DIXON
ONE TIME EXPENSES

Dept	Account	Amount	Description	
113	Elections	175,000	Special Election in November 2021	
116	Special Supplies	4,500	Police Wi-Fi Upgrade	
132	Consultants - Building Services	75,000	Permit processing and inspections	
132	Consultants - Building Services	10,000	Update building permit fees	
132	Consultants - Building Services	136,000	Contract - Sr. Permit Technician	
143	Consultants - Professional	15,000	Update Standards & Specs	
143	Consultants - Professional	10,000	County charges	
143	Consultants - Professional	50,000	Consultant services	
143	Office Supplies	2,000	Aerial photos for various departments	
143	Office/Software Maintenance	20,000	Centralized GIS Upgrade	
143	Special Supplies	4,050	Desk and file cabinet/bookshelf for 3 workstations	
143	Special Supplies	5,000	Traffic counting equipment/supplies	
143	Special Supplies	1,000	Map filing cabinet/repairs	
152	Building/Site Maintenance	3,000	COVID Supplies	
152	Special Supplies	5,600	Two desks and conference table	
171	Building/Site Maintenance/Pool	5,000	Initiate leak detection	
171	Building/Site Maintenance/Pool	15,000	Replace broken underwater pool lights	
171	Rec - Aquatics	3,800	CPR mannequins	
171	Rec - Aquatics	140	Bag valve masks	
171	Rec - Aquatics	250	Rescue tubes	
171	Rec - Aquatics	1,750	Replacement pool lounge chairs	
171	Special Supplies	1,000	COVID PPE	
171	Special Supplies	300	Equipment for Non-Recreation Fund Program	
172	Special Supplies	1,000	COVID PPE	
166	Building/Site Maintenance	500	Replace damaged sheetrock from washer	
166	Building/Site Maintenance	1,500	Replace drain assembly/resolve problem from washer	
166	Consultants - Professional	100,000	Contracted inspectors for new construction	
166	Special Supplies	500	Pallet jack	
166	Special Supplies	5,000	Replace 8 mattresses in dorm	
166	Special Supplies	4,800	Replace refrigerators with commercial size	
166	Special Supplies	1,900	New commercial freezer	
166	Special Supplies	2,500	Plotter printer	
			Total General Fund One-time Expenses	\$ 661,090
305-300	Consultants - Professional	17,000	Arch Flash Risk Assessment required by OSHA	
305-300	Special Supplies	10,000	Levee road repairs	
			Total Other Funds One-time Expenses	\$ 27,000
			Grand Total General Fund & Other Funds	\$ 688,090

CITY OF DIXON GENERAL FUND FIVE YEAR PROJECTION

Description	Audited 2018-19	Audited 2019-20	Projected 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
Revenues							
Property Taxes	4,293,538	4,555,167	4,556,529	4,798,810	4,966,768	5,066,104	5,167,426
Sales Taxes	9,950,171	8,494,169	9,445,180	10,122,295	10,465,853	10,779,829	11,103,223
Motor Vehicle In Lieu Taxes	1,610,618	1,741,259	1,807,353	1,902,781	1,953,395	2,018,639	2,164,506
Franchise Fees	624,962	634,757	645,685	660,415	673,623	687,096	700,838
Transient Occupancy Taxes	618,493	464,175	315,639	394,549	618,493	630,863	643,480
All Other Taxes	273,688	295,836	358,838	281,178	300,860	321,920	344,455
Admin Fees	383,383	330,322	234,545	311,600	325,622	340,275	355,587
Charges for Svcs/ Permits/Fees	2,703,366	3,043,247	8,196,347	2,824,012	2,908,732	2,995,994	3,085,874
Grants	5,213	5,303	149,455	5,300	5,300	5,300	5,300
Interest Income	243,359	408,906	102,417	76,813	175,000	175,000	175,000
All Other Revenues	558,232	374,370	240,180	162,024	165,264	168,570	171,941
Total Revenues	21,265,023	20,347,511	26,052,168	21,539,777	22,558,912	23,189,589	23,917,631
Transfers-In	1,229,595	1,334,262	2,970,342	2,043,538	1,090,497	1,139,570	1,190,850
Total Revenues & Transfers	\$ 22,494,618	\$ 21,681,773	\$ 29,022,510	\$ 23,583,315	\$ 23,649,409	\$ 24,329,159	\$ 25,108,481
Expenditures							
Salary/Benefits	13,476,070	14,937,911	16,000,357	16,816,777	17,657,616	18,540,497	19,467,521
Operating Expenses	5,449,712	5,446,405	11,909,251	6,789,883	6,312,657	6,502,036	6,697,098
Capital Outlay	1,491,558	808,472	1,405,057	777,900	891,340	935,907	982,702
Transfers	856,598	2,166,835	1,319,989	930,490	528,905	555,350	583,118
Total Expenditures/Transfers	\$ 21,273,938	\$ 23,359,624	\$ 30,634,654	\$ 25,315,050	\$ 25,390,518	\$ 26,533,790	\$ 27,730,439
Variance Revenue vs Expense	\$ 1,220,680	(\$1,677,851)	(\$1,612,144)	(\$1,731,735)	(\$1,741,109)	(\$2,204,631)	(\$2,621,958)
Beginning Fund Balance	12,085,403	12,520,712	10,842,861	9,230,717	7,498,982	5,757,874	3,553,242
Unavailable CAFR activity	(785,371)						
Ending Fund Balance	\$ 12,520,712	\$ 10,842,861	\$9,230,717	\$7,498,982	\$ 5,757,874	\$ 3,553,242	\$ 931,284
One Time Items			9,790,347	1,438,990			
Ending Reserve (ExcTransfers)	61.32%	51.16%	44.28%	31.41%	22.68%	13.39%	3.36%



Budget Process & Calendar



Budget Practices and Policies

Budget Process and Calendar

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

Budget Roles and Responsibilities

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

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

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

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

Review and Approval of Budget

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

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

Amendment to the Budget

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

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

City of Dixon
Budget Calendar Fiscal Year 2021-22

Date		Description
December	31	Payroll Expense vs. Budget Complete
	31	Payroll Budget Complete
January		
	6	Mid-Year Template and Staffing Request Forms to Departments
	7-8	Mid-Year Departmental Budget Meetings
	20	Mid-Year Budget requests due to Finance
	26	Preliminary Discussion of 2021-22 budget parameters
	27	General Fund Budget Worksheets (FY 22) including personnel budgets distributed to departments for review
February	1-5	Pre-Budget Department Meetings
	3	Non-General Fund Budget Worksheets including personnel budgets distributed to departments for review
	3	Temporary & Permanent Position Requests (FY 22) due to Finance
	24	General Fund Worksheets due to Finance
March	2	FY 21 Mid-Year budget review - City Council
	2	Department Head Budget meetings kick-off - Review positions/capital
	10	Non-General Fund Budget Worksheets due to Finance
	3/29-4/2	Departmental Budget Review Meetings
April	7	Budget narratives due to Finance
	28	Preliminary Budget released to City Council
	4/29-5/12	Budget Reviewed by City Council
May	4	Submit Discussion Papers to Finance
	12	Budget Workshop - All Funds @ 6:00 p.m.
June	1	Public Hearing to Adopt Budget and Gann Limit
	30	FY 2021-22 Budget must be adopted by this date
July	1	Finance loads budget into financial system
	1	Finance rolls Fiscal Year in financial system to FY 2021-22
	31	Adopted budget binders published and posted to website
August	13	Carryovers Due

The dates listed above are subject to change.

Budget and Fiscal Practices and Policies

Reporting Entity

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

Fiscal Policies

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

Budget Policy

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

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

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

Debt Service Policy

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

Investment Policy

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

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

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

Purchasing Policy

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

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

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

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

Fixed Assets, Capitalization, Inventory Control and Replacement Policy

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

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

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

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

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

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

Fund Accounting

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

Accounting Practices

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

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

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

Budgetary Basis of Accounting

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

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

Basis of Budgeting

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

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

Budget Reserve

General Fund Reserve

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

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

Reserve Levels for Other Funds and related Agencies

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

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

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

Definition of Balanced Budget

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

Appropriation Authority

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

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

Encumbrances

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

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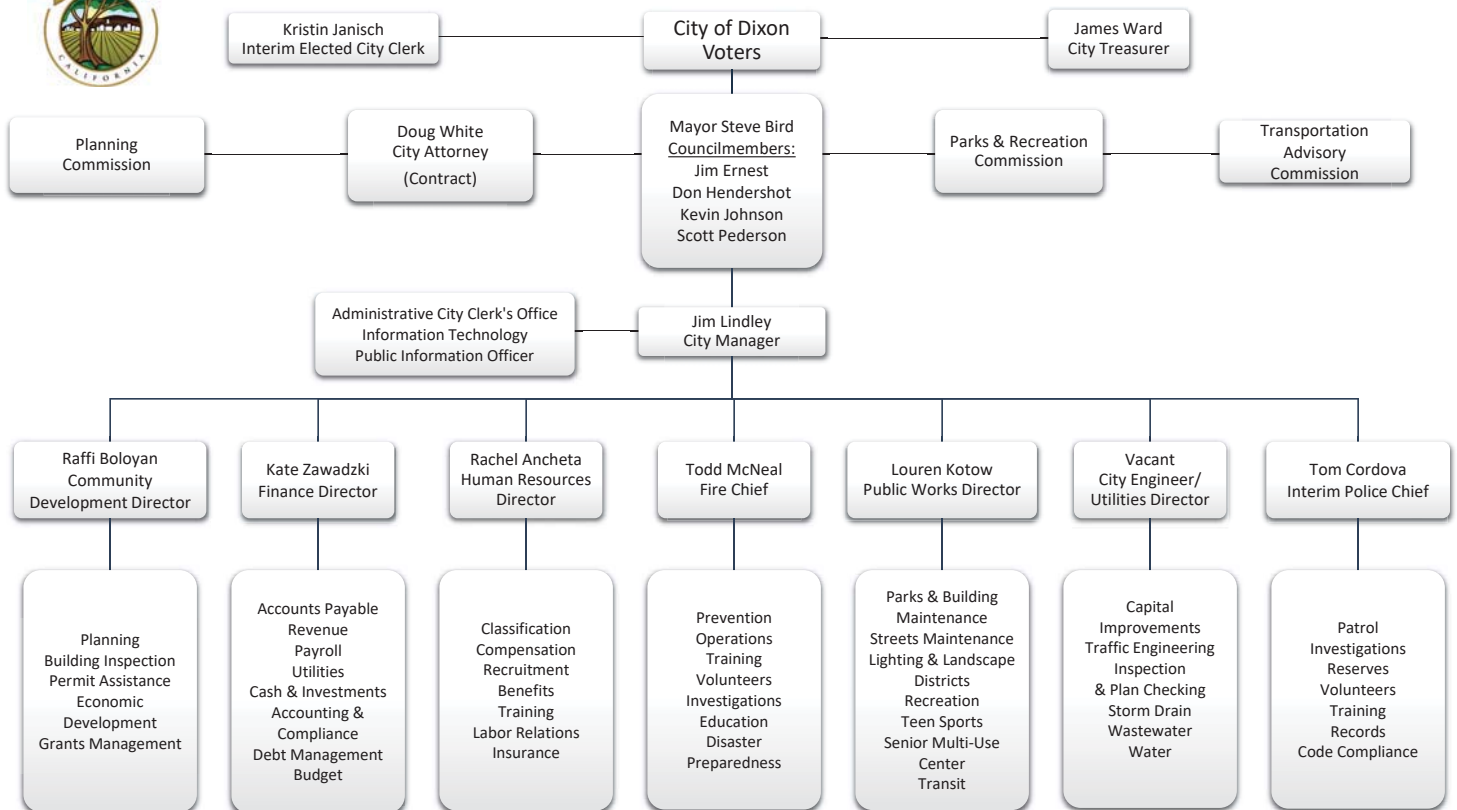
Organization Chart



Staffing Chart



City of Dixon 2021 Organizational Chart



City of Dixon

FULL AND PERMANENT PART TIME CITY STAFFING

DEPARTMENT	FISCAL YEAR				
	17/18	18/19	19/20	20/21	20/22
City Manager ¹	2.00	2.00	1.00	1.00	2.00
City Clerk	3.88	4.00	4.00	4.00	4.00
Finance	7.00	9.00	9.00	7.00	7.00
Human Resources	1.75	1.75	2.00	2.00	2.00
Community Development	4.00	5.00	6.00	6.00	6.00
Engineering ²	4.63	7.00	7.00	7.00	6.50
Parks/Building Maintenance ³	10.80	12.00	12.00	13.00	14.70
Street Maintenance	2.70	4.75	4.75	4.75	4.75
Storm Drain Maintenance ⁴	0.95	1.00	1.00	1.00	1.25
Landscape/Lighting/ A.D.	0.90	0.50	0.50	0.50	0.50
Police	31.00	33.00	33.00	36.00	36.00
Fire	23.00	23.00	23.00	26.00	26.00
Recreation ⁵	1.40	1.40	1.40	1.40	2.40
Senior Center	0.60	0.60	0.60	0.60	0.60
Sewer ⁴	7.38	6.23	6.23	6.25	7.00
Water	0.55	3.00	4.00	4.00	4.00
Transit	7.50	7.50	7.75	7.95	7.95
Gas Tax	0.50	0.50	0.50	0.50	0.50
TOTAL:	110.53	122.23	123.73	128.95	133.15

¹ Public Information Officer position added to City Manager's Office.

² Senior Management Analyst at 50% was added to and Assistant Engineer was removed from Engineering.

³ Maintenance Worker I, Senior Management Analyst at 50%, and Senior Admin Clerk at 20% were added to Parks.

⁴ Utilities Maintenance Worker I was added to Storm Drain/Collections.

⁵ Aquatics Maintenance Worker I was added to Recreation.

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

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

CITY OF DIXON

GENERAL FUND 100

	FY 2021			FY 2022		
	SALARY AND BENEFITS	OPERATING EXPENSES AND CAPITAL	BUDGET PROJECTIONS	SALARY AND BENEFITS	OPERATING EXPENSES AND CAPITAL	BUDGET
DEPARTMENT						
000 Non Departmental ¹	-	1,170,533	1,170,533	-	1,115,656	1,115,656
111 City Council	87,392	55,300	142,692	105,159	72,500	177,659
112 City Manager	329,746	36,690	366,436	495,236	11,430	506,666
113 City Clerk	283,264	106,525	389,789	389,623	245,200	634,823
114 Finance	806,092	188,186	994,278	853,361	795,620	1,648,981
115 Human Resources	332,290	164,913	497,203	344,847	154,531	499,378
116 Information Technology	11,700	557,225	568,925	-	495,380	495,380
118 City Attorney	-	580,555	580,555	-	680,000	680,000
119 Insurance	-	400,689	400,689	-	632,789	632,789
132 Community Development	654,059	1,159,346	1,813,405	765,530	276,392	1,041,922
143 Engineering	749,802	5,033,587	5,783,389	779,435	390,805	1,170,240
152 PW Parks Maintenance	1,277,600	1,916,610	3,194,210	1,467,671	1,046,967	2,514,638
153 PW Street Maintenance	521,897	251,036	772,933	545,207	276,672	821,879
154 PW Storm Maintenance	126,339	94,243	220,582	150,594	131,569	282,163
161 Police	5,408,403	1,384,835	6,793,238	5,804,211	1,196,880	7,001,091
166 Fire	5,065,183	1,036,914	6,102,097	4,574,978	829,060	5,404,038
171 Recreation	228,473	19,090	247,563	399,239	125,222	524,461
172 S/MUC	118,117	150,660	268,777	141,686	21,600	163,286
TOTALS	16,000,357	14,306,936	30,307,293	16,816,777	8,498,273	25,315,050
Non-Recurring & Capital Expenditures	(84,000)	(9,706,347)	(9,790,347)	-	(1,438,990)	(1,438,990)
Total Recurring						
General Fund Budget	15,916,357	4,600,589	20,516,946	16,816,777	7,059,283	23,876,060
Transfers Out	-	(992,629)	(992,629)	-	(930,490)	(930,490)
Total without Transfers	15,916,357	3,607,960	19,524,317	16,816,777	6,128,793	22,945,570

Note: ¹Dept 000 includes transfers

City of Dixon Budget FY 2021-22
000 - NON-DEPARTMENTAL

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
100-000-401100-0000	Homeowners Exemption	32,927	33,314	32,357	32,357	33,000
100-000-401200-0000	Secured Property Taxes	3,966,336	4,252,800	4,280,854	4,282,215	4,522,939
100-000-401300-0000	Supplemental Taxes	128,101	84,608	58,094	58,094	60,000
100-000-401400-0000	Unsecured Property Taxes	166,174	184,445	183,863	183,863	182,871
100-000-401500-0000	Property Transfer Tax	94,621	112,370	175,950	175,950	85,239
100-000-411250-0000	VLF/ERAF Swap	1,610,618	1,741,259	1,807,353	1,807,353	1,902,781
100-000-411300-0000	Sales & Use Tax	9,950,171	8,494,169	9,445,180	9,445,180	10,122,295
100-000-411400-0000	Sales Tax - Public Safety	86,896	93,221	93,740	93,740	105,939
100-000-415100-0000	Business Licenses	92,171	90,245	89,148	89,148	90,000
100-000-415200-0000	Franchise Tax - Cable TV	71,770	60,975	60,312	60,312	60,915
100-000-415210-0000	Franchise Tax-Pac Bell (AT&T)	22,572	23,371	24,133	22,236	25,100
100-000-415211-0000	Franchise Tax - Pac Bell PEG	4,412	4,674	4,827	4,407	4,495
100-000-415300-0000	Franchise Tax - PGE	139,013	152,120	142,800	142,800	145,656
100-000-415400-0000	Franchise Tax - Refuse	387,195	393,617	396,547	415,930	424,249
100-000-415600-0000	Transient Occupancy Tax	618,493	464,175	315,639	315,639	394,549
100-000-420200-0000	Admin Fees - City Management	1,080	-	-	-	-
100-000-420300-0000	Admin Fees - Finance	57,286	68,932	41,458	41,458	51,000
100-000-420310-0000	Admin Fees- SB1186 Bus Lic Fee	244	239	50	175	180
100-000-420400-0000	Admin Fees - Public Works	308,895	257,000	187,602	187,602	255,000
100-000-420450-0000	Admin Fees - Police	15,878	4,151	5,310	5,310	5,420
100-000-421000-0000	Arena Use	8,744	5,949	-	-	4,000
100-000-421100-0000	Athletic Field Use	3,131	2,978	2,500	2,500	3,500
100-000-421300-0000	Building Permits	391,923	384,564	1,198,426	1,481,848	403,800
100-000-428400-0000	Dog License	19,097	18,584	15,982	15,982	16,000
100-000-428500-0000	Encroachment Inspection Fee	163,527	60,325	2,321,951	2,390,415	150,000
100-000-428510-0245	Engineering Fees-Homestead	-	-	70,350	70,350	45,000
100-000-428600-0000	Fire Contract Service Fee	637,699	658,237	716,010	716,010	751,811
100-000-428700-0000	Fire Dept Fees	101,708	81,516	100,000	100,000	85,600
100-000-428750-0000	Fire Dept Fees-Training	-	1,760	4,900	4,900	-
100-000-428750-1105	Fire Dept. Fees - Fire Academy	32,064	19,800	-	-	-
100-000-428750-1106	Fire Dept Fees-Hosted Training	-	-	10,000	10,000	20,000
100-000-428800-0000	Fire Dept Permits	11,009	12,391	17,758	17,758	13,500
100-000-428801-0000	Fireworks Stand fees	1,300	1,250	1,000	1,000	1,000
100-000-428901-0000	EMS First Responder Fee	57,680	64,559	46,394	47,406	47,000
100-000-429000-0000	Garage Sale Permits	1,758	1,058	100	100	600
100-000-429200-0000	Miscellaneous Fees	-	25,000	-	-	-
100-000-429300-0000	Misdemeanor Fines	12,877	19,382	27,292	27,292	20,000
100-000-429700-0000	Other Permits	20,509	27,857	20,000	25,000	28,500
100-000-429900-0000	Parking Fines	17,489	49,949	36,804	36,804	35,700
100-000-433100-0000	Plan Check Fee	188,117	185,699	200,000	200,000	190,000
100-000-433200-0000	Plan Check Fee - Engineering	234,137	480,285	2,224,799	2,201,159	350,000
100-000-433300-0000	Planning & Zoning Charges	14,109	26,815	20,000	20,000	22,000
100-000-433350-0000	Planning - Reimburse Agreement	41,272	40,307	29,157	29,157	25,000
100-000-433500-0000	Police Dept Fees	43,415	53,213	37,000	42,164	40,000
100-000-433520-1117	Police Dept Fees - SRO Reimb	57,138	33,515	12,770	12,770	77,202
100-000-434000-0000	Rental Reservations	6,798	2,716	150	150	3,100
100-000-434100-0000	Rental - S/MUC	19,994	8,516	-	-	8,000
100-000-434200-0000	Rental - Softball Lights	3,417	1,440	-	-	500
100-000-436000-0000	State Highway Maintenance	13,125	10,500	10,500	10,500	10,500
100-000-436100-0000	Std Plans/Specs/Publications	35	-	-	-	-
100-000-436300-0000	Swim Team Dolphins	11,185	3,568	7,100	7,110	9,000
100-000-436400-0000	Swimming - Lap Swim	3,453	1,327	-	50	3,500
100-000-436500-0000	Swimming Instructions	29,856	5,004	-	-	30,000
100-000-436600-0000	Swimming Pool Admissions	2,145	7,133	-	-	16,500
100-000-436700-0000	Swimming Pool Rentals	7,848	1,998	-	-	6,000
100-000-436800-0000	Concessions	513	-	-	-	600
100-000-460100-0000	Abandoned Vehicle Program	14,862	10,756	9,000	18,714	10,000
100-000-460400-0000	Copies	122	122	200	20	200
100-000-460500-0000	Donations	-	-	1,341	-	-
100-000-460600-0000	Emergency Cost Recovery Prog	16,260	-	-	-	-
100-000-460600-1110	Emerg Cost Recovery - CalFire	348,434	40,456	551,548	551,548	166,000
100-000-460700-0000	EMS Fire Project	159,400	151,396	155,640	155,640	229,899
100-000-460900-1007	Grant Funds - Police/BVP	-	3,889	-	-	-
100-000-461000-0000	Grant Funds - PW	5,213	(1,715)	5,300	5,300	5,300
100-000-461000-0264	Grant Revenue - CARES	-	-	144,155	144,155	-
100-000-461500-0000	Insurance Settlement	3,745	-	2,219	2,219	-
100-000-461600-0000	Interest Earned	210,371	264,703	90,000	90,000	67,500
100-000-461700-0000	Lease Revenue	141,757	140,024	138,560	138,560	139,000
100-000-461800-0000	Miscellaneous Income	14,802	169,072	50,000	50,000	10,000
100-000-461800-0247	Misc. Income - Reimbursements	59,677	19,527	-	33,264	-
100-000-461800-0258	Misc. Income - Local Disaster	-	-	-	6,470	-
100-000-462050-3003	DUSD Reimbursements - Meetings	2,581	840	750	-	1,500

City of Dixon Budget FY 2021-22

000 - NON-DEPARTMENTAL

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
100-000-462050-3004	Reimbursements - Library Mtgs	1,079	339	375	-	300
100-000-462100-0000	POST Reimbursement	3,869	12,907	4,125	-	3,000
100-000-462700-0000	SB-90 Reimbursements	11,315	30,570	9,667	9,667	8,224
100-000-463100-0000	Worker's Comp Refund	195,502	-	-	-	-
100-000-463101-0000	Liability Insurance Refund	12,781	-	-	-	-
100-000-470100-0000	Unrealized Gain on Investments	111,124	89,548	-	-	-
Fund Revenue		21,224,817	19,745,314	25,639,040	26,039,751	21,530,464
100-000-491103-0000	Transfer from Recreation	18,787	8,082	5,398	5,398	4,947
100-000-491107-0000	Transfer from Public Benefit	-	1,163	1,676,836	1,676,836	1,005,412
100-000-491108-0000	Transfer from User Tech Fee	-	261	-	-	-
100-000-491281-0000	Transfer from DPFA	-	1,636	-	-	-
100-000-491305-0000	Transfer from Sewer O & M	413,297	363,267	325,487	325,487	246,351
100-000-491310-0000	Transfer from Sewer Imprvmt.	32,362	4,448	16,121	16,121	15,188
100-000-491315-0000	Transfer from Sewer Rehab	5,725	3,907	1,574	1,574	1,318
100-000-491316-0000	Transfer from Sewer Mixed	287	5,704	2,616	2,616	3,465
100-000-491331-0000	Transfer from Water O&M	184,065	197,749	194,543	194,543	191,001
100-000-491334-0000	Transfer from Water Capital Proj	135	2,478	1,986	1,986	1,849
100-000-491335-0000	Transfer from Water Cap Proj Rehab	2,018	23,336	10,300	10,300	2,765
100-000-491350-0000	Transfer from Transit O & M	89,040	221,787	182,516	182,516	171,064
100-000-491410-0000	Transfer from Fire CIP	8,444	3,005	2,984	2,984	2,718
100-000-491420-0000	Transfer from Police CIP	6,333	2,941	2,744	2,744	2,592
100-000-491430-0000	Transfer from City Facilities	2,111	3,168	2,809	2,809	4,598
100-000-491440-0000	Transfer from Public Works	18,477	5,932	2,926	2,926	-
100-000-491450-0000	Transfer from Storm Drain CIP Fund	-	-	-	-	3,837
100-000-491460-0000	Transfer from Transportation	14,205	24,021	10,696	10,696	15,599
100-000-491480-0000	Transfer from Recreation CIP	1,428	13,641	13,645	13,645	42,703
100-000-491481-0000	Transfer from Parks CIP	112	4,303	2,383	2,383	2,098
100-000-491530-0000	Transfer from Gas Tax	206,310	272,194	254,531	254,531	270,715
100-000-491531-0000	Transfer from RMRA	-	-	1,640	1,640	5,751
100-000-491540-0000	Transfer from Traffic Safety	1,396	4,122	2,291	2,291	2,217
100-000-491600-0000	Transfer from L&L	-	17,575	16,257	16,257	12,102
100-000-491651-0000	Transfer from Valley Glen CFD	4,563	19,318	13,092	13,092	17,987
100-000-491655-0000	Transfer from CFD	997	5,745	2,686	2,686	4,003
100-000-491720-0000	Transfer from NFSAD	199	30	-	-	-
100-000-491725-0000	Transfer from Parklane CFD	-	-	6,237	6,237	9,722
100-000-491726-0000	Transfer from Valley Glen II CFD	-	-	3,536	3,536	3,536
100-000-491740-0000	Transfer from Successor Agency	103,830	-	-	-	-
100-000-491820-0000	Transfer from Equip Replace Rsv	45,474	91,775	18,958	18,958	-
100-000-491830-0000	Transfer from Building Reserve	-	8,500	110,000	110,000	-
100-000-491831-0000	Transfer from Infrastructure Rsv	70,000	450	85,550	85,550	-
100-000-491832-0000	Transfer from Tech Replacement	-	14,996	-	-	-
Transfers In		1,229,596	1,325,535	2,970,342	2,970,342	2,043,538
100-000-521901-0000	Credit Card Payments	3,118	6,056	10,000	10,000	10,000
100-000-522400-0000	Consultants - Professional	2,566	27,469	-	-	-
100-000-523800-0000	County Charges	44,689	46,658	52,240	52,240	54,330
100-000-529400-0000	Lease Purchase - Solar	105,966	112,469	115,664	115,664	120,836
100-000-565245-0000	Fines and Forfeitures	-	37	-	-	-
Dept Expenditures		156,339	192,688	177,904	177,904	185,166
100-000-591103-0000	Transfer to Recreation	-	6,500	7,923	7,923	8,610
100-000-591190-0000	Transfer to Planning Agreements	40,798	-	-	-	-
100-000-591400-0000	Transfer to Unrestricted CIP	114,717	9,933	227,567	227,567	379,652
100-000-591401-0000	Transfer to Pardi Market Plaza	-	1,216,100	481,219	481,219	-
100-000-591525-0000	Transfer to HOME	-	-	6,200	6,200	-
100-000-591527-0000	Transfer to Low Mod Housing	400	29,600	-	-	-
100-000-591530-0000	Transfer to Gas Tax	21,800	-	-	-	-
100-000-591540-0000	Transfer to Traffic Safety	6,588	-	-	-	-
100-000-591600-0000	Transfer to L&L	-	187,568	194,720	194,720	217,228
100-000-591820-0000	Transfer to Equipment Repl.	-	100,000	-	-	-
100-000-591830-0000	Transfer to Building Reserve	-	100,000	-	-	-
100-000-591832-0000	Transfer to Technology Replacement	-	40,000	-	-	-
100-000-591840-0000	Transfer to PERS Stabilization	75,000	75,000	75,000	75,000	75,000
100-000-591841-0000	Transfer to OPEB Reserve	250,000	250,000	-	-	250,000
Transfers Out		509,302	2,014,701	992,629	992,629	930,490
TOTAL FUND REVENUE		22,454,413	21,070,849	28,609,382	29,010,093	23,574,002
TOTAL DEPT EXPENDITURES/TRANSFERS		665,641	2,207,390	1,170,533	1,170,533	1,115,656

City of Dixon Budget FY 2021-22
000 - Non departmental (GENERAL FUND REVENUE AND TRANSFERS)
OPERATING EXPENSES SUMMARY SHEET

Account Code	2021		2022	Brief Detail Description
	Budget	Estimated	Budget	
521901	10,000	10,000	10,000	Credit card fees and processing equipment
523800	52,240	52,240	54,330	Property Tax Administration Fees
529400	115,664	115,664	120,836	Solar Panel Lease Payments
591103	7,923	7,923	8,610	Transfer to Recreation
591400	227,567	227,567	379,652	Transfer to Unrestricted CIP - Fire Dept Reroof & HVAC
591401	481,219	481,219	-	Transfer for Pardi Market Fund
591525	6,200	6,200	-	Transfer to HOME
591600	194,720	194,720	217,228	Transfer to L&L
591840	75,000	75,000	75,000	Transfer to PERS Stabilization Fund
591841	-	-	250,000	Transfer to OPEB Reserve
Total	1,170,533	1,170,533	1,115,656	

City Council

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

City Council Mission

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

<u>Name</u>	<u>Position</u>	<u>Term</u>
Steve Bird	Mayor	2020-2024
Jim Ernest	Vice Mayor	2018-2022
Don Hendershot	Councilmember	2020-2024
Kevin Johnson	Councilmember	2020-2024
Scott Pederson	Councilmember	2018-2022

City of Dixon Budget FY 2021-22
111 - CITY COUNCIL

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
100-111-511100-0000	Salaries/Wages PT	33,710	33,200	33,450	33,300	34,830
100-111-511170-0000	Commissions/Committees	5,746	6,150	8,700	8,005	17,850
100-111-512100-0000	Medicare	2,965	2,958	3,450	3,071	4,264
100-111-512400-0000	Health Insurance	45,764	43,705	42,212	41,733	47,067
100-111-512500-0000	Unemployment Insurance	-	880	-	508	-
100-111-512600-0000	Worker's Comp Insurance	930	(9,272)	919	774	1,148
100-111-521800-0000	Communications	2,806	2,845	2,800	2,800	3,200
100-111-524200-0000	Dues/Subscriptions	38,467	45,045	47,500	47,500	47,000
100-111-530200-0000	Meetings/Seminars	8,242	6,052	1,500	1,500	10,000
100-111-531000-0000	Mileage Reimbursement	1,021	360	500	500	1,000
100-111-531600-0000	Office Supplies	98	96	300	-	300
100-111-535600-0000	Special Supplies	6,419	2,836	3,000	3,000	6,000
100-111-535600-1118	Special Supplies - Pub Event	6,916	-	-	-	-
100-111-535650-0000	Subsidies to Comm Groups	35,463	3,260	-	-	5,000
100-111-560750-1118	Project Admin-Direct: Pub Event	1,153	-	-	-	-
TOTAL DEPT. EXPENDITURES		189,699	138,114	144,331	142,692	177,659

City of Dixon Budget FY 2021-22
111 - CITY COUNCIL
OPERATING EXPENSES SUMMARY SHEET

Account Code	2021		2022		Brief Detail Description
	Budget	Estimated	Budget		
521800	2,800	2,800	3,200		iPad monthly access and insurance
524200	47,500	47,500	47,000		League dues \$7,105; League North Bay \$375; Travis RAFC \$150; LAFCO \$16,991; ABAG \$5,365; Granicus subscription & Open Platform; Travis Consortium \$2,000
530200	1,500	1,500	10,000		Annual League Conference (location TBD), Solano EDC, Dixon Chamber Installation Lunch
531000	500	500	1,000		Mileage Reimbursement
531600	300	-	300		Office Supplies, including business cards
535600	3,000	3,000	6,000		Name plaques, publications, drinking water at City Hall; Closed Session meals
535650	-	-	5,000		Staff time for Grillin n Chillin
Total	55,600	55,300	72,500		

**CITY OF DIXON
PAYROLL SUMMARY
FY 2021-22**

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

Title	FTE	Full Time Equiv. Pay 51110	Soc Sec/ Medicare 512100	Health Insurance 512400	Workers' Comp 512600	Total Employee
<i>PERMANENT EMPLOYEES:</i>						
Mayor	1.00	7,350	1,929	17,860	160	27,299
Councilmember	1.00	6,270	197	7,290	137	13,893
Councilmember	1.00	6,270	197	7,290	137	13,893
Councilmember	1.00	6,270	197	7,290	137	13,893
Councilmember	1.00	6,270	197	7,290	137	13,893
Treasurer	1.00	2,400	184	-	52	2,636
Elected City Clerk	1.00	3,000	230	-	65	3,295
Planning Commission	6.00	7,200	551	-	157	7,908
Parks & Recreation Commission	6.00	5,400	413	-	118	5,931
Transportation Advisory Commission	5.00	2,250	172	-	49	2,471
Subtotal:	24.00	52,680	4,264	47,020	1,148	105,112
<i>Other payroll costs:</i>						
PERS Health Administration		-	-	47	-	47
Subtotal:		-	-	47	-	47
GRAND TOTAL:	24.00	52,680	4,264	47,067	1,148	105,159

City Manager

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

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

The City Manager is responsible for the efficient and effective operation of all City departmental programs and services. The City Manager advises the City Council on the financial condition of the City; makes recommendations to the City Council on all legislative policy matters and supervises all of the appointed department managers, 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 – 2021 – Department Accomplishments

- Completed labor negotiations with DPFA
- Presented the Council with the 9th consecutive annual balanced budget
- Selected and hired a Fire Chief
- Selected and hired a Public Information Officer
- Led City staff to maintain a high level of service to the community through the pandemic

Budget Year – 2022- Department Work Plan/Goals

- Complete labor negotiations with DPOA
- Select and hire a Police Chief
- Select and hire a City Engineer
- Continue to lead the City to maintain fiscal stability
- Continue working with developers to continue residential and commercial growth

City of Dixon Budget FY 2021-22

112 - CITY MANAGER

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
100-112-511000-0000	Salaries/Wages	204,096	194,462	221,604	196,294	338,125
100-112-511010-0000	Admin Leave Paid	23,365	11,250	-	10,686	-
100-112-511700-0000	Auto Allowance	6,800	7,200	7,200	7,200	7,200
100-112-512100-0000	Medicare	3,194	2,872	3,614	2,925	5,525
100-112-512200-0000	Retirement	78,724	88,598	103,618	93,708	105,487
100-112-512300-0000	Disability Insurance	701	567	754	567	1,167
100-112-512400-0000	Health Insurance	18,051	16,922	20,537	17,408	35,852
100-112-512420-0000	Dental Insurance	-	128	277	216	458
100-112-512430-0000	Vision Insurance	-	65	141	110	232
100-112-512600-0000	Worker's Comp Insurance	824	816	840	633	1,190
100-112-521800-0209	Communications - Emp Stipend	1,235	1,140	1,140	1,140	2,280
100-112-522400-0000	Consultants - Professional	16,317	7,714	35,500	35,500	-
100-112-524200-0000	Dues/Subscriptions	8,400	-	-	-	500
100-112-529800-0000	Housing Loan	150,000	-	-	-	-
100-112-530200-0000	Meetings/Seminars	1,331	1,297	-	-	7,400
100-112-531000-0000	Mileage Reimbursement	179	-	-	-	250
100-112-531600-0000	Office Supplies	11	11	50	50	200
100-112-535600-0000	Special Supplies	15	707	-	-	800
TOTAL DEPT. EXPENDITURES		513,243	333,748	395,275	366,436	506,666

City of Dixon Budget FY 2021-22
112 - CITY MANAGER
OPERATING EXPENSES SUMMARY SHEET

Account Code	2021		2022	Brief Detail Description
	Budget	Estimated	Budget	
521800-0209	1,140	1,140	2,280	Communications - Employee Stipend
522400	35,500	35,500	-	Consultants Professional
524200	-	-	500	California City Manager Foundation (CCMF)
530200	-	-	7,400	League Annual Seminar and City Manager Conference
531000	-	-	250	Mileage reimbursement for PIO
531600	50	50	200	Office Supplies
535600	-	-	800	Special Supplies
Total	36,690	36,690	11,430	

CITY OF DIXON
PAYROLL SUMMARY
FY 2021-22

GENERAL FUND 100
DEPT. 112
CITY MANAGER

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:										
City Manager	1.00	237,771	23,667	17,860	229	116	3,707	648	766	284,764
Public Information Officer	1.00	107,554	8,190	17,860	229	116	1,818	519	424	136,710
Subtotal:	2.00	345,325	31,857	35,720	458	232	5,525	1,167	1,190	421,474
<i>Other payroll costs:</i>										
PERS Health Admin/Sr. Mgmt Life Ins		-	-	132	-	-	-	-	-	132
PERS Retirement UAL		-	73,630	-	-	-	-	-	-	73,630
Subtotal:		-	73,630	132	-	-	-	-	-	73,762
GRAND TOTAL:	2.00	345,325	105,487	35,852	458	232	5,525	1,167	1,190	495,236

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 – 2021 – Department Accomplishments

- Coordinated the annual Form 700 filing
- Conducted the November 2020 General Municipal Election
- Recruited and filled commission and committee vacancies
- Successfully transitioned public meetings from in-person to video conferencing due to the COVID-19 pandemic

Budget Year – 2022 – Department Work Plan/Goals

- Continue to work with departments on Records Retention
- Conduct the November 2021 Special Election
- Research and implement a City-wide electronic agenda management system
- Continue to digitally transfer City documents to the City's website to transition to digital electronics records management
- Implement further website updates to improve governmental transparency
- Continue to provide excellent customer service to the public and other departments

City of Dixon Budget FY 2021-22

113 - CITY CLERK

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
100-113-511000-0000	Salaries/Wages	159,602	203,859	203,906	176,577	247,693
100-113-511100-0000	Salaries/Wages PT	6,551	4,499	2,890	2,070	11,352
100-113-511200-0000	Overtime	786	1,989	-	979	-
100-113-511900-0000	Separation Pay	16,061	-	-	-	-
100-113-512100-0000	Medicare	3,080	3,098	3,377	2,779	4,639
100-113-512200-0000	Retirement	33,061	45,627	73,099	57,664	59,565
100-113-512210-0000	Retirement-PARS	85	59	38	29	148
100-113-512300-0000	Disability Insurance	634	840	963	753	1,159
100-113-512400-0000	Health Insurance	39,260	52,421	39,083	39,083	60,954
100-113-512401-0000	Retiree Health	33,566	13,963	1,688	1,702	1,740
100-113-512420-0000	Dental Insurance	-	490	754	656	917
100-113-512430-0000	Vision Insurance	-	249	383	333	466
100-113-512500-0000	Unemployment Insurance	2,288	656	-	7	-
100-113-512600-0000	Worker's Comp Insurance	719	935	797	633	991
100-113-520400-0000	Advertising/Publications	6,194	8,665	13,000	13,000	13,000
100-113-521800-0000	Communications	556	178	200	125	150
100-113-522400-0000	Consultants - Professional	73,228	3,286	16,000	16,000	16,000
100-113-522600-0000	Contr Servs - Non Professional	1,469	1,557	4,150	4,150	1,650
100-113-524000-0000	Exams/Physicals/Testing	-	-	100	-	-
100-113-524200-0000	Dues/Subscriptions	185	400	600	450	600
100-113-524600-0000	Elections	29,258	7,807	45,000	45,000	175,000
100-113-530200-0000	Meetings/Seminars	5,889	4,388	1,500	1,500	1,800
100-113-531000-0000	Mileage Reimbursement	316	219	300	300	500
100-113-531400-0000	Office Equip Maint/Rental	2,944	3,204	4,000	4,000	3,000
100-113-531600-0000	Office Supplies	2,166	928	1,000	1,000	2,500
100-113-531900-0000	Permits/Licenses/Fees	-	20	-	-	-
100-113-531600-0103	Office Supp -General City Hall	6,812	6,166	6,000	6,000	6,000
100-113-532800-0000	Postage	11,168	12,442	15,000	15,000	15,000
100-113-535600-0000	Special Supplies	262	65	-	-	-
100-113-560400-0000	Capital Outlay	-	-	-	-	10,000
TOTAL DEPT. EXPENDITURES		436,138	378,008	433,828	389,789	634,824

City of Dixon Budget FY 2021-22

113 - CITY CLERK

OPERATING EXPENSES SUMMARY

Account Code	2021		2022	Brief Detail Description
	Budget	Estimated	Budget	
520400	13,000	13,000	13,000	Advertising public hearings; bid and public notices; publishing ordinances
521800	200	125	150	Communications - City Hall cell phone
522400	16,000	16,000	16,000	Consultants - Code Publishing for updates to municipal code; Hearing Officer Services \$10,000 max per fiscal year
522600	4,150	4,150	1,650	City Hall alarm contract
524000	100	-	-	Exams/Physicals/Testing (moved to HR)
524200	600	450	600	Professional organization membership dues and subscriptions - CCAC, IIMC
524600	45,000	45,000	175,000	Special Election in November 2021
530200	1,500	1,500	1,800	Conferences and Seminars for: LOCC New Law and Election Seminar, \$1,500; CCAC Division meetings, \$300
531000	300	300	500	Employee mileage reimbursement for: classes, seminars, training, out-of-town meetings, etc.
531400	4,000	4,000	3,000	Records retention management-Corodata
531600	1,000	1,000	2,500	Office Supplies - printer cartridges, handbook binding supplies
531600-0103	6,000	6,000	6,000	City Hall general office supplies
532800	15,000	15,000	15,000	City postage meter and postage supplies
560400	-	-	10,000	Capital Outlay - see detail on Capital Equipment page
Total	106,850	106,525	245,200	

City of Dixon Budget FY 2021-22
CAPITAL EQUIPMENT (not included in Capital Project Funds)
113 - CITY CLERK

(N)ew or (R)eplacement	Category*	Item Description	Cost per Unit	Quantity	Total
N	E	Implementation of agenda management system	10,000	1.00	10,000
				Total	10,000

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

CITY OF DIXON
PAYROLL SUMMARY
FY 2021-22

GENERAL FUND 100
DEPT. 113
CITY CLERK

Title	FTE	Full Time Equiv. Pay 511000	Temp Pay 511100	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:											
Administrative City Clerk	1.00	105,955	-	7,761	7,290	229	116	1,642	464	379	123,836
Senior Administrative Clerk	1.00	58,252	-	4,504	17,860	229	116	1,104	285	233	82,584
Administrative Clerk I	1.00	42,414	-	3,279	17,860	229	116	874	208	170	65,151
Administrative Clerk I	1.00	41,072	-	3,176	17,860	229	116	855	201	164	63,673
Subtotal:	4.00	247,693	-	18,720	60,870	917	466	4,474	1,159	946	335,244
Temporary Personnel											
	Hours										
Audio Video Technician	550	-	11,352	148	-	-	-	165	-	45	11,710
Subtotal:	550	-	11,352	148	-	-	-	165	-	45	11,710
Other payroll costs:											
PERS Health Administration		-	-	-	84	-	-	-	-	-	84
Retirement Health Benefit		-	-	-	1,740	-	-	-	-	-	1,740
PERS Retirement UAL		-	-	40,845	-	-	-	-	-	-	40,845
Subtotal:		-	-	40,845	1,824	-	-	-	-	-	42,669
GRAND TOTAL:	4.00	247,693	11,352	59,713	62,694	917	466	4,639	1,159	991	389,623

Finance

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

The Finance Department serves as a customer service portal for citizens via the service counter. Staff processes over 5,800 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 – 2021 – Department Accomplishments

- Issued Community Facilities District No. 2019-1 (Homestead) Special Tax Bonds, Series 2020
- Implemented results of city-wide fee study
- Provided quarterly budget updates to the City Council
- Implemented electronic approval for Accounts Payable

Budget Year – 2022 – Department Work Plan/Goals

- Select vendor for Enterprise Resource Planning (ERP) software
- Select vendor to oversee ERP implementation
- Implement Government Accounting Standards Board Statement 87 - Leases
- Assist with costing for labor contracts through supporting the City's chief negotiator and the team for Memorandum of Understanding (MOU's)

City of Dixon Budget FY 2021-22

114 - FINANCE

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
100-114-511000-0000	Salaries/Wages	545,207	557,112	565,497	538,055	591,753
100-114-511100-0000	Salaries/Wages PT	-	-	21,390	21,390	-
100-114-511010-0000	Admin Leave Paid	1,111	3,038	-	7,862	-
100-114-511200-0000	Overtime	29	66	-	51	6,000
100-114-511900-0000	Separation Pay	-	62,918	-	1,983	-
100-114-512100-0000	Medicare	8,366	9,436	9,890	8,372	10,010
100-114-512200-0000	Retirement	167,777	163,188	134,218	130,836	138,794
100-114-512300-0000	Disability Insurance	2,687	2,541	2,719	2,377	2,679
100-114-512400-0000	Health Insurance	66,457	71,969	88,219	85,178	93,562
100-114-512401-0000	Retiree Health	3,249	3,330	3,264	5,977	5,208
100-114-512420-0000	Dental Insurance	-	881	1,585	1,449	1,603
100-114-512430-0000	Vision Insurance	-	447	803	736	812
100-114-512600-0000	Worker's Comp Insurance	2,581	2,328	2,380	1,826	2,940
100-114-520860-0000	Cash Over/Short	(190)	(77)	-	-	-
100-114-521800-0209	Communications - Emp Stipend	2,940	2,255	1,200	1,200	1,200
100-114-521900-0000	Bank Fees	3,440	4,249	3,500	3,500	5,000
100-114-522400-0000	Consultants - Professional	86,258	55,377	70,400	70,400	70,400
100-114-523200-0000	Contractual Services/Audit	45,490	54,725	61,750	61,750	61,750
100-114-524200-0000	Dues/Subscriptions	585	300	600	600	750
100-114-530200-0000	Meetings/Seminars	6,665	2,118	1,000	1,000	5,000
100-114-531000-0000	Mileage Reimbursement	446	13	50	50	450
100-114-531400-0000	Office Equip Maint/Rental	9,096	9,242	-	-	-
100-114-531600-0000	Office Supplies	3,211	4,524	4,000	4,000	5,000
100-114-531650-0000	Office/Software Maintenance	23,045	-	42,686	42,686	41,070
100-114-535600-0000	Special Supplies	4,326	245	1,500	1,500	3,500
100-114-535750-0000	Training	969	1,250	1,500	1,500	1,500
100-114-560400-0000	Capital Outlay	-	-	-	-	600,000
TOTAL DEPT. EXPENDITURES		983,743	1,011,475	1,018,151	994,278	1,648,981

