

**SACRAMENTO CENTRAL GROUNDWATER AUTHORITY
CALIFORNIA**

4

For the Agenda of:
June 12, 2013

**APPROVED
BOARD OF DIRECTORS**

To: Board of Directors
Sacramento Central Groundwater Authority

Date June 12, 2013

From: Staff

By Heather Park
Clerk of the Board

Subject: Adoption Of Amended Fiscal Year 2013/2014 Budget

Contact: Darrell K. Eck, Executive Director, 874-5039

Overview

The Sacramento Central Groundwater Authority (Authority) Board adopted the fiscal year 2013/2014 budget at their regular Board meeting on May 8, 2013. Subsequent to this approval it was discovered that some information contained in the approved budget did not match budget information that is to be submitted to the County's Department of Finance at the end of June. To correct this situation it is necessary for the Board to adopt an amended budget for fiscal year 2013/2014. The proposed amendment to the budget does not change previously approved expenditures or revenues.

Recommendations

Adopt Resolution No. 2013-03 to amend the Authority's administrative budget for fiscal year 2013/2014.

BACKGROUND:

On May 8, 2013 the Board adopted the administrative budget for the Authority for fiscal year 2013/2014. Subsequent review of the approved budget indicated some discrepancies in the amounts represented for fiscal years 2011/2012 and 2012/2013. These discrepancies resulted in changes to amounts represented under Means of Financing and the Ending Fund Balance as represented in the 2013/2014 budget request.

Adoption Of Amended Fiscal Year 2013/2014 Budget

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DISCUSSION:

The amendment to the budget does not change previously approved expenditures or revenues; rather, the changes reflect adjustments to historical information for fiscal years 2011/2012 and 2012/2013 and corresponding adjustments in the fiscal year 2013/2014 budget relative to the Means of Financing and the Ending Fund Balance. The required adjustments are made to Attachment A and D of the approved budget and are attached and identified as amended Attachment A and D; specific changes to each attachment are highlighted in yellow.

Staff recommends the Board adopt Resolution No. 2013-03 to amend the Authority's administrative budget for fiscal year 2013/2014 replacing Attachments A and D in the approved budget with amended Attachments A and D.

Attachments:

Resolution No. 2013-03

Approved 2013/2014 Budget

Attachment A – Fiscal Year 2013/2014 Authority's Budget - Amended

Attachment D – Fiscal Year 2013/2014 Authority's Budget Break-down - Amended

RESOLUTION NO. 2013-03

**SACRAMENTO CENTRAL GROUNDWATER AUTHORITY
RESOLUTION AMENDING THE FISCAL YEAR 2013/2014 BUDGET**

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 (“BOARD”); 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 AUTHORITY’s administrative budget for fiscal year 2013/2014 was approved by the BOARD on May 8, 2013. The administrative budget is required to finance the administrative activities necessary to manage the Central Groundwater Basin; and

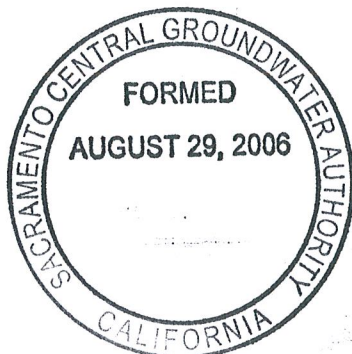
WHEREAS, certain changes were made to the previously approved budget requiring the BOARD to amend said budget; and

WHEREAS, the AUTHORITY’S amended administrative budget for fiscal year 2013/2014 is specified in amended Attachment A.

NOW, THEREFORE, be it resolved by the BOARD as follows:

1. The above recitals are correct and the BOARD so finds and determines.
2. The BOARD finds and determines that the SCGA amended administrative budget for fiscal year 2013/2014 as specified in amended Attachment A is hereby adopted.

PASSED AND ADOPTED by the BOARD at their regular board meeting on June 12, 2013.



