

Proposed Drainage Fee options

- Recommended: closest to ditch revenues covering costs.

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
Ditch Net Balance	-\$35,465	-\$5,563	\$24,034	\$14,669	\$4,976
District Net Balance	-\$5,387	\$798	\$36,135	\$33,014	\$30,106
Projected 06/30/31 District Ending Fund Balance with PROPOSED rate (rounded)					\$515,000

Proposed Drainage Fee options

- Alternative 1: Front load, with average 4.0% annual increase 2028-2031

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

Proposed Drainage Fee options

- Alternative 2: 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
Ditch Net Balance	-\$35,465	-\$15,224	\$4,712	\$14,669	\$4,976
District Net Balance	-\$5,387	-\$8,863	\$16,813	\$33,014	\$30,106
Projected 06/30/31 District Ending Fund Balance with ALTERNATIVE 2 rate (rounded)					\$486,000

Proposed Drainage Fee options

Recommended: closest to ditch revenues covering costs.

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

Sample Customers	Acres	Current Rate	Proposed Rates				
		\$4.00	2027 \$6.00	2028 \$7.00	2029 \$8.00	2030 \$8.00	2031 \$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

“What am I paying for?”

Key Factors for Consideration Ditch Net Balance 2011 to 2025

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	TOTAL
Annual Ditch Operations Revenues	\$ 77,632	\$ 88,583	\$ 79,347	\$ 81,341	\$ 81,195	\$ 82,371	\$121,834	\$127,558	\$143,936	\$152,058	\$159,059	\$155,407	\$156,870	\$156,336	\$159,447	\$1,822,976
Ditch Operations (Ditch) Expenses	\$ 107,710	\$ 112,840	\$ 95,249	\$ 117,375	\$ 90,152	\$ 166,378	\$92,378	\$181,359	\$139,471	\$156,813	\$169,790	\$168,388	\$152,690	\$213,596	\$233,916	\$2,198,105
Ditch Capital Improvements	\$ 7,914	\$ 8,689	\$ -	\$ 4,497	\$ -	\$ 25,886	\$0	\$8,999	\$6,339	\$0	\$0	\$0	\$21,814	\$6,467	\$47,834	\$138,439
Ditch Net Balance	\$ (30,078)	\$ (24,257)	\$ (15,902)	\$ (36,034)	\$ (8,957)	\$ (84,007)	\$ 29,456	\$ (53,801)	\$ 4,465	\$ (4,755)	-\$10,731	-\$12,981	-\$17,634	-\$63,727	-\$122,303	-\$451,244
Ditch Net Balance with Ditch Capital Improvements	\$ (37,992)	\$ (32,946)	\$ (15,902)	\$ (40,531)	\$ (8,957)	\$ (109,893)	\$ 29,456	\$ (62,800)	\$ (1,874)	\$ (4,755)	\$ (10,731)	\$ (12,981)	\$ (39,448)	\$ (70,193)	\$ (170,137)	\$ (589,683)

“What am I paying for?”

Key Factors for Consideration Ditch Net Balance 2011 to 2025

	2011	2012	2013	2014	2015	2016	2017	2018	TOTAL
Annual Ditch Operations Revenues	\$ 77,632	\$ 88,583	\$ 79,347	\$ 81,341	\$ 81,195	\$ 82,371	\$121,834	\$127,558	\$739,862
Ditch Operations (Ditch) Expenses	\$ 107,710	\$ 112,840	\$ 95,249	\$ 117,375	\$ 90,152	\$ 166,378	\$92,378	\$181,359	\$963,441
Ditch Capital Improvements	\$ 7,914	\$ 8,689	\$ -	\$ 4,497	\$ -	\$ 25,886	\$0	\$8,999	\$55,986
Ditch Net Balance	\$ (30,078)	\$ (24,257)	\$ (15,902)	\$ (36,034)	\$ (8,957)	\$ (84,007)	\$ 29,456	\$ (53,801)	\$ (223,579)
Ditch Net Balance with Ditch Capital Improvements	\$ (37,992)	\$ (32,946)	\$ (15,902)	\$ (40,531)	\$ (8,957)	\$ (109,893)	\$ 29,456	\$ (62,800)	\$ (279,565)
	2019	2020	2021	2022	2023	2024	2025	<i>Budget 2026</i>	TOTAL
Annual Ditch Operations Revenues	\$143,936	\$152,058	\$159,059	\$155,407	\$156,870	\$156,336	\$159,447	\$157,008	\$1,240,122
Ditch Operations (Ditch) Expenses	\$139,471	\$156,813	\$169,790	\$168,388	\$152,690	\$213,596	\$233,916	\$209,430	\$1,444,094
Ditch Capital Improvements	\$6,339	\$0	\$0	\$0	\$21,814	\$6,467	\$47,834	\$70,000	\$152,453
Ditch Net Balance	\$ 4,465	\$ (4,755)	\$ (10,731)	\$ (12,981)	\$ 4,180	\$ (57,260)	\$ (74,469)	\$ (52,422)	\$ (203,973)
Ditch Net Balance with Ditch Capital Improvements	\$ (1,874)	\$ (4,755)	\$ (10,731)	\$ (12,981)	\$ (17,634)	\$ (63,727)	\$ (122,303)	\$ (122,422)	\$ (356,426)