City of Dixon Budget FY 2021-22

114 - FINANCE

OPERATING EXPENSES SUMMARY

Account Code	2021		2022	Brief Detail Description
	Budget	Estimated	Budget	
521800-0209	1,200	1,200	1,200	Communications - Emp Stipend
521900	3,500	3,500	5,000	Bank fees, also allocated with Wastewater & Water Funds
522400	70,400	70,400	70,400	HdL Co, ongoing sales tax \$20,000 & property tax review \$9,700/audit fees; Investment custodial security services, Zions National \$6,000; PFM Investment Consultant Services, \$31,200 Wellhouse & Assoc - SB90 Claims \$3,500, Note: If HdL recoveries exceed \$10,000 an additional appropriation will be needed
523200	61,750	61,750	61,750	Annual Audit - contract with LSL \$45,950; Decreased for Water, Transit, DFPD portion of audit; GASB 68 actuarial \$850 per valuation; CalMuni Statistics \$700; GASB 75 actuarial report \$10,000
524200	600	600	750	Memberships: GFOA and CSMFO
530200	1,000	1,000	5,000	Meetings/Seminars: CSMFO in San Diego; CSMFO Quarterly Meetings
531000	50	50	450	Mileage for staff training
531600	4,000	4,000	5,000	Office Supplies - budget binders
531650	42,686	42,686	41,070	Office/Software Maintenance - Springbrook financial system maintenance - Finance/Utilities portions and Employee Self-Service
535600	1,500	1,500	3,500	Miscellaneous Forms; Business License forms
535750	1,500	1,500	1,500	Training - Microsoft classes; Annual Payroll update
560400	-	-	600,000	Capital Outlay - see detail on Capital Equipment page
Total	188,186	188,186	795,620	

City of Dixon Budget FY 2021-22
CAPITAL EQUIPMENT (not included in Capital Project Funds)
114 - FINANCE

(N)ew or (R)eplacement	Category*	Item Description	Cost per Unit	Quantity	Total
R	E	ERP Purchase & Implementation	600,000	1.00	600,000
				Total	600,000

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

CITY OF DIXON
PAYROLL SUMMARY
FY 2021-22

GENERAL FUND 100
DEPT. 114
FINANCE

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:										
Finance Director	1.00	167,840	20,142	17,860	229	116	2,693	648	652	210,180
Senior Accountant	1.00	87,974	6,699	17,860	229	116	1,535	425	347	115,185
Finance Analyst	1.00	94,787	3,542	7,290	229	116	1,480	457	373	108,274
Accounting & Payroll Analyst	1.00	69,245	2,627	7,290	229	116	1,110	339	277	81,233
Sr. Account Clerk	1.00	74,219	5,463	7,290	229	116	1,182	331	270	89,100
Account Clerk II	1.00	56,060	4,334	17,860	229	116	1,072	275	224	80,170
Account Clerk I	1.00	41,628	3,219	17,860	229	116	851	204	233	64,340
Subtotal:	7.00	591,753	46,026	93,310	1,603	812	9,923	2,679	2,376	748,482
<i>Other payroll costs:</i>										
PERS Health Admin/Sr. Mgmt Life Ins	-	-	-	252	-	-	-	-	-	252
Retirement Health Benefit	-	-	-	5,208	-	-	-	-	-	5,208
PERS Retirement UAL	-	-	92,768	-	-	-	-	-	-	92,768
Overtime	-	6,000	-	-	-	-	87	-	564	6,651
Subtotal:	-	6,000	92,768	5,460	-	-	87	-	564	104,879
GRAND TOTAL:	7.00	597,753	138,794	98,770	1,603	812	10,010	2,679	2,940	853,361

Human Resources

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

Human Resources Mission

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

Current Year – 2021 –HR and Risk Management Department Accomplishments

- Implemented new online Benefit Administration System – Aflac@work, which resulted in zero cost to the City
- Rolled out city-wide training portal Target Solutions for employees to complete mandatory trainings through webinars
- Assisted with negotiations for Dixon Professional Fire Association and implemented updated Memorandum of Understandings
- Developed and implemented COVID-19 Prevention Program, COVID-19 Workplace Screening Policy and Telework/Leave Policy
- Attended Public Agency Risk Management and California Public Employers Labor Relations Association Conferences to leverage best practices and decrease liability costs
- Increased efficiency of recruitments through online video conferencing tool via ZOOM

- Continued to offer staff and supervisory trainings through the regional Liebert Cassidy Employee Relations Consortium. The trainings for 20-21 included:
 - Managing COVID-19 Issues: Now and What's Next
 - Maximizing Supervisory Skills for the First Line Supervisor Part 1 and Part 2
 - Difficult Conversations
 - Moving into the Future
 - Introduction to the FLSA
 - Supervisor's Guide to Understanding and Managing Employees' Rights: Labor, Leaves and Accommodations
 - A Guide to Implementing Public Employee Discipline

Budget Year – 2022– Department Work Plan/Goals

- Scanning Project for Human Resources to eliminate storage of hard copies
- Roll out phases of HR Information System
- Improve Employee communication efforts by:
 - Implementing a shared location for City Policies, Forms and Announcements
 - Monthly Employee Communications for Safety and News (i.e. New Hires, etc.)
 - Employee Feedback/Roundtables for HR efficiencies

City of Dixon Budget FY 2021-22

115 - HUMAN RESOURCES

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
100-115-511000-0000	Salaries/Wages	186,081	222,952	234,303	234,846	245,543
100-115-511110-0000	Wages PT Extra Hours	7,754	-	-	-	-
100-115-512100-0000	Medicare	2,879	3,300	3,748	3,556	4,078
100-115-512200-0000	Retirement	39,110	49,452	54,420	61,664	56,664
100-115-512300-0000	Disability Insurance	804	884	1,081	921	1,098
100-115-512400-0000	Health Insurance	13,270	19,333	24,254	29,882	35,843
100-115-512420-0000	Dental Insurance	-	253	458	434	458
100-115-512430-0000	Vision Insurance	-	129	232	221	232
100-115-512600-0000	Worker's Comp Insurance	841	976	893	766	931
100-115-521800-0000	Communications	418	456	456	456	456
100-115-521800-0209	Communications - Emp Stipend	1,140	1,140	1,140	1,140	1,140
100-115-522400-0000	Consultants - Professional	5,565	39,483	15,851	15,851	15,851
100-115-524000-0000	DMV Exams/Physicals	5,543	1,145	-	-	9,030
100-115-524200-0000	Dues/Subscriptions	380	200	300	300	300
100-115-524800-0000	Employee Assistance Program	20,102	27,403	29,000	29,000	29,000
100-115-525200-0000	Employee Event	3,801	2,553	3,000	3,000	3,000
100-115-525400-0000	Employee Recognition Awards	2,250	1,250	4,768	4,768	6,000
100-115-527200-0000	Hepatitis Shots	405	550	-	-	320
100-115-530200-0000	Meetings/Seminars	6,043	5,199	1,412	1,412	1,906
100-115-531000-0000	Mileage Reimbursement	1,123	148	200	200	200
100-115-531600-0000	Office Supplies	987	379	600	600	1,000
100-115-531650-0000	Office/Software Maintenance	5,169	1,369	5,426	5,426	5,426
100-115-532000-0000	Personnel/Recruiting	45,209	56,935	65,000	65,000	30,000
100-115-532400-0000	Physical/Psych Exams	33,225	33,241	18,000	18,000	30,000
100-115-533000-0000	Benefit Plan Administration	11,371	8,651	10,860	10,860	11,186
100-115-535600-0000	Special Supplies	1,000	872	900	900	1,716
100-115-535600-0247	Special Supplies - Reimburse	-	505	-	-	-
100-115-535750-0000	Training	500	-	-	-	-
100-115-535800-0000	Training - Employee Program	244	800	8,000	8,000	8,000
TOTAL DEPT. EXPENDITURES		395,213	479,559	484,302	497,203	499,378

City of Dixon Budget FY 2021-22

115 - HUMAN RESOURCES OPERATING EXPENSE SUMMARY

Account Code	2021		2022		Brief Detail Description
	Budget	Estimated	Budget		
521800	456	456	456		Communications - Wi-Fi for HR laptop
521800-0209	1,140	1,140	1,140		Cell phone stipend
522400	15,851	15,851	15,851		Hearing officer, Investigations, LCW ERC, HR Consulting for projects
524000	-	-	9,030		DMV Exams/Physicals
524200	300	300	300		Professional organization dues and subscriptions -- IPMA \$150, HRCI \$150
524800	29,000	29,000	29,000		Employee Assistance Program ACI & Cordico
525200	3,000	3,000	3,000		Employee Appreciation Event
525400	4,768	4,768	6,000		Employee service awards; (3) STAR award program \$450; (1) EE of the year \$150; (3) Retiree plaques \$450; (22) Service Awards \$4,950
527200	-	-	320		Hepatitis Shots (2) Employees
530200	1,412	1,412	1,906		Conferences and Seminars for: CalPELRA, PARMA, CAJPA
531000	200	200	200		Employee mileage reimbursement
531600	600	600	1,000		Office Supplies - printer cartridges, employee identification cards, HR folders
531650	5,426	5,426	5,426		Springbrook Cloud annual maintenance
532000	65,000	65,000	30,000		Personnel/Recruiting - consolidated for all departments; Pre-employment background/credit checks; Government online recruitment program; HR system
532400	18,000	18,000	30,000		Pre-employment, post-accident, reasonable suspicion/random drug tests; Pre-employment physicals, Fire Physicals bi-annual \$12,000 (Added during 18-19 Mid Year, due FY 20-21, rescheduled to beginning of FY 21-22) and psychological exams
533000	10,860	10,860	11,186		Flex Spending Account Administration (125 Plan); Basic Pacific (COBRA Administration); PERS Survivor Benefit; PARS administration
535600	900	900	1,716		Bilingual certification tests (Recert done every 3 yrs.; last done in 2016); (11 @ \$66 each) California Chamber of Commerce Labor Law Posters \$740.12; Dictation Equipment/Supply @ \$250
535800	8,000	8,000	8,000		Employee Education Reimbursement Program
Total	164,913	164,913	154,531		

CITY OF DIXON
PAYROLL SUMMARY
FY 2021-22

GENERAL FUND 100
DEPT. 115
HUMAN RESOURCES

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:										
Human Resources Director	1.00	146,362	10,911	17,860	229	116	2,381	648	564	179,071
Human Resources Specialist	1.00	99,181	7,301	17,860	229	116	1,697	450	367	127,201
Subtotal:	2.00	245,543	18,212	35,720	458	232	4,078	1,098	931	306,272
<i>Other payroll costs:</i>										
PERS Health Admin/Sr. Mgmt Life Ins		-	-	123	-	-	-	-	-	123
PERS Retirement UAL		-	38,452	-	-	-	-	-	-	38,452
Subtotal:		-	38,452	123	-	-	-	-	-	38,575
GRAND TOTAL:	2.00	245,543	56,664	35,843	458	232	4,078	1,098	931	344,847

Information Technology

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

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 – 2021 – Division Accomplishments

- Docsvault upgrade, consolidated and workflow created
- Deployed a citywide on-site backup system
- Upgraded citywide network switch infrastructure
- Managed and deployed new RingCentral citywide phone system
- Upgraded indoor wireless connection at City Hall and the Fire Department
- Upgraded server rooms at City Hall and the Fire Department
- Migrated email to the secure Microsoft 365 Government Cloud
- Upgraded high-speed wireless connectivity between Engineering and City Hall
- Completed 1,231 service and project tickets in 9 months

Budget Year – 2022 – Division Work Plan/Goals

- Mobile Device Management Support for all City owned phones and tablets
- Upgrade indoor wireless connection at the Police Department
- Upgrade/Replace 20% of the City's aging computer systems

City of Dixon Budget FY 2021-22
116 - INFORMATION TECHNOLOGY

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
100-116-511000-0000	Salaries/Wages	143,233	88,347	-	-	-
100-116-511900-0000	Separation Pay	-	17,996	-	-	-
100-116-512100-0000	Medicare	2,214	1,495	-	-	-
100-116-512200-0000	Retirement	11,078	6,998	-	-	-
100-116-512400-0000	Health Insurance	18,558	13,888	-	-	-
100-116-512500-0000	Unemployment Insurance	-	-	11,700	11,700	-
100-116-512600-0000	Worker's Comp Insurance	2,232	2,150	-	-	-
100-116-521800-0000	Communications	14,228	14,882	18,972	16,950	17,424
100-116-522400-0000	Consultants - Professional	1,925	110,089	355,000	355,000	336,876
100-116-531400-0000	Office Equip Maint/Rental	-	-	34,275	34,275	42,570
100-116-531600-0000	Office Supplies	41	-	160	-	150
100-116-531650-0000	Office/Software Maint	51,970	36,871	55,000	55,000	25,000
100-116-535600-0000	Special Supplies	34,520	61,856	55,000	55,000	64,960
100-116-560400-0000	Capital Outlay	18,967	14,996	41,000	41,000	8,400
TOTAL DEPT. EXPENDITURES		298,966	369,567	571,107	568,925	495,380

City of Dixon Budget FY 2021-22

116 - INFORMATION TECHNOLOGY OPERATING EXPENSES SUMMARY

Account Code	2021		2022	Brief Detail Description
	Budget	Estimated	Budget	
521800	18,972	16,950	17,424	City Hall phone service and Wave internet
522400	355,000	355,000	336,876	APEX support \$28,073/mo.
531400	34,275	34,275	42,570	Printer maintenance; City Hall workroom copier lease estimate \$850/mo., amount varies by use, color use needed for Council, Planning Commission; Ring Central Phones
531600	160	-	150	Office Supplies
531650	55,000	55,000	25,000	\$2,400 Zoom, \$3,000 DocsVault, \$12,675 EvoGov, and other certificates
535600	55,000	55,000	64,960	Special Supplies - \$4,560 Warranty Renewals, \$45,900 replacement workstations (51) & 10,000 for minor IT supplies \$4,500 Police Wi-Fi Upgrade
560400	41,000	41,000	8,400	Capital Outlay - see detail on Capital Equipment page
Total	559,407	557,225	495,380	

City of Dixon Budget FY 2021-22
CAPITAL EQUIPMENT (not included in Capital Project Funds)
116 - INFORMATION TECHNOLOGY

(N)ew or (R)eplacement	Category*	Item Description	Cost per Unit	Quantity	Total
N	E	Corp Yard Wireless Bridge	8,400	1.00	8,400
				Total	8,400

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

City Attorney

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

City Attorney Mission

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

City of Dixon Budget FY 2021-22
118 - CITY ATTORNEY

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
100-118-529600-0000	Legal Services	730,261	346,985	580,555	580,555	680,000
	TOTAL DEPT. EXPENDITURES	730,261	346,985	580,555	580,555	680,000

City of Dixon Budget FY 2021-22
119 INSURANCE

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
100-119-527800-0000	Insurance - Liability	179,460	206,219	169,791	169,791	274,503
100-119-528000-0000	Insurance - Mobile Equipment	34,331	27,850	32,392	32,392	37,251
100-119-528200-0000	Insurance - Property	95,961	150,313	188,506	188,506	311,035
100-119-535600-0000	Special Supplies	5,128	11,676	10,000	10,000	10,000
100-119-535950-0000	Uninsured Losses	10,000	-	-	-	-
	TOTAL DEPT. EXPENDITURES	324,880	396,058	400,689	400,689	632,789

Community Development Department

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

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

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

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

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

Community Development Department Mission

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

Current Year - 2021 - Department Accomplishments

Planning Division:

- Completed the General Plan 2040 Update, with adoption in late Spring 2021
- Continued review and processing of planning entitlements for residential subdivisions at Valley Glen, Parklane, and Homestead, including processing through Planning Commission Design Review applications for two phases of Valley Glen, two phases at Parklane and five villages at Homestead

- Continued work on cannabis operations
- Processed entitlement of new commercial development, including new Popeye's Louisiana Kitchen, two residential care facilities on Lincoln St and Gateway Dr, and Design Review for Basalite along with a number of tenant improvements citywide
- Processed modification and extension to terms of Development Agreement to allow for the financing and subsequent issuance of building permits for Heritage Commons Phase III affordable senior housing complex
- Applied for and received grant funding through both the Local Early Action Planning Grants (LEAP) and Regional Early Action Planning Grants (REAP) to accelerate housing production and to implement the sixth cycle Regional Housing Needs Assessment (RHNA)
- Reactivated a Development Review Committee to facilitate inter-departmental coordination with all City departments involved in development review and improve processes

Building Division:

- Conducted all residential, commercial and industrial building inspection and plan review for development projects city-wide
- Received approximately 1,200 building permit applications and issued approximately 1,200 building permits

Economic Development Division:

- Continued to make economic development among the highest priorities for the City, including proactively reaching out to potential new businesses and streamlining processes to encourage business retention and location
- Represented the City at Solano County Economic Development meetings and events
- Produced marketing materials to attend conferences and events where the City's attributes can be displayed
- Applied for and obtained grant funding for Northwest Park improvements and La Esperanza Park and applied for grant funding for four electric vehicle charging stations within the City
- Applied for and obtained COVID relief funding through State Department of Housing and Community Development for (CV-1, 2 and 3), issuing forgivable small business loans to retain low/moderate income jobs for 7 small businesses to date

- Developed a website presence offering assistance to new businesses and provided another tool for business attraction
- Established an initiative to improve communication with local businesses to communicate pertinent information about business resources, events and policies, with an emphasis on business retention
- Participated in City assistance to small businesses in expanding outdoor dining opportunities while indoor dining was restricted due to COVID
- Commenced outreach initiative to all newly licensed businesses in the City, to welcome business and provide a point of contact

Budget Year - 2022 - Department Work Plan/Goals

Department Goals

- Continue to facilitate the Southwest Dixon Development, including continued development of new homes, as well as commercial development phase near freeway
- Continue to facilitate new residential, commercial and industrial development applications in a timely, consistent and efficient manner
- Continue the Development Review Committee to facilitate inter-departmental coordination with all City departments involved in development review, and improve processes
- Work collaboratively with the Economic Development Division to streamline the permit process and promote development

Planning Division

- Commence implementation of the General Plan 2040 programs and actions
- Initiate the update of the 6th cycle Housing Element (2023-2031) for adoption by early 2023
- Initiate the preparation of the Climate Change Action plan as required by the General Plan and Housing Element
- Commence a comprehensive update to Zoning Ordinance (Chapter 18 of Dixon Municipal Code) to make consistent with recently adopted General Plan 2040, and modernize and streamline the currently outdated Zoning Ordinance

Building Division

- Increase staffing and improve procedures to meet the demands of current permit activity

- Continue permitting and inspections for remaining lots for Valley Glen, Brookfield and Homestead subdivisions
- Assess and identify improvements to building permit process and initiate modifications to create procedures, consistency and efficiency in permitting

Economic Development Division

- Partner with all City Departments to continue to pursue grant funding opportunities that benefit the City
- Coordinate with Solano Economic Development Corporation (EDC) in the implementation of their EDA grant to update the EDC Strategic Plan
- Continue communication with existing businesses to improve retention and provide resources

City of Dixon Budget FY 2021-22
132 - COMMUNITY DEVELOPMENT

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
100-132-511000-0000	Salaries/Wages	479,189	545,641	517,670	517,724	616,173
100-132-511020-0000	Comp Paid	-	1,178	-	566	-
100-132-511200-0000	Overtime	152	172	-	890	-
100-132-511900-0000	Separation Pay	-	37,872	-	-	-
100-132-512100-0000	Medicare	6,845	8,310	8,468	7,529	10,030
100-132-512200-0000	Retirement	41,076	40,852	40,690	45,019	48,426
100-132-512300-0000	Disability Insurance	1,569	2,196	2,428	1,939	2,844
100-132-512400-0000	Health Insurance	69,098	73,028	66,598	65,929	75,770
100-132-512401-0000	Retiree Health	3,269	3,353	3,264	3,446	3,504
100-132-512420-0000	Dental Insurance	-	745	1,273	1,204	1,374
100-132-512430-0000	Vision Insurance	-	379	644	611	696
100-132-512600-0000	Worker's Comp Insurance	8,996	10,498	9,447	9,202	6,713
100-132-521200-0000	Business Development	2,525	-	-	-	5,000
100-132-521800-0000	Communications	123	123	125	125	125
100-132-521800-0209	Communications - Emp Stipend	2,090	2,280	1,500	1,500	2,280
100-132-522400-0000	Consultants - Professional	9,717	7,756	71,667	71,667	7,000
100-132-522400-0109	Consultants - Professional - Building Services	-	-	-	-	221,000
100-132-522400-0247	Consultants - Reim	44,309	-	-	-	-
100-132-522400-2409	Consult-Inspect-Homestead P1V2	-	-	88,200	88,200	-
100-132-522400-2412	Consult-Inspect-Homestead P1V3	-	-	88,200	88,200	-
100-132-522400-2446	Consult-Inspect-Homestead P1V3 A	-	-	107,022	107,022	-
100-132-522400-2449	Consult-Inspect-Homestead P1V3 B	-	-	107,022	107,022	-
100-132-522400-2450	Consult-Inspect-Homestead P1V1	-	-	107,022	107,022	-
100-132-522400-2548	Consultants - Plan Ck - TEC	5,920	-	-	-	-
100-132-522400-2596	Consultants-Dorset Development	-	-	562,360	562,360	-
100-132-523800-0000	County Charges	-	-	300	300	350
100-132-524200-0000	Dues/Subscriptions	1,875	145	1,500	1,500	3,000
100-132-524200-0108	Dues/Subscriptions - Econ Dev	-	10,005	10,000	10,000	10,250
100-132-525800-0000	Equipment Rental	-	-	1,442	1,442	5,768
100-132-526000-0000	Equipment Repair/Maintenance	-	-	36	36	72
100-132-530200-0000	Meetings/Seminars	3,255	3,792	2,000	2,000	5,000
100-132-530200-0108	Meetings/Seminars - Econ Dev	-	-	1,500	1,500	1,000
100-132-531000-0000	Mileage Reimbursement	1,034	839	250	250	800
100-132-531000-0108	Mileage Reimb - Econ Dev	-	-	250	250	400
100-132-531600-0000	Office Supplies	1,127	506	1,500	1,500	1,500
100-132-531650-0000	Office/Software Maintenance	5,057	1,527	-	-	2,925
100-132-535600-0000	Special Supplies	1,374	4,091	2,000	2,000	2,050
100-132-535750-0000	Training	5,193	2,707	2,000	2,000	4,500
100-132-535750-0108	Training - Econ Dev	-	-	750	750	1,000
100-132-537500-0000	Vehicle Fuel	1,058	870	1,500	1,500	1,500
100-132-538000-0000	Vehicle Parts/Maintenance	1,222	163	1,200	1,200	872
100-132-560400-0000	Capital Outlay	-	20,795	-	-	-
TOTAL DEPT. EXPENDITURES		696,072	779,823	1,809,828	1,813,405	1,041,922

City of Dixon Budget FY 2021-22
132 - COMMUNITY DEVELOPMENT
OPERATING EXPENSES SUMMARY

Account Code	2021 Budget	2021 Estimated	2022 Budget	Brief Detail Description
521200	-	-	5,000	Marketing materials, community outreach, potential new business attraction, trade show attendance or client relations
521800	125	125	125	City issued Cell phone for Building Inspector
521800-0209	1,500	1,500	2,280	Communications - Employee Stipend for Comm Dev Director & Econ Dev/Grants Manager (\$95/mo. each)
522400	71,667	71,667	7,000	Consultants - Hellman Lease Agreement digital sign commission
522400-0109	-	-	221,000	Consult - Building Services - 1) Support for building services to augment staff for greater workload of plan review, permit processing and inspections \$75,000; 2) Update building permit fees to address deficiencies/issues with new fee schedule \$10,000; 3) Sr. Permit Technician Contract \$136,000
522400-2409	88,200	88,200	-	Consult-Inspect-Homestead P1V2-Harris Task order
522400-2412	88,200	88,200	-	Consult-Inspect-Homestead P1V3-Harris Task order
522400-2446	107,022	107,022	-	Consult-Inspect-Homestead P1V3A- Harris Task order for KB Homes
522400-2449	107,022	107,022	-	Consult-Inspect-Homestead P1V3B- Harris Task order for Richmond American
522400-2450	107,022	107,022	-	Consult-Inspect-Homestead P1V1 - Harris Task order for D.R. Horton
522400-2596	562,360	562,360	-	Consultants-Dorset Development
523800	300	300	350	County Fees For Recording Various Documents (i.e. Negative Declaration notices, Notices of Determination, Notices of Exemptions 7 @ \$50)
524200	1,500	1,500	3,000	Membership Dues for CALBO and ICC for building staff and APA for planning staff
524200-0108	10,000	10,000	10,250	Dues/Subscriptions - Econ Dev. Solano EDC \$8,000, IDEC \$455, CALED \$350, Sac Business Journal \$145, Sac Bee \$100, ICSC Brokers and Property Owners for retail \$100, and Resource Tools for Businesses \$1,100
525800	1,442	1,442	5,768	Enterprise Vehicle Lease (1 vehicle)
526000	36	36	72	Equipment Repair/Maintenance
530200	2,000	2,000	5,000	Meetings and Seminars - Building seminars and meetings \$2,500 and Planning APA Conf., potential travel, registration and potential hotel for CDD \$2,500
530200-0108	1,500	1,500	1,000	Meetings/Seminars - Econ Dev; Note: CALED Conf., has money on account from 2020 cancellation to cover next in person CALED conf.
531000	250	250	800	Mileage reimbursement for Community Development Director and Planning and Building staff
531000-0108	250	250	400	Mileage Reimbursement - Econ Dev
531600	1,500	1,500	1,500	Office Supplies
531650	-	-	2,925	Springbrook maintenance Building Permits
535600	2,000	2,000	2,050	Miscellaneous Supplies - Include Boot allowance for inspectors \$550, Books/Code Summaries for building \$500, 2 Shirts/2 hats/1 jacket for building staff and 2 shirts for planning staff \$850 and Misc. \$150
535750	2,000	2,000	4,500	1) Building - ICC training seminars and special training courses for various certifications \$2,000, 2) Planning Commission training at League of CA Cities for 3 commissioners \$1,500 and 3) training for planning \$1,000
535750-0108	750	750	1,000	Training - Econ Dev
537500	1,500	1,500	1,500	Fuel for inspection vehicles: leased Ford Ranger and owned Nissan Frontier
538000	1,200	1,200	872	\$800 Vehicle Maintenance, \$72 Enterprise Fleet Management
Total	1,159,346	1,159,346	276,392	

CITY OF DIXON
PAYROLL SUMMARY
FY 2021-22

GENERAL FUND 100
DEPT. 132
COMMUNITY DEVELOPMENT

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:										
Comm. Development Director	1.00	161,960	13,631	17,860	229	116	2,607	648	620	197,671
Econ. Develop/Grants Mgr	1.00	117,135	9,022	13,759	229	116	1,898	572	467	143,198
Associate Planner	1.00	93,136	3,520	7,290	229	116	1,456	441	360	106,548
Building Inspector II	1.00	86,092	6,657	7,290	229	116	1,354	422	1,877	104,037
Building Plans Examiner I	1.00	79,643	6,158	14,682	229	116	1,368	384	1,710	104,290
Building Plans Examiner I	1.00	78,207	6,047	14,682	229	116	1,347	377	1,679	102,684
Subtotal:	6.00	616,173	45,035	75,563	1,374	696	10,030	2,844	6,713	758,428
<i>Other payroll costs:</i>										
PERS Health Admin/Sr. Mgmt Life Ins		-	-	207	-	-	-	-	-	207
Retirement Health Benefit		-	-	3,504	-	-	-	-	-	3,504
PERS Retirement UAL		-	3,391	-	-	-	-	-	-	3,391
Subtotal:		-	3,391	3,711	-	-	-	-	-	7,102
GRAND TOTAL:	6.00	616,173	48,426	79,274	1,374	696	10,030	2,844	6,713	765,530

Engineering

The Engineering 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 water, storm drainage and sewer systems, streets, sidewalks, streetlights, City buildings, and parks and recreation facilities and programs.

Engineering Mission

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

Current Year – 2021 – Accomplishments

- Reviewed various commercial and residential development projects through planning and design
- Continued construction oversight for various projects and the following subdivisions: Parklane, Valley Glen, and Southwest/Homestead
- Processed encroachment, transportation, and grading permits
- Continued support for various internal City stakeholders and departments

Budget Year – 2022 – Work Plan/Goals

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

City of Dixon Budget FY 2021-22

143 - ENGINEERING

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
100-143-511000-0000	Salaries/Wages	432,330	531,284	570,324	488,322	604,453
100-143-511010-0000	Admin Leave Paid	1,294	-	-	-	-
100-143-511020-0000	Comp Paid	494	-	-	69	-
100-143-511200-0000	Overtime	1,640	1,624	1,000	87	1,000
100-143-511900-0000	Separation Pay	3,139	2,640	57,000	56,888	-
100-143-512100-0000	Medicare	5,873	7,254	9,544	6,814	10,218
100-143-512200-0000	Retirement	85,319	107,713	117,920	105,959	51,996
100-143-512300-0000	Disability Insurance	1,454	1,994	2,586	2,114	2,847
100-143-512400-0000	Health Insurance	64,828	83,555	87,003	70,886	99,455
100-143-512420-0000	Dental Insurance	-	669	1,369	1,171	1,489
100-143-512430-0000	Vision Insurance	-	340	694	595	754
100-143-512500-0000	Unemployment Insurance	-	2,823	9,530	9,530	-
100-143-512600-0000	Worker's Comp Insurance	8,307	10,449	6,758	7,368	7,223
100-143-520400-0000	Advertising/Publications	150	55	500	500	500
100-143-521000-0000	Bld/Site Maintenance	3,568	7,225	6,000	6,000	6,000
100-143-521800-0000	Communications	2,801	2,976	2,650	2,650	2,880
100-143-521800-0209	Communications - Emp Stipend	3,150	3,525	3,600	3,600	4,500
100-143-522400-0000	Consultants - Professional	209,244	158,490	2,045,845	2,045,845	285,000
100-143-522400-0245	Consultants-Prof-SW Dixon	87,851	97,126	79,445	79,445	-
100-143-522400-2401	Consult-Plan Ck-Homestead BB	-	13,590	3,857	3,857	-
100-143-522400-2403	Consult-Inspect-Homestead BB	-	526,045	696,638	696,638	-
100-143-522400-2404	Consult-Plan Ck-Homestead P1V1	-	1,150	37,273	37,273	-
100-143-522400-2405	Consult-Map Ck-Homestead P1V1	-	232	-	-	-
100-143-522400-2406	Consult-Inspect-Homestead P1V1	-	118,954	137,358	137,358	-
100-143-522400-2407	Consult-Plan Ck-Homestead P1V2	-	-	38,225	38,225	-
100-143-522400-2408	Consult-Map Ck-Homestead P1V2	1,328	944	8,316	8,316	-
100-143-522400-2409	Consult-Inspect-Homestead P1V2	-	1,250	77,526	77,526	-
100-143-522400-2410	Consult-Plan Ck-Homestead P1V3C	1,041	625	18,858	18,858	-
100-143-522400-2411	Consult-Map Ck-Homestead P1V3C	-	4,894	-	-	-
100-143-522400-2412	Consult-Inspect-Homestead P1V3	-	51,650	87,404	87,404	-
100-143-522400-2414	Consult-Plan Ck-Homestead P1V4	-	9,388	41,493	41,493	-
100-143-522400-2415	Consult-Map Ck-Homestead P1V4	-	-	12,000	12,000	-
100-143-522400-2417	Consult-Plan Ck-Homestead BBP2	-	27,830	28,670	28,670	-
100-143-522400-2420	Consult-Plan Ck-Homestead P2V5	-	19,528	31,353	31,353	-
100-143-522400-2421	Consult-Map Ck-Homestead P2V5	-	-	17,000	17,000	-
100-143-522400-2423	Consult-Plan Ck-Homestead P2V6	-	18,998	31,883	31,883	-
100-143-522400-2424	Consult-Map Ck-Homestead P2V6	-	-	14,200	14,200	-
100-143-522400-2426	Consult-Plan Ck-Homestead P2V7	-	12,105	38,775	38,775	-
100-143-522400-2427	Consult-Map Ck-Homestead P2V7	-	-	20,600	20,600	-
100-143-522400-2432	Plan Check – Homestead P2V8	-	-	55,760	55,760	-
100-143-522400-2433	Map Check – Homestead P2V8	-	-	17,660	17,660	-
100-143-522400-2434	Inspection – Homestead P3V8	-	-	174,860	174,860	-
100-143-522400-2435	Plan Check – Homestead P2V9	-	-	46,478	46,478	-
100-143-522400-2436	Map Check – Homestead P2V9	-	-	12,030	12,030	-
100-143-522400-2438	Plan Check – Homestead P2V10	-	-	48,398	48,398	-
100-143-522400-2439	Map Check – Homestead P2V10	-	-	14,185	14,185	-
100-143-522400-2444	Plan Check – Homestead P1V3A	-	-	29,334	29,334	-
100-143-522400-2446	Inspection – Homestead P1V3A	-	-	108,306	108,306	-
100-143-522400-2447	Plan Check – Homestead P1V3B	-	-	36,731	36,731	-
100-143-522400-2449	Inspection – Homestead P1V3B	-	-	202,291	202,291	-
100-143-522400-2451	Engineering/ Const Prof/SW P2B	-	-	78,506	78,506	-
100-143-522400-2548	Consult-Plan Ck-TEC	7,393	-	-	-	-
100-143-522400-2552	Consultant-Inspect-Parklane U2	19,400	1,400	18,066	18,066	-
100-143-522400-2555	Consultant-Inspect-Parklane U3	12,130	36,960	64,117	64,117	-
100-143-522400-2556	Consultant-Plan Ck-Parklane U4	-	-	12,230	12,230	-
100-143-522400-2558	Consultant-Inspect-Parklane U4	-	-	187,230	187,230	-
100-143-522400-2559	Consultant-Plan Ck-Parklane U5	-	-	12,450	12,450	-
100-143-522400-2561	Consultant-Inspect-Parklane U5	-	-	187,230	187,230	-
100-143-522400-2562	Consultant-Insp-Parklane Backb	35,220	-	1,075	1,075	-
100-143-522400-2571	Consult-Map CK-Vall Glen2 U1	724	-	-	-	-

City of Dixon Budget FY 2021-22

143 - ENGINEERING

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
100-143-522400-2573	Consult-Inspect-Vall Glen2 U1	15,680	385	6,945	6,945	-
100-143-522400-2575	Consult-Map Ck-Vall Glen 3 U2	263	-	-	-	-
100-143-522400-2576	Consult-Plan Ck-Vall Glen3 U2	6,440	4,045	2,455	2,455	-
100-143-522400-2577	Consult-Inspect-Vall Glen3 U2	285,950	49,540	124,910	124,910	-
100-143-522400-2579	Consult-Map Ck-Vall Glen 4 U1	1,267	592	-	-	-
100-143-522400-2580	Consult-Plan Ck-Vall Glen 4 U1	4,850	8,875	9,985	9,985	-
100-143-522400-2582	Consultant-Inspection-Scannell	-	94	-	-	-
100-143-522400-2583	Consultant- Map Ck- TEC Equip	-	221	-	-	-
100-143-522400-2584	Consult-Plan Ck-Parklane BB	-	-	9,130	9,130	-
100-143-522400-2596	Consultants-Dorset Develop	-	29,118	8,705	8,705	-
100-143-522600-0000	Contr Servs - Non Professional	2,093	791	2,500	2,500	2,700
100-143-524200-0000	Dues/Subscriptions	429	115	1,500	1,500	1,500
100-143-525800-0000	Equip Rental	-	-	500	500	23,875
100-143-526000-0000	Equip Repairs/Maintenance	-	-	500	500	500
100-143-530200-0000	Meetings/Seminars	576	87	100	100	100
100-143-531000-0000	Mileage Reimbursement	198	-	500	500	500
100-143-531400-0000	Office Equip Maint/Rental	3,371	3,029	3,350	3,350	3,350
100-143-531600-0000	Office Supplies	4,070	4,800	3,900	3,900	6,000
100-143-531650-0000	Office/Software Maintenance	20,709	19,466	22,500	22,500	26,900
100-143-531900-0000	Permits/Licenses/Fees	-	50	-	-	-
100-143-532800-0245	Postage - SW Development	115	-	-	-	-
100-143-535600-0000	Special Supplies	9,714	1,777	11,208	11,301	12,050
100-143-535750-0000	Training	4,121	1,632	3,600	3,600	4,200
100-143-535900-0000	Uniforms	845	1,225	2,000	2,000	2,000
100-143-536000-0000	Utilities	5,115	6,173	5,200	5,200	4,500
100-143-537500-0000	Vehicle Fuel	1,580	1,924	1,000	1,000	1,000
100-143-538000-0000	Vehicle Parts/Maintenance	609	832	4,600	4,600	750
100-143-539000-0000	Water	1,344	1,492	2,000	2,000	2,000
100-143-560400-0000	Capital Outlay	27,353	26,638	20,000	20,000	-
TOTAL DEPT. EXPENDITURES		1,385,369	2,028,181	5,897,222	5,783,389	1,170,240

City of Dixon Budget FY 2021-22

143 - ENGINEERING

OPERATIONS EXPENSE SUMMARY

Account Code	2021		2022		Brief Detail Description
	Budget	Estimated	Budget		
520400	500	500	500		Advertising/Publications; Notice of Exemptions
521000	6,000	6,000	6,000		Custodial supplies (Annex and Trailer) \$3,000; HVAC maintenance \$3,000
521800	2,650	2,650	2,880		Telephone system \$240/month
521800-0209	3,600	3,600	4,500		Cell phone stipend for 5 staff x \$75/month (voice & data service)
522400	2,045,845	2,045,845	285,000		Solano County map checking \$5,000; Assessment Apportionment: Goodwin - \$5,000; On-call consultants including engineering, geotechnical, and material testing services, survey services, map checking services, and appraisal services \$50,000; Staff augmentation \$150,000; Update Standards & Specs \$15,000; County charges \$10,000; Consultant services \$50,000
522400-0245	79,445	79,445	-		Consultants-Prof-SW Dixon
522400-2401	3,857	3,857	-		Consult-Plan Ck-Homestead BB
522400-2403	696,638	696,638	-		Consult-Inspect-Homestead BB
522400-2404	37,273	37,273	-		Consult-Plan Ck-Homestead P1V1
522400-2406	137,358	137,358	-		Consult-Inspect-Homestead P1V1
522400-2407	38,225	38,225	-		Consult-Plan Ck-Homestead P1V2
522400-2408	8,316	8,316	-		Consult-Map Ck-Homestead P1V2
522400-2409	77,526	77,526	-		Consult-Inspect-Homestead P1V2
522400-2410	18,858	18,858	-		Consult-Plan Ck-Homestead P1V3C
522400-2412	87,404	87,404	-		Consult-Inspect-Homestead P1V3
522400-2414	41,493	41,493	-		Consult-Plan Ck-Homestead P1V4
522400-2415	12,000	12,000	-		Consult-Map Ck-Homestead P1V4
522400-2417	28,670	28,670	-		Consult-Plan Ck-Homestead BBP2
522400-2420	31,353	31,353	-		Consult-Plan Ck-Homestead P2V5
522400-2421	17,000	17,000	-		Consult-Map Ck-Homestead P2V5
522400-2423	31,883	31,883	-		Consult-Plan Ck-Homestead P2V6
522400-2424	14,200	14,200	-		Consult-Map Ck-Homestead P2V6
522400-2426	38,775	38,775	-		Consult-Plan Ck-Homestead P2V7
522400-2427	20,600	20,600	-		Consult-Map Ck-Homestead P2V7
522400-2432	55,760	55,760	-		Plan Check – Homestead P2V8
522400-2433	17,660	17,660	-		Map Check – Homestead P2V8
522400-2434	174,860	174,860	-		Inspection – Homestead P3V8
522400-2435	46,478	46,478	-		Plan Check – Homestead P2V9
522400-2436	12,030	12,030	-		Map Check – Homestead P2V9
522400-2438	48,398	48,398	-		Plan Check – Homestead P2V10
522400-2439	14,185	14,185	-		Map Check – Homestead P2V10
522400-2444	29,334	29,334	-		Plan Check – Homestead P1V3A
522400-2446	108,306	108,306	-		Inspection – Homestead P1V3A
522400-2447	36,731	36,731	-		Plan Check – Homestead P1V3B
522400-2449	202,291	202,291	-		Inspection – Homestead P1V3B
522400-2451	78,506	78,506	-		Engineering/ Const Prof/SW P2B
522400-2552	18,066	18,066	-		Consultant-Inspect-Parklane U2
522400-2555	64,117	64,117	-		Consultant-Inspect-Parklane U3
522400-2556	12,230	12,230	-		Consultant-Plan Ck-Parklane U4
522400-2558	187,230	187,230	-		Consultant-Inspect-Parklane U4
522400-2559	12,450	12,450	-		Consultant-Plan Ck-Parklane U5
522400-2561	187,230	187,230	-		Consultant-Inspect-Parklane U5
522400-2562	1,075	1,075	-		Consultant-Insp-Parklane Backb
522400-2573	6,945	6,945	-		Consult-Inspect-Vall Glen2 U1

City of Dixon Budget FY 2021-22
143 - ENGINEERING
OPERATIONS EXPENSE SUMMARY

Account Code	2021		2022		Brief Detail Description
	Budget	Estimated	Budget		
522400-2576	2,455	2,455	-		Consult-Plan Ck-Vall Glen3 U2
522400-2577	124,910	124,910	-		Consult-Inspect-Vall Glen3 U2
522400-2580	9,985	9,985	-		Consult-Plan Ck-Vall Glen 4 U1
522400-2584	9,130	9,130	-		Consultant- Map Ck- Parklane BB
522400-2596	8,705	8,705	-		Consultants-Dorset Develop
522600	2,500	2,500	2,700		Alarm system, \$1,500 (Annex and Trailer); Pest Control, \$1,200 (\$100/month)
524200	1,500	1,500	1,500		CASQA (CA. Stormwater Quality Assn.) for access to manual updates; 2 PE license renewals (bi-annual); APWA membership
525800	500	500	23,875		Equipment Rental \$500; Enterprise Vehicle Lease (4 vehicles) \$23,375
526000	500	500	500		Computer/voicemail maintenance and repairs
530200	100	100	100		Parking fees/bridge tolls; minor expenses for business meetings
531000	500	500	500		Mileage reimbursement
531400	3,350	3,350	3,350		Copier Contract/Maintenance \$2,880; Plotter maintenance \$470
531600	3,900	3,900	6,000		Postage, paper for computer, plotter, map copier, copier toner, business cards, misc. supplies, coffee, water cooler service; Aerial photos for various departments \$2,000
531650	22,500	22,500	26,900		Software Maintenance and Annual licensing, including Solano County - GIS Aerial \$4,000, AutoDesk (DLT Solutions) \$2,400, ArcGIS Pro/Online \$2,000, Streetsaver \$5,000, Plan-IT \$800, SeeClickFix department share \$10,500; Handheld GIS annual fee \$2,200; Centralized GIS Upgrade \$20,000
535600	11,208	11,301	12,050		Misc. small tools \$2,000; New desk and file cabinet/bookshelf with tax and shipping (3 workstations x \$1,350 = \$4,050); Traffic counting equipment/supplies \$5,000; Map filing cabinet/repairs \$1,000
535750	3,600	3,600	4,200		Training for 7 staff on various position-specific issues, including AutoCAD, pavement management, Map Act, development fees and other engineering issues
535900	2,000	2,000	2,000		Steel-toed boots, safety vests, jackets, and work gloves
536000	5,200	5,200	4,500		Electricity for Annex and Trailer
537500	1,000	1,000	1,000		Fuel for three (3) vehicles
538000	4,600	4,600	750		Brakes and tires for enterprise lease vehicles
539000	2,000	2,000	2,000		Water service for Annex and Trailer (Cal Water Service)
560400	20,000	20,000	-		Capital Outlay - no requests in FY 21-22
Total	5,033,494	5,033,587	390,805		

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

CITY OF DIXON
PAYROLL SUMMARY
FY 2021-22

GENERAL FUND 100
DEPT. 143
ENGINEERING

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:										
City Engineer	1.00	150,779	11,211	17,860	229	116	2,445	648	580	183,868
Sr. Civil Engineer	1.00	135,726	10,455	17,860	229	116	2,227	643	2,862	170,118
Junior Engineer	1.00	74,396	5,752	7,290	229	116	1,184	365	1,622	90,954
Engineering Tech I	1.00	65,441	5,060	17,860	229	116	1,208	321	1,427	91,662
Senior Management Analyst	0.50	45,728	6,964	8,930	115	58	793	221	180	62,989
Management Analyst I	1.00	85,429	6,605	14,682	229	116	1,452	419	342	109,274
Administrative Clerk I	1.00	46,954	3,630	14,682	229	116	894	230	188	66,923
Subtotal:	6.50	604,453	49,677	99,164	1,489	754	10,203	2,847	7,201	775,788
<i>Other payroll costs:</i>										
PERS Health Admin/Sr. Mgmt Life Ins	-	-	-	291	-	-	-	-	-	291
Retirement Health Benefit	-	-	-	-	-	-	-	-	-	-
PERS Retirement UAL	-	-	2,319	-	-	-	-	-	-	2,319
Overtime	-	1,000	-	-	-	-	15	-	22	1,037
Subtotal:	-	1,000	2,319	291	-	-	15	-	22	3,647
GRAND TOTAL:	6.50	605,453	51,996	99,455	1,489	754	10,218	2,847	7,223	779,435

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 154 – Storm Drain 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 – 2021 – Divisional Accomplishments

Parks & Building Maintenance Division:

- Supervised and implemented capital improvements to various City infrastructure (e.g., MSC front office roof, City Council Chamber carpet and HVAC replacement, SMUC flooring replacement, access control for Fire Department, and painting)
- Completed various maintenance and repairs of City parks and facilities (e.g., Rehabilitation of Softball Field 4 at Hall Park, path repairs, irrigation, tree planting and removals)
- On-going custodial services to all City facilities