By: _____

Chair

Approved 2013/2014 Budget

ATTACHMENT A - Fiscal Year 2013-2014 Authority's Budget

FUND: Sacramento Central Groundwater Authority (096B)
 ACTIVITY: Groundwater Supply Operations (0960001)
 FISCAL YEAR: 2013 -14

	Actual 2010-2011	Actual 2011-2012	Adopted 2012-2013	Estimate 2012-2013	Requested 2013-2014
MEANS OF FINANCING					
Reserves:					
Prior Year Fund Balance	365,166	631,157	712,483	684,986	748,739
Revenues:					
Contributions from other Agencies	268,461	264,048	254,492	254,492	244,222
Interfund Charges (Transfer In / Out) reimbursement from SCGA WPP fund	0	0	0	0	0
Reserve Release	21,939	0	0	0	0
Interest Income	3,396	2,862	2,000	1,905	2,000
AB303 Grant	119,034	0	250,000	1,905	200,000
Encumbrance Rollover from Prior Year	104,174	0	0	0	0
Total Means of Financing	882,190	888,067	1,218,975	941,383	1,194,961
FINANCING USES					
Provision for Reserves	0	0	0	0	0
Interfund Charges (Transfer In / Out) reimbursement from SCGA WPP fund	0	0	0	0	0
Salaries / Benefits	251,033	185,584	533,989	192,644	554,050
Services & Supplies	0	0	0	0	0
Other Charges	0	0	0	0	0
Total Financing Uses	251,033	185,584	533,989	192,644	554,050
ENDING FUND BALANCE	631,157	712,483	684,986	748,739	640,911

See Attachment D for Budget Detail

need reserve of 20% of expenditures.

110,810

ATTACHMENT B - Fiscal Year 2013-2014 Well Protection Program Budget

FUND: SCGA - Well Protection Program Trust (096C)
 ACTIVITY: Well Protection Program Operations (0961000)
 FISCAL YEAR: 2013-14

	Actual 2010-11	Adopted 2011-12	Estimate 2011-12	Requested 2012-13
MEANS OF FINANCING				
Prior Year Fund Balance	0	0	0	0
Revenues:				
Contributions from other Agencies	0	0	0	0
Interfund Charges (Transfer In / Out)	0	0	0	0
Interest Income	0	0	0	0
Total Means of Financing	0	0	0	0
FINANCING USES				
Salaries / Benefits	0	0	0	0
Services & Supplies	0	0	0	0
Other Charges	0	0	0	0
Interfund Charges (Transfer In / Out) reimbursement to SCGA fund	0	0	0	0
Total Financing Uses	0	0	0	0
ENDING FUND BALANCE	0	0	0	0

See Attachment E for Budget Detail

ATTACHMENT C
Authority's Members Contribution (2013-2014)

	Annual Contribution Paragraph 8(d)(i)	Annual Contribution/Surface Water Paragraph 8(d)(ii)	Annual Contribution/Groundwater Paragraph 8(d)(iii)	Annual Contribution/Ag Paragraph 8(d)(iv)	Annual Contribution/Ag/Res Paragraph 8(d)(v)	Total Annual Contribution
Board Members						
City of Folsom	\$ 10,000					\$ 10,000
City of Rancho Cordova	\$ 10,000					\$ 10,000
City of Sacramento	\$ 10,000					\$ 10,000
City of Elk Grove	\$ 10,000					\$ 10,000
County of Sacramento	\$ 10,000					\$ 10,000
Agricultural Interests						\$ 88,493
Agriculture-Residential				\$ 88,493	\$ 3,881	\$ 3,881
Commercial/Industrial Self Supplied						\$ -
Conservation Landowners						\$ -
Public Agencies/Self Supplied						\$ -
Elk Grove Water Service		\$ -				\$ -
Omochumne-Hartnell Water District						\$ -
Rancho Murieta CSD		\$ 6,000				\$ 6,000
California-American Water Co.			\$ 31,126			\$ 31,126
Golden State Water Company		\$ 6,000	\$ 2,805			\$ 8,805
Sacramento County Water Agency		\$ 6,000	\$ 49,917			\$ 55,917
Sacramento Regional County Sanitation District						\$ -
Total	\$ 50,000	\$ 18,000	\$ 83,848	\$ 88,493	\$ 3,881	\$ 244,222
Annual Contribution/Groundwater is \$2.07/acre-foot of groundwater pumped from the basin averaged over previous three calendar years and excluding the first 5000 acre-feet						
Annual Contribution by Agriculture is 25-percent of the estimated annual pumping (as determined by SCWA) at the rate of \$2.07/acre-foot and paid out of SCWA Zone 13 funds						
Annual Contribution by Agriculture/Residential is 25-percent of the estimated annual pumping (as determined by SCWA) at the rate of \$2.07/acre-foot and paid out of SCWA Zone 13 funds						
Groundwater/Purveyors						
	Pumping Amount (acre-feet)	Exclusion (acre-feet)	Net Pumping (acre-feet)	Rate (\$/acre-foot)	Cost	
Commercial/Industrial Self Supplied	0	0	0	2.07	\$ -	
Public Agencies/Self Supplied	0	0	0	2.07	\$ -	
Elk Grove Water Service	4,654	5,000	0	2.07	\$ -	
Omochumne-Hartnell Water District	0	0	0	2.07	\$ -	
Rancho Murieta CSD	0	0	0	2.07	\$ -	
California-American Water Co.	20,037	5,000	15,037	2.07	\$ 31,126	
Golden State Water Company	6,355	5,000	1,355	2.07	\$ 2,805	
Sacramento County Water Agency - Zone 41	29,114	5,000	24,114	2.07	\$ 49,917	
Groundwater/Ag						
		25% of estimated pumping				
Agricultural Interests	171000	0.25	42,750	2.07	\$ 88,493	
Conservation Landowners	0	0.25	0	2.07	\$ -	
Groundwater/Ag/Res						
Agriculture-Residential	7500	0.25	1,875	2.07	\$ 3,881	

