

2026 Ditch Maintenance Fee Rate Study

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Table of Contents

1	EXECUTIVE SUMMARY	1
1.1	KEY FACTORS FOR CONSIDERATION	1
1.2	STUDY PURPOSE AND OBJECTIVES	2
1.3	METHODOLOGY	3
1.4	FINDINGS AND RECOMMENDATIONS.....	3
2	REVENUE REQUIREMENT PROJECTIONS.....	7
2.1	BACKGROUND.....	7
2.2	PRIOR PERIOD REVIEW 2021-2025	8
2.3	CURRENT FISCAL YEAR OPERATING BUDGET.....	10
2.4	OPERATING EXPENSE PROJECTIONS.....	10
2.5	KEY OPERATING EXPENSE ASSUMPTIONS	12
3	COST OF SERVICE ANALYSIS	16
3.1	Uniform Per Acre Drainage Allocation.....	16
3.2	Runoff Load Allocation.....	16
4	RATE CALCULATION AND BILL IMPACTS	19
4.1	PROPOSED RATES (2027-2031).....	19
4.2	CUSTOMER BILL IMPACTS.....	21
	Appendix A. Supporting Tables for FY 2021-FY 2031.....	23
	Appendix B. Drainage Service Area Map	32
	Appendix C. Runoff Coefficients	33
	Appendix D. Bureau of Labor Statistics, Consumer Price Indices for: The San Francisco Bay Area & The Western States.....	35

1 EXECUTIVE SUMMARY

This report summarizes the analysis of the Dixon Resource Conservation District's (District's) Ditch Maintenance Fee (Drainage Fee) completed in accordance with California law and Proposition 218 (Prop 218). The analysis represents a collaborative effort within the District's staff and board with review from partners and consultants. Staff prepared the financial plan and cost of service analysis using the recent five-year financial projections covering 2027-2031 and a review of the prior period 2021-2025. The District's current Fiscal Year (FY) is 2026, which began July 1, 2025 and ends on June 30, 2026.

A presentation was made to the Board of Directors on January 15, 2026 to review initial components for the study and to review and discuss alternatives. An informational meeting was held for the landowners on March 30, 2026. No subsequent refinements were needed based on the landowner meeting.

1.1 KEY FACTORS FOR CONSIDERATION

The District would like readers to be aware of key factors that are important to understand when reviewing the rate study.

- Historically, the District has allowed annual Ditch Operations Expenses to significantly exceed the Ditch Operations Revenues (see below). The District cannot sustain this into the future.

	2021	2022	2023	2024	2025	TOTAL
Annual Ditch Operations Revenues	\$159,059	\$155,407	\$156,870	\$156,336	\$159,447	\$787,119
Ditch Operations (Ditch) Expenses	\$169,790	\$168,388	\$152,690	\$213,596	\$233,916	\$938,380
Ditch Capital Improvements	\$0	\$0	\$21,814	\$6,467	\$47,834	\$76,114
Ditch Net Balance with Ditch Capital Improvements	-\$10,731	-\$12,981	-\$17,634	-\$63,727	-\$122,303	-\$227,375

- As part of the rate study process, the District has analyzed costs for response to development projects that have the potential to impact the District's drainage service area. These costs have previously been covered with General Government Services Revenues, not ditch maintenance fees. Moving forward, the District is updating the development project review process to recoup these costs from project proponents through work order requests and associated fees.
- As part of the rate study process, the District has also performed an analysis of upper watershed acres (that are not currently in the District's service areas) but that benefit from the District's facilities. The District is pursuing options to address this issue.
- The current Fiscal Year 2025-2026 ditch maintenance activities have been reduced to lessen the impact of the negative ditch operations net balance on the District's overall finances.
- In addition to inflationary impacts, the ditch maintenance costs have increased significantly in order to improve the effectiveness of the annual ditch spray program, to respond to increased needs for debris removal (from trash and storms), to manage right of ways and to respond to immediate regional capital improvement needs (including Delhi Road and Highway 113 crossing repairs).

- In the last three years, Dixon RCD has been able to partner with Reclamation District 2068 to conduct maintenance services on Dixon RCD's drainage system, which has allowed us to offer a higher level of service at a lower cost.
- Although there are differences in the scale and the purposes of facilities, ditch maintenance cost comparisons are included for two other Solano County special districts that provide drainage services. The District's proposed per mile costs for 2027-2031 Ditch Operations average \$3,660.34 per mile. For comparison, Solano County Water Agency's budget for the Ulatis Flood Control Channel and the Green Valley Channel is \$36,364 per mile. The District's proposed rates for the 5-year rate study period range from \$6.00/acre to \$8.00/acre. Reclamation District 2068's current fee for drainage from acres outside of their service area is \$6.25/acre.
- Dixon RCD staff has performed the majority of the initial financial analysis, projections and drafting of the rate study, with legal and engineering reviews, to minimize the cost of the rate study to rate payers.
- Since 2020, the District has reached out to drainage fee paying landowners and operators with two surveys to gather feedback on priorities and expectations of level of service from the District's Ditch Operations. This input has helped guide future plans for operations and maintenance.

1.2 STUDY PURPOSE AND OBJECTIVES

The purpose of this study is to conduct a comprehensive analysis of the District's drainage fee, including documentation of the analysis, underlying assumptions, and the rationale for the recommended fee structure. This study has several key objectives:

- **Revenue Sufficiency:** Fees needed to generate sufficient revenue to fund ditch maintenance operations and ditch related capital improvements as well as to return the District to adequate reserve levels.
- **Fairness:** Fees are designed so that each customer class pays its proportionate share of the required revenue in compliance with legal rate-making requirements.
- **Affordability:** Minimize fee shock; fees need to be as affordable as possible while maintaining the District's sound financial position.
- **Open Process:** The process is designed to allow for customer input. Fees are designed to be as simple as possible to facilitate customer understanding and acceptance.
- **Administrative Ease:** Fees are designed to enable easy implementation and ongoing administration, including monitoring and updating.

These objectives should be met by applying industry standards to comply with all applicable laws.

1.3 METHODOLOGY

This financial plan and drainage fee study included three analytic stages:

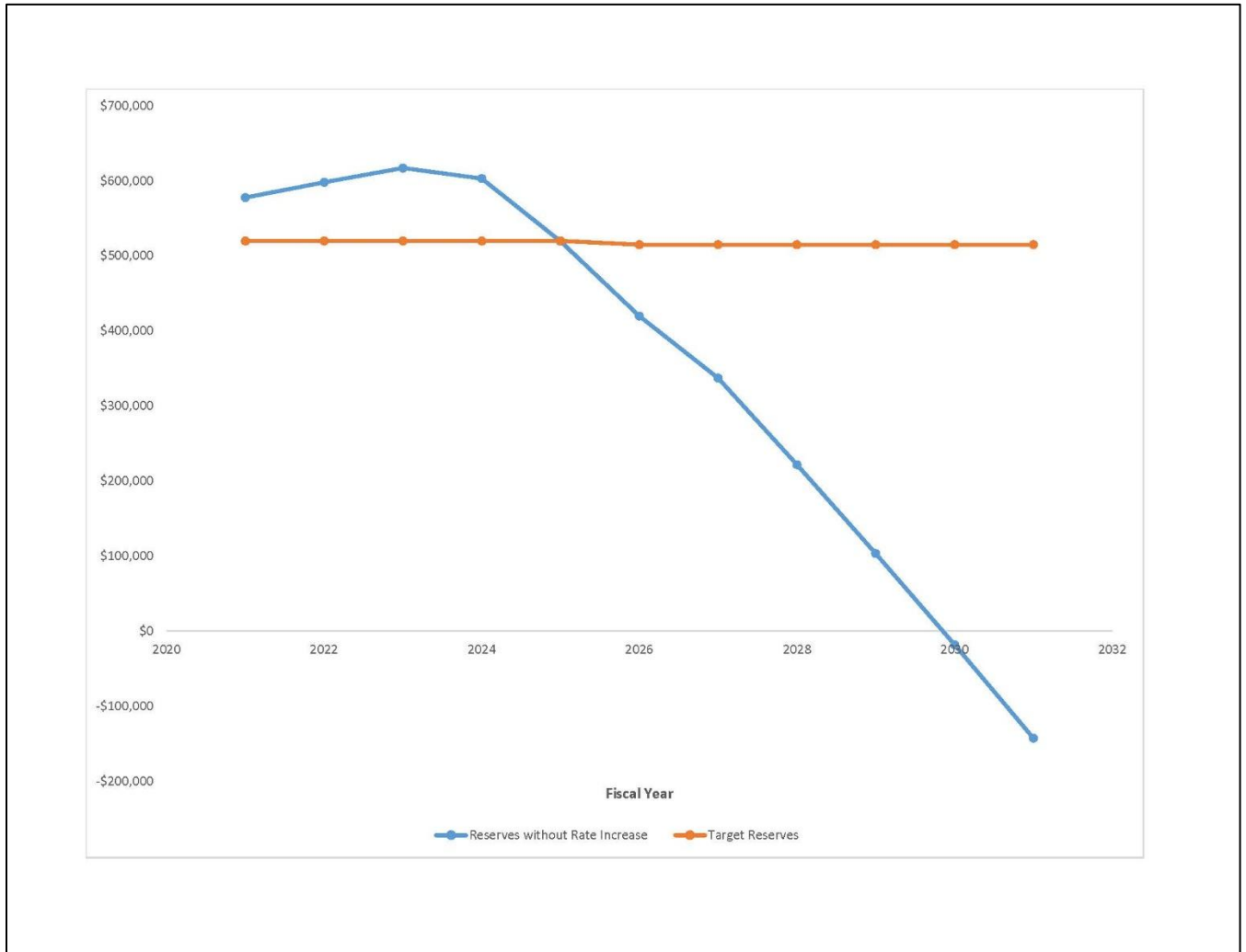
- **Revenue Requirement Projections:** The District's expenses and revenues, from drainage fees and non-drainage fees, for a five-year planning period (2027 to 2031) are projected based on recent and current costs, plus expected cost escalation factors. The difference between projected expenses and projected revenues must be closed by increased revenue and/or expense reductions.
- **Cost of Service Analysis:** The net revenue requirement (projected expenses minus non-drainage fee revenue) for the five-year planning period is allocated to each customer based on a uniform per acre runoff rate for each land use category; every acre within the district is allocated a certain land use category.
- **Rate Calculation and Bill Impacts:** Rates are designed so that each customer recovers his/her share of the cost of service based on the uniform drainage allocation method.

1.4 FINDINGS AND RECOMMENDATIONS

Net Revenue Requirement Projections

The District's projected expenses over the five-year planning period minus the net non-drainage fee revenue (e.g., property taxes, net professional services revenues, etc.) necessitates a 16.2% average annual increase in the drainage fee to cover expenses and to maintain a reasonable reserve. The District's operating reserve balance was reduced below the reserve target in 2025 and would be reduced below 0% of the reserve target by 2031 if drainage fee revenue is not increased, as shown below in Figure 1-1. Detailed calculations of the District's projected expenses, non-drainage fee revenues, and a justification for prudent reserve target ("Net Revenue Requirement") are contained in Section 2: Revenue Requirement Projections.

Figure 1-1. Operating Reserve Balance without Drainage Fee Increase



Cost of Service Analysis

A cost of service analysis is periodically conducted by most utilities to determine whether customers are paying their proportionate shares of the revenue requirements. The Agricultural drainage class represents 98.4% of the District’s drainage service area and 98.4% of the runoff load. The remaining drainage classes: Agricultural – Residential, Commercial – Industrial, and Institutional land uses comprise 1.6% of the area. There is a significant difference in the runoff load between the Commercial – Industrial and all other drainage classes due to the amount of impervious land in each class.