Streets Maintenance Division:

- Completed asphalt repairs and crack sealing throughout the City as part of the on-going pavement repair program
- Replaced street name signs on arterial and collector streets to meet new standards for higher reflectivity and readability (year 4 of 5-year program)
- On-going LED conversion to pole top heads
- Maintenance and repair of sidewalks, traffic signs, striping, medians, and lighting within City right of way

Storm Drain Maintenance Division:

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

Recreation:

- Established facility use guidelines and fees for the All Weather Synthetic Play Field in Hall Park
- Coordinated several recreational themed contests via Facebook
- Managed major pool maintenance repair projects at the Pat Granucci Aquatic Center
- Collaborated with other City divisions/departments, Solano County Kaiser Health Foundation, Dixon High School, local service clubs and volunteers to provide COVID Vaccination Clinics to the Dixon community
- Offered COVID compliant Lifeguard re-certifications and Lifeguard Training
- Worked with various local sports groups in creating and completing MOU Agreements that include COVID compliant guidance and safety measures

Senior Center & Programs:

- Facilitated Meals on Wheels Home Delivery Meal Program and assisted other organizations who provided donated food to Dixon seniors
- Collaborated with Solano County to provide a safe and COVID compliant polling site for the November election
- Coordinated with Solano County to offer a community COVID testing site
- Coordinated with the Dixon Rotary Club to offer the annual St. Patrick's Lunch for seniors event in a drive-thru format
- Assisted AARP Tax Aide representatives in offering COVID compliant Free Tax Aid for seniors

Budget Year – 2022 – Divisional Work Plan/Goals

Parks & Building Maintenance Division:

- Continue to supervise and implement capital improvements to various City infrastructure (e.g., Northwest Park Playground and shade structure replacements, Hall Park shade structure and amenity upgrades, bathroom remodels, initiate Design of MSC reconstruction, creation of City-Wide Security CIP, Hall Park Tennis court reconstruction).
- Continue to complete various maintenance and repairs of City parks and facilities
- Continue to provide on-going custodial services to all City facilities

Streets Maintenance Division:

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

Storm Drain Maintenance Division:

- Continue to clean and video citywide storm drain system (goal of 20% per year)
- Replace ten damaged storm drain inlets citywide
- Continue storm drain sampling program and best management practices in order to comply with evolving State regulations

Recreation:

- Determine and implement strategy for successful aquatic programs in the midst of social distancing and COVID
- Determine and implement strategy for successful recreation programs, including Youth Basketball, in the midst of social distancing and COVID
- Update user fees for park facilities
- Work with the Parks & Recreation Commission to continue Southwest Community Park design and update Parks Master Plan

Senior Center & Programs:

- Determine and implement strategy for successful senior programs and opportunities for social interaction, with extra precautions for participant safety in regards to COVID
- Collaborate with other City divisions/departments to complete kitchen projects

City of Dixon Budget FY 2021-22
152 - PW PARK AND BUILDING MAINTENANCE

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
100-152-511000-0000	Salaries/Wages	605,705	586,373	790,063	782,890	950,617
100-152-511020-0000	Comp Paid	11,706	10,875	-	9,395	-
100-152-511100-0000	Salaries/Wages PT	-	30,780	30,056	23,384	11,650
100-152-511200-0000	Overtime	4,411	3,532	6,000	10,066	6,000
100-152-511300-0000	Standby	18,280	20,180	21,460	21,380	21,460
100-152-511900-0000	Separation Pay	69,941	2,114	-	-	-
100-152-512100-0000	Medicare	10,368	10,476	15,446	12,919	17,326
100-152-512200-0000	Retirement	131,998	127,124	171,734	171,657	192,182
100-152-512210-0000	Retirement - PARS	-	-	351	168	757
100-152-512300-0000	Disability Insurance	2,625	2,508	3,970	3,391	4,479
100-152-512400-0000	Health Insurance	134,346	129,253	180,407	161,150	186,054
100-152-512401-0000	Retiree Health	69,727	40,502	18,200	18,173	6,948
100-152-512420-0000	Dental Insurance	-	1,383	3,139	2,846	3,092
100-152-512430-0000	Vision Insurance	-	718	1,592	1,430	1,566
100-152-512600-0000	Worker's Comp Insurance	52,371	61,369	59,648	58,750	65,540
100-152-521000-0000	Bld/Site Maintenance	38,370	30,655	207,493	207,493	139,044
100-152-521000-0101	Bldg/Site Maintenance/Pool	13,627	21,124	46,548	46,548	-
100-152-521400-0000	Chemicals	1,073	1,054	5,400	5,400	5,200
100-152-521400-0101	Chemicals/Pool	27,457	20,909	30,000	30,000	-
100-152-521800-0000	Communications	3,283	3,837	5,600	5,600	6,560
100-152-521800-0101	Communications/Pool	189	-	-	-	-
100-152-521800-0209	Communications - Emp Stipend	300	900	900	900	5,400
100-152-522600-0000	Contr Servs - Non Professional	24,581	24,716	85,654	85,654	48,300
100-152-524000-0000	DMV Exams/Physicals	429	355	600	600	-
100-152-524200-0000	Dues/Subscriptions	135	550	1,000	1,000	1,000
100-152-525800-0000	Equip Rental	3,833	4,648	21,416	21,416	68,781
100-152-526000-0000	Equip Repairs/Maintenance	11,758	26,456	28,427	28,427	13,000
100-152-527200-0000	Hepatitis Shots	-	330	110	-	-
100-152-531400-0000	Office Equip Maint/Rental	645	734	1,550	1,550	2,500
100-152-531600-0000	Office Supplies	626	980	2,250	2,250	750
100-152-531900-0000	Permits/Licenses/Fees	280	650	500	500	500
100-152-535500-0000	Small Tools	1,106	2,329	2,670	2,670	2,500
100-152-535600-0000	Special Supplies	57,544	67,069	67,800	67,800	75,000
100-152-535600-0101	Special Supplies/Pool	8,125	18,816	5,652	5,652	-
100-152-535600-0104	Special Supplies/Playgrnd Sfty	4,827	4,518	35,482	35,482	20,000
100-152-535600-0105	Special Supplies/Fence Repair	-	500	9,500	9,500	10,000
100-152-535750-0000	Training	2,979	240	3,710	3,710	2,000
100-152-535900-0000	Uniforms	9,790	11,203	9,000	9,000	10,000
100-152-536000-0000	Utilities	108,171	116,300	180,000	180,000	180,000
100-152-536500-0000	Utilities - Park Path Lights	5,497	5,840	5,000	5,000	5,000
100-152-537500-0000	Vehicle Fuel	20,454	18,042	18,000	18,000	18,000
100-152-538000-0000	Vehicle Parts/Maintenance	4,366	4,348	8,000	8,000	8,432
100-152-539000-0000	Water	216,461	249,933	310,000	310,000	300,000
100-152-560400-0000	Capital Outlay	367,298	197,326	824,458	824,458	125,000
TOTAL DEPT. EXPENDITURES		2,044,683	1,861,550	3,218,786	3,194,210	2,514,638

City of Dixon Budget FY 2021-22
152 - PUBLIC WORKS PARKS & BUILDING MAINTENANCE
OPERATIONS EXPENSE SUMMARY

Account Code	2021		2022		Brief Detail Description
	Budget	Estimated	Budget		
521000	207,493	207,493	139,044		Prune, shape, and spray trees - City Hall & Hall Park parking lot, \$5,000; Mats & custodial/building maintenance supplies @ MSC and City Hall, \$4,000; Electric, plumbing, and HVAC repairs \$3,500; Cleaning supplies, \$4,000; Alarm system at MSC, \$1,200; Misc. other repairs at City facilities, Dixon Family Services, and Chamber of Commerce; Increase for COVID supplies, \$3,000 ; Sanitation and maintenance of the Arena, \$5,000; Sanitation and maintenance of Hall Park Phase 3, \$9,000; Maintenance of Pardi Market, \$1,000; Police Department site maintenance \$72,580; Fire Department site maintenance \$28,964
521000-0101	46,548	46,548	-		Moved to department 171
521400	5,400	5,400	5,200		Fertilizer & weed program
521400-0101	30,000	30,000	-		Moved to department 171
521800	5,600	5,600	6,560		Phones & fax line @ MSC, \$2,000; purchase of cell phones and data service x 6 staff, \$3,600, monthly charge for MSC alarm communications
521800-0209	900	900	5,400		Cell phone stipend for 6 staff x \$75/month (voice/data)
522600	85,654	85,654	48,300		Path light repairs, Pest control @ MSC, Fire alarm in the MSC break room, Operating fertigation system for Hall Park, Contract tree pruning (lift truck), Landscape maintenance supplies and services (previously through CDF);
524000	600	600	-		Class B license - DMV renewal & physicals moved to Dept 115
524200	1,000	1,000	1,000		Annual dues for pesticide certification & pool operator certification
525800	21,416	21,416	68,781		Miscellaneous rental equipment (e.g., stump grinder, trailers, sod cutters, aerial lift), \$4,160; Port-a-Potty for Patwin & Veterans Parks, \$3,840; Enterprise Vehicle Lease (9 vehicles) \$60,781
526000	28,427	28,427	13,000		Parts to repair equipment including mowers, sweepers, tractors, vacuum cleaners, buffer, jacks, hoists and power tools; repairs for MSC office equipment
527200	110	-	-		Hepatitis shots
531400	1,550	1,550	2,500		Caltronics Copier Lease \$720; Quench Ice Machine \$1,080; Misc. \$700
531600	2,250	2,250	750		Copier/computer paper, print cartridges, business cards, office supplies
531900	500	500	500		Annual permits fees - CUPA program
535500	2,670	2,670	2,500		Small tools
535600	67,800	67,800	75,000		Sprinkler parts, trees, mulch, tennis court nets, rest room supplies, park signs, graffiti remover, path light parts, nuts, bolts, grease, parts, \$35,700; computer supplies @ MSC, \$500; first aid & eyewash kits, \$800; carpet & furniture cleaners, bathroom supplies, brooms, disinfectants, light bulbs, ballasts, hardware, \$5,000; fire extinguisher service, \$3,000; Two desks and conference table \$5,600
535600-0101	5,652	5,652	-		Moved to department 171
535600-0104	35,482	35,482	20,000		Playground/pedestrian safety - wood chip landing material \$10,000; replace damaged playground parts and park pathway tripping hazards \$10,000
535600-0105	9,500	9,500	10,000		Shared Fence Repair Policy
535750	3,710	3,710	2,000		Training for pesticide exam, pool maintenance, playground safety, and tree maintenance
535900	9,000	9,000	10,000		Uniforms, jackets, and rain gear
536000	180,000	180,000	180,000		Electricity for ball fields, Stevens arena, tennis courts, and basketball court lights, gas/electricity at pool facility, MSC, City Hall, Hall Park Phase 3, and Pardi Market
536500	5,000	5,000	5,000		Park path lights (six parks)
537500	18,000	18,000	18,000		Fuel for vehicles and equipment
538000	8,000	8,000	8,432		Vehicle Maintenance non-leased \$8,000 and Enterprise Fleet Management leased vehicles \$432
539000	310,000	310,000	300,000		Water for restrooms & irrigation at six parks, pool facility, and City facilities
560400	824,458	824,458	125,000		Capital Outlay - see detail on Capital Equipment page
Total	1,916,720	1,916,610	1,046,967		

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

(R)eplacement (N)ew or	Category*	Item Description	Unit Cost per	Quantity	Total
N	B	Shelter at All-Weather Playing Field	15,000	1.00	15,000
R	E	Exmark Mower	50,000	1.00	50,000
R	E	Chipper	60,000	1.00	60,000
				Total	125,000

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

CITY OF DIXON
PAYROLL SUMMARY
FY 2021-22

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

Title	FTE	Full Time Equiv. Pay 511000	Part-time 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:											
Public Works Director	1.00	156,484	-	11,660	10,890	229	116	2,427	648	603	183,057
Parks & Bldg Maint Supervisor	1.00	100,727	-	7,415	13,759	229	116	1,660	449	8,608	132,963
Sr. Maintenance Worker	1.00	72,840	-	5,362	14,682	229	116	1,269	337	6,459	101,294
Maintenance Worker II	1.00	68,635	-	5,052	17,860	229	116	1,254	306	5,865	99,317
Maintenance Worker II	1.00	63,595	-	4,917	14,682	229	116	1,135	306	5,865	90,845
Maintenance Worker II	1.00	62,395	-	4,824	17,860	229	116	1,164	306	5,865	92,759
Maintenance Worker II	1.00	62,395	-	4,824	7,290	229	116	1,010	306	5,865	82,035
Maintenance Worker II	1.00	59,318	-	4,586	17,860	229	116	1,119	285	5,463	88,976
Maintenance Worker II	1.00	56,594	-	4,376	14,682	229	116	1,034	277	5,320	82,628
Maintenance Worker II	1.00	56,594	-	4,166	7,290	229	116	926	277	5,320	74,918
Maintenance Worker I	1.00	51,986	-	4,020	14,682	229	116	967	247	4,744	76,991
Maintenance Worker I	1.00	48,874	-	3,779	17,860	229	116	968	239	4,594	76,659
Senior Management Analyst	0.50	45,728	-	6,964	8,930	115	58	793	221	180	62,989
Administrative Clerk I	1.00	44,452	-	3,437	7,290	229	116	750	218	178	56,670
Sr. Admin Clerk	0.20	-	11,650	757	-	-	-	169	57	47	12,680
Subtotal:	13.70	950,617	11,650	76,139	185,617	3,092	1,566	16,645	4,479	64,976	1,314,781
<i>Other payroll costs:</i>											
PERS Health Administration	-	-	-	-	437	-	-	-	-	-	437
Retirement Health Benefit	-	-	-	-	6,948	-	-	283	-	-	7,231
PERS Retirement UAL	-	-	116,800	-	-	-	-	-	-	-	116,800
Overtime	-	6,000	-	-	-	-	-	87	-	564	6,651
Stand-by pay	-	21,460	-	-	-	-	-	311	-	-	21,771
Subtotal:	-	27,460	-	116,800	7,385	-	-	681	-	564	152,890
GRAND TOTAL:	13.70	978,077	11,650	192,939	193,002	3,092	1,566	17,326	4,479	65,540	1,467,671

City of Dixon Budget FY 2021-22
153 - PW STREET MAINTENANCE

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
100-153-511000-0000	Salaries/Wages	242,133	289,281	301,378	306,215	322,025
100-153-511020-0000	Comp Paid	1,060	2,274	-	2,586	-
100-153-511200-0000	Overtime	11,756	8,011	9,000	4,099	9,000
100-153-511300-0000	Standby	12,485	14,440	21,460	16,758	21,460
100-153-512100-0000	Medicare	2,934	3,557	6,000	4,921	6,508
100-153-512200-0000	Retirement	53,167	66,566	51,928	58,793	54,425
100-153-512300-0000	Disability Insurance	1,020	1,265	1,444	1,342	1,530
100-153-512400-0000	Health Insurance	64,243	72,678	78,135	76,839	78,775
100-153-512401-0000	Retiree Health	-	1,680	18,438	20,719	19,664
100-153-512420-0000	Dental Insurance	-	583	1,088	1,031	1,088
100-153-512430-0000	Vision Insurance	-	296	551	524	551
100-153-512600-0000	Worker's Comp Insurance	23,660	31,685	28,547	28,070	30,181
100-153-521400-0000	Chemicals	4,722	1,641	4,000	4,000	4,000
100-153-521800-0000	Communications	2,177	2,182	8,559	8,559	4,500
100-153-522600-0000	Contr Servs - Non Professional	13,718	5,420	15,000	15,000	15,000
100-153-524000-0000	DMV Exams/Physicals	480	150	600	600	-
100-153-524200-0000	Dues/Subscriptions	916	1,431	3,300	3,300	3,300
100-153-525800-0000	Equip Rental	859	-	5,859	5,859	33,036
100-153-526000-0000	Equip Repairs/Maintenance	12,006	4,330	5,252	5,252	5,000
100-153-527400-0000	Recycling	21,967	18,924	42,100	42,100	42,100
100-153-531400-0000	Office Equip Maint/Rental	587	734	500	500	1,620
100-153-531600-0000	Office Supplies	562	415	500	757	500
100-153-531900-0000	Permits/Licenses/Fees	408	418	500	500	700
100-153-535500-0000	Small Tools	882	1,666	4,309	4,309	3,000
100-153-535600-0000	Special Supplies	62,477	46,325	58,000	57,600	58,000
100-153-535750-0000	Training	451	699	1,700	1,700	1,700
100-153-535900-0000	Uniforms	3,543	6,089	5,000	5,000	5,500
100-153-536000-0000	Utilities	51,767	42,446	50,000	50,000	50,000
100-153-537500-0000	Vehicle Fuel	21,481	21,154	17,000	17,000	17,500
100-153-538000-0000	Vehicle Parts/Maintenance	9,616	1,262	9,000	9,000	6,216
100-153-539000-0000	Water	12,177	18,105	20,000	20,000	25,000
100-153-560400-0000	Capital Outlay	216,218	12,136	-	-	-
TOTAL DEPT. EXPENDITURES		849,474	728,740	769,148	772,933	821,879

City of Dixon Budget FY 2021-22
153 - PUBLIC WORKS - STREET MAINTENANCE
OPERATING EXPENSES SUMMARY SHEET

Account Code	2021		2022		Brief Detail Description
	Budget	Estimated	Budget		
521400	4,000	4,000	4,000		Chemicals for weed abatement; fertilizer/growth regulator
521800	8,559	8,559	4,500		Internet and Dept issued cell phones
522600	15,000	15,000	15,000		Street light repairs (routine & knockdown)
524000	600	600	-		Class A/B licenses - DMV renewal & physicals moved to Dept 115
524200	3,300	3,300	3,300		Annual dues for pesticide certification \$400 for additional staff; USA membership fee \$900
525800	5,859	5,859	33,036		Lift bucket for pruning, misc. equipment \$3,000; Enterprise Vehicle Lease (4 vehicles) \$30,036
526000	5,252	5,252	5,000		Parts to repair equipment
527400	42,100	42,100	42,100		CalRecycle Beverage Container Grant (recycling promotions & litter abatement), \$5,100; Pro-rata cost for Dixon residents to recycle household hazardous waste at the Vacaville facility, \$37,000
531400	500	500	1,620		Caltronics Copier Lease \$1,080; Quench Ice Machine \$540
531600	500	757	500		Copier/computer paper, print cartridges, business cards, misc. office supplies
531900	500	500	700		Pesticide Applicators Pro; CA Dept Pest Regs/License; California Water Environment
535500	4,309	4,309	3,000		Tools for street/sidewalk, rights-of-way, storm drains, and median island repairs, chainsaws, trimmers, pneumatic tools, leaf blowers, edgers, toppers, and grinding heads
535600	58,000	57,600	58,000		Concrete, traffic paint, gravel, rip rap rock, asphalt, signs, safety cones, bollards, reflectors, increased paving materials and compliant street name signs
535750	1,700	1,700	1,700		Training - pesticide application, traffic control & working in confined space
535900	5,000	5,000	5,500		Uniforms, jackets and rain gear
536000	50,000	50,000	50,000		PG&E charges for street/parking lot lights, flashing beacons, lighted crosswalks, traffic signals, West B undercrossing.
537500	17,000	17,000	17,500		Fuel for vehicles and equipment
538000	9,000	9,000	6,216		Vehicle Maintenance non-leased \$6,000 and Enterprise Fleet Management leased vehicles \$216
539000	20,000	20,000	25,000		Water - median islands, landscaping, park & ride lot, multi-modal
Total	251,179	251,036	276,672		

CITY OF DIXON
PAYROLL SUMMARY
FY 2021-22

GENERAL FUND 100
DEPT. 153
PW - STREET MAINTENANCE

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:										
Streets & Utilities Maint Supervisor	0.75	62,292	4,816	13,395	172	87	1,097	305	5,855	88,019
Sr. Maintenance Worker	1.00	75,588	5,564	14,682	229	116	1,309	337	6,459	104,284
Maintenance Worker II	1.00	64,267	4,969	17,860	229	116	1,191	306	5,865	94,804
Maintenance Worker II	1.00	56,283	4,352	14,682	229	116	1,029	276	5,291	82,258
Maintenance Worker II	1.00	63,595	4,917	17,860	229	116	1,181	306	5,865	94,069
Subtotal:	4.75	322,025	24,618	78,479	1,088	551	5,807	1,530	29,335	463,434
Other payroll costs:										
PERS Health Administration		-	-	296	-	-	-	-	-	296
Retirement Health Benefit		-	-	19,664	-	-	260	-	-	19,924
PERS Retirement UAL		-	29,807	-	-	-	-	-	-	29,807
Overtime		9,000	-	-	-	-	131	-	846	9,977
Stand-by pay		21,460	-	-	-	-	311	-	-	21,771
Subtotal:		30,460	29,807	19,960	-	-	702	-	846	81,774
GRAND TOTAL:	4.75	352,485	54,425	98,439	1,088	551	6,508	1,530	30,181	545,207

City of Dixon Budget FY 2021-22

154 - PW STORM DRAIN MAINTENANCE

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
100-154-511000-0000	Salaries/Wages	65,459	70,027	70,362	70,592	87,077
100-154-511020-0000	Comp Paid	16	1,302	-	620	-
100-154-511200-0000	Overtime	2,610	2,531	3,000	1,934	3,000
100-154-511300-0000	Standby	4,105	4,365	5,500	4,959	5,500
100-154-511900-0000	Separation Pay	-	16,965	-	-	-
100-154-512100-0000	Medicare	635	700	1,413	1,057	1,710
100-154-512200-0000	Retirement	22,609	25,027	20,250	22,710	21,898
100-154-512300-0000	Disability Insurance	154	244	335	283	408
100-154-512400-0000	Health Insurance	15,585	15,602	16,872	17,171	22,467
100-154-512420-0000	Dental Insurance	-	117	228	218	285
100-154-512430-0000	Vision Insurance	-	59	116	110	145
100-154-512500-0000	Unemployment Insurance	5,099	-	-	-	-
100-154-512600-0000	Worker's Comp Insurance	6,266	7,761	6,696	6,686	8,104
100-154-521400-0000	Chemicals	3,031	-	4,000	4,000	4,000
100-154-521800-0000	Communications	1,223	1,259	1,500	1,500	1,500
100-154-522600-0000	Contr Servs - Non Professional	35,290	1,182	17,700	17,700	50,000
100-154-524000-0000	DMV Exams/Physicals	-	-	130	130	-
100-154-524200-0000	Dues/Subscriptions	-	279	300	300	300
100-154-525800-0000	Equip Rental	-	-	500	500	500
100-154-526000-0000	Equip Repairs/Maintenance	1,626	4,048	4,000	4,000	4,000
100-154-531400-0000	Office Equip Maint/Rental	527	747	400	400	1,260
100-154-531600-0000	Office Supplies	473	381	300	497	300
100-154-531650-0000	Office/Software Maintenance	160	-	-	-	-
100-154-531900-0000	Permits/Licenses/Fees	50,585	37,536	46,840	46,840	40,359
100-154-535500-0000	Small Tools	-	-	1,275	1,075	1,300
100-154-535600-0000	Special Supplies	4,217	3,394	4,435	4,435	4,500
100-154-535750-0000	Training	330	-	4,000	4,000	3,000
100-154-535900-0000	Uniforms	-	-	850	850	850
100-154-536000-0000	Utilities	252	306	250	250	400
100-154-537500-0000	Vehicle Fuel	2,190	3,095	3,000	3,000	3,000
100-154-538000-0000	Vehicle Parts/Maintenance	672	620	4,766	4,766	4,800
100-154-560400-0000	Capital Outlay	-	12,136	-	-	11,500
TOTAL DEPT. EXPENDITURES		223,112	209,686	219,018	220,582	282,163

City of Dixon Budget FY 2021-22
154 - PUBLIC WORKS - STORM DRAIN MAINTENANCE
OPERATING EXPENSES SUMMARY

Account Code	2021		2022		Brief Detail Description
	Budget	Estimated	Budget		
521400	4,000	4,000	4,000		Chemicals for weed abatement; fertilizer/growth regulator
521800	1,500	1,500	1,500		Portion of MSC phone charges.
522600	17,700	17,700	50,000		Storm drain renewal and replacement of 10 catch basins
524000	130	130	-		Class A/B licenses - DMV renewal & physicals moved to Dept 115
524200	300	300	300		Annual dues for pesticide certification
525800	500	500	500		Misc. equipment for storm drain maintenance
526000	4,000	4,000	4,000		Parts to repair equipment, including Doyle drainage pond pumps
531400	400	400	1,260		Caltronics Copier Lease \$720; Quench Ice Machine \$540
531600	300	497	300		Copier/computer paper; print cartridges, business cards, misc. office supplies
531900	46,840	46,840	40,359		Dixon (RCD) Resource Conservation District-Ditch Maintenance \$20,133; Dixon Regional Watershed JPA \$4,223; Solano County Water Agency \$4,659; Solano Water Authority \$1,844; Solano Water Resource Control Board \$9,500
535500	1,275	1,075	1,300		Tools for storm drain maintenance
535600	4,435	4,435	4,500		Concrete, gravel, rip rap rock, safety cones, erosion control, cleaning heads
535750	4,000	4,000	3,000		Training - pesticide application, traffic control & working in confined space, NPDES permit requirements & new best mgt practices for storm water; Annual Storm Water Regulation Training \$2,000
535900	850	850	850		Uniforms
536000	250	250	400		Doyle Lane drainage pond pump and portion of Lateral 1 monitoring stations
537500	3,000	3,000	3,000		Fuel for vehicles and equipment
538000	4,766	4,766	4,800		Parts to repair vehicles including old vector truck and pesticide truck
560400	-	-	11,500		Capital Outlay - see detail on Capital Equipment page
Total	94,246	94,243	131,569		

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

(N)ew or (R)eplacement	Category*	Item Description	Cost per Unit	Quantity	Total
N	E	ATV Sprayer (shared w/ 651, 25%; 655, 25%)	23,000	0.50	11,500
				Total	11,500

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

CITY OF DIXON
PAYROLL SUMMARY
FY 2021-22

GENERAL FUND 100
DEPT. 154
PW - STORM DRAIN MAINTENANCE

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:										
Streets & Utilities Maint Supervisor	0.25	20,764	1,605	4,465	57	29	366	102	1,952	29,340
Sr. Utilities Maintenance Worker	0.25	20,574	1,514	4,465	57	29	363	92	1,758	28,852
Utilities Maintenance Worker II	0.25	19,008	1,399	4,465	57	29	340	83	1,599	26,980
Utilities Maintenance Worker I	0.25	13,391	1,035	4,465	57	29	259	66	1,259	20,561
Utilities Maintenance Worker I	0.25	13,340	1,031	4,465	57	29	258	65	1,254	20,499
Subtotal:	1.25	87,077	6,584	22,325	285	145	1,586	408	7,822	126,232
<i>Other payroll costs:</i>										
PERS Health Administration		-	-	142	-	-	-	-	-	142
PERS Retirement UAL		-	15,314	-	-	-	-	-	-	15,314
Overtime		3,000	-	-	-	-	44	-	282	3,326
Stand-by pay		5,500	-	-	-	-	80	-	-	5,580
Subtotal:		8,500	15,314	142	-	-	124	-	282	24,362
GRAND TOTAL:	1.25	95,577	21,898	22,467	285	145	1,710	408	8,104	150,594

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

City of Dixon Budget FY 2021-22

171 - RECREATION

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
100-171-511000-0000	Salaries/Wages	76,233	107,865	113,132	119,153	176,258
100-171-511010-0000	Admin Leave Paid	518	-	-	650	-
100-171-511020-0000	Comp Paid	-	291	-	-	-
100-171-511100-0000	Salaries/Wages PT	3,363	2,847	4,416	4,416	13,292
100-171-511120-0000	Aquatics Personnel	82,255	42,539	36,000	36,000	120,423
100-171-511200-0000	Overtime	130	-	150	-	150
100-171-511900-0000	Separation Pay	1,819	-	-	-	-
100-171-512100-0000	Medicare	2,369	2,117	2,546	1,774	5,057
100-171-512200-0000	Retirement	19,204	23,054	25,350	30,643	32,347
100-171-512210-0000	Retirement - PARS	1,113	538	1,455	62	1,738
100-171-512300-0000	Disability Insurance	303	429	535	490	838
100-171-512400-0000	Health Insurance	14,623	19,760	22,096	20,242	38,909
100-171-512420-0000	Dental Insurance	-	178	321	305	550
100-171-512430-0000	Vision Insurance	-	90	163	155	279
100-171-512500-0000	Unemployment Insurance	-	5,661	13,005	13,005	-
100-171-512600-0000	Worker's Comp Insurance	2,865	2,369	2,563	1,578	9,398
100-171-520400-0000	Advertising/Legal Notices/Pubs	3,937	1,460	2,000	2,000	4,000
100-171-521000-0101	Bldg/Site Maintenance/Pool	-	-	-	-	53,500
100-171-521400-0101	Chemicals/Pool	-	-	-	-	30,000
100-171-521800-0000	Communications	67	-	-	-	-
100-171-521800-0209	Communications - Emp Stipend	803	1,606	900	900	900
100-171-522610-0000	Contr Servs - Recnet	402	-	-	-	-
100-171-524000-0000	Exams/Physicals/Testing	184	230	600	600	-
100-171-524200-0000	Dues/Subscriptions	702	722	1,280	1,280	2,360
100-171-525800-0000	Equip Rental	-	-	-	-	6,622
100-171-526000-0000	Equip Repairs/Maintenance	-	-	-	-	300
100-171-531000-0000	Mileage Reimbursement	245	93	200	200	200
100-171-531600-0000	Office Supplies	756	619	750	750	750
100-171-531650-0000	Office/Software Maintenance	-	-	-	-	150
100-171-532000-0000	Personnel/Recruiting	376	160	200	200	200
100-171-532600-0000	Playground/Spec Events	1,571	333	-	-	1,900
100-171-532600-0247	Special Events-Reimbursed	4,270	2,330	-	-	-
100-171-533600-0000	Rec - Aquatics	3,909	2,161	11,920	11,920	9,940
100-171-534500-0000	Fees - Administration	1,542	1,581	300	300	1,700
100-171-535500-0000	Small Tools	-	-	-	-	1,500
100-171-535600-0000	Special Supplies	1,071	289	800	800	1,800
100-171-535600-0101	Special Supplies/Pool	-	-	-	-	8,200
100-171-535750-0000	Training	275	281	140	140	700
100-171-537500-0000	Vehicle Fuel	-	-	-	-	500
TOTAL DEPT. EXPENDITURES		224,905	219,602	240,822	247,563	524,461

City of Dixon Budget FY 2021-22

171 - RECREATION

OPERATING EXPENSES SUMMARY

Account Code	2021		2022		Brief Detail Description
	Budget	Estimated	Budget		
520400	2,000	2,000	4,000		DYB & Swim Lesson fliers; Color Copies of 2021 Swim Season brochure; one postcard mailing and one set of door hangers for Movies in the Park
521000-0101	-	-	53,500		Moved from fund 152: General: Service pool heaters, repair leaking backwash drain, repair mastic around all pools, increase water pressure in showers, repair leaks in shower walls in men's and women's locker rooms, remove calcium stains in locker rooms, replace chipped tiles around all pools; Competition pool: Initiate leak detection - \$5,000; Replace broken underwater pool lights \$15,000
521400-0101	-	-	30,000		Pool - Chemicals
521800-0209	900	900	900		Cell phone stipend for Recreation Supervisor at \$75/month (voice & data service)
524000	600	600	-		Annual Exams/Physicals/Testing
524200	1,280	1,280	2,360		ASCAP, BMI, SESAC licensing fees; CPRS Membership, BAPO Membership, When-to-Work software
525800	-	-	6,622		Enterprise Vehicle Lease (1 vehicle)
526000	-	-	300		AED Service Contract
531000	200	200	200		Mileage reimbursement for Recreation Supervisor
531600	750	750	750		General office supplies
531650	-	-	150		Zoom License
532000	200	200	200		Personnel/Recruiting
533600	11,920	11,920	9,940		Aquatic supplies, lifeguard shirts and suits, visors, whistles, sunscreen, first aid supplies, lane line and various pool related equipment purchased as needed; CPR mannequins \$3,800, Bag Valve Masks \$140; Rescue Tubes \$250; Replacement Pool Lounge Chairs \$1,750
534500	300	300	1,700		Fees - Administration (RecNet).
535500	-	-	1,500		Small Tools for Aquatics Maintenance Worker
535600	800	800	1,800		Special supplies - not for pool (see #533600); COVID PPE \$1,000; Equipment for Non Rec Fund Program \$300
535600-0101	-	-	8,200		Pool - special supplies, including maintenance and repairs of pool lane lines and pool covers
535750	140	140	700		Lifeguards hired by the City of Dixon are reimbursed for their training costs; some non-aquatic staff are provided training in CPR
537500	-	-	500		Fuel for vehicle
Total	19,090	19,090	125,222		

CITY OF DIXON
PAYROLL SUMMARY
FY 2021-22

GENERAL FUND 100
DEPT. 171
RECREATION

Title	FTE	Full Time Equiv Pay 511000	Temp Pay 511100	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:											
Recreation Manager	0.40	49,011	-	3,558	7,144	92	47	814	215	176	61,057
Recreation Supervisor	1.00	78,373	-	6,060	13,759	229	116	1,336	384	1,709	101,966
Maintenance Worker I	1.00	48,874	-	3,779	17,860	229	116	968	239	4,594	76,659
Subtotal:	2.40	176,258	-	13,397	38,763	550	279	3,118	838	6,479	239,682
Temporary Personnel											
	Hours										
Pool Manager	520	-	10,707	139	-	-	-	155	-	233	11,234
Assistant Pool Manager	500	-	9,360	122	-	-	-	136	-	204	9,822
Lifeguard/Swim Instructor II	2,000	-	32,420	421	-	-	-	470	-	707	34,018
Lifeguard/Swim Instructor I	4,400	-	67,936	883	-	-	-	985	-	1,481	71,285
Recreation Specialist II	820	-	13,292	173	-	-	-	193	-	290	13,948
Subtotal:	8,240	-	133,715	1,738	-	-	-	1,939	-	2,915	140,307
<i>Other payroll costs:</i>											
PERS Health Administration		-	-	-	146	-	-	-	-	-	146
PERS Retirement UAL		-	-	18,950	-	-	-	-	-	-	18,950
Overtime - Aquatics		-	150	-	-	-	-	-	-	4	154
Subtotal:		-	150	18,950	146	-	-	-	-	4	19,250
GRAND TOTAL:	2.40	176,258	133,865	34,085	38,909	550	279	5,057	838	9,398	399,239

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

City of Dixon Budget FY 2021-22
172 - SENIOR/MULTI-USE CENTER (S/MUC)

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
100-172-511000-0000	Salaries/Wages	55,549	62,594	64,734	67,752	73,516
100-172-511010-0000	Admin Leave Paid	777	-	-	975	-
100-172-511100-0000	Salaries/Wages PT	15,123	9,040	16,503	3,007	21,314
100-172-512100-0000	Medicare	1,052	1,072	1,291	1,108	1,530
100-172-512200-0000	Retirement	20,166	26,691	29,467	30,906	33,073
100-172-512210-0000	Retirement - PARS	197	116	277	17	277
100-172-512300-0000	Disability Insurance	212	236	288	264	323
100-172-512400-0000	Health Insurance	7,908	10,183	7,800	10,378	10,716
100-172-512420-0000	Dental Insurance	-	75	138	130	138
100-172-512430-0000	Vision Insurance	-	38	70	66	70
100-172-512500-0000	Unemployment Insurance	-	403	3,242	3,242	-
100-172-512600-0000	Worker's Comp Insurance	612	496	595	272	729
100-172-520400-0000	Advertising/Legal Notices/Pubs	-	25	100	100	100
100-172-521000-0000	Bld/Site Maintenance	5,998	11,343	7,000	7,000	7,000
100-172-521800-0000	Communications	1,313	1,432	2,210	2,210	1,580
100-172-521800-0000	Communications - Emp Stipend	-	-	-	-	720
100-172-522600-0000	Contr Servs - Non Professional	1,939	2,069	1,900	1,900	2,200
100-172-531000-0000	Mileage Reimbursement	109	113	200	200	200
100-172-531600-0000	Office Supplies	563	308	600	600	600
100-172-534500-0000	Fees - Administration	401	115	200	200	200
100-172-535550-0000	Special Events	1,031	544	6,500	6,500	1,500
100-172-535600-0000	Special Supplies	1,166	1,201	2,100	2,100	2,500
100-172-536001-0000	Utilities - Electric	1,800	1,500	1,600	1,600	2,000
100-172-536002-0000	Utilities - Gas	1,823	1,553	1,500	1,500	1,500
100-172-539000-0000	Water	1,095	949	750	750	1,500
100-172-560400-0000	Capital Outlay	-	-	126,000	126,000	-
TOTAL DEPT. EXPENDITURES		118,834	132,096	275,065	268,777	163,286

City of Dixon Budget FY 2021-22
172 - SENIOR / MULTI-USE CENTER
OPERATING EXPENSES SUMMARY

Account Code	2021		2022		Brief Detail Description
	Budget	Estimated	Budget		
520400	100	100	100		Promotional materials
521000	7,000	7,000	7,000		Cleaning supplies; Misc. supplies for buildings; HVAC, building, and other misc. maintenance & repairs
521800	2,210	2,210	1,580		Telephone (local and long distance) for three offices
521800-0209	-	-	720		Cell phone stipend for Recreation Manager x \$60/month
522600	1,900	1,900	2,200		Alarm contract for the Senior/Multi-Use Center, \$1,200; Pest Control, \$450; Semi Annual Fire Suppression Inspection, \$250; AED service \$300
531000	200	200	200		Mileage reimbursement
531600	600	600	600		General office supplies
534500	200	200	200		Fees Administration - RecNet
535550	6,500	6,500	1,500		Supplies for senior citizen special events/trips.
535600	2,100	2,100	2,500		Supplies for senior citizen activities; COVID PPE supplies \$1,000
536001	1,600	1,600	2,000		Utilities: Electricity
536002	1,500	1,500	1,500		Utilities: Gas
539000	750	750	1,500		Water
560400	126,000	126,000	-		Capital Outlay - no requests in FY 21-22
Total	150,660	150,660	21,600		

CITY OF DIXON
PAYROLL SUMMARY
FY 2021-22

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

Title	FTE	Full Time Equiv. Pay 511000	Temp Pay 511100	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:											
Recreation Manager	0.60	73,516	-	5,337	10,716	138	70	1,221	323	264	91,585
Subtotal:	0.60	73,516	-	5,337	10,716	138	70	1,221	323	264	91,585
Temporary Personnel											
Facility Attendant	1,384	-	21,314	277	-	-	-	309	-	465	22,365
Subtotal:	1,384	-	21,314	277	-	-	-	309	-	465	22,365
Other payroll costs:											
PERS Retirement UAL		-	-	27,736	-	-	-	-	-	-	27,736
Subtotal:		-	-	27,736	-	-	-	-	-	-	27,736
GRAND TOTAL:	0.60	73,516	21,314	33,350	10,716	138	70	1,530	323	729	141,686

Police

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

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

Dixon Police Department Mission

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



Current Year – 2021 – Department Accomplishments

- Implemented a motor/traffic officer position
- All positions, except the Police Chief and one Police Officer position, were fully staffed

- Implemented a structured, comprehensive crime scene investigator program
- Transitioned statistical crime reporting from Uniform Crime Reporting (UCR) to California Incident Based Reporting System (CIBRS)
- New police 800 MHz radios (mobile and portable) were purchased

Budget Year – 2022 – Department Work Plan/Goals

- Complete firing range upgrades to make facility useable year-round
- Complete implementation of new radios (mobile and portable) to the 800 MHz platform
- Complete the hiring process for the final Police Officer position

City of Dixon Budget FY 2021-22

161 - POLICE

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
100-161-511000-0000	Salaries/Wages	2,475,327	2,846,029	3,200,073	3,117,438	3,513,228
100-161-511010-0000	Admin Leave Paid	8,710	9,455	-	10,455	-
100-161-511020-0000	Comp Paid	49,476	36,914	-	76,599	-
100-161-511100-0000	Salaries/Wages PT	26,949	4,647	-	-	-
100-161-511200-0000	Overtime	259,510	253,304	150,000	161,862	150,000
100-161-511210-0000	Reimbursable Overtime	1,361	46	3,500	-	3,500
100-161-511300-0000	Standby	11,230	22,189	13,135	18,978	20,000
100-161-511500-0000	Physical Fitness	8,848	19,065	22,380	20,163	22,380
100-161-511600-0000	Uniform Allowance	32,777	29,253	33,000	21,430	32,000
100-161-511900-0000	Separation Pay	53,408	84,391	84,000	85,149	-
100-161-511910-0000	Settlement	-	72,976	-	-	-
100-161-512100-0000	Medicare	41,727	48,613	56,183	54,072	61,811
100-161-512200-0000	Retirement	956,509	1,044,505	1,260,745	1,253,922	1,304,401
100-161-512210-0000	Retirement - PARS	253	131	-	-	-
100-161-512300-0000	Disability Insurance	9,532	10,751	14,092	11,575	15,591
100-161-512400-0000	Health Insurance	331,159	354,594	411,281	408,335	506,722
100-161-512401-0000	Retiree Health	13,399	30,154	43,182	41,825	28,429
100-161-512420-0000	Dental Insurance	-	3,943	7,544	6,711	8,130
100-161-512430-0000	Vision Insurance	-	2,003	3,821	3,408	4,118
100-161-512500-0000	Unemployment Insurance	-	6,052	6,684	6,684	-
100-161-512600-0000	Worker's Comp Insurance	100,104	127,200	122,301	109,797	133,901
100-161-521000-0000	Bld/Site Maintenance	54,097	55,646	50,000	50,000	5,840
100-161-521800-0000	Communications	148,613	215,006	344,604	344,604	360,000
100-161-521800-0209	Communications - Emp Stipend	2,760	1,635	800	800	1,140
100-161-522400-0000	Consultants - Professional	51,027	82,289	21,600	21,600	-
100-161-523000-0000	Contract Serv - Animal Control	174,420	181,919	190,000	190,000	195,000
100-161-523600-0000	Contractual/Co. Booking Fees	4,004	-	5,000	5,000	-
100-161-524200-0000	Dues/Subscriptions	1,070	1,123	1,500	1,500	2,000
100-161-526000-0000	Equip Repairs/Maintenance	1,078	7,258	9,840	9,840	8,000
100-161-526800-0000	Firing Range Supplies	8,596	19,757	20,000	20,000	20,000
100-161-527200-0000	Hepatitis Shots	405	220	-	-	-
100-161-528800-0000	Investigations	18,958	28,165	28,500	28,500	28,500
100-161-529000-0000	K-9 Unit Expense	-	1,163	16,341	16,341	10,000
100-161-529400-0000	Lease Purchase	170,566	244,444	255,000	255,000	290,000
100-161-530200-0000	Meetings/Seminars	2,329	1,516	1,500	1,500	2,000
100-161-531200-0000	Neighborhood Watch	482	-	400	400	1,000
100-161-531210-0000	Volunteer Programs - Cadets	2,178	3,469	1,250	1,250	2,500
100-161-531400-0000	Office Equip Maint/Rental	5,314	5,118	6,000	6,000	6,000
100-161-531600-0000	Office Supplies	10,910	13,278	15,000	15,000	15,000
100-161-531650-0000	Office/Software Maintenance	43,386	44,092	55,000	55,000	64,000
100-161-532200-0000	Physical Fitness Program	1,500	-	1,500	1,500	1,500
100-161-535600-0000	Special Supplies	61,039	64,513	65,000	65,000	65,000
100-161-535750-0000	Training	7,528	3,040	4,000	4,000	4,000
100-161-535850-0000	Training - POST	11,719	11,849	15,000	15,000	16,500
100-161-535900-0000	Uniforms	6,398	4,304	5,000	5,000	5,000
100-161-535900-0261	Uniforms-Ballistic	6,621	7,882	5,000	5,000	5,000
100-161-536001-0000	Utilities - Electric	242	1,105	2,500	2,500	1,500
100-161-536002-0000	Utilities - Gas	4,424	4,360	4,000	4,000	4,400
100-161-537500-0000	Vehicle Fuel	56,917	58,435	72,000	72,000	72,000
100-161-538000-0000	Vehicle Parts/Maintenance	3,378	3,782	5,000	5,000	6,000
100-161-539000-0000	Water	4,254	4,759	5,000	5,000	5,000
100-161-541000-0000	Youth Services/Supplies	631	-	-	-	-
100-161-560400-0000	Capital Outlay	476,836	34,397	178,500	178,500	-
TOTAL DEPT. EXPENDITURES		5,721,961	6,110,741	6,816,756	6,793,238	7,001,091

