



Sacramento Groundwater Authority
Fiscal Year 2026-2027 Budget Summary

	Adopted Budget FY 25-26	Projected Actuals FY 25-26	Proposed Budget FY 26-27
Revenues			
Groundwater Fees	\$ 413,188	\$ 413,188	\$ 415,231
Base Fee	\$ 565,810	\$ 560,896	\$ 576,129
Interest/Misc Income	\$ 40,000	\$ 65,000	\$ 40,000
Total Revenues	\$ 1,018,998	\$ 1,039,084	\$ 1,031,360
Expenses			
Staff Expenses	\$ 1,057,124	\$ 1,013,210	\$ 1,023,703
Office Expenses	\$ 147,700	\$ 140,185	\$ 170,000
Professional Fees	\$ 98,250	\$ 83,413	\$ 118,000
Net Program (Revenue)/Expenses	\$ (88,836)	\$ (99,995)	\$ (103,752)
Total Expenses	\$ 1,214,238	\$ 1,136,813	\$ 1,207,951
Net Surplus/(Deficit)	\$ (195,240)	\$ (97,729)	\$ (176,591)
Reserves, Beginning	\$ 1,317,482	\$ 1,317,482	\$ 1,219,753
Reserves, Ending	\$ 1,122,242	\$ 1,219,753	\$ 1,043,162
Reserves/Designations			
Operating Fund - Designation	\$ 388,079	\$ 388,079	\$ 402,650
NASb GSP Implementation - Designation	\$ 123,295	\$ 123,295	\$ 116,580
Undesignated Reserves	\$ 610,868	\$ 708,379	\$ 523,933
Total Reserves/Designations	\$ 1,122,242	\$ 1,219,753	\$ 1,043,162
Number of Months "Operating Fund plus Undesignated" Covers Expenses			9.2



Fiscal Year 2026-2027 Budget Summary

Major Assumptions

Budget Basis

The budget is prepared on a modified accrual basis wherein revenues and expenses are reported when earned and incurred, respectively. The budget does not include amounts for depreciation and pension expense in accordance with GASB 68 and compensated absences expense accrual.

Revenues

- 1) Total fees increased \$12,362 or 1.26%.
- 2) Groundwater fees increased \$10,319 or 1.82% and represent approximately 58% of total fees. The groundwater fee rate increased approximately 8% to \$9.12 per average acre-feet of groundwater pumped. The average acre-feet of groundwater pumped decreased by 3,867 acre-feet or 5.77% from 67,039 to 63,172. The number of years the average acre-feet pumped was based on increased to six-years from calendar year 2020 to 2025 compared to five-years from 2020 to 2024 in the previous year.
- 3) Base fees increased \$2,043 or 0.49% and represent approximately 42% of total fees. The base fee rate was unchanged with a minimum fee of \$13,567 plus \$1.76 for retail connections over 6,000. Retail Connections increased by 1,306 or 0.69% from 190,624 to 191,930.
- 4) Interest/Miscellaneous income was unchanged in accordance with cash balance and LAIF performance.

Expenses

- 1) Staff Salaries/Wages include the equivalent of 3.4 full time employees (FTE), which includes 50% RWA cost share for the Executive Director, Manager of Technical Services and Finance Director (1.5 FTE), 20% RWA cost share for the Manager of Government Relations and Associate Project Manager (0.4 FTE) and 100% RWA cost share for the Senior Project Manager (1.0 FTE), 25% RWA cost share for the Board Clerk/Project Manager (0.25 FTE) and 50% RWA cost share for the potential hire of a half-time Executive Assistant (0.25 FTE). The total of 3.4 FTE remains unchanged from the previous years budget with net changes including a 0.25 FTE decrease for the Board Clerk/Project Manager and a 0.25 FTE increase for the potential hire of a half-time Executive Assistant. Budgeted amount includes an estimated COLA of 2.5%, merit increases for employees that are below Step 6 on the pay scale and potential increase for Executive Director.
- 2) Benefits include employer share of pension costs, medical, vision, dental, disability insurance, workers' compensation and retiree health.
- 3) Pension - Unfunded Liability is based on the most recent CalPERS actuarial valuation that has an unfunded accrued liability of \$234,058 for SGA's pension. Therefore, per SGA policy 400.4, SGA will make a payment of 1/4th of the unfunded accrued liability or \$58,600.
- 4) Office expenses include rent, insurance, computer, postage, printing, meetings/events, dues/subscriptions, professional development/training and miscellaneous office related expenses.
- 5) Professional fees include public relations, human resources, audit, actuarial, and legal expenses.
- 6) Program Revenues and Expenses are related to the North American Subbasin (NASb) Groundwater Sustainability Plan (GSP) Implementation. The NASb GSP Implementation is in the process of developing an updated 5-year budget and amounts included in the SGA budget are based on the projected budget. The projected budget has SGA being responsible for approximately 36% of the total NASb GSP Implementation costs with the remaining 64% being covered by the other Groundwater Sustainability Agency's (GSA) located within the NASb. The programs budgeted net surplus of \$103,752 is due to the other GSA's reimbursement for SGA staff salaries/benefits being greater than the SGA's portion of program consulting expenses.



Fiscal Year 2026-2027 Budget Summary

Major Assumptions

Surplus/Deficit

- 1) Total Budgeted Expenses exceed Total Budgeted Revenues resulting in a projected deficit of \$176,591.

Reserves/Designations

- 1) Operating Fund is designated to meet the SGA's operating reserve requirement of 4 to 6 months of expenses established by policy 400.2. The Operating Fund is set at an amount that covers 4 months of expenses.
- 2) NASb GSP Implementation designation is set at the net SGA share of expenses from the Program Summary.
- 3) Undesignated Reserves represent any remaining SGA reserves not designated by the Operating Fund or the NASb GSP Implementation designations.
- 4) Number of months "Operating Fund plus Undesignated Reserves" covers expenses is projected to be 9.2 months.

Future Outlook

- 1) A 4-year future projection is included in the budget document for forecasting purposes only.
- 2) Fee increases are projected to be 7% for each of the projected future years.
- 3) Each projected future year is projected to have a deficit ranging from \$70,790 to \$132,207.
- 4) Number of months "Operating Fund plus Undesignated Reserves" covers expenses is projected to decrease from 7.5 months in FY 2027/28 down to 3.8 months in FY 2030/31.

SGA Proposed Fiscal Year 2026-2027 Operating Budget				4-Year Projection				NOTES
	SGA Adopted Budget FY 25-26	SGA Projected Actuals FY 25-26	SGA Proposed Budget FY 26-27	SGA Projected Budget FY 27-28	SGA Projected Budget FY 28-29	SGA Projected Budget FY 29-30	SGA Projected Budget FY 30-31	
ANNUAL FEES								
Base Fee - Minimum	\$13,567	\$13,567	\$13,567	\$14,517	\$15,533	\$16,620	\$17,784	
Base Fee (Per Retail Connection over 6,000)	\$1.76	\$1.76	\$1.76	\$1.88	\$2.02	\$2.16	\$2.31	
Base Fee Increase %	8%	8%	0%	7%	7%	7%	7%	
Groundwater Fee (Per Avg. GW Pumped)	\$8.44	\$8.44	\$9.12	\$9.76	\$10.44	\$11.17	\$11.95	
Groundwater Fee Increase %	9%	9%	8%	7%	7%	7%	7%	
SGA Total Fees	\$978,998	\$974,084	\$991,360	\$1,060,755	\$1,135,008	\$1,214,459	\$1,299,471	
SGA Total Fees Increase %	5.46%	4.93%	1.26%	7.00%	7.00%	7.00%	7.00%	
REVENUES:								
Base Fee	\$ 413,188	\$ 413,188	\$ 415,231	\$ 444,297	\$ 475,398	\$ 508,676	\$ 544,283	See Attachment B: Fees Schedule
Groundwater Fee	\$ 565,810	\$ 560,896	\$ 576,129	\$ 616,458	\$ 659,610	\$ 705,783	\$ 755,188	See Attachment B: Fees Schedule
Interest/Misc Income	\$ 40,000	\$ 65,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	Interest from LAIF and Miscellaneous Income
TOTAL REVENUES	\$ 1,018,998	\$ 1,039,084	\$ 1,031,360	\$ 1,100,755	\$ 1,175,008	\$ 1,254,459	\$ 1,339,471	
STAFF EXPENSES:								
Staff Salaries/Wages	\$ 647,934	\$ 616,839	\$ 664,570	\$ 688,412	\$ 719,387	\$ 748,531	\$ 778,484	Represent 3.40 FTE
Benefits	\$ 233,955	\$ 231,407	\$ 234,895	\$ 239,554	\$ 248,809	\$ 258,134	\$ 267,725	PERS, OPEB, Health, Disability & Worker's Comp
Pension - Unfunded Liability	\$ 110,400	\$ 110,400	\$ 58,600	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	Pension Unfunded Liability Payment
Payroll Taxes	\$ 44,835	\$ 40,564	\$ 45,638	\$ 48,075	\$ 51,212	\$ 54,203	\$ 57,354	Payroll taxes for 3.40 FTE
Meals/Travel/Conferences	\$ 20,000	\$ 14,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	Meals, travel and conference registration costs
TOTAL STAFF EXPENSES	\$ 1,057,124	\$ 1,013,210	\$ 1,023,703	\$ 1,036,041	\$ 1,079,408	\$ 1,120,868	\$ 1,163,563	
OFFICE EXPENSES:								
Rent & Utilities Contract	\$ 38,500	\$ 38,239	\$ 40,100	\$ 41,100	\$ 42,500	\$ 43,750	\$ 45,000	SGA share of office rent
General Liability Insurance	\$ 32,000	\$ 32,750	\$ 36,500	\$ 39,000	\$ 41,500	\$ 44,000	\$ 46,500	SGA share of property, liability and auto insurance
Office Maintenance	\$ 1,100	\$ 1,150	\$ 1,300	\$ 1,400	\$ 1,500	\$ 1,600	\$ 1,700	SGA share of office maintenance
Postage and Postal Meter	\$ 2,100	\$ 1,700	\$ 2,100	\$ 2,200	\$ 2,300	\$ 2,400	\$ 2,500	SGA share of postage meter and mailing costs
Internet/Web Hosting	\$ 5,000	\$ 5,000	\$ 11,000	\$ 11,650	\$ 12,300	\$ 12,950	\$ 13,600	SGA share of internet, website and web hosting
Meetings	\$ 3,000	\$ 2,500	\$ 3,000	\$ 3,350	\$ 3,700	\$ 4,050	\$ 4,400	SGA share of meetings and SGA meetings
Events	\$ 12,000	\$ 7,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	SGA share of Holiday and ACWA Socials