“What to expect & when”

Next Steps: Public Hearing

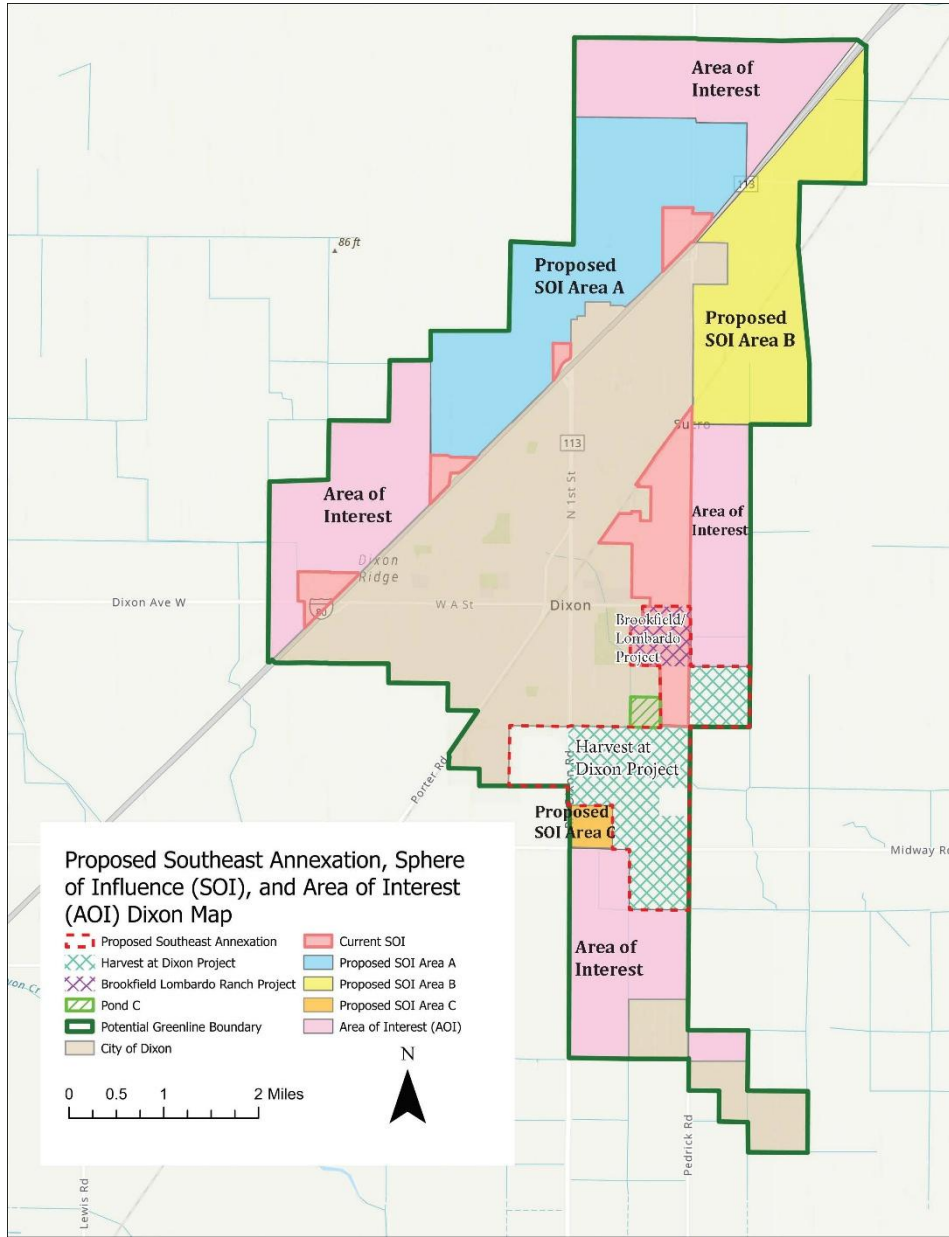
- April 14th Dixon RCD Board Meeting to Approve Rate Study
- April 15, 2026 **Mail Notice of Public Hearing** to the property owners – Begins 45-day notice period
 - Total Parcels = 402 in service area, majority protests = 202 protests
- June 9, 2026 **Board Meeting and Public Hearing**
 - If 202 or more written protests are received, then the rate adoption process ends. The Board may initiate a new rate setting process or continue at the old rate.
 - If 201 or fewer written protests are received, then the Board may proceed to the election. The election can be conducted not less than 45 days after the majority protest hearing.