City of Dixon Budget FY 2021-22

161 - POLICE

OPERATING EXPENSES SUMMARY

Account Code	2021 Budget	2021 Estimated	2022 Budget	Brief Detail Description
521000	50,000	50,000	5,840	General Building/Site Maintenance going to 100-152-521000: HVAC, Pest Control, Electrical, Equip repair, Fire Sprinkler System Inspection and Maintenance, Landscaping Maintenance; Generator Inspection
521800	344,604	344,604	360,000	Communications: Solano Dispatch, Law Enforcement Data Services including CLETS, Critical Reach, LiveScan, Verizon cellular data services, Fiber data services, Solano County Communications, MDC licensing
521800-0209	800	800	1,140	Employee stipend
522400	21,600	21,600	-	Contract Services Professional - Consolidated within General Fund
523000	190,000	190,000	195,000	Annual Contract Animal Shelter MOU estimated costs; County charges for animal shelter facility building; Animal Control.
523600	5,000	5,000	-	Booking Fees in Excess of Allotment
524200	1,500	1,500	2,000	Dues & Subscriptions: CA Police Chief's Association Dues for Chief, Captain and Lieutenant; CA Law Enforcement Association of Records Supervisors dues; Solano County Law Enforcement Administrators Association dues; professional trade publications (i.e. Law & Order, Police the Law Enforcement Magazine, Law Enforcement Technology).
526000	9,840	9,840	8,000	Equipment maintenance: Vehicle Fire Extinguishers; Radar Units recertification and repairs; Defibrillators; Radio; Printer and Computer Repairs
526800	20,000	20,000	20,000	Firearms/Firing Range Supplies, ammunition, range safety equip, targets
528800	28,500	28,500	28,500	Investigations: Sexual assault Exams; Fingerprints; Blood Alcohol/Drug Exams; ID-Kits; Drug Kits; Med Reports; Transcription; Mobile ID; Supplemental investigations report
529000	16,341	16,341	10,000	K-9 Unit - Training, supplies and equipment
529400	255,000	255,000	290,000	Solano County Vehicle Lease Program (19 vehicles)
530200	1,500	1,500	2,000	Meetings and Seminars: Solano County Law Enforcement Administrators meeting, Commanders meeting, special meetings
531200	400	400	1,000	Neighborhood Watch and Youth Services Supplies
531210	1,250	1,250	2,500	Volunteer and Cadet programs
531400	6,000	6,000	6,000	Office Equipment Maintenance: lease for copy machines
531600	15,000	15,000	15,000	Office Supplies: Paper, Dept Forms, Calendars, Citations, Writing Supplies, Letterhead, Toner, Shred Service, Misc Supplies
531650	55,000	55,000	64,000	Software maintenance: Fixin Dixon Code Enforcement, Mark43 (RMS), LEFTA/METR, PlanIt (Schedule), Evidence.com access, GPSGate (AVL), Frontline, CivicPlus Website Subsite, Office365, FirstTwo, Dell Server warranty, SonicWall, Everbridge Alert Software, CelleBrite, RiseVision, IntelliSite, Wolfcom
532200	1,500	1,500	1,500	Proctor for police officer fitness testing
535600	65,000	65,000	65,000	Special Supplies: Computer Software/Misc Equip, Business Cards, DMV/Penal Code Guides, Crime Scene Supplies, Latex Gloves, Flares, OC Spray, Ear Pieces, Batteries, Standby mobile data computer for patrol
535750	4,000	4,000	4,000	Non-POST Training: Liability Training; Non-Sworn Training
535850	15,000	15,000	16,500	POST - Training: CA Police Chiefs Conference; Peace Officer Training
535900	5,000	5,000	5,000	Duty rig (belt, holster, etc.), batons, rain gear and other non-allowance type uniform items
535900-0261	5,000	5,000	5,000	Ballistic armor
536001	2,500	2,500	1,500	Utilities - Electric
536002	4,000	4,000	4,400	Utilities - Gas
537500	72,000	72,000	72,000	Vehicle Fuel
538000	5,000	5,000	6,000	Vehicle Maintenance/Repair; Car Wash
539000	5,000	5,000	5,000	Cal Water Service
560400	178,500	178,500	-	Capital Outlay - no requests in FY 21-22
Total	1,384,835	1,384,835	1,196,880	

CITY OF DIXON
PAYROLL SUMMARY
FY 2021-22

GENERAL FUND 100
DEPT. 161
POLICE

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:										
Police Chief	1.00	216,172	27,941	17,860	229	116	3,393	648	7,866	274,225
Police Captain	1.00	200,649	31,821	17,860	229	116	3,168	648	7,304	261,795
Police Lieutenant	1.00	167,076	23,548	7,290	229	116	2,528	648	6,208	207,643
Police Sergeant	1.00	111,799	14,583	7,290	229	116	1,727	517	4,369	140,630
Police Sergeant	1.00	128,973	28,938	17,860	229	116	2,129	570	4,816	183,631
Police Sergeant	1.00	124,296	27,888	7,290	229	116	1,908	570	4,816	167,113
Police Sergeant	1.00	116,988	24,082	7,290	229	116	1,802	536	4,528	155,571
Police Sergeant	1.00	123,156	27,633	17,860	229	116	2,045	570	4,816	176,425
Police Sergeant*	0.50	57,492	7,499	8,930	115	58	963	264	2,231	77,552
Police Officer	1.00	104,388	13,616	11,130	229	116	1,675	449	3,794	135,397
Police Officer	1.00	99,568	20,496	17,860	229	116	1,703	460	3,886	144,318
Police Officer	1.00	96,855	12,634	17,860	229	116	1,663	441	3,723	133,521
Police Officer	1.00	85,990	11,217	11,130	229	116	1,408	397	3,351	113,838
Police Officer	1.00	88,896	18,299	17,860	229	116	1,548	403	3,409	130,760
Police Officer	1.00	100,784	13,146	17,860	229	116	1,720	438	3,701	137,994
Police Officer	1.00	82,292	10,734	17,860	229	116	1,452	389	3,283	116,355
Police Officer	1.00	92,966	12,127	17,860	229	116	1,607	413	3,486	128,804
Police Officer	1.00	102,832	13,413	11,130	229	116	1,652	450	3,801	133,623
Police Officer	1.00	80,161	10,456	17,860	229	116	1,421	378	3,197	113,818
Police Officer	1.00	94,431	12,318	11,130	229	116	1,531	440	3,716	123,911
Police Officer	1.00	98,661	12,869	17,860	229	116	1,690	449	3,794	135,668
Police Officer	1.00	88,136	11,496	7,290	229	116	1,384	411	3,473	112,535
Police Officer	1.00	88,766	11,579	17,860	229	116	1,546	430	3,634	124,160
Police Officer	1.00	102,032	21,003	7,290	229	116	1,585	483	4,081	136,819
Police Officer	1.00	94,251	12,294	7,290	229	116	1,472	428	3,620	119,700
Police Officer	1.00	87,586	11,425	17,860	229	116	1,529	397	3,357	122,499
Police Officer	1.00	79,670	16,400	17,860	229	116	1,414	378	3,197	119,264
Police Officer	1.00	94,079	12,272	17,860	229	116	1,623	449	3,794	130,422
Police Officer -SRO	1.00	92,639	12,084	17,860	229	116	1,602	438	3,701	128,669
CSO II	1.00	72,704	5,352	17,860	229	116	1,313	300	1,337	99,211
CSO I	1.00	50,132	3,876	7,290	229	116	833	241	1,071	63,788
CSO I	1.00	54,164	4,188	7,290	229	116	891	248	1,104	68,230
Police Services Analyst	1.00	86,449	17,526	17,860	229	116	1,512	417	3,525	127,634
Police Records Supervisor	1.00	87,864	6,378	17,860	229	116	1,533	389	318	114,687
Police Records Technician I	1.00	52,560	1,994	14,682	229	116	975	258	210	71,024
Police Records Technician I	1.00	50,151	3,878	14,682	229	116	940	246	201	70,443
Subtotal:	35.50	3,555,608	527,003	505,624	8,130	4,118	58,885	15,591	126,718	4,660,210
<i>Other payroll costs:</i>										
PERS Health Admin/ Sr. Mgmt Life Ins	-	-	-	1,098	-	-	-	-	-	1,098
Retirement Health Benefit	-	-	-	28,429	-	-	236	-	-	28,665
PERS Retirement UAL	-	-	777,398	-	-	-	-	-	-	777,398
Overtime	-	150,000	-	-	-	-	2,175	-	6,210	158,385
Reimbursable OT	-	3,500	-	-	-	-	51	-	145	3,696
Stand-by Pay	-	20,000	-	-	-	-	290	-	828	21,118
Night Differential	-	12,000	-	-	-	-	174	-	-	12,174
Subtotal:	-	185,500	777,398	29,527	-	-	2,926	-	7,183	1,002,533
GRAND TOTAL:	35.50	3,741,108	1,304,401	535,151	8,130	4,118	61,811	15,591	133,901	5,804,211

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

Fire

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

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

Fire Department Mission

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- 2021 - Department Accomplishments

- Created a bridge program for converting reserves to full-time when openings occur
- Participated in the response to the LNU Complex Incident that severely impacted our adjoining agencies
- Updated the Command Vehicle Fleet
- Supported the historic 2020 fire season with numerous resources deployed to support the State of California Mutual Aid System

- Received a FEMA Assistance to Firefighters Grant for new SCBAs
- Purchased a new air compressor SCBA fill station
- Retrofitted Water Tender 81 with air conditioning
- Auxiliary air conditioning added to Engine 381
- Completed 2020 NFPA 1851 annual inspections on all wildland and structural gear
- Implemented numerous protocols to reduce exposure of members to COVID
- Updated the Dixon Fire Department Mission Statement
- Sponsored and coordinated live fire training for regional coordinators
- Completed enhancements to the City of Dixon Emergency Operations Center
- Promoted numerous staff in the ranks of Captains and Engineers

Budget Year – 2022 – Department Work Plan/Goals

- Expand the capabilities of the training site in efforts to provide the highest caliber and realistic training programs possible
- Complete Geographic Information Systems capability in the Emergency Operations Center in conjunction with map production capability
- Perform a Citywide Emergency Operations Center exercise
- Seek improvements in the process and equipment of dispatching Dixon Fire resources
- Complete critical Fire Station security upgrades
- Explore initiating a Community Emergency Response Team (CERT)
- Publicly celebrate the 150 year anniversary of the Dixon Fire Department
- Continue to support the growth of the community with timely reviews and inspections
- Complete pre-plans of all commercial target hazard buildings within the City and Fire Protection District
- Work with the water agencies within the City to implement an improved fire hydrant maintenance and testing program

City of Dixon Budget FY 2020-21

166 - FIRE

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
100-166-511000-0000	Salaries/Wages	2,047,573	2,398,225	2,704,717	2,664,913	2,736,591
100-166-511010-0000	Admin Leave Paid	5,026	5,780	-	-	-
100-166-511020-0000	Comp Paid	32,059	30,124	-	37,275	-
100-166-511100-0000	Salaries/Wages PT	371	-	42,068	42,068	-
100-166-511200-0000	Overtime	423,030	388,896	206,006	489,839	192,000
100-166-511210-0000	Reimbursable Overtime	257,021	34,879	316,434	372,702	166,000
100-166-511220-0000	FLSA Overtime	21,799	31,794	34,000	44,613	40,000
100-166-511300-0000	Standby	21,068	22,292	30,000	42,934	45,000
100-166-511400-0000	Volunteer Pay	14,222	12,023	25,000	10,150	25,000
100-166-511500-0000	Physical Fitness	50,916	53,375	69,000	63,459	66,000
100-166-511510-0000	Core Capabilities Committee	5,584	4,800	185	185	-
100-166-511600-0000	Uniform Allowance	23,613	26,238	28,750	29,307	27,600
100-166-511900-0000	Separation Pay	15,187	147,864	-	27,063	-
100-166-512100-0000	Medicare	41,632	44,090	51,419	51,885	54,026
100-166-512200-0000	Retirement	557,438	654,594	709,516	636,696	646,567
100-166-512300-0000	Disability Insurance	7,867	8,915	12,034	9,639	12,083
100-166-512400-0000	Health Insurance	260,625	283,953	319,173	291,833	301,873
100-166-512401-0000	Retiree Health	-	-	18,438	19,767	24,711
100-166-512410-0000	Health Insurance - Volunteer	9,660	9,864	11,000	9,862	11,000
100-166-512420-0000	Dental Insurance	-	3,135	6,183	5,696	5,954
100-166-512430-0000	Vision Insurance	-	1,592	3,132	2,867	3,016
100-166-512500-0000	Unemployment Insurance	786	-	-	-	-
100-166-512600-0000	Worker's Comp Insurance	184,446	216,127	212,219	212,431	217,557
100-166-521000-0000	Bld/Site Maintenance	45,408	32,144	79,845	79,845	24,600
100-166-521800-0000	Communications	81,782	107,646	106,600	106,600	102,800
100-166-521800-0209	Communications - Emp Stipend	3,840	3,840	9,240	7,055	8,340
100-166-522400-0000	Consultants - Professional	6,858	575	2,000	2,000	102,000
100-166-522600-0000	Consultants - Non Professional	6,842	7,771	6,000	6,000	6,000
100-166-523150-0000	Contract Services	10,000	10,000	10,000	10,000	10,000
100-166-524000-0000	DMV Exams/Physicals	4,451	410	6,500	6,500	4,000
100-166-524200-0000	Dues/Subscriptions	9,405	8,758	10,720	10,720	11,070
100-166-525600-0000	EMS Supplies	30,585	34,466	40,200	40,200	40,400
100-166-526000-0000	Equip Repairs/Maintenance	22,822	33,034	40,940	44,043	40,300
100-166-526000-1105	Equip Maint -Fire Academy	5,822	-	-	-	-
100-166-526000-1112	Equip Repairs - Comm Equip	4,124	3,294	4,500	4,500	4,500
100-166-529400-0000	Lease Purchase	18,377	17,714	21,600	21,600	38,200
100-166-530200-0000	Meetings/Seminars	3,688	4,340	9,550	9,550	8,950
100-166-531000-0000	Mileage Reimbursement	115	460	302	302	300
100-166-531400-0000	Office Equip Maint/Rental	4,194	4,259	4,600	4,600	4,600
100-166-531600-0000	Office Supplies	3,518	5,266	7,000	7,000	5,000
100-166-531650-0000	Office Software/Maintenance	17,745	15,072	29,300	29,300	34,000
100-166-532000-0000	Personnel/Recruiting	41	-	-	-	-
100-166-533400-0000	Public Education	3,402	1,820	3,350	3,350	3,350
100-166-535500-0000	Small Tools	426	491	-	-	-
100-166-535600-0000	Special Supplies	82,778	79,491	72,600	72,600	54,050
100-166-535600-1104	Special Supplies - EOC	1,778	-	-	-	-
100-166-535600-1113	Spec Supplies - PPE	39,750	61,513	59,950	59,950	48,950
100-166-535600-1114	Spec Supp - Hose & Appliances	10,398	9,234	-	-	-
100-166-535750-0000	Training	55,161	29,975	82,700	82,700	55,650
100-166-535750-1106	Training - Hosted Training	50	-	18,500	18,500	20,000
100-166-535900-0000	Uniforms	7,614	8,704	23,000	23,000	23,000
100-166-536001-0000	Utilities - Electric	8,715	12,786	12,900	12,900	12,900
100-166-536002-0000	Utilities - Gas	6,425	5,886	2,300	2,300	3,500
100-166-537500-0000	Vehicle Fuel	32,010	27,250	31,000	31,000	35,000
100-166-538000-0000	Vehicle Parts/Maintenance	130,871	83,949	101,100	101,100	100,000
100-166-538500-0000	Vehicle Parts	59,318	-	-	-	-
100-166-539000-0000	Water	1,243	3,745	4,600	4,600	4,600
100-166-560400-0000	Capital Outlay	384,886	490,047	235,099	235,099	23,000
TOTAL DEPT. EXPENDITURES		5,084,367	5,482,500	5,835,270	6,102,097	5,404,038

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

Account Code	2021 Budget	2021 Estimated	2022 Budget	Brief Detail Description
521000	79,845	79,845	24,600	Maint. of apparatus roll-up doors, man-doors, carpet & upholstery cleaning & repairs, lighting lamps & ballasts, ice machine rental, miscellaneous repairs. HVAC contract, Emergency Generator service, mats, rags, mops/Cintas contract, Pest control contract, and landscaping contract all moving to Public Works budget. Replace damaged sheetrock from washer \$500, Replace drain assembly/resolve problem from washer \$1,500.
521800	106,600	106,600	102,800	Fire dispatch contract minor increase, leased phone lines, cell service/mobile data computers terminal service, internet service. Active 911 incident notification system & Crew Sense staffing notification system moved to 531650.
521800-0209	9,240	7,055	8,340	Employee stipends for personal cell service - 8 x \$75, 1 x \$95 monthly.
522400	2,000	2,000	102,000	Medical Director consulting for ALS services, including annual medical malpractice insurance, \$100,000 new contracted inspectors for new construction
522600	6,000	6,000	6,000	Medic Ambulance 12% billing fee for first responder fees
523150	10,000	10,000	10,000	City annual membership fee for Solano Co. Haz Mat Team
524000	6,500	6,500	4,000	HazMat physicals for 6 team members
524200	10,720	10,720	11,070	Dues & subscriptions to Chief's & Firefighter's Assns.; regulatory code updates, inc. for dues and code updates. N. Cal Fire Mechanics, International Assn. of Arson Investigators, Cal Chiefs, Solano County Firemen's Assn, and International Assn of Fire Chiefs
525600	40,200	40,200	40,400	Medications, IVs, electrodes, bandages, oxygen masks, gloves, oxygen, Misc. EMS equipment & bio-hazard disposal contract
526000	40,940	44,043	40,300	Annual ladder test, SCBA fit testing, radio equipment, bi-annual breathing apparatus & cylinder maintenance, annual service plan for LUCAS devices, Physio Control annual maintenance contract on 10 defibrillators, SCBA maintenance. Holmatro maintenance, additional tool on new engine, Porta-count maintenance, Annual outside hose testing. Increases in atmospheric monitor service and defib maintenance plan. Moving Solar Maintenance/Monitoring to Public Works 521000
526000-1112	4,500	4,500	4,500	Communication equipment repairs-parts, labor, etc.
529400	21,600	21,600	38,200	Emergency response vehicle leases through Solano Co. for Chief & Div. Chiefs (includes mileage); Pool vehicle usage. Increases in vehicle costs due to new contract and county's estimated mileage usage.
530200	9,550	9,550	8,950	Leadership seminars & meetings, Fire Prevention Officer seminars & meetings, Management seminars & meetings, CA Chiefs conference, League of CA Cities conference and CFCA Ops summit, Solano Fire Chiefs Workshop, CFED summit, CA Chiefs Operations Section Summit
531000	302	302	300	Mileage reimbursement
531400	4,600	4,600	4,600	Office Equip Maint/Rental - Caltronics Copier
531600	7,000	7,000	5,000	Office supplies, prevention inspection forms and supplies
531650	29,300	29,300	34,000	Emergency Reporting software annual maintenance, Street EMS software maintenance, Halligan maintenance, Lexipol, First Due software. Active 911 & Crew Sense (previously in 521800). New program, Target Solutions Narcotic Program
533400	3,350	3,350	3,350	Fire Prevention week materials, Senior Resource Fair supplies, National Night Out handouts/materials, CERT start up training, misc. assorted handouts/materials
535600	72,600	72,600	54,050	Map updates, hose replacement, computers & software, technical rescue equipment, rehab at incidents, small tools, fire hose related appliances, class A foam. Pallet jack \$500, Replace 9 mattresses \$5,000, Replace refrigerators with commercial size \$4,800, new commercial freezer \$1,900; plotter printer \$2,500
535600-1113	59,950	59,950	48,950	Personal protective equipment (PPE) to comply with NFPA 1851, Wildland PPE, Uniform Response to Violent Incidents (URVI) equipment, Urban Search & Rescue (USAR) equipment, and annual maintenance and testing of PPE for NFPA 1851 compliance.

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

Account Code	2021 Budget	Estimated	2022 Budget	Brief Detail Description
535750	82,700	82,700	55,650	EMS training program, technical rescue training, fire service training, prevention training, training supplies, records management system training, off-road driving training, Peer Support training, wildland arson conference, arson/fire investigation conference, fire-rescue med conference, Target Solutions Fire/EMS training, EVOC training, flood awareness training. SCBA tech training, Haz Mat continuing challenge, Mechanics academy.
535750-1106	18,500	18,500	20,000	Training - Hosted Training
535900	23,000	23,000	23,000	Uniform maintenance: shirts, hats, pants, badges, brass; replacement safety boots, volunteer uniforms; outfitting new reserves, rain jackets for new staff, new badges
536001	12,900	12,900	12,900	Utilities - Electric
536002	2,300	2,300	3,500	Utilities - Gas
537500	31,000	31,000	35,000	Fuel expense for fire apparatus and other emergency response vehicles
538000	101,100	101,100	100,000	Opacity tests, smog tests, tows, flats, brake inspections, body & paint repairs, tires, lights, batteries, switches, glass hardware, valve kits, seals, misc. Aerial ladder testing, tire replacements; CHP 90 day inspections
539000	4,600	4,600	4,600	City water
560400	235,099	235,099	23,000	Capital Outlay - see detail on Capital Equipment page
Total	1,035,996	1,036,914	829,060	

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

(N)ew or (R)eplacement	Category*	Item Description	Cost per Unit	Quantity	Total
R	F	Replace old fixtures with energy saving LED lights	10,000	1.00	10,000
N	B	Modify kitchen to accommodate ice machine & new appliances	6,000	1.00	6,000
R	F	Replace/refurbish older undersized staff lockers in dorm room	7,000	1.00	7,000
Total					23,000

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

CITY OF DIXON
PAYROLL SUMMARY
FY 2021-22

GENERAL FUND 100
DEPT. 166
FIRE

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:										
Fire Chief	1.00	200,037	31,371	7,290	229	116	3,006	648	14,578	257,275
Fire Division Chief	1.00	176,420	26,534	7,290	229	116	2,664	648	12,438	226,339
Fire Division Chief	1.00	181,164	26,633	13,650	229	116	2,825	648	12,553	237,818
Fire Captain	1.00	131,560	29,518	7,290	229	116	2,013	548	8,818	180,092
Fire Captain	1.00	130,120	29,195	17,860	229	116	2,146	548	8,818	189,032
Fire Captain	1.00	129,575	29,073	7,290	229	116	1,985	536	8,624	177,428
Fire Captain	1.00	123,246	27,653	7,290	229	116	1,893	548	8,818	169,793
Fire Captain	1.00	121,090	27,169	7,290	229	116	1,862	548	8,818	167,122
Fire Captain	1.00	118,930	26,684	13,650	229	116	1,922	548	8,818	170,897
Fire Engineer	1.00	123,800	25,484	17,860	229	116	2,054	494	7,952	177,989
Fire Engineer	1.00	112,259	25,188	7,290	229	116	1,733	494	7,952	155,261
Fire Engineer	1.00	112,201	23,097	17,860	229	116	1,886	484	7,777	163,650
Fire Engineer	1.00	110,103	24,704	7,290	229	116	1,702	494	7,952	152,590
Fire Engineer	1.00	107,943	14,080	17,860	229	116	1,824	494	7,952	150,498
Fire Engineer	1.00	98,145	12,802	11,130	229	116	1,584	461	7,407	131,874
Fire Fighter/Paramedic	1.00	90,504	11,805	11,130	229	116	1,474	423	6,805	122,486
Fire Fighter/Paramedic	1.00	87,370	11,397	13,650	229	116	1,465	401	6,444	121,072
Fire Fighter/Paramedic	1.00	83,649	10,911	7,290	229	116	1,319	390	6,265	110,169
Fire Fighter/Paramedic	1.00	83,209	10,854	7,290	229	116	1,312	387	6,230	109,627
Fire Fighter	1.00	78,144	10,193	7,290	229	116	1,239	352	5,660	103,223
Fire Fighter	1.00	76,383	9,963	11,130	229	116	1,269	354	5,692	105,136
Fire Fighter	1.00	75,984	9,911	11,130	229	116	1,263	352	5,660	104,645
Fire Fighter	1.00	73,071	9,531	17,860	229	116	1,318	338	5,431	107,894
Fire Fighter	1.00	73,071	9,531	17,860	229	116	1,318	338	5,431	107,894
Fire Admin Manager	1.00	87,678	6,431	13,759	229	116	1,471	389	318	110,391
Administrative Clerk I	1.00	44,535	3,443	14,682	229	116	859	218	178	64,260
Subtotal:	26.00	2,830,191	483,155	301,261	5,954	3,016	45,406	12,083	193,389	3,874,455
Other payroll costs:										
PERS Health Admin/ Sr. Mgmt Life Ins	-	-	-	612	-	-	-	-	-	612
Retirement Health Benefit	-	-	-	24,711	-	-	283	-	-	24,994
PERS Retirement UAL	-	-	163,412	-	-	-	-	-	-	163,412
Reimbursable OT	-	166,000	-	-	-	-	2,407	-	664	169,071
Overtime	-	192,000	-	-	-	-	2,784	-	15,130	209,914
FLSA OT	-	40,000	-	-	-	-	580	-	3,152	43,732
Stand-by pay	-	45,000	-	-	-	-	653	-	-	45,653
Volunteer Pay and Health	-	25,000	-	11,000	-	-	1,913	-	5,222	43,135
Subtotal:	-	468,000	163,412	36,323	-	-	8,620	-	24,168	700,523
GRAND TOTAL:	26.00	3,298,191	646,567	337,584	5,954	3,016	54,026	12,083	217,557	4,574,978

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General Fund Sub Funds

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

General Fund Contingency - Fund 101

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

Council Discretionary- Fund 102

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

Recreation – Fund 103

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

Community Support – Fund 105

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

Public Benefit – Fund 107

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

Technology Fee – Fund 108

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

Flexible Grant Fee – Fund 109

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

Planning Agreements – Fund 190

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

Equipment Replacement Reserve Fund – Fund 820

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

Building Reserve Fund – Fund 830

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

Infrastructure Reserve Fund – Fund 831

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

Technology Replacement Fund – Fund 832

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

PERS Stabilization Fund – Fund 840

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

OPEB Reserve Fund – Fund 841

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

CITY OF DIXON
BUDGET OVERVIEW - GENERAL FUND SUB FUNDS

	GENERAL FUND CONTINGENCY 101	COUNCIL DISCRETIONARY 102	RECREATION FUND 103	COMMUNITY SUPPORT 105	PUBLIC BENEFIT 107
FY 2021 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES					
BEGINNING FUND BALANCE	1,552,416	296,220	(5,275)	18,930	1,027,621
July-2020					
REVENUE	12,417	84,935	3,000	12,197	1,492,292
TRANSFERS	-	214,989	7,923	-	-
REVENUE & TRANSFERS	12,417	299,924	10,923	12,197	1,492,292
EXPENDITURES	327,360	214,989	5,648	5,000	1,887,139
ESTIMATED ENDING FUND BALANCE	1,237,473	381,155	-	26,127	632,774
FY 2022 SUMMARY OF PROPOSED RESOURCES & APPROPRIATIONS					
ESTIMATED BEGINNING FUND BALANCE	1,237,473	381,155	-	26,127	632,774
July-2021					
REVENUES	9,312	337,201	52,500	12,148	1,322,500
TRANSFERS	-	13,644	8,610	-	-
REVENUE & TRANSFERS	9,312	350,845	61,110	12,148	1,322,500
AVAILABLE RESOURCES	1,246,785	732,000	61,110	38,275	1,955,274
APPROPRIATIONS	13,644	732,000	61,110	12,000	1,460,712
ESTIMATED ENDING FUND BALANCE	1,233,141	-	-	26,275	494,562

CITY OF DIXON

BUDGET OVERVIEW - GENERAL FUND SUB FUNDS

	USER TECH FEE 108	FLEXIBLE GRANT FEE 109	PLANNING AGREEMENTS 190	EQUIPMENT REPLACEMENT 820	BUILDING RESERVE 830
FY 2021 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES					
BEGINNING FUND BALANCE	9,767	-	(58,661)	562,612	349,909
July-2020					
REVENUE	35,114	696,309	353,809	7,031	3,005
TRANSFERS	-	-	-	-	-
REVENUE & TRANSFERS	35,114	696,309	353,809	7,031	3,005
EXPENDITURES	-	-	397,456	18,958	110,000
ESTIMATED ENDING FUND BALANCE	44,880	696,309	(102,308)	550,685	242,914
FY 2022 SUMMARY OF PROPOSED RESOURCES & APPROPRIATIONS					
ESTIMATED BEGINNING FUND BALANCE	44,880	696,309	(102,308)	550,685	242,914
July-2021					
REVENUES	31,086	546,409	300,982	6,093	2,250
TRANSFERS	-	-	-	-	-
REVENUE & TRANSFERS	31,086	546,409	300,982	6,093	2,250
AVAILABLE RESOURCES	75,966	1,242,718	198,674	556,778	245,164
APPROPRIATIONS	1,200	220,348	300,000	-	-
ESTIMATED ENDING FUND BALANCE	74,766	1,022,370	(101,326)	556,778	245,164

CITY OF DIXON
BUDGET OVERVIEW - GENERAL FUND SUB FUNDS

	INFRA- STRUCTURE RESERVE 831	TECHNOLOGY REPLACEMENT 832	PERS STABILIZATION 840	OPEB RESERVE 841	Total
FY 2021 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES					
BEGINNING FUND BALANCE	163,258	151,204	307,698	1,862,490	6,238,187
July-2020					
REVENUE	1,363	1,301	2,721	15,756	2,721,250
TRANSFERS	-	-	75,000	-	297,912
REVENUE & TRANSFERS	1,363	1,301	77,721	15,756	3,019,162
 EXPENDITURES	 85,550	 -	 -	 -	 3,052,100
ESTIMATED ENDING FUND BALANCE	79,071	152,505	385,419	1,878,246	6,205,249
FY 2022 SUMMARY OF PROPOSED RESOURCES & APPROPRIATIONS					
ESTIMATED BEGINNING FUND BALANCE	79,071	152,505	385,419	1,878,246	6,205,249
July-2021					
REVENUES	1,022	976	2,041	11,817	2,636,337
TRANSFERS	-	-	75,000	250,000	347,254
REVENUE & TRANSFERS	1,022	976	77,041	261,817	2,983,591
 AVAILABLE RESOURCES	 80,093	 153,481	 462,460	 2,140,063	 9,188,840
 APPROPRIATIONS	 -	 -	 -	 -	 2,801,014
ESTIMATED ENDING FUND BALANCE	80,093	153,481	462,460	2,140,063	6,387,827

City of Dixon Budget FY 2021-22
FUND 101 - CONTINGENCY FUND

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
101-000-461600-0000	Interest Earned	31,920	38,772	19,186	12,417	9,312
101-000-470100-0000	Unrealized Gain GASB 31	20,381	11,878	-	-	-
		52,301	50,649	19,186	12,417	9,312
101-000-591102-0000	Transfer to Council Discretionary	-	152,134	327,360	327,360	13,644
		-	152,134	327,360	327,360	13,644
FUND REVENUE		52,301	50,649	19,186	12,417	9,312
FUND EXPENDITURES		-	152,134	327,360	327,360	13,644

City of Dixon Budget FY 2021-22
FUND 102 - COUNCIL DISCRETIONARY FUND

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
102-000-421300-0000	Building Permits - Gen'l Plan	132,813	76,224	82,000	82,000	250,000
102-000-461120-1512	SB2 Grant (State)	-	-	-	-	20,000
102-000-461120-1513	LEAP Grant (State)	-	-	-	-	65,000
102-000-461600-0000	Interest Earned	4,252	6,775	1,700	2,935	2,201
102-000-470100-0000	Unrealized Gain GASB 31	2,928	2,448	-	-	-
102-000-491101-0000	Transfer from Contingency	114,256	152,134	327,360	214,989	13,644
		254,249	237,581	411,060	299,924	350,845
132-General Plan						
102-132-520400-0000	Advertising/Publications	-	-	4,823	143	-
102-132-522400-0000	Consultants - Professional	174,833	182,761	115,668	115,668	-
102-132-523800-0000	County Charges	-	-	5,000	-	-
102-132-529600-0000	Legal Services	5,611	30,772	76,987	76,987	-
102-132-535600-0000	Special Supplies	177	-	-	-	-
102-132-560750-0000	Project Admin - Direct	12,321	14,824	22,191	22,191	-
133-Housing Element						
102-133-520400-0000	Advertising/Publications	-	-	-	-	1,500
102-133-522400-0000	Consultants - Professional	-	-	-	-	235,000
102-133-523800-0000	County Charges	-	-	-	-	2,500
102-133-529600-0000	Legal Services	-	-	-	-	30,000
102-133-560750-0000	Project Admin - Direct	-	-	-	-	25,000
134-Zoning Ordinance						
102-134-520400-0000	Advertising/Publications	-	-	-	-	1,500
102-134-522400-0000	Consultants - Professional	-	-	-	-	300,000
102-134-523800-0000	County Charges	-	-	-	-	2,500
102-134-529600-0000	Legal Services	-	-	-	-	20,000
102-134-560750-0000	Project Admin - Direct	-	-	-	-	30,000
135-Climate Change Action Plan						
102-135-520400-0000	Advertising/Publications	-	-	-	-	1,500
102-135-522400-0000	Consultants - Professional	-	-	-	-	55,000
102-135-523800-0000	County Charges	-	-	-	-	2,500
102-135-529600-0000	Legal Services	-	-	-	-	10,000
102-135-560750-0000	Project Admin - Direct	-	-	-	-	15,000
		192,941	228,358	224,669	214,989	732,000
FUND REVENUE		254,249	237,581	411,060	299,924	350,845
FUND EXPENDITURES		192,941	228,358	224,669	214,989	732,000

City of Dixon Budget FY 2021-22
FUND 103 - RECREATION

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
103-000-433811-0000	Rec - Basketball - Youth	28,258	31,434	-	-	44,000
103-000-433845-0000	Rec - Fitness	2,289	1,434	-	-	2,500
103-000-433860-0000	Rec - General Interest	10,688	4,047	-	-	6,000
103-000-433915-0000	Rec - Teen Activities	3,840	260	3,000	3,000	3,000
103-000-433925-0000	Rec - Volleyball - Drop-ins	686	521	-	-	-
103-000-433995-0000	Scholarship Offset	(690)	(1,641)	-	-	(3,000)
103-000-460500-0000	Donations	100	-	-	-	-
103-000-461600-0000	Interest Earned	25	151	-	-	-
103-000-470100-0000	Unrealized Gain GASB 31	16	-	-	-	-
103-000-491100-0000	Transfer from General Fund	16,770	6,500	7,923	7,923	8,610
		61,982	42,706	10,923	10,923	61,110
179 - Recreation						
103-179-511150-0000	Wages P/T Volleyball	458	563	-	-	2,107
103-179-512100-0000	Medicare	7	-	-	-	31
103-179-512210-0000	Retirement - PARS	6	-	-	-	27
103-179-512600-0000	Worker's Comp Insurance	11	-	-	-	46
103-179-533845-0000	Rec - Fitness	1,660	969	-	-	1,750
103-179-533860-0000	Rec - General Interest	5,397	2,049	-	-	4,000
103-179-534500-0000	Fees - Administration	900	67	-	-	1,000
103-179-535600-0000	Special Supplies	699	778	-	-	4,000
103-179-535680-0000	Teen Activities	-	-	250	250	420
103-179-591100-0000	Transfer to General Fund	-	8,082	5,398	5,398	4,947
183 - Basketball						
103-183-511180-0000	Wages PT Youth Basketball	21,582	16,529	-	-	23,618
103-183-512100-0000	Medicare	313	300	-	-	342
103-183-512210-0000	Retirement - PARS	281	269	-	-	307
103-183-512600-0000	Worker's Comp Insurance	526	444	-	-	515
103-183-522600-0000	Contract Svc Non Prof	4,227	9,097	-	-	5,500
103-183-534500-0000	Administration Fees	466	839	-	-	1,000
103-183-535600-0000	Special Supplies	5,466	9,191	-	-	11,500
		41,999	49,178	5,648	5,648	61,110
FUND REVENUE		61,982	42,706	10,923	10,923	61,110
FUND EXPENDITURES		41,999	49,178	5,648	5,648	61,110

City of Dixon Budget FY 2021-22
FUND 103 - RECREATION FUND
OPERATING EXPENSES SUMMARY

Account Code	2021		2022		Brief Detail Description
	Budget	Estimated	Budget		
Miscellaneous Recreation					
179-533845	-	-	1,750	Rec - Fitness Classes	
179-533860	-	-	4,000	Rec - General Interest Classes (Includes STEM and sports activities	
179-534500	-	-	1,000	Fees - Administration	
179-535600	-	-	4,000	Special Supplies - Exercise Equipment, Volleyball Equipment	
179-535680	250	250	420	Teen Activities	
179-590100	5,398	5,398	4,947	Transfer to General Fund (Cost Allocation)	
Basketball					
183-522600	-	-	5,500	Contract Svc Non Prof - Referees	
183-534500	-	-	1,000	Administration Fees	
183-535600	-	-	11,500	Special Supplies - Basketballs, Uniforms, Photos, Certificates, etc.	
Total	5,648	5,648	34,117		

CITY OF DIXON
PAYROLL SUMMARY
FY 2021-22

FUND 103
RECREATION

Title	FTE	Temp Pay 511100	PARS Retirement 512210	Soc Sec/ Medicare 512100	Workers' Comp 512600	Total Employee
<i>Temporary Personnel</i>	Hours					
103-179 Volleyball Recreation Specialist II	130	2,107	27	31	46	2,211
103-183 Basketball Recreation Specialist II	695	11,266	146	163	246	11,821
103-183 Basketball Recreation Specialist I	800	12,352	161	179	269	12,961
Total:	1,625	25,725	334	373	561	26,993
GRAND TOTAL:	1,625	25,725	334	373	561	26,993

Temporary personnel do not receive special pay or health insurance.

City of Dixon Budget FY 2021-22
FUND 105 - COMMUNITY SUPPORT

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
105-000-461600-0000	Interest Earned	362	371	50	197	148
105-000-461700-0000	Lease Revenue	12,000	12,000	12,000	12,000	12,000
105-000-470100-0000	Unrealized Gain on Investments	262	112	-	-	-
		12,624	12,483	12,050	12,197	12,148
105-000-535650-0000	Subsidies to Community Groups	9,000	17,000	12,000	5,000	12,000
		9,000	17,000	12,000	5,000	12,000
FUND REVENUE		12,624	12,483	12,050	12,197	12,148
FUND EXPENDITURES		9,000	17,000	12,000	5,000	12,000

City of Dixon Budget FY 2021-22
FUND 107 - PUBLIC BENEFIT FUND

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
107-000-429201-0000	Cannabis Public Benefit Fee	739,967	1,226,999	1,480,523	1,480,523	1,320,000
107-000-461600-0000	Interest Earned	1,757	15,666	600	11,769	2,500
107-000-470100-0000	Unrealized Gain on Investments	479	14,558	-	-	-
		742,203	1,257,222	1,481,123	1,492,292	1,322,500
107-000-520400-0000	Advertising/Publications	1,365	88	1,000	300	1,000
107-000-521900-0000	Bank Fees	25	25	500	150	300
107-000-522400-0000	Consultants Professional	4,300	8,100	47,900	47,900	-
107-000-529600-0000	Legal Services	42,401	18,107	44,100	20,000	40,000
107-000-535600-0000	Special Supplies	2,948	23,886	5,813	5,813	-
107-000-560400-0000	Capital Outlay	-	147,988	75,292	75,292	-
107-000-560750-0000	Project Admin-Direct	15,878	4,151	60,848	60,848	-
107-000-591100-0000	Transfer to General Fund	-	1,163	1,676,836	1,676,836	1,005,412
107-000-591400-0000	Transfer to Capital Projects	100,000	-	-	-	414,000
107-000-591461-0000	Transfer to Parkway Blvd	500,000	-	-	-	-
		666,917	203,509	1,912,289	1,887,139	1,460,712
FUND REVENUE		742,203	1,257,222	1,481,123	1,492,292	1,322,500
FUND EXPENDITURES		666,917	203,509	1,912,289	1,887,139	1,460,712

City of Dixon Budget FY 2021-22

FUND 107 - PUBLIC BENEFIT FUND OPERATING EXPENSES SUMMARY

Account Code	2021 Budget	Estimated	2022 Budget	Brief Detail Description
520400	1,000	300	1,000	Advertising/Publications
521000	500	150	300	Bank Fees
522400	47,900	47,900	-	Consultants Professional
529600	44,100	20,000	40,000	Legal Services
535600	5,813	5,813	-	Special Supplies
560400	75,292	75,292	-	Capital Outlay
560750	60,848	60,848	-	Project Admin-Direct
591100	1,676,836	1,676,836	1,005,412	Transfer to General Fund
591400	-	-	414,000	Transfer to Capital Projects - Police Firing Range
Total	1,912,289	1,887,139	1,460,712	

City of Dixon Budget FY 2021-22
FUND 108- TECHNOLOGY FEE

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
108-000-421300-0000	Building Permit-Technology Fee	31,500	32,060	22,286	35,000	31,000
108-000-461600-0000	Interest Earned	1,215	584	100	114	86
108-000-470100-0000	Unrealized Gain on Investments	843	(91)	-	-	-
		33,558	32,553	22,386	35,114	31,086
108-000-531650-0000	Office/Software Maintenance	16,208	17,604	-	-	-
108-000-535600-0000	Special Supplies	654	54,810	-	-	1,200
108-000-591100-0000	Transfer to General Fund	629	261	-	-	-
		17,491	72,675	-	-	1,200
FUND REVENUE		33,558	32,553	22,386	35,114	31,086
FUND EXPENDITURES		17,491	72,675	-	-	1,200

City of Dixon Budget FY 2021-22
FUND 109 - FLEXIBLE GRANT FEE

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
109-000-425400-0000	Development Fees	-	-	200,000	695,000	545,000
109-000-461600-0000	Interest Earned	-	-	-	1,309	1,409
		-	-	200,000	696,309	546,409
109-000-591400-0000	Transfer to Capital Projects	-	-	-	-	220,348
		-	-	-	-	220,348
FUND REVENUE		-	-	200,000	696,309	546,409
FUND EXPENDITURES		-	-	-	-	220,348

City of Dixon Budget FY 2021-22
FUND 190 DEVELOPMENT AGREEMENTS

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
190-000-433350-0000	Planning Agreements	288,994	348,172	352,500	352,500	300,000
190-000-461600-0000	Interest Earned	3,502	3,666	650	1,309	982
190-000-470100-0000	Unrealized Gain GASB 31	2,579	118	-	-	-
190-000-491100-0000	Transfer from General Fund	40,798	-	-	-	-
		<u>335,873</u>	<u>351,956</u>	<u>353,150</u>	<u>353,809</u>	<u>300,982</u>
190-132-520400-0000	Advertising/Publications	1,750	1,935	2,500	1,014	2,500
190-132-522400-0000	Consultants - Professional	48,710	116,954	192,264	151,700	125,000
190-132-529610-0000	Legal Fees Reimbursable	202,419	185,179	150,000	209,391	125,000
190-132-531900-0000	Permits/Licenses/Fees	9,000	50	-	560	-
190-132-560750-0000	Project Admin - Direct	77,356	77,709	75,000	34,791	47,500
		<u>339,235</u>	<u>381,827</u>	<u>419,764</u>	<u>397,456</u>	<u>300,000</u>
FUND REVENUE		335,873	351,956	353,150	353,809	300,982
FUND EXPENDITURES		339,235	381,827	419,764	397,456	300,000

City of Dixon Budget FY 2021-22
FUND 820 - EQUIPMENT REPLACEMENT

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
820-000-460600-0000	Emergency Cost Recovery	3,072	2,208	2,500	2,240	2,500
820-000-461600-0000	Interest Earned	9,425	12,822	2,200	4,791	3,593
820-000-462600-0000	Sale of Property	6,450	-	-	-	-
820-000-470100-0000	Unrealized Gain GASB 31	6,066	4,354	-	-	-
820-000-491100-0000	Transfer from General Fund	100,000	100,000	-	-	-
		125,013	119,383	4,700	7,031	6,093
820-820-591100-0000	Transfer to General Fund	-	-	18,958	18,958	-
		-	-	18,958	18,958	-
FUND REVENUE		125,013	119,383	4,700	7,031	6,093
FUND EXPENDITURES		-	-	18,958	18,958	-

City of Dixon Budget FY 2021-22
FUND 830 - BUILDING RESERVE

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
830-000-461600-0000	Interest Earned	3,888	7,198	1,100	3,005	2,250
830-000-470100-0000	Unrealized Gain GASB 31	2,214	3,317	-	-	-
830-000-491100-0000	Transfer from General Fund	100,000	100,000	-	-	-
		106,101	110,515	1,100	3,005	2,250
830-830-591100-0000	Transfer to General Fund	-	8,500	110,000	110,000	-
		-	8,500	110,000	110,000	-
FUND REVENUE		106,101	110,515	1,100	3,005	2,250
FUND EXPENDITURES		-	8,500	110,000	110,000	-

City of Dixon Budget FY 2021-22
FUND 831 - INFRASTRUCTURE RESERVE

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
831-000-461600-0000	Interest Earned	4,328	3,748	600	1,363	1,022
831-000-470100-0000	Unrealized Gain on Investments	2,718	786	-	-	-
		7,045	4,534	600	1,363	1,022
831-100-591100-0000	Transfer to General Fund	-	450	85,550	85,550	-
		-	450	85,550	85,550	-
FUND REVENUE		7,045	4,534	600	1,363	1,022
FUND EXPENDITURES		-	450	85,550	85,550	-

City of Dixon Budget FY 2021-22
FUND 832 - TECHNOLOGY REPLACEMENT

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
832-000-461600-0000	Interest Earned	2,049	3,288	530	1,301	976
832-000-491100-0000	Transfer from General Fund	40,000	40,000	-	-	-
		42,049	43,288	530	1,301	976
832-000-591100-0000	Transfer to General Fund	-	14,996	-	-	-
		-	14,996	-	-	-
FUND REVENUE		42,049	43,288	530	1,301	976
FUND EXPENDITURES		-	14,996	-	-	-

City of Dixon Budget FY 2021-22
FUND 840 - PERS STABILIZATION

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
840-000-461600-0000	Interest Earned	3,582	6,407	1,000	2,721	2,041
840-000-470100-0000	Unrealized Gain GASB 31	2,150	2,887	-	-	-
840-000-491100-0000	Transfer from General Fund	75,000	75,000	75,000	75,000	75,000
		80,732	84,293	76,000	77,721	77,041
FUND REVENUE		80,732	84,293	76,000	77,721	77,041
FUND EXPENDITURES		-	-	-	-	-

City of Dixon Budget FY 2021-22
FUND 841 - OPEB RESERVE

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
841-000-461600-0000	Interest Earned	27,371	40,980	6,700	15,756	11,817
841-000-470100-0000	Unrealized Gain GASB 31	16,781	16,186	-	-	-
841-000-491100-0000	Transfer from General Fund	250,000	250,000	-	-	250,000
		294,152	307,166	6,700	15,756	261,817
FUND REVENUE		294,152	307,166	6,700	15,756	261,817
FUND EXPENDITURES		-	-	-	-	-



Enterprise Funds

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

Wastewater

The City's Wastewater Treatment Facility and Sanitary Sewer Collections System serve more than 5,700 residential, institutional, industrial, and commercial customers. Wastewater operations are accounted for in the Wastewater Enterprise Fund. For budgetary and legal compliance purposes, the Wastewater Enterprise Fund is broken into ten funds.

Fund 303 Wastewater Operating Reserve

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

Fund 304 Wastewater OPEB Reserve

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

Fund 305 Wastewater Operations and Maintenance

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

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

Fund 306 SRF Debt Service Reserve

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

Fund 307 Wastewater Equipment Replacement

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

Fund 308 Wastewater Debt Service

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

Fund 315 Wastewater Rehabilitation Projects

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

Fund 316 Wastewater Capital Mixed Projects

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

Current Year – 2021– Division Accomplishments

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

Budget Year – 2022 – Division Plan/Goals

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

Water

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

Fund 331 Water Operations and Maintenance

The existing ratepayers fund the operations and maintenance of the existing water system. This fund is managed jointly by the Finance and Engineering Departments. Finance is responsible for the accounting and utility billing (revenue collections). Engineering/Utilities Services Department 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 Utilities Division manages this fund.

