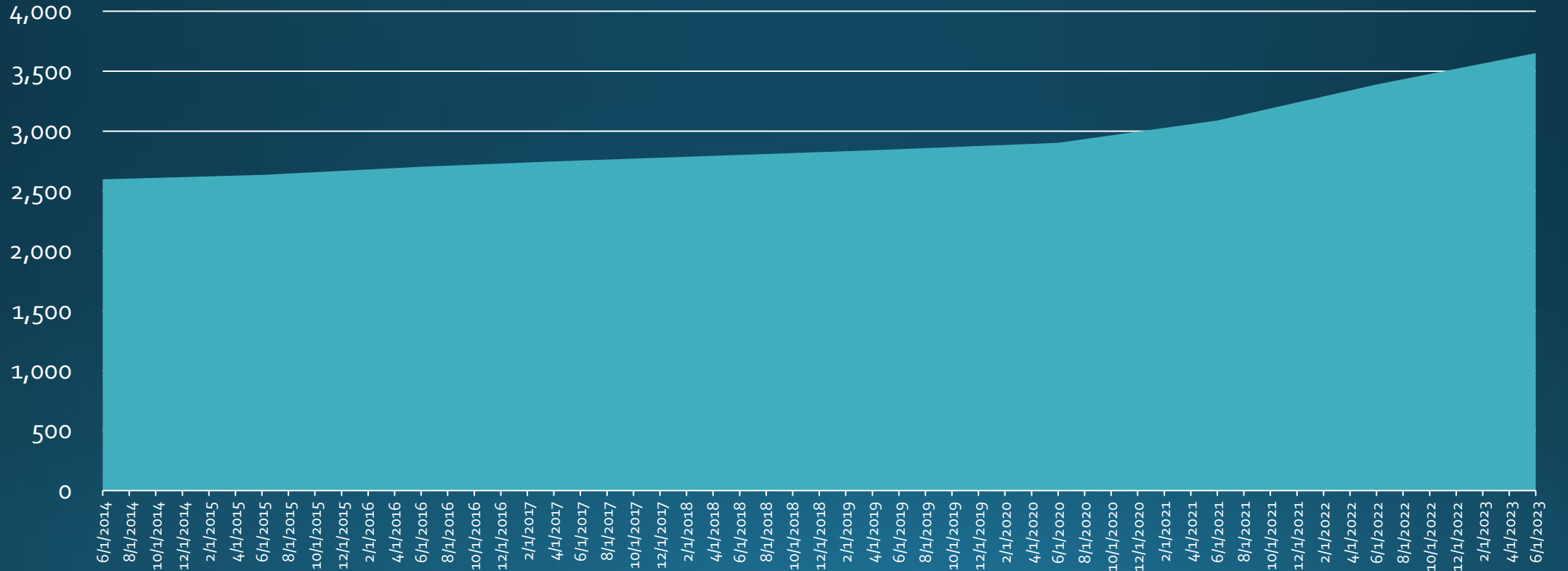


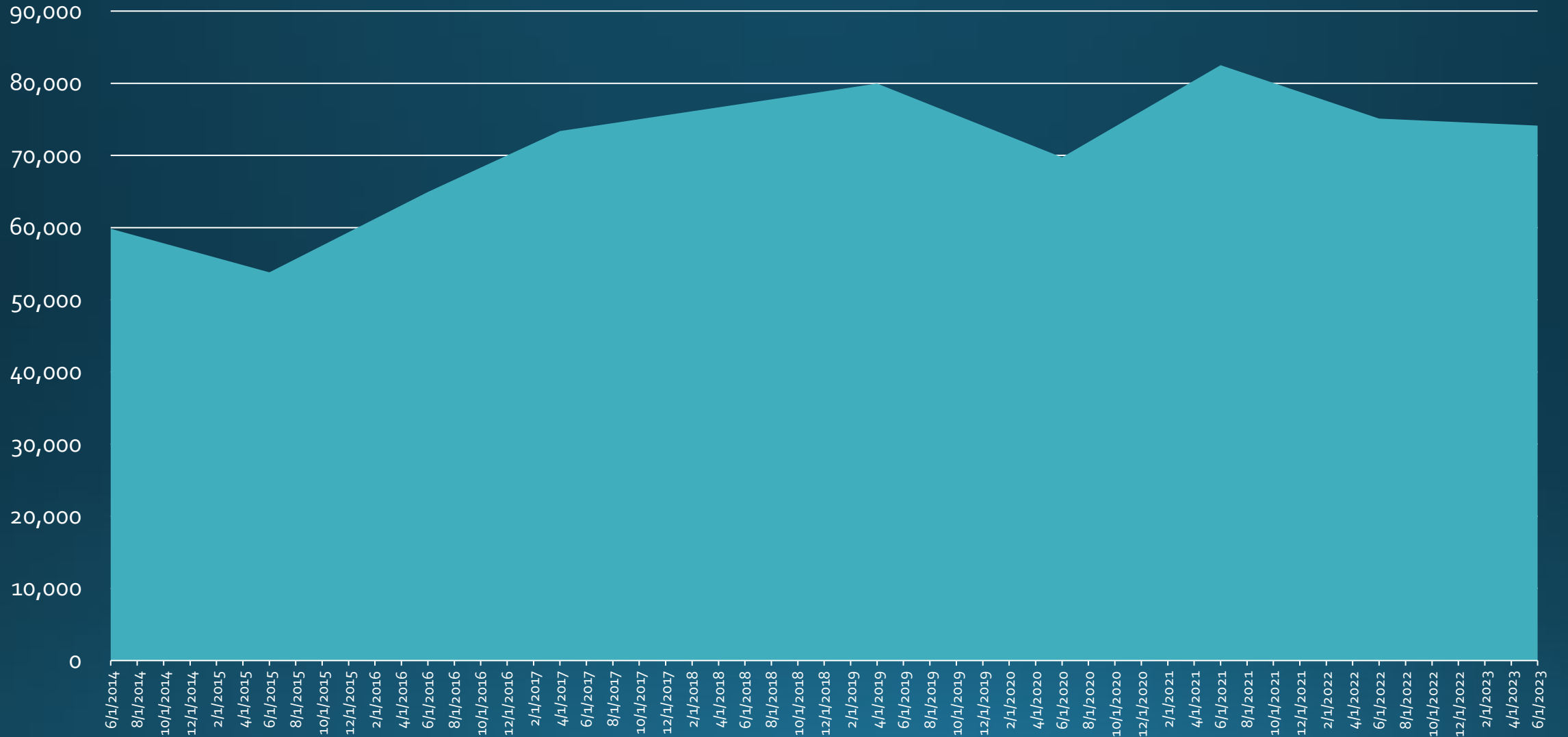
August 24, 2023

Dixon Water System Financial History

Connections



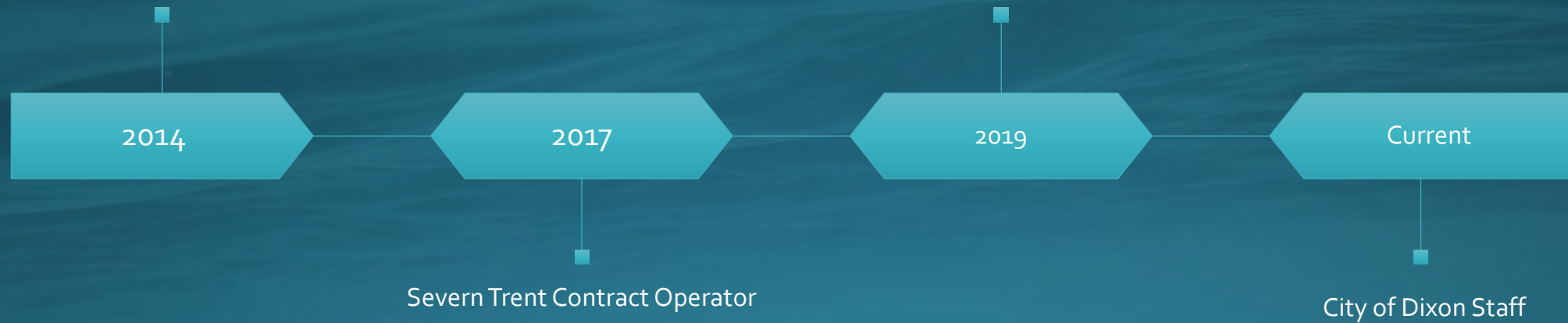
Consumption



Operational structure history

Dixon Solano Water Authority

California Water Mutual Aid



Dixon-Solano Water Authority

- JPA between Solano Irrigation District & the City of Dixon
- Solano Irrigation – Operations
- City of Dixon - Administration
- Terminated August 2014

