



Sacramento Central Groundwater Authority
*Managing Groundwater Resources
 In Central Sacramento County*

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August 8, 2024

John Woodling
 Executive Director

California-American
 Water Company

City of Elk Grove

City of Folsom

City of Rancho Cordova

City of Sacramento

County of Sacramento

Florin Resource Conservation
 District/Elk Grove Water
 District

Golden State Water Company

Sacramento Area Sewer
 District

Agricultural Representative

Agricultural-Residential
 Representative

Commercial/Industrial
 Representative

Conservation Landowners

Public Agencies/Self-
 Supplied Representative

TO: Chad Rinde, Director
 Department of Finance
 Attention: Amie Inaba

FROM: Allen Truong
 Finance & Administration
 Department of Water Resources

**RE: TRANSMITTAL OF SACRAMENTO CENTRAL GROUNDWATER
 AUTHORITY BUDGET INFORMATION FISCAL YEAR 2024-25**

Attached is the completed Fiscal Year 2024-25 budget schedule for the purpose of establishing a budget for the Sacramento Central Groundwater Authority Fund (Fund 096B, Fund Center 0960001). Please take the necessary action to input the attached information into Sacramento County's COMPASS system.

Any required changes to those expenditure appropriations or revenues established by the above action will be requested by Sacramento Central Groundwater Authority via Department of Water Resources' staff through a letter of transmittal to your department.

If you have any questions, please contact me at (916) 875-6117.

Thank you.

cc: Camelia Radulescu, DWR
 Kerry Schmitz, DWR
 Chris Hunley, DWR
 John Woodling, GEI Consultant

Attachments:
 Fiscal Year 2024-25 Final Budget
 Fund Balance Budget Worksheet
 Executed SCGA Board Resolution 2024-01

FISCAL YEAR 2024-25 FINAL BUDGET

FINANCING REQUIREMENTS SCHEDULE FOR

096B SCGA-JPA

APPROPRIATIONS BY OBJECT OF EXPENDITURE

OBJECT 10 - SALARIES AND EMPLOYEE BENEFITS	-
OBJECT 20 - SERVICES AND SUPPLIES	1,204,800
OBJECT 30 - OTHER FINANCING USES	-
LOAN AND LEASE REPAYMENTS - INTEREST AND PRINCIPLE	-
TAXES/LICENSES/ASSESSMENTS/JUDGEMENTS/DAMAGES	-
TOTAL OBJECT 30 - OTHER FINANCING USES	-
OBJECT 40 - FIXED ASSETS:	
OBJECT 41 - LAND	-
OBJECT 42 - STRUCTURES AND	-
OBJECT 43 - EQUIPMENT	-
TOTAL OBJECT 40 - FIXED ASSETS	-
OBJECT 50 - FUND TRANFERS OUT	-
OBJECT 59 - FUND TRANSFER IN	-
OBJECT 60 - INTRAFUND TRANSFERS IN OR OUT	-
OBJECT 79 - APPROPRIATIONS FOR CONTINGENCIE	-
OBJECT 80-OTHER COMMODITIES	-
PROVISIONS FOR RESERVE INCREASES:	
GENERAL RESERVES	413,299
OTHER RESERVES	-
TOTAL BUDGETARY REQUIREMENT	<u>1,618,099</u>
TOTAL DIFFERENCE	-

MEANS OF FINANCING THE BUDGET REQUIREMENTS

ESTIMATED REVENUE	(994,977)
RESERVES TO BE DECREASED:	
GENERAL RESERVE DECREASE	-
ENCUMBRANCE DECREASE	-
OTHER RESERVE DECREASE	-
TOTAL RESERVES TO BE DECREASED	-
FUND BALANCE AVAILABLE	(623,122)
ESTIMATED LONG TERM LOAN PROCEEDS	-
TOTAL AVAILABLE FINANCING	<u>(1,618,099)</u>

FUND EQUITY SCHEDULE

	RESERVES	BAL AS OF 07/01/24	INCREASES	DECREASES	ADJUSTED FUND BALANCE
GENERAL		579,790	413,299	-	993,089
ENCUMBRANCE		-	-	-	-
OTHER		-	-	-	-
FUND BALANCE AVAILABLE		623,122	-	-	623,122
TOTALS		<u>1,202,912</u>	<u>413,299</u>	<u>0</u>	<u>1,616,210</u>

