

North Delta Water Agency  
Proposed Budget 2024-2025

	FY 20-21	FY 21-22	% (+/-) prior Year	FY 22-23	% (+/-) prior Year	Budget FY 23-24	Estimated Year End 2023-2024	% (+/-) prior Year	Proposed FY 2024-25	NOTES:
<b>INCOME</b>										
<b>Sacramento County</b>										
Assessments	335,311.66	344,206.03	3%	368,776.21	7%	376,294.02	377,262.19	2%	465,800.00	
Direct Billing	24,922.86	25,472.38	2%	28,796.20	12%	75,932.96	28,884.24	0%		\$33K US Owned Properties not collected
Handling Charges	(2,424.82)	(1,209.70)	-100%	(925.39)	-31%	(1,500.00)	(1,642.70)	44%	(1,800.00)	
Interest Income	164.36	206.00	20%	595.00	65%		997.00	-100%		
Sacramento County Other	-	-	0%	-	0%			0%		
<b>Total Sacramento County</b>	<b>357,974.06</b>	<b>368,674.71</b>	<b>3%</b>	<b>397,242.02</b>	<b>7%</b>	<b>450,726.98</b>	<b>405,500.73</b>	<b>2%</b>	<b>464,000.00</b>	
<b>San Joaquin County</b>										
Assessments	85,927.50	90,601.92	5%	97,234.22	7%	100,275.78	100,285.52	3%	103,800.00	
Direct Billing	400.60	385.00	-4%	437.65	12%	474.22	438.70	0%		
Handling Charges	(859.28)	(906.02)	100%	(972.01)	7%	(1,000.00)	(1,002.86)	3%	(1,000.00)	
Interest Income	713.98	55.00	-1198%	-	-100%	-	344.00	-100%		
San Joaquin County Other			0%		0%	-		0%		
<b>Total San Joaquin County</b>	<b>86,182.80</b>	<b>90,135.90</b>	<b>4%</b>	<b>96,699.86</b>	<b>7%</b>	<b>99,750.00</b>	<b>100,065.36</b>	<b>3%</b>	<b>102,800.00</b>	
<b>Solano County</b>										
Assessments	407,037.28	424,576.87	4%	456,452.87	7%	454,536.92	431,809.74	-6%	519,900.00	
Direct Billing	11,562.30	7,313.04	-58%	17,681.06	59%	50,249.60	13,347.86	-32%		\$8K US Owned Properties not collected
Handling Charges	(4,071.18)	(4,246.40)	4%	(4,565.21)	7%	(4,700.00)	(4,318.09)	-6%	(4,500.00)	
Interest Income	-	-	0%	-	0%	-		-100%		
Solano County Other	-	-		-	0%	-				
<b>Total Solano County</b>	<b>414,528.40</b>	<b>427,643.51</b>	<b>3%</b>	<b>469,568.72</b>	<b>9%</b>	<b>500,086.52</b>	<b>440,839.51</b>	<b>-7%</b>	<b>515,400.00</b>	
<b>Yolo County</b>										
Assessments	455,559.80	474,619.02	4%	510,853.77	7%	514,266.04	515,516.33	1%	746,600.00	
Direct Billing	12,445.74	14,208.90	12%	15,331.70	7%	210,580.68	15,294.04	0%		\$5K US Owned Properties not collected
Handling Charges	(12,933.95)	(12,960.42)	0%	(13,300.43)	3%	(16,000.00)	(13,677.89)	3%	(13,800.00)	
Interest Income	414.81	237.94	-74%	-	-100%	-	433.39	-100%		
Yolo County Other	-	-		-	0%	-		0%		
<b>Total Yolo County</b>	<b>455,486.40</b>	<b>476,105.44</b>	<b>4%</b>	<b>512,885.04</b>	<b>7%</b>	<b>708,846.72</b>	<b>517,565.87</b>	<b>1%</b>	<b>732,800.00</b>	
<b>State of California</b>										
Sacramento	1,661.55	426.42	-290%	33,328.55	99%	-	1,705.14	-1855%		
Solano	21,039.08	21,944.52	4%	23,595.68	7%		24,288.08	0%		
Yolo	152,088.71	158,636.92	4%	170,497.72	7%		175,502.78	3%		
<b>Total State of California</b>	<b>174,789.34</b>	<b>181,007.86</b>	<b>3%</b>	<b>227,421.95</b>	<b>20%</b>	<b>-</b>	<b>201,496.00</b>	<b>-13%</b>	<b>-</b>	
Interest Income	6,472.52	4,363.03	-48%	35,408.42	88%	15,000.00	96,453.08	63%	50,000.00	
Penalty/Interest Delinquent Assessments	18.93	1.21	-1464%	480.73	100%		52.48	-816%		
Miscellaneous Income	-	-	0%	100.00	100%		24.84			
<b>Total INCOME</b>	<b>1,495,452.45</b>	<b>1,547,931.66</b>	<b>3%</b>	<b>1,739,806.74</b>	<b>11%</b>	<b>1,774,410.22</b>	<b>1,761,997.87</b>	<b>1%</b>	<b>1,865,000.00</b>	

North Delta Water Agency  
Proposed Budget 2024-2025

	FY 20-21	FY 21-22	% (+/-) prior Year	FY 22-23	% (+/-) prior Year	Budget FY 23-24	Estimated Year End 2023-2024	% (+/-) prior Year	Proposed FY 2024-25	NOTES:
<b>EXPENSE</b>										
<b>DWR Contract</b>	<b>615,718.03</b>	<b>765,292.77</b>	<b>20%</b>	<b>755,523.08</b>	<b>-1%</b>	<b>771,235.00</b>	<b>758,242.35</b>	<b>0%</b>	<b>771,235.00</b>	
<b>Labor/Staff Salary</b>	<b>105,998.96</b>	<b>114,709.33</b>	<b>8%</b>	<b>116,293.08</b>	<b>1%</b>	<b>119,691.00</b>	<b>119,762.75</b>	<b>3%</b>	<b>123,282.00</b>	
<b>Employee Benefit Expense</b>										
Employer Tax Liability	9,128.21	9,320.45	2%	9,366.11	0%	9,874.51	9,982.04	6%	10,200.00	
Benefits - Retirement	10,965.57	8,049.20	-36%	9,588.60	16%	9,276.05	11,141.76	14%	12,300.00	
Benefits- Unfunded Liability Pers	5,700.00	6,557.00	13%	7,307.00	10%	8,403.05	6,807.00	-7%	6,800.00	
Benefits - Dental	647.22	508.53	-27%	554.76	8%	650.00	554.76	0%	650.00	
Benefits - Health Insurance	11,496.48	8,824.00	-30%	8,815.68	0%	9,697.25	9,200.88	4%	10,100.00	
Benefits - Life Insurance	350.00	286.50	-22%	358.00	20%	362.00	368.50	3%	375.00	
Benefits - Vision Insurance	163.80	128.70	-27%	140.40	8%	141.00	140.40	0%	140.00	
<b>Total Employee Benefit Expense</b>	<b>38,451.28</b>	<b>33,674.38</b>	<b>-14%</b>	<b>36,130.55</b>	<b>7%</b>	<b>38,403.86</b>	<b>38,195.34</b>	<b>5%</b>	<b>40,565.00</b>	
<b>Office Expense</b>										
Service Agreement	11,972.10	13,008.05	8%	12,541.94	-4%	10,000.00	13,251.81	5%	13,500.00	
Office Rent Deposit	1,751.50	-	-100%	-	0%	-	-	-100%	-	
GASB 68 Report (PERS)	700.00	700.00	0%	700.00	0%	800.00	700.00	0%	700.00	
Office Supplies	502.28	5,697.54	91%	175.84	-3140%	1,000.00	348.84	50%	1,000.00	
Computer/Software	1,666.59	1,423.64	-17%	4,159.07	66%	5,000.00	5,143.41	19%	5,250.00	
Office Furniture	-	-	0%	-	0%	-	-	0%	-	
Printing/Graphic Design	57.18	545.58	90%	-	0%	500.00	-	-100%	500.00	
Notary Expense	493.08	-	-100%	-	0%	-	-	0%	-	
Cell Phone	420.00	455.00	8%	420.00	-8%	420.00	420.00	0%	420.00	
Conference	-	-	0%	-	0%	500.00	-	-100%	500.00	
Meeting Expense	1,473.67	1,669.45	12%	1,514.75	-10%	1,600.00	744.95	-103%	800.00	
Director Expense/Travel	-	-	0%	-	0%	500.00	618.00	100%	500.00	
Director Fee	7,900.00	7,384.71	-7%	5,300.00	-39%	5,000.00	10,900.00	51%	8,000.00	
Director Election	-	353.20	100%	-	-100%	500.00	353.20	100%	-	
Manager Travel/Parking	-	4.00	100%	39.50	90%	50.00	37.00	-7%	50.00	
Manager Meal/Entertainment	-	16.25	100%	189.93	91%	100.00	11.94	-1491%	100.00	
Manager Misc. Expense	-	30.00	100%	175.20	83%	-	-	0%	-	
<b>Total Office Expense</b>	<b>26,936.40</b>	<b>31,287.42</b>	<b>14%</b>	<b>25,216.23</b>	<b>-24%</b>	<b>25,970.00</b>	<b>32,529.15</b>	<b>22%</b>	<b>31,320.00</b>	
<b>Other Expenses</b>										
Bank Charge	135.00	91.99	-47%	74.00	-24%	150.00	50.00	-48%	150.00	
Contributions & Subscriptions	750.00	1,250.00	40%	1,250.00	0%	1,250.00	750.00	-67%	1,250.00	
ACWA Membership	6,064.00	6,184.00	2%	6,432.00	4%	6,560.64	6,624.00	3%	6,800.00	Reduced by 20% due to agreement
Miscellaneous	-	-	0%	-	0%	-	-		-	
<b>Total Other Expense</b>	<b>6,949.00</b>	<b>7,525.99</b>	<b>8%</b>	<b>7,756.00</b>	<b>3%</b>	<b>7,960.64</b>	<b>7,424.00</b>	<b>-112%</b>	<b>8,200.00</b>	