As discussed in Section 3: Cost of Service Analysis, a runoff load cost allocation would not meaningfully change the revenue outcome between drainage classes and implementing a different billing method would not be feasible for the District and would cost more than the District would recover in increased revenues. The District will continue to evaluate land use changes in subsequent rate studies to determine if conditions have changed enough to justify a runoff load allocation and an alternative billing system.

Recommended Drainage Fee

The recommended drainage fee, presented in Figure 1-2, is set to align the revenue to the cost of service over the five-year planning period based on the uniform drainage allocation method. Calculations of the proposed rate and alternative rate structures are detailed in Section 4: Rate Calculations and Bill Impacts.

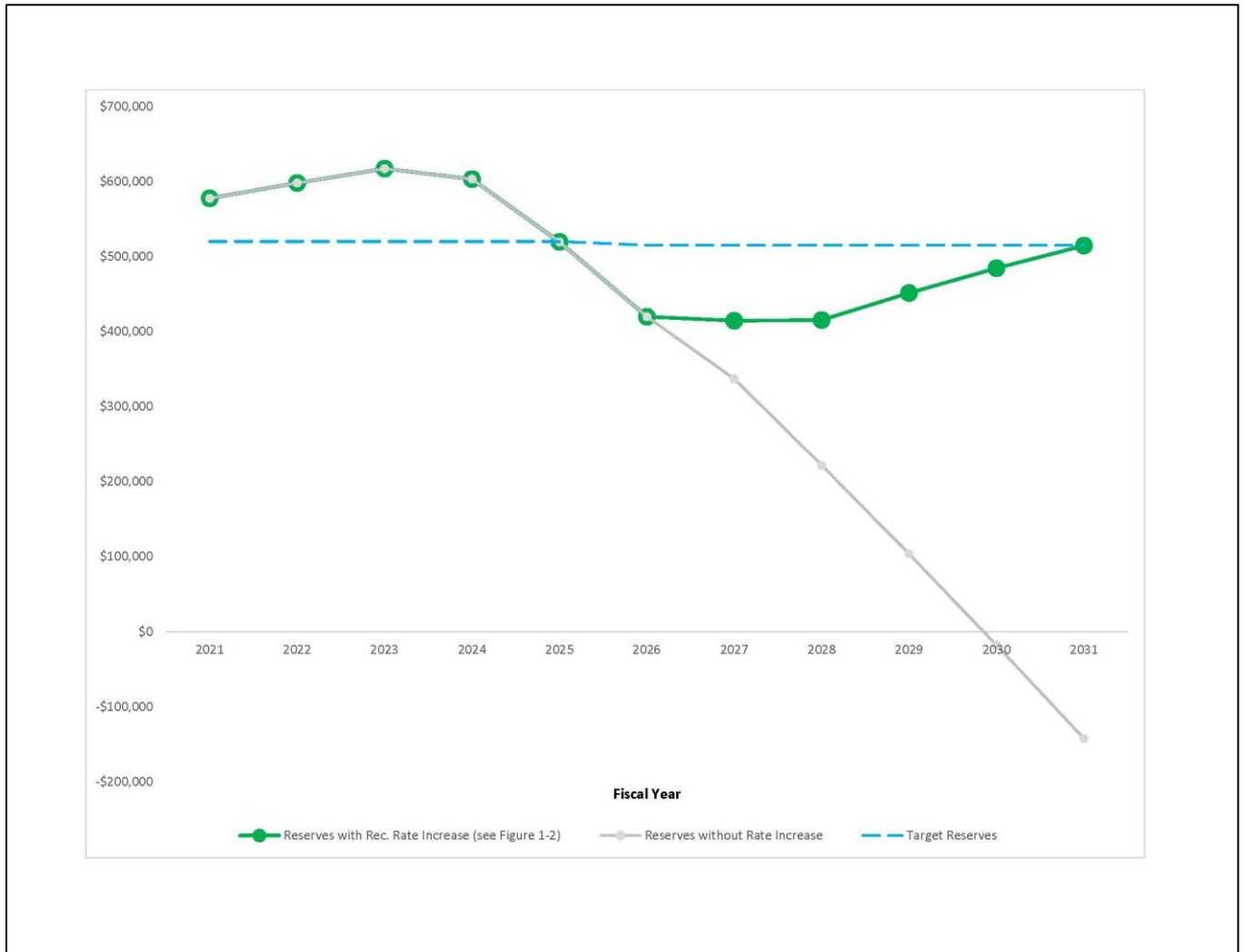
Each year, prior to implementing the fee increases, District staff should confirm the need for the fee increase, including the inflation rate formula described in Section 4, and present those findings to the Board for approval. **NOTE: The proposed rate schedule in this Study reflects the maximum rate that the District may adopt in each year without initiating another Proposition 218 approval process.** If higher fee increases are needed that exceed the adopted rates, the District will need to initiate a new Proposition 218 proceeding, which includes mailing notices to affected property owners, a public hearing and an election.

Figure 1-2. Current and Proposed Drainage Fee

	Current Fee	Recommended Rate					Average Annual Increase
		2027	2028	2029	2030	2031	
Drainage Fee (\$/Ac)	\$4.00	\$6.00	\$7.00	\$8.00	\$8.00	\$8.00	
	% Change	50.0%	16.7%	14.3%	0.0%	0.0%	16.2%

The need for the drainage fee increase was demonstrated in Figure 1-1 by the significant decrease in the operating reserve balances without such an increase. As shown in Figure 1-3, the increased drainage fee revenue resulting from the proposed fees detailed in Figure 1-2 results in prudent operating reserves by 2031.

Figure 1-3. Operating Reserve Balance With and Without Proposed Drainage Fee Increase



2 REVENUE REQUIREMENT PROJECTIONS

2.1 BACKGROUND

The District provides drainage services to 215 customers serving 32,504.60 acres. Additionally, the District provides drainage service to the City of Dixon through an agreement.

The District's system of open drainage ditches and culverts was constructed during the 1950's and 1960's. The District is responsible for the maintenance and improvements of 70.5 miles of ditches and 150 culverts. The system is designed to uniformly allocate (uniform drainage allocation) a drainage rate of 0.02 cubic feet per second (cfs) per acre. Since the inception of the District, annual maintenance of the ditch system has been supported by billing each landowner for each acre per parcel, as determined by the Solano County Assessor. The current drainage fee of \$4.00 per acre was approved through a rate study process in 2016. The rates approved in 2016 increased incrementally each year from 2017 to 2021. Over the past five years, the Board has continued to monitor the annual cost of providing drainage services. During this period, although the costs to maintain the ditches have increased significantly, the fee was maintained at \$4.00/ac through use of General District Operations revenues, partnerships, professional service agreements and grants that offset overhead costs. Professional services include administering the Irrigated Lands Regulatory Program and providing staff for the Dixon Regional Watershed Joint Powers Authority and administering several water related grants. These net revenues were significantly less than those contributed to the District Reserves for long term improvement of drainage infrastructure, from the management of the Yolo Bypass Wildlife Area leases during the years of 2004-2015. Over the five-year planning period 2027-2031, professional services will maintain minimal contributions to net revenues, but will continue to offset overhead expenses.

Ditch Operations are the expenses used to maintain drainage services to the District's customers and are covered by the drainage fee. The drainage fee revenue is also used to cover capital improvement projects to upgrade or replace the District's infrastructure. Administrative Operations are expenses to manage the District's Operations (e.g. Board related activities) and are largely covered by the District's share of local property taxes.

The process of updating the District's drainage fee began in August 2025 with Staff and Board review of the District's prior five year financials and planning for the future five years, including capital expenditure needs and associated reserve levels. On January 15, 2026, the Board reviewed several options for rate increase methodologies. Preliminary results were presented for Board review and revision in March 2026. An informational workshop was held on March 30, 2026 to provide the preliminary results to the landowners and obtain any questions or concerns. Based on direction received from the Board members and comments from the landowners, a final revision to the preliminary results was made and presented to the District's Board on April 14, 2026.

NOTE: Appendix A: Table A-2 includes detailed expenses and annual percent changes for Fiscal Years 2021 through 2031.

2.2 PRIOR PERIOD REVIEW 2021-2025

The District has prepared the Prior Period Review to evaluate the past revenues and expenditures while setting the basis for the operation expense projections in Section 2.4: Operating Expense Projections.

In 2002, the District began to seek other means to generate revenues in order to offset the increasing operating costs and to generate additional net revenues that could bolster the District's financial position. Since 2004, the District has provided management services to various agencies and programs, which continues to help to distribute overhead costs across multiple cost centers. From 2004 to 2015, the District provided agricultural lease management services to the CA Department of Fish and Wildlife at the Yolo Bypass Wildlife Area, which contributed more than \$400,000 to the District's reserves. Since 2016, the structure of the lease management services to the State changed so this source of revenue was no longer an option. The District continues to provide management and staffing services to the Dixon Regional Watershed Joint Powers Authority (JPA), the Dixon/Solano RCD Water Quality Coalition, the joint RCD Office Management Account and assistance on water related grant programs. These programs and services contribute a much reduced level of revenue to the District versus the lease management services from 2004-2015.

In order to track and monitor the revenues and expenditures for the different operations, the District continues to apply a cost center based accounting system with two primary categories: Governmental Services and Professional Services with sub-categories for each specific agreement or type of service. The financial impacts from the Professional Services enterprise are accounted for as Transfers (net professional services revenues) on Table A-5 (Appendix A) for the planning period.

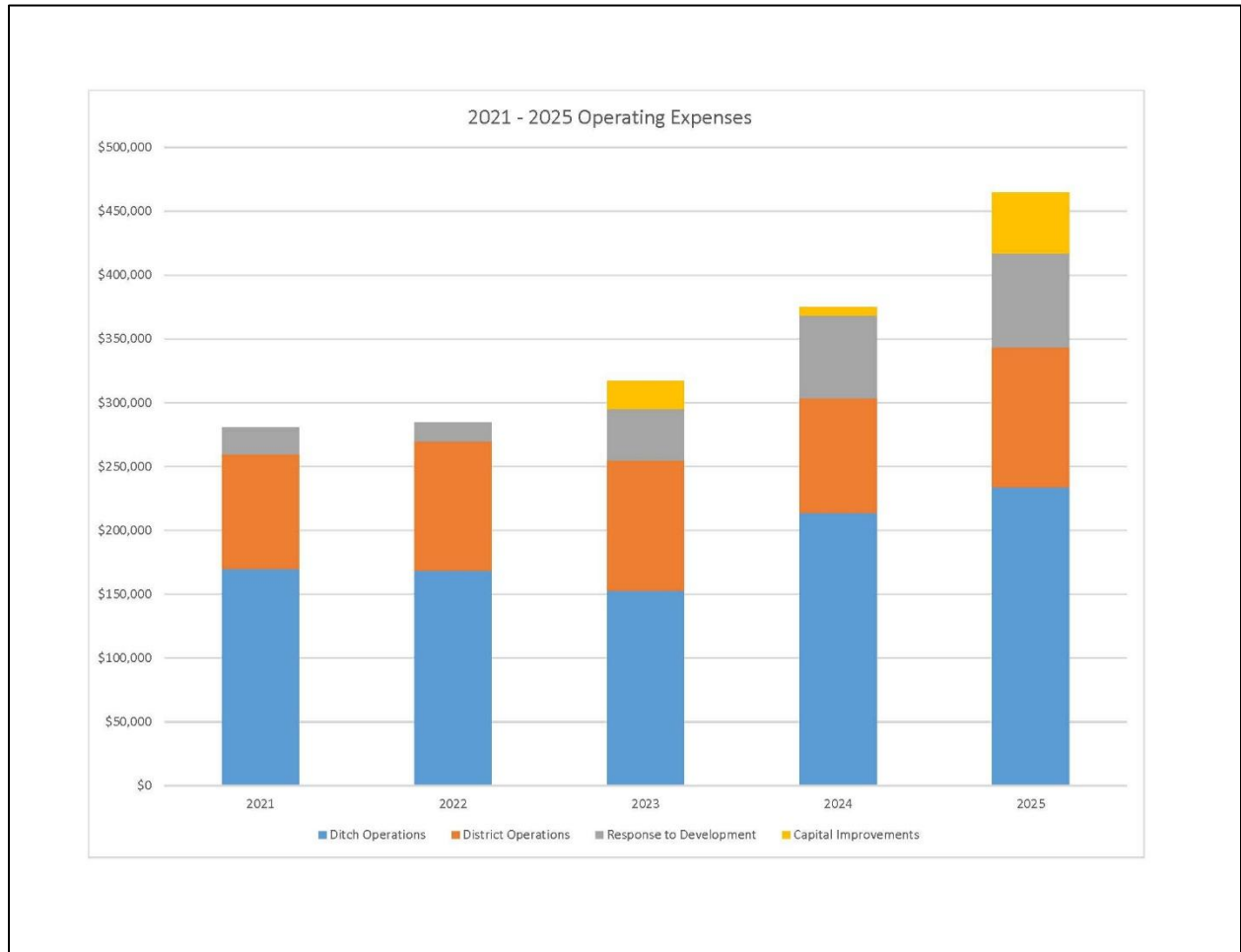
Governmental Services represent the two core functions of the District: Ditch Operations and District Operations, plus a recently added third cost center: Response to Development / Regional Drainage. Ditch Operations represent the staffing, maintenance, services and supplies needed to operate, maintain and improve the District's drainage system. District Operations represent the staffing, services, and supplies needed to be a public agency and to address the resource concerns of the District constituents, such as flooding, habitat, groundwater, etc. Response to Development / Regional Drainage represents the staffing and contracted services needed to track, review and respond to planned land use changes in and around the District, especially related to impacts on the District's drains and lands within the drainage service area.