APPROPRIATIONS LIMIT

APPROPRIATIONS SUBJECT TO LIMIT

OVER/UNDER LIMIT

SECTION 29009 OF ARTICLE 1 OF CHAPTER 1 OF TITLE 3 OF THE GOVERNMENT CODE READS
IN THE FINAL BUDGET THE BUDGETARY REQUIREMENTS MUST EQUAL THE AVAILABLE FINANCING

8-Aug-24

**EXPENDITURE DETAIL SCHEDULE - FISCAL YEAR 2024-25 FINAL BUDGET
SPECIAL DISTRICT (414) - Sacramento Central Groundwater Authority - J**

Fund Center	Commitment Item	Description	FINAL FY 24-25
FUND	096B	SCGA - JPA	
0960001	20200500	ADVERTISING	-
0960001	20205200	INSURANCE - PREMIUM	11,400
0960001	20207600	OFFICE SUPPLIES	1,000
0960001	20208500	PRINTING SERVICES	-
0960001	20229200	OTHER EQUIPMENT MAINTENANCE SUPPLIES	15,000
0960001	20250500	ACCOUNTING SERVICES	13,800
0960001	20250700	ASSESSMENT/COLLECTION SVCS	4,000
0960001	20250800	CLERK OF BOARD SVCS	-
0960001	20253100	LEGAL SERVICES	45,000
0960001	20259100	OTHER PROFESSIONAL SRV	968,000
0960001	20271100	DTECH LABOR	5,700
0960001	20291100	SYSTEM DEV SVC	-
0960001	20291900	GS CONTRACT MGMT SRV	4,600
0960001	20292100	GS PRINTING SVCS	-
0960001	20292200	GS MAIL/POSTAGE	-
0960001	20293401	AFS ADMINISTRATIVE SVCS	1,300
0960001	20293403	WATER RESOURCES SVCS	135,000
		Object 20	1,204,800
		FUND CENTER 0960001	1,204,800
		FUND TOTAL 096B	1,204,800
		DISTRICT TOTAL	1,204,800

8-Aug-24

**REVENUE DETAIL SCHEDULE - FISCAL YEAR 2024-25 FINAL BUDGET
SPECIAL DISTRICT (414) - Sacramento Central Groundwater Autl**

Fund Center	Commitment Item	Description	FINAL FY 24-25
FUND	096B	SCGA - JPA	
0960001	94941000	INTEREST INCOME	(10,000)
0960001	94941100	CONTRIBUTIONS	(799,977)
		Object 94	(809,977)
0960001	95956900	STATE AID OTHER MISC PROG	-
		Object 95	-
0960001	96960300	SPECIAL ASSESSMENT	(185,000)
		Object 96	(185,000)
		FUNDCENTER 0960001	(994,977)
		FUND TOTAL 096B	(994,977)
		DISTRICT TOTAL.	(994,977)

FUND BALANCE/BUDGET WORKSHEET

Fund Center: 0960001

Title: SCGA - 096B

FY 2024-25

		PRELIMINARY	FINAL	
REVENUE FOR 2023-24				
Available Fund Balance from 2022-23		\$ 223,753	\$ 223,753	
Reserve Release (Withdrawal from Reserve FB)		\$ -		
Actuals (Projected or Real)		\$ 1,190,172	\$ 1,238,750	
TOTAL REVENUES:		\$ 1,413,925	\$ 1,462,503	
EXPENDITURES FOR 2023-24				
Provision for Reserve (Deposit to Reserve FB)		\$ 212,709	\$ 212,709	
Actuals (Projected or Real)		\$ 616,310	\$ 626,673	
Reimbursement				
TOTAL EXPENDITURES:		\$ 829,019	\$ 839,382	
AVAILABLE FUND BALANCE: 2023-24		\$ 584,906	\$ 623,121	
FINANCING FOR 2024-25				
Available Fund Balance from 2023-24		\$ 584,906	\$ 623,121	
Reserve Release (Withdrawal from Reserve FB)		\$ -	\$ -	
Projected Revenue		\$ 994,977	\$ 994,977	
TOTAL FINANCING:		\$ 1,579,883	\$ 1,618,098	
APPROPRIATIONS FOR 2024-25				
Provision for Reserve (Deposit to Reserve FB)		\$ 375,083	\$ 413,298	
Projected Expenditures		\$ 1,204,800	\$ 1,204,800	
Projected (Reimbursements)				
TOTAL APPROPRIATIONS:		\$ 1,579,883	\$ 1,618,098	
RESERVE BREAKDOWN				
RESERVE TITLE		BALANCE 7/1/2024	RESERVE INCREASE/ (DECREASE)	BALANCE 6/30/2025
General Reserve	096B	\$ 579,790	\$ 413,298	\$ 993,088
	Total	\$ 579,790	\$ 413,298	\$ 993,088

