

San Antonio Basin Water District

Board of Directors Regular Meeting

Tuesday, July 18, 2023, at 1:00 p.m. at

Los Alamos Community Services District, 82 St. Joseph Street, Los Alamos, CA 93440

The public is invited to join in person, or by videoconference at

<https://us02web.zoom.us/j/5896878298>

If you are unable to join via computer, or do not have speakers or a microphone on your computer, you can dial in for audio. Call +1 - 408-638-0968 or +1 - 669-900-6833 and enter ID: 589 687 8298

To view supporting documents, go to: <https://sanantoniobasinwd.org/agendas-%26-minutes>

Meeting and Agenda

- 1) **Call to Order**
- 2) **Roll Call**
- 3) **Public Comment:** This portion of the meeting is set aside to provide the public with an opportunity to bring to the attention of the Board members matters that are within the jurisdiction of the Board and that are not on today's agenda. No action will be taken on any matter discussed during this portion of the meeting. The total time allotted for this portion of the meeting may be limited to no more than 3 minutes per speaker.
- 4) **Minutes**
 - a. June 2023 Board Meeting Minutes – **Board Approval Needed**
- 5) **Financial Report**
 - a. Review and Approve June Financial Statements
 - b. Investment Report
 - c. Review June GSA Financial Statements
- 6) **2023-24 Budget and Assessment**
 - a. Review and Approve 2023-24 Budget
 - b. Consider Resolution Authorizing Levy and Collection of 2023-24 Assessment
- 7) **Review and Consider Amendments to the Policy for Evaluating Requests for Assessment Changes Adopted 11-17-2020**
- 8) **Informational Items**
 - a. Management/Administration Report
 - b. Director Training Report
 - c. Update on San Antonio Basin Groundwater Sustainability Agency

9) **New Business**— requests for items to be placed on the next agenda.

10) **Next Meeting Date – August 15, 2023**

11) **Adjournment**

Note: In compliance with the American with Disabilities Act of 1990 (42 U.S.C. Sec. 12132), if you need special assistance to access the meeting room or otherwise participate at this meeting, including auxiliary aids or services, please contact Donna Glass, admin@sanantoniobasinwd.org or 805-928-8349, 1005 S. Broadway, Santa Maria, CA 93454. Notifications of at least forty-eight (48) hours prior to the meeting will help enable reasonable arrangements to ensure accessibility to the meeting.

Note: Copies of Meeting Documents can be found on our District Webpage <https://sanantoniobasinwd.org/> or requested by contacting Donna Glass, admin@sanantoniobasinwd.org or 805-928-8349.

San Antonio Basin Water District

Board of Directors Regular Meeting

Tuesday, June 20, 2023, at 1:00 p.m. at

Los Alamos Community Services District, 82 St. Joseph Street, Los Alamos, CA 93440

Meeting Minutes

The public is invited to join in person, or by videoconference at

<https://us02web.zoom.us/j/5896878298>

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1) Call to Order

The meeting was called to order at 1:00 p.m. by President Merrill.

2) Roll Call

Kevin Merrill

Randy Sharer

Craig Reade

Ken Hunter (arrived 1:05 p.m.)

Directors Absent: Victor Schaff

Others in Attendance: Donna Glass - District Manager, Kari Wagner – Wallace Group, Alan Doud Young Wooldridge, LLC., Leta Spencer - Westchester Group Investment Management, Inc., Sebastian Silveira – Gladstone, Carole Fornoff and others.

- 3) Public Comment:** This portion of the meeting is set aside to provide the public with an opportunity to bring to the attention of the Board members matters that are within the jurisdiction of the Board and that are not on today's agenda. No action will be taken on any matter discussed during this portion of the meeting. The total time allotted for this portion of the meeting may be limited to no more than 3 minutes per speaker.

There were no comments.

4) Minutes

a. May 2023 Board Meeting Minutes – Board Approval Needed

Motion was made by Director Sharer to approve the May 2023 Minutes as presented. **Motion seconded** by Director Reade. A roll call vote was taken and the motion carried.

AYES: Director Merrill, Sharer, Reade, and Hunter

NOES: None; **ABSTAIN:** None; **ABSENT:** Director Schaff

5) Other Business

a. Discussion and Possible Action On Change Order Requests to the 2023-24 Assessment Roll

After a brief discussion, a **Motion** was made by Director Sharer to approve the Change Order Requests to the 2023-24 Assessment Roll as presented. **Motion seconded** by Director Reade. A roll call vote was taken and the motion carried.

AYES: Director Merrill, Sharer, Reade, and Hunter

NOES: None; **ABSTAIN:** None; **ABSENT:** Director Schaff

After a presentation by Kari Wagner a brief discussion, including a review of the Change Request Policy, questions and answers with attending legal counsel, Alan Doud, a **Motion** was made by Director Sharer to approve the recommendations made for the verification of past change requests by the Wallace Group of the Cultivated acres for Assessment #13 and #84 and approve the recommendations made for the verification of past change requests by the Wallace Group of the Tilled but not Cultivated Acres for Assessment #13. **Motion seconded** by Director Hunter. A roll call vote was taken and the motion carried.

AYES: Director Merrill, Sharer, Reade, and Hunter

NOES: None; **ABSTAIN:** None; **ABSENT:** Director Schaff

b. Review and Approve Contract Amendment with Wallace Group to Prepare Tax Roll

Motion was made by Director Reade to approve the Contract Amendment with Wallace Group to the Prepare Tax Roll for 2023-24. **Motion seconded** by Director Sharer.