Prior Period Operating Expenses

The operating expenses for the prior period provide an important foundation on which the current year's budget and the operating expense projections are built upon. The average annual operating expenses were \$344,433 with a range of \$280,551 to \$464,844. More detail on the Ditch and District Operations is located in Table A-2 (Appendix A). In Fiscal Years 2024 & 2025 (July 1, 2023 – June 30, 2025) the District began more focused improvements to weed management activities on District ditches, contracted for the creation of a new QuickBooks ditch fee billing database to replace the Access Database, and used significant staffing and contracted services to respond to development projects including installation of real time flow measurement stations at key locations in the drainage system. In addition, there have been significant increases in the frequency and costs associated with debris

removal resulting from storm events and illegal dumping and maintenance of right of ways as well as for materials and supplies.

Figure 2-2. Prior Period Operating Expenses:



	2021	2022	2023	2024	2025
Ditch Operations	\$169,790	\$168,388	\$152,690	\$213,596	\$233,916
District Operations	\$89,769	\$101,244	\$102,051	\$89,781	\$109,559
Response to Development	\$20,993	\$14,983	\$40,518	\$65,239	\$73,536
Capital Improvements	\$0	\$0	\$21,814	\$6,467	\$47,834
Total Annual Expenses	\$280,551	\$284,615	\$317,074	\$375,082	\$464,844

2.3 CURRENT FISCAL YEAR OPERATING BUDGET

Fiscal Year 2026 includes reduced expenses for ditch maintenance activities to lessen further impacts on the District's reserve accounts and to balance costs for this rate study and the installation of additional flow measurement stations.

The 2026 budgeted Ditch Operations Expenses are \$21,754 above the prior period annual average of \$187,676, however they are \$24,486 less than the 2025 Actual Ditch Operation Expenses. This was done to, as much as possible, preserve the District Reserves that have been reduced below target levels.

The 2026 Administration Operations (District) expenses increased by \$8,062 above the prior period annual average of \$98,481, however they are \$3,016 less than the 2025 Fiscal Year actual expenses.

Since 2017 the District has invested \$106,857.97 into asset improvements. These improvements are:

- Four culverts and one guardrail replacement
- Installation of two radio telemetered flow measurement stations (with significant assistance from Solano County Water Agency and grant funds).
- District cost-share for two significant crossing replacement projects (RD 2068 Delhi Road V-Drain Crossing and JPA/Dixon Main Drain Highway 113 Crossing).

As a result of the additional expenditures for the rate study, regional drainage planning and asset investment, along with the continued reduction in professional revenues, the District anticipates that the Reserve fund balance will be reduced by \$99,661 and the fund balance will be \$419,822 on June 30, 2026.

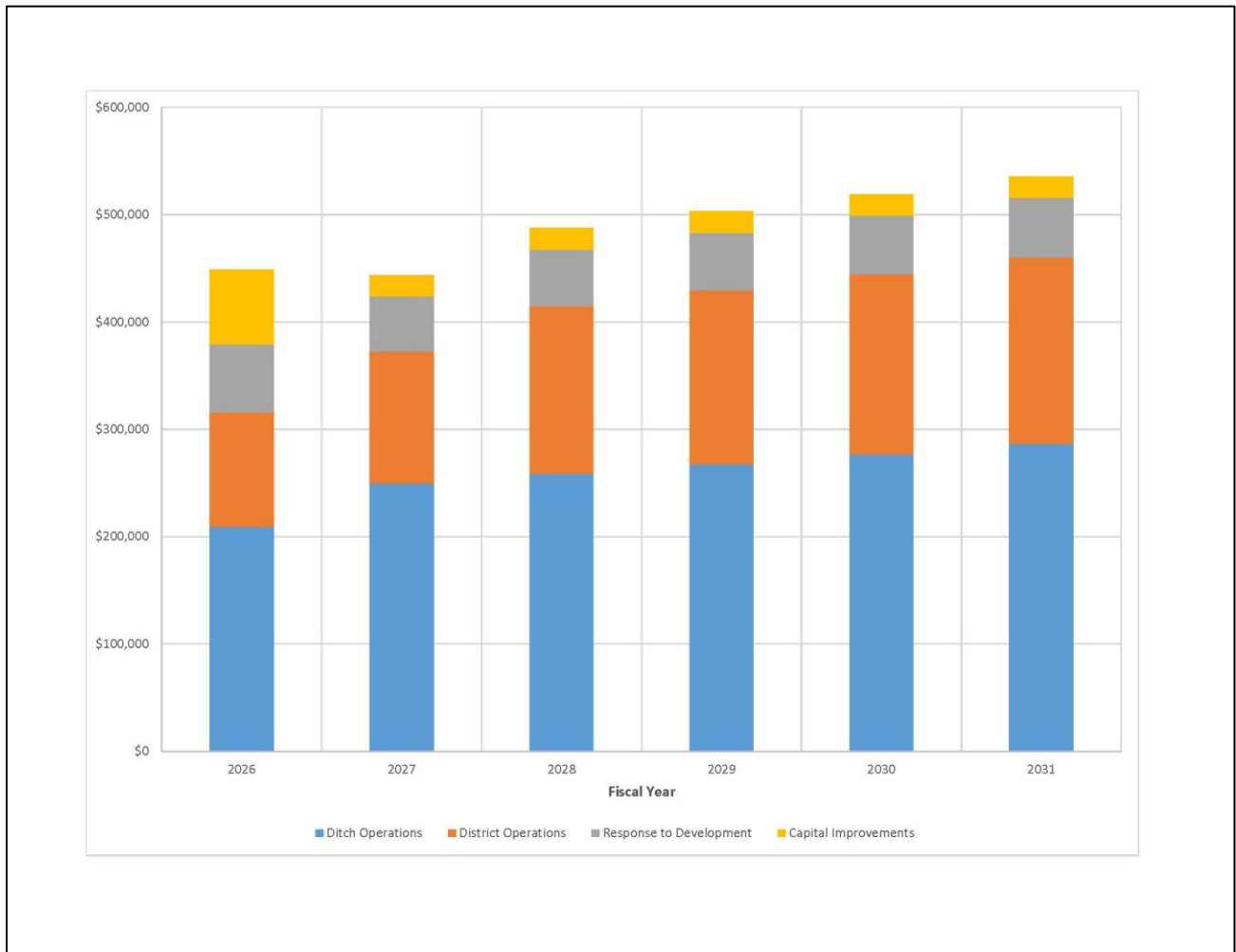
These changes and their influence can be seen in the figures in Section 2.4 and the tables in Appendix A.

2.4 OPERATING EXPENSE PROJECTIONS

A drainage fee analysis begins by determining the net revenue requirement that must be met by the drainage fee (net revenue requirement equals projected operating expenses minus non-drainage fee revenue).

A five-year financial plan was developed using the District's detailed cost accounting. Operating expenses were projected for Fiscal Years 2027 through 2031 using the District's prior period actual expenses and the 2026 budget as the starting point and projected inflation factors of 3.5% for Ditch and District Operations based on the ten year average for Western States and San Francisco Consumer Price Indexes (see Appendix D for detailed CPI figures). **Actual annual CPI adjustments to the ditch maintenance fee rates will be calculated based on the average of these same indexes.** See Section 4 for details on process for calculating annual rate calculations. Expenses for Response to Development are projected at a reduced annual average increase of 1.8% recognizing that the District has begun a project review work order fee process that would reimburse the District for some of these costs. Annual expenses are projected to fluctuate between \$443,861 and \$535,831 during the five-year planning period, as shown below in Figure 2-3. The District's 2027 Budget details and the 2027-2031 Operating Expense Projections are contained in Tables A-1 and A-2, respectively (Appendix A).

Figure 2-3. Projected Operating Expenses



	2026	2027	2028	2029	2030	2031
Ditch Operations	\$209,430	\$249,783	\$258,525	\$267,573	\$276,938	\$286,631
District Operations	\$106,543	\$122,550	\$156,839	\$162,328	\$168,009	\$173,889
Response to Development	\$63,154	\$51,527	\$52,425	\$53,354	\$54,316	\$55,311
Capital Improvements	\$70,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Total Annual Expenses	\$449,127	\$443,861	\$487,789	\$503,255	\$519,263	\$535,831

2.5 KEY OPERATING EXPENSE ASSUMPTIONS

Ditch Operations Expenses

Operations staffing levels during the planning period are expected to remain consistent, at .22 of a full-time equivalent employee (FTE), which is the same as the prior period. The annual inflation rate for all ditch related costs, (including salaries and benefits, ditch maintenance and materials and services) is projected to be 3.5% per year. The District anticipates managing the expenses consistent with the 2027 budget, except for any known increasing or fluctuating costs, such as the required biennial audit and Reclamation District No. 2068 administrative fee which is adjusted for inflation on a biennial basis.

District Administrative Operations Expenses

Administrative staffing levels have increased since the last rate study from .85 to 1.18 FTE. A major contributing factor to the increase in staffing level needs has been project review and regional drainage planning needed to respond to increased development and proposed land use changes within the District. These staffing levels are expected to continue during the five-year planning period and in the 2028 Fiscal Year staffing costs to support groundwater programs will be resumed by the District, after four years of support from a grant to the Groundwater Sustainability Agency (GSA). The annual inflation rate for salaries and benefits and materials and services is projected to be 3.5% per year.

Capital Improvements Projects

District **ditch related** Capital Improvements are funded through the annual drainage fees. During the five-year planning period, both recurring and planned capital improvements are anticipated and recurring capital expenses are anticipated to be \$20,000 per year. The Capital Improvement Projects Table (Appendix A) provides more details on near-term and long-term capital improvement projects that must be funded.