Fund 334 Water Capital Projects Improvements

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

Fund 335 Water Capital Projects Rehabilitation

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

Fund 336 Water OPEB Reserve

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

Current Year – 2021 – Division Accomplishments

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

Budget Year – 2022 – Division Plan/Goals

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

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

Fund 350 Transit

The Transit Fund is an Enterprise Fund managed by the Engineering Department. The budget includes operations resources for Read-Ride, which provides curb-to-curb transit service within the Dixon City limits. The system operates Monday-Friday from 7:00 a.m. - 5:00 p.m. Read-Ride currently operates up to five buses during peak demand hours. In FY 2020, total ridership for all programs was 43,327. Ridership was trending up in FY 2020, until the COVID-19 pandemic.

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

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

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

Current Year – 2021 – Division Accomplishments

- Provided reliable on-demand transit service, in compliance with all COVID restrictions
- Completed modified fixed route study
- Replaced one bus
- Successfully completed Triennial Performance Audit



Budget Year – 2022 – Division Plan/Goals

- Continue to provide reliable on-demand transit service
- RFP/Q for Microtransit Software as a Service (SaaS) technology solution
- Participate in STA County Wide Electrification Plan project
- Test modified fixed routes, pending return to pre-COVID operations

Fund 351 Transit OPEB Reserve

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

CITY OF DIXON
BUDGET OVERVIEW
ENTERPRISE FUNDS

	SEWER OPS RESERVE 303	SEWER OPEB RESERVE 304	SEWER O&M 305	SRF RESERVE 306	SEWER EQUIP REPLACE 307
FY 2021 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES					
BEGINNING WORKING CAPITAL* July-2020	580,828	240,870	6,398,457	1,878,030	259,358
REVENUE	5,009	2,065	4,237,031	15,675	2,267
TRANSFERS	-	-	958	-	50,000
REVENUE & TRANSFERS	5,009	2,065	4,237,989	15,675	52,267
EXPENDITURES	-	-	4,782,992	-	958
ESTIMATED ENDING WORKING CAPITAL	585,837	242,935	5,853,453	1,893,705	310,667
FY 2022 SUMMARY OF PROPOSED RESOURCES & APPROPRIATIONS					
July-2021	585,837	242,935	5,853,453	1,893,705	310,667
REVENUES	3,750	1,550	4,633,795	11,756	1,700
TRANSFERS	-	-	-	-	50,000
REVENUE & TRANSFERS	3,750	1,550	4,633,795	11,756	51,700
AVAILABLE RESOURCES	589,587	244,485	10,487,248	1,905,461	362,367
APPROPRIATIONS	-	-	5,609,648	-	-
ESTIMATED ENDING WORKING CAPITAL	589,587	244,485	4,877,601	1,905,461	362,367

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

CITY OF DIXON
BUDGET OVERVIEW
ENTERPRISE FUNDS

	SEWER DEBT SERVICE 308	SRF DEBT SERVICE 309	SEWER CAPITAL 310	SEWER REHAB 315	SEWER MIXED 316	SEWER SUMMARY
FY 2021 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES						
BEGINNING WORKING CAPITAL* July-2020	-	942,353	4,488,055	350,679	202,846	15,341,474
REVENUE	-	6,301	647,914	2,925	1,214	4,920,400
TRANSFERS	167,889	1,721,739	-	717,574	454,756	3,112,916
REVENUE & TRANSFERS	167,889	1,728,040	647,914	720,499	455,970	8,033,316
EXPENDITURES	167,889	1,721,738	779,531	717,574	454,756	8,625,438
ESTIMATED ENDING WORKING CAPITAL	-	948,654	4,356,438	353,604	204,060	14,749,352
FY 2022 SUMMARY OF PROPOSED RESOURCES & APPROPRIATIONS						
July-2021	-	948,654	4,356,438	353,604	204,060	14,749,352
REVENUES	-	4,700	1,535,950	2,194	910	6,196,305
TRANSFERS	-	1,721,739	-	2,062,318	234,965	4,069,022
REVENUE & TRANSFERS	-	1,726,439	1,535,950	2,064,512	235,875	10,265,327
AVAILABLE RESOURCES	-	2,675,093	5,892,388	2,418,116	439,935	25,014,679
APPROPRIATIONS	-	1,721,739	726,476	2,062,318	234,965	10,355,146
ESTIMATED ENDING WORKING CAPITAL	-	953,354	5,165,912	355,798	204,970	14,659,534

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

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

CITY OF DIXON
BUDGET OVERVIEW
ENTERPRISE FUNDS

	WATER O&M 331	WATER OPS RESERVE 332	WATER CAPITAL RESERVE 333	WATER CIP 334	WATER CAPITAL REHAB 335	WATER OPEB RESERVE 336	WATER SUMMARY
FY 2021 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES							
BEGINNING WORKING CAPITAL * July-2020	2,238,655	748,176	596,170	457,256	(22,269)	100,404	4,118,391
REVENUE	3,094,742	6,245	5,179	349,385	223,000	921	3,679,472
TRANSFERS	-	-	100,000	-	2,627,776	-	2,727,776
REVENUE & TRANSFERS	3,094,742	6,245	105,179	349,385	2,850,776	921	6,407,248
EXPENDITURES	4,547,354	-	-	1,986	2,543,781	-	7,093,121
ESTIMATED ENDING WORKING CAPITAL	786,043	754,421	701,349	804,656	284,726	101,325	3,638,988
FY 2022 SUMMARY OF PROPOSED RESOURCES & APPROPRIATIONS							
July-2021	786,043	754,421	701,349	804,656	284,726	101,325	3,432,519
REVENUES	1,926,640	4,683	6,884	102,887	-	691	2,041,785
TRANSFERS	-	-	-	-	495,765	-	495,765
REVENUE & TRANSFERS	1,926,640	4,683	6,884	102,887	495,765	691	2,537,550
AVAILABLE RESOURCES	2,712,683	759,104	708,233	907,543	780,491	102,016	5,970,069
APPROPRIATIONS	2,396,121	-	-	1,849	495,765	-	2,893,735
ESTIMATED ENDING WORKING CAPITAL	316,562	759,104	708,233	905,694	284,726	102,016	3,076,334

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

CITY OF DIXON
BUDGET OVERVIEW
ENTERPRISE FUNDS

	TRANSIT 350	TRANSIT OPEB RESERVE 351	ENTERPRISE Total
FY 2021 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES			
BEGINNING WORKING CAPITAL * July-2020	259,756	267,742	19,987,364
REVENUE	1,519,865	2,456	10,122,193
TRANSFERS	-	-	5,840,692
REVENUE & TRANSFERS	1,519,865	2,456	15,962,885
EXPENDITURES	1,232,559	-	16,951,118
ESTIMATED ENDING WORKING CAPITAL	547,063	270,198	19,205,601
FY 2022 SUMMARY OF PROPOSED RESOURCES & APPROPRIATIONS			
July-2021	547,063	270,198	18,999,132
REVENUES	1,090,059	1,842	9,329,991
TRANSFERS	-	-	4,564,787
REVENUE & TRANSFERS	1,090,059	1,842	13,894,778
AVAILABLE RESOURCES	1,637,122	272,040	32,893,910
APPROPRIATIONS	1,149,931	-	14,398,812
ESTIMATED ENDING WORKING CAPITAL	487,191	272,040	18,495,099

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

City of Dixon Budget FY 2021-22
FUND 303 - SEWER OPERATING RESERVE

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
303-000-461600-0000	Interest Earned	4,222	12,232	1,950	5,009	3,750
303-000-491305-0000	Transfer from Sewer O&M	395,737	168,637	-	-	-
		399,959	180,869	1,950	5,009	3,750
FUND REVENUE		399,959	180,869	1,950	5,009	3,750
FUND EXPENDITURES		-	-	-	-	-

City of Dixon Budget FY 2021-22
FUND 304 - SEWER OPEB RESERVE

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
304-000-461600-0000	Interest Earned	3,297	4,877	750	2,065	1,550
304-000-470100-0000	Unrealized Gain on Investments	1,903	2,189	-	-	-
304-000-491305-0000	Transfer from Sewer O&M	-	64,957	-	-	-
		5,200	72,023	750	2,065	1,550
FUND REVENUE		5,200	72,023	750	2,065	1,550
FUND EXPENDITURES		-	-	-	-	-

City of Dixon Budget FY 2021-22
FUND 305 - WASTEWATER OPERATIONS & MAINTENANCE

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
305-000-435100-0000	Sewer Fees - Apartments	413,356	418,024	383,184	383,184	418,012
305-000-435200-0000	Sewer Fees - Churches/Convales	108,772	111,670	102,870	102,870	112,568
305-000-435300-0000	Sewer Fees - Comm'l/Industrial	771,627	780,844	687,031	687,031	748,822
305-000-435400-0000	Sewer Fees - Motels	46,045	37,317	28,176	25,826	28,174
305-000-435500-0000	Sewer Fees - Multi-Family	190,115	186,057	168,164	168,164	182,539
305-000-435600-0000	Sewer Fees - Res SFD	2,944,262	2,983,351	2,721,845	2,721,845	2,971,947
305-000-435700-0000	Sewer Fees - Schools/Fairgrnd	63,335	66,993	62,606	62,606	68,297
305-000-461000-0000	Grant Revenue	-	(1,715)	104	104	-
305-000-461600-0000	Interest Earned	78,149	131,178	84,825	78,000	55,287
305-000-461700-0000	Lease Revenue	6,606	6,606	6,606	6,606	6,606
305-000-461800-0000	Miscellaneous Income	39	-	-	-	-
305-000-462200-0000	Penalties & Interest	84,868	31,172	795	795	41,543
305-000-470100-0000	Unrealized Gain GASB 31	51,558	53,672	-	-	-
305-000-491307-0000	Transfer from Equip Replacement	85,000	5,993	958	958	-
305-000-491316-0000	Trfr from Sewer Mixed (316)	65,558	52,818	-	-	-
		4,909,290	4,863,979	4,247,164	4,237,989	4,633,795
305-000-512201-0000	Pension Expense-Misc	28,086	107,135	-	-	-
305-000-512402-0000	OPEB Expense	(44,807)	9,339	-	-	-
305-000-591303-0000	Transfer to Sewer Ops Reserve	395,737	168,637	-	-	-
305-000-591304-0000	Transfer to OPEB Reserve	-	64,957	-	-	-
305-000-591309-0000	Transfer to SRF Debt Service	1,015,825	1,015,825	1,033,044	1,033,044	1,033,044
305-000-591310-0000	Transfer to Sewer Capital	2,000	-	-	-	-
305-300-511000-0000	Salaries/Wages	315,542	333,436	372,064	342,778	384,279
305-300-511020-0000	Comp Paid	5,250	7,781	-	8,613	-
305-300-511200-0000	Overtime	24,789	26,671	23,000	17,223	23,000
305-300-511300-0000	Standby	21,560	21,540	21,500	21,300	21,500
305-300-512100-0000	Medicare	4,192	4,744	6,685	4,937	6,902
305-300-512200-0000	Retirement	112,286	150,886	169,725	169,987	175,297
305-300-512300-0000	Disability Insurance	1,497	1,690	1,673	1,430	1,727
305-300-512400-0000	Health Insurance	46,179	46,063	44,666	46,360	47,230
305-300-512420-0000	Dental Insurance	-	507	916	867	916
305-300-512430-0000	Vision Insurance	-	258	464	439	464
305-300-512600-0000	Worker's Comp Insurance	30,627	40,439	34,260	35,301	35,314
305-300-520400-0000	Advertising/Publications	1,437	1,310	1,300	1,300	1,400
305-300-520810-0000	Bad Debt/Write Off	35,013	80,164	23,000	23,318	25,000
305-300-521000-0000	Site Maintenance	3,867	7,010	5,000	5,000	5,000
305-300-521400-0000	Chemicals	8,405	10,863	11,000	11,000	11,000
305-300-521800-0000	Communications	2,836	2,134	3,000	3,000	3,000
305-300-521900-0000	Bank Fees	9,132	11,721	12,000	12,000	12,000
305-300-521901-0000	Credit Card Fees	1,892	27,497	36,000	36,000	36,000
305-300-522400-0000	Consultants - Professional	14,447	27,065	45,000	45,000	57,000
305-300-522600-0000	Contract Serv/Non Professional	33,825	38,028	67,000	67,000	67,000
305-300-522600-0248	Contract Serv - Lab Testing	55,545	57,219	60,000	60,000	60,000
305-300-524000-0000	DMV Physicals & Exams	115	247	200	200	300
305-300-524200-0000	Dues/Subscriptions	956	972	1,000	1,000	1,000
305-300-525800-0000	Equip Rental	-	-	8,020	8,020	31,329
305-300-526000-0000	Equip Repairs/Maintenance	47,678	26,490	30,108	30,108	25,000
305-300-526000-0219	Equip Rep/Maint-Treatment Plant	-	-	50,000	50,000	50,000
305-300-529600-0000	Legal Services	17,058	3,352	5,250	5,250	5,408
305-300-530200-0000	Meetings/Seminars	-	93	-	-	-
305-300-531400-0000	Office Equip Maint/Rental	2,696	2,232	4,798	4,798	7,200
305-300-531600-0000	Office Supplies	18,886	24,905	26,500	26,500	26,500
305-300-531650-0000	Office/Software Maintenance	7,331	4,770	13,850	13,850	13,850
305-300-531900-0000	Permits/Licenses/Fees	21,307	25,543	23,250	23,250	26,800
305-300-535500-0000	Small Tools	1,312	4,159	2,000	2,000	2,000
305-300-535600-0000	Special Supplies	62,881	30,312	63,380	63,380	60,000
305-300-535750-0000	Training	4,582	3,912	2,500	2,500	5,000
305-300-535900-0000	Uniforms	6,937	9,070	6,000	6,000	6,000
305-300-536000-0000	Utilities	180,575	187,281	216,000	216,000	185,000
305-300-537500-0000	Vehicle Fuel	16,458	15,260	16,000	16,000	16,000
305-300-538000-0000	Vehicle Parts/Maintenance	9,273	3,176	6,000	6,000	6,216
305-300-539000-0000	Water	16,986	22,437	22,000	22,000	20,000
305-300-550700-0000	Depreciation	863,301	864,783	-	-	-
305-300-560400-0000	Capital Outlay	-	924	202,053	202,053	-
305-300-560750-0000	Project Admin - Direct	13,461	15,921	20,000	20,000	20,000
305-300-591100-0000	Transfer to General Fund	-	363,267	325,487	325,487	246,351

City of Dixon Budget FY 2021-22
FUND 305 - WASTEWATER OPERATIONS & MAINTENANCE

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
305-300-591307-0000	Transfer to Sewer Equip Replace	-	-	50,000	50,000	50,000
305-300-591308-0000	Transfer to DPFA Sewer	-	172,722	167,889	167,889	-
305-300-591315-0000	Transfer to Sewer Rehab Projs	-	3,907	803,271	717,574	2,062,318
305-300-591316-0000	Transfer to Sewer Mixed	41,650	101,767	380,041	380,041	212,372
	Expenditures - 300	3,458,605	4,150,420	4,416,894	4,305,797	5,085,716.8
305-301-511000-0000	Salaries/Wages	105,174	153,626	155,921	126,343	158,918
305-301-511020-0000	Comp Paid	48	1,631	-	2,104	-
305-301-511200-0000	Overtime	2,660	5,105	7,000	2,313	7,000
305-301-511300-0000	Standby	7,890	9,435	16,095	14,040	16,100
305-301-512100-0000	Medicare	1,960	2,079	3,085	2,359	3,222
305-301-512200-0000	Retirement	45,507	49,875	74,697	62,664	57,572
305-301-512300-0000	Disability Insurance	406	268	709	598	722
305-301-512400-0000	Health Insurance	36,995	37,778	36,748	38,881	40,185
305-301-512420-0000	Dental Insurance	-	282	499	498	516
305-301-512430-0000	Vision Insurance	-	143	253	253	261
305-301-512600-0000	Worker's Comp Insurance	14,355	16,644	15,474	14,581	16,017
305-301-520400-0000	Advertising/Publications	-	162	500	500	500
305-301-521000-0000	Site Maintenance	-	1,063	552	552	200
305-301-521400-0000	Chemicals	-	41	3,959	3,959	2,000
305-301-521800-0000	Communications	1,438	1,550	3,000	3,000	3,000
305-301-524000-0000	DMV Physicals & Exams	150	112	300	300	300
305-301-524200-0000	Dues/Subscriptions	-	1,262	400	916	400
305-301-525800-0000	Equipment Rental	-	-	-	-	7,606
305-301-526000-0000	Equip Repairs/Maint	2,393	22,300	29,648	29,648	30,000
305-301-529600-0000	Legal Services	-	-	1,000	1,000	1,000
305-301-530100-0000	Maintenance - Sewer Line	-	5,965	50,000	50,000	50,000
305-301-531400-0000	Office Equip Maint/Rental	-	207	599	599	2,240
305-301-531600-0000	Office Supplies	255	812	500	643	500
305-301-531650-0000	Office/Software/Maintenance	9,400	5,390	18,000	18,000	18,000
305-301-531900-0000	Permits/Licenses/Fees	2,346	2,714	5,759	5,759	5,100
305-301-535500-0000	Small Tools	583	1,865	2,398	2,398	3,000
305-301-535600-0000	Special Supplies	12,074	6,202	13,791	13,791	15,000
305-301-535750-0000	Training	2,574	2,055	4,000	4,000	4,000
305-301-535900-0000	Uniforms	2,304	2,446	2,500	2,500	2,500
305-301-537500-0000	Vehicle Fuel	4,972	3,686	10,000	10,000	10,000
305-301-538000-0000	Vehicle Parts/Maintenance	27,623	12,782	15,000	15,000	15,072
305-301-560400-0000	Capital Outlay	-	-	9,996	9,996	13,000
305-301-560750-0000	Project Admin - Direct	30,449	17,525	40,000	40,000	40,000
	Expenditures - 301	311,554	365,007	522,383	477,195	523,931
FUND REVENUE		4,909,290	4,863,979	4,247,164	4,237,989	4,633,795
FUND EXPENDITURES		3,770,159	4,515,427	4,939,277	4,782,992	5,609,648

City of Dixon Budget FY 2021-22
305-300 WASTEWATER O & M - TREATMENT
OPERATING EXPENSES SUMMARY

Account Code	2021		2022		Brief Detail Description
	Budget	Estimated	Budget		
591309	1,033,044	1,033,044	1,033,044		Transfer to SRF Debt Service
520400	1,300	1,300	1,400		Publications including Thompson Reuters updates for the following California Code of Regulations: Title 3, Title 8, Title 19, Title 22, Title 23
520810	23,000	23,318	25,000		Bad Debt/Write Off
521000	5,000	5,000	5,000		Building maintenance & repairs for 4 buildings; HVAC maintenance; Cleaning supplies; Mats for buildings
521400	11,000	11,000	11,000		Chemicals for weed abatement at WWTF \$9,500; Rodent control \$1,000; Spraying supplies \$500
521800	3,000	3,000	3,000		Telephone \$1,000; SCADA alarm dialer \$600; 5 cell phones \$600; SCADA cellular internet modem \$800
521900	12,000	12,000	12,000		Bank fees
521901	36,000	36,000	36,000		Credit cards fees - merchant fees for UB payments
522400	45,000	45,000	57,000		Stantec on-call contract \$15,000; SCADA repair and maintenance \$20,000; Tesco Controls 5 year review and revision of the Arch Flash Risk Assessment required by OSHA \$17,000 ; State-Required CV-Salts Program \$2,300
522600	67,000	67,000	67,000		Pest control; Fire alarm monitoring; Water softener contract; On-call contracts (Holt, Hach, Huber, Tesco, APEX); Misc. contract services
522600-0248	60,000	60,000	60,000		Wastewater lab testing & testing supplies \$50,000; State PFAS testing and Sludge removal \$10,000
524000	200	200	300		Class B DMV license expenses, renewals, exam fees, physicals
524200	1,000	1,000	1,000		PAPA dues for 4 staff \$200; CWEA dues for 4 staff \$800
525800	8,020	8,020	31,329		Emergency equipment rental \$2,000; Enterprise Vehicle Lease (4 vehicles) \$29,329
526000	30,108	30,108	25,000		Parts & labor to repair and maintain off-road and process equipment
526000-0219	50,000	50,000	50,000		Treatment plant repairs including water lines, waste process lines, etc.
529600	5,250	5,250	5,408		City Attorney support
531400	4,798	4,798	7,200		\$4,800 Copy machine, \$2,400 RingCentral Phones
531600	26,500	26,500	26,500		Office supplies for WWTF; Billing forms, postage, envelopes, Lockbox for Utility bill operations (monthly)
531650	13,850	13,850	13,850		Accela financial software module; SCADA license, Cityworks software license, misc. other charges
531900	23,250	23,250	26,800		Regional Water Board permit \$21,000; YSAQMD permit for generators, fuel tank & pumps \$2,000; State Air Resources Board permits for pumps \$700; WW Operator Licenses \$1,210; Pesticide certifications \$240; CWEA certifications renewal \$500; Dixon RCD permit \$700; EPA ID number renewal \$200; SWRCB SWPPPP permit \$250
535500	2,000	2,000	2,000		Misc. small tools
535600	63,380	63,380	60,000		Maint. Supplies - rip rap & road rock; Safety gear - goggles, gloves, signs; Miscellaneous equipment for trucks; Fencing repairs and shop supplies \$50,000; Levee road repairs \$10,000 .
535750	2,500	2,500	5,000		Pesticide, CWEA, safety training; Utility billing staff training; Target Solutions training

City of Dixon Budget FY 2021-22
305-300 WASTEWATER O & M - TREATMENT
OPERATING EXPENSES SUMMARY

Account Code	2021		2022	Brief Detail Description
	Budget	Estimated	Budget	
535900	6,000	6,000	6,000	Uniforms, jackets, boots, lab coats, lab towels & coveralls for 4 employees \$1,500/ea.
536000	216,000	216,000	185,000	Utilities
537500	16,000	16,000	16,000	Fuel for vehicles, equipment, and generator load testing
538000	6,000	6,000	6,216	Maintenance on non-leased vehicles Enterprise Fleet Management leased vehicles
539000	22,000	22,000	20,000	Water costs for treatment plant
560400	202,053	202,053	-	Capital Outlay - no requests in FY 21-22
560750	20,000	20,000	20,000	Project Admin - Direct for City Engineer/Public Works Staff
591100	325,487	325,487	246,351	Transfer to General Fund for Cost Allocation
591307	50,000	50,000	50,000	Transfer to Equipment Replacement
591308	167,889	167,889	-	Transfer to Sewer Debt Service
591315	803,271	717,574	2,062,318	Transfer to Sewer Rehab
591316	380,041	380,041	212,372	Transfer to Sewer Mixed - combined projects
Total	3,741,941	3,656,562	4,389,088	

CITY OF DIXON
PAYROLL SUMMARY
FY 2021-22

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	109,635	8,070	17,860	229	116	1,849	488	9,369	147,616
Sr. Wastewater Operator	1.00	97,172	7,153	7,290	229	116	1,515	449	8,617	122,541
Wastewater Operator II	1.00	92,598	6,816	7,290	229	116	1,448	412	7,913	116,822
Wastewater Operator I	1.00	84,874	6,248	14,682	229	116	1,444	378	7,253	115,224
Subtotal:	4.00	384,279	28,287	47,122	916	464	6,256	1,727	33,152	502,203
Other payroll costs:										
PERS Health Administration		-	-	108	-	-	-	-	-	108
PERS Retirement UAL		-	147,010	-	-	-	-	-	-	147,010
Overtime		23,000	-	-	-	-	334	-	2,162	25,496
Standby		21,500	-	-	-	-	312	-	-	21,812
Subtotal:		44,500	147,010	108	-	-	646	-	2,162	194,426
GRAND TOTAL:	4.00	428,779	175,297	47,230	916	464	6,902	1,727	35,314	696,629

City of Dixon Budget FY 2021-22
305-301 WASTEWATER O & M - COLLECTIONS
OPERATING EXPENSES SUMMARY SHEET

Account Code	2021		2022		Brief Detail Description
	Budget	Estimated	Budget		
520400	500	500	500		Advertising/Publications
521000	552	552	200		Site Maintenance
521400	3,959	3,959	2,000		Chemicals
521800	3,000	3,000	3,000		Standby phones; 2 hot spots and misc. office phone charges; Phones for all staff with data
524000	300	300	300		DMV Physicals & Exams
524200	400	916	400		Dues/Subscriptions - CWEA for 4 staff
525800	-	-	7,606		Enterprise Vehicle Lease (1 vehicle) \$7,606
526000	29,648	29,648	30,000		Equipment Repairs/Maintenance - repair CCTV, generator, vacuum truck (equipment other than drive), continuous repairs
529600	1,000	1,000	1,000		Legal Expenses
530100	50,000	50,000	50,000		Sewer line maintenance - root control, video survey, sewer repairs, repair connections at private laterals
531400	599	599	2,240		Caltronics (Copier), Quench (Ice Machine), \$800 RingCentral
531600	500	643	500		Office Expenses and Supplies
531650	18,000	18,000	18,000		Office Software/Maintenance, including CUES \$3,600, Nexgen \$7,500, SeeClickFix \$1,900, GIS \$5,000
531900	5,759	5,759	5,100		Solano County Water Board (SCWB) \$3,000 Yolo-Solano Air Quality Management Dist (YSAQM) \$2,100
535500	2,398	2,398	3,000		Small Tools
535600	13,791	13,791	15,000		Special Supplies - misc. gloves, towels, etc; Sewer line plugs
535750	4,000	4,000	4,000		Training, including Target Solutions training
535900	2,500	2,500	2,500		Uniforms for 4 staff
537500	10,000	10,000	10,000		Vehicle Fuel
538000	15,000	15,000	15,072		Maintenance on non-leased vehicles; Enterprise Fleet Management leased vehicles
560400	9,996	9,996	13,000		Capital Outlay - see detail on Capital Equipment page
560750	40,000	40,000	40,000		Project Admin Direct for City Engineer & Public Works Depts
Total	211,902	212,561	223,418		

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

(N)ew or (R)eplacement	Category*	Item Description	Cost per Unit	Quantity	Total
R	E	Confined Space Multigas Detector	13,000	1.00	13,000
				Total	\$ 13,000

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

CITY OF DIXON
PAYROLL SUMMARY
FY 2021-22

FUND 305
WASTEWATER O&M
Division 301 - Collections

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:										
Sr. Utilities Maintenance Worker	0.75	61,722	4,543	13,395	172	87	1,089	275	5,274	86,557
Utilities Maintenance Worker II	0.75	57,023	4,197	13,395	172	87	1,021	250	4,796	80,941
Utilities Maintenance Worker I	0.75	40,173	3,106	13,395	172	87	777	197	3,776	61,683
Utilities Maintenance Worker I	0.75	40,019	3,094	13,395	172	87	775	196	3,762	61,500
Subtotal:	2.25	158,918	11,846	40,185	516	261	2,887	722	13,846	229,181
Other payroll costs:										
PERS Health Administration		-	9	-	-	-	-	-	-	9
PERS Retirement UAL		-	45,717	-	-	-	-	-	-	45,717
Overtime		7,000	-	-	-	-	102	-	658	7,760
Standby		16,100	-	-	-	-	233	-	1,513	17,846
Subtotal:		23,100	45,726	-	-	-	335	-	2,171	71,332
GRAND TOTAL:	2.25	182,018	57,572	40,185	516	261	3,222	722	16,017	300,513

City of Dixon Budget FY 2021-22
FUND 306 - SRF RESERVE FUND

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
306-000-461600-0000	Interest Earned	34,380	44,042	10,000	15,675	11,756
306-000-470100-0000	Unrealized Gain on Investments	21,575	14,730	-	-	-
		55,955	58,772	10,000	15,675	11,756
FUND REVENUE		55,955	58,772	10,000	15,675	11,756
FUND EXPENDITURES		-	-	-	-	-

City of Dixon Budget FY 2021-22
FUND 307 - WASTEWATER EQUIPMENT REPLACEMENT FUND

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
307-000-461600-0000	Interest Earned	4,228	5,557	1,200	2,267	1,700
307-000-470100-0000	Unrealized Gain on Investments	2,488	2,308	-	-	-
307-000-491305-0000	Transfer from Sewer O&M	50,000	50,000	50,000	50,000	50,000
		56,716	57,865	51,200	52,267	51,700
307-000-591305-0000	Transfer to Sewer O&M	85,000	5,993	958	958	-
		85,000	5,993	958	958	-
FUND REVENUE		56,716	57,865	51,200	52,267	51,700
FUND EXPENDITURES		85,000	5,993	958	958	-

City of Dixon Budget FY 2021-22
FUND 308- SEWER DEBT SERVICE FUND

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
308-000-491305-0000	Transfer from Sewer O&M	172,126	172,722	167,889	167,889	-
		172,126	172,722	167,889	167,889	-
308-300-550300-0000	Bond Interest	12,123	7,163	3,789	3,789	-
308-300-550400-0000	Bond Redemption	-	-	164,100	164,100	-
		12,123	7,163	167,889	167,889	-
FUND REVENUE		172,126	172,722	167,889	167,889	-
FUND EXPENDITURES		12,123	7,163	167,889	167,889	-

City of Dixon Budget FY 2021-22
FUND 309 - SRF DEBT SERVICE FUND

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
309-000-461600-0000	Interest Earned	17,524	20,529	4,000	6,301	4,700
309-000-470100-0000	Unrealized Gain GASB 31	9,281	7,380	-	-	-
309-000-491305-0000	Transfer from Sewer O&M	1,015,825	1,015,825	1,033,044	1,033,044	1,033,044
309-000-491310-0000	Transfer from Sewer Capital	705,913	705,913	688,695	688,695	688,695
		1,748,542	1,749,647	1,725,739	1,728,040	1,726,439
309-000-550300-0000	Loan Interest	546,831	481,811	471,462	471,462	447,707
309-000-550400-0000	Loan Principal	-	-	1,250,277	1,250,276	1,274,032
		546,831	481,811	1,721,739	1,721,738	1,721,739
FUND REVENUE		1,748,542	1,749,647	1,725,739	1,728,040	1,726,439
FUND EXPENDITURES		546,831	481,811	1,721,739	1,721,738	1,721,739

City of Dixon Budget FY 2021-22
FUND 310 - WASTEWATER CAPITAL FUND

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
310-000-425600-0000	Development Fees - Sewer	1,179,460	1,403,384	2,310,424	600,000	1,500,000
310-000-461600-0000	Interest Earned	62,176	101,741	36,000	47,914	35,950
310-000-470100-0000	Unrealized Gain GASB 31	41,445	41,509	-	-	-
310-000-491305-0000	Transfer from Sewer O&M	2,000	-	-	-	-
310-000-491316-0000	Transfer from Sewer Mixed	663	92,170	-	-	-
		1,285,744	1,638,804	2,346,424	647,914	1,535,950
310-000-591309-0000	Transfer to SRF Debt Service	705,913	705,913	688,695	688,695	688,695
310-100-550700-0000	Depreciation	1,357,530	1,357,530	-	-	-
310-100-591100-0000	Transfer to General Fund	-	4,448	16,121	16,121	15,188
310-100-591316-0000	Transfer to Sewer Mixed	25,844	27,815	74,715	74,715	22,593
		2,089,286	2,095,705	779,531	779,531	726,476
FUND REVENUE		1,285,744	1,638,804	2,346,424	647,914	1,535,950
FUND EXPENDITURES		2,089,286	2,095,705	779,531	779,531	726,476

City of Dixon Budget FY 2021-22
FUND 315 - WASTEWATER REHAB PROJECTS

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
315-000-461600-0000	Interest Earned	6,207	8,224	-	2,925	2,194
315-000-470100-0000	Unrealized Gain GASB 31	4,079	2,750	-	-	-
315-000-491305-0000	Transfer from Sewer O&M	10,641	3,907	803,271	717,574	2,062,318
		20,927	14,881	803,271	720,499	2,064,512
315-100-591100-0000	Transfer to General Fund	-	3,907	1,574	1,574	1,318
	109 - 27" Sewer Trunk Line Rehab Project					
315-109-520400-0000	Advertising/Publications	-	-	1,000	1,000	-
315-109-522400-0000	Consultants - Professional	-	-	100,000	100,000	150,000
315-109-560150-0000	Construction	-	-	485,000	485,000	1,050,000
315-109-560250-0000	Design/Plans/Specs	-	-	100,000	100,000	200,000
315-109-560750-0000	Project Admin - Direct	-	-	30,000	30,000	10,000
	119 - Sewer Main Rehabilitation					
315-119-522400-0000	Consultants - Professional	1,250	-	-	-	-
315-119-560150-0000	Construction	3,600	-	-	-	-
315-119-560750-0000	Project Admin - Direct	66	-	-	-	-
	130 - N. Lincoln St. Sewer Lift Station					
315-130-560250-0000	Design/Plans/Specs	-	-	-	-	200,000
315-130-560750-0000	Project Admin - Direct	-	-	-	-	5,000
	131 - WWTF Percolation / Evaporation Basin Piping Project					
315-131-522400-0000	Consultants - Professional	-	-	-	-	100,000
315-131-560750-0000	Project Admin - Direct	-	-	-	-	5,000
	132 - WWTF Security System					
310-132-560150-0000	Construction	-	-	-	-	100,000
310-132-560750-0000	Project Admin - Direct	-	-	-	-	5,000
	133 - WWTF Chain Link Fence Replacement					
316-133-560150-0000	Construction	-	-	-	-	160,000
316-133-560750-0000	Project Admin - Direct	-	-	-	-	5,000
	134 - WWTF Barbed Wire Fence					
316-134-560150-0000	Construction	-	-	-	-	15,000
316-134-560750-0000	Project Admin - Direct	-	-	-	-	1,000
	135 - WWTF Overhangs					
316-135-560150-0000	Construction	-	-	-	-	50,000
316-135-560750-0000	Project Admin - Direct	-	-	-	-	5,000
		4,916	3,907	717,574	717,574	2,062,318
FUND REVENUE		20,927	14,881	803,271	720,499	2,064,512
FUND EXPENDITURES		4,916	3,907	717,574	717,574	2,062,318

City of Dixon Budget FY 2021-22
FUND 316 - WASTEWATER CAPITAL MIXED FUND

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
316-000-461600-0000	Interest Earned	5,351	5,427	-	1,214	910
316-000-470100-0000	Unrealized Gain GASB 31	1,692	1,267	-	-	-
316-000-491305-0000	Transfer from Sewer O&M	41,650	101,767	380,041	380,041	212,372
316-000-491310-0000	Transfer from Sewer Improve	25,844	27,815	74,715	74,715	22,593
		74,536	136,275	454,756	455,970	235,875
316-100-591100-0000	Transfer to General Fund	65,558	5,704	2,616	2,616	3,465
316-100-591200-0000	Transfer to Sewer Capital	663	92,170	-	-	-
316-100-591305-0000	Transfer to Sewer O&M	-	52,818	-	-	-
115 - Qtr Groundwater Monitoring						
316-115-522400-0000	Consultants - Professional	10,675	9,801	14,799	14,799	15,000
124-Sanitary Sewer Master Plans -SSMP						
316-124-522400-0000	Consultants - Professional	-	-	192,230	192,230	-
316-124-560750-0000	Project Admin - Direct	-	-	22,018	22,018	-
125 - Bio-Solids Sampling Plan						
316-125-522400-0000	Consultants - Professional	-	-	-	-	6,000
316-125-560750-0000	Project Admin - Direct	-	-	-	-	500
126 - Bio-Solids Management Plan						
316-126-522400-0000	Consultants - Professional	-	-	-	-	45,000
316-126-560750-0000	Project Admin - Direct	-	-	-	-	5,000
130 - SCADA / Electrical Upgrades						
316-130-522400-0000	Consultants - Professional	-	21,907	58,093	58,093	-
131 - Effluent Flowmeter Install						
316-131-522600-0000	Contr Svcs - Non Professional	-	20,200	-	-	-
316-131-560150-0000	Construction	-	32,619	-	-	-
132 - WWTF Water System Upgrade						
316-132-560150-0000	Construction	-	-	160,000	160,000	100,000
316-132-560750-0000	Project Admin - Direct	-	-	5,000	5,000	5,000
133 - Sanitary Sewer Management Plan (SSMP)						
316-133-522400-0000	Consultants - Professional	-	-	-	-	50,000
316-133-522400-0000	Project Admin - Direct	-	-	-	-	5,000
		76,896	235,218	454,756	454,756	234,965
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FUND REVENUE		74,536	136,275	454,756	455,970	235,875
FUND EXPENDITURES		76,896	235,218	454,756	454,756	234,965

City of Dixon Budget FY 2021-22
FUND 331 - WATER OPERATIONS AND MAINTENANCE

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
331-000-438000-0000	Water - Administration	900	1,275	600	1,000	825
331-000-438100-0000	Water - Backflow	16,189	16,450	16,200	15,319	16,800
331-000-438200-0000	Water - Construction Sales	4,598	5,978	3,000	4,947	4,040
331-000-438400-0000	Water - Installation	21,918	27,400	16,600	62,030	8,000
331-000-438500-0000	Water - Plan Check	1,115	3,630	6,840	2,420	4,840
331-000-438700-0000	Water - Sales	2,062,255	3,623,324	2,986,875	2,978,584	1,853,135
331-000-461000-0264	Grant Revenue	-	-	-	4,886	-
331-000-461600-0000	Interest Earned	17,515	28,299	19,701	25,206	26,400
331-000-461800-0000	Miscellaneous Income	209	-	-	-	-
331-000-462200-0000	Penalties & Interest	7,693	13,121	3,300	350	12,600
331-000-462600-0000	Sale of Property	724	-	-	-	-
331-000-470100-0000	Unrealized Gain GASB 31	13,736	18,125	-	-	-
331-000-491334-0000	Tsfr fr Water Cap Proj	107,194	-	-	-	-
		2,254,048	3,737,602	3,053,116	3,094,742	1,926,640
331-000-511000-0000	Salaries/Wages	196,456	251,557	260,252	203,448	314,106
331-000-511020-0000	Comp Paid	2,334	4,262	-	9,410	-
331-000-511100-0000	Salaries/Wages PT	-	-	16,591	16,591	56,500
331-000-511200-0000	Overtime	21,712	23,835	23,000	21,077	23,000
331-000-511300-0000	Standby	18,520	22,380	21,500	20,083	21,500
331-000-511900-0000	Separation Pay	6,969	3,861	-	4,907	-
331-000-512100-0000	Medicare	3,334	4,278	5,518	4,709	6,963
331-000-512200-0000	Retirement	26,536	43,678	47,194	54,526	58,363
331-000-512210-0000	Retirement - PARS	-	-	216	216	-
331-000-512201-0000	Pension Expense-Misc	74,664	293,701	-	-	-
331-000-512300-0000	Disability Insurance	797	911	1,338	952	1,491
331-000-512400-0000	Health Insurance	44,649	55,617	59,338	51,585	65,154
331-000-512402-0000	OPEB Expense	(4,519)	40,485	-	-	-
331-000-512420-0000	Dental Insurance	-	472	916	712	916
331-000-512430-0000	Vision Insurance	-	240	464	362	464
331-000-512500-0000	Unemployment Insurance	-	229	-	-	-
331-000-512600-0000	Worker's Comp Insurance	16,760	20,835	27,833	20,512	31,000
331-000-520400-0000	Advertising/Publications	-	3,076	500	500	500
331-000-521000-0000	Bld/Site Maintenance	3,273	2,660	6,000	6,000	3,500
331-000-521400-0000	Chemicals	9,720	12,354	22,500	22,500	20,000
331-000-521800-0000	Communications	4,768	2,439	5,000	5,000	6,000
331-000-521800-0209	Communications - Emp Stipend	510	900	300	300	300
331-000-521900-0000	Bank Fees	7,235	9,230	7,500	7,500	7,500
331-000-521901-0000	Credit Card Payments	811	14,474	33,150	33,150	33,150
331-000-522400-0000	Consultants - Professional	15,472	34,508	138,756	138,756	70,000
331-000-522600-0000	Contract Svcs - Nonprof	101,559	144,896	187,457	187,457	85,000
331-000-522600-0248	Contract Serv - Lab Testing	11,893	17,285	30,000	30,000	25,000
331-000-522600-0267	Contract Serv - Line & Repairs	-	-	-	-	100,000
331-000-523200-0000	Contract Services - Audit	2,510	2,510	2,510	2,510	2,510
331-000-524000-0000	DMV Physicals & Exams	270	-	1,000	1,000	300
331-000-525800-0000	Equipment Rental	2,102	-	5,000	5,000	5,000
331-000-526000-0000	Equipment Repairs/Maintenance	159,212	61,501	124,424	124,424	120,000
331-000-527200-0000	Hepatitis Shots	300	-	-	-	-
331-000-529200-0000	Landscape Maintenance	71	258	1,000	1,000	1,000
331-000-529600-0000	Legal Services	18,188	20,059	10,000	10,000	10,000
331-000-530200-0000	Meetings/Seminars	68	151	1,000	1,000	3,000
331-000-531000-0000	Mileage Reimbursement	-	-	2,000	2,000	-
331-000-531400-0000	Office Equipment Maint/Rental	-	-	6,499	6,499	6,500
331-000-531600-0000	Office Supplies/Postage	11,299	20,342	20,000	20,000	20,000
331-000-531650-0000	Office/Software Maintenance	4,567	2,220	13,500	13,500	20,000
331-000-535500-0000	Small Tools	1,206	855	3,000	3,000	3,000
331-000-535600-0000	Special Supplies	49,814	41,278	65,000	65,000	60,000
331-000-535600-0242	Special Supp- Meter- Developer	19,797	15,149	25,000	25,000	40,000
331-000-535600-0246	Special Supp - Meter Replace	15,400	35,786	40,000	40,000	40,000
331-000-535750-0000	Training	4,359	3,834	5,000	5,000	5,000
331-000-535900-0000	Uniforms	4,354	2,796	5,000	5,000	5,000
331-000-536000-0000	Utilities	318,596	335,064	325,000	325,000	325,000
331-000-537500-0000	Vehicle Fuel	9,177	14,204	10,000	10,000	10,000
331-000-538000-0000	Vehicle Maintenance	1,058	1,009	2,500	2,500	288
331-000-540000-0000	Water Conservation	2,191	2,191	2,350	2,350	2,350
331-000-540500-0000	Operation of Systems	393,600	-	-	-	-

City of Dixon Budget FY 2021-22
FUND 331 - WATER OPERATIONS AND MAINTENANCE

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
331-000-550700-0000	Depreciation	662,731	674,583	-	-	-
331-000-560400-0000	Capital Outlay	-	-	20,000	20,000	10,000
331-000-560700-0000	Permitting Fees	21,403	15,478	35,000	35,000	35,000
331-000-560750-0000	Project Admin-Direct	72,351	28,360	35,000	35,000	35,000
331-000-591100-0000	Transfer to the General Fund	-	197,749	194,543	194,543	191,001
331-000-591332-0000	Transfer to Water Op Reserve	180,904	-	-	-	-
331-000-591333-0000	Transfer to Water Capital Rsv	92,157	100,000	100,000	100,000	-
331-000-591334-0000	Transfer to Water Capital Proj	1,671	-	-	-	-
331-000-591335-0000	Transfer to Water Cap Proj - Rehab	900,420	169,511	2,480,668	2,627,776	495,765
331-000-591336-0000	Transfer to Water OPEB	-	97,973	-	-	-
331-300-520810-0000	Bad Debt/Write Off	15,836	51,439	10,000	25,000	20,000
		3,529,063	2,902,462	4,440,317	4,547,354	2,396,121
FUND REVENUE		2,254,048	3,737,602	3,053,116	3,094,742	1,926,640
FUND EXPENDITURES		3,529,063	2,902,462	4,440,317	4,547,354	2,396,121

City of Dixon Budget FY 2021-22
FUND 331 - WATER OPERATIONS AND MAINTENANCE
OPERATING EXPENSES SUMMARY

Account Code	2021		2022		Brief Detail Description
	Budget	Estimated	Budget		
520400	500	500	500		Advertising/Publications
521000	6,000	6,000	3,500		HVAC contract at water site locations
521400	22,500	22,500	20,000		Chemicals
521800	5,000	5,000	6,000		Communications, Data for 4 tablets and 3 existing phones
521800-0209	300	300	300		Cell phone stipend for Water Supervisor
521900	7,500	7,500	7,500		Bank Fees
521901	33,150	33,150	33,150		Credit Card fees - merchant fee for UB payments
522400	138,756	138,756	70,000		"On-call" SCADA maintenance & SCADA project management \$50,000; Misc. consultant services \$20,000
522600	187,457	187,457	85,000		Annual maintenance and service of equipment, including pumps and motors "On-Call" CPM \$30,000, chlorine analyzers and pumps \$5,000 "On-Call" Holt/Tesco generators/electrical \$35,000. Back flow prevention and testing \$15,000
522600-0248	30,000	30,000	25,000		Water Lab testing
522600-0267	-	-	100,000		"On call" for Civil Pacific for contractor services on main line and service repairs
523200	2,510	2,510	2,510		Audit costs
524000	1,000	1,000	300		Class B DMV license expenses; physicals
525800	5,000	5,000	5,000		Equipment Rental
526000	124,424	124,424	120,000		Parts and labor to repair equipment and maintain facilities; Fitzgerald Trailer lease
529200	1,000	1,000	1,000		Landscape maintenance, including water charges
529600	10,000	10,000	10,000		Legal fees
530200	1,000	1,000	3,000		Meetings/Seminars (AWWA conference, water efficiency, water conservation); Staff to present at Fall 2021 AWWA conference (request by DDW State Engineer).
531000	2,000	2,000	-		Mileage reimbursement
531400	6,499	6,499	6,500		Office equipment maintenance and rental (\$2,000 Ring Central- office phones)
531600	20,000	20,000	20,000		Office supplies/postage; Monthly utility billing
531650	13,500	13,500	20,000		Software, including Springbrook Financials module, SeeClickFix, Cityworks, GIS licensing and integration into Cityworks
535500	3,000	3,000	3,000		Misc. small tools needed for repair and maintenance activity
535600	65,000	65,000	60,000		Special Supplies
535600-0242	25,000	25,000	40,000		Developer water meters. Projected new development.
535600-0246	40,000	40,000	40,000		Replacement water meters
535750	5,000	5,000	5,000		Safety training; Water Operations training; Target Solutions training
535900	5,000	5,000	5,000		Uniforms and PPE for 4 employees
536000	325,000	325,000	325,000		Utilities including PG&E
537500	10,000	10,000	10,000		Fuel for vehicles & equipment and generator
538000	2,500	2,500	288		Enterprise Fleet Management
540000	2,350	2,350	2,350		Water Conservation - School Water Education Program
560400	20,000	20,000	10,000		Capital Outlay - see detail on Capital Equipment page
560700	35,000	35,000	35,000		YSAQMD Permitting Fees, GSA; New generator added Homestead development (amount TBD - not included in FY21-22 amount)
560750	35,000	35,000	35,000		Project Admin - Direct
591100	194,543	194,543	191,001		Transfer to the General Fund (Cost Allocation)
591333	100,000	100,000	-		Transfer to Water Capital Rsv
591335	2,480,668	2,627,776	495,765		Transfer to Water Cap Proj - Rehab
520810	10,000	25,000	20,000		Bad Debt/Write Off
Total	3,976,157	4,138,265	1,816,664		