North Delta Water Agency  
Proposed Budget 2024-2025

	FY 20-21	FY 21-22	% (+/-) prior Year	FY 22-23	% (+/-) prior Year	Budget FY 23-24	Estimated Year End 2023-2024	% (+/-) prior Year	Proposed FY 2024-25	NOTES:
<b>Insurance</b>										
Insurance - Liability	3,826.78	6,132.00	38%	6,821.38	10%	7,503.52	7,691.00	11%	8,500.00	
Insurance - Workers Compensation	542.54	858.34	37%	591.21	-45%	650.33	699.88	16%	800.00	
<b>Total Insurance</b>	<b>4,369.32</b>	<b>6,990.34</b>	<b>37%</b>	<b>7,412.59</b>	<b>6%</b>	<b>8,153.85</b>	<b>8,390.88</b>	<b>12%</b>	<b>9,300.00</b>	
<b>Consulting Expenses</b>										
<b>Audit/Accounting</b>	-	<b>6,965.00</b>	-100%	<b>400.00</b>	-1641%	<b>7,000.00</b>	<b>7,000.00</b>	<b>94%</b>	-	
<b>Engineering</b>										
Eng.-General	92,050.00	111,406.00	17%	91,092.00	-22%	90,000.00	70,689.00	-29%	90,000.00	
Eng. - Barriers	-	4,927.00	100%	1,705.50	-100%	-	-	-100%	-	
Eng.-BDCP/WaterFix/DCP	-	-	0%	12,016.14	0%	5,000.00	45,000.00	73%	100,000.00	
Eng.-Assessments	19,128.75	20,000.34	4%	38,936.00	49%	20,000.00	17,287.50	-125%	20,000.00	
Eng.-Delta WQCP Update	-	-	0%	5,485.25	0%	20,000.00	25,465.50	78%	25,000.00	
<b>Total Engineering</b>	<b>111,178.75</b>	<b>136,333.34</b>	<b>18%</b>	<b>149,234.89</b>	<b>9%</b>	<b>135,000.00</b>	<b>158,442.00</b>	<b>6%</b>	<b>235,000.00</b>	
<b>Legal Services</b>										
Legal-General	94,680.37	27,030.00	-250%	180,917.60	85%	150,000.00	222,692.00	19%	150,000.00	
Legal-BDCP/WaterFix/DCP	118.50	-	-100%	30,079.45	100%	10,000.00	15,000.00	-100%	100,000.00	
Legal-CEQA Water Fix	73,525.11	41,160.98	-79%	35,885.87	-100%	65,000.00	95,151.86	62%	25,000.00	
Legal-CEQA DCP	-	-	0%	-	0%	-	35,451.46	100%	100,000.00	
Legal-Delta WQCP Update	-	-	0%	-	0%	20,000.00	-	0%	25,000.00	
Legal-COA	17,835.00	4,732.80	-277%	3,028.00	0%	6,000.00	591.00	-412%	-	
<b>Total Legal</b>	<b>186,158.98</b>	<b>72,923.78</b>	<b>-155%</b>	<b>249,910.92</b>	<b>71%</b>	<b>251,000.00</b>	<b>368,886.32</b>	<b>32%</b>	<b>400,000.00</b>	
<b>Total Consulting</b>	<b>297,337.73</b>	<b>216,222.12</b>	<b>-237%</b>	<b>399,545.81</b>	<b>-1562%</b>	<b>393,000.00</b>	<b>534,328.32</b>	<b>25%</b>	<b>635,000.00</b>	
<b>Total EXPENSE</b>	<b>1,095,760.72</b>	<b>1,175,702.35</b>	<b>7%</b>	<b>1,347,877.34</b>	<b>13%</b>	<b>1,364,414.35</b>	<b>1,498,872.79</b>	<b>10%</b>	<b>1,618,902.00</b>	
<b>Net Income</b>	<b>399,691.73</b>	<b>372,229.31</b>	<b>-7%</b>	<b>391,929.40</b>	<b>5%</b>	<b>409,995.87</b>	<b>263,125.08</b>	<b>-49%</b>	<b>246,098.00</b>	