District Reserves

The following overall District Reserve Targets have been established for June 30, 2031. **Total \$515,000**

- **Minimum Balance \$160,000:** The Minimum Balance is based on the amount of revenue that is needed to provide month-to-month cash flow for combined District operations. By maintaining this minimum reserve, the District is able to meet its cash flow burden without borrowing. To meet this obligation, the District's current policy is to maintain a minimum balance of \$160,000. This represents 32% of the District's average combined operating expenditures annual budget of \$498,000 for FYs 2026 - 2031.
- **Equipment & Capital Improvement Reserves \$355,000:** These reserve accounts provide additional cash margin so that sufficient funds are available to pay for large capital expenses and needed equipment (like vehicles) without cash flow constraints. These reserves will be available to fund near-term improvements and to provide funds for long term and/or emergency projects.

The District's Target Reserve Level of **\$515,000** by June 30, 2031 is comprised of the following:

Minimum Balance: \$160,000

- **\$35,000 Imprest Cash** reflects the cash held outside of the County funds, such as the District's First Northern Bank accounts, which are used on an ongoing basis for payroll and petty cash needs.
- **\$110,000 General** is reserved for fiscal uncertainty. When approved by the Board, it is used to buffer yearly variations in cash flow, to defer staffing level adjustments as future needs or as projects are developed.
- **\$15,000 Fund Balance Available** reflects the difference between dedicated reserves and cash on hand, it also represents unrestricted cash that contributes to the minimum balance.

Equipment and Capital Improvements Reserves: \$355,000

- **\$75,000 Future Equipment Acquisition** is used to plan for and purchase new equipment, such as computers, servers, office equipment, ditch maintenance equipment, and vehicle replacement.
- **\$90,000 Future Capital Improvement Acquisition Regional** is used to plan for and implement the regional drainage system improvements and rehabilitation.
- **\$190,000 Future Capital Improvement Acquisition District** is used to plan for and implement a schedule of Dixon RCD drainage system improvements, such as anticipated major culvert replacements.
- The District's Target Reserve Level of \$515,000 was reduced by \$5,000 from the Reserve Target of \$520,000 in the 2016 rate study. The projected ending fund balance for the end of the current fiscal year (FY 2026) is \$419,822, which is \$95,178 below the target level. In order to maintain adequate District reserves, the drainage fee will need to be increased over the next 5 years to fully cover both the operating expenses and the ditch related capital expenditures.

Figure 2-3.2 "Current Reserves" (projected balances for June 30, 2026)

Account #	Type	Location	Balance Projected 06-30-26
240731	Reserve - Imprest Cash	1st Northern Bank	\$ 35,000.00
240733	Reserve - General	Solano County Treasury	\$ 50,000.00
240734	Reserve - Future Equipment Acquisition	Solano County Treasury	\$ 50,000.00
240736	Reserve - Future Capital Improvement Acquisition District	Solano County Treasury	\$ 191,739.52
240736	Reserve - Future Capital Improvement Acquisition Regional	Solano County Treasury	\$ 91,740.61
Projected 06/30/26	Unallocated Balance	Solano County Treasury	\$ 1,341.42
	Total Projected 06/30/26		\$ 419,821.55

With the recommended rate increase during the planning period, the average revenue collected from ditch maintenance fees and drainage services agreements (Ditch Operations Revenues) is \$288,420, which is \$131,412 over the current \$157,008. In 2027, the Ditch Operations Revenues would need to increase by \$35,465 above the proposed drainage fees, in order to meet the operating expenses and reserve requirements. The Board has determined that running a deficit in the short term will allow the rate increase to be spread out over the planning period.

Non-Drainage Fee Revenue

The District has additional revenues, aside from drainage fee revenue, that helps cover the operating expenses, as shown in Figure 2-4.

Figure 2-4. Projected Non-Drainage Fee Revenue

Revenue Source	Budget 2026	Projections				
		2027	2028	2029	2030	2031
Drainage Services Agreements Revenues						
City of Dixon (\$/Acre)	\$16.00	\$24.00	\$28.00	\$32.00	\$32.00	\$32.00
City of Dixon (Acre)	1,535.0	1,535.0	1,535.0	1,535.0	1,535.0	1,535.0
City of Dixon	\$24,560	\$36,840	\$42,980	\$49,120	\$49,120	\$49,120
Solano Irrigation District (fixed rate) + Maine Prairie Water District & JPA Reimbursements	\$2,450	\$2,450	\$2,450	\$2,450	\$2,450	\$2,450
Total Drainage Services Agreements Revenues	\$27,010	\$39,290	\$45,430	\$51,570	\$51,570	\$51,570
Administration Operations (District)						
Property Tax Revenue	\$180,335	\$191,156	\$202,625	\$214,783	\$227,670	\$241,330
Other Revenues (Interest/Fees/Etc.)	\$10,500	\$10,500	\$10,500	\$10,500	\$10,500	\$10,500
Reimbursement Agreements	\$0	\$0	\$0	\$0	\$0	\$0
Transfers (net professional services revenues)	\$1,623	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
Administrative (District) Revenues	\$192,459	\$204,156	\$215,625	\$227,783	\$240,670	\$254,330
Annual Non-Drainage Fee Revenue	\$219,469	\$243,446	\$261,055	\$279,353	\$292,240	\$305,900

The other sources of revenue are divided into two categories: Drainage Services Agreements, which can fluctuate, and Administrative (District), which tends to be fairly stable.

The drainage fee agreement with the City of Dixon is set at four times the District's annual drainage fee and thus will increase as the drainage fees are increased over the planning period. The Solano Irrigation District, Maine Prairie Water District and JPA drainage agreements are either fixed rate or direct expense reimbursements, consequently they contribute less to the total revenue over time.

The Administrative revenue primarily comes from the District's share of property tax, interest revenue and the net revenue from the District's other professional services (e.g. providing staffing to manage the

Dixon/Solano RCD Water Quality Coalition, the Dixon Regional Watershed Joint Powers Authority, the Joint Office Management Account and Water Related Grant Programs).

Net Revenue Requirement Calculation

Figure 2-5 summarizes the annual increases in the District's net revenue requirement that drainage fees must fund, based on the five-year financial plan developed by District Staff.

Figure 2-5. Net Revenue Requirement Projections

Source	Budget		Projections			
	2026	2027	2028	2029	2030	2031
Ditch Operations	\$209,430	\$249,783	\$258,525	\$267,573	\$276,938	\$286,631
Administration Operations	\$106,543	\$122,550	\$156,839	\$162,328	\$168,009	\$173,889
Response to Development	\$63,154	\$51,527	\$52,425	\$53,354	\$54,316	\$55,311
CIP Project Cash Expenditures	\$70,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Total Operating Expenditures	\$449,127	\$443,861	\$487,789	\$503,255	\$519,263	\$535,831
Non-Drainage Fee Revenue						
Drainage Services Agreements Revenues	-\$27,010	-\$39,290	-\$45,430	-\$51,570	-\$51,570	-\$51,570
	-	-	-	-	-	-
Property Tax Revenue (+6% per year)	\$180,335	\$191,156	\$202,625	\$214,783	\$227,670	\$241,330
Other Revenues (Interest/Fees/Etc.)	-\$10,500	-\$10,500	-\$10,500	-\$10,500	-\$10,500	-\$10,500
Reimbursement Agreements	\$0	\$0	\$0	\$0	\$0	\$0
Transfers (professional services)	-\$1,623	-\$2,500	-\$2,500	-\$2,500	-\$2,500	-\$2,500
	-	-	-	-	-	-
Total Non-Drainage Fee Revenue	\$219,469	\$243,446	\$261,055	\$279,353	\$292,240	\$305,900
Net Revenue Requirement	\$229,659	\$200,415	\$226,734	\$223,902	\$227,023	\$229,931
	%					
	Change	-14.6%	11.6%	-1.3%	1.4%	1.3%

The current drainage fee generates \$130,018. As shown in Figure 2-5, the District's net revenue requirement to be funded by the drainage fee is \$229,659 in Fiscal Year 2026 and averages \$221,601 during the planning period (2027-2031). As a result, a 16.2% average annual increase in drainage fee revenue is necessary to cover the increasing operating and maintenance costs and to provide adequate reserves through the five-year financial planning horizon.

3 COST OF SERVICE ANALYSIS

Figure 2-3 summarized the total net revenue requirement for providing services. In order to develop fees that do not exceed the cost of providing service to any particular customer class, a review of the cost of service is provided to determine if there is an alternative method to distribute the costs among customer classes that is consistent with the drainage system's design and use.

3.1 Uniform Per Acre Drainage Allocation

The District's system is designed to uniformly allocate a drainage rate of approximately 0.02 cubic feet per second (cfs) per acre or 11 cfs per square mile. The objective of the original design was to provide drainage to agricultural lands to reduce winter flooding. At the inception of the drainage projects, individual landowners within the drainage service areas were assessed a per acre fee for annual ditch maintenance. The current drainage service area map is attached as Appendix B. The design of the drainage system is based on equal access and utilization. During the intervening decades, the District has largely maintained the original culvert designs, to help ensure equitable distribution of drainage benefits. In addition, the District's policy, is to require landowners and developers to maintain agricultural rates of discharge into the District's drains or to upgrade the District's (and any downstream) facilities to accept higher rates of discharge as part of land use change proposals. The original design of the District's drain system is based on a single class of agricultural customers. The agricultural class of the 1950's and 1960's typically included residences and related agricultural structures and facilities.

3.2 Runoff Load Allocation

Land Use

In preparation for the last rate study in 2016, District staff conducted a parcel by parcel review comparing existing Solano County land use designations with the actual land use. For the 2026 rate study staff has updated the information for any changes. A consolidated land use table is provided in Figure 3-1. The analysis has determined that the Agricultural – Residential, Commercial – Industrial, and Institutional land uses comprise 1.6% of the total land use in the District Service Area.

Figure 3-1. District Land Use Codes

Use Code	Parcel Land Use Type		No. of Parcels	Parcel Acres
	Description	Classification		
1000	Agricultural – Residential	Parcels less than 14.99 Acres	33	212.84
3000	Commercial – Industrial	Parcels of High Impervious Areas	8	112.74
5000	Agricultural	Agricultural & Ag-Residential Parcels > 15 Ac	353	31,997.51
8000	Institutional	Cemetery and Open Ground	8	181.51
Total			402	32,504.60

The District has defined an Agricultural – Residential parcel as less than 14.99 acres that includes at least one residence and either agricultural activities or open space on the majority of the parcel with the exception of the 2 of smallest parcels, which are fully residential. The Agricultural – Residential land use comprises 212.84 acres or 0.7% of the total acres receiving service from the District.

The District has defined a Commercial – Industrial parcel as one in which the majority of the parcel is dedicated to commercial or industrial activities and contains significant impervious surfaces. The Commercial – Industrial land use comprises 112.74 acres or 0.3% of the total acres receiving service from the District.

The District has defined an Institutional parcel as one owned by the City or a Special District. The primary use of these parcels is open space, cemetery or cultivated agriculture. The Institutional land use comprises 181.51 acres or .6% of the total acres receiving service from the District.

The Agricultural land use designation represents a land use where the majority of the parcel is used for farming activities or is open space. This comprises 31,997.51 acres or 98.4% of the total acres receiving service from the District.

Runoff Loads

To determine potential customer classes, the District has considered the likely runoff load from each land use designation. The calculated runoff load for each land use designation is presented in Figure 3-2. The District used the Solano County Hydrology Manual, June 1999 Table 3-2: Runoff Coefficients for 10-Year Return Frequency (Appendix C) as a basis for determining the likely runoff coefficient for each land use. The Manual provides a range of runoff coefficients for each land use; the District used the average of each land use designation for the purpose of this rate study. NOTE: The Solano County Water Agency plans to update the Hydrology Manual in the next five years, which would allow Dixon RCD to review and update runoff load allocations in the next rate study.