SGA Proposed Fiscal Year 2026-2027 Operating Budget				4-Year Projection				NOTES
	SGA Adopted Budget FY 25-26	SGA Projected Actuals FY 25-26	SGA Proposed Budget FY 26-27	SGA Projected Budget FY 27-28	SGA Projected Budget FY 28-29	SGA Projected Budget FY 29-30	SGA Projected Budget FY 30-31	
Printing/Supplies/Copier	\$ 10,000	\$ 6,500	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	SGA share of printing and supplies
Dues & Subscriptions	\$ 11,500	\$ 10,500	\$ 13,000	\$ 13,750	\$ 14,500	\$ 15,250	\$ 16,000	ACWA, GRA, CSDA
Computer Hardware/Software	\$ 5,500	\$ 9,846	\$ 10,000	\$ 10,750	\$ 11,500	\$ 12,250	\$ 13,000	Computer hardware and software
Computer & Phone Maintenance	\$ 18,500	\$ 18,500	\$ 22,000	\$ 23,000	\$ 24,000	\$ 25,000	\$ 26,000	SGA share of IT support services
Professional Development/Training	\$ 6,000	\$ 5,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	Training, license renewals, and development classes
Office Furniture & Equipment	\$ 2,500	\$ 1,000	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	Office furniture and equipment
TOTAL OFFICE EXPENSES	\$ 147,700	\$ 140,185	\$ 170,000	\$ 177,200	\$ 184,800	\$ 192,250	\$ 199,700	
PROFESSIONAL FEES:								
SGA Legal	\$ 50,000	\$ 35,000	\$ 50,000	\$ 52,000	\$ 54,000	\$ 56,000	\$ 58,000	SGA legal fees
Audit Fees	\$ 17,000	\$ 17,000	\$ 18,000	\$ 19,000	\$ 20,000	\$ 21,000	\$ 22,000	SGA share of annual audit
Payroll/Banking/Misc. Fees	\$ 2,000	\$ 2,700	\$ 3,250	\$ 3,500	\$ 3,750	\$ 4,000	\$ 4,250	Payroll and banking fees
SGA Support Services	\$ 24,250	\$ 13,713	\$ 31,750	\$ 34,000	\$ 22,000	\$ 24,250	\$ 22,250	SGA share: actuary, HR & general consulting
SGA Consultants - Technical Support	\$ 5,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	SGA miscellaneous consultants
TOTAL PROFESSIONAL FEES	\$ 98,250	\$ 83,413	\$ 118,000	\$ 123,500	\$ 114,750	\$ 120,250	\$ 121,500	
TOTAL EXPENSES BEFORE PROGRAM	\$ 1,303,074	\$ 1,236,808	\$ 1,311,703	\$ 1,336,741	\$ 1,378,958	\$ 1,433,368	\$ 1,484,763	
PROGRAM (REVENUES)/EXPENSES:								
NASb GSP Imp.- Staff Time Reimbursement	\$ (59,190)	\$ (59,322)	\$ (141,012)	\$ (156,897)	\$ (155,466)	\$ (171,815)	\$ (177,322)	See Program Summary
NASb GSP Imp. - Consulting Revenue	\$ (160,000)	\$ (207,002)	\$ (66,240)	\$ (94,432)	\$ (65,810)	\$ (176,988)	\$ (182,791)	See Program Summary
NASb GSP Imp. - Consulting Expense	\$ 250,000	\$ 323,440	\$ 103,500	\$ 147,550	\$ 102,828	\$ 276,544	\$ 285,611	See Program Summary
NASb SGMA Grant - Staff Time Reimbursement	\$ (119,646)	\$ (157,111)						See Program Summary
NASb SGMA Grant Rev - Consulting Revenue	\$ (1,874,629)	\$ (1,698,131)						See Program Summary
NASb SGMA Grant - Consulting Expense	\$ 1,874,629	\$ 1,698,131						See Program Summary
NASb SGMA Grant - Pass Through Revenue	\$ (104,290)	\$ (14,738)						See Program Summary
NASb SGMA Grant - Pass Through Expense	\$ 104,290	\$ 14,738						See Program Summary
TOTAL PROGRAM (REVENUES)/EXPENSES	\$ (88,836)	\$ (99,995)	\$ (103,752)	\$ (103,779)	\$ (118,448)	\$ (72,259)	\$ (74,502)	
TOTAL EXPENSES	\$ 1,214,238	\$ 1,136,813	\$ 1,207,951	\$ 1,232,962	\$ 1,260,510	\$ 1,361,109	\$ 1,410,261	
NET SURPLUS/(DEFICIT)	\$ (195,240)	\$ (97,729)	\$ (176,591)	\$ (132,207)	\$ (85,502)	\$ (106,650)	\$ (70,790)	