Bi-Monthly Base Service Charge

Meter Size	May 2010 Rates	December 2013 Rate Increase
5/8" Meter	\$16.55	\$19.12
3/4" Meter	\$16.55	\$28.68
1"	\$16.55	\$47.80
1 1/2"	\$31.40	\$95.58
2"	\$49.15	\$152.93
3"	\$90.60	\$320.20
4"	\$149.35	\$540.03
6"	\$297.55	\$1,146.98
8"	\$474.95	\$1,911.64
Dedicated Irrigation Meter	\$16.55	Based on meter size, as all other users.

Single Family Residential Water Usage Rates

CCF = 748 Gallons	May 2010 per unit rate	December 2013 per unit rate
0-20 CCF	\$0.57	\$1.23
21-80 CCF	\$0.71	\$1.54
81+ CCF	\$1.07	\$2.32

DSWA Revenue vs Expense



City Overhead

- 76.19%
- Support from:
 - 1) City Manager
 - 2) City Clerk
 - 3) Finance
 - 4) Human Resources
 - 5) City Attorney
 - 6) General Liability Insurance
 - 7) Building Maintenance

DSWA Net Position

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Unrestricted	\$219,156	\$86,152	\$96,519	\$304,457	\$602,139
Reserves	0	0	0	195,416	359,118
Restricted	0	0	0	0	0
Capital Assets	20,423,474	19,754,868	19,064,092	18,397,601	17,917,019
Total Net Position	\$20,642,630	\$19,841,020	\$19,160,611	\$18,897,474	\$18,878,276

City of Dixon Operations

- Contracted with Severn Trent 2015 - 2017

Operation	Severn Trent Payments					
	2014	2015	2016	2016	2017	2018
Chemicals		\$ 17,226	\$ 7,342	\$ 7,342	\$ 13,083	\$ 1,896
Equipment Repairs & Maintenance		115,703	99,401	99,401	64,407	35,650
Operations of Systems	\$ 26,000	390,745	368,940	368,940	348,755	159,105
Total Severn Trent Payments	\$ 26,000	\$ 523,674	\$ 475,683	\$ 475,683	\$ 426,245	\$ 196,651

City of Dixon Operations

- California Water
- Mutual Aid thru June 2018
- Minimum of \$10,000 per month
- Water Operations Supervisor (May 2018 – March 2019)
- \$24,270 per month
- Additional for on-call labor, overtime, maintenance and repair costs

California Water		
	2018	2019
Operations of Systems	\$ 267,375	\$ 393,600

Approved Rate increase began in April 2019

Meter Size	4/1/2019	4/1/2020	4/1/2021*		4/1/2022*
3/4"	\$25.25	\$37.88	\$45.46	(\$14.34)	\$48.65
1" *	\$39.99	\$59.98	\$71.98	(\$23.90)	\$77.02