ATTACHMENT D - Fiscal Year 2013-2014 Authority's Budget Break-down

MEANS OF FINANCING

Prior Year Fund Balance	\$	748,739
Revenues:		
Contributions from Member Agencies		
Annual Contribution	\$	50,000
Surface Water Contribution	\$	18,000
Groundwater Contribution	\$	83,848
Agricultural Contribution	\$	88,493
Ag/Res Contribution	\$	3,881
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Subtotal of Contributions	\$	244,222
Provision for Reserve	\$	-
AB 303 Grant (Prop. 84)	\$	200,000
Interest Income	\$	2,000
Total Means of Financing	\$	1,194,961

FINANCING USES

Salaries/Benefits	\$	-
Services & Supplies:		
Staff Expenses	\$	85,250
Consultant Expenses	\$	332,000
Office Expenses	\$	13,400
GMP Related Expenses	\$	103,400
Well Protection Program	\$	-
Reporting Expenses	\$	20,000
Other Charges	\$	-
Total Financing Uses	\$	554,050
ENDING FUND BALANCE	\$	640,911

ATTACHMENT E - Fiscal Year 2013-2014 Well Protection Program Budget Break-down

MEANS OF FINANCING

Prior Year Fund Balance	\$	-
Revenues:		
Well Protection Fee Collection	\$	-
Interfund Charges (Transfer In/Out)	\$	-
Interest Income	\$	-
Total Means of Financing	\$	-

FINANCING USES

Salaries/Benefits	\$	-
Services & Supplies		
Well Impact Claims	\$	-
Well Registration	\$	-
Subtotal of Services & Supplies	\$	-
Other Charges	\$	-
Interfund Charges (Transfer In/Out)		
Reimburse to SCGA Fund	\$	-
Total Financing Uses	\$	-
ENDING FUND BALANCE	\$	-

Attachment F - Authority's Operating Expenses (2013-2014)