“What to expect & when”

Next Steps: Election

- June 19, 2026 **Mail Election Ballot to property owners**
 - 214 property owners
- August 11, 2026 **Board Meeting and certify election results**
 - If the majority of the votes cast by landowners (**weighted by financial obligation**) are for the fee increase, then the Board may implement the new voter approved fee increase.
 - If the majority of the votes cast are in opposition to the fee increase, then the Board may not implement the fee increase and the process would end. The Board may initiate a new rate setting process or continue at the old rate.
- December 1, 2026 Mail Ditch Maintenance Fee Invoices

City of Dixon Proposal July 2025 – *under revision*



The approximate acreages of each proposed project component are shown in Table 1 below:

Table 1: Proposed Project

Project Component	Approximate Acres
Area of Interest	3,408
SOI Area A	1,768
SOI Area B	1,306
SOI Area C	79
Harvest Project	838
Lombardo Ranch Project	147
Non-participating Parcels	273
Pond C	39
Total	7,858

- Existing SOI into Laterals 2/3 – 500 acres
- Harvest Project 800+ acres
- Area of Interest East of Pedrick – 621 acres
- In the next 10 years, Total = 1,500 to 2,000 acres currently in District to City?

DIXON RCD EXPECTATIONS OF NEW DEVELOPMENT AT A MINIMUM

- Managed and measurable discharges into Dixon RCD systems when and if there is capacity. Discharges will be at agricultural runoff rates that meet the system designs.

OR

- Necessary upgrades to all existing systems needed to accommodate new flow rates.

AND

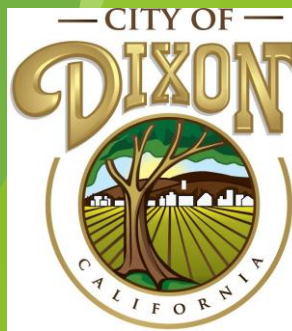
- Modeling that demonstrates no loss of existing function for all lands served by any impacted drain.
- Installation & maintenance of **flow measurement** stations to establish actual baseline existing conditions.
- Payment of ongoing drainage maintenance fees at development vs. agricultural rates.
- Reimbursement for cost of third-party engineering review of drainage plans with adequate time to make adjustments to designs, by a firm that is agreed to by agricultural water districts, including Dixon RCD.
- Reimbursement of Dixon RCD costs for project review and ditch member outreach.

DIXON RCD EXPECTATIONS OF NEW DEVELOPMENT IDEALLY

- Improve existing flooding.
- Improve drainage function and management of storm drainage. E.g. use of excess storm water to recharge aquifer, to supplement irrigation (city and/or ag use).
- Install multibenefit projects with recreation/habitat features.

DRAINAGE STANDARDS

- Addresses Climate Change - Design storm rainfall increased by 18%
- Detention Basins and Pump Stations
 - Sizing for 100-Year, however, 4-Day Storm (Rain depth increased from 7.96-inches to 9.39-inches)
 - Detention Basin Sizes Increased by 18% (for climate change)
 - Require the assumption- basin to be 25% full at start of design storm (accounting for preceding rainfall)
 - Allow City Engineer to specify groundwater recharge as a basin joint use
 - Basin storage and discharge capacity shall be determined on a case-by-case basis and subject to review and approval of the City Engineer (allows City Engineer to specify compliance with DRCD channel design capacity of 11 cfs per square mile of tributary area)
 - The pump station capacity must be coordinated with the detention basin sizing and must comply with downstream storm drain and open channel capacity limitations (this was intentionally included to achieve compliance with DRCD Channel Design Capacity of 11 cfs per square mile)



Key Factors for Consideration

- 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

- Response to development projects that have the potential to impact the District’s drainage service area. 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 performed an analysis of upper watershed acres (that are not currently in the District 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.

Key Factors for Consideration

- 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 & spoil leveling and to respond to immediate regional capital improvement needs.
- 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 allowed us to offer a higher level of service at a lower cost.
- 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.

Key Factors for Consideration

- 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.
- 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.