A roll call vote was taken and the motion carried.

AYES: Director Merrill, Sharer, Reade, and Hunter

NOES: None; **ABSTAIN:** None; **ABSENT:** Director Schaff

c. Discussion and Possible Action Regarding Delinquent 2022-23 Assessments

i. Resolution Authorizing Santa Barbara County to Collect 2022-23 Delinquent Assessments on the Santa Barbara County Tax Roll

Motion was made by Director Merrill to approve the Resolution Authorizing Santa Barbara County to Collect the 2022-23 Delinquent Assessments of \$45,228.30, with the 5% penalty, to the Santa Barbara County Tax Roll. **Motion seconded** by Director Sharer.

A roll call vote was taken and the motion carried.

AYES: Director Merrill, Sharer, Reade, and Hunter

NOES: None; **ABSTAIN:** None; **ABSENT:** Director Schaff

6) Financial Report

a. Review and Approve May Financial Statements

The May statement was included in the packet. As of May 31st, 92% of the year had elapsed. The SABWD collected \$755,046 or 94% of the 2022-23 Assessments and received \$1,283.56 in interest. An additional \$49,293.76 or 87% was received from the SB County for the delinquent 2021-22 Assessments. The remaining delinquent balance for 2021-22 is \$6,479.43.

The expenses through May were \$359,480 or 42% of the budget. This includes transfers to the GSA of \$287,000. Net income was \$446,143. The checking account and California CLASS balances total \$1,333,805 with \$887,662 of that amount designated toward Reserves.

Motion was made by Director Sharer to approve the May Financial Statements as presented. **Motion seconded** by Director Hunter. A roll call vote was taken and the motion carried.
AYES: Director Merrill, Sharer, Reade, and Hunter
NOES: None; **ABSTAIN:** None; **ABSENT:** Director Schaff

b. Investment Report

The May 31, 2023, California CLASS statement was included in the packet. The account was opened on May 19, 2023, and \$1,000,000.00 transferred on May 23, 2023. California CLASS will be reflected on the Balance Sheet of the Financial Statements and the California CLASS monthly statements will be included in the meeting packet going forward. Interest earned for May was \$1,278.24 with an average monthly yield of 5.1502%.

c. Approve Designation to Reserves

After a brief discussion, a **Motion** was made by Director Hunter to designate the Net Ordinary Income remaining for 2022-23 of approximately \$440,055.00 to Reserves. **Motion seconded** by Director Reade. A roll call vote was taken and the motion carried.

AYES: Director Merrill, Sharer, Reade, and Hunter

NOES: None; **ABSTAIN:** None; **ABSENT:** Director Schaff

d. Review May GSA Financial Statements

The May statement was included in the board packet for review only. YTD 92% of the year has elapsed. The GSA bank accounts total \$94,657.18. The expenses YTD were \$309,643 or 50% of the budget. They have received \$287,000 from SABWD YTD or 38% of the Budget.

The GSA is not requesting any funding this month to pay the remaining year-end invoices of \$12,452.39 as they have \$82,204.79 remaining after those invoices are paid. A review of the preliminary District 2023-24 budget and projected next 5 years was discussed. With the lower funding request from the GSA for 2023-24 and their remaining available funds, it appears the District will be able to reduce the 2023-24 assessment and future years considerably. All board members concurred with this proposal.

7) Discussion and Possible Action On CSDA Board of Directors Election Ballot - Term 2024 - 2026; Seat C - Coastal Network

After a brief discussion, a **Motion** was made by Director Hunter to vote for Ronald Stassi and instruct the District Manager to submit the on-line ballot for the CSDA Election. **Motion seconded** by Director Sharer. A roll call vote was taken and the motion carried.

AYES: Director Merrill, Sharer, Reade, and Hunter

NOES: None; **ABSTAIN:** None; **ABSENT:** Director Schaff

8) Informational Items

a. Management/Administration Report

Donna Glass provided updates during the agenda items.

i. Annual Audit For FY 2021-22 – Completed

The audit was completed and uploaded to the District Website.

<https://sanantoniobasinwd.org/district-documents>

ii. LAFCO Approved 2023-2024 Budget/Notice of Invoice

A notice was received that an invoice will be sent from LAFCO although no amount was provided. This has been a line item in the budget since the District formation.

iii. LAFCO 2022 Municipal Service Review and Sphere of Influence Adopted

The District answered questions and submitted information for the MSRS when requested by LAFCO last year. The adopted document, that includes information on the SABWD and SABGSA can be found at:

<https://www.sblafco.org/files/fb2a29670/Final+Adopted+WATER+SEWER+MSR.pdf>

b. Director Training Report

All Directors are up to date on their Harassment course; One Director needs their Ethics course.

c. Update on San Antonio Basin Groundwater Sustainability Agency

Director Sharer provided a brief update on the GSA. The 2023-24 budget review/approval is on their agenda for tonight's meeting.

9) New Business— requests for items to be placed on the next agenda.

A request was made to review and amend the Change Request Policy, per the discussion and recommendations during agenda item 5) a. above, at the next meeting.

10) Next Meeting Date – July 18, 2023

The next meeting date will be July 18, 2023.

11) Adjournment

The meeting was adjourned by President Merrill at 2:22 p.m.

San Antonio Basin Water District
Profