



Fiscal Year 2026-27 Budget

FY 2026-27 Budget Overview

FY 2026-27 Budget What Stayed the Same

- FY 2026-27 budget is structured from the five-year projection in the 2025 Fee Study
- Most budget categories are consistent with that projection, with only inflationary adjustments to operating costs

Operations Cost Category	FY 2026 Yr1	FY 2027 Yr2	FY 2028 Yr3	FY 2029 Yr4	FY 2030 Yr5
<i>Annual Inflation [1]</i>	0.0%	4.0%	4.0%	4.0%	4.0%
Part 1 Costs					
Audit Services	\$37,500	\$19,500	\$20,280	\$21,090	\$21,930
Financial Services	\$2,500	\$2,600	\$2,700	\$2,810	\$2,920
County Tax Roll Fee Support	\$28,000	\$29,120	\$30,280	\$31,500	\$32,760
Legal Services	\$30,000	\$31,200	\$32,450	\$33,750	\$35,100
Legal Services Accrued FY 24-25	\$15,000	\$0	\$0	\$0	\$0
Legal Defense Reserve	\$175,000	\$108,160	\$112,490	\$116,990	\$121,670
Legal Defense Reserve Accrued FY 24-25	\$55,000	\$0	\$0	\$0	\$0
Professional Services	\$35,000	\$36,400	\$37,860	\$39,370	\$40,950
Program Manager	\$110,000	\$114,400	\$118,980	\$123,740	\$128,680
Office Expenses	\$16,000	\$16,640	\$17,310	\$18,000	\$18,720
Subtotal Part 1 Costs	\$504,000	\$358,020	\$372,350	\$387,250	\$402,730
Contingency 10%	\$50,400	\$35,802	\$37,235	\$38,725	\$40,273
Prudent Reserve (58.6%)	\$64,490				
Part 1 Costs TOTAL	\$618,890	\$393,822	\$409,585	\$425,975	\$443,003
Part 2 Costs					
Annual Reporting	\$5,000	\$41,600	\$43,270	\$45,000	\$46,800
Periodic Evaluations	\$20,000	\$52,000	\$54,080	\$56,250	\$58,500
Groundwater Monitoring	\$30,000	\$54,080	\$101,130	\$105,180	\$109,390
Surface-GW Modeling	\$10,000	\$31,200	\$32,450	\$33,750	\$35,100
GSA Coordination and Outreach	\$10,000	\$31,200	\$32,450	\$33,750	\$35,100
Data Management System Maintenance	\$15,000	\$15,600	\$16,230	\$16,880	\$17,550
Technical Assistance -Professional Services	\$10,000	\$41,600	\$43,270	\$45,000	\$46,800
Grant Procurement	\$15,000	\$15,600	\$16,230	\$16,880	\$17,550
Subtotal Part 2 Costs	\$115,000	\$282,880	\$339,110	\$352,690	\$366,790
Contingency 10%	\$11,500	\$28,288	\$33,911	\$35,269	\$36,679
Prudent Reserve (41.4%)	\$45,510				
Part 2 Costs TOTAL	\$172,010	\$311,168	\$373,021	\$387,959	\$403,469
Part 1 + Part 2 Costs	\$619,000	\$640,900	\$711,460	\$739,940	\$769,520
Contingency	\$61,900	\$64,090	\$71,146	\$73,994	\$76,952
Total Costs	\$680,900	\$704,990	\$782,606	\$813,934	\$846,472
Prudent Reserve	\$110,000	\$0	\$0	\$0	\$0
less Part 1 SGM Grant Funding for PM	(\$7,000)	\$0	\$0	\$0	\$0
less Part 2 Rock Creek Reclamation District	(\$4,200)	(\$7,600)	(\$9,110)	(\$9,470)	(\$9,850)
Vina GSA Budget	\$779,700	\$697,390	\$773,496	\$804,464	\$836,622

