

Mound Basin Groundwater Sustainability Agency
 Fiscal Year 2026-27 Budget and Multi-Year Budget Projection

| | FY 25-26 Adopted Budget | Q1 - Q3 Jul - Mar 2026 Actuals | Q4 April - June 2026 Projection | FY 25-26 Year End Projection | FY 26-27 Draft Budget | FY 27-28 Projected Budget | FY 28-29 Projected Budget | FY 29-30 Projected Budget | FY 30-31 Projected Budget | Comments |
|---|-------------------------------|--------------------------------------|---------------------------------------|---------------------------------|--------------------------|------------------------------|------------------------------|------------------------------|------------------------------|--|
| Income | | | | | | | | | | |
| <i>Groundwater Extractions City of Ventura (AF)</i> | 600 | 321 | 205 | 526 | 600 | 1,500 | 1,500 | 1,000 | 1,000 | City of Ventura projections update 4/29/26. Please see Attachment B for history. |
| <i>Groundwater Extractions Others (AF)</i> | 2,525 | 1,671 | 650 | 2,321 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | Please see Attachment B for history. |
| <i>Groundwater Extractions Total (AF)</i> | 3,125 | 1,992 | 855 | 2,847 | 3,100 | 4,000 | 4,000 | 3,500 | 3,500 | |
| | | | | | | | | | | EXTRACTION FEES ASSUME MONITORING WELL B CONSTRUCTION CONTRACT WILL BE \$1.1M. Extraction fee rates from FY 27-28 through 29-30 have decreased relative to prior projection because it is now assumed that Monitoring Well C will not be constructed. |
| <i>Groundwater Extraction Fee (\$/AF)</i> | \$ 160 | \$ 160 | \$ 160 | \$ 160 | \$ 170 | \$ 130 | \$ 65 | \$ 65 | \$ 65 | |
| 40001 · Groundwater Extraction Fees | \$500,000 | \$318,557 | \$136,800 | \$455,357 | \$527,000 | \$520,000 | \$260,000 | \$227,500 | \$227,500 | |
| 42000 · Investment Income | \$33,750 | \$17,305 | \$12,018 | \$29,322 | \$35,438 | \$50,832 | \$0 | \$0 | \$0 | Assumes 3.75% APY |
| 41001 · State Grants | \$0 | \$0 | \$0 | \$0 | \$0 | \$100,000 | \$0 | \$0 | \$0 | Assumes Small GSA Grant in FY 27-28 |
| 47001 · Late Fees | \$0 | \$12 | \$0 | \$12 | \$0 | \$0 | \$0 | \$0 | \$0 | Finance Charges on overdue Balances |
| Total Income | \$533,750 | \$335,873 | \$148,818 | \$484,691 | \$562,438 | \$670,832 | \$260,000 | \$227,500 | \$227,500 | |
| Gross Profit | \$533,750 | \$335,873 | \$148,818 | \$484,691 | \$562,438 | \$670,832 | \$260,000 | \$227,500 | \$227,500 | |
| Expense | | | | | | | | | | |
| 52200 · Professional Services | | | | | | | | | | |
| 52240 · Prof Svcs - IT Consulting | \$3,000 | \$0 | \$375 | \$375 | \$500 | \$525 | \$551 | \$579 | \$608 | UWCD IT services only. Not using CV Strategies anymore. |
| 52250 · Prof Svcs - Groundwater/GSP Pre | | | | | | | | | | |
| 52250 · Prof Svcs - Post GSP Adoption | \$207,500 | \$130,284 | \$77,216 | \$207,500 | \$216,375 | \$101,194 | \$236,253 | \$111,566 | \$367,144 | Please see Attachment C for details. |
| 52270 · Prof Svcs - Accounting | \$24,500 | \$13,151 | \$11,349 | \$24,500 | \$12,500 | \$25,125 | \$13,781 | \$26,470 | \$15,194 | \$11K costs for RAMS and UWCD staff cost by \$1K every two fiscals. |
| 52275 · Prof Svcs - Admin/Clerk of Bd | \$12,000 | \$7,027 | \$4,973 | \$12,000 | \$13,000 | \$13,650 | \$14,333 | \$15,049 | \$15,802 | |
| 52280 · Prof Svcs - Executive Director | \$21,000 | \$8,231 | \$12,769 | \$21,000 | \$22,000 | \$23,100 | \$24,255 | \$25,468 | \$26,741 | |
| Total 52200 · Professional Services | \$268,000 | \$158,694 | \$106,681 | \$265,375 | \$264,375 | \$163,594 | \$289,173 | \$179,132 | \$425,489 | |
| 52500 · Legal Fees | | | | | | | | | | |
| 52501 · Legal Counsel | \$7,000 | \$5,040 | \$1,960 | \$7,000 | \$7,000 | \$7,350 | \$7,718 | \$8,103 | \$8,509 | |
| Total 52500 · Legal Fees | \$7,000 | \$5,040 | \$1,960 | \$7,000 | \$7,000 | \$7,350 | \$7,718 | \$8,103 | \$8,509 | |
| 53000 · Office Expenses | | | | | | | | | | |
| 53010 · Public Information | \$1,500 | \$0 | \$850 | \$850 | \$900 | \$945 | \$992 | \$1,042 | \$1,094 | |
| 53020 · Office Supplies | \$1,500 | \$256 | \$750 | \$1,006 | \$1,100 | \$1,155 | \$1,213 | \$1,273 | \$1,337 | |
| 53060 Computer Software | \$2,600 | \$2,538 | \$1,900 | \$4,438 | \$4,700 | \$4,935 | \$5,182 | \$5,441 | \$5,713 | Quickbooks & DropBox Annual Subscription |
| 53070 Licenses, Permits & Fees | \$1,200 | \$0 | \$0 | \$0 | \$1,200 | \$1,260 | \$1,323 | \$1,389 | \$1,459 | |
| 53026 · Postage & Mailing | \$700 | \$45 | \$250 | \$295 | \$300 | \$315 | \$331 | \$347 | \$365 | |
| 53110 · Travel & Training | \$800 | \$79 | \$721 | \$800 | \$800 | \$840 | \$882 | \$926 | \$972 | |
| 53111 Office Expenses Other | \$200 | \$2,500 | \$150 | \$2,650 | \$200 | \$210 | \$221 | \$232 | \$243 | |
| 53112 Memberships (New account) | \$3,750 | \$0 | \$0 | \$0 | \$7,875 | \$8,269 | \$8,682 | \$9,116 | \$9,572 | Small GSA Coalition for current year are for 6 months only. |
| Total 53000 · Office Expenses | \$12,250 | \$5,417 | \$4,621 | \$10,038 | \$17,075 | \$17,929 | \$18,825 | \$19,766 | \$20,755 | |
| 53500 · Insurance | | | | | | | | | | |
| 53510 · Liability Insurance | \$9,000 | \$2,460 | \$6,000 | \$8,460 | \$10,000 | \$10,500 | \$11,025 | \$11,576 | \$12,155 | |
| Total 53500 · Insurance | \$9,000 | \$2,460 | \$6,000 | \$8,460 | \$10,000 | \$10,500 | \$11,025 | \$11,576 | \$12,155 | |
| 70000 · Interest & Debt Service | | | | | | | | | | |
| 71000 Bank Service Charges | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Total 70000 · Interest & Debt Service | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 81000 · Contingency - Non Capital Expenditures | \$29,625 | \$0 | \$0 | \$0 | \$29,845 | \$19,937 | \$32,674 | \$21,858 | \$46,691 | |
| 82000 Capital Expenditures | | | | | | | | | | |
| 82001 Capital Project Expenditures | \$100,000 | \$11,264 | \$8,000 | \$19,264 | \$150,000 | \$1,300,000 | \$0 | \$0 | \$0 | Monitoring Well B construction moved to FY 27-28 due to access issue. Re-permitting added and design moved to FY 26-27. Assume construction contract will be \$1.2M (escalated for inflation), plus \$200K for geologist, construction management, and other project costs. Assume Monitoring Well C will not be constructed due to significant decrease in projected groundwater extractions. |
| 82002 Contingency - Capital | \$10,000 | \$0 | \$0 | \$0 | \$15,000 | \$130,000 | \$0 | \$0 | \$0 | |
| Total Expense | \$435,875 | \$182,875 | \$127,262 | \$310,137 | \$493,295 | \$1,649,309 | \$359,415 | \$240,436 | \$513,597 | |
| Net Income | \$97,875 | \$152,999 | \$21,555 | \$174,554 | \$69,143 | -\$978,478 | -\$99,415 | -\$12,936 | -\$286,097 | |