Reserve Requirement: Minimum 20% reserve should be maintained for projected annual expenditures.
240,960

SACRAMENTO CENTRAL GROUNDWATER AUTHORITY

RESOLUTION NO. 2024- 01

RESOLUTION ADOPTING AND ASSIGNING COSTS TO FUND ADMINISTRATIVE AND PROGRAM BUDGETS FOR FISCAL YEAR 2024/2025 AND ADJUST ANNUAL CONTRIBUTIONS

WHEREAS, on August 29, 2006 the Joint Powers Agreement Between the City of Elk Grove, the City of Folsom, the City of Rancho Cordova, the City of Sacramento and the County of Sacramento Creating the Sacramento Central Groundwater Authority ("JPA") established a separate public entity identified as the Sacramento Central Groundwater Authority ("AUTHORITY") with its own Board of Directors; and

WHEREAS, the AUTHORITY was created to maintain the long-term sustainable yield of the Central Basin in accordance with the Central Sacramento County Groundwater Management Plan; and **WHEREAS**, the JPA identifies member annual contributions to fund the purposes of the AUTHORITY; and

WHEREAS, Section 8(e) of the JPA provides for the AUTHORITY's adjustment of funding contributions subject to compliance with Section 8(c) which requires an affirmative vote of ten of the fourteen members of the governing board that includes affirmative votes by all of the representatives of the Cities of Elk Grove, Folsom, Rancho Cordova and Sacramento, and the County of Sacramento; and

WHEREAS, in 2016, the AUTHORITY elected to become a Groundwater Sustainability Agency (GSA) for purposes of complying with the requirements of the Sustainable Groundwater Management Act (SGMA); and **WHEREAS**, in 2021, the AUTHORITY, in collaboration with other GSAs in the South American Subbasin (as defined by the California Department of Water Resources) developed and submitted a Groundwater Sustainability Plan (GSP) for the subbasin; and

WHEREAS, on June 22, 2021, based on an independent professional Groundwater Fee Study, the AUTHORITY adopted a five-year groundwater fee program to equitably and proportionately allocate the costs of SGMA compliance among landowners and groundwater users within its area; and

WHEREAS, the annual groundwater fee adopted by the AUTHORITY is set at or below the adopted groundwater fee program rates as necessary to support the AUTHORITY's fiscal year projected budget; and **WHEREAS**, the AUTHORITY's administrative budget for fiscal year 2024-25 is specified in Attachment A. The budget includes projections of revenues, staff expenses, consultant expenses, office expenses and Groundwater Management Plan related expenses. The administrative budget is required to finance the administrative activities necessary to manage the Central Sacramento County groundwater management area.

NOW, THEREFORE, be it resolved by the SCGA Board of Directors:

1. The above recitals are correct and the SCGA Board of Directors so finds and determines.

2. The SCGA Board of Directors finds and determines that:

a. The SCGA administrative budget for fiscal year 2024-25 as specified in Attachment A is hereby adopted; and

b. The annual contributions to fund the SCGA administrative budget for fiscal year 2024-25 are revised from the initial funding contributions identified in the JPA Section 8(d), and annual contributions for fiscal year 2024-25 will be calculated pursuant to Attachment B; and

c. Billing for the fiscal year 2024-25 annual contributions shall be mailed not later than thirty (30) days following the adoption of this resolution with payment to be made within thirty (30) days of receipt of billing.

ON A MOTION by Director Kawdos and seconded by Director Ahrany the foregoing resolution was passed and adopted by the Board of Directors of SCGA this 12th day of June, 2024 by the following vote, to wit:

AYES: Directors,

NOES: Directors,

RECUSAL: Directors,
(PER POLITICAL REFORM ACT (§ 18702.5.)