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

(N)ew or (R)eplacement	Category*	Item Description	Cost per Unit	Quantity	Total
N	E	Gator- street legal ATV	10,000	1.00	10,000
				Total	\$ 10,000

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

CITY OF DIXON
PAYROLL SUMMARY
FY 2021-22

FUND 331
DEPT. 000
WATER OPERATIONS & MAINTENANCE FUND

Title	FTE	Full Time Equiv. Pay 511000	Temp Pay 511100	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	90,402	-	6,990	17,860	229	116	1,570	443	8,498	126,108
Water Operator II	1.00	85,830	-	6,318	14,682	229	116	1,457	382	7,335	116,349
Water Operator II	1.00	71,726	-	5,546	17,860	229	116	1,299	351	6,742	103,869
Water Operator I	1.00	66,148	-	5,115	14,682	229	116	1,172	315	6,037	93,814
Subtotal:	4.00	314,106	-	23,969	65,084	916	464	5,498	1,491	28,612	440,140
Temporary Personnel											
Temp Water Ops Supervisor	1,300	-	56,500	735	-	-	-	819	-	226	58,280
Subtotal:	1,300	-	56,500	735	-	-	-	819	-	226	58,280
Other payroll costs:											
PERS Health Administration	-	-	-	-	70	-	-	-	-	-	70
PERS Retirement UAL	-	-	-	33,659	-	-	-	-	-	-	33,659
Overtime	-	23,000	-	-	-	-	-	334	-	2,162	25,496
Standby	-	21,500	-	-	-	-	-	312	-	-	21,812
Subtotal:	-	44,500	-	33,659	70	-	-	646	-	2,162	81,037
GRAND TOTAL:	4.00	358,606	56,500	58,363	65,154	916	464	6,963	1,491	31,000	579,457

City of Dixon Budget FY 2021-22
FUND 332 - WATER OPERATING RESERVE

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
332-000-461600-0000	Interest Earned	12,385	17,741	3,100	6,245	4,683
332-000-470100-0000	Unrealized Gain on Investments	6,371	6,176	-	-	-
332-000-491331-0000	Transfer from Water O&M	180,904	-	-	-	-
		199,660	23,917	3,100	6,245	4,683
FUND REVENUE		199,660	23,917	3,100	6,245	4,683
FUND EXPENDITURES		-	-	-	-	-

City of Dixon Budget FY 2021-22
FUND 333 - WATER CAPITAL RESERVE

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
333-000-461600-0000	Interest Earned	7,934	12,893	2,100	5,179	6,884
333-000-470100-0000	Unrealized Gain on Investments	5,057	5,294	-	-	-
333-000-491331-0000	Transfer from Water O&M	92,157	100,000	100,000	100,000	-
		105,148	118,187	102,100	105,179	6,884
FUND REVENUE		105,148	118,187	102,100	105,179	6,884
FUND EXPENDITURES		-	-	-	-	-

City of Dixon Budget FY 2021-22
FUND 334 - WATER CAPITAL PROJECTS

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
334-000-425900-0000	Development Fees - Water	157,366	423,882	345,535	345,535	100,000
334-000-461600-0000	Interest Earned	6,121	10,162	1,630	3,850	2,887
334-000-470100-0000	Unrealized Gain on Investments	3,706	4,348	-	-	-
334-000-491331-0000	Transfer from Water O&M	1,671	-	-	-	-
334-000-491335-0000	Transfer from Water Cap Proj Rehab	320,649	147,589	-	-	-
		489,512	585,981	347,165	349,385	102,887
334-000-591100-0000	Transfer to General Fund	135	2,478	1,986	1,986	1,849
334-000-591331-0000	Transfer to Water O&M	107,194	-	-	-	-
	101 - Fitzgerald Dr. Well Upgrade					
334-101-529600-0000	Legal Services	1,671	252	-	-	-
		109,000	2,730	1,986	1,986	1,849
	FUND REVENUE	489,512	585,981	347,165	349,385	102,887
	FUND EXPENDITURES	109,000	2,730	1,986	1,986	1,849

City of Dixon Budget FY 2021-22
FUND 335 - WATER CAPITAL PROJECTS REHAB FUND

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
335-000-425409-0000	Developer Contributions	-	-	223,000	223,000	-
335-000-461600-0000	Interest Earned	2	441	-	-	-
335-000-491331-0000	Transfer from Water O&M	900,420	169,511	2,480,668	2,627,776	495,765
		900,422	169,952	2,703,668	2,850,776	495,765
335-000-591334-0000	Transfer to Water Capital Projects	320,649	147,589	-	-	-
335-100-591100-0000	Transfer to General Fund	2,018	23,336	10,300	10,300	2,765
102 - Water Master Plan						
335-102-522400-0000	Consultants - Professional	-	-	42,000	42,000	10,000
335-102-560600-0000	Master Plan Update	-	-	249,276	249,276	-
335-102-560750-0000	Project Admin - Direct	-	-	15,000	15,000	-
103 - Water Rate Study						
335-103-520400-0000	Advertising / Publications	-	-	50,000	50,000	-
335-103-522400-0000	Consultants - Professional	-	-	657,705	657,705	200,000
335-103-529600-0000	Legal Services	-	-	65,000	30,000	50,000
335-103-560750-0000	Project Admin - Direct	-	-	15,000	10,000	10,000
104 - Chromium 6						
335-104-522400-0000	Consultants - Professional	-	-	-	-	10,000
335-104-560750-0000	Project Admin - Direct	-	-	-	-	2,000
109 - Industrial Well Rehab						
335-109-560150-0000	Construction	1,623	-	-	-	-
110 - Water Meter Replacement Program						
335-110-522400-0000	Consultants - Professional	-	-	10,000	10,000	-
335-110-560150-0000	Construction	-	-	150,000	150,000	-
335-110-560750-0000	Project Admin - Direct	-	-	1,000	1,000	-
112 - SCADA System Improvements						
335-112-522400-0000	Consultants - Professional	-	-	32,761	32,761	-
335-112-560150-0000	Construction	-	-	21,786	21,786	-
335-112-560750-0000	Project Admin - Direct	-	-	1,000	1,000	-
113 - Strategic Asset Mgt Program						
335-113-522400-0000	Consultants - Professional	-	6,400	43,600	43,600	10,000
335-113-560750-0000	Project Admin - Direct	-	-	5,000	5,000	1,000
115 - Valve Exercising Program						
335-115-520400-0000	Advertising/Publications	-	-	500	500	-
335-115-560150-0000	Construction	-	-	100,000	100,000	45,000
335-115-560750-0000	Project Admin - Direct	-	-	1,000	1,000	5,000
124 - Solano GSA/GSP						
335-124-522400-0000	Consultants - Professional	-	-	-	-	20,000
335-124-560750-0000	Project Admin - Direct	133	203	-	-	5,000
127- Parklane Emergency Repair						
335-127-560150-0000	Construction	57,173	-	-	-	-

City of Dixon Budget FY 2021-22
FUND 335 - WATER CAPITAL PROJECTS REHAB FUND

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
128 - Valley Glen Instrumentation Upgrades						
335-128-520400-0000	Advertising/Publications	-	-	500	500	-
335-128-560150-0000	Construction	-	-	34,000	34,000	-
335-128-560750-0000	Project Admin - Direct	-	-	1,000	1,000	-
130 - Industrial Well Replacement						
335-130-520400-0000	Advertising/Publications	-	-	200	200	-
335-130-560250-0000	Design/Plans/Specs	-	-	250,000	250,000	-
335-130-560750-0000	Project Admin - Direct	-	-	2,500	2,500	-
131 - Cross-Connection Program						
335-131-522400-0000	Consultants - Non-Professional	-	-	23,700	23,700	25,000
335-131-560150-0000	Construction	-	-	15,000	15,000	-
335-131-560750-0000	Project Admin - Direct	-	-	1,000	1,000	-
132 - Lead Service Line Repair Program						
335-132-560750-0000	Project Admin - Direct	-	-	-	-	-
133 Parklane Booster Pump Add (Developer Reimb)						
335-133-560750-0000	Project Admin - Direct	-	88	-	-	-
134 - Arc Flash Study & Labeling						
335-134-522400-0000	Consultants - Non-Professional	-	-	28,520	28,520	-
143 - Watson Ranch Tank Rehab						
335-143-522400-0000	Consultants - Professional	-	-	150,000	150,000	-
335-143-560150-0000	Construction	-	6,800	-	-	-
335-143-560750-0000	Project Admin - Direct	-	-	5,000	5,000	-
146 - Fitzgerald VFD/ Instrumentation Upgrades						
335-146-560150-0000	Construction	-	-	65,910	65,910	-
147 - Urban Water Management Plan						
335-147-522400-0000	Consultants - Professional	-	-	-	-	90,000
335-147-560750-0000	Project Admin - Direct	-	-	-	-	10,000
149 - Watson Ranch Site Improvements						
335-149-560150-0000	Construction	-	6,977	83,023	83,023	-
335-149-560750-0000	Project Admin - Direct	-	-	1,000	1,000	-
150 - Fitzgerald Booster Pump Add (Developer Reimb)						
335-150-520400-0000	Advertising/Publications	-	-	500	500	-
335-150-522400-0000	Consultants - Professional	-	-	25,000	25,000	-
335-150-560150-0000	Construction	-	-	185,000	185,000	-
335-150-560750-0000	Project Admin - Direct	-	-	12,500	12,500	-
152 - Fitzgerald Tank Rehab						
335-152-520400-0000	Advertising/Publications	-	588	500	500	-
335-152-522400-0000	Consultants - Professional	-	-	20,000	20,000	-
335-152-529600-0000	Legal Services	242	-	-	-	-
335-152-560150-0000	Construction	434,802	5,050	-	-	-
335-152-560750-0000	Project Admin - Direct	-	-	1,000	1,000	-

City of Dixon Budget FY 2021-22
FUND 335 - WATER CAPITAL PROJECTS REHAB FUND

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
153 - Fitzgerald/Parklane/Watson Booster Bypass Temp Conn						
335-153-560150-0000	Construction	77,452	-	-	-	-
159 - Storage Tank Management Plan						
335-152-522400-0000	Consultants - Professional	-	-	5,000	50,000	-
335-152-560750-0000	Project Admin - Direct	-	-	2,000	2,000	-
160 - Parklane Tank #1 Rehab						
335-152-520400-0000	Advertising/Publications	-	-	500	500	-
335-152-522400-0000	Consultants - Professional	-	-	75,000	75,000	-
335-152-560750-0000	Project Admin - Direct	-	-	2,000	2,000	-
161 - Parklane Tank #2 Rehab						
335-152-520400-0000	Advertising/Publications	-	-	500	500	-
335-152-522400-0000	Consultants - Professional	-	-	75,000	75,000	-
335-152-560750-0000	Project Admin - Direct	-	-	2,000	2,000	-
		894,090	197,031	2,538,781	2,543,781	495,765
<hr/>						
FUND REVENUE		900,422	169,952	2,703,668	2,850,776	495,765
FUND EXPENDITURES		894,090	197,031	2,538,781	2,543,781	495,765

City of Dixon Budget FY 2021-22
FUND 336 - WATER OPEB RESERVE

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
336-000-461600-0000	Interest Earned	-	1,191	500	921	691
336-000-470100-0000	Unrealized Gain on Investments	-	1,239	-	-	-
336-000-491331-0000	Transfer from Water O&M	-	97,973	-	-	-
		-	100,404	500	921	691
FUND REVENUE		-	100,404	500	921	691
FUND EXPENDITURES		-	-	-	-	-

City of Dixon Budget FY 2021-22

FUND 350 - TRANSIT

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
350-000-414300-0000	TDA - Operating	574,823	774,994	526,642	526,642	789,234
350-000-414400-0000	TDA - Capital	51,951	99,740	289,415	289,415	-
350-000-414600-0000	Transit Grant - FTA 5311 (Op)	203,234	221,788	225,123	225,123	225,311
350-000-414650-0000	Transit Grant - FTA 5311 (Cap)	-	72,793	50,000	50,000	-
350-000-420200-1118	Administrative Fees	1,153	-	-	-	-
350-000-436800-0000	Transit - Passenger Fares	117,350	96,977	72,053	35,000	75,000
350-000-460610-0000	CARES Act Revenue	-	-	390,000	390,000	-
350-000-461500-0000	Insurance Settlement	6,500	-	-	-	-
350-000-461600-0000	Interest Earned	1,882	3,221	500	685	514
350-000-461800-0000	Miscellaneous Income	-	5,133	-	-	-
350-000-462600-0000	Sale of Property	2,500	-	3,000	3,000	-
350-000-470100-0000	Unrealized Gain GASB 31	830	(261)	-	-	-
		960,222	1,274,195	1,556,733	1,519,865	1,090,059
350-300-511000-0000	Salaries/Wages	340,097	362,861	378,207	347,978	409,619
350-300-511020-0000	Comp Paid	4,338	2,687	-	-	-
350-300-511100-0000	Salaries/Wages PT	15,021	4,523	15,149	4,106	15,149
350-300-511200-0000	Overtime	6,081	11,572	3,500	-	3,500
350-300-511900-0000	Separation Pay	-	3,837	-	-	-
350-300-512100-0000	Medicare	5,450	5,975	6,924	5,890	7,360
350-300-512200-0000	Retirement	71,450	74,289	84,304	81,893	91,387
350-300-512201-0000	Pension Expense - Misc	41,164	49,956	-	-	-
350-300-512210-0000	Retirement - PARS	131	-	197	-	197
350-300-512300-0000	Disability Insurance	1,412	1,484	1,797	1,737	1,918
350-300-512400-0000	Health Insurance	84,109	76,294	80,669	78,244	79,322
350-300-512401-0000	Retiree Health	1,640	15,514	1,632	1,716	1,716
350-300-512402-0000	OPEB Expense	(12,123)	(1,423)	-	-	-
350-300-512420-0000	Dental Insurance	-	1,132	1,822	1,962	1,822
350-300-512430-0000	Vision Insurance	-	575	923	997	923
350-300-512600-0000	Worker's Comp Insurance	39,084	44,419	42,427	35,922	45,186
350-300-520400-0000	Advertising/Publications	-	172	-	-	2,000
350-300-521000-0000	Bldg/Site Maintenance	437	3,259	1,500	1,500	1,500
350-300-521800-0000	Communications	5,063	7,210	4,500	4,500	4,500
350-300-521800-0209	Communications-Emp Stipend	-	675	900	900	900
350-300-522400-0000	Consultants - Professional	-	36,713	20,000	20,000	35,500
350-300-522600-0000	Contract Svcs - Non Prof	570	618	650	650	650
350-300-523200-0000	Contract Svcs - Audit	2,440	2,510	2,510	2,510	2,510
350-300-524000-0000	DMV Physicals & Exams	948	1,226	1,000	1,000	600
350-300-524200-0000	Dues/Subscriptions	510	535	587	587	550
350-300-527800-0000	Insurance - Liability	34,494	37,797	42,962	42,962	47,500
350-300-528400-0000	Insurance - Vehicles	480	708	811	811	1,075
350-300-529600-0000	Legal Services	-	975	5,000	5,000	5,000
350-300-530200-0000	Meetings/Seminars	205	-	100	100	100
350-300-531000-0000	Mileage Reimbursement	55	27	60	60	60
350-300-531400-0000	Office Equip Maint/Rental	50	207	1,799	1,799	3,120
350-300-531600-0000	Office Supplies	2,589	4,638	3,200	3,200	3,500
350-300-532400-0000	Physical/Psych Exams	60	52	150	150	150
350-300-534500-0000	Administrative Fees	881	695	1,000	1,000	1,000
350-300-535600-0000	Special Supplies	2,015	4,502	3,000	3,000	2,100
350-300-535750-0000	Training	1,117	-	1,500	1,500	1,500
350-300-535900-0000	Uniforms	-	547	2,453	2,453	2,453
350-300-536000-0000	Utilities	7,364	8,757	7,500	7,500	8,000
350-300-537500-0000	Vehicle Fuel	55,730	45,208	30,000	30,000	52,500
350-300-538000-0000	Vehicle Parts/Maintenance	60,349	65,826	54,000	54,000	54,000
350-300-538500-0000	Vehicle Parts	1,058	-	-	-	-
350-300-550700-0000	Depreciation	37,547	78,605	-	-	-
350-300-560400-0000	Capital Outlay	-	-	289,415	289,415	50,000
350-300-560750-0000	Project Admin - Direct	32,185	30,114	15,000	15,000	40,000
350-300-591100-0000	Transfer to General Fund	-	221,787	182,516	182,516	171,064
350-300-591351-0000	Transfer to Transit OPEB	-	261,261	-	-	-
		843,999	1,468,427	1,289,664	1,232,559	1,149,931
FUND REVENUE		960,222	1,274,195	1,556,733	1,519,865	1,090,059
FUND EXPENDITURES		843,999	1,468,427	1,289,664	1,232,559	1,149,931

City of Dixon Budget FY 2021-22
FUND 350 - TRANSIT
OPERATING EXPENSES SUMMARY

Account Code	2021		2022	Brief Detail Description
	Budget	Estimated	Budget	
520400	-	-	2,000	Promotion and advertising
521000	1,500	1,500	1,500	HVAC maintenance & misc. building repairs
521800	4,500	4,500	4,500	Office phones; Internet
521800-0209	900	900	900	Cell Phone Stipend for Transit Supervisor - \$75/month (phone & data)
522400	20,000	20,000	35,500	Misc. consultant services; Michael's Transportation to backfill/support transit drivers; Micro-transit SAAS Dispatch
522600	650	650	650	Pest control
523200	2,510	2,510	2,510	Audit of Transit program; Single Audit
524000	1,000	1,000	600	Paratransit vehicle drivers license and GPPV renewal
524200	587	587	550	Dues - CalACT joint purchasing pool for buses & other resources
527800	42,962	42,962	47,500	Liability and vehicle physical damage coverage through the California Transit Insurance Pool (CalTIP).
528400	811	811	1,075	Vehicle Insurance
529600	5,000	5,000	5,000	Legal Fees
530200	100	100	100	Staff Meetings
531000	60	60	60	Mileage for work related travel by the Transit staff
531400	1,799	1,799	3,120	Quench (Ice Machine) Billed Quarterly Total for year \$3,594.92 (Distributed over 5 Dept. 152 30%; 153 15%; 154 15%; 305-301 20% 350-300 20%) \$2,400 RingCentral Phone Rental
531600	3,200	3,200	3,500	General office supplies
532400	150	150	150	Physical/Psych Exams
534500	1,000	1,000	1,000	Administrative Fees for credit card acceptance
535600	3,000	3,000	2,100	Readi-Ride ticket book printing \$600; Other supplies as needed \$1,500
535750	1,500	1,500	1,500	Staff training
535900	2,453	2,453	2,453	Uniforms
536000	7,500	7,500	8,000	Water and PG&E for Transit Office
537500	30,000	30,000	52,500	Fuel for Read-Ride vehicles
538000	54,000	54,000	54,000	Vehicle Maintenance
560400	289,415	289,415	50,000	Capital Outlay - see detail on Capital Equipment page
560750	15,000	15,000	40,000	Project Admin - Direct
591100	182,516	182,516	171,064	Transfer to General Fund per Cost Allocation Plan
Total	672,113	672,113	491,832	

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

(N)ew or (R)eplacement	Category*	Item Description	Cost per Unit	Quantity	Total
N	E	Microtransit dispatch App/Payment processing	50,000	1.0	50,000
				Total	50,000

CITY OF DIXON
PAYROLL SUMMARY
FY 2021-22

FUND 350
TRANSIT

Title	FTE	Full Time Equiv. Pay 511000	Temp Pay 511100	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:											
Transit Supervisor	1.00	94,153	-	6,931	13,759	229	116	1,565	419	9,424	126,596
Senior Transit Driver	1.00	52,160	-	3,839	14,682	229	116	969	241	5,418	77,654
Transit Driver/Dispatcher	1.00	46,061	-	3,561	7,290	229	116	774	219	4,924	63,174
Transit Driver/Dispatcher	1.00	46,061	-	3,561	7,290	229	116	774	219	4,924	63,174
Transit Driver/Dispatcher	1.00	46,061	-	3,561	14,682	229	116	881	219	4,924	70,673
Transit Driver/Dispatcher	1.00	46,061	-	3,561	7,290	229	116	774	219	4,924	63,174
Transit Driver/Dispatcher	0.75	34,546	-	3,561	5,468	172	87	580	164	3,693	48,271
Transit Dispatcher	0.60	22,258	-	2,868	4,374	138	70	386	109	2,451	32,654
Transit Dispatcher	0.60	22,258	-	2,868	4,374	138	70	386	109	2,451	32,654
Subtotal:	7.95	409,619	-	34,314	79,209	1,822	923	7,089	1,918	43,133	578,027
Temporary Personnel:											
Transit Driver I	960	-	15,149	197	-	-	-	220	-	1,668	17,234
Subtotal:	960	-	15,149	197	-	-	-	220	-	1,668	17,234
Other payroll costs:											
PERS Health Administration		-	-	-	113	-	-	-	-	-	113
Retirement Health Benefit		-	-	-	1,716	-	-	-	-	-	1,716
PERS Retirement UAL		-	-	57,073	-	-	-	-	-	-	57,073
Overtime		3,500	-	-	-	-	-	51	-	385	3,936
Subtotal:		3,500	-	57,073	1,829	-	-	51	-	385	62,838
GRAND TOTAL:	7.95	413,119	15,149	91,584	81,038	1,822	923	7,360	1,918	45,186	658,099

City of Dixon Budget FY 2021-22
FUND 351 - TRANSIT OPEB RESERVE

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
351-000-461600-0000	Interest Earned	-	3,177	250	2,456	1,842
351-000-470100-0000	Unrealized Gain on Investments	-	3,304	-	-	-
351-000-491350-0000	Transfer from Transit O&M	-	261,261	-	-	-
		-	267,742	250	2,456	1,842
FUND REVENUE		-	267,742	250	2,456	1,842
FUND EXPENDITURES		-	-	-	-	-

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Grant Funds

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

Fund 500 CARES

The CARES Fund 500 was established in FY 2020 to track the Coronavirus Aid, Relief, and Economic Security Act (CARES) of 2020 revenues received from the federal government for COVID related expenses. This fund is managed by the Finance Department.

Fund 525 Home Loan Grant Fund

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

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

Fund 550 Used Oil Grant Fund

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



Fund 560 Police Grants Fund

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



Fund 570 CDBG Fund

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

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

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

	CARES 500	HOME FTHB LOAN PROGRAM 525	CDBG Home Rehab Loan 526	CA USED OIL 550	POLICE GRANT 560	CDBG 570	CDBG COVID Relief 573	CDBG Planning GRANT 574	Total
FY 2021 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES									
BEGINNING FUND BALANCE	(61,761)	76,716	146,493	4,281	106,873	128,153	-	-	400,755
July-2020									
REVENUE	106,480	737	1,630	5,101	162,813	13,143	75,000	-	364,905
TRANSFERS	-	6,200	-	-	-	-	-	-	6,200
REVENUE & TRANSFERS	106,480	6,937	1,630	5,101	162,813	13,143	75,000	-	371,105
EXPENDITURES	44,719	10,336	-	5,000	269,140	500	75,000	-	404,695
ESTIMATED ENDING FUND BALANCE	-	73,317	148,123	4,382	545	140,797	-	-	367,163
FY 2022 SUMMARY OF PROPOSED RESOURCES & APPROPRIATIONS									
ESTIMATED BEGINNING FUND BALANCE	-	73,317	148,123	4,382	545	140,797	-	-	367,163
July-2021									
REVENUES	-	553	1,223	-	140,609	831	-	150,000	293,216
TRANSFERS	-	-	-	-	-	-	-	-	-
REVENUE & TRANSFERS	-	553	1,223	-	140,609	831	-	150,000	293,216
AVAILABLE RESOURCES	-	73,870	149,346	4,382	141,154	141,628	-	150,000	660,379
APPROPRIATIONS	-	10,900	-	4,382	139,923	1,000	-	150,000	306,205
ESTIMATED ENDING FUND BALANCE	-	62,970	149,346	-	1,231	140,628	-	-	354,174

City of Dixon Budget FY 2021-22

FUND 500 - CARES

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
500-000-461600-0000	Grant Revenue - CARES	-	-	40,000	106,012	-
500-000-461600-0000	Interest Earned	-	-	-	468	-
		-	-	40,000	106,480	-
500-000-529600-0264	Legal Services	-	61,761	-	10,358	-
500-000-535600-0264	Special Supplies - COVID 19	-	-	40,000	34,361	-
		-	61,761	40,000	44,719	-
FUND REVENUE		-	-	40,000	106,480	-
FUND EXPENDITURES		-	61,761	40,000	44,719	-

City of Dixon Budget FY 2021-22

FUND 525 - HOME Loan

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
525-000-460705-0000	Loan Proceeds	3,000	-	-	-	-
525-000-460800-0000	Interest Earnings on Loans	2,273	30,446	-	-	-
525-000-461600-0000	Interest Earned	891	1,135	190	737	553
525-000-470100-0000	Unrealized Gain on Investments	557	383	-	-	-
525-000-491100-0000	Transfer from General Fund	-	-	6,200	6,200	-
		6,721	31,964	6,390	6,937	553
525-525-520100-1300	Administration - Heritage Comm	1,805	650	2,204	2,204	2,300
525-525-520100-1301	Administration - Valley Glen	1,878	650	2,204	2,204	2,300
525-525-520100-1302	Admin-Heritage Commons 2	1,727	650	2,204	2,204	2,300
525-525-529600-0000	Legal Services	-	-	3,724	3,724	4,000
		5,409	1,950	10,336	10,336	10,900
FUND REVENUE		6,721	31,964	6,390	6,937	553
FUND EXPENDITURES		5,409	1,950	10,336	10,336	10,900

City of Dixon Budget FY 2021-22
FUND 526 - CDBG Home Rehab Loan

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
526-000-461600-0000	Interest Earned	2,721	3,435	-	1,630	1,223
526-000-470100-0000	Unrealized Gain on Investments	1,683	1,149	-	-	-
		4,403	4,584	-	1,630	1,223
FUND REVENUE		4,403	4,584	-	1,630	1,223
FUND EXPENDITURES		-	-	-	-	-

City of Dixon Budget FY 2021-22

FUND 550 - USED OIL GRANT FUND

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
550-000-461200-0000	Grant - Used Oil Recycle	5,472	5,440	5,500	5,046	-
550-000-461600-0000	Interest Earned	10	-	-	55	-
550-000-470100-0000	Unrealized Gain GASB 31	15	(9)	-	-	-
		<u>5,497</u>	<u>5,431</u>	<u>5,500</u>	<u>5,101</u>	<u>-</u>
550-500-521600-0000	Collection Facilities	2,774	1,158	2,900	2,900	2,882
550-500-533400-0000	Public Education	1,500	449	2,100	2,100	1,500
550-500-560750-0000	Project Admin - Direct	303	-	250	-	-
		<u>4,577</u>	<u>1,606</u>	<u>5,250</u>	<u>5,000</u>	<u>4,382</u>
FUND REVENUE		5,497	5,431	5,500	5,101	-
FUND EXPENDITURES		4,577	1,606	5,250	5,000	4,382

City of Dixon Budget FY 2021-22
FUND 560 - POLICE GRANTS FUND

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
560-000-460900-0000	Grant Funds - Police Other	155,915	155,948	180,000	162,000	140,000
560-000-461600-0000	Interest Earned	4,283	4,622	1,800	813	609
560-000-470100-0000	Unrealized Gain GASB 31	2,653	601	-	-	-
		162,851	161,171	181,800	162,813	140,609
560-500-511000-0000	Salaries/Wages	23,230	63,299	53,682	55,985	57,492
560-500-511020-0000	Comp Paid	-	274	-	3,405	-
560-500-511500-0000	Physical Fitness	292	275	-	420	-
560-500-512100-0000	Medicare	373	905	901	951	963
560-500-511200-0000	Overtime	-	843	-	-	-
560-500-512200-0000	Retirement	14,620	7,813	14,696	7,548	7,870
560-500-512300-0000	Disability Insurance	141	-	246	246	264
560-500-512400-0000	Health Insurance	1,678	9,878	8,437	8,781	8,930
560-500-512420-0000	Dental Insurance	-	124	115	102	115
560-500-512430-0000	Vision Insurance	-	63	58	52	58
560-500-512600-0000	Worker's Comp Insurance	942	2,002	2,080	2,151	2,231
560-500-521000-0000	Bldg/Site Maintenance	19,817	8,942	20,000	20,000	5,000
560-500-521800-0000	Communications	-	10,746	50,000	50,000	20,000
560-500-522400-0000	Consultants-Professional	-	66,251	10,000	10,000	-
560-500-526800-0000	Firing Range Supplies	2,822	14,216	15,000	15,000	10,000
560-500-531600-0000	Office Supplies	21	5,937	10,000	10,000	-
560-500-531650-0000	Office/Software Maintenance	-	11,148	10,000	7,000	5,000
560-500-535600-0000	Special Supplies	11,834	46,800	50,000	50,000	5,000
560-500-535750-0000	Training	3,111	2,000	5,000	5,000	2,000
560-500-535900-0000	Uniforms	7,893	10,573	5,000	5,000	2,000
560-500-560400-0000	Capital Outlay	-	22,819	17,500	17,500	13,000
		86,772	284,909	272,715	269,140	139,923
FUND REVENUE		162,851	161,171	181,800	162,813	140,609
FUND EXPENDITURES		86,772	284,909	272,715	269,140	139,923

City of Dixon Budget FY 2021-22
FUND 560 - POLICE GRANTS FUND
OPERATING EXPENSES SUMMARY SHEET

Account Code	2021		2022		Brief Detail Description
	Adopted	Estimated	Budget		
521000	20,000	20,000	5,000		Bld Site Maintenance for misc repairs around the station
521800	50,000	50,000	20,000		Communications - Portable Radios; Will complete portable radio upgrade program for all police employees
522400	10,000	10,000	-		Consultant services
526800	15,000	15,000	10,000		Firing Range Ammunition, Simunition, and Less Lethal Tasers, Use of Fairfield PD Range for Range Qualification
531600	10,000	10,000	-		Office Supplies
531650	10,000	7,000	5,000		Software/Software Subscriptions
535600	50,000	50,000	5,000		Special Supplies
535750	5,000	5,000	2,000		Training
535900	5,000	5,000	2,000		Uniforms
560400	17,500	17,500	13,000		Capital Outlay - see detail on Capital Equipment page
Total	192,500	189,500	62,000		

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

(N)ew or (R)eplacement	Category*	Item Description	Cost per Unit	Quantity	Total
N	B	Intercom in Holding Cell	13,000	1.00	13,000
				Total	13,000

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

CITY OF DIXON
PAYROLL SUMMARY
FY 2021-22

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	57,492	7,499	8,930	115	58	963	264	2,231	77,552
Subtotal:	0.50	57,492	7,499	8,930	115	58	963	264	2,231	77,552
Other special pays:										
PERS Retirement UAL		-	371	-	-	-	-	-	-	371
Subtotal:		-	371	-	-	-	-	-	-	371
GRAND TOTAL:	0.50	57,492	7,870	8,930	115	58	963	264	2,231	77,923

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

City of Dixon Budget FY 2021-22
FUND 570 - CDBG (Community Development Block Grant) FUND

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
570-000-460700-0000	Loan Principal	25,285	18,439	-	9,970	-
570-000-460800-0000	Interest Earnings on Loans	3,422	(2,919)	2,820	2,065	-
570-000-461600-0000	Interest Earned	2,023	2,876	-	1,108	831
570-000-470100-0000	Unrealized Gain GASB 31	1,168	1,110	-	-	-
		31,899	19,505	2,820	13,143	831
570-100-520400-0000	Advertising	68	-	-	-	-
570-100-523200-0000	Contract Svcs - Audit	1,000	500	500	500	1,000
570-100-529600-0000	Legal Services	4,862	-	-	-	-
		5,930	500	500	500	1,000
FUND REVENUE		31,899	19,505	2,820	13,143	831
FUND EXPENDITURES		5,930	500	500	500	1,000

City of Dixon Budget FY 2021-22
FUND 572 - CDBG REHABILITATION GRANT FUND

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
572-000-461600-0000	Interest Earned	9	-	-	-	-
		9	-	-	-	-
FUND REVENUE		9	-	-	-	-
FUND EXPENDITURES		-	-	-	-	-

City of Dixon Budget FY 2021-22
FUND 573 - CDBG CORONAVIRUS RELIEF GRANT FUND

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
573-000-461110-0000	Grant - Federal	-	-	75,000	75,000	-
		-	-	75,000	75,000	-
573-000-522400-1509	Consultants - CV1	-	-	35,000	35,000	-
573-000-522400-1510	Consultants - CV2	-	-	12,000	12,000	-
573-000-522400-1511	Consultants - CV3	-	-	28,000	28,000	-
		-	-	75,000	75,000	-
FUND REVENUE		-	-	75,000	75,000	-
FUND EXPENDITURES		-	-	75,000	75,000	-

City of Dixon Budget FY 2021-22
FUND 574 - CDBG PLANNING GRANT FUND

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
574-000-461120-0000	State Grant Funds	-	-	-	-	150,000
		-	-	-	-	150,000
	101-La Esperanza Park					
574-101-522400-0000	Consultants - Professional	-	-	-	-	145,000
574-101-560750-0000	Project Admin-Direct	-	-	-	-	5,000
		-	-	-	-	150,000
FUND REVENUE		-	-	-	-	150,000
FUND EXPENDITURES		-	-	-	-	150,000



Special Revenue Funds

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

Fund 530 Gas Tax Fund

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

This budget includes an employee (shared with Fund 651) to assist City crews to perform small sidewalk and pavement dig out repairs. A transfer to the Transit Capital Project fund continues in 2021-22 to re-pay an interfund loan for West B Undercrossing. This fund is managed by the City Engineering and Finance departments.

Fund 531 RMRA (Road Maintenance and Rehabilitation Account) Fund

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

Council authorization of the FY 2021 RMRA street rehabilitation project list and requested to defer appropriation of the funding until FY 2022 based upon uncertainty of revenue related to COVID-19 pandemic. The law requires that each city annually submit a list of projects to the California Transportation Commission to remain eligible for apportionments. This fund is managed by the City 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, signage and striping improvements recommended by the Transportation Advisory Commission and approved by the Council, as well as to reimburse the General Fund for a small amount of overhead per the cost allocation plan. This fund is managed by the City Engineering and Finance departments.

Fund 545 CASp Fund

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

Fund 561 Asset Forfeiture Fund

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

CITY OF DIXON
BUDGET OVERVIEW
SPECIAL REVENUE FUNDS

	GAS TAX 530	RMRA 531	TRAFFIC SAFETY 540	CASp 545	ASSET FORFEITURE *561	Total
FY 2021 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES						
BEGINNING FUND BALANCE	117,647	925,603	18,011	13,966	3,372	1,078,599
July 20						
REVENUE	471,005	362,118	35,191	4,220	-	872,533
TRANSFERS	-	-	-	-	-	-
REVENUE & TRANSFERS	471,005	362,118	35,191	4,220	-	872,533
 EXPENDITURES	 465,055	 1,185,451	 37,291	 7,500	 -	 1,695,297
 ESTIMATED ENDING FUND BALANCE	 123,597	 102,270	 15,911	 10,686	 3,372	 255,835
FY 2022 SUMMARY OF PROPOSED RESOURCES & APPROPRIATIONS						
ESTIMATED BEGINNING FUND BALANCE	123,597	102,270	15,911	10,686	3,372	255,835
July 21						
REVENUES	518,127	389,808	35,143	5,890	-	948,968
TRANSFERS	-	-	-	-	-	-
REVENUE AND TRANSFERS	518,127	389,808	35,143	5,890	-	948,968
 AVAILABLE RESOURCES	 641,724	 492,078	 51,054	 16,576	 3,372	 1,204,803
 APPROPRIATIONS	 447,835	 470,751	 34,217	 9,700	 -	 962,503
 ESTIMATED ENDING FUND BALANCE	 193,889	 21,327	 16,837	 6,876	 3,372	 242,300

* No budgetary activity, shown for fund balance purposes only

City of Dixon Budget FY 2021-22
FUND 530 - GAS TAX FUND

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
530-000-412000-0000	Gas Tax - Sec 2103	66,467	136,487	167,232	153,181	174,858
530-000-412100-0000	Gas Tax - Sec 2105	109,162	100,971	108,423	105,583	113,938
530-000-412200-0000	Gas Tax - Sec 2106	79,001	70,470	73,787	73,130	78,656
530-000-412300-0000	Gas Tax - Sec 2107	137,283	127,495	129,442	134,016	144,995
530-000-412400-0000	Gas Tax - Sec 2107.5	4,000	4,000	4,000	4,000	4,000
530-000-414600-0000	Traffic Congestion Relief	22,437	22,253	-	-	-
530-000-461600-0000	Interest Earned	5,720	6,218	-	1,095	1,680
530-000-470100-0000	Unrealized Gain GASB 31	5,491	574	-	-	-
530-000-491100-0000	Transfer from General Fund	21,800	-	-	-	-
		451,362	468,467	482,884	471,005	518,127
530-000-591531-0000	Transfer to RMRA	-	233,754	-	-	-
	102 - Sidewalk Rehab					
530-102-560150-0000	Construction	1,568	-	10,000	10,000	10,000
530-102-560750-0000	Project Admin - Direct	-	16	1,000	1,000	1,000
	500 - Gas Tax Administration					
530-500-511000-0000	Salaries/Wages	17,001	21,898	23,725	23,612	24,437
530-500-511200-0000	Overtime	-	-	500	270	500
530-500-511300-0000	Standby Pay	-	-	1,500	2,821	1,500
530-500-511900-0000	Separation Pay	16	-	-	-	-
530-500-512100-0000	Medicare	279	365	479	441	436
530-500-512200-0000	Retirement	1,316	1,741	3,840	2,159	1,977
530-500-512400-0000	Health Insurance	6,694	3,304	7,341	3,606	3,645
530-500-512420-0000	Dental Insurance	-	62	115	109	115
530-500-512430-0000	Vision Insurance	-	32	58	56	58
530-500-512600-0000	Worker's Comp	1,635	2,292	2,277	2,323	2,344
530-500-513200-0000	Disability Insurance	161	48	116	98	120
530-500-522200-0000	Congestion Management	11,749	11,779	9,721	9,721	10,000
530-500-522400-0000	Consultants - Professional	-	1,741	3,900	3,900	4,500
530-500-530000-0000	Maintenance	70,709	11,756	30,000	30,000	30,000
530-500-560150-0000	Construction	5,517	4,781	10,000	10,000	10,000
530-500-560750-0000	Project Admin - Direct	-	-	1,000	1,000	5,000
530-500-591100-0000	Transfer to General Fund	-	272,194	254,531	254,531	270,715
530-500-591450-0000	Transfer to Storm Drain CIP	-	-	34,493	34,493	-
530-500-591470-0000	Transfer to Transit CIP (470)	77,543	74,857	74,913	74,913	71,488
		194,188	640,621	469,509	465,055	447,835
FUND REVENUE		451,362	468,467	482,884	471,005	518,127
FUND EXPENDITURES		194,188	640,621	469,509	465,055	447,835

City of Dixon Budget FY 2021-22

530 - GAS TAX FUND

OPERATING EXPENSES SUMMARY

Account Code	2021		2022		Brief Detail Description
	Budget	Estimated	Budget		
102-560150	10,000	10,000	10,000		Construction - Sidewalk Rehab (\$2,500 max per property)
102-560750	1,000	1,000	1,000		Project Admin - Direct
500-522200	9,721	9,721	10,000		Congestion Mgt. (Solano Transportation Authority annual payment)
500-522400	3,900	3,900	4,500		PTAP pavement management local funding requirement
500-530000	30,000	30,000	30,000		Maintenance - misc. pothole and crack sealing repairs
500-560150	10,000	10,000	10,000		Construction - City Sidewalk Rehab
500-560750	1,000	1,000	5,000		Project Admin - Direct
500-590100	254,531	254,531	270,715		To General Fund: Annual transfer plus Cost Allocation
500-591450	34,493	34,493	-		Transfer to Storm Drain CIP
500-591470	74,913	74,913	71,488		Transfer to Transit CIP - West B St. Interfund loan repayment
Total	429,558	429,558	412,703		

CITY OF DIXON
PAYROLL SUMMARY
FY 2021-22

FUND 530
GAS TAX

Title	FTE	Full Time Equiv. Pay 511,000	PERS Retirement 512,200	Health Insurance 512,400	Dental Insurance 512,420	Vision Insurance 512,430	Soc Sec/ Medicare 512,100	Disability Insurance 512,300	Workers' Comp 512,600	Total Employee
PERMANENT PERSONNEL										
Maintenance Worker I	0.50	24,437	1,889	3,645	115	58	407	120	2,297	32,968
Subtotal:	0.50	24,437	1,889	3,645	115	58	407	120	2,297	32,968
Other payroll costs:										
PERS Retirement UAL		-	88	-	-	-	-	-	-	88
Overtime		500	-	-	-	-	7	-	47	554
Stand-by pay		1,500	-	-	-	-	22	-	-	1,522
Subtotal:		2,000	88	-	-	-	29	-	47	2,164
GRAND TOTAL:	0.50	26,437	1,977	3,645	115	58	436	120	2,344	35,132

Note: Fulltime position split with Fund 651

City of Dixon Budget FY 2021-22
FUND 531 - ROAD MAINTENANCE & REHABILITATION (RMRA)

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
531-000-412500-0000	Road Maint & Rehab Taxes	388,977	315,161	340,192	353,243	386,868
531-000-461600-0000	Interest Earned	5,784	12,490	1,582	8,875	2,940
531-000-470100-0000	Unrealized Gain GASB 31	3,063	7,804	-	-	-
531-323-491400-0000	Transfer from Unrestricted CIP	2,145	-	-	-	-
531-323-491530-0000	Transfer from Gas Tax	-	233,754	-	-	-
531-324-461800-0000	Miscellaneous Income	-	245,214	-	-	-
		399,970	814,423	341,774	362,118	389,808
531-000-591100-0000	Transfer to General Fund	-	-	1,640	1,640	5,751
	323 - Pavement Rehab Projects					
531-323-522400-0000	Consultants - Professional	-	805	25,275	25,275	60,000
531-323-560150-0000	Construction	-	337,991	160,747	160,747	400,000
531-323-560250-0000	Design/Plans/Specs	326	-	28,594	28,594	-
531-323-560750-0000	Project Admin-Direct	2,145	-	27,854	27,854	5,000
	324 - 2020 Pavement Rehab Projects					
531-324-520400-0000	Advertising/Publications	-	539	785	785	-
531-324-522400-0000	Consultants - Professional	-	35,430	109,570	109,570	-
531-324-560150-0000	Construction	-	-	820,600	820,600	-
531-324-560750-0000	Project Admin-Direct	-	1,754	10,386	10,386	-
		2,471	376,519	1,185,451	1,185,451	470,751
FUND REVENUE		399,970	814,423	341,774	362,118	389,808
FUND EXPENDITURES		2,471	376,519	1,185,451	1,185,451	470,751

City of Dixon Budget FY 2021-22
FUND 540 - TRAFFIC SAFETY FUND

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
540-000-429500-0000	Motor Vehicle Fines	51,840	35,326	36,000	35,000	35,000
540-000-461600-0000	Interest Earned	(17)	323	-	191	143
540-000-470100-0000	Unrealized Gain GASB 31	118	255	-	-	-
540-000-491100-0000	Transfer from General Fund	6,588	-	-	-	-
		58,529	35,904	36,000	35,191	35,143
540-500-522600-0000	Contract Serv - Non Prof	15,755	13,872	17,000	17,000	17,000
540-500-535600-0000	Special Supplies	264	-	-	-	-
540-500-535700-0000	Traffic Control Supplies	63,901	3,887	18,000	18,000	15,000
540-500-591100-0000	Transfer to General Fund	-	4,122	2,291	2,291	2,217
		79,920	21,880	37,291	37,291	34,217
FUND REVENUE		58,529	35,904	36,000	35,191	35,143
FUND EXPENDITURES		79,920	21,880	37,291	37,291	34,217

City of Dixon Budget FY 2021-22
FUND 545 - CASp CERTIFICATION AND TRAINING FUND

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
545-000-421400-0000	CASp Fees	11,342	4,066	4,100	4,100	5,800
545-000-461600-0000	Interest Earned	173	284	25	120	90
		11,515	4,350	4,125	4,220	5,890
545-000-522400-0000	Consultants Professional	-	-	3,000	3,000	4,000
545-000-535750-0000	Training	1,899	-	3,000	1,000	4,200
545-000-560750-0000	Project Admin-Direct	-	-	1,500	3,500	1,500
		1,899	-	7,500	7,500	9,700
FUND REVENUE		11,515	4,350	4,125	4,220	5,890
FUND EXPENDITURES		1,899	-	7,500	7,500	9,700

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Capital Improvement Project Funds

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

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

Fund 400 Unrestricted CIP

Fund 400 accounts for the revenue and expenses budgeted for capital projects relating to administrative infrastructure. The AB 1600 Development Impact Fee Study (specific to the Transportation Fee) is an ongoing project in this fund.

Fund 401 Pardi Market

Fund 401 was established in fiscal year 2017 in order to track construction expenditures associated with the Pardi Market Plaza project with funding provided by the General Fund. Phase 1 of the project has been essentially completed

Fund 404 Community Development CIP

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

Fund 410 Fire CIP

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

Fund 420 Police CIP

Fund 420 accounts for development impact fees collected for capital projects relating to police infrastructure. As with the Fire CIP fund, funding of debt service payments associated with the Police station have been a challenge due to the economic environment of declining impact fees received. As noted above, FY 2022 reflects revenue from the development activities in Parklane, Valley Glen, and Southwest/Homestead subdivisions, while the expenditures reflect a transfer to the lease financing (fund 275) for the refinanced lease revenue bonds.

Fund 430 City Facilities CIP

Fund 430 accounts for development impact fees collected to fund expansion of City Administrative Facilities. FY 2022 reflects revenue from the development activities in Parklane, Valley Glen, and Southwest/Homestead subdivisions. This fund is managed by the Finance department.

Fund 440 Public Works Facilities CIP

Fund 440 accounts for development impact fees collected to fund public works facilities. The MSC Improvement / Master Plan will continue to be developed in FY 2022. This fund is managed by the City Engineering Department.