Figure 3-2. Runoff Load Coefficients

Use Code	Drainage Class	No. of Parcels	Total Area		Runoff Load		
			Acres	Share	Coeff (a)	Weighted Load Calculation	Share
1000	Agricultural - Residential	33	212.84	0.7%	0.300	63.85	0.6%
3000	Commercial - Industrial	8	112.74	0.3%	0.625	70.46	0.7%
5000	Agricultural	357	31,997.51	98.4%	0.325	10,399.19	98.4%
8000	Institutional	4	181.51	0.6%	0.175	31.76	0.3%
Total		402	32,504.60	100.0%		10,565.27	100.0%

(a) Source: Solano County Hydrology Manual, June 1999 Table 2-3. Runoff Coefficients for 10-Year Return Frequency

The runoff load coefficients demonstrate that the Commercial – Industrial land use does have the potential to contribute a high rate of runoff per acre. NOTE: In addition to commercial-industrial properties being required to continue to pay ditch maintenance fees, Dixon RCD’s policy is to ensure that Solano County and/or the City of Dixon require detention and management of storm water to pre-development levels prior to discharging to Dixon RCD systems. Using the runoff load coefficients method, the Agricultural share remains unchanged at 98.4% based on area and 98.4% based on the runoff coefficient. However, within the non-agricultural land use designation, the Commercial – Industrial share would more than double, while the Institutional share would be reduced by half.

The District has considered the option to allocate the net revenue requirements for 2027 based on the Uniform Per Acre Drainage Allocation method that utilized the Runoff Load Coefficients. The impacts to the individual classes are presented in Figure 3-3. The Agricultural class share of the net revenue requirements for 2027 would change slightly (.4%) from 98.4% to 98.0% Commercial – Industrial share would increase by 0.3%, while the Agricultural – Residential shares would be increased by .2% and the Institutional shares would be reduced by 0.1%.

Figure 3-3. Uniform Drainage Allocation versus Runoff Load Coefficients using 2027 Revenue Requirements

Drainage Discharge Class	Acres	Area Share	Uniform		Load Share	Runoff Load /Ac Rate	Revenue		Share + / - for Load	Share + /- for \$
			/ Ac Rate	Revenue By Class			By Class Adj for Runoff Load	Share + / - for Load		
Agricultural - Residential	212.84	0.7%	\$6.17	\$1,312	0.8%	\$7.80	\$1,660	0.2%	\$348	
Commercial - Industrial	112.74	0.3%	\$6.17	\$695	0.7%	\$11.68	\$1,317	0.3%	\$622	
Agricultural	31,997.51	98.4%	\$6.17	\$197,288	98.0%	\$6.14	\$196,480	-0.4%	-\$808	
Institutional	181.51	0.6%	\$6.17	\$1,119	0.5%	\$5.28	\$958	-0.1%	-\$161	
Total	32504.60	100.0%		\$200,415	100.0%		\$200,415			

If the District were to implement a drainage fee rate based on the runoff load coefficient method at this time, it would result in an annual redistribution of \$969, primarily from the Agricultural class to the Commercial-Industrial class. The dollar impact by acre would be a reduction of 3 cents per acre for agricultural class and an increase of \$5.51 per acre to the commercial-industrial class.

Overall, the District has determined that continuing to use the Uniform Per Acre Drainage Allocation without factoring in the runoff load coefficient meets the study’s purpose and objectives. The District has determined that the verification of discharge rates from non-agricultural parcels to fully implement a runoff coefficient allocation would not be feasible for District staff and would further increase costs to

the customers. In addition, during development project reviews for land use change, the District expects the County require developments to demonstrate that runoff rates are kept at agricultural rates through management of the water prior to entering the District's drains.

The District will continue to monitor and review land use change during subsequent rate studies to determine if and when an alternative billing method should be implemented.

4 RATE CALCULATION AND BILL IMPACTS

4.1 PROPOSED RATES (2027-2031)

As discussed above, increases in the District's net revenue requirement necessitate a 16.2% average annual increase to the drainage fee. The District has been able to maintain the current drainage fee of \$4.00 per acre since 2021 despite significant increases to the costs of ditch operations, especially for routine maintenance activities. Since 2021 the District has also provided cost-share (required according to agreements) on two regional projects and funded several District capital improvement projects. In the past, the District could rely more on non-drainage fee revenue from professional services agreements (especially revenue from the lease management services to the Yolo Bypass Wildlife Area in 2004-2015) to offset costs and to build up District reserves. Current professional service agreements and grants do not offer the same level of revenue generation.

A 16.2% average annual drainage fee increase represents a significant increase over the planning period. Figures 4-1, 4-2 and 4-3 present three possible fee structures and their resulting impacts to the annual Ditch Cost Center's net position for each year of the planning period.

Annual Ditch Fee Rate Setting Process

The rate fee setting process will begin each August-September with a staff review of the prior fiscal year and actual inflation established by the Federal Bureau of Labor Statistics. The District's policy is to use the average of the Western States and San Francisco Consumer Price Indexes (CPI). Staff will provide recommendations and the District Board will vote to set the rates each October for implementation with December invoices. **NOTE: The proposed rate schedule in this Study reflects the maximum rate that the District may adopt in each year without initiating another Proposition 218 approval process.**

Proposed Drainage Fee

The recommended drainage fee structure shown in Figure 4-1 is designed to implement the fee increases over the first three years of the planning period, but also to ensure that the ditch fee covers the ditch specific expenses for the cumulative five-year period. This fee structure allows the reserves to gradually be built back up to the Target Reserve levels by 2031. By spreading out the increase over the first three years, a fee of \$8.00 per acre is required in years 2029 to 2031 in order to achieve as close to possible of a balanced 5-year cumulative ditch net balance. The average annual increase is 16.2%, which is an average fee of \$7.40 per acre over the planning period.

Figure 4-1. PROPOSED Drainage Fee, Closest to 5-year Ditch Net Balance Breakeven

PROPOSED RATE						
Revenues With Rate Increase		Projections				
Description	2027	2028	2029	2030	2031	
Annual Fee (\$/Acre)	\$6.00	\$7.00	\$8.00	\$8.00	\$8.00	
% Change	50.0%	16.7%	14.3%	0.0%	0.0%	
Annual Ditch Operations Revenues	\$234,318	\$272,962	\$311,607	\$311,607	\$311,607	
Budget Expenditures						
Ditch Operations Expenses	\$249,783	\$258,525	\$267,573	\$276,938	\$286,631	
Capital Improvements	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	Total
Ditch Net Balance	-\$35,465	-\$5,563	\$24,034	\$14,669	\$4,976	\$2,650
District Net Balance	-\$5,387	\$798	\$36,135	\$33,014	\$30,106	\$94,666
Projected 06/30/31 District Ending Fund Balance with PROPOSED rate (rounded)						\$515,000

Alternative Drainage Fee Structures

Two alternative fee structures are presented in Figure 4-2.1 and 4-2.2

Alternative 1 would increase drainage fees by 71.3% in 2027 and by an average of 4.0% the next four years. This fee structure would minimize the negative net position in 2027 and would avoid greater than 4.0% increases in subsequent years. The average annual increase would be 17.4% and the average fee would be \$7.41 per acre over the planning period. The Board would prefer to increase the fee as gradually as possible, while still ensuring that the ditch fee is covering ditch related expenses over the five year period.

Figure 4-2.1 ALTERNATIVE 1 Drainage Fee, Front Load Increase Option

ALTERNATIVE 1						
Revenues With Rate Increase		Projections				
Description	2027	2028	2029	2030	2031	
Annual Fee (\$/Acre)	\$6.85	\$7.10	\$7.40	\$7.70	\$8.00	
% Change	71.3%	3.6%	4.2%	4.1%	3.9%	
Annual Ditch Operations Revenues	\$267,166	\$276,827	\$288,420	\$300,013	\$311,607	
Budget Expenditures						
Ditch Operations Expenses	\$249,783	\$258,525	\$267,573	\$276,938	\$286,631	
Capital Improvements	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	Total
Ditch Net Balance	-\$2,617	-\$1,698	\$847	\$3,075	\$4,976	\$4,582
District Net Balance	\$27,461	\$4,663	\$12,948	\$21,420	\$30,106	\$96,598
Projected 06/30/31 District Ending Fund Balance with ALTERNATIVE 1 rate (rounded)						\$516,000

Alternative 2 would increase drainage fees by 50% in 2027, and stair-step subsequent increases (12.5% in 2028, 11.1% in 2029 and 6.7% in 2030). This fee structure would allow larger negative net positions for the Ditch Cost Center in 2027 and 2028 and would allow a cumulative negative net position of \$26,333 for the ditch cost center over the five years of the rate study. The average annual increase would be 16.1% and \$7.25 per acre over the planning period. This option would allow for a more gradual increase in fees, however the ditch fee would not fully cover the ditch related expenses over the five year period.

Figure 4-2.2. ALTERNATIVE 2 Drainage Fee, Gradual Increase Option

ALTERNATIVE 2						
Revenues With Rate Increase			Projections			
Description	2027	2028	2029	2030	2031	
Annual Fee (\$/Acre)	\$6.00	\$6.75	\$7.50	\$8.00	\$8.00	
% Change	50.0%	12.5%	11.1%	6.7%	0.0%	
Annual Ditch Operations Revenues	\$234,318	\$263,301	\$292,285	\$311,607	\$311,607	
Budget Expenditures						
Ditch Operations Expenses	\$249,783	\$258,525	\$267,573	\$276,938	\$286,631	
Capital Improvements	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	Total
Ditch Net Balance	-\$35,465	-\$15,224	\$4,712	\$14,669	\$4,976	-\$26,333
District Net Balance	-\$5,387	-\$8,863	\$16,813	\$33,014	\$30,106	\$65,683
Projected 06/30/31 District Ending Fund Balance with ALTERNATIVE 2 rate (rounded)						\$486,000

4.2 CUSTOMER BILL IMPACTS

Figure 4-3 summarizes the annual cost impacts to the largest, average, median and smallest customers for each year of the recommended rate.

Figure 4-3. Sample Customer Impacts at the PROPOSED RATE

Sample Customers	Acres	Current	Proposed Rates				
		Rate	2027	2028	2029	2030	2031
		\$4.00	\$6.00	\$7.00	\$8.00	\$8.00	\$8.00
Max	1234.24	\$4,936.96	\$7,405.44	\$8,639.68	\$9,873.92	\$9,873.92	\$9,873.92
Average	152.6	\$610.40	\$915.60	\$1,068.20	\$1,220.80	\$1,220.80	\$1,220.80
Median	78.74	\$314.96	\$472.44	\$551.18	\$629.92	\$629.92	\$629.92
Min	0.71	\$2.84	\$4.26	\$4.97	\$5.68	\$5.68	\$5.68

Figures 4-3.1 and 4-3.2 summarize the annual cost impacts to the largest, average, median and smallest customers for each year of the alternative rates.