ABSENT: Directors,

ABSTAIN: Directors,



Chair of the Board of Directors
of the Sacramento Central Groundwater Authority,
a duly formed Joint Powers Authority

(SEAL)

ATTEST: 

Clerk of the Board of Directors of the
Sacramento Central Groundwater Authority

ATTACHMENT A - FISCAL YEAR 2024-25 Authority's Budget (Page 1 of 4)

FUND: Sacramento Central Groundwater Authority (096B)
ACTIVITY: Groundwater Supply Operations (0960001)
FISCAL YEAR 2024-25

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Adopted 2023-24	Amended Budget (After AAR ¹) 2023-24	Estimated Actual 2023-24	Preliminary 2024-25
MEANS OF FINANCING							
Prior Year Fund Balance	\$ 135,478	\$ 1,029,772	\$ (441,446)	\$ 223,753	\$ 223,753	\$ 223,753	\$ 584,906
Revenues:							
Contributions from Member Agencies	1,990,355	-	747,753	764,503	764,503	764,503	744,977
GSA Contributions	-	-	56,475	55,000	55,000	56,475	55,000
Domestic Well Contributions	-	-	50,000	-	-	-	-
Reserve Release	307,895	273,441	543,010	-	-	-	-
Interest Income	4,915	4,444	23,645	5,000	5,000	10,105	10,000
SGMA Fee Property Tax Levy	-	168,496	175,386	180,753	180,753	178,089	185,000
Grant Reimbursement	1,050,407	668,568	1,477	-	-	181,000	-
Encumbrance Rollover from Prior Year	-	-	-	-	-	-	-
Total Means of Financing	\$ 3,489,050	\$ 2,144,721	\$ 1,156,300	\$ 1,229,009	\$ 1,229,009	\$ 1,413,925	\$ 1,579,883
FINANCING USES							
Provision for Reserve	\$ -	\$ 1,024,330	\$ -	\$ 212,709	\$ 212,709	\$ 212,709	\$ 375,083
Salaries / Benefits	-	-	-	-	-	-	-
Services & Supplies	2,459,278	1,561,837	932,546	1,016,300	1,016,300	616,310	1,204,800
Other Charges	-	-	-	-	-	-	-
Total Financing Uses	\$ 2,459,278	\$ 2,586,167	\$ 932,546	\$ 1,229,009	\$ 1,229,009	\$ 829,019	\$ 1,579,883
<i>AJE² for prior year reduction in interest revenue</i>							
ENDING FUND BALANCE	\$ 1,029,772	\$ (441,446)	\$ 223,753	\$ 0	\$ 0	\$ 584,906	\$ 0

20% Minimum Reserve Amount

\$ 240,960

20% Minimum Reserve Amount minus Grants

\$ 240,960

Note ¹. Appropriation Adjustment Request: SCGA Board approved changes to the budget throughout the fiscal year.

Note ². Adjustment Journal Entry: corrections from prior fiscal year.

ATTACHMENT A - FISCAL YEAR 2024-25 Authority's 2-Year Budget Breakdown (Page 2 of 4)

	Estimated Actual FY 2023-24 Budget	Preliminary FY 2024-25 Budget
ATTACHMENT A - Reserve Account Provision/(Release)		
Reserve Breakdown		
Reserve Account Balance 7/1	\$ 367,081	\$ 579,790
Reserve Account Provision/(Release)	212,709	375,083
Remaining Reserve Balance	\$ 579,790	\$ 954,873
MEANS OF FINANCING		
Beginning Operating Fund Balance	\$ 223,753	\$ 584,906
Revenues:		
Contributions from Member Agencies	764,503	744,977
GSA Contributions	56,475	55,000
Reserve Release	-	-
Interest Income	10,105	10,000
Grants/Contributions from Other Agencies	181,000	-
SGMA Fee Property Tax Levy	178,089	185,000
Total Means of Financing	\$ 1,413,925	\$ 1,579,883
FINANCING USES		
Salaries/Benefits:	\$ -	\$ -
Services & Supplies:		
Staff Expenses	116,586	189,900
Consultant Expenses	484,107	981,800
Office Expenses	15,617	33,100
Provision for Reserve:	212,709	375,083
Total Financing Uses	\$ 829,019	\$ 1,579,883

ATTACHMENT A - FISCAL YEAR 2024-25 Operating Expenditures (Page 3 of 4)