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

Descriptions	2027 Combined Budget	% to Ditch	2027 Ditch Budget
Payroll Expenses			\$ 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%	\$ 42
Clothing and Personal Supplies	\$ 200.00	8.35%	\$ 17
Cell Phone Allowance	\$ 1,920.00	8.35%	\$ 160
Meals/Refreshments	\$ 3,000.00	0.00%	\$ -
Insurance -General Liability, Property, Auto, E & O	\$ 7,100.00	8.35%	\$ 593
Maintenance Equipment	\$ 500.00	8.35%	\$ 42
Fuel & Lubricants-Auto	\$ 1,000.00	8.35%	\$ 84
Membership-CARCD (.02 of Expenses)	\$ 5,500.00	8.35%	\$ 459
Membership-NACD	\$ 800.00	8.35%	\$ 67
Membership-CSDA	\$ 2,500.00	8.35%	\$ 209
Membership-Farm Bureau	\$ 350.00	8.35%	\$ 29
Miscellaneous Expense	\$ 500.00	8.35%	\$ 42
Fees & Permits	\$ 4,000.00	100.00%	\$ 4,000
Documents & Records	\$ 2,400.00	33.33%	\$ 800
Books & Subscriptions	\$ 200.00	8.35%	\$ 17
Office Expense	\$ 3,500.00	8.35%	\$ 292
Office Equipment	\$ 1,000.00	8.35%	\$ 84
Computer Equipment	\$ 2,500.00	8.35%	\$ 209
Postage	\$ 2,000.00	8.35%	\$ 167
Accounting-Payroll Services	\$ 2,500.00	8.35%	\$ 209
Accounting- Audit (26/27), (28/29), (30/31)	\$ -	8.35%	\$ -
Accounting-Co Bookkeeping	\$ 3,500.00	22.64%	\$ 792
Engineering Services	\$ 20,000.00	10.00%	\$ 2,000
Legal Services	\$ 15,000.00	10.00%	\$ 1,500
Contracted Services Database + ILRP Speakers	\$ 2,000.00	100.00%	\$ 2,000
Contracted Services DRCD IT (SRCD & Lantech)	\$ 1,500.00	8.35%	\$ 125
Solano Co (Tax Admin Fees)	\$ 2,300.00	8.35%	\$ 192
RD 2068 - Admin Fee	\$ 20,776.00	100.00%	\$ 20,776
JPA Admin Fee	\$ 6,500.00	100.00%	\$ 6,500
Software Licenses & Maintenance Agreements	\$ 8,500.00	8.35%	\$ 710
Publications and Legal Notices	\$ 1,000.00	8.35%	\$ 84
Advertising/Marketing	\$ 500.00	8.35%	\$ 42
Equipment-Lease & Rent	\$ 1,000.00	8.35%	\$ 84
Buildings-Rents & Leases - Office Management Act.	\$ 18,500	8.35%	\$ 1,545
Small Tool and Instruments	\$ 500.00	8.35%	\$ 42
Education and Training	\$ 2,000.00	8.35%	\$ 167
Travel Expense	\$ 700.00	8.35%	\$ 58
Personal Mileage	\$ 500.00	8.35%	\$ 42
Refund of Prior Year Charges	\$ 300.00	8.35%	\$ 25
Total Services and Supplies	\$147,046		\$ 44,202
Total Expenses	\$ 624,504		\$ 249,783

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-4. Revenues

Revenues With Recommended Rate Increase (see Figure 1-2)						Budget	Projections				
Description	2021	2022	2023	2024	2025	2026	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
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
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
Adjustments (collections/delinquencies)	\$1,321	-\$1,621	-\$158	-\$692	\$2,419	-\$20	\$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
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
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
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
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
Maine Prairie Water District (reimbursement)	\$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
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
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
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
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
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
Annual Revenues	\$295,768	\$298,978	\$328,303	\$342,218	\$367,999	\$347,843	\$435,974	\$486,087	\$536,890	\$549,777	\$563,437

Appendix A: Table A-5. Revenues and Expenditures

Revenues and Expenses						Budget	Projections				
Description	2021	2022	2023	2024	2025	2026	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

Rate Study “Nuts and Bolts”

How are the Reserves Allocated?

- Reserve Allocations for FYs 2026 - 2031: \$515,000
 - Minimum Fund Balance \$160,000 – 30% of Annual Budget
 - \$145,000 General and Imprest Cash Reserves
 - \$15,000 Fund Balance Available – non allocated cash
 - Cash Flow Requirements – Goal 30% of Annual Budget
- (Total FY 2027 Budget = \$625,500)
- Each year expenses exceeded revenue from July 1st - Dec. 31st
 - \$250,000 Average Cash Need July – Dec 2021-2026
 - \$335,880 Greatest Cash Need \$55,980 ave/month July – Dec 2025