SGA Proposed Fiscal Year 2026-2027 Operating Budget				4-Year Projection				NOTES
	SGA Adopted Budget FY 25-26	SGA Projected Actuals FY 25-26	SGA Proposed Budget FY 26-27	SGA Projected Budget FY 27-28	SGA Projected Budget FY 28-29	SGA Projected Budget FY 29-30	SGA Projected Budget FY 30-31	
RESERVES SUMMARY:								
RESERVES, BEGINNING	\$ 1,317,482	\$ 1,317,482	\$ 1,219,753	\$ 1,043,162	\$ 910,955	\$ 825,452	\$ 718,803	
Reserves Increase/(Decrease)	\$ (195,240)	\$ (97,729)	\$ (176,591)	\$ (132,207)	\$ (85,502)	\$ (106,650)	\$ (70,790)	
RESERVES, ENDING	\$ 1,122,242	\$ 1,219,753	\$ 1,043,162	\$ 910,955	\$ 825,452	\$ 718,803	\$ 648,012	
RESERVES/DESIGNATIONS:								
Operating Fund - Designation	\$ 388,079	\$ 388,079	\$ 402,650	\$ 410,987	\$ 420,170	\$ 453,703	\$ 470,087	
NASb GSP Implementation - Designation	\$ 123,295	\$ 123,295	\$ 116,580	\$ 141,372	\$ 124,468	\$ 196,202	\$ 202,564	
Undesignated Reserves	\$ 610,868	\$ 708,379	\$ 523,933	\$ 358,595	\$ 280,815	\$ 68,898	\$ (24,638)	
TOTAL RESERVES/DESIGNATIONS	\$ 1,122,242	\$ 1,219,753	\$ 1,043,162	\$ 910,955	\$ 825,452	\$ 718,803	\$ 648,012	
Number of Months "Operating Fund + Undesignated" Covers Expenses			9.2	7.5	6.7	4.6	3.8	

Program Summary

NASb GSP IMPLEMENTATION PROGRAM SUMMARY	Projected Actuals FY 25-26	Proposed Budget FY 26-27	Projected Budget FY 27-28	Projected Budget FY 28-29	Projected Budget FY 29-30	Projected Budget FY 30-31
REVENUES						
Other GSA's Portion of NASb GSP Implementation Expenses - Staff Time	\$ 59,322	\$ 141,012	\$ 156,897	\$ 155,466	\$ 171,815	\$ 177,322
Other GSA's Portion of NASb GSP Implementation Expenses - Consulting	\$ 207,002	\$ 66,240	\$ 94,432	\$ 65,810	\$ 176,988	\$ 182,791
TOTAL REVENUES	\$ 266,324	\$ 207,252	\$ 251,329	\$ 221,276	\$ 348,803	\$ 360,113
EXPENSES						
NASb GSP Implementation - Staff Time	\$ 92,691	\$ 220,332	\$ 245,151	\$ 242,916	\$ 268,461	\$ 277,066
NASb GSP Implementation - Consulting Expenses	\$ 323,440	\$ 103,500	\$ 147,550	\$ 102,828	\$ 276,544	\$ 285,611
TOTAL EXPENSES	\$ 416,131	\$ 323,832	\$ 392,701	\$ 345,744	\$ 545,005	\$ 562,677
NASb GSP Implementation - Net SGA Share	\$ 149,807	\$ 116,580	\$ 141,372	\$ 124,468	\$ 196,202	\$ 202,564

NASb SGMA GRANT SUMMARY	Projected Actuals FY 25-26
REVENUES	
DWR Grant Revenue - Staff Time	\$ 157,111
DWR Grant Revenue - Consulting	\$ 1,698,131
DWR Grant Revenue - Pass Through (Placer County)	\$ 14,738
TOTAL REVENUES	\$ 1,869,980
EXPENSES	
DWR Grant Expenses - Staff Time	\$ 157,111
DWR Grant Expenses - Consulting	\$ 1,698,131
DWR Grant Expenses - Pass Through (Placer County)	\$ 14,738
TOTAL EXPENSES	\$ 1,869,980
NASb SGMA Grant Net Income/(Loss)	\$ -