Fund 450 Storm Drainage Facilities CIP

Fund 450 accounts for development impact fees collected to fund expansion of the City's drainage facilities. The City is faced with challenges obtaining funding to cover the cost of interfund loans to fund facilities. The facilities were constructed with interfund loans. Interest will continue to be added to the principal of the \$1,275,000 loan made to fund Pond C. Completion of the AB1600 fee (i.e. Storm Drain Impact Fee) will be completed through an agreement with the Dixon Regional Watershed Joint Powers Authority. The Storm Drain Master Plan cannot be completed until sufficient funding is available. Staff will continue to research funding opportunities.

Fund 460 Transportation Facilities CIP

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

Fund 461 Parkway Blvd. Overcrossing

Fund 461 was established with the adoption of the FY 2018 Budget to allow better tracking of the Parkway Blvd. Overcrossing project that was established in FY 2003. This project is funded by grant funds and developer fees. Right-of-way acquisition negotiations were completed during FY 2020. This fund is managed by the City Engineering Department.

Fund 470 Transit Facilities CIP

Fund 470 accounts for grants received to fund transit facilities and bus replacements. For FY 2022 capital funding for (2) new buses and an electrification station is anticipated. This fund is managed by the Public Works Department.

Fund 480 Recreation & Parks CIP

Fund 480 accounts for development impact fees collected to fund expansion of recreation and parks facilities. The FY 2022 budget includes Hall Park Phase III & IV, a Parks Master Plan update, and initial phases of the Southwest Community Park/Community Center/Aquatics Center. This fund is managed by the Public Works Department.

Fund 481 Parks CIP

Fund 481 accounts for park in lieu fees. The FY 2022 budget includes reconstruction of the Hall Park Tennis Courts, and initial phases of the Pat Granucci Aquatic Facility Renovation. 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 fiscal year 2016 for tracking the construction expenditures associated with Parklane Community Facilities District. This fund is managed by the Finance Department with technical review/assistance from the City Engineering Department.

Fund 492 Valley Glen II Construction

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

Fund 493 Homestead Construction

This fund tracks the construction expenditures associated with the Homestead Community Facilities District. The recently issued 2020 Debt series includes construction activity in this Improvement Fund. This fund is managed by Finance with technical review/assistance from City Engineering Department.

CITY OF DIXON
BUDGET OVERVIEW - CAPITAL
IMPROVEMENT PROJECT FUNDS

	CIP 400	Pardi Market 401	Comm Dev 404¹	Fire 410
<i>FY 2021 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES</i>				
BEGINNING FUND BALANCE	589,056	(27)	187	907,525
July 20				
REVENUE	6,459	777	4	516,928
TRANSFERS	165,242	530,956	-	-
REVENUE & TRANSFERS	171,701	531,733	4	516,928
 EXPENDITURES	 300,569	 530,956	 -	 164,415
 ESTIMATED ENDING FUND BALANCE	 460,187	 750	 191	 1,260,038
<i>FY 2022 SUMMARY OF PROPOSED RESOURCES & APPROPRIATIONS</i>				
ESTIMATED BEGINNING FUND BALANCE	460,187	749.58	191	1,260,038
July 21				
REVENUES	4,844	583	-	641,870
TRANSFERS	1,014,000	-	-	-
REVENUE & TRANSFERS	1,018,844	583	-	641,870
 AVAILABLE RESOURCES	 1,479,031	 1,333	 191	 1,901,908
 APPROPRIATIONS	 1,014,000	 -	 -	 2,718
 ESTIMATED ENDING FUND BALANCE	 465,031	 1,333	 191	 1,899,190

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

CITY OF DIXON
BUDGET OVERVIEW - CAPITAL
IMPROVEMENT PROJECT FUNDS

	Police 420	City Facilities 430	Public Works 440	Storm Drainage 450 ²
FY 2021 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES				
BEGINNING FUND BALANCE	406,152	616,445	434,787	(852,718)
July 20				
REVENUE	210,411	401,713	-	718,176
TRANSFERS	-	-	-	-
REVENUE & TRANSFERS	210,411	401,713	-	718,176
 EXPENDITURES	 72,487	 247,253	 -	 336,250
 ESTIMATED ENDING FUND BALANCE	 544,076	 770,905	 434,787	 (470,792)
FY 2022 SUMMARY OF PROPOSED RESOURCES & APPROPRIATIONS				
ESTIMATED BEGINNING FUND BALANCE	544,076	770,905	434,787	(470,792)
July 21				
REVENUES	261,120	499,147	-	245,929
TRANSFERS	-	-	-	-
REVENUE & TRANSFERS	261,120	499,147	-	245,929
 AVAILABLE RESOURCES	 805,196	 1,270,052	 434,787	 (224,863)
 APPROPRIATIONS	 2,592	 335,598	 -	 229,087
 ESTIMATED ENDING FUND BALANCE	 802,604	 934,454	 434,787	 (453,950)

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

CITY OF DIXON
BUDGET OVERVIEW - CAPITAL
IMPROVEMENT PROJECT FUNDS

	Trans- portation 460 ³	Parkway Blvd. Over- xing 461	Transit 470	Recreation CIP 480	Parks CIP 481
FY 2021 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES					
BEGINNING FUND BALANCE	4,351,881	1,574,347	(166,352)	1,810,610	640,650
July 20					
REVENUE	2,848,851	1,132,370	12,000	3,118,473	757,514
TRANSFERS	-	-	74,913	-	-
REVENUE & TRANSFERS	2,848,851	1,132,370	86,913	3,118,473	757,514
EXPENDITURES	2,508,188	2,421,487	136,913	477,729	97,958
ESTIMATED ENDING FUND BALANCE	4,692,544	285,230	(216,352)	4,451,354	1,300,206
FY 2022 SUMMARY OF PROPOSED RESOURCES & APPROPRIATIONS					
ESTIMATED BEGINNING FUND BALANCE	4,692,544	285,230	(216,352)	4,451,354	1,300,206
July 21					
REVENUES	981,888	1,120,160	12,000	3,015,565	805,635
TRANSFERS	-	-	71,488	-	-
REVENUE & TRANSFERS	981,888	1,120,160	83,488	3,015,565	805,635
AVAILABLE RESOURCES	5,674,432	1,405,390	(132,864)	7,466,919	2,105,841
APPROPRIATIONS	125,599	1,220,000	83,488	1,702,703	514,098
ESTIMATED ENDING FUND BALANCE	5,548,833	185,390	(216,352)	5,764,216	1,591,743

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

CITY OF DIXON
BUDGET OVERVIEW - CAPITAL IMPROVEMENT
PROJECT FUNDS

	Ag. Land Mitigation 490	CFD 2013-1 (Parklane) Const. 491	CFD 2015-1 (VG II) Const. 492	CFD 2019-1 (Homestead) Const. 493	Total
FY 2021 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES					
BEGINNING FUND BALANCE	118,014	10,731,725	108,769	-	21,271,050
July 20					
REVENUE	2,145	2,442	15	-	9,728,280
TRANSFERS	-	-	-	13,965,556	14,736,667
REVENUE & TRANSFERS	2,145	2,442	15	13,965,556	24,464,947
 EXPENDITURES	-	10,731,725	108,396	13,965,556	32,099,882
 ESTIMATED ENDING FUND BALANCE	120,160	2,442	388	-	13,636,114
FY 2022 SUMMARY OF PROPOSED RESOURCES & APPROPRIATIONS					
ESTIMATED BEGINNING FUND BALANCE	120,160	2,442	388	-	13,636,114
July 21					
REVENUES	1,609	3,663	11	-	7,594,024
TRANSFERS	-	-	-	-	1,085,488
REVENUE & TRANSFERS	1,609	3,663	11	-	8,679,512
 AVAILABLE RESOURCES	121,769	6,105	399	-	22,315,626
 APPROPRIATIONS	-	-	-	-	5,229,883
 ESTIMATED ENDING FUND BALANCE	121,769	6,105	399	-	17,085,743

City of Dixon Budget FY 2021-22
FUND 400 - CAPITAL PROJECTS (UNRESTRICTED) FUND

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
400-000-461600-0000	Interest Earned	1,259	11,471	470	6,459	4,844
400-000-470100-0000	Unrealized Gain on Investments	510	3,457	-	-	-
400-000-491100-0000	Transfer from General Fund	50,053	9,933	165,242	165,242	379,652
400-000-491107-0000	Transfer from Public Benefit	100,000	-	-	-	414,000
400-000-491109-0000	Transfer from Flexible Grant Fee	-	-	-	-	220,348
400-000-491281-0000	Transfer from DPFA Bonds	-	522,652	-	-	-
		151,822	547,513	165,712	171,701	1,018,844
100 - Administration						
400-100-520400-0000	Advertising/Publications	88	-	-	-	-
400-100-529600-0000	Legal Services	626	145	-	-	-
400-100-560600-0000	Master Plan Update	20,822	176	23,002	23,002	-
400-100-560750-0000	Project Admin - Direct	3,937	1,275	-	-	-
400-100-591401-0000	Transfer to Pardi Market	-	-	50,000	50,000	-
400-100-591470-0000	Transfer to Transit CIP	1,477	-	-	-	-
400-100-591531-0000	Transfer to RMRA	2,145	-	-	-	-
101 - Fire Station Reroof & HVAC						
400-101-560150-0000	Construction	-	-	-	-	595,000
400-101-560750-0000	Project Admin - Direct	-	-	-	-	5,000
103 - Police Range Facility						
400-103-522400-0000	Consultants - Professional	-	-	-	-	409,000
400-103-560750-0000	Project Admin - Direct	-	-	-	-	5,000
116 - 2019 Street Rehabilitation Program						
400-116-522400-0000	Consultants - Professional	103,635	-	-	-	-
307 - South Jefferson St Rehab Proj						
400-307-520100-0000	Administration	2,109	-	-	-	-
400-307-560150-0000	Construction	47,944	-	-	-	-
308 - Council Chambers AV Upgrade						
400-308-520400-0000	Advertising/Publications	-	293	707	707	-
400-308-522400-0000	Consultants - Professional	-	9,640	80,360	80,360	-
400-308-560150-0000	Construction	-	-	139,025	139,025	-
400-308-560750-0000	Project Admin - Direct	-	-	7,475	7,475	-
		182,784	11,528	300,569	300,569	1,014,000
FUND REVENUE		151,822	547,513	165,712	171,701	1,018,844
FUND EXPENDITURES		182,784	11,528	300,569	300,569	1,014,000

City of Dixon Budget FY 2021-22
FUND 401 - PARDI MARKET PLAZA

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
401-000-461600-0000	Interest Earned	-	(27)	-	777	583
401-000-491100-0000	Transfer from General Fund	64,664	1,216,100	481,219	480,956	-
401-000-491400-0000	Transfer from Capital Projects	-	-	50,000	50,000	-
		64,664	1,216,073	531,219	531,733	583
401-000-520400-0000	Advertising/Publications	1,225	-	1,200	1,200	-
401-000-522400-0000	Consultants-Professional	353	154,518	107,750	107,750	-
401-000-529600-0000	Legal Services	2,099	17,153	1,603	1,603	-
401-000-536000-0000	Utilities	-	-	2,000	2,000	-
401-000-560150-0000	Construction	-	949,889	281,296	281,296	-
401-000-560250-0000	Design/Plans/Specs	48,588	76,383	128,746	128,746	-
401-000-560750-0000	Project Admin - Direct	12,401	18,158	8,361	8,361	-
		64,664	1,216,100	530,956	530,956	-
FUND REVENUE		64,664	1,216,073	531,219	531,733	583
FUND EXPENDITURES		64,664	1,216,100	530,956	530,956	-

City of Dixon Budget FY 2021-22
FUND 410 - FIRE CAPITAL FUND

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
410-000-425200-0000	Development Fees - Fire	709,272	176,089	508,348	508,348	635,435
410-000-461600-0000	Interest Earned	5,650	23,062	4,000	8,580	6,435
410-000-470100-0000	Unrealized Gain GASB 31	3,947	10,600	-	-	-
		718,869	209,750	512,348	516,928	641,870
410-100-591100-0000	Transfer to General Fund	-	3,005	2,984	2,984	2,718
410-101-591275-0000	Transfer to Lease Financing	133,998	137,279	161,431	161,431	-
		133,998	140,284	164,415	164,415	2,718
FUND REVENUE		718,869	209,750	512,348	516,928	641,870
FUND EXPENDITURES		133,998	140,284	164,415	164,415	2,718

City of Dixon Budget FY 2021-22
FUND 420 - POLICE CAPITAL FUND

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
420-000-425300-0000	Development Fees - Police	315,886	71,764	206,624	206,624	258,280
420-000-461600-0000	Interest Earned	2,675	10,333	1,870	3,787	2,840
420-000-470100-0000	Unrealized Gain GASB 31	1,817	4,697	-	-	-
		320,378	86,793	208,494	210,411	261,120
420-100-591100-0000	Transfer to General Fund	-	2,941	2,744	2,744	2,592
420-100-591275-0000	Transfer to Lease Financing	53,599	54,911	69,743	69,743	-
		53,599	57,852	72,487	72,487	2,592
FUND REVENUE		320,378	86,793	208,494	210,411	261,120
FUND EXPENDITURES		53,599	57,852	72,487	72,487	2,592

City of Dixon Budget FY 2021-22

FUND 430 - CITY FACILITIES FUND

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
430-000-425100-0000	Development Fees - Comm Fac	458,988	130,706	395,726	395,726	494,657
430-000-461600-0000	Interest Earned	3,861	15,363	4,563	5,987	4,490
430-000-470100-0000	Unrealized Gain GASB 31	2,619	7,203	-	-	-
		465,468	153,272	400,289	401,713	499,147
430-100-591100-0000	Transfer to General Fund	-	3,168	5,735	5,735	4,598
430-100-591275-0000	Transfer to Lease Financing	-	82,367	91,686	91,686	-
107-MSC Improvement/Master Plan						
430-107-560150-0000	Construction	16,834	-	58,166	58,166	316,000
430-107-560250-0000	Design/Plans/Specs	-	-	75,000	75,000	-
430-107-560750-0000	Project Admin - Direct	-	-	15,000	15,000	15,000
109-City Hall Expansion Study						
430-109-522400-0000	Consultants-Professional	-	-	1,666	1,666	-
		16,834	85,535	247,253	247,253	335,598
FUND REVENUE		465,468	153,272	400,289	401,713	499,147
FUND EXPENDITURES		16,834	85,535	247,253	247,253	335,598

City of Dixon Budget FY 2021-22

FUND 440 - PUBLIC WORKS FACILITIES CIP FUND

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
440-000-425400-0000	Development Fees - Pub Wks	122,313	7,958	-	-	-
440-000-461600-0000	Interest Earned	6,176	10,585	-	-	-
440-000-470100-0000	Unrealized Gain GASB 31	4,038	3,961	-	-	-
		132,526	22,504	-	-	-
440-100-591100-0000	Transfer to General Fund	-	5,932	-	-	-
		-	5,932	-	-	-
FUND REVENUE		132,526	22,504	-	-	-
FUND EXPENDITURES		-	5,932	-	-	-

City of Dixon Budget FY 2021-22
FUND 450 - STORM DRAINAGE CIP FUND

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
450-000-425700-0000	Development Fees - Storm Drain	121,950	156,005	606,938	606,938	180,000
450-000-461120-0000	Grant Funds - State	119,738	114,603	128,545	110,000	65,000
450-000-461600-0000	Interest Earned	2,460	901	-	1,238	929
450-000-470100-0000	Unrealized Gain GASB 31	938	1,123	-	-	-
		245,085	272,632	735,483	718,176	245,929
100-Administration						
450-100-591100-0000	Transfer to General Fund	-	-	-	-	3,837
104-Pond C						
450-104-520400-0000	Advertising/Publications	234	-	-	-	-
450-104-522400-0000	Consultants-Professional	33,559	-	-	-	-
450-104-522600-0000	Contr Servs-Non Professional	163,589	100,494	176,448	110,000	65,000
450-104-550750-0000	Interfund Interest	68,903	23,145	163,000	163,000	160,000
450-104-560150-0000	Construction	55,700	-	-	-	-
450-104-560750-0000	Project Admin - Direct	-	801	1,000	250	250
118 - First St. & Chestnut Storm Drain Improvements						
450-118-560150-0000	Construction	-	-	45,000	45,000	-
450-118-529600-0000	Legal Fees	-	-	10,000	10,000	-
450-118-560100-0000	Appraisals	-	-	8,000	8,000	-
		321,985	124,440	403,448	336,250	229,087
FUND REVENUE		245,085	272,632	735,483	718,176	245,929
FUND EXPENDITURES		321,985	124,440	403,448	336,250	229,087

City of Dixon Budget FY 2021-22
FUND 460 - TRANSPORTATION CIP FUND

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
460-000-414270-0000	STA-Transportation Impact Fees	-	-	144,080	144,080	-
460-000-425800-0000	Development Fees - T/ortation	256,677	79,692	2,160,410	2,160,410	600,000
460-000-429400-0000	Mitigation Fees	36,380	104,722	67,091	67,091	100,000
460-000-461000-0000	Grant Revenue	706	64	149,229	149,229	-
460-000-461110-0000	Grant Funds - Street - Fed	71,448	100,000	-	-	-
460-000-461110-1504	Grant Funds / OBAG	18,908	-	-	-	-
460-000-461120-0000	Grant Funds - Street - State	24,512	362,037	20,000	20,000	-
460-000-461600-0000	Interest Earned	153,997	128,455	308,041	308,041	281,888
460-000-461700-0000	Lease Revenue	12,000	12,000	-	-	-
460-000-470100-0000	Unrealized Gain GASB 31	47,702	36,000	-	-	-
460-000-491461-0000	Transfer from Parkway Blvd	-	163,222	-	-	-
		622,330	986,191	3,348,078	2,848,851	981,888
	100-Administration					
460-000-591461-0000	Transfer to Parkway Blvd.	545,833	-	-	-	-
460-100-591100-0000	Transfer to General Fund	-	24,021	10,696	10,696	15,599
	200-Transport. Impact Fee Study					
460-200-522400-0000	Consultants - Professional	-	-	137,365	137,365	-
460-200-560750-0000	Project Admin - Direct	-	-	10,000	10,000	-
	201-West A Street Interchange Study					
460-201-522400-0000	Consultants - Professional	-	-	330,000	330,000	-
460-201-560750-0000	Project Admin - Direct	-	-	10,000	10,000	-
	202-Pedrick Road Interchange Study					
460-202-522400-0000	Consultants - Professional	-	-	340,000	340,000	-
460-202-560750-0000	Project Admin - Direct	-	-	10,000	10,000	-
	206-Street Master Plan & Traffic Model					
460-206-522400-0000	Consultants - Professional	520	-	254,112	254,112	-
460-206-560750-0000	Project Admin - Direct	1,710	-	25,289	25,289	-
	209-Vaughn Road Realignment Study					
460-209-522400-0000	Consultants - Professional	-	-	50,000	50,000	-
460-209-560750-0000	Project Admin - Direct	-	-	10,000	10,000	-
	317-Slurry Seal & Paving Projects					
460-317-560150-1507	Construction - 2017/18	12,950	-	-	-	-
	322-SR2S (Safe Routes to Schools)					
460-322-560250-0000	Design/Plans/Specs	540	-	-	-	-
460-322-560750-0000	Project Admin - Direct	1,042	64	-	-	-
	325-5-Year Subdivision Slurry Projects					
460-325-560150-0000	Construction	-	-	100,000	100,000	100,000
460-325-560750-0000	Project Admin - Direct	-	-	10,000	10,000	10,000
	416-First Street & Chestnut Signal					
460-416-560150-0000	Construction	-	-	235,000	235,000	-
460-416-560750-0000	Project Admin - Direct	-	-	5,000	5,000	-

City of Dixon Budget FY 2021-22
FUND 460 - TRANSPORTATION CIP FUND

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
417-First Street & Valley Glen Signal						
460-417-560150-0000	Construction	-	-	235,000	235,000	-
460-417-560750-0000	Project Admin - Direct	-	-	5,000	5,000	-
419-No First St RR Xing Impv						
460-419-520400-0000	Advertising/Publications	819	-	-	-	-
460-419-560150-0000	Construction	-	317,764	67,159	67,159	-
460-419-560250-0000	Design/Plans/Specs	20,522	13,332	5,027	5,027	-
460-419-560750-0000	Project Admin - Direct	4,673	14,043	10,090	10,090	-
420-Vaca-Dixon Bikeway Ph6						
460-420-529600-0000	Legal Services	338	-	-	-	-
460-420-560150-0000	Construction	-	-	470,000	470,000	-
460-420-560250-0000	Design/Plans/Specs	-	-	14,661	14,661	-
460-420-560750-0000	Project Admin - Direct	368	64	19,566	19,566	-
421-So First St. Corridor Study						
460-421-520400-0000	Advertising/Publications	-	87	87	143	-
422-Railroad Safety Corridor Study						
460-422-522400-0000	Consultants - Professional	-	-	139,080	139,080	-
460-422-560750-0000	Project Admin - Direct	-	-	5,000	5,000	-
		589,316	369,376	2,508,132	2,508,188	125,599
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	FUND REVENUE	622,330	986,191	3,348,078	2,848,851	981,888
	FUND EXPENDITURES	589,316	369,376	2,508,132	2,508,188	125,599

City of Dixon Budget FY 2021-22
FUND 461 - PARKWAY BOULEVARD OVERCROSSING

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
461-000-425409-0000	Developer Contributions	332,843	460,242	1,114,944	1,114,944	1,100,000
461-000-461600-0000	Interest Earned	19,505	47,881	17,426	17,426	20,160
461-000-491107-0000	Transfer from Public Benefit	500,000	-	-	-	-
461-000-491460-0000	Transfer from Trans CIP	545,833	-	-	-	-
		1,398,181	508,123	1,132,370	1,132,370	1,120,160
461-601-522400-0000	Consultants - Professional	-	-	100,000	100,000	-
461-601-529600-0000	Legal Services	10,454	12,707	25,000	25,000	-
461-601-560100-0000	Appraisals	7,200	-	-	-	-
461-601-560150-0000	Construction	-	-	1,529,080	1,529,080	1,200,000
461-601-560250-0000	Design/Plans/Specs	1,744	38,384	747,407	747,407	-
461-601-560550-0000	Land Acquisition	16,346	317,188	-	-	-
461-601-560750-0000	Project Admin - Direct	3,435	1,525	20,000	20,000	20,000
		39,179	369,805	2,421,487	2,421,487	1,220,000
FUND REVENUE		1,398,181	508,123	1,132,370	1,132,370	1,120,160
FUND EXPENDITURES		39,179	369,805	2,421,487	2,421,487	1,220,000

City of Dixon Budget FY 2021-22
FUND 470 - TRANSIT CIP

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
470-000-461700-0000	Lease Revenue	-	-	12,000	12,000	12,000
470-000-491400-0000	Transfer from Unrestricted CIP	1,477	-	-	-	-
470-000-491530-0000	Transfer from Gas Tax	77,543	74,857	74,913	74,913	71,488
		79,020	74,857	86,913	86,913	83,488
100-Administration						
470-100-550750-0000	Interfund Interest	8,343	5,657	74,913	74,913	71,488
102 - B Street Undercrossing						
470-102-526000-0000	Equipment Maintenance	3,002	1,607	-	-	-
470-102-560650-0000	Miscellaneous	-	-	12,000	12,000	12,000
105 - Market Lane Park & Ride Parking Lot						
470-105-560150-0000	Construction	-	-	45,000	45,000	-
470-105-560750-0000	Project Admin - Direct	-	-	5,000	5,000	-
		11,345	7,264	136,913	136,913	83,488
FUND REVENUE		79,020	74,857	86,913	86,913	83,488
FUND EXPENDITURES		11,345	7,264	136,913	136,913	83,488

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

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
480-000-425500-0000	Development Fees - Recreation	576,290	1,058,437	2,920,128	2,920,128	3,000,000
480-000-425510-0000	Development Fees - Parks	181,599	85,854	-	-	-
480-000-461120-0000	State Grant Funds	-	-	177,592	177,592	-
480-000-461600-0000	Interest Earned	72,493	55,359	10,703	20,753	15,565
480-000-470100-0000	Unrealized Gain GASB 31	45,077	(1,511)	-	-	-
480-000-491481-0000	Transfer from Parks CIP	-	1,583,296	-	-	-
		875,458	2,781,435	3,108,423	3,118,473	3,015,565
100-Administration						
480-000-560150-0000	Construction	-	10,163	-	-	-
480-100-591100-0000	Transfer to General Fund	-	13,641	13,645	13,645	42,703
131-Hall Park Phase III & IV						
480-131-520400-0000	Advertising/Publications	1,092	-	-	-	-
480-131-522400-0000	Consultants - Professional	16,526	173,611	-	-	10,000
480-131-529600-0000	Legal Services	963	134	-	-	-
480-131-560150-0000	Construction	679,965	4,081,931	-	-	-
480-131-560250-0000	Design/Plans/Specs	167,692	75,830	-	-	110,000
480-131-560750-0000	Project Admin - Direct	1,021	2,168	-	-	-
133- Southwest Community Park/Community Center/Aquatic Center						
480-133-560250-0000	Design/Plans/Specs	-	-	-	-	1,430,000
480-133-560750-0000	Project Admin - Direct	-	-	-	-	80,000
141 - Northwest Park Playground Structure Improvements						
480-141-560150-0000	Construction	-	-	216,990	216,990	-
480-141-560750-0000	Project Admin - Direct	-	-	5,000	5,000	-
142-Northwest Park Dog Park						
480-142-560250-0000	Design/Plans/Specs	7,313	-	17,094	17,094	-
480-142-560750-0000	Project Admin - Direct	141	-	5,000	5,000	-
143- Northwest Playground Replacement						
480-143-560150-0000	Construction	-	-	190,000	190,000	-
144-Parks Master Plan Update						
480-144-522400-0000	Consultants - Professional	-	-	25,000	25,000	25,000
480-144-560750-0000	Project Admin-Direct	-	-	5,000	5,000	5,000
		874,712	4,357,479	477,729	477,729	1,702,703
FUND REVENUE		875,458	2,781,435	3,108,423	3,118,473	3,015,565
FUND EXPENDITURES		874,712	4,357,479	477,729	477,729	1,702,703

City of Dixon Budget FY 2021-22
FUND 481 - PARKS CIP FUND

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
481-000-433000-0000	Park-in-Lieu Fees	466,855	149,698	927,570	750,000	800,000
481-000-461600-0000	Interest Earned	39,101	19,684	4,057	7,514	5,635
481-000-470100-0000	Unrealized Gain GASB 31	22,159	(5,038)	-	-	-
		528,116	164,344	931,627	757,514	805,635
100-Administration						
481-000-529600-0000	Legal Services	2,286	-	-	-	-
481-000-560400-0000	Capital Outlay	-	-	40,733	40,575	-
481-100-591100-0000	Transfer to General Fund	-	4,303	2,383	2,383	2,098
481-100-591480-0000	Transfer to Parks CIP	-	1,583,296	-	-	-
142-Hall Park Tennis Court Resurfacing						
481-142-522400-0000	Consultants - Professional	-	-	50,000	50,000	450,000
481-142-560750-0000	Project Admin - Direct	-	-	5,000	5,000	10,000
144- Pat Granucci Aquatic Facility Renovation (locker/restroom)						
481-144-560150-0000	Construction	-	-	-	-	40,000
481-144-560250-0000	Design/Plans/Specs	-	-	-	-	10,000
481-144-560750-0000	Project Admin - Direct	-	-	-	-	2,000
		2,286	1,585,110	98,116	97,958	514,098
FUND REVENUE		528,116	164,344	931,627	757,514	805,635
FUND EXPENDITURES		2,286	1,585,110	98,116	97,958	514,098

City of Dixon Budget FY 2021-22
FUND 490 - AGRICULTURAL LAND MITIGATION FUND

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
490-000-429400-0000	Mitigation Fees	-	47,002	444,000	-	-
490-000-461600-0000	Interest Earned	1,278	2,169	-	2,145	1,609
490-000-470100-0000	Unrealized Gain on Investments	802	1,225	-	-	-
		2,080	50,396	444,000	2,145	1,609
FUND REVENUE		2,080	50,396	444,000	2,145	1,609
FUND EXPENDITURES		-	-	-	-	-

City of Dixon Budget FY 2021-22
FUND 491 -CFD 2015-1 (PARKLANE CONSTRUCTION) FUND

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
491-000-461600-0000	Interest Earned	258	39,880	-	2,442	3,663
491-000-491725-0000	Transfer Fr Parklane CFD Debt	-	10,673,271	-	-	-
		258	10,713,151	-	2,442	3,663
491-000-532800-0000	Postage	27	-	-	-	-
491-000-560150-0000	Construction	-	-	10,731,725	10,731,725	-
491-000-591725-0000	Transfer to CFD Parklane Debt	715	(18,574)	-	-	-
		742	(18,574)	10,731,725	10,731,725	-
FUND REVENUE		258	10,713,151	-	2,442	3,663
FUND EXPENDITURES		742	(18,574)	10,731,725	10,731,725	-

City of Dixon Budget FY 2021-22
FUND 492 -CFD 2015-1 (VALLEY GLEN II CONSTRUCTION) FUND

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
492-000-461600-0000	Interest Earned	5,990	13,632	-	15	11
492-000-491727-0000	Transfer from 2019 CFD 2015-1	4,685,922	-	-	-	-
		4,691,911	13,632	-	15	11
492-000-560150-0000	Construction	3,400,325	1,196,449	108,396	108,396	-
492-000-591726-0000	Transfer to Valley Glen II Debt	484	-	-	-	-
		3,400,809	1,196,449	108,396	108,396	-
FUND REVENUE		4,691,911	13,632	-	15	11
FUND EXPENDITURES		3,400,809	1,196,449	108,396	108,396	-

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

In 2019, the City issued the \$4.97 million 2019 CFD 2015-1 Valley Glen No. 2 Series. Amounts shown in estimated column for 2020 represent the improvement fund that will be reimbursed to the developer. Any amounts not reimbursed by June 30, 2020, will be carried over to FY 20-21

City of Dixon Budget FY 2021-22
FUND 493-CFD 2019-1 (HOMESTEAD CONSTRUCTION) FUND

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
493-000-491728-0000	Transfer from Homestead 2019-1 Debt	-	-	13,965,556	13,965,556	-
		-	-	13,965,556	13,965,556	-
493-000-560150-0000	Construction	-	-	13,965,556	13,965,556	-
		-	-	13,965,556	13,965,556	-
FUND REVENUE		-	-	13,965,556	13,965,556	-
FUND EXPENDITURES		-	-	13,965,556	13,965,556	-



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, four 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, Public Works and Finance departments.

Fund 600 Special Assessment - Landscaping and Lighting Maintenance District

The Dixon Landscaping and Lighting Maintenance District was established in 1989 and is managed by the 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, Lateral One, and the associated conveyance infrastructure.

Fund 655 Pond C / Lateral-2 CFD

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

Fund 720 North First Street Assessment District

The North First Street Assessment District accounted for the proceeds of Special Assessments collected on the property tax roll. This fund is not included in the Budget Overview – Grant Funds due to zero fund balance and zero activity. This debt was retired in FY 2020.

Fund 725 CFD 2013-1 Parklane

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

annual assessment escalation based upon a regional index. Expenditures consist of labor for maintenance provided by Public Works staff, contract labor, and the necessary materials.

Fund 726 CFD 2015-1 Valley Glen II

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

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

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

Fund 728 CFD 2019-1 Homestead

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

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

	L & L ZONES 600	VALLEY GLEN CFD 651	CFD POND C / LATERAL TWO 655
<i>FY 2021 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES</i>			
BEGINNING FUND BALANCE	66,558	688,931	214,593
July 20			
REVENUE	170,794	155,500	79,520
TRANSFERS	194,720	-	-
REVENUE & TRANSFERS	365,514	155,500	79,520
 EXPENDITURES	 373,062	 534,203	 96,036
 ESTIMATED ENDING FUND BALANCE	 59,010	 310,228	 198,077
<i>FY 2022 SUMMARY OF PROPOSED RESOURCES & APPROPRIATIONS</i>			
ESTIMATED BEGINNING FUND BALANCE	59,010	310,228	198,077
July 21			
REVENUES	172,762	157,500	81,140
TRANSFERS	217,228	-	-
REVENUE & TRANSFERS	389,990	157,500	81,140
 AVAILABLE RESOURCES	 449,000	 467,728	 279,217
 APPROPRIATIONS	 371,379	 164,939	 91,103
 ESTIMATED ENDING FUND BALANCE	 77,621	 302,789	 188,114

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

	CFD 2013-1 PARKLANE 725	CFD 2015-1 VG II 726	CFD 2019-1 HOMESTEAD 728	Total
FY 2021 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES				
BEGINNING FUND BALANCE	2,094,420	965,222	-	4,029,724
July 20				
REVENUE	993,336	503,550	15,735,391	17,638,090
TRANSFERS	-	-	-	194,720
REVENUE & TRANSFERS	993,336	503,550	15,735,391	17,832,810
 EXPENDITURES	 439,091	 490,536	 14,305,427	 16,238,355
 ESTIMATED ENDING FUND BALANCE	 2,648,664	 978,236	 1,429,964	 5,624,179
FY 2022 SUMMARY OF PROPOSED RESOURCES & APPROPRIATIONS				
ESTIMATED BEGINNING FUND BALANCE	2,648,664	978,236	1,429,964	5,624,179
July 21				
REVENUES	993,371	513,015	295,113	2,212,901
TRANSFERS	-	-	-	217,228
REVENUE & TRANSFERS	993,371	513,015	295,113	2,430,129
 AVAILABLE RESOURCES	 3,642,035	 1,491,251	 1,725,077	 8,054,309
 APPROPRIATIONS	 996,118	 498,419	 599,550	 2,721,508
 ESTIMATED ENDING FUND BALANCE	 2,645,917	 992,832	 1,125,527	 5,332,801

City of Dixon Budget FY 2021-22
FUND 600 - LIGHTING & LANDSCAPING DISTRICTS FUND

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
600-000-401900-0000	Assessments	165,650	168,220	170,911	170,263	-
600-000-401900-0601	Assessments-Dickson Estates	-	-	-	-	2,155
600-000-401900-0602	Assessments-Pitt & A	-	-	-	-	19,201
600-000-401900-0603	Assessments-Stratford	-	-	-	-	2,780
600-000-401900-0604	Assessments-Regency/Lin 1	-	-	-	-	8,555
600-000-401900-0605	Assessments-SR 113 Medians	-	-	-	-	6,108
600-000-401900-0606	Assessments-Co Fair/Collier	-	-	-	-	3,461
600-000-401900-0607	Assessments-N Linc/Lin 2	-	-	-	-	38,858
600-000-401900-0608	Assessments-La Esperanza	-	-	-	-	3,164
600-000-401900-0609	Assessments-Evans/BikePath	-	-	-	-	13,500
600-000-401900-0610	Assessments-Valley Glen	-	-	-	-	74,581
600-000-461600-0000	Interest Earned	511	(84)	-	531	398
600-000-470100-0000	Unrealized Gain GASB 31	698	(365)	-	-	-
600-000-491100-0000	Transfer from General Fund	90,525	187,568	194,720	194,720	-
600-000-491100-0601	Transfer from GF-Dickson Estates	-	-	-	-	5,406
600-000-491100-0602	Transfer from GF-Pitt & A	-	-	-	-	48,419
600-000-491100-0603	Transfer from GF-Stratford	-	-	-	-	5,308
600-000-491100-0604	Transfer from GF-Regency/Lin 1	-	-	-	-	29,651
600-000-491100-0605	Transfer from GF-SR 113 Medians	-	-	-	-	14,032
600-000-491100-0606	Transfer from GF-Co Fair/Collier	-	-	-	-	13,532
600-000-491100-0607	Transfer from GF-N Linc/Lin 2	-	-	-	-	78,098
600-000-491100-0608	Transfer from GF-La Esperanza	-	-	-	-	14,542
600-000-491100-0609	Transfer from GF-Evans/BikePath	-	-	-	-	8,240
600-000-491100-0610	Transfer from GF-Valley Glen	-	-	-	-	-
		257,384	355,339	365,631	365,514	389,990
600-600-520400-0000	Advertising	254	101	1,000	1,000	1,000
600-600-521400-0000	Chemicals	1,186	-	3,900	3,900	-
600-600-521400-0601	Chemicals-Dickson Estates	225	-	-	-	80
600-600-521400-0602	Chemicals-Pitt & A	2,058	2,351	-	-	530
600-600-521400-0603	Chemicals-Stratford	-	-	-	-	5
600-600-521400-0604	Chemicals-Regency/Lin 1	-	-	-	-	400
600-600-521400-0605	Chemicals-SR 113 Medians	-	-	-	-	45
600-600-521400-0606	Chemicals-Co Fair/Collier	-	-	-	-	275
600-600-521400-0607	Chemicals-N Linc/Lin 2	-	-	-	-	1,715
600-600-521400-0608	Chemicals-La Esperanza	-	-	-	-	150
600-600-521400-0609	Chemicals-Evans/BikePath	-	-	-	-	300
600-600-521400-0610	Chemicals-Valley Glen	293	-	-	-	400
600-600-521800-0000	Communications	-	92	100	100	100
600-600-522400-0000	Consultants - Professional	20,495	-	27,700	27,700	10,000
600-600-522600-0000	Contr Servs - Non Professional	30	2,500	27,423	27,423	-
600-600-522600-0601	Contr Svc-Non Prof-Dickson Es	-	-	-	-	480
600-600-522600-0602	Contr Svc-Non Prof-Pitt & A	2,446	928	-	-	3,250
600-600-522600-0603	Contr Svc-Non Prof-Stratford	268	823	-	-	-
600-600-522600-0604	Contr Sv-Non Prof-Regency/Lin1	534	2,321	-	-	4,100
600-600-522600-0605	Contr Svc-Non Prof-SR 113 Med	-	495	-	-	315
600-600-522600-0606	Contr Sv-Non Prof-Co Fair/Coll	227	181	-	-	1,905
600-600-522600-0607	Contr Svc-Non Prof-N Linc/Lin2	520	8,098	-	-	11,000
600-600-522600-0608	Contr Sv-Non Prof-La Esperanza	-	-	-	-	2,300
600-600-522600-0609	Contr Sv-Non Prof-Evans/Bike P	-	454	-	-	1,800

City of Dixon Budget FY 2021-22
FUND 600 - LIGHTING & LANDSCAPING DISTRICTS FUND

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
600-600-522600-0610	Contr Svc-Non Prof-Valley Glen	4,340	15,272	-	-	2,350
600-600-523800-0000	County Charges	1,656	1,682	1,800	1,800	-
600-600-523800-0601	Couny Chgs-Dickson Estates	-	-	-	-	37
600-600-523800-0602	County Chgs-Pitt & A	-	-	-	-	245
600-600-523800-0603	County Chgs-Stratford	-	-	-	-	1
600-600-523800-0604	County Chgs-Regency/Lin 1	-	-	-	-	156
600-600-523800-0605	County Chgs-SR 113 Medians	-	-	-	-	24
600-600-523800-0606	County Chgs-Co Fair/Collier	-	-	-	-	146
600-600-523800-0607	County Chgs-N Linc/Lin 2	-	-	-	-	697
600-600-523800-0608	County Chgs-La Esperanza	-	-	-	-	174
600-600-523800-0609	County Chgs-Evans/Bike Path	-	-	-	-	139
600-600-523800-0610	County Chgs-Valley Glen	-	-	-	-	181
600-600-525800-0000	Equipment Rental	-	-	1,500	1,500	-
600-600-525800-0602	Equipment Rental-Pitt & A	-	-	-	-	225
600-600-525800-0603	Equipment Rental-Stratford	-	-	-	-	1
600-600-525800-0604	Equipment Rental-Regency/Lin 1	-	-	-	-	140
600-600-525800-0605	Equipment Rental-SR 113 Medians	-	-	-	-	19
600-600-525800-0606	Equipment Rental-Co Fair/Collier	-	-	-	-	120
600-600-525800-0607	Equipment Rental-N Linc/Lin 2	-	-	-	-	600
600-600-525800-0608	Equipment Rental-La Esperanza	-	-	-	-	130
600-600-525800-0609	Equipment Rental-Evans/Bike Path	-	-	-	-	115
600-600-525800-0610	Equipment Rental-Valley Glen	-	-	-	-	150
600-600-526000-0000	Equip Repairs/Maintenance	2,402	40	2,000	2,000	-
600-600-526000-0601	Equip Repairs/Maint-Dickson Es	-	-	-	-	40
600-600-526000-0602	Equip Repairs/Maint-Pitt & A	-	830	-	-	275
600-600-526000-0603	Equip Repair/Maint-Stratford	-	146	-	-	2
600-600-526000-0604	Equip Repr/Maint-Regency/Lin1	84	-	-	-	177
600-600-526000-0605	Equip Repairs/Maint-SR 113 Med	-	-	-	-	26
600-600-526000-0606	Equip Repr/Maint-Co Fair/Coll	-	-	-	-	161
600-600-526000-0607	Equip Repair/Maint-N Linc/Lin2	-	-	-	-	773
600-600-526000-0608	Equip Reprs/Maint-La Esperanza	-	-	-	-	193
600-600-526000-0609	Equip Repr/Maint-Evans/Bike Pa	-	-	-	-	153
600-600-526000-0610	Equip Repair/Maint-Valley Glen	-	30	-	-	200
600-600-529600-0000	Legal Services	81	628	-	-	-
600-600-531650-0000	Office/Software Maintenance	1,740	1,740	1,740	1,740	1,740
600-600-533200-0000	Property Taxes	41	41	42	42	42
600-600-535600-0000	Special Supplies	17,383	2,123	12,000	12,000	-
600-600-535600-0601	Spec Supplies-Dickson Estates	-	3	-	-	150
600-600-535600-0602	Spec Supplies-Pitt & A	616	3,485	-	-	3,000
600-600-535600-0603	Spec Supplies-Stratford	2,728	-	-	-	100
600-600-535600-0604	Spec Supplies-Regency/Lin1	930	184	-	-	500
600-600-535600-0605	Spec Supplies-SR Medians	-	77	-	-	1,100
600-600-535600-0606	Spec Supplies-Co Fair/Collier	-	-	-	-	250
600-600-535600-0607	Spec Supplies-N Linc/Lin 2	2,545	533	-	-	2,500
600-600-535600-0608	Spec Supplies-La Esperanza	-	-	-	-	200
600-600-535600-0609	Spec Supplies-Evans/Bike Path	117	-	-	-	200
600-600-535600-0610	Spec Supplies-Valley Glen	3,317	306	-	-	2,000
600-600-535900-0000	Uniforms	534	714	800	800	800
600-600-536000-0000	Utilities	-	-	63,000	63,000	-
600-600-536000-0601	Utilities-Dickson Estates	542	900	-	-	938

City of Dixon Budget FY 2021-22
FUND 600 - LIGHTING & LANDSCAPING DISTRICTS FUND

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
600-600-536000-0602	Utilities-Pitt & A	15,001	11,920	-	-	10,738
600-600-536000-0603	Utilities-Stratford	4,397	5,000	-	-	4,548
600-600-536000-0604	Utilities-Regency/Lin 1	7,876	7,090	-	-	6,893
600-600-536000-0605	Utilities-SR 113 Medians	10,201	10,140	-	-	9,848
600-600-536000-0606	Utilities-Co Fair/Collier	1,899	2,720	-	-	2,628
600-600-536000-0607	Utilities-N Linc/Lin 2	8,176	8,250	-	-	8,123
600-600-536000-0608	Utilities-La Esperanza	2,824	3,666	-	-	3,101
600-600-536000-0609	Utilities-Evans/Bike Path	2,534	4,003	-	-	4,049
600-600-536000-0610	Utilities-Valley Glen	18,713	18,730	-	-	17,012
600-600-537500-0000	Vehicle Fuel	2,293	1,686	2,000	2,000	2,000
600-600-538000-0000	Vehicle Parts/Maintenance	1,816	806	1,800	1,800	1,800
600-600-539000-0000	Water	-	-	120,000	120,000	-
600-600-539000-0601	Water-Dickson Estates	1,237	1,157	-	-	878
600-600-539000-0602	Water-Pitt & A	18,918	28,444	-	-	34,399
600-600-539000-0603	Water-Stratford	312	433	-	-	422
600-600-539000-0604	Water-Regency/Lin 1	8,124	10,660	-	-	14,882
600-600-539000-0605	Water-SR 113 Medians	2,894	3,266	-	-	3,435
600-600-539000-0606	Water-Co Fair/Collier	1,796	1,716	-	-	1,550
600-600-539000-0607	Water-N Linc/Lin 2	22,745	25,660	-	-	53,590
600-600-539000-0609	Water-Evans/Bike Path	3,256	4,809	-	-	5,145
600-600-539000-0610	Water-Valley Glen	11,725	16,210	-	-	22,918
600-600-560750-0000	Project Admin-Direct	5,497	5,290	90,000	90,000	-
600-600-560750-0601	Proj Admin-Dickson Estates	774	444	-	-	2,000
600-600-560750-0602	Proj Admin-Pitt & A	11,534	18,067	-	-	12,000
600-600-560750-0603	Proj Admin-Stratford	594	-	-	-	50
600-600-560750-0604	Proj Admin-Regency/Lin 1	6,707	2,819	-	-	8,000
600-600-560750-0605	Proj Admin-SR 113 Medians	1,145	1,010	-	-	2,370
600-600-560750-0606	Proj Admin-Co Fair/Collier	1,947	4,065	-	-	7,000
600-600-560750-0607	Proj Admin-N Linc/Lin 2	21,113	32,738	-	-	35,000
600-600-560750-0608	Proj Admin-La Esperanza	1,590	334	-	-	8,500
600-600-560750-0609	Proj Admin-Evans/Bike Path	7,100	3,045	-	-	6,880
600-600-560750-0610	Proj Admin-Valley Glen	8,323	11,121	-	-	8,200
600-600-591100-0000	Transfer to General Fund	-	17,575	16,257	16,257	12,102
		280,655	309,952	373,062	373,062	371,379
FUND REVENUE		257,384	355,339	365,631	365,514	389,990
FUND EXPENDITURES		280,655	309,952	373,062	373,062	371,379