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Operations Cost Category	FY 2026 Yr1	FY 2027 Yr2
<i>Annual Inflation [1]</i>	0.0%	4.0%
Part 1 Costs		
Audit Services	\$37,500	\$19,500
Financial Services	\$2,500	\$2,600
County Tax Roll Fee Support	\$28,000	\$29,120
Legal Services	\$30,000	\$31,200
Legal Services Accrued FY 24-25	\$15,000	\$0
Legal Defense Reserve	\$175,000	\$108,160
Legal Defense Reserve Accrued FY 24-25	\$55,000	\$0
Professional Services	\$35,000	\$36,400
Program Manager	\$110,000	\$114,400
Office Expenses	\$16,000	\$16,640
Subtotal Part 1 Costs	\$504,000	\$358,020
Contingency 10%	\$50,400	\$35,802
Prudent Reserve (58.6%)	\$64,490	
Part 1 Costs TOTAL	\$618,890	\$393,822
Part 2 Costs		
Annual Reporting	\$5,000	\$41,600
Periodic Evaluations	\$20,000	\$52,000
Groundwater Monitoring	\$30,000	\$54,080
Surface-GW Modeling	\$10,000	\$31,200
GSA Coordination and Outreach	\$10,000	\$31,200
Data Management System Maintenance	\$15,000	\$15,600
Technical Assistance -Professional Services	\$10,000	\$41,600
Grant Procurement	\$15,000	\$15,600
Subtotal Part 2 Costs	\$115,000	\$282,880
Contingency 10%	\$11,500	\$28,288
Prudent Reserve (41.4%)	\$45,510	
Part 2 Costs TOTAL	\$172,010	\$311,168
Part 1 + Part 2 Costs	\$619,000	\$640,900
Contingency	\$61,900	\$64,090
Total Costs	\$680,900	\$704,990
Prudent Reserve	\$110,000	\$0
less Part 1 SGM Grant Funding for PM	(\$7,000)	\$0
less Part 2 Rock Creek Reclamation District	(\$4,200)	(\$7,600)
Vina GSA Budget	\$779,700	\$697,390

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Vina GSA DRAFT Fiscal Year 2026-27 Annual Operating Budget	
without Well Mitigation Program	
REVENUES	
GSA-Related Revenues	
SGMA Regulatory Fees	\$923,527
Rock Creek Reclamation District - Cost Share	\$7,623
DWR SGMA Round 2 Grant Funding	\$1,600,000
TOTAL REVENUES	\$2,531,150
EXPENSES	
Part 1: Governance & GSA Operations	
Audit Services (FY25-26)	\$19,500
Financial Services	\$12,000
County Tax Roll Fee Support	\$31,000
Legal Services (excluding defense)	\$30,000
Legal Defense Reserve	\$240,000
Legal Defense Reserve Accrued FY 25-26	\$60,000
Professional Services	\$35,000
Program Manager	\$115,000
Office Expenses	\$20,000
Prudent Reserve (10%)	\$56,250
Part 1 Subtotal	\$618,750
Part 2: SGMA Monitoring & SGM	
Annual Reporting	\$42,000
Periodic Evaluations (2028-2023)	\$52,000
Groundwater Monitoring	\$54,000
Surface-GW Modeling	\$31,500
GSA Coordination & Outreach	\$31,500
Data Management System Maintenance	\$15,500
Technical Assistance - Professional Services	\$42,000
Grant Procurement & Administration	\$15,500
Prudent Reserve (10%)	\$28,400
Part 2 Subtotal	\$312,400
Total Operational Budget	\$931,150
DWR SGMA Round 2 Grant Funded Projects Sub-Total	\$1,600,000
TOTAL EXPENSES	\$2,531,150
Fee Setting Calculation	
Part 1 & 2 Expenses	\$931,150
less RCRD 2.44% Share of Part 2 Costs	\$7,623
less SGM Grant Contribution	\$1,600,000
Fee Setting Amount (Required Fee Revenue)	\$923,527

Variance from the Fee Study

- Financial Services increased by \$9,500 to fund the proposed Butte County Auditor-Controller MOU
- Office Expenses reflect a modest adjustment based on GSA needs
- Legal defense costs account for a majority of the budget variance:
 - **the Fee Study projected \$108,160 for FY27,**
 - **Proposed budget includes \$240,000 for FY 2026-27 plus \$60,000 carried over from the FY 2025-26 shortfall, total of \$300,000.**

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Well Mitigation Plan: SHAC Recommendation

- In April 2026, the SHAC unanimously recommended that the Board dedicate funding in the FY 2026-27 budget to initiate development of a Well Mitigation Program in early 2027
- The Financial & Administrative Systems Ad Hoc Committee recommended that staff present two scenarios:
 - **Scenario A (without Well Mitigation Plan) and,**
 - **Scenario B (with \$50,000 allocation)**
- The Ad Hoc Committee recommends Scenario B for Board adoption in June