**TOTAL WATER DELIVERIES
2020-2025
(Acre-Feet)**

WATER PURVEYOR	YEAR	Surface Water	Ground Water	Total Water Deliveries	Retail Connections	6-Year Average Ground Water
California American WC	2025	289	10,229	10,518	26,337	9,581
	2024	2,428	8,348	10,776		
	2023	1,824	8,186	10,010		
	2022	11	10,726	10,737		
	2021	11	11,127	11,138		
	2020	2,783	8,870	11,653		
Carmichael Water District	2025	6,168	2,099	8,267	11,810	3,197
	2024	6,479	2,151	8,630		
	2023	5,656	2,481	8,137		
	2022	3,423	5,176	8,599		
	2021	9,942	3,778	13,720		
	2020	5,018	3,496	8,514		
Citrus Heights Water District	2025	10,262	42	10,304	20,153	1,876
	2024	10,619	687	11,306		
	2023	9,542	1,124	10,666		
	2022	7,808	3,597	11,405		
	2021	7,568	4,334	11,902		
	2020	10,826	1,473	12,299		
Fair Oaks Water District	2025	8,335	1,151	9,486	14,398	2,526
	2024	8,846	974	9,820		
	2023	5,841	3,202	9,043		
	2022	5,953	3,636	9,589		
	2021	6,648	3,325	9,973		
	2020	8,259	2,868	11,127		
Folsom, City of	2025	1,090	0	1,090	1,041	0
	2024	1,149	0	1,149		
	2023	1,064	0	1,064		
	2022	1,099	0	1,099		
	2021	1,133	0	1,133		
	2020	1,180	0	1,180		
Golden State Water Company	2025	0	847	847	1,778	874
	2024	0	854	854		
	2023	0	830	830		
	2022	0	853	853		
	2021	0	926	926		
	2020	0	935	935		
Natomas Central Mutual Water	2025	51,015	349	51,364	200	1,029
	2024	47,901	240	48,141		
	2023	27,845	0	9,800		
	2022	8,000	1,800	9,800		
	2021	22,888	2,877	25,765		
	2020	24,248	907	25,155		

**TOTAL WATER DELIVERIES
2020-2025
(Acre-Feet)**

WATER PURVEYOR	YEAR	Surface Water	Ground Water	Total Water Deliveries	Retail Connections	6-Year Average Ground Water
Orange Vale Water Company	2025	3,626	0	3,626	5,733	0
	2024	3,635	0	3,635		
	2023	3,722	0	3,876		
	2022	3,876	0	3,876		
	2021	3,876	0	3,876		
	2020	3,981	0	3,981		
Rio Linda/Elverta CWD	2025	0	2,240	2,240	4,687	2,539
	2024	0	2,369	2,369		
	2023	0	2,380	2,563		
	2022	0	2,563	2,563		
	2021	0	2,815	2,815		
	2020	0	2,867	2,867		
Sacramento, City of	2025	20,974	6,043	27,017	50,107	13,986
	2024	18,906	8,294	27,200		
	2023	16,034	10,840	24,750		
	2022	7,099	17,651	24,750		
	2021	12,259	18,010	30,269		
	2020	5,323	23,075	28,398		
Sacramento, County of	2025	0	4,174	4,174	3,350	4,526
	2024	0	4,409	4,409		
	2023	0	4,229	4,229		
	2022	0	4,504	4,504		
	2021	0	4,749	4,749		
	2020	0	5,092	5,092		
Sacramento Suburban WD	2025	13,639	18,003	31,642	48,911	23,038
	2024	16,011	15,992	32,003		
	2023	18,772	12,466	31,238		
	2022	6,098	28,064	34,162		
	2021	2,228	31,294	33,522		
	2020	4,016	32,406	36,422		
San Juan Water District	2025	2,546	0	2,546	3,425	0
	2024	2,607	0	2,607		
	2023	2,541	0	2,541		
	2022	2,752	0	2,752		
	2021	3,160	0	3,160		
	2020	3,306	0	3,306		
TOTAL		514,138	379,027	873,333	191,930	63,171