Operating Expenses	(\$ Dollar)	Notes
1. Staff Expenses		"Staff Expenses" were not covered in the cost breakdown provided in the GMP.
Executive Director	\$ 57,000	Executive Director @ 8 hours/week: (\$136/hr)(8hr/wk)(52wk/yr)
Administration Support	\$ 6,500	Board Clerk, Water Resources Admin. Staff, etc.
Legal Counsel	\$ 5,000	Michele Bach - County Counsel
Financial	\$ 15,000	County Water Resource Finance/Accounting Staff (Remie and Bill)
AFS Contract Services	\$ 750	Contract payment and writing allocation costs.
Travel/Conference	\$ 1,000	
Total Staff Expenses	\$ 85,250	
2. Consultant Expenses		
Audit Report	\$ 7,000	VTD & Co. Audit Expense
Technical Services	\$ 70,000	A. \$50k - Groundwater Accounting Program (GAP); B. \$10k - Ag-Res water conservation; C. \$10k - Misc
Water Quality Testing	\$ 5,000	GMP Section 3.2.2.2 (water quality data collection related to populating the DMS) See Groundwater Quality under 4.C. Laboratory costs.
BMO#2 Implementation and GW Recharge Mapping	\$ 250,000	The Authority is qualified for an AB303 grant (prop.84), and expected to receive at least \$200,000. The balance will be funded by the fund reserve.
Total Consultant Expenses	\$ 332,000	
3. Office Expenses		
JPIA Membership Dues (ACWA)	\$ 5,000	Range based on FY09/10 actual & FY12/13 operation budget
General Liability Insurance	\$ 6,000	Estimated insurance expense based on JPIA.
Office Supplies/Postage	\$ 400	
Printing	\$ 1,000	Printing of letterhead, envelopes, etc.
Website Development/Hosting	\$ 1,000	Web site maintenance - See Public Outreach Plan.
Food Purchase/Service	\$ -	Monthly Board Meeting
Total Office Expenses	\$ 13,400	
4. GMP Related Expenses		Ongoing activities to implement the GMP
A. Stakeholder Involvement		
Public Outreach Plan	\$ 600	GMP Section 3.2.1.1 (Implementation of the Public Outreach Plan)
Adjacent Basin Coordination	\$ 3,000	GMP Section 3.2.1.2 (SAWC coordination, Misc. meetings with SGA, SSCAWA, TNC, Water Forum Successor Effort, etc.)
Agency Outreach Program	\$ 2,800	GMP Section 3.2.1.4 (Develop and establish relationships with EMD, DHS, EPA, etc.)
Advisory Committee	\$ -	GMP Section 3.2.1.3 (Is there a specific need for the advisory committee? If so, how should this be implemented?)
B. GW Resource Protection		
Construction/Abandonment Ord	\$ 5,000	GMP Section 3.2.3.1 & 3.2.3.2 (DMS data collection - abandoned/destroyed wells, wildcat well data collection, etc.)
Protection Measures	\$ 2,000	GMP Section 3.2.3.3 (Collection of well head protection data from water purveyors)
Control of Contaminants	\$ -	GMP Section 3.2.3.5 (Delineate sentry wells in areas of known groundwater contamination)
C. Monitoring Program		
Protocols for GW Data	\$ 3,000	GMP Section 3.2.2.5 (Coordinate with other Agencies collecting groundwater data in conjunction with SCGA's program and ensure that protocols are met)
Data Management System	\$ 10,000	GMP Section 3.2.2.6 (Populate the DMS with past and current water purveyor data)
Groundwater Elevation	\$ 53,000	GMP Section 3.2.2.1 (Groundwater elevation monitoring and associated tasks)
Groundwater Quality	\$ 5,000	GMP Section 3.2.2.2 See Water Quality Testing under 2. (Collection and evaluation of groundwater quality data and associated tasks)
D. Planning Integration		
DWSAP/Urban Mgt/Land Use/	\$ 16,000	GMP Section 3.2.5.1 (ARB IRWMP coordination, UWMP, Land Use Agency coordination, IGSM custodianship)
E. Plan Implementation Costs	\$ 3,000	GMP Section 4.7.1
Total GMP Expenses	\$ 103,400	
5. Well Protection Program		
Ordinance Development	\$ -	Includes on-going coordination with Land Use Agencies; development of cooperating agreements and adoption of ordinance and agreements.
Registration	\$ -	Includes developing parcel map, generating mailing list, update of data base and field verifications. Reimbursed by WPP trust fund later.
Replacement Fund	\$ -	
Total WPP Expenses	\$ -	
6. Reporting Expenses		
State of the Basin Report	\$ 20,000	
Total Reporting Expenses	\$ 20,000	
GRAND TOTAL	\$ 554,050	

SCGA Water Purveyors' Annual Groundwater Pumping and Contributions

Annual Groundwater Pumping (acre-feet)										
	2005	2006	2007	2008	2009	2010	2011	2012		
SCWA	27,685	29,019	30,451	34,220	34,248	32,171	29,809	25,363		
Cal-Am	23,391	22,775	23,661	24,769	23,659	21,525	19,413	19,173		
GSWC	12,639	13,129	9,754	9,162	8,197	6,650	5,731	6,684		
EGWD	5,397	6,365	6,963	6,460	5,407	3,784	4,615	5,562		
Total	69,112	71,288	70,819	74,611	71,511	64,130	59,568	56,782		