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Vina GSA DRAFT Fiscal Year 2026-27 Annual Operating Budget	
without Well Mitigation Program	
REVENUES	
GSA-Related Revenues	
SGMA Regulatory Fees	\$923,527
Rock Creek Reclamation District - Cost Share	\$7,623
DWR SGMA Round 2 Grant Funding	\$1,600,000
TOTAL REVENUES	\$2,531,150
EXPENSES	
Part 1: Governance & GSA Operations	
Audit Services (FY25-26)	\$19,500
Financial Services	\$12,000
County Tax Roll Fee Support	\$31,000
Legal Services (excluding defense)	\$30,000
Legal Defense Reserve	\$240,000
Legal Defense Reserve Accrued FY 25-26	\$60,000
Professional Services	\$35,000
Program Manager	\$115,000
Office Expenses	\$20,000
Prudent Reserve (10%)	\$56,250
Part 1 Subtotal	\$618,750
Part 2: SGMA Monitoring & SGM	
Annual Reporting	\$42,000
Periodic Evaluations (2028-2023)	\$52,000
Groundwater Monitoring	\$54,000
Surface-GW Modeling	\$31,500
GSA Coordination & Outreach	\$31,500
Data Management System Maintenance	\$15,500
Technical Assistance - Professional Services	\$42,000
Grant Procurement & Administration	\$15,500
Prudent Reserve (10%)	\$28,400
Part 2 Subtotal	\$312,400
Total Operational Budget	\$931,150
DWR SGMA Round 2 Grant Funded Projects Sub-Total	\$1,600,000
TOTAL EXPENSES	\$2,531,150
Fee Setting Calculation	
Part 1 & 2 Expenses	\$931,150
less RCRD 2.44% Share of Part 2 Costs	\$7,623
less SGM Grant Contribution	\$1,600,000
Fee Setting Amount (Required Fee Revenue)	\$923,527

Vina GSA DRAFT Fiscal Year 2026-27 Annual Operating Budget	
with Well Mitigation Program	
REVENUES	
GSA-Related Revenues	
SGMA Regulatory Fees	\$977,185
Rock Creek Reclamation District - Cost Share	\$8,965
DWR SGMA Round 2 Grant Funding	\$1,600,000
TOTAL REVENUES	\$2,586,150
EXPENSES	
Part 1: Governance & GSA Operations	
Audit Services (FY25-26)	\$19,500
Financial Services	\$12,000
County Tax Roll Fee Support	\$31,000
Legal Services (excluding defense)	\$30,000
Legal Defense Reserve	\$240,000
Legal Defense Reserve Accrued FY 25-26	\$60,000
Professional Services	\$35,000
Program Manager	\$115,000
Office Expenses	\$20,000
Reserve (10%)	\$56,250
Part 1 Subtotal	\$618,750
Part 2: SGMA Monitoring & SGM	
Annual Reporting	\$42,000
Periodic Evaluations (2028-2023)	\$52,000
Well Mitigation Plan	\$50,000
Groundwater Monitoring	\$54,000
Surface-GW Modeling	\$31,500
GSA Coordination & Outreach	\$31,500
Data Management System Maintenance	\$15,500
Technical Assistance - Professional Services	\$42,000
Grant Procurement & Administration	\$15,500
Reserve (10%)	\$33,400
Part 2 Subtotal	\$367,400
Total Operational Budget	\$986,150
DWR SGMA Round 2 Grant Funded Projects	\$1,600,000
TOTAL EXPENSES	\$2,586,150
Fee Setting Calculation	
Part 1 & 2 Expenses	\$986,150
less RCRD 2.44% Share of Part 2 Costs	\$8,965
less SGM Grant Contribution	\$1,600,000
Fee Setting Amount (Required Fee Revenue)	\$977,185

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Fee Comparison

Fee Component	FY 2025-26 Adopted	Without Well Mitigation Plan	With Well Mitigation Plan
Part 1 Base Fee (per parcel)	\$12.62	\$16.84	\$16.82
Part 2, Group 1 Fee (per cropped acre)	\$4.22	\$4.14	\$4.86
Part 2, Group 2 Fee (per developed parcel)	\$0.96	\$0.94	\$1.10

These are estimate/preliminary numbers and could change when HEC calculates fees based on updated data.

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