City of Dixon Budget FY 2021-22
FUND 600 - LIGHTING AND LANDSCAPING DISTRICTS
OPERATING EXPENSES SUMMARY SHEET

Account Code	2021		2022		Brief Detail Description
	Budget	Estimated	Budget		
520400	1,000	1,000	1,000		Advertising
521400	3,900	3,900	-		Chemicals
521400-0601	-	-	80		Chemicals-Dickson Estates
521400-0602	-	-	530		Chemicals-Pitt & A
521400-0603	-	-	5		Chemicals-Stratford
521400-0604	-	-	400		Chemicals-Regency/Lin 1
521400-0605	-	-	45		Chemicals-SR 113 Medians
521400-0606	-	-	275		Chemicals-Co Fair/Collier
521400-0607	-	-	1,715		Chemicals-N Linc/Lin 2
521400-0608	-	-	150		Chemicals-La Esperanza
521400-0609	-	-	300		Chemicals-Evans/BikePath
521400-0610	-	-	400		Chemicals-Valley Glen
521800	100	100	100		Communications
522400	27,700	27,700	10,000		L&L District Study
522600	27,423	27,423	-		Contract Services - Non Professional, including Street Light repairs
522600-0601	-	-	480		Contr Svc-Non Prof-Dickson Estates
522600-0602	-	-	3,250		Contr Svc-Non Prof-Pitt & A
522600-0603	-	-	-		Contr Svc-Non Prof-Stratford
522600-0604	-	-	4,100		Contr Svc-Non Prof-Regency/Lin1
522600-0605	-	-	315		Contr Svc-Non Prof-SR 113 Med
522600-0606	-	-	1,905		Contr Svc-Non Prof-Co Fair/Coll
522600-0607	-	-	11,000		Contr Svc-Non Prof-N Linc/Lin2
522600-0608	-	-	2,300		Contr Svc-Non Prof-La Esperanza
522600-0609	-	-	1,800		Contr Svc-Non Prof-Evans/Bike P
522600-0610	-	-	2,350		Contr Svc-Non Prof-Valley Glen
523800	1,800	1,800	-		County Charges
523800-0601	-	-	37		County Chgs-Dickson Estates
523800-0602	-	-	245		County Chgs-Pitt & A
523800-0603	-	-	1		County Chgs-Stratford
523800-0604	-	-	156		County Chgs-Regency/Lin 1
523800-0605	-	-	24		County Chgs-SR 113 Medians
523800-0606	-	-	146		County Chgs-Co Fair/Collier
523800-0607	-	-	697		County Chgs-N Linc/Lin 2
523800-0608	-	-	174		County Chgs-La Esperanza
523800-0609	-	-	139		County Chgs-Evans/Bike Path
523800-0610	-	-	181		County Chgs-Valley Glen
525800	1,500	1,500	-		Equipment Rental
525800-0601	-	-	-		Equipment Rental-Dickson Estates
525800-0602	-	-	225		Equipment Rental-Pitt & A
525800-0603	-	-	1		Equipment Rental-Stratford
525800-0604	-	-	140		Equipment Rental-Regency/Lin 1
525800-0605	-	-	19		Equipment Rental-SR 113 Medians
525800-0606	-	-	120		Equipment Rental-Co Fair/Collier
525800-0607	-	-	600		Equipment Rental-N Linc/Lin 2
525800-0608	-	-	130		Equipment Rental-La Esperanza
525800-0609	-	-	115		Equipment Rental-Evans/Bike Path
525800-0610	-	-	150		Equipment Rental-Valley Glen
526000	2,000	2,000	-		Equipment Repairs
526000-0601	-	-	40		Equip Repairs/Maint-Dickson Estates
526000-0602	-	-	275		Equip Repairs/Maint-Pitt & A

City of Dixon Budget FY 2021-22
FUND 600 - LIGHTING AND LANDSCAPING DISTRICTS
OPERATING EXPENSES SUMMARY SHEET

Account Code	2021		2022		Brief Detail Description
	Budget	Estimated	Budget		
526000-0603	-	-	2		Equip Repair/Maint-Stratford
526000-0604	-	-	177		Equip Repr/Maint-Regency/Lin1
526000-0605	-	-	26		Equip Repairs/Maint-SR 113 Med
526000-0606	-	-	161		Equip Repr/Maint-Co Fair/Coll
526000-0607	-	-	773		Equip Repair/Maint-N Linc/Lin2
526000-0608	-	-	193		Equip Reprs/Maint-La Esperanza
526000-0609	-	-	153		Equip Repr/Maint-Evans/Bike Pa
526000-0610	-	-	200		Equip Repair/Maint-Valley Glen
531650	1,740	1,740	1,740		SeeClickFix
533200	42	42	42		Property taxes for Market Lane Park & Ride Lot (L&L only)
535600	12,000	12,000	-		Special supplies - irrigation supplies, tools, mulch/plants
535600-0601	-	-	150		Spec Supplies-Dickson Estates
535600-0602	-	-	3,000		Spec Supplies-Pitt & A
535600-0603	-	-	100		Spec Supplies-Stratford
535600-0604	-	-	500		Spec Supplies-Regency/Lin1
535600-0605	-	-	1,100		Spec Supplies-SR Medians
535600-0606	-	-	250		Spec Supplies-Co Fair/Collier
535600-0607	-	-	2,500		Spec Supplies-N Linc/Lin 2
535600-0608	-	-	200		Spec Supplies-La Esperanza
535600-0609	-	-	200		Spec Supplies-Evans/Bike Path
535600-0610	-	-	2,000		Spec Supplies-Valley Glen
535900	800	800	800		Uniforms
536000	63,000	63,000	-		Utilities
536000-0601	-	-	938		Utilities-Dickson Estates
536000-0602	-	-	10,738		Utilities-Pitt & A
536000-0603	-	-	4,548		Utilities-Stratford
536000-0604	-	-	6,893		Utilities-Regency/Lin 1
536000-0605	-	-	9,848		Utilities-SR 113 Medians
536000-0606	-	-	2,628		Utilities-Co Fair/Collier
536000-0607	-	-	8,123		Utilities-N Linc/Lin 2
536000-0608	-	-	3,101		Utilities-La Esperanza
536000-0609	-	-	4,049		Utilities-Evans/Bike Path
536000-0610	-	-	17,012		Utilities-Valley Glen
537500	2,000	2,000	2,000		Vehicle fuel
538000	1,800	1,800	1,800		Vehicle maintenance
539000	120,000	120,000	-		Water
539000-0601	-	-	878		Water-Dickson Estates
539000-0602	-	-	34,399		Water-Pitt & A
539000-0603	-	-	422		Water-Stratford
539000-0604	-	-	14,882		Water-Regency/Lin 1
539000-0605	-	-	3,435		Water-SR 113 Medians
539000-0606	-	-	1,550		Water-Co Fair/Collier
539000-0607	-	-	53,590		Water-N Linc/Lin 2
539000-0608	-	-	-		Water-La Esperanza
539000-0609	-	-	5,145		Water-Evans/Bike Path
539000-0610	-	-	22,918		Water-Valley Glen
560750	90,000	90,000	-		Project Admin - Direct
560750-0601	-	-	2,000		Proj Admin-Dickson Estates
560750-0602	-	-	12,000		Proj Admin-Pitt & A
560750-0603	-	-	50		Proj Admin-Stratford

City of Dixon Budget FY 2021-22
FUND 600 - LIGHTING AND LANDSCAPING DISTRICTS
OPERATING EXPENSES SUMMARY SHEET

Account Code	2021		2022	Brief Detail Description
	Budget	Estimated	Budget	
560750-0604	-	-	8,000	Proj Admin-Regency/Lin 1
560750-0605	-	-	2,370	Proj Admin-SR 113 Medians
560750-0606	-	-	7,000	Proj Admin-Co Fair/Collier
560750-0607	-	-	35,000	Proj Admin-N Linc/Lin 2
560750-0608	-	-	8,500	Proj Admin-La Esperanza
560750-0609	-	-	6,880	Proj Admin-Evans/Bike Path
560750-0610	-	-	8,200	Proj Admin-Valley Glen
591100	16,257	16,257	12,102	Transfer to GF (Cost Allocation)
Total	373,062	373,062	371,379	

City of Dixon Budget FY 2021-22
FUND 651 CFD 2003-1 VALLEY GLEN

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
651-000-401900-0000	Assessments	102,826	145,078	147,254	148,000	150,000
651-000-461600-0000	Interest Earned	16,462	18,372	-	7,500	7,500
651-000-470100-0000	Unrealized Gain GASB 31	10,560	4,647	-	-	-
		129,847	168,097	147,254	155,500	157,500
100-Administration						
651-100-511000-0000	Salaries/Wages	16,583	21,899	23,725	23,614	24,437
651-100-511200-0000	Overtime	-	-	500	271	500
651-100-511300-0000	Standby Pay	-	-	1,500	2,821	1,500
651-100-511900-0000	Separation Pay	16	-	-	-	-
651-100-512100-0000	Medicare	274	365	479	440	436
651-100-512200-0000	Retirement	1,233	1,741	3,840	2,159	1,977
651-100-512300-0000	Disability Insurance	63	58	116	99	120
651-100-512400-0000	Health Insurance	6,714	3,304	7,341	3,605	3,715
651-100-512420-0000	Dental Insurance	-	62	115	109	115
651-100-512430-0000	Vision Insurance	-	32	58	55	58
651-100-512600-0000	Worker's Comp Insurance	1,611	2,292	2,277	2,253	2,344
651-100-560750-0000	Project Admin - Direct	-	773	-	-	-
610-Pump Station						
651-610-520100-0000	Administration	3,868	3,286	7,500	7,500	7,500
651-610-521800-0000	Communications	-	-	1,000	1,000	2,610
651-610-522600-0000	Contr Servs - Non Professional	3,441	33,500	50,000	50,000	35,000
651-610-523800-0000	County Charges	1,028	1,451	1,100	1,100	1,600
651-610-525800-0000	Equipment Rental	-	232	2,000	2,000	1,000
651-610-526000-0000	Equip Repairs/Maintenance	696	8,986	13,195	13,195	10,000
651-610-529610-0000	Legal Services	-	1,512	-	-	-
651-610-531900-0000	Permits/Licenses/Fees	15,941	11,102	15,000	15,000	15,000
651-610-535600-0000	Special Supplies	3,133	291	4,294	4,294	300
651-610-536000-0000	Utilities	8,533	9,257	13,000	13,000	11,390
651-610-537500-0000	Fuel	-	-	1,000	1,000	200
651-610-539000-0000	Water	1,126	1,413	1,300	1,300	1,300
651-610-560400-0000	Capital Outlay	-	-	108,559	108,559	-
651-610-560750-0000	Project Admin - Direct	7,383	13,237	3,000	3,000	500
651-610-591100-0000	Transfer to General Fund	-	19,318	13,092	13,092	17,987
620-Pond A						
651-620-522600-0000	Contr Servs - Non Professional	-	40,982	127,318	121,418	-
651-620-526000-0000	Equip Repairs/Maintenance	4,972	1,747	5,000	5,000	3,000
651-620-529200-0000	Landscape Maintenance	-	-	1,000	1,000	-
651-620-531900-0000	Permits/Licenses/Fees	4,110	3,614	8,000	8,000	8,000
651-620-535600-0000	Special Supplies	312	1,209	15,400	15,400	1,500
651-620-536000-0000	Utilities	78	-	500	500	-
651-620-537500-0000	Vehicle Fuel	690	-	-	-	-
651-620-539000-0000	Water	1,135	1,510	2,000	2,000	2,000
651-620-560400-0000	Capital Outlay	-	45,827	66,284	66,284	5,750
651-620-560750-0000	Project Admin - Direct	1,209	2,865	6,000	6,000	5,000

City of Dixon Budget FY 2021-22
FUND 651 CFD 2003-1 VALLEY GLEN

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
630-Lateral One						
651-630-535600-0000	Special Supplies	-	11,045	16,000	16,000	-
651-630-536000-0000	Utilities	62	72	2,000	2,000	100
651-630-560400-0000	Capital Outlay	-	124,053	13,633	13,633	-
640-VG Collection System						
651-640-535600-0000	Special Supplies	-	-	7,500	7,500	-
		84,212	367,037	544,626	534,203	164,939
FUND REVENUE		129,847	168,097	147,254	155,500	157,500
FUND EXPENDITURES		84,212	367,037	544,626	534,203	164,939

City of Dixon Budget FY 2021-22
FUND 651 - VALLEY GLEN CFD
OPERATING EXPENSES SUMMARY

Account Code	2021		2022		Brief Detail Description
	Budget	Estimated	Budget		
610 - Pump Station					
610-520100	7,500	7,500	7,500		Administration - Goodwin Consulting
610-521800	1,000	1,000	2,610		Internet and Telephone
610-522600	50,000	50,000	35,000		Annual sampling of pump oil required by AQMD, Annual servicing of panels, generator, storm water pumps, trash rack, pump stimulator, Annual SCADA maintenance, Electrical maintenance
610-523800	1,100	1,100	1,600		County Charges
610-525800	2,000	2,000	1,000		Equipment Rental - port-a-potty
610-526000	13,195	13,195	10,000		Equip Repairs/Maintenance
610-531900	15,000	15,000	15,000		Dixon (RCD) Resource Conservation District-Ditch Maintenance \$25,166.16 (154 80%; 651-610 15%; 655-601 5%; By contract 305-300 aprx \$606.); Dixon Regional Watershed JPA \$6703 (154 63%; 651-610 37%); Solano County Water Agency \$7395 (154 63%; 651-610 37%);
610-535600	4,294	4,294	300		Special Supplies - lift station parts, cleaning supplies, and misc. service needs
610-536000	13,000	13,000	11,390		Utilities
610-537500	1,000	1,000	200		Fuel
610-539000	1,300	1,300	1,300		Water
610-560400	108,559	108,559	-		Capital Outlay - no requests for FY 21-22
610-560750	3,000	3,000	500		Project Admin Direct
610-591100	13,092	13,092	17,987		Transfer to General Fund (Cost Allocation)
620 - Pond A					
620-522600	127,318	121,418	-		Contract services - Levee roadway repairs, storm water quality sampling, educational outreach
620-526000	5,000	5,000	3,000		Equip Repairs/Maintenance - Porta Potty Rental
620-529200	1,000	1,000	-		Landscape Maintenance Pond A
620-531900	8,000	8,000	8,000		Permits/Licenses/Fees - DWR, Regional JPA, SCWA-Department of Water Resources (Customer 3102-Detention Pond A) \$3,614
620-535600	15,400	15,400	1,500		Special Supplies - chemicals, signs, bank repairs, fence repairs
620-536000	500	500	-		Utilities
620-539000	2,000	2,000	2,000		Water
620-560400	66,284	66,284	5,750		Capital Outlay - see detail on Capital Equipment page
620-560750	6,000	6,000	5,000		Project Admin - Direct
630 - Lateral One					
630-535600	16,000	16,000	-		Special Supplies
630-536000	2,000	2,000	100		Utilities
630-560400	13,633	13,633	-		Capital Outlay - no requests in FY 21-22
640 - VG Collection System					
640-535600	7,500	7,500	-		Special Supplies
Total	504,675	498,775	129,737		

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

(N)ew or (R)eplacement	Category*	Item Description	Cost per Unit	Quantity	Total
N	E	ATV sprayer	23,000	0.25	5,750
				Total	\$ 5,750

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

CITY OF DIXON
PAYROLL SUMMARY
FY 2021-22

FUND 651
CFD 2003-1 Valley Glen

Title	FTE	Full Time Equiv. Pay 511000	PERS Retirement 512200	Health Insurance 512400	Dental Insurance 512420	Vision Insurance 512430	Soc Sec/ Medicare 512100	Disability Insurance 512300	Workers' Comp 512600	Total Employee
PERMANENT EMPLOYEES:										
Maintenance Worker I	0.50	24,437	1,889	3,645	115	58	407	120	2,297	32,968
Subtotal:	0.50	24,437	1,889	3,645	115	58	407	120	2,297	32,968
Other payroll costs:										
PERS Health Administration		-	-	70	-	-	-	-	-	70
PERS Retirement UAL		-	88	-	-	-	-	-	-	88
Overtime		500	-	-	-	-	7	-	47	554
Stand-by pay		1,500	-	-	-	-	22	-	-	1,522
Subtotal:		2,000	88	70	-	-	29	-	47	2,234
GRAND TOTAL:	0.50	26,437	1,977	3,715	115	58	436	120	2,344	35,202

Note: Maintenance Worker I position shared with Fund 530

City of Dixon Budget FY 2021-22
FUND 655 CFD POND C LATERAL TWO

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
655-000-401900-0000	Assessments	73,183	77,102	78,258	78,000	80,000
655-000-461600-0000	Interest Earned	3,396	4,992	-	1,520	1,140
655-000-470100-0000	Unrealized Gain GASB 31	2,125	2,005	-	-	-
		78,704	84,099	78,258	79,520	81,140
601 - Pond C						
655-601-522600-0000	Contr Servs - Non Professional	-	-	500	500	500
655-601-523800-0000	County Charges	732	771	2,000	2,000	1,500
655-601-525800-0000	Equip Rental	-	-	250	250	-
655-601-526000-0000	Equip Repairs/Maintenance	-	-	250	250	-
655-601-531900-0000	Permits/Licenses/Fees	1,074	1,151	1,600	1,600	1,600
655-601-535600-0000	Special Supplies	2,068	-	10,000	10,000	250
655-601-537500-0000	Vehicle Fuel	53	-	-	-	-
655-601-560750-0000	Project Admin - Direct	-	291	1,000	1,000	-
655-601-591100-0000	Transfer to General Fund	-	5,745	2,686	2,686	4,003
602 - Lateral Two						
655-602-522600-0000	Contr Servs - Non Professional	-	-	500	500	500
655-602-526000-0000	Equip Repairs/Maintenance	-	-	250	250	-
655-602-535600-0000	Special Supplies	-	2,282	1,500	1,500	-
655-602-537500-0000	Vehicle Fuel	53	-	-	-	-
655-602-560750-0000	Project Admin - Direct	-	49	-	-	-
603 - Parklane Lighting & Landscaping						
655-603-522600-0000	Contr Servs - Non Professional	489	8,908	35,000	35,000	35,000
655-603-536000-0000	Utilities	6,692	6,717	10,000	10,000	7,000
655-603-539000-0000	Water	10,812	39,589	30,000	30,000	35,000
655-603-560750-0000	Project Admin - Direct	1,225	-	500	500	-
		23,198	65,503	96,036	96,036	91,103
FUND REVENUE		78,704	84,099	78,258	79,520	81,140
FUND EXPENDITURES		23,198	65,503	96,036	96,036	91,103

City of Dixon Budget FY 2021-22
FUND 655 CFD POND C / LATERAL TWO
OPERATING EXPENSES SUMMARY

Account Code	2021	2021	2022	Brief Detail Description
	Budget	Estimated	Budget	
601 - Pond C				
601-522600	500	500	500	Storm water sampling lab services
601-523800	2,000	2,000	1,500	County Charges
601-525800	250	250	-	Equip Rental
601-526000	250	250	-	Equip Repairs/Maintenance
601-531900	1,600	1,600	1,600	Dixon (RCD) Resource Conservation District-Ditch Maintenance \$25,166.16 (154 80%; 651-610 15%; 655-601 5%; By contract 305-300 aprx \$606.);
601-535600	10,000	10,000	250	Special Supplies - Chemicals
601-560400	-	-	5,750	Capital Outlay - see detail on Capital Equipment page
601-560750	1,000	1,000	-	Project Admin - Direct
601-590100	2,686	2,686	4,003	Transfer to General Fund (Cost Allocation)
602 - Lateral Two				
602-522600	500	500	500	Storm water sampling lab services
602-526000	250	250	-	Equip Repairs/Maintenance
602-535600	1,500	1,500	-	Special Supplies - fencing, signs, landscaping
603 - Parklane Lighting & Landscaping				
603-522600	35,000	35,000	35,000	Contract Services Non-Professional
603-536000	10,000	10,000	7,000	Utilities
603-539000	30,000	30,000	35,000	Water
603-560750	500	500	-	Project Admin - Direct
Total	96,036	96,036	91,103	

CITY OF DIXON
CAPITAL EQUIPMENT (not included in Capital Project Funds)
FUND 655 - CFD POND C / LATERAL TWO

(N)ew or (R)eplacement	Category*	Item Description	Cost per Unit	Quantity	Total
N	E	ATV Sprayer	23,000	0.25	5,750
				Total	\$ 5,750

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

City of Dixon Budget FY 2021-22
FUND 720 - NORTH FIRST STREET ASSESSMENT DISTRICT FUND

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
720-000-401900-0000	Assessments	333,580	37,772	-	-	-
720-000-461600-0000	Interest Earned	14,864	16,502	-	-	-
720-000-461800-0000	Miscellaneous Income	-	2,298	-	-	-
720-000-470100-0000	Unrealized Gain GASB 31	12,114	(6,165)	-	-	-
720-000-491281-0000	Tsfr In fr DPFA Bonds	-	319,974	-	-	-
		360,559	370,381	-	-	-
720-700-529600-0000	Legal Services	474	4,451	-	-	-
720-700-550300-0000	Bond Interest	91,897	37,390	-	-	-
720-700-550400-0000	Bond Redemption	556,653	1,215,938	-	-	-
720-700-591100-0000	Transfer to General Fund	-	30	-	-	-
720-700-591281-0000	Transfer to DPFA Reassess Rev Bond	10,000	3,728	-	-	-
		659,024	1,261,537	-	-	-
FUND REVENUE		360,559	370,381	-	-	-
FUND EXPENDITURES		659,024	1,261,537	-	-	-

* This Debt was retired in FY 2020.

City of Dixon Budget FY 2021-22
FUND 725 CFD 2013-1 (PARKLANE)

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
725-000-401900-0000	Assessments	431,169	487,913	775,000	991,508	992,000
725-000-460300-0000	OFS-Bond Proceeds	-	12,140,534	-	-	-
725-000-461600-0000	Interest Earned	20,827	18,399	-	1,828	1,371
725-000-470100-0000	Unrealized Gain on Investments	959	3,282	-	-	-
725-000-491491-0000	Trans from CFD Parklane Const	715	(18,574)	-	-	-
		453,670	12,631,553	775,000	993,336	993,371
725-000-520100-0000	Administration	5,612	4,998	10,500	7,952	11,400
725-000-523800-0000	County Charges	4,312	4,879	7,750	9,915	9,920
725-000-527000-0000	Fiscal Agent Expense	1,765	1,625	1,800	4,405	4,500
725-000-529600-0000	Legal Services	-	-	500	-	-
725-000-532800-0000	Postage	26	-	-	-	-
725-000-550150-0000	Cost of Issuance	-	300,373	-	-	-
725-000-550300-0000	Bond Interest	348,981	436,828	671,526	345,582	815,576
725-000-550400-0000	Bond Redemption	50,000	60,000	65,000	65,000	145,000
725-000-560750-0000	Project Admin - Direct	105	-	-	-	-
725-000-591100-0000	Transfer to General Fund	-	-	6,237	6,237	9,722
725-000-591491-0000	Transfer to Parklane CFD Const	-	10,673,271	-	-	-
		410,801	11,481,973	763,313	439,091	996,118
FUND REVENUE		453,670	12,631,553	775,000	993,336	993,371
FUND EXPENDITURES		410,801	11,481,973	763,313	439,091	996,118

City of Dixon Budget FY 2021-22
FUND 726 CFD 2015-1 (VALLEY GLEN II)

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
726-000-401900-0000	Assessments	232,486	492,412	502,260	501,306	511,332
726-000-461600-0000	Interest Earned	9,491	13,477	3,111	2,244	1,683
726-000-470100-0000	Unrealized Gain on Investments	1,480	3,865	-	-	-
		243,940	509,753	505,371	503,550	513,015
726-000-520100-0000	Administration	7,324	5,884	6,126	8,153	8,300
726-000-523800-0000	County Charges	-	-	5,023	5,023	5,113
726-000-527000-0000	Fiscal Agent Expense	2,815	5,455	5,200	5,205	5,300
726-000-550300-0000	Bond Interest	177,313	362,327	388,620	388,619	386,170
726-000-550400-0000	Bond Redemption	-	40,000	80,000	80,000	90,000
726-000-560750-0000	Project Admin-Direct	-	69	-	-	-
726-000-591100-0000	Transfer to General Fund	-	-	3,536	3,536	3,536
		187,451	413,735	488,505	490,536	498,419
FUND REVENUE		243,940	509,753	505,371	503,550	513,015
FUND EXPENDITURES		187,451	413,735	488,505	490,536	498,419

City of Dixon Budget FY 2021-22
FUND 727 2019 CFD 2015-1 VALLEY GLEN II DEBT SERVICE

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
727-000-460300-0000	OFS - Bond Proceeds	5,232,039	-	-	-	-
727-000-461600-0000	Interest Earned	877	-	-	-	-
		5,232,916	-	-	-	-
727-000-550150-0000	Cost of Issuance	197,421	-	-	-	-
727-000-560750-0000	Project Admin-Direct	210	-	-	-	-
727-000-591492-0000	Tsfr to Valley Glen II Const	4,685,922	-	-	-	-
		4,883,552	-	-	-	-
FUND REVENUE		5,232,916	-	-	-	-
FUND EXPENDITURES		4,883,552	-	-	-	-

* This Fund was combined with Fund 726 in FY 2019.

City of Dixon Budget FY 2021-22
FUND 728 CFD 2019-1 (HOMESTEAD)

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
728-000-401900-0000	Assessments	-	-	-	-	295,000
728-000-460300-0000	OFS - Bond Proceeds	-	-	-	15,735,241	-
728-000-461600-0000	Interest Earned	-	-	-	150	113
		-	-	-	15,735,391	295,113
728-000-523800-0000	County Charges	-	-	-	-	6,200
728-000-527000-0000	Fiscal Agent Expense	-	-	-	-	2,950
728-000-550150-0000	Cost of Issuance	-	-	-	240,000	-
728-000-550300-0000	Bond Interest	-	-	-	99,871	590,400
	Transfer to Homestead 2019-1	-	-	-	-	-
728-000-591493-0000	Construction	-	-	-	13,965,556	-
		-	-	-	14,305,427	599,550
FUND REVENUE		-	-	-	15,735,391	295,113
FUND EXPENDITURES		-	-	-	14,305,427	599,550



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.

CITY OF DIXON

BUDGET OVERVIEW

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

	LEASE FINANCING 275	Total
<i>FY 2021 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES</i>		
BEGINNING FUND BALANCE	-	-
July 20		
REVENUE	-	-
TRANSFERS	322,860	322,860
REVENUE & TRANSFERS	322,860	322,860
 EXPENDITURES	 322,860	 322,860
 ESTIMATED ENDING FUND BALANCE	 -	 -
<i>FY 2022 SUMMARY OF PROPOSED RESOURCES & APPROPRIATIONS</i>		
ESTIMATED BEGINNING FUND BALANCE	-	-
July 21		
REVENUES	-	-
TRANSFERS	-	-
REVENUE & TRANSFERS	-	-
 AVAILABLE RESOURCES	 -	 -
 APPROPRIATIONS	 -	 -
 ESTIMATED ENDING FUND BALANCE	 -	 -

City of Dixon Budget FY 2021-22
FUND 275 - LEASE FINANCING FUND

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
275-000-491410-0000	Transfer from Fire Capital	133,998	137,279	161,431	161,431	-
275-000-491420-0000	Transfer from Police Capital	53,599	54,911	69,743	69,743	-
275-000-491430-0000	Transfer from City Facilities CIP	80,398	82,367	91,686	91,686	-
		267,995	274,557	322,860	322,860	-
275-200-527000-0000	Fiscal Agent Expense	-	-	1,853	1,853	-
275-200-550300-0000	Lease Interest	24,295	16,357	5,607	5,607	-
275-200-550400-0000	Lease Redemption	243,700	258,200	315,400	315,400	-
		267,995	274,557	322,860	322,860	-
FUND REVENUE		267,995	274,557	322,860	322,860	-
FUND EXPENDITURES		267,995	274,557	322,860	322,860	-

City of Dixon Budget FY 2021-22
FUND 281 - DPFA Reassessment Rev Bonds

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
281-000-401900-0000	Assessments	648,550	1,253,328	-	-	-
281-000-461600-0000	Interest Earned	27,735	20,429	-	-	-
281-000-470100-0000	Unrealized Gain on Investments	5,051	(3,032)	-	-	-
281-000-491720-0000	Transfer from N First St AD	10,000	3,728	-	-	-
		691,336	1,274,453	-	-	-
281-000-527000-0000	Fiscal Agent Expense	14,962	21,188	-	-	-
281-000-529950-0000	Refunds	-	634,395	-	-	-
281-000-550300-0000	Bond Interest	49,166	25,666	-	-	-
281-000-550400-0000	Bond Redemption	546,794	1,147,574	-	-	-
281-000-591100-0000	Transfer to General Fund	-	1,636	-	-	-
281-000-591400-0000	Transfer to Unrestricted CIP	-	522,652	-	-	-
281-000-591720-0000	Transfer to NFSAD	-	319,974	-	-	-
		610,921	2,673,085	-	-	-
FUND REVENUE		691,336	1,274,453	-	-	-
FUND EXPENDITURES		610,921	2,673,085	-	-	-

* This Debt was retired in FY 2020.

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Successor Agency Funds

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

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

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

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

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

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

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

Fund 740 Redevelopment Obligation Retirement Fund

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

Fund 527 Low and Moderate Income Housing Asset Fund

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

Redevelopment Agency (Dissolved February 1, 2012)

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

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

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

Fund 510 Redevelopment Fund

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

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

Fund 520 Low and Moderate Income Housing Fund

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

CITY OF DIXON
BUDGET OVERVIEW
SUCCESSOR AGENCY FUNDS

	HOUSING SUCCESSOR AGENCY 527	RDA OBLIGATION RETIREMENT 740*	Total
<i>FY 2021 SUMMARY OF ESTIMATED RESOURCES & EXPENDITURES</i>			
BEGINNING FUND BALANCE	172,362	176,462	348,823
July 20			
REVENUE	1,450	296,030	297,480
TRANSFERS	-	-	-
REVENUE & TRANSFERS	1,450	296,030	297,480
 EXPENDITURES	 -	 293,499	 293,499
 ESTIMATED ENDING FUND BALANCE	 173,812	 178,992	 352,804
<i>FY 2022 SUMMARY OF PROPOSED RESOURCES & APPROPRIATIONS</i>			
ESTIMATED BEGINNING FUND BALANCE	173,812	178,992	352,804
July 21			
REVENUES	1,088	297,827	298,915
TRANSFERS	21,053	-	21,053
REVENUE & TRANSFERS	22,141	297,827	319,968
 AVAILABLE RESOURCES	 195,953	 476,819	 672,772
 APPROPRIATIONS	 -	 318,712	 318,712
 ESTIMATED ENDING FUND BALANCE	 195,953	 158,107	 354,060

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

City of Dixon Budget FY 2021-22
FUND 527 - HOUSING SUCCESSOR AGENCY

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
527-000-460700-0000	Loan Principal	48,375	-	-	-	-
527-000-460800-0000	Interest Earned on Loans	6,497	-	-	-	-
527-000-461600-0000	Interest Earned	2,351	3,670	550	1,450	1,088
527-000-470100-0000	Unrealized Gain GASB 31	1,354	1,558	-	-	-
527-000-491100-0000	Transfer from General Fund	400	29,600	-	-	-
527-000-491740-0000	Transfer from Successor Agency	-	-	-	-	21,053
		58,978	34,828	550	1,450	22,141
527-000-523800-0000	County Charges	8	-	-	-	-
		8	-	-	-	-
FUND REVENUE		58,978	34,828	550	1,450	22,141
FUND EXPENDITURES		8	-	-	-	-

City of Dixon Budget FY 2021-22
FUND 740 - RDA RETIREMENT OBLIGATION FUND

Account	Description	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
740-000-401200-0000	Secured Property Taxes	403,536	371,369	295,156	295,156	297,659
740-000-460800-0000	Interest Earnings on Loans	211	377	-	-	-
740-000-460800-0045	Int Earnings on Bud's Loan	858	758	-	650	-
740-000-461600-0000	Interest Earned	2,277	2,513	-	224	168
740-000-470100-0000	Unrealized Gain GASB 31	2,969	376	-	-	-
		409,852	375,393	295,156	296,030	297,827
740-000-523200-0000	Contract Serv - Audit	3,000	3,000	3,000	3,000	3,000
740-000-527000-0000	Fiscal Agent Expense	3,490	3,105	3,490	3,490	3,490
740-000-529600-0000	Legal Services	6,779	-	2,000	2,000	1,000
740-000-529800-0000	Loans	335	-	-	-	-
740-000-531000-0000	Mileage Reimbursement	-	24	25	24	25
740-000-531600-0000	Office Supplies	4	-	883	-	883
740-000-550300-0000	Bond Interest	31,510	26,436	22,985	22,985	17,761
740-000-550400-0000	Bond Redemption	-	-	260,000	260,000	270,000
740-000-560750-0000	Project Admin - Direct	-	3,716	10,890	2,000	1,500
740-000-591527-0000	Transfer to Low & Mod income	-	-	-	-	21,053
		45,118	36,281	303,273	293,499	318,712
FUND REVENUE		409,852	375,393	295,156	296,030	297,827
FUND EXPENDITURES		45,118	36,281	303,273	293,499	318,712

Appendix Section



Cost Allocation & Transfers

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Glossary / Acronyms List

CITY OF DIXON BUDGET FY 2021-22
Transfers Summary

TRANSFERS IN		TRANSFERS OUT		FY 2022	
Account	Description	Account	Description	Proposed	Purpose
100-000-491103-0000	Transfer from Recreation	103-179-591100-0000	Transfer to General Fund	4,947	Cost Allocation
100-000-491107-0000	Transfer from Public Benefit	107-000-591100-0000	Transfer to General Fund	1,005,412	Fund Balance Support
100-000-491305-0000	Transfer from Sewer O & M	305-300-591100-0000	Transfer to General Fund	246,351	Cost Allocation
100-000-491310-0000	Transfer from Sewer Impvmt (310)	310-100-591100-0000	Transfer to General Fund	15,188	Cost Allocation
100-000-491315-0000	Transfer from Sewer Rehab (315)	315-100-591100-0000	Transfer to General Fund	1,318	Cost Allocation
100-000-491316-0000	Transfer from Sewer Mixed (316)	316-100-591100-0000	Transfer to General Fund	3,465	Cost Allocation
100-000-491331-0000	Transfer from Water O&M (331)	331-000-591100-0000	Transfer to General Fund	191,001	Cost Allocation
100-000-491334-0000	Transfer from Water Capital (334)	334-000-591100-0000	Transfer to General Fund	1,849	Cost Allocation
100-000-491335-0000	Transfer from Water Rehab	335-100-591100-0000	Transfer to General Fund	2,765	Cost Allocation
100-000-491350-0000	Transfer from Transit O & M	350-300-591100-0000	Transfer to General Fund	171,064	Cost Allocation
100-000-491410-0000	Transfer from Fire CIP	410-100-591100-0000	Transfer to General Fund	2,718	Cost Allocation
100-000-491420-0000	Transfer from Police CIP	420-100-591100-0000	Transfer to General Fund	2,592	Cost Allocation
100-000-491430-0000	Transfer from City Facilities	430-100-591100-0000	Transfer to General Fund	4,598	Cost Allocation
100-000-491450-0000	Transfer from Public Works	450-100-591100-0000	Transfer to General Fund	3,837	Cost Allocation
100-000-491460-0000	Transfer from Transportation	460-100-591100-0000	Transfer to General Fund	15,599	Cost Allocation
100-000-491480-0000	Transfer from Recreation CIP	480-100-591100-0000	Transfer to General Fund	42,703	Cost Allocation
100-000-491481-0000	Transfer from Capital Projects	481-100-591100-0000	Transfer to General Fund	2,098	Cost Allocation
100-000-491530-0000	Transfer from Gas Tax	530-500-591100-0000	Transfer to General Fund	270,715	Street Maintenance/ Cost Allocation
100-000-491531-0000	Transfer from RMRA	531-000-591100-0000	Transfer to General Fund	5,751	Cost Allocation
100-000-491540-0000	Transfer from Traffic Safety	540-500-591100-0000	Transfer to General Fund	2,217	Cost Allocation
100-000-491600-0000	Transfer from L&L	600-600-591100-0000	Transfer to General Fund	12,102	Cost Allocation
100-000-491651-0000	Transfer from Valley Glen CFD	651-610-591100-0000	Transfer to General Fund	17,987	Cost Allocation
100-000-491655-0000	Transfer from CFD	655-601-591100-0000	Transfer to General Fund	4,003	Cost Allocation
100-000-491725-0000	Transfer from Parklane CFD	725-000-591100-0000	Transfer to General Fund	9,722	Cost Allocation
100-000-491726-0000	Transfer from Valley Glen II CFD	726-000-591100-0000	Transfer to General Fund	3,536	Cost Allocation
102-000-491101-0000	Transfer from Contingency	101-000-591102-0000	Transfer to Council Discretionary	13,644	Fund Balance Support
103-000-491100-0000	Transfer from General Fund	100-000-591103-0000	Transfer to Recreation	8,610	Fund Balance/ General Fund Support
307-000-491305-0000	Transfer from Sewer O&M	305-300-591307-0000	Transfer to Sewer Equip Replace	50,000	Equipment Replacement Set-Aside
309-000-491305-0000	Transfer from Sewer O&M	305-000-591309-0000	Transfer to SRF Debt Service	1,033,044	Debt Service
309-000-491310-0000	Transfer from Sewer CIP (310)	310-000-591309-0000	Transfer to SRF Debt Service	688,695	Debt Service
315-000-491305-0000	Transfer from Sewer O&M	305-300-591315-0000	Transfer To Sewer Rehab Projs	2,062,318	Wastewater Rehab Projects
316-000-491305-0000	Transfer from Sewer O&M (305)	305-300-591316-0000	Transfer to Sewer Mixed (316)	212,372	Water Capital Projects
316-000-491310-0000	Transfer from Sewer CIP (310)	310-100-591316-0000	Transfer to Sewer Mixed (316)	22,593	Water Capital Projects

CITY OF DIXON BUDGET FY 2021-22
Transfers Summary

TRANSFERS IN		TRANSFERS OUT		FY 2022	
Account	Description	Account	Description	Proposed	Purpose
335-000-491331-0000	Transfer from Water O&M	331-000-591335-0000	Transfer to Water Cap Proj - Rehab	495,765	Water Capital Projects
400-000-491107-0000	Transfer from Public Benefit	107-000-591400-0000	Transfer to Capital Projs	414,000	Capital Outlay
400-000-491109-0000	Transfer from Flexible Grant Fee	109-000-591400-0000	Transfer to Capital Projs	220,348	Capital Outlay
470-000-491530-0000	Transfer from Gas Tax	530-500-591470-0000	Transfer to Transit CIP (470)	71,488	Interfund Loan Repayment
527-000-491740-0000	Transfer from Successor Agency	740-000-591527-0000	Transfer to Housing Successor Agency	21,053	Reserve Set-Aside
600-000-491100-0000	Transfer from General Fund	100-000-591600-0000	Transfer to L&L	217,228	Fund Balance/ General Fund Support
840-000-491100-0000	Transfer from General Fund	100-000-591840-0000	Transfer to PERS Stabilization	75,000	Reserve Set-Aside
841-000-491100-0000	Transfer from General Fund	100-000-591841-0000	Transfer to OPEB Reserve	250,000	Reserve Set-Aside
				8,279,348	

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Glossary

Glossary of Budget Terms

Accounting System

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

Accrual Basis of Accounting

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

Appropriation

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

Assessment District

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

Assessed Valuation

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

Audit

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

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

Base Budget

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

Beginning Balance

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

Bond

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

Budget

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

Budget Calendar

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

Budget Document

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

Budget Message/Transmittal Letter

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

Budgetary Control

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

Capital Assets

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

Capital Budget

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

Capital Improvement Projects

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

Capital Outlay

Expenditures for the acquisition of capital assets.

Capital Projects

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

Cash Basis

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

Contingency

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

Cost

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

Debt Service

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

Deficit

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

Department

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

Depreciation

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

Development Impact Fees

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

Division

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

Encumbrance

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

Enterprise Fund

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

Expenditure

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

Expenses

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

Fees

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

Fiscal Year

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

Full Faith and Credit

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

Full-Time Equivalent (FTE)

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

Fund

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

Fund Balance

The difference between fund assets and fund liabilities.

Gas Tax

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

General Fund

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

General Obligation Bonds

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

Goal

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

Grant

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

Interfund Transfers

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

Internal Service Fund

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

Levy

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

Material, Supplies and Services

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

Memorandum of Understanding (MOU)

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

Motor Vehicle License Fee (VLF)

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

Objective

A defined method to accomplish and establish goals.

Operating Budget

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

Ordinance

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

Other Post-Employment Benefits (OPEB)

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

Pavement Management Technical Assistance Program (P-TAP)

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

Public Employees' Retirement System (PERS)

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

Reserve

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

Resolution

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

Resources

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

Retained Earnings

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

Revenue

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

Revenue Estimate

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

Salaries and Benefits

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

Special Assessment

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

Stipend

A fixed sum of money paid for a specific purpose.

Successor Agency

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

Surplus

Excess total current resources over total current requirements.

Tax Base

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

Tax Increment Financing

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

Transfers In and Transfers Out

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

Warrant

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

Working Capital

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

ACRONYMS LIST

ABAG	Association of Bay Area Governments
ACA	Affordable Care Act
AD	Assessment District
ADA	Americans with Disabilities Act
AFG	Assistance to Firefighters Grant
AICP	American Institute of Certified Planners
ALS	Advanced Life Support
APA	American Planning Association
AQMD	Air Quality Management District
ATOD	Alcohol, Tobacco and Other Drug
AED	Automated External Defibrillator
AV	Audio-visual
CACEO	California Association of Clerks and Elections Officials
CAD	Computer Aided Design
CAJPA	California Association of Joint Powers Authorities
CALBO	California Building Officials
CALED	California Association for Local Economic Development
CALPELRA	California Public Employers Labor Relations Association
CASp	Certified Access Specialist
CASQA	California Stormwater Quality Association
CCAC	City Clerks Association of California
CCMF	California City Manager Foundation
CCTV	Closed Circuit Television
CDBG	Community Development Block Grant
CDF	California Department of Forestry
CDO	Cease and Desist Order
CEQA	California Environmental Quality Act
CFD	Community Facilities District
CHRP	COPS Hiring Recovery Program
CIP	Capital Improvement Program
CLETS	California Law Enforcement Telecommunication System
COP	Certificate of Participation
COPS	Citizen's Option for Public Safety
CPI	Consumer Price Index
CPR	Cardiopulmonary Resuscitation

ACRONYMS LIST

CRWQCB	California Regional Water Quality Control Board
CSMFO	California Society of Municipal Finance Officers
CSO	Community Services Officer
CUPA	Certified Unified Program Agencies
CWEA	California Water Environmental Association
DDBA	Downtown Dixon Business Association
DDW	Division of Drinking Water
DDFA	Dixon Firefighters Association
DFPD	Dixon Fire Protection District
DMCS	Dixon Montessori Charter School
DMV	Department of Motor Vehicles
DPOA	Dixon Police Officers Association
DRCD	Dixon Resource Conservation District
DRWJPA	Dixon Regional Watershed Joint Powers Authority
DSMA	Dixon Senior Managers Association
DSWA	Dixon Solano Water Authority
DUSD	Dixon Unified School District
DWR	Department of Water Resources
DYB	Dixon Youth Basketball
ED	Economic Development
EDC	Economic Development Corporation
EEO	Equal Employment Opportunity
EMS	Emergency Medical Service
EOC	Emergency Operations Center
ERAF	Education Revenue Augmentation Funds
ERC	Employment Relations Consortium
EVOC	Emergency Vehicle Operations Course
FBR	Field Based Reporting
FEMA	Federal Emergency Management Agency
FLSA	Fair Labor Standards Act
FOG	Fat, Oil, and Grease
FROG	Fat, Root, Oil, and Grease
FTA	Federal Transit Administration
FTE	Full-time Equivalent
FY	Fiscal Year

ACRONYMS LIST

GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
GPAC	General Plan Advisory Committee
GPS	Global Positioning System
GSA	Groundwater Sustainability Agency
HCD	CA Dept. of Housing and Community Development
HR	Human Resources
HVAC	Heating Ventilation and Air Conditioning
ICC	International Code Council
IIMC	International Institute of Municipal Clerks
ILEMS	Integrated Law Enforcement Management System
IPMA	International Public Management Association
ISA	Installment Sales Agreement
IT	Information Technology
JPA	Joint Powers Agreement
L&L	Lighting and Landscaping
LAFCO	Local Agency Formation Commission
LCW	Liebert Cassidy Whitmore
LED	Light-emitting Diode
LLMD	Landscaping & Lighting Maintenance Assessment District
LMIHF	Low and Moderate Income Housing Fund
LOCC	League of California Cities
MDC	Mobile Data Computer
MISAC	Municipal Information Systems Association of California
MOU	Memorandum of Understanding
MSC	Municipal Service Center
MTC	Metropolitan Transportation Commission
NCCSIF	Northern California Cities Self Insurance Fund
NFSAD	North First Street Assessment District
NPDES	National Pollutant Discharge Elimination System
O & M	Operations and Maintenance
OBAG	One Bay Area Grant
OFS	Other Financing Sources

ACRONYMS LIST

OPEB	Other Post-Employment Benefits
OTS	Office of Traffic Safety
PARMA	Public Agency Risk Managers Association
PARS	Public Agency Retirement System
PEPRA	Public Employees' Pension Reform Act of 2013
PERS	Public Employees' Retirement System
POST	Peace Officers Standards and Training
PPE	Personal Protective Equipment
PT	Part-Time
PTAF	Property Tax Administrative Fees
P-TAP	Pavement Management Technical Assistance Program
PTSD	Post-Traumatic Stress Disorder
PUC	Public Utilities Commission
PW	Public Works
RAFC	Regional Armed Forces Committee
RDA	Redevelopment Agency
RFP	Request for Proposal
RFQ	Request for Qualifications
RMS	Records Management System
S/MUC	Senior Multi-Use Center
SAFER	Staffing for Adequate Fire & Emergency Response
SB	Senate Bill
SCADA	Supervisory Control and Data Acquisition
SCBA	Self-Contained Breathing Apparatus
SCWA	Solano County Water Authority
SR2S	Safe Routes to School
SRCD	Solano Resource Conservation District
SRF	State Revolving Fund
SRTP	Short Range Transit Plan
SSMP	Sewer System Master Plan
STA	Solano Transportation Authority
STEM	Science, Technology, Engineering & Math
SWMP	Storm Water Management Plan
SWRCB	State Water Resources Control Board
TAB	Tax Allocation Bond

ACRONYMS LIST

TCC	Travis Community Consortium
TDA	Transit Development Act
TOT	Transient Occupancy Tax
UGST	Underground Storage Tank
UPRR	Union Pacific Rail Road
URVI	Uniform Response to Violent Incidents
USA	Underground Service Alerts
USAR	Urban Search and Rescue
USDA	United States Department of Agriculture
UTV	Utility Terrain Vehicle
VFA	Volunteer Fire Assistance
VLF	Vehicle License Fee
VLP	Vehicle Lease Program
VOIP	Voice Over Internet Protocol
WC	Workers Compensation
WDR	Waste Discharge Requirements
WWTF	Wastewater Treatment Facility
WWTP	Wastewater Treatment Plant
YSAQMD	Yolo Solano Air Quality Management District



End of Budget Document