3-year Moving Average Pumping (acre-feet)										
	2005	2006	2007	2008	2009	2010	2011	2012		
SCWA			29,052	31,230	32,973	33,546	32,076	29,114		
Cal-Am			23,272	23,732	24,026	23,318	21,532	20,037		
GSWC			11,841	10,682	9,038	8,003	6,859	6,355		
EGWD			6,242	6,596	6,277	5,217	4,602	4,654		
Total			70,406	72,239	72,314	70,084	65,069	60,160		

Annual Contributions (Dollars)										
	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14				
SCWA	\$ 49,787	\$ 54,296	\$ 57,904	\$ 59,091	\$ 56,047	\$ 49,917				
Cal-Am	\$ 37,824	\$ 38,775	\$ 39,385	\$ 37,918	\$ 34,222	\$ 31,126				
GSWC	\$ 14,160	\$ 11,761	\$ 8,358	\$ 6,216	\$ 3,849	\$ 2,805				
EGWD	\$ 2,570	\$ 3,304	\$ 2,643	\$ 449	\$ -	\$ -				
Groundwater Contribution	\$ 104,341	\$ 108,135	\$ 108,289	\$ 103,674	\$ 94,118	\$ 83,848				
Surface Water Contribution	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000				
JPA Contribution	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000				
Ag/Ag Res Contribution	\$ 92,374	\$ 92,374	\$ 92,374	\$ 92,374	\$ 92,374	\$ 92,374				
TOTAL	\$ 264,715	\$ 268,509	\$ 268,663	\$ 254,048	\$ 254,492	\$ 244,222				

ATTACHMENT A - Fiscal Year 2013-2014 Authority's Budget - Amended

FUND: Sacramento Central Groundwater Authority (096B)
 ACTIVITY: Groundwater Supply Operations (0960001)
 FISCAL YEAR: 2013 -14

	Actual 2009-2010	Actual 2010-2011	Actual 2011-2012	Adopted 2012-13	Estimate 2012-13	Requested 2013-14
MEANS OF FINANCING						
Reserves:						
Prior Year Fund Balance	90,401	365,186	631,157	714,927	714,927	71,250
Revenues:						
Contributions from other Agencies	267,146	268,461	284,047	254,492	254,492	244,222
Interfund Charges (Transfer In / Out) reimbursement from SCGA WPP fund	0	0	0	0	0	0
Reserve Release	4,741	21,939	2,862	2,000	1,905	36,578
Interest Income	130,927	3,386	2,862	250,000	0	2,000
AB303 Grant Reimbursement	162,928	104,174	2,900	500	0	200,000
Encumbrance Rollover from Prior Year						
Total Means of Financing	656,143	882,191	900,966	1,221,919	971,324	554,050
FINANCING USES						
Provision for Reserves	102,020	0	0	707,430	707,430	0
Interfund Charges (Transfer In / Out) reimbursement from SCGA WPP fund	0	0	0	0	0	0
Salaries / Benefits	188,937	251,033	186,039	514,489	192,644	554,050
Services & Supplies	0	0	0	0	0	0
Other Charges	0	0	0	0	0	0
Total Financing Uses	290,957	251,033	186,039	1,221,919	900,074	554,050
ENDING FUND BALANCE	365,186	631,157	714,927	0	71,250	0

See Attachment D for Budget Detail

need reserve of 20% of expenditures.

110,810

ATTACHMENT D - Fiscal Year 2013-2014 Authority's Budget Break-down - Amended

MEANS OF FINANCING

Prior Year Fund Balance	\$	71,250
Revenues:		
Contributions from Member Agencies		
Annual Contribution	\$	50,000
Surface Water Contribution	\$	18,000
Groundwater Contribution	\$	83,848
Agricultural Contribution	\$	88,493
Ag/Res Contribution	\$	3,881
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Subtotal of Contributions	\$	244,222
Provision for Reserve	\$	-
AB 303 Grant (Prop. 84)	\$	200,000
Interest Income	\$	2,000
Total Means of Financing	\$	517,472

FINANCING USES

Salaries/Benefits	\$	-
Services & Supplies:		
Staff Expenses	\$	85,250
Consultant Expenses	\$	332,000
Office Expenses	\$	13,400
GMP Related Expenses	\$	103,400
Well Protection Program	\$	-
Reporting Expenses	\$	20,000
Other Charges	\$	-
Total Financing Uses	\$	554,050
ENDING FUND BALANCE	\$	(36,578)