



**DIXON RESOURCE CONSERVATION DISTRICT (DRCD)
FINANCIAL COMMITTEE
MINUTES FOR
May 5, 2026**

DIRECTORS

DANIEL JONES

DAVID VIGUIE

DIXON RCD STAFF

KELLY HUFF, DISTRICT MANAGER

1. Call the Meeting to Order

Director Viguie called the May 5, 2026, Financial Committee meeting to order at 3:05 p.m. at 1170 North Lincoln Street, Suite 109, Dixon, CA.

Present: Jones, Viguie
Nays: None
Abstain: None
Absent: None

2. Approve the Agenda

There was no discussion on this item.

A motion was made by Director Viguie, seconded by Director Jones to approve the agenda. The motion passed as follows:

Ayes: Jones, Viguie
Nays: None
Abstain: None
Absent: None

3. Approve Minutes

No minutes to approve

4. Comments from the Public – None

5. Old Business – None

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6. New Business

- a. Dixon /Solano RCDs Office Management Account for Fiscal Year (FY) 2026 - 2027 Budget – Review Staff’s draft joint budget for Office Management for FY 2026 - 2027, provide input and consider recommending that the Dixon RCD Board approves this budget at its May 12, 2026, meeting – **(ACTION)**

Ms. Huff presented the DRAFT Budget and staff report prepared by Joanna Yac and staff from Solano RCD. Ms. Huff explained that, with the projected year-end for 2025-2026, there will be an approximately \$10,000 increase in the ending fund balance that is not proposed to be reimbursed to the RCDs. This leaves approximately \$15,500 available for anticipated improvements to the office kitchen (hot water, garbage disposal, water filtration). When final estimates for the proposed improvements are secured, budget adjustments for office improvements will be proposed. The FY 26-27 **operating** budget is similar to the current year’s budget with the addition of cyber security services and adjusted for increases in costs of services. The **overall** budget is \$11,199.92 more than the 25-26 projected actual year-end budget. Dixon RCD’s pro-rated share of the budget would remain at 17.0% and Solano RCD’s at 83%.

A motion was made by Director Viguie, seconded by Director Jones to recommend approval of the DRAFT Budget by the Dixon RCD Board.

Ayes:	Jones, Viguie
Nays:	None
Abstain:	None
Absent:	None

- b. Dixon RCD Fiscal Year (FY) 2026 - 2027 Budget Fund 024 – Review Staff’s draft budget for Dixon RCD for FY 2026 - 2027, provide input and consider recommending that the Dixon RCD Board approves this budget and the 2026-2027 Dixon RCD Rate Schedule (including staff billable rates) at its May 12, 2026, meeting – **(ACTION)**

Ms. Huff presented the DRAFT 2026-2027 Budget, starting with a review of the Projected Year End (PYE) for the current **2025-2026 Fiscal Year** with an anticipated ending net position of **-\$47,836.14** before capital expenses, with capital expenditures (installation of new flow measurement stations for Tremont 1, Laterals 2 & 3) the overall June 30, 2026 net position is projected to be **-\$57,838.22**. Allocated Reserves on 06/30/26 are projected to total \$450,000* with \$11,644.52 projected in unallocated fund balance for a total of \$461,644.52. This is roughly \$41,823 more than we had anticipated for our ending fund balance. *This assumes that the board allocates small additional amounts to reserves to achieve round numbers in reserve accounts at fiscal year-end. Director Jones asked about the annual pattern of actual budgets ending better than predicted and whether this indicates that we are overstating expenses and/or understating income and if this could be an issue with the rate study process. Ms. Huff explained that the Dixon RCD budgets are typically conservative, especially for non-ditch expenses and for non-guaranteed income (like project review reimbursements), but that typically the actual ditch maintenance budget end with higher

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expenses than initially budgeted. In addition, for JPA and Water Quality, Dixon RCD budgets for the full expenses, where pro-rated shares are reimbursed at year end. Income is projected to be 5% less and total expenses without capital expenditures to be 4% less than budgeted. Director Viguie recommended correcting the formulas for % of budget and updating the formatting of the PYE 25-26 Budget for clarity.

The **Initial 2026-2027 Budget** anticipates an ending net position of **-\$983.54** with no capital expenditures. The **Initial** Proposed Budget assumes no ditch maintenance fee increase and no reimbursements from agencies or developers for project reviews. The ditch maintenance budget has been reduced by \$25,000 from the budget in the rate study to avoid further reduction of reserve accounts. Ms. Huff reviewed the highlighted explanations that provide preliminary recommendations for budget adjustments if the rate increase is approved.

Ms. Huff also reviewed the FY 26-27 Budgeted Cost Centers and highlighted the negative net balances for the Ditch and the Response to Development Cost Centers.

Ms. Huff highlighted that FY 26-27 billable rates include 100 hours of District Manager's time and 200 hours of Office Manager's time as "overhead", which resulted in more increases to billable rates for those two positions.

A motion was made by Director Viguie, seconded by Director Jones to recommend Dixon RCD Board approval of the staff recommended **Initial** DRAFT Budget.

Ayes:	Jones, Viguie
Nays:	None
Abstain:	None
Absent:	None

7. **Announcements –**

a. **Future committee meetings will be scheduled as necessary.**

8. **Adjourn Meeting**

The Dixon RCD Financial Committee meeting adjourned at the hour of 3:49 p.m.



Kelly Huff, District Manager, Dixon Resource Conservation District