

North Delta Water Agency
Proposed Budget 2023-24

| | FY 19-20 | FY 20-21 | % (+/-) prior Year | FY 21-22 | % (+/-) prior Year | Budget FY 22-23 | Estimated Year End 2022-23 | % (+/-) prior Year | Proposed FY 2023-24 | NOTES: |
|---|---------------------|---------------------|--------------------|---------------------|--------------------|---------------------|----------------------------|--------------------|---------------------|---|
| INCOME | | | | | | | | | | |
| Sacramento County | | | | | | | | | | |
| Assessments | 308,732.37 | 335,311.66 | 8% | 344,206.03 | 3% | 365,582.38 | 368,776.21 | 7% | 450,538.27 | \$31K US Owned Properties not collected |
| Direct Billing | 27,993.68 | 24,922.86 | -12% | 25,472.38 | 2% | 74,433.42 | 28,796.20 | 12% | | |
| Handling Charges | (1,911.92) | (2,424.82) | 21% | (1,209.70) | -100% | (2,600.00) | (925.39) | -31% | | |
| Interest Income | 1,319.87 | 164.36 | -703% | 206.00 | 20% | | 595.00 | -100% | | |
| Sacramento County Other | - | - | 0% | - | 0% | | | 0% | | |
| Total Sacramento County | 336,134.00 | 357,974.06 | 6% | 368,674.71 | 3% | 437,415.80 | 397,242.02 | 7% | | |
| San Joaquin County | | | | | | | | | | |
| Assessments | 83,705.20 | 85,927.50 | 3% | 90,601.92 | 5% | 97,428.04 | 97,234.22 | 7% | 99,795.34 | |
| Direct Billing | 951.70 | 400.60 | -138% | 385.00 | -4% | 460.64 | 437.65 | 12% | | |
| Handling Charges | - | (859.28) | 100% | (906.02) | 5% | (1,000.00) | (972.01) | 7% | | |
| Interest Income | 315.00 | 713.98 | 56% | 55.00 | -1198% | - | - | -100% | | |
| San Joaquin County Other | | | 0% | | 0% | - | | 0% | | |
| Total San Joaquin County | 84,971.90 | 86,182.80 | 1% | 90,135.90 | 4% | 96,888.68 | 96,699.86 | 7% | | |
| Solano County | | | | | | | | | | |
| Assessments | 393,841.90 | 407,037.28 | 3% | 424,576.87 | 4% | 456,521.48 | 433,695.41 | 2% | 515,737.46 | |
| Direct Billing | 11,857.60 | 11,562.30 | -3% | 7,313.04 | -58% | 48,817.00 | 17,681.06 | 59% | | |
| Handling Charges | (3,938.65) | (4,071.18) | 3% | (4,246.40) | 4% | (4,622.50) | (4,565.21) | 7% | | |
| Interest Income | - | - | 0% | - | 0% | - | - | -100% | | |
| Solano County Other | | - | | - | 0% | - | | | | |
| Total Solano County | 401,760.85 | 414,528.40 | 3% | 427,643.51 | 3% | 500,715.98 | 446,811.26 | 4% | | |
| Yolo County | | | | | | | | | | |
| Assessments | 418,556.91 | 455,559.80 | 8% | 474,619.02 | 4% | 513,047.18 | 510,853.77 | 7% | 710,039.54 | |
| Direct Billing | 15,138.04 | 12,445.74 | -22% | 14,208.90 | 12% | 191,311.60 | 15,331.70 | 7% | | |
| Handling Charges | (13,028.57) | (12,933.95) | -1% | (12,960.42) | 0% | (15,000.00) | (13,300.43) | 3% | | |
| Interest Income | 1,183.93 | 414.81 | -185% | 237.94 | -74% | - | - | -100% | | |
| Yolo County Other | | - | | - | 0% | | | 0% | | |
| Total Yolo County | 421,850.31 | 455,486.40 | 7% | 476,105.44 | 4% | 689,358.78 | 512,885.04 | 7% | | |
| State of California | | | | | | | | | | |
| Sacramento | 2,408.14 | 1,661.55 | -45% | 426.42 | -290% | | 23,595.68 | 98% | - | |
| Solano | 20,399.92 | 21,039.08 | 3% | 21,944.52 | 4% | | 33,328.55 | 0% | | |
| Yolo | 147,527.68 | 152,088.71 | 3% | 158,636.92 | 4% | | 170,497.72 | 7% | | |
| State of California - Other | | | | | | - | | | | |
| Total State of California | 170,335.74 | 174,789.34 | 3% | 181,007.86 | 3% | - | 227,421.95 | 20% | | |
| Interest Income | 16,855.70 | 6,472.52 | -160% | 4,363.03 | -48% | 5,500.00 | 35,407.59 | 88% | 15,000.00 | |
| Penalty/Interest Delinquent Assessments | 56.65 | 18.93 | 0% | 1.21 | -1464% | | 480.73 | 100% | | |
| Miscellaneous Income | | - | 0% | - | 0% | | 100.00 | | | |
| Total INCOME | 1,431,965.15 | 1,495,452.45 | 4% | 1,547,931.66 | 3% | 1,729,879.24 | 1,717,048.45 | 10% | 1,767,910.62 | |

North Delta Water Agency
Proposed Budget 2023-24

| | FY 19-20 | FY 20-21 | % (+/-) prior Year | FY 21-22 | % (+/-) prior Year | Budget FY 22-23 | Estimated Year End 2022-23 | % (+/-) prior Year | Proposed FY 2023-24 | NOTES: |
|---------------------------------------|-------------------|-------------------|--------------------|-------------------|--------------------|-------------------|----------------------------|--------------------|---------------------|---------------------------------|
| EXPENSE | | | | | | | | | | |
| DWR Contract | 615,728.81 | 615,718.03 | 0% | 765,292.77 | 20% | 771,235.00 | 755,523.08 | -1% | 771,235.00 | |
| Labor/Staff Salary | 103,399.00 | 105,998.96 | 2% | 114,709.33 | 8% | 116,215.00 | 116,295.58 | 1% | 119,691.00 | |
| Employee Benefit Expense | | | | | | | | | | |
| Employer Tax Liability | 6,087.85 | 9,128.21 | 33% | 9,320.45 | 2% | 9,316.31 | 9,335.64 | 0% | 9,874.51 | |
| Benefits - Retirement | 8,007.66 | 10,965.57 | 27% | 8,049.20 | -36% | 8,751.69 | 9,588.60 | 16% | 9,276.05 | |
| Benefits- Unfunded Liability Pers | 5,031.00 | 5,700.00 | 0% | 6,557.00 | 13% | 7,540.55 | 7,307.00 | 10% | 8,403.05 | |
| Benefits - Dental | 647.22 | 647.22 | 0% | 508.53 | -27% | 650.00 | 558.76 | 9% | 650.00 | |
| Benefits - Health Insurance | 11,253.36 | 11,496.48 | 2% | 8,824.00 | -30% | 10,572.23 | 8,815.68 | 0% | 9,697.25 | |
| Benefits - Life Insurance | 358.00 | 350.00 | -2% | 286.50 | -22% | 312.00 | 362.00 | 21% | 362.00 | |
| Benefits - Vision Insurance | 163.80 | 163.80 | 0% | 128.70 | -27% | 141.00 | 140.40 | 8% | 141.00 | |
| Total Employee Benefit Expense | 31,548.89 | 38,451.28 | 18% | 33,674.38 | -14% | 37,283.78 | 36,108.08 | 7% | 38,403.86 | |
| Office Expense | | | | | | | | | | |
| Service Agreement | 10,000.08 | 11,972.10 | 16% | 13,008.05 | 8% | 10,000.00 | 12,174.71 | -7% | 10,000.00 | |
| Office Rent Deposit | - | 1,751.50 | | - | -100% | - | - | -100% | - | |
| GASB 68 Report (PERS) | 700.00 | 700.00 | 0% | 700.00 | 0% | 800.00 | 700.00 | 0% | 800.00 | |
| Office Supplies | 751.74 | 502.28 | -50% | 5,697.54 | 91% | 1,000.00 | 130.40 | -4269% | 1,000.00 | |
| Computer/Software | 748.45 | 1,666.59 | 55% | 1,423.64 | -17% | 1,200.00 | 4,174.06 | 66% | 5,000.00 | |
| Office Furniture | 2,472.64 | - | -100% | - | -100% | - | - | 0% | - | |
| Printing/Graphic Design | - | 57.18 | 100% | 545.58 | 90% | 500.00 | - | -100% | 500.00 | |
| Notary Expense | - | 493.08 | 100% | - | -100% | - | - | 0% | - | |
| Cell Phone | 420.00 | 420.00 | 0% | 455.00 | 8% | 420.00 | 420.00 | -8% | 420.00 | |
| Conference | 30.00 | - | -100% | - | -100% | 250.00 | - | -100% | 500.00 | |
| Meeting Expense | 435.72 | 1,473.67 | 70% | 1,669.45 | 12% | 1,600.00 | 1,789.75 | 7% | 1,600.00 | |
| Director Expense/Travel | 672.77 | - | -100% | - | 0% | 500.00 | - | 0% | 500.00 | |
| Director Fee | 3,100.00 | 7,900.00 | 61% | 7,384.71 | -7% | 6,000.00 | 5,400.00 | -37% | 5,000.00 | |
| Director Election | 372.19 | - | -100% | 353.20 | 100% | - | - | -100% | 500.00 | |
| Manager Travel/Parking | - | - | 0% | 4.00 | 100% | 50.00 | 39.50 | 90% | 50.00 | |
| Manager Meal/Entertainment | 41.05 | - | -100% | 16.25 | 100% | 100.00 | 45.89 | 65% | 100.00 | |
| Manager Misc. Expense | - | - | 0% | 30.00 | 100% | - | 175.20 | 83% | - | |
| Total Office Expense | 19,744.64 | 26,936.40 | 27% | 31,287.42 | 14% | 22,420.00 | 25,049.51 | -25% | 25,970.00 | |
| Other Expenses | | | | | | | | | | |
| Bank Charge | 92.51 | 135.00 | 31% | 91.99 | -47% | 150.00 | 95.00 | 3% | 150.00 | |
| Contributions & Subscriptions | 1,250.00 | 750.00 | -67% | 1,250.00 | 40% | 1,250.00 | 1,250.00 | 0% | 1,250.00 | |
| ACWA Membership | 5,628.00 | 6,064.00 | 7% | 6,184.00 | 2% | 6,307.68 | 6,432.00 | 4% | 6,560.64 | Reduced by 20% due to agreement |
| Miscellaneous | 28,602.89 | - | -100% | - | 0% | - | - | | - | |
| Total Other Expense | 35,573.40 | 6,949.00 | -412% | 7,525.99 | 8% | 7,707.68 | 7,777.00 | 7% | 7,960.64 | |

North Delta Water Agency
Proposed Budget 2023-24

| | FY 19-20 | FY 20-21 | % (+/-) prior Year | FY 21-22 | % (+/-) prior Year | Budget FY 22-23 | Estimated Year End 2022-23 | % (+/-) prior Year | Proposed FY 2023-24 | NOTES: |
|----------------------------------|---------------------|---------------------|--------------------|---------------------|--------------------|---------------------|----------------------------|--------------------|---------------------|--------|
| Insurance | | | | | | | | | | |
| Insurance - Liability | 6,062.00 | 3,826.78 | -58% | 6,132.00 | 38% | 7,051.80 | 6,821.38 | 10% | 7,503.52 | |
| Insurance - Workers Compensation | 563.08 | 542.54 | -4% | 858.34 | 37% | 663.00 | 591.21 | -45% | 650.33 | |
| Total Insurance | 6,625.08 | 4,369.32 | -52% | 6,990.34 | 37% | 7,714.80 | 7,412.59 | 6% | 8,153.85 | |
| Consulting Expenses | | | | | | | | | | |
| Audit/Accounting | 6,504.00 | - | -100% | 6,965.00 | 100% | - | 400.00 | -1641% | 7,000.00 | |
| Engineering | | | | | | | | | | |
| Eng.-General | 22,322.18 | 92,050.00 | 76% | 111,406.00 | 17% | 75,000.00 | 86,473.00 | -29% | 90,000.00 | |
| Eng. - Barriers | - | - | 0% | 4,927.00 | 100% | 5,000.00 | 1,705.50 | 100% | - | |
| Eng.-BDCP/WaterFix/DCP | 8,853.75 | - | -100% | - | 0% | 5,000.00 | 11,806.13 | -100% | 5,000.00 | |
| Eng.-Assessments | 16,146.75 | 19,128.75 | 16% | 20,000.34 | 4% | 15,000.00 | 34,617.75 | 42% | 20,000.00 | |
| Eng.-Delta WQCP Update | 6,525.25 | - | -10% | - | 0% | 5,000.00 | 5,419.00 | 0% | 20,000.00 | |
| Total Engineering | 53,847.93 | 111,178.75 | 52% | 136,333.34 | 18% | 105,000.00 | 140,021.38 | 3% | 135,000.00 | |
| Legal Services | | | | | | | | | | |
| Legal-General | 51,697.75 | 94,680.37 | 45% | 27,030.00 | -250% | 45,000.00 | 212,817.00 | 87% | 150,000.00 | |
| Legal-BDCP/WaterFix/DCP | 3,558.14 | 118.50 | -2903% | - | 100% | 10,000.00 | 16,556.00 | -100% | 10,000.00 | |
| Legal-CEQA | 195,214.70 | 73,525.11 | -166% | 41,160.98 | -79% | 25,000.00 | 60,198.00 | 32% | 65,000.00 | |
| Legal-Delta WQCP Update | - | - | 0% | - | 0% | 20,000.00 | - | 0% | 20,000.00 | |
| Legal-COA | 76,622.69 | 17,835.00 | -330% | 4,732.80 | 0% | 10,000.00 | 5,678.80 | 100% | 6,000.00 | |
| Total Legal | 327,093.28 | 186,158.98 | -76% | 72,923.78 | -155% | 110,000.00 | 295,249.80 | 75% | 251,000.00 | |
| Total Consulting | 387,445.21 | 297,337.73 | -124% | 216,222.12 | -37% | 215,000.00 | 435,671.18 | 50% | 393,000.00 | |
| Total EXPENSE | 1,200,065.03 | 1,095,760.72 | -10% | 1,175,702.35 | 7% | 1,177,576.26 | 1,383,837.02 | 15% | 1,364,414.35 | |
| Net Income | 231,900.12 | 399,691.73 | 42% | 372,229.31 | -7% | 552,302.98 | 333,211.43 | -12% | 403,496.27 | |