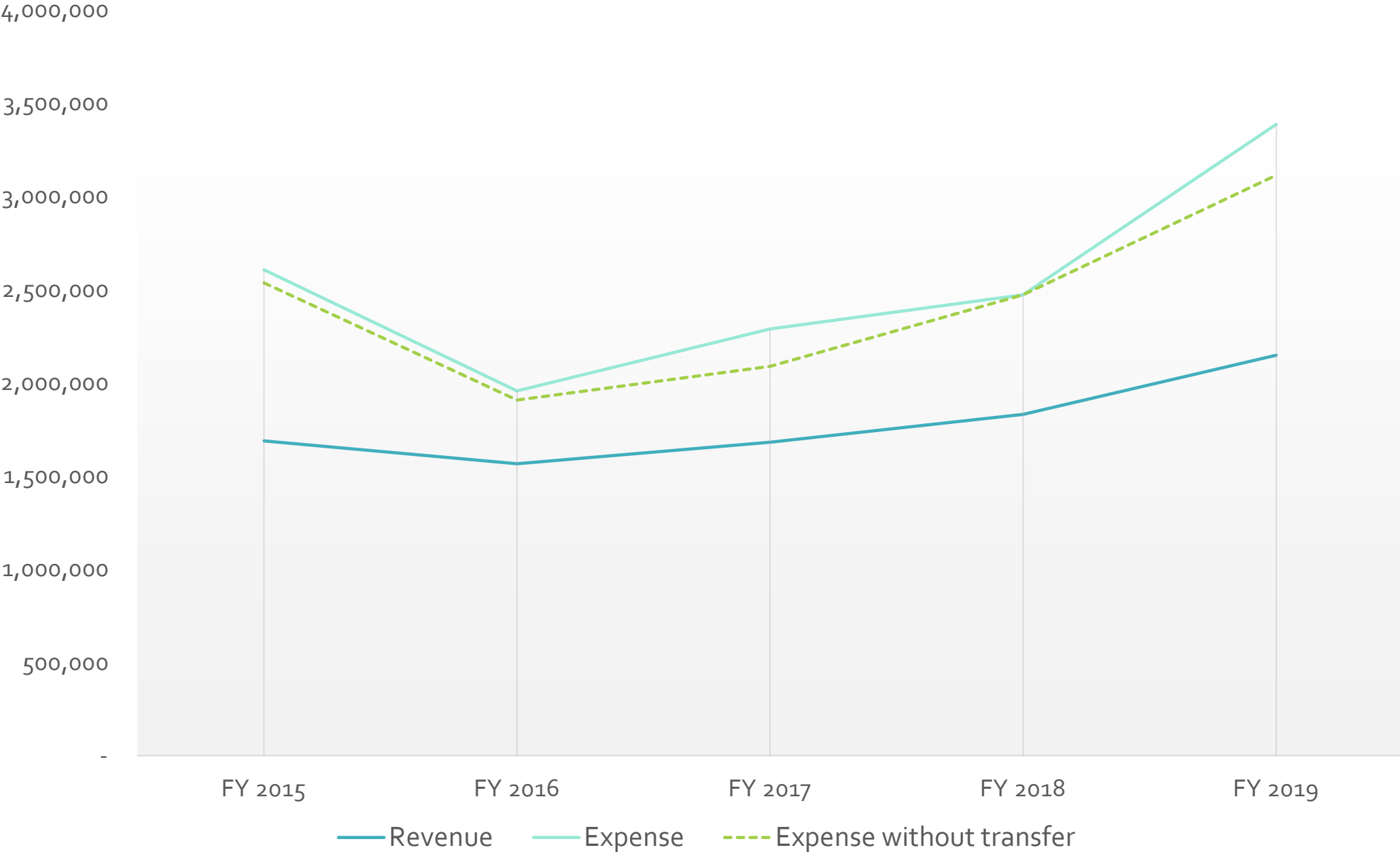
Usage Rates (1 ccf = 748 gallons)

Water Rate Per CCF	4/1/2019	4/1/2020	4/1/2021*		4/1/2022*
Uniform Rate	\$2.69	\$4.04	\$4.85		\$5.19
0-20 CCF				(\$1.23)	
21-80 CCF				(\$1.54)	
81+ CCF				(\$2.32)	

*Rescinded effective December 2020 charges

() returned to 2013 rates

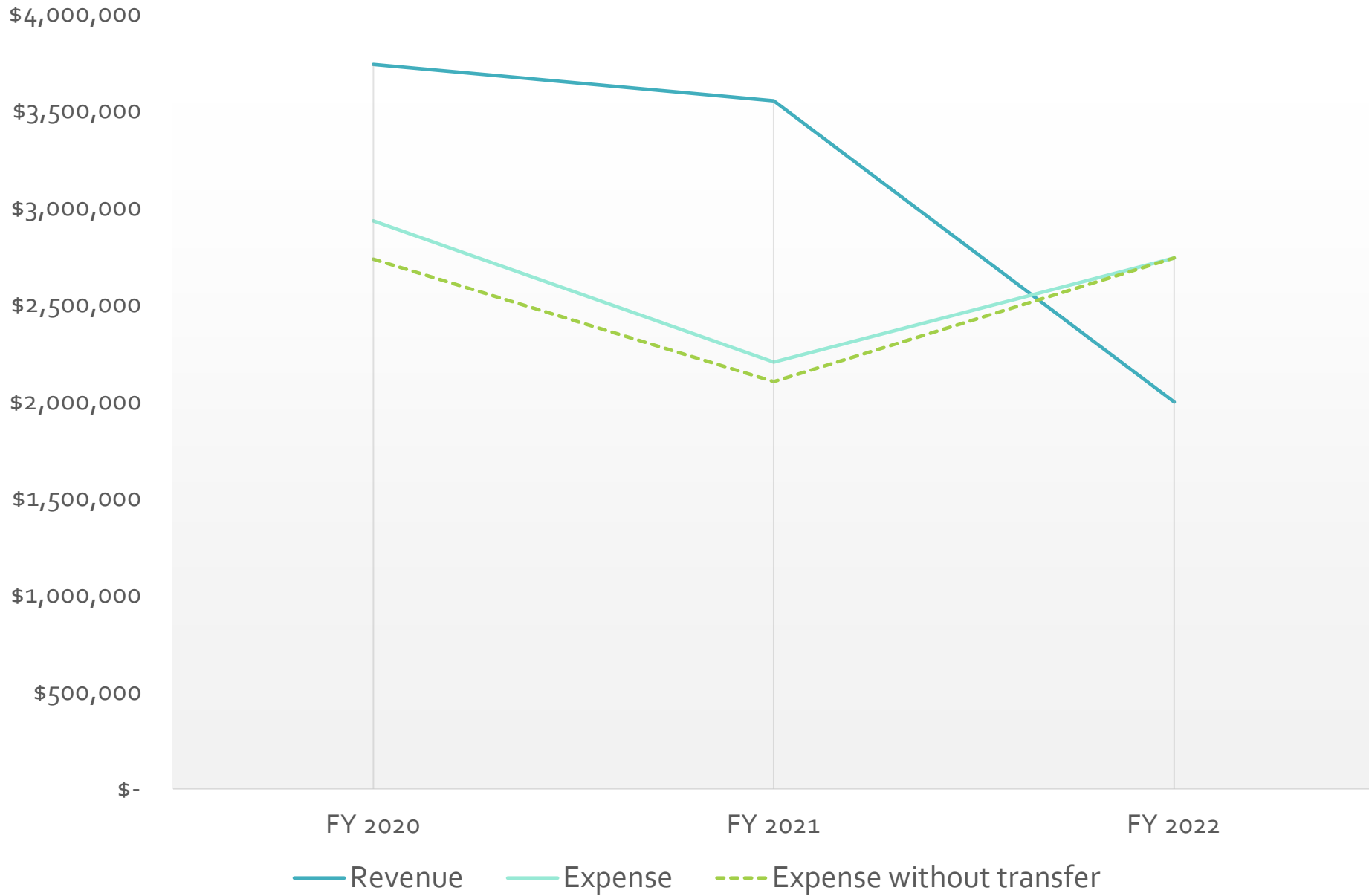
City of Dixon Water Revenue vs Expense



City of Dixon Water Fund Net Position

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Unrestricted	\$708,369	\$1,054,635	\$973,973	\$788,703	\$14,835
Reserves	427,646	481,638	683,799	897,434	1,202,242
Restricted	0	0	0	0	0
Capital Assets	16,839,446	16,180,857	15,732,860	15,355,462	15,057,092
Total Net Position	\$17,975,461	\$17,717,130	\$17,390,632	\$17,041,599	\$16,274,169

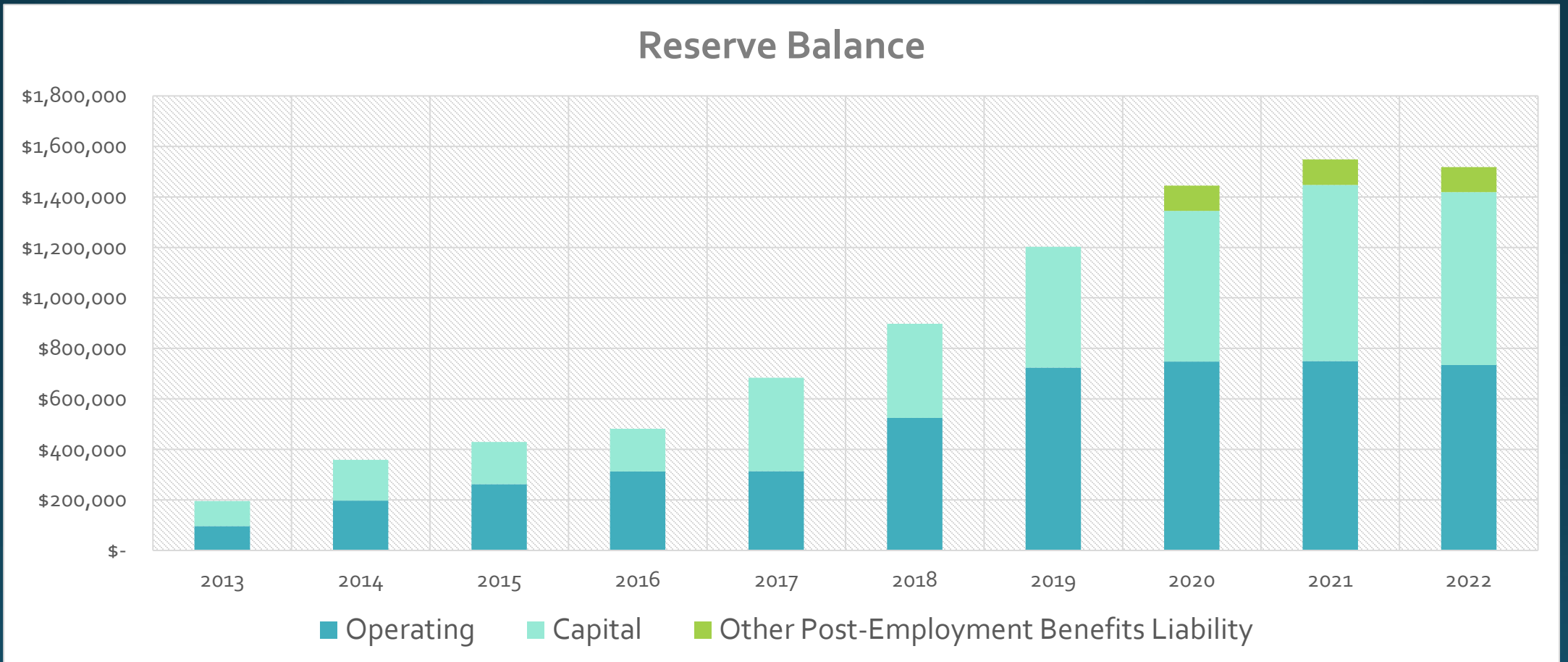
City of Dixon Water Revenue vs Expense



City of Dixon Water Fund Net Position

	FY 2020	FY 2021	FY 2022
Unrestricted	\$1,703,910	\$3,002,426	\$1,821,923
Reserves	1,444,750	1,548,491	1,517,920
Restricted	217,095	699,464	2,207,625
Capital Assets	14,542,234	14,083,989	13,977,609
Total Net Position	\$17,907,989	\$19,334,370	\$19,525,077

Reserve Balance History



Capital Expense Summary

- Expensed over the useful life through depreciation
- Equipment
 1. Over \$5,000
 2. Estimated useful life 5 – 25 years
- Infrastructure
 1. Aggregate cost over \$100,000
 2. Estimated useful life 7 – 100 years

FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
\$211,021	\$145,264	\$389,987	\$147,589	\$222,325	\$568,334

Water System Revenue vs Expense