Accrual Basis

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|--|-------------------------------|--------------------------------------|---------------------------------------|---------------------------------|--------------------------|------------------------------|------------------------------|------------------------------|------------------------------|--|
| Beginning Cash Balance, July 1 | | | | \$ 1,260,749 | \$ 1,470,946 | \$ 1,413,389 | \$ 338,411 | \$ 368,996 | \$ 372,310 | |
| Projected Cash Inflows | | | | \$ 520,334 | \$ 435,738 | \$ 574,332 | \$ 390,000 | \$ 243,750 | \$ 227,500 | |
| Projected Cash Outflows | | | | \$ (310,137) | \$ (493,295) | \$ (1,649,309) | \$ (359,415) | \$ (240,436) | \$ (513,597) | Some June expenses may actually be paid during subsequent fiscal year. |
| Projected Ending Cash Balance, June 30 | | | | \$ 1,470,946 | \$ 1,413,389 | \$ 338,411 | \$ 368,996 | \$ 372,310 | \$ 86,213 | |
| Designated for Operating Reserves | | | | \$ 55,125 | \$ 57,881 | \$ 60,775 | \$ 63,814 | \$ 67,005 | \$ 70,355 | |
| Designated for Capital Reserves | | | | \$ 1,415,821 | \$ 1,355,508 | \$ - | \$ - | \$ - | \$ - | |
| Total Reserves | | | | \$ 1,470,946 | \$ 1,413,389 | \$ 60,775 | \$ 63,814 | \$ 67,005 | \$ 70,355 | |
| Unreserved Cash, June 30 | | | | \$ - | \$ - | \$ 277,636 | \$ 305,182 | \$ 305,306 | \$ 15,858 | Unreserved cash for FY 27-28 is result of cash flow timing (MW-B expenditures versus receipt of extraction fee revenue). |