Operating Expenditures	Preliminary Budget (\$ Dollar)	Notes
1. Staff Expenditures		
Administration Support ¹	\$ 95,000	County technical staff (G/L 20293403) I/O 22246 & 24358
Legal Counsel ²	45,000	General Counsel (PKW) and County Counsel(G/L 20253100)
Financial ¹	40,000	County Water Resource Budget/Finance/Accounting staff (G/L 20293403) I/O 22587
AFS Contract Services	5,900	Contract payment & writing allocation costs and AR (G/L 20291900 = \$4,600; G/L 20293401 = \$1,300)
Assessment / Collections Services	4,000	SGMA levy administration and collection services (G/L 20250700)
Total Staff Expenditures	\$ 189,900	
2. Consultant Expenditures		
Audit Report	\$ 13,800	External audit expenditure (G/L 20250500)
Technical Services ³	968,000	Consultant services (G/L 20259100)
Total Consultant Expenditures	\$ 981,800	
3. Office Expenditures		
General Liability Insurance	\$ 11,400	Annual premium paid to Sacramento County Risk Management (G/L 20205200)
IT Support/Web Support	5,700	Website development and maintenance (G/L 20271100)
Advertising/Office Supplies/ Postage/ Printing	16,000	Advertising - legal notices (G/L 20200500), office supplies (G/L 20207600), outgoing U.S. mail postage costs (G/L 20292200), printing services from General Services (G/L 20208500 & 20292100), other equipment maintenance supplies (G/L 20229200), and other operating expenses
Total Office Expenditures	\$ 33,100	
GRAND TOTAL	\$ 1,204,800	

Note ¹. List of projected County staff services with estimated costs for current fiscal year only.

	Dollars (\$)
1 Contract Administration	\$ 45,000
2 Administration/Technical	35,000
3 Well Monitoring	5,000
4 Board Agenda and Website Support	10,000
5 Financial	40,000
Total	\$ 135,000

Note ². List of projected legal services with estimated costs for current fiscal year only.

	Dollars (\$)
1 Primary Legal Counsel - PKW	\$ 40,000
2 Sacramento County Counsel	5,000
Total	\$ 45,000

Note ³. List of projected consultant services with estimated costs for current fiscal year only.

	Dollars (\$)
1 On-Call - GEI (Staffing)	\$ 588,000
2 Rate Study - HDR	5,000
3 GSP Support and Annual Report - W&C and LWA	165,000
4 Modelling Support - W&C	150,000
5 Financial Support - TBD	60,000
Total	\$ 968,000

ATTACHMENT A - FISCAL YEAR 2024-25 Revenues and Contributions (Page 4 of 4)

Revenues and Contributions	Preliminary Budget (\$ Dollar)	Notes
1. Revenues		
Interest Income	\$ 10,000	Interest earned from fund balance held in County Treasury calculated off pooled interest rates (G/L 94941000)
SGMA Fee - Direct Tax Levy	185,000	Management of the groundwater in the South American Subbasin (G/L 96960300) DL 1110
Total Revenues	\$ 195,000	
2. Contributions		
Water Purveyor Contributions	\$ 744,977	Connection and groundwater usage contribution (G/L 94941100)
GSA Contributions	55,000	GSP implementation/maintenance contribution (G/L 94941100)
Total Contributions	\$ 799,977	
GRAND TOTAL	\$ 994,977	

Attachment C – Member Contributions

FY 2024-25 Budget – Member Contributions

	3 year average pumping amount	rate	Total
SCWA	19915	\$3.44	\$68,508
Cal-Am	17115	\$3.44	\$58,876
GSWC	6425	\$3.44	\$22,103
EGWD	4178	\$3.44	\$14,372
City of Sac	1394	\$3.44	\$4,797
	49028	\$3.44	\$168,655

	#connections	rate	Total
SCWA	58,357	\$2.53	\$144,028
Cal-Am	36,135	\$2.53	\$90,918
GSWC	15,425	\$2.53	\$38,967
EGWD	12,993	\$2.53	\$32,723
City of Sac	97,547	\$2.53	\$245,185
Folsom	9,684	\$2.53	\$24,501
	230,141		\$576,321

	GW total	Connections	Total
SCWA	\$68,508	\$144,028	\$212,535
Cal-Am	\$58,876	\$90,918	\$149,794
GSWC	\$22,103	\$38,967	\$61,070
EGWD	\$14,372	\$32,723	\$47,095
City of Sac	\$4,797	\$245,185	\$249,981
Folsom	\$0	\$24,501	\$24,501
Total			\$744,977