Figure 4-3.1. Sample Customer Impacts at the ALTERNATIVE 1 RATE

Sample Customers	Acres	Current	Proposed Rates				
		Rate	2027	2028	2029	2030	2031
		\$4.00	\$6.85	\$7.10	\$7.40	\$7.70	\$8.00
Max	1234.24	\$4,936.96	\$8,454.54	\$8,763.10	\$9,133.38	\$9,503.65	\$9,873.92
Average	152.6	\$610.40	\$1,045.31	\$1,083.46	\$1,129.24	\$1,175.02	\$1,220.80
Mean	78.74	\$314.96	\$539.37	\$559.05	\$582.68	\$606.30	\$629.92
Min	0.71	\$2.84	\$4.86	\$5.04	\$5.25	\$5.47	\$5.68

Figure 4-3.2. Sample Customer Impacts at the ALTERNATIVE 2 RATE

Sample Customers	Acres	Current	Proposed Rates				
		Rate	2027	2028	2029	2030	2031
		\$4.00	\$6.00	\$6.75	\$7.50	\$8.00	\$8.00
Max	1234.24	\$4,936.96	\$7,405.44	\$8,331.12	\$9,256.80	\$9,873.92	\$9,873.92
Average	152.6	\$610.40	\$915.60	\$1,030.05	\$1,144.50	\$1,220.80	\$1,220.80
Mean	78.74	\$314.96	\$472.44	\$531.50	\$590.55	\$629.92	\$629.92
Min	0.71	\$2.84	\$4.26	\$4.79	\$5.33	\$5.68	\$5.68

Appendix A: Table A-1: Fiscal Year 2027 Base Year Budget Projections

Descriptions	2027 Combined Budget		2027 Ditch Budget
Payroll Expenses		% to Ditch	\$ to Ditch
Manager Total Wages and Benefits	\$123,994	14.00%	\$17,359
Admin Total Wages and Benefits	\$87,976	14.00%	\$12,317
Project Coordinator Total Wages and Benefits	\$90,488	1.00%	\$905
Total Payroll Expenses	\$302,458		\$30,581
Ag Services & Supplies (Ditch Maintenance)		% to Ditch	\$ to Ditch
Ditch Spraying - Winter \$208/ac * 165 to 170 acres	\$35,000.00	100.00%	\$ 35,000
Ditch Spraying - Spot treat (aquatic) \$390/ac + time (if applies)	\$8,000.00	100.00%	\$ 8,000
Ditch Spraying - Summer \$210/ac * 152.4 acres	\$32,000.00	100.00%	\$ 32,000
Ditch Excavation - \$7,150 to \$10,000 / mile 5 to 7 miles	\$50,000.00	100.00%	\$ 50,000
Spoil leveling	\$10,000.00	100.00%	\$ 10,000
Ditch Repair and Debris Removal	\$8,000.00	100.00%	\$ 8,000
RD 2068 Cleaning & spraying	\$8,000.00	100.00%	\$ 8,000
NEW Annual flow measurement maintenance	\$5,000.00	100.00%	\$ 5,000
DRWJPA Lateral Maintenance Fund	\$5,000.00	100.00%	\$ 5,000
NPDES monitoring	\$14,000.00	100.00%	\$ 14,000
Total Ag Services & Supplies	\$175,000.00		\$ 175,000
Services & Supplies		% to Ditch	\$ to Ditch
Restoration Supplies	\$ 500.00	8.35%	\$ 41.75
Clothing and Personal Supplies	\$ 200.00	8.35%	\$ 16.70
Cell Phone Allowance	\$ 1,920.00	8.35%	\$ 160.32
Meals/Refreshments	\$ 3,000.00	0.00%	\$ -
Insurance -General Liability, Property, Auto, E & O	\$ 7,100.00	8.35%	\$ 592.85
Maintenance Equipment	\$ 500.00	8.35%	\$ 41.75
Fuel & Lubricants-Auto	\$ 1,000.00	8.35%	\$ 83.50
Membership-CARCD (.02 of Expenses)	\$ 5,500.00	8.35%	\$ 459.25
Membership-NACD	\$ 800.00	8.35%	\$ 66.80
Membership-CSDA	\$ 2,500.00	8.35%	\$ 208.75
Membership-Farm Bureau	\$ 350.00	8.35%	\$ 29.23
Miscellaneous Expense	\$ 500.00	8.35%	\$ 41.75
Fees & Permits	\$ 4,000.00	100.00%	\$ 4,000.00
Documents & Records	\$ 2,400.00	33.33%	\$ 799.92
Books & Subscriptions	\$ 200.00	8.35%	\$ 16.70
Office Expense	\$ 3,500.00	8.35%	\$ 292.25
Office Equipment	\$ 1,000.00	8.35%	\$ 83.50
Computer Equipment	\$ 2,500.00	8.35%	\$ 208.75
Postage	\$ 2,000.00	8.35%	\$ 167.00
Accounting-Payroll Services	\$ 2,500.00	8.35%	\$ 208.75
Accounting- Audit (26/27), (28/29), (30/31)	\$ -	8.35%	\$ -
Accounting-Co Bookkeeping	\$ 3,500.00	22.64%	\$ 792.40
Engineering Services	\$ 20,000.00	10.00%	\$ 2,000.00
Legal Services	\$ 15,000.00	10.00%	\$ 1,500.00
Contracted Services Database + ILRP Speakers	\$ 2,000.00	100.00%	\$ 2,000.00
Contracted Services DRCD IT (SRCD & Lantech)	\$ 1,500.00	8.35%	\$ 125.25
Solano Co (Tax Admin Fees)	\$ 2,300.00	8.35%	\$ 192.05
RD 2068 - Admin Fee	\$ 20,776.00	100.00%	\$ 20,776.00
JPA Admin Fee	\$ 6,500.00	100.00%	\$ 6,500.00
Software Licenses & Maintenance Agreements	\$ 8,500.00	8.35%	\$ 709.75
Publications and Legal Notices	\$ 1,000.00	8.35%	\$ 83.50

Appendix A: Table A-1: Fiscal Year 2027 Base Year Budget Projections

Descriptions	2027 Combined Budget		2027 Ditch Budget
Advertising/Marketing	\$ 500.00	8.35%	\$ 41.75
Equipment-Lease & Rent	\$ 1,000.00	8.35%	\$ 83.50
Buildings-Rents & Leases - Office Management Act.	\$ 18,500	8.35%	\$ 1,544.75
Small Tool and Instruments	\$ 500.00	8.35%	\$ 41.75
Education and Training	\$ 2,000.00	8.35%	\$ 167.00
Travel Expense	\$ 700.00	8.35%	\$ 58.45
Personal Mileage	\$ 500.00	8.35%	\$ 41.75
Refund of Prior Year Charges	\$ 300.00	8.35%	\$ 25.05
Total Services and Supplies	\$147,046		\$ 44,202
Total Expenses	\$ 624,504		\$ 249,783
Biennial Accounting-Audit in 2028 share to Ditch = \$3,788			
RD 2068 - Admin Fee* Adj for inflation 20/21-25/26 cumulative increase = 30.22% = Average of 6.0% every two years			

Appendix A. Fiscal Year 2027 Base Year Budget Assumptions

Total Projected Expenses for all Operations in 2027 Base Year Budget Projections is \$624,504.

Ditch Operations: \$249,783

Staffing: \$30,581 funds approximately 22% of a Full Time Equivalent (FTE) or 450 hours to perform the following primary tasks; 1) to organize and monitor the ditch maintenance that is performed by outside contracts, 2) to maintain and update the ditch fee rolls, to prepare and collect the annual ditch maintenance fees, and 3) to comply with State and Federal rules for permitting and environmental compliance.

This represents a slight decrease in staffing compared to the 2016 rate study and is the minimal allocation of staffing anticipated to continue to provide basic ditch maintenance services. The 2021 – 2025 average FTE was 21.8%, with a high of 29.4% and a low of 16.4%.

Ditch Maintenance: \$175,000 (or \$2,482 per mile) funds the annual maintenance activities for the 70.5 mile drainage system. The work is currently performed by outside contractors and through agreements with neighboring agencies. The primary task are: 1) ditch spraying, 2) ditch excavation, 3) spoils disking and leveling, 4) ditch repairs and debris removal, 5) NPDES permit monitoring 6) RD2068 maintenance cost share, 6) JPA maintenance cost share and 7) flow measurement and maintenance for 4-5 sites (new).

This represents a 16.6% increase over the 2021 – 2025 average final budget of \$150,092. The actual average expenditures for these periods were \$135,914. However the 2024 and 2025 actual expenses represent a more current and accurate budget moving forward.

	2021	2022	2023	2024	2025	Average
Final Budget	\$129,230	\$141,234	\$159,295	\$144,750	\$175,950	\$150,092
Budget per Mile	\$1,833	\$2,003	\$2,260	\$2,053	\$2,496	\$2,129
Actual Expenses	\$111,563	\$129,552	\$111,615	\$164,935	\$161,907	\$135,914
Actual per Mile	\$1,582	\$1,838	\$1,583	\$2,340	\$2,297	\$1,928
Difference (+ over / - under Budget)	-\$17,667	-\$11,682	-\$47,680	+\$20,185	-\$14,043	-\$14,177
Difference per Mile (+ over / - under Budget)	-\$251	-\$165	-\$677	+\$286	-\$204	-\$202

Supplies and Services: \$44,202 funds the cost for service unique to the ditch and a portion of the overhead. Specific ditch expenses total \$40,035 and are 1) Fees and permits, 2) documents and records 3) engineering services, 4) legal services, 5) RD 2068 Administration Fee and 6) JPA Administrations Fee. The remainder of \$4,167 represents the cost of all other supplies, service, insurance, office expenses, etc.

The actual average expenditures for the 2021 – 2025 periods were \$36,507, with a high of \$45,021 and low of \$28,938. The budgeted increase is due to projected continued increases of expenses for supplies and services.

Funding: Ditch operations are funded primarily by the annual ditch maintenance fee and any net revenue from District Operations and Professional Services provided to outside entities.

Response to Development/Regional Drainage: \$51,527

Staffing: \$25,652 funds approximately 17% of a FTE or 350 hours to fund the following primary tasks; 1) provide tracking and review of proposed development project drainage plans with potential to impact the District facilities and landowners, 2) serve as a representative for constituent's interest in regional drainage and water management agency meetings, and 3) provide information on District facilities to agencies and/or developers for regional drainage planning.

The actual average expenditures for the 2021-2025 period were \$18,538, however the staff time required for these services has increased considerably over the last three years.

Supplies and Services: \$25,875 is an estimate of costs for outside services (engineering and/or legal) required to provide project review services as well as a portion of overhead based on staff time.

The actual average expenditures for the 2021-2025 period were \$24,516.

Administration Operations (District): \$122,550

Staffing: \$94,886 funds approximately 96.0% of a FTE or 1990 hours to perform the following tasks; 1) provide management for the board, such as monthly meetings, minutes, agendas in order to comply with the governing laws and rules of the organization, 2) manage the fiscal matters, collection and distribution of funds for overall operations, respond to government compliance requirements, and 3) serve as a representative for constituents' interests regarding resource issues such as ground water, flooding, land use, habitat, water conservation, etc. at local and state venues.

The actual average expenditures for the 2021 – 2025 periods were \$77,713. The increase is due to an average annual increase of 3.5% in total salary costs and staffing allocations as well as a projected decrease in offsets from professional services to outside entities and grant programs. During the planning period it is anticipated that the Office Manager would spend a higher percentage of time on District Operations, as compared to the prior period, when more time was spent providing professional services. The 2021 – 2025 average FTE was 85.9%, with a high of 94.2% and a low of 75.1%

Supplies and Services: \$27,664 funds both direct and indirect costs (supplies, services, insurance, office expenses, office lease, etc.) that are required to provide a functioning office and business entity available to meet the constituents' needs.

The actual average expenditures for the 2021 – 2025 periods were \$21,167. The increase is due to a larger percentage of the supplies and services being attributed to the District Cost Center with an increase in staffing hours.

Funding for Combined Response to Development and Administration Operations: District operations are funded primarily by the District's share of property tax, \$191,156. The actual average property tax revenue for the 2021 – 2025 periods was \$151,836. Over the prior period, property tax revenue range was \$102,367 to \$128,994. This represents an annual average increase of 6.46% with a range of 1.91% to 12.75%. In 2024 and 2025 the increase was 5.14% and 12.75%, respectively. Over the planning period a 6.0% annual increase was used.

Professional Services: \$217,468

Staffing Cost: \$162,993 funds approximately 1.66 Full Time Equivalent (FTE) or 3,339 hours. Professional Services represent the staff and management that the District anticipates providing to the Dixon / Solano RCD Water Quality Coalition (97% FTE), to administer the Joint Office Management Accounting with Solano RCD (5% FTE), to support the Groundwater Sustainability Agency (GSA) on Regional Drainage/Multi-benefit Projects (21% FTE) and to the Dixon Regional Watershed JPA (14% FTE) during the planning period. The District is also participating in three grants that support outreach and education activities for water quality coalition members (29% FTE).

Supplies and Services: \$54,475 funds both direct and indirect costs (supplies, services, insurance, office expenses, etc.) required to provide the service to these projects.

Funding: Professional services are provided on a contract basis where the project is billed on an hourly basis. The billable rates are established each year to cover the cost of providing the service. Since 2021, the District's revenue from professional services for the Coalition and JPA, on average, has exceeded expenses by 6.3%. The District anticipates a net revenue of \$16,142 or 7.4% in 2027.

Appendix A: Table A-2. Operating Expenses

Expenses						Budget	Projections				
Description	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Ditch Operations (Ditch)											
Salaries & Benefits	\$25,168	\$15,012	\$18,356	\$17,629	\$31,106	\$23,996	\$30,581	\$31,651	\$32,759	\$33,906	\$35,093
% Change		-40.4%	22.3%	-4.0%	76.4%	-22.9%	27.4%	3.5%	3.5%	3.5%	3.5%
Ditch Maintenance	\$99,601	\$122,722	\$105,395	\$158,947	\$161,907	\$145,072	\$175,000	\$181,125	\$187,464	\$194,025	\$200,816
% Change		23.2%	-14.1%	50.8%	1.9%	-10.4%	20.6%	3.5%	3.5%	3.5%	3.5%
Materials & Services	\$45,021	\$30,654	\$28,938	\$37,020	\$40,904	\$40,363	\$44,202	\$45,749	\$47,350	\$49,007	\$50,722
% Change		-31.9%	-5.6%	27.9%	10.5%	-1.3%	9.5%	3.5%	3.5%	3.5%	3.5%
Subtotal	\$169,790	\$168,388	\$152,690	\$213,596	\$233,916	\$209,430	\$249,783	\$258,525	\$267,573	\$276,938	\$286,631
Response to Development/Regional Drainage											
Salaries & Benefits	\$6,319	\$8,998	\$21,544	\$28,830	\$26,997	\$24,785	\$25,652	\$26,550	\$27,479	\$28,441	\$29,436
% Change		42.4%	139.4%	33.8%	-6.4%	-8.2%	3.5%	3.5%	3.5%	3.5%	3.5%
Materials & Services	\$14,674	\$5,985	\$18,974	\$36,409	\$46,539	\$38,370	\$25,875	\$25,875	\$25,875	\$25,875	\$25,875
% Change		-59.2%	217.0%	91.9%	27.8%	-17.6%	-32.6%	0.0%	0.0%	0.0%	0.0%
Subtotal	\$20,993	\$14,983	\$40,518	\$65,239	\$73,536	\$63,154	\$51,527	\$52,425	\$53,354	\$54,316	\$55,311
Administration Operations (District)											
Salaries & Benefits	\$70,848	\$78,408	\$78,062	\$71,237	\$88,011	\$87,976	\$94,886	\$128,207	\$132,694	\$137,338	\$142,145
% Change		10.7%	-0.4%	-8.7%	23.5%	-0.04%	7.9%	35.1%	3.5%	3.5%	3.5%
Materials & Services	\$18,920	\$22,836	\$23,990	\$18,544	\$21,548	\$18,566	\$27,664	\$28,632	\$29,634	\$30,671	\$31,744
% Change		20.7%	5.1%	-22.7%	16.2%	-13.8%	49.0%	3.5%	3.5%	3.5%	3.5%
Subtotal	\$89,769	\$101,244	\$102,051	\$89,781	\$109,559	\$106,543	\$122,550	\$156,839	\$162,328	\$168,009	\$173,889
Subtotal Operating Budget											
	\$280,551	\$284,615	\$295,260	\$368,616	\$417,011	\$379,127	\$423,861	\$467,789	\$483,255	\$499,263	\$515,831
% Change		1.4%	3.7%	24.8%	13.1%	-9.1%	11.8%	10.4%	3.3%	3.3%	3.3%
CIP Project Cash Expenditures	\$0	\$0	\$21,814	\$6,467	\$47,834	\$70,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Contribution to Reserves							\$0	\$0	\$0	\$0	\$0
Total Operating Expenditures	\$280,551	\$284,615	\$317,074	\$375,082	\$464,844	\$449,127	\$443,861	\$487,789	\$503,255	\$519,263	\$535,831

*Note: 2028 Staff Expenses for District Operations include \$30,000 adjustment for end of groundwater and CARCD grants

Appendix A: Table A-3. Capital Improvement Projects

Project	Total Project Expenditures	Projections				
		2027	2028	2029	2030	2031
Budgeted Recurring Capital Projects						
Pipe/Culvert Rehabilitation & Replacement	Material Cost					
Channel stabilization & enhancement		\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Capital Improvements						
Swan Road (Sac Northern) Culvert Rehab.	\$25,000					
Flooding Damage Repair	\$40,000					
Robben Road/Radio Station Road Culvert repairs	\$5,000					
Tremont 2 Crossing Reinforcement	\$6,000					
Tremont 3 Diversion	\$25,000					
Future / Emergency Projects	\$89,000					
				Project are likely to be beyond the Planning Period		
Total Program (2025 dollars)	\$190,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Total Capital Project Cost		\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000

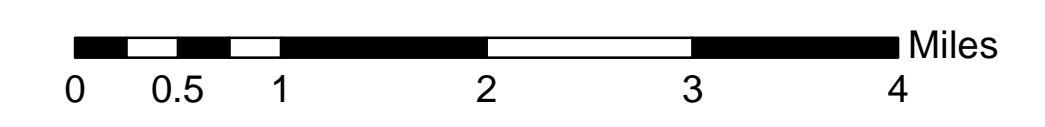
Appendix A: Table A-4. Revenues

Revenues With Rate Increase Description	2021	2022	2023	2024	2025	Budget 2026	Projections					
							2027	2028	2029	2030	2031	
Ditch Operations (Ditch)												
Ditch Maintenance Fee-based Revenues												
Annual Fee (\$/Acre)	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$6.00	\$7.00	\$8.00	\$8.00	\$8.00	\$8.00
Customer (Acres)/403 Parcels	32504.6	32504.6	32504.6	32504.6	32504.6	32504.6	32504.6	32504.6	32504.6	32504.6	32504.6	32504.6
Ditch Maintenance Fee-based Revenues	\$130,018	\$130,018	\$130,018	\$130,018	\$130,018	\$130,018	\$195,028	\$227,532	\$260,037	\$260,037	\$260,037	\$260,037
Adjustments (collections/delinquencies)	\$1,321	-\$1,621	-\$158	-\$692	\$2,419	-\$20	\$0	\$0	\$0	\$0	\$0	\$0
Total Ditch Maintenance Fee-based Revenues	\$131,339	\$128,397	\$129,860	\$129,326	\$132,437	\$129,998	\$195,028	\$227,532	\$260,037	\$260,037	\$260,037	\$260,037
Drainage Services Agreements Revenues												
City of Dixon (\$/Acre)	\$16.00	\$16.00	\$16.00	\$16.00	\$16.00	\$16.00	\$24.00	\$28.00	\$32.00	\$32.00	\$32.00	\$32.00
City of Dixon (Acre)	1,535.0	1,535.0	1,535.0	1,535.0	1,535.0	1,535.0	1,535.0	1,535.0	1,535.0	1,535.0	1,535.0	1,535.0
City of Dixon	\$24,560	\$24,560	\$24,560	\$24,560	\$24,560	\$24,560	\$36,840	\$42,980	\$49,120	\$49,120	\$49,120	\$49,120
Solano Irrigation District (fixed rate)	\$2,450	\$2,450	\$2,450	\$2,450	\$2,450	\$2,450	\$2,450	\$2,450	\$2,450	\$2,450	\$2,450	\$2,450
Maine Prairie Water District (reimbursement)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dixon Regional Watershed JPA (reimbursement)	\$710	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Drainage Services Agreements Revenues	\$27,720	\$27,010	\$27,010	\$27,010	\$27,010	\$27,010	\$39,290	\$45,430	\$51,570	\$51,570	\$51,570	\$51,570
Annual Ditch Operations Revenues	\$159,059	\$155,407	\$156,870	\$156,336	\$159,447	\$157,008	\$234,318	\$272,962	\$311,607	\$311,607	\$311,607	\$311,607
Administration Operations (District)												
Property Tax Revenue	\$131,462	\$140,018	\$154,651	\$162,599	\$180,451	\$180,335	\$191,156	\$202,625	\$214,783	\$227,670	\$241,330	\$241,330
Other Revenues (Interest/Fees/Etc.)	\$5,247	\$3,553	\$16,782	\$23,283	\$22,457	\$10,500	\$10,500	\$10,500	\$10,500	\$10,500	\$10,500	\$10,500
Reimbursement Agreements	\$0	\$0	\$0	\$0	\$5,644	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Administrative (District) Revenues	\$136,709	\$143,571	\$171,433	\$185,882	\$208,552	\$190,835	\$201,656	\$213,125	\$225,283	\$238,170	\$251,830	\$251,830
Annual Revenues	\$295,768	\$298,978	\$328,303	\$342,218	\$367,999	\$347,843	\$435,974	\$486,087	\$536,890	\$549,777	\$563,437	\$563,437

Appendix A: Table A-5. Revenues and Expenditures

Revenues and Expenses						Budget 2026	Projections				
Description	2021	2022	2023	2024	2025		2027	2028	2029	2030	2031
Budget Expenditures											
Ditch Operations (Ditch)	\$169,790	\$168,388	\$152,690	\$213,596	\$233,916	\$209,430	\$249,783	\$258,525	\$267,573	\$276,938	\$286,631
Administration Operations (District)	\$89,769	\$101,244	\$102,051	\$89,781	\$109,559	\$106,543	\$122,550	\$156,839	\$162,328	\$168,009	\$173,889
Response to Development/Regional Drainage	\$20,993	\$14,983	\$40,518	\$65,239	\$73,536	\$63,154	\$51,527	\$52,425	\$53,354	\$54,316	\$55,311
Capital Improvements	\$0	\$0	\$21,814	\$6,467	\$47,834	\$70,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Contribution to reserves											
Total Expenditures	\$280,551	\$284,615	\$317,074	\$375,082	\$464,844	\$449,127	\$443,861	\$487,789	\$503,255	\$519,263	\$535,831
Drainage Program Funding Sources											
Beginning Fund Balance	\$548,657	\$577,586	\$598,081	\$617,135	\$603,179	\$519,483	\$419,822	\$414,435	\$415,233	\$451,368	\$484,382
Receipts from revenues											
Ditch Maintenance Fee-based Revenues	\$131,339	\$128,397	\$129,860	\$129,326	\$132,437	\$129,998	\$195,028	\$227,532	\$260,037	\$260,037	\$260,037
Drainage Services Agreements Revenues	\$27,720	\$27,010	\$27,010	\$27,010	\$27,010	\$27,010	\$39,290	\$45,430	\$51,570	\$51,570	\$51,570
Property Tax Revenue	\$131,462	\$140,018	\$154,651	\$162,599	\$180,451	\$180,335	\$191,156	\$202,625	\$214,783	\$227,670	\$241,330
Other Revenues (Interest/Fees/Etc.)	\$5,247	\$3,553	\$16,782	\$23,283	\$22,457	\$10,500	\$10,500	\$10,500	\$10,500	\$10,500	\$10,500
Reimbursement Agreements	\$0	\$0	\$0	\$0	\$5,644	\$0	\$0	\$0	\$0	\$0	\$0
Transfers (net professional services revenues)	\$13,712	\$6,132	\$7,824	\$18,908	\$13,149	\$1,623	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
Total Revenues	\$309,480	\$305,110	\$336,128	\$361,127	\$381,148	\$349,467	\$438,474	\$488,587	\$539,390	\$552,277	\$565,937
Less expenditure	-\$280,551	-\$284,615	-\$317,074	-\$375,082	-\$464,844	-\$449,127	-\$443,861	-\$487,789	-\$503,255	-\$519,263	-\$535,831
Ending Fund Balance	\$577,586	\$598,081	\$617,135	\$603,179	\$519,483	\$419,822	\$414,435	\$415,233	\$451,368	\$484,382	\$514,487
Change in District fund balance	\$28,929	\$20,495	\$19,054	-\$13,956	-\$83,697	-\$99,661	-\$5,387	\$798	\$36,135	\$33,014	\$30,106

Dixon Ditch Maintenance Fees



Legend

-  Roads
-  DRCD Ditch Maintenance Fees
-  DRCD Members w/ Outside Ditch Drainage Fees
-  DRCD Members w/ Alternative Agreements
-  Maine Prairie
-  Reclamation District 2068
-  Dixon RCD Outer Legal Boundary
-  County Boundaries
-  City of Dixon Boundary
-  NE Ag Industrial Area

Creation Date: 20 Dec 13
 Created by: DRCD
 Parcel Layers: 2012

- Notes:
- DRCD Outer Legal Boundary was verified with the 1972 Solano tax map and 1962 recorded boundary.
 - Maine Prairie territory is from the Solano HCP database.
 - Reclamation District 2068 territory was employee verified.



Table 3-2. Runoff Coefficient for 10-Year Return Frequency^(a)

Land Use	C ^(b)
Residential	
Apartments/condominiums	0.50 to 0.70
Single family (6 - 8 units per acre)	0.50 to 0.60
Single family (4 - 6 units per acre)	0.40 to 0.50
Single family (2 - 4 units per acre)	0.30 to 0.40
Single family (1 - 2 units per acre)	0.25 to 0.35
Commercial	
Downtown	0.70 to 0.95
Neighborhood	0.50 to 0.70
Industrial	
Light	0.50 to 0.80
Heavy	0.60 to 0.90
Parks, cemeteries	0.10 to 0.25
Playgrounds	0.20 to 0.35
Railroad yard	0.20 to 0.35
Unimproved urban areas	0.10 to 0.30
Agricultural/Open Space	
Cultivated	0.20 to 0.50
Pasture	0.15 to 0.45
Oak Timber & Brush	0.10 to 0.40
Surface Types	
Asphaltic and Concrete	0.70 to 0.95
Brick	0.70 to 0.85
Roofs	0.75 to 0.95
Lawns	0.15 to 0.35

^(a) For other return periods, adjust C coefficient based on Figure 3-1.

^(b) For areas with slopes of 1 percent or less, use values in the low end of the given range; for areas with slopes greater than 1 percent and up to 5 percent, use values in the middle of the given range; for areas with slopes greater than 5 percent, use values in the high end of the given range.

Appendix C: Table C-1 District Runoff Coefficients

SCWA Hydrology Land Use	C	District Land Use	C
Single Family (1-2 units per acre)	0.25 to 0.35	Agricultural - Residential	0.3
Commercial - Neighborhood	0.50 to 0.70	Commercial - Industrial	0.625
Industrial - Light	0.50 to 0.80		
Parks, cemeteries	0.10 to 0.25	Institutional	0.175
Agricultural - Cultivated	0.20 to 0.50	Agricultural	0.325
Agricultural - Pasture	0.15 to 0.45		

**Consumer Price Index for All Urban Consumers (CPI-U)
12-Month Percent Change**

Series Id: CUURS49BSA0,CUUSS49BSA0
Not Seasonally Adjusted
Series Title: All items in San Francisco-Oakland-Hayward, CA, all
Area: San Francisco-Oakland-Hayward, CA
Item: All items
Base Period: 1982-84=100
Years: 2000 to 2025

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual	HALF1	HALF2
2000		4.2		3.8		4.2		4.7		4.7		5.5	4.5	4.0	4.8
2001		6.5		5.8		6.6		5.1		4.5		3.5	5.4	6.2	4.7
2002		1.8		2.1		1.2		1.3		1.4		1.4	1.6	1.9	1.4
2003		3.3		2.2		1.6		1.4		1.0		1.1	1.8	2.3	1.2
2004		0.2		0.5		1.4		1.2		2.0		2.2	1.2	0.7	1.7
2005		1.6		2.1		1.1		2.2		2.8		2.0	2.0	1.7	2.2
2006		2.9		3.2		3.9		3.8		2.5		3.4	3.2	3.2	3.3
2007		3.2		3.3		3.4		2.6		3.3		3.8	3.3	3.3	3.2
2008		2.8		2.9		4.2		4.2		3.6		0.0	3.1	3.3	3.0
2009		1.2		0.8		0.2		0.2		0.1		2.6	0.7	0.7	0.8
2010		1.8		1.7		1.1		1.0		0.9		1.5	1.4	1.7	1.1
2011		1.7		2.8		2.4		2.9		3.2		2.9	2.6	2.2	3.0
2012		3.0		2.1		2.6		2.8		3.2		2.2	2.7	2.6	2.8
2013		2.4		2.4		2.6		2.0		1.6		2.6	2.2	2.4	2.1
2014		2.4		2.8		3.0		3.0		3.2		2.7	2.8	2.7	3.0
2015		2.5		2.4		2.3		2.6		2.6		3.2	2.6	2.5	2.7
2016		3.0		2.7		2.7		3.1		3.6		3.5	3.0	2.8	3.2
2017		3.4		3.8		3.5		3.0		2.7		2.9	3.2	3.6	2.9
2018		3.6		3.2		3.9		4.3		4.4		4.5	3.9	3.4	4.3
2019		3.5		4.0		3.2		2.7		3.0		2.5	3.3	3.7	2.9
2020		2.9		1.1		1.6		1.6		1.1		2.0	1.7	2.0	1.4
2021		1.6		3.8		3.2		3.7		3.8		4.2	3.2	2.5	3.9
2022		5.2		5.0		6.8		5.7		6.0		4.9	5.6	5.4	5.8
2023		5.3		4.2		2.9		3.4		2.8		2.6	3.7	4.4	2.9
2024		2.4		3.8		3.2		2.7		2.4		2.4	2.8	3.0	2.5
2025		2.7		1.3		1.5		2.5				3.0	2.2	1.9	2.5

35.0% cumulative since 2015
 17.6% cumulative since 2021
 10 year (2016-2025) average
 annual increase is 3.2%

**Consumer Price Index for All Urban Consumers (CPI-U)
12-Month Percent Change**

Series Id: CUUR0400SA0,CUUS0400SA0
 Not Seasonally Adjusted
 Series Title: All items in West urban, all urban consumers, not
 Area: West
 Item: All items
 Base Period: 1982-84=100
 Years: 2000 to 2025

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual	HALF1	HALF2
2000	2.8	3.1	3.7	2.8	3.1	3.6	3.7	3.8	3.9	4.0	4.0	3.9	3.5	3.2	3.8
2001	4.3	4.2	3.8	3.9	4.2	4.4	3.9	3.4	3.3	3.0	2.9	2.5	3.7	4.1	3.2
2002	2.3	2.2	2.2	2.6	1.9	1.4	1.5	1.9	1.8	1.8	1.9	2.1	1.9	2.1	1.9
2003	2.3	2.7	2.9	2.0	2.0	2.0	2.0	2.1	2.1	1.9	1.5	1.5	2.1	2.3	1.8
2004	1.5	1.4	1.5	1.9	2.6	2.8	2.4	2.0	2.2	3.0	3.5	3.1	2.3	2.0	2.7
2005	2.7	2.6	2.5	3.3	2.8	2.4	3.0	3.4	4.1	3.9	3.2	3.0	3.1	2.7	3.5
2006	3.7	3.6	3.4	3.4	4.1	4.2	4.1	4.0	3.0	2.2	2.4	3.1	3.4	3.8	3.1
2007	3.0	3.1	3.4	3.3	3.0	3.0	2.8	2.4	2.5	3.3	4.2	4.1	3.2	3.1	3.2
2008	3.8	3.5	3.7	3.5	3.7	4.9	5.3	4.9	4.3	3.3	1.0	0.0	3.5	3.9	3.1
2009	0.1	0.3	-0.5	-0.7	-1.1	-1.4	-2.0	-1.3	-0.8	-0.3	1.2	2.2	-0.4	-0.6	-0.2
2010	1.9	1.4	1.6	1.5	1.3	0.6	0.8	0.7	0.5	0.6	0.9	1.3	1.1	1.4	0.8
2011	1.4	1.9	2.6	3.0	3.2	3.1	2.9	3.0	3.5	3.4	3.2	2.7	2.8	2.6	3.1
2012	2.6	2.5	2.4	2.1	2.0	2.0	1.8	2.1	2.2	2.5	1.9	1.7	2.2	2.3	2.0
2013	1.7	2.0	1.5	1.3	1.3	1.5	1.9	1.5	1.3	0.9	1.3	1.8	1.5	1.5	1.4
2014	1.7	1.3	1.5	1.8	2.3	2.3	2.3	2.1	2.0	2.0	1.7	1.3	1.9	1.8	1.9
2015	0.7	0.9	1.1	1.0	1.2	1.1	1.3	1.3	1.0	1.1	1.5	1.8	1.2	1.0	1.3
2016	2.6	2.1	1.5	1.8	1.5	1.6	1.4	1.5	2.0	2.3	2.3	2.5	1.9	1.9	2.0
2017	2.5	3.0	3.1	2.9	2.6	2.5	2.5	2.7	2.9	2.9	3.1	3.1	2.8	2.8	2.9
2018	3.1	3.1	3.2	3.2	3.5	3.6	3.6	3.6	3.4	3.5	3.3	3.1	3.3	3.3	3.4
2019	2.7	2.4	2.4	2.9	2.9	2.7	2.7	2.6	2.6	2.8	2.8	2.8	2.7	2.7	2.7
2020	2.9	3.1	2.5	1.3	0.8	1.2	1.7	1.9	1.6	1.2	1.4	1.5	1.7	1.9	1.5
2021	1.4	1.6	2.4	3.9	4.7	5.1	5.2	5.0	5.3	6.0	6.5	7.1	4.5	3.2	5.8
2022	7.7	8.1	8.7	8.3	8.3	8.8	8.3	8.1	8.3	8.1	7.1	6.2	8.0	8.3	7.7
2023	6.3	6.0	5.1	4.9	4.5	3.5	3.5	3.9	3.9	3.3	3.3	3.6	4.3	5.0	3.6
2024	3.3	3.2	3.6	3.7	3.3	2.8	2.6	2.2	2.1	2.1	2.4	2.5	2.8	3.3	2.3
2025	2.4	2.6	2.2	2.1	2.4	2.7	3.0	3.2	3.3		3.0	2.9	2.7	2.4	3.1

36.3% cumulative since 2015
 22.5% cumulative since 2021

 10 year (2016-2025) average
 annual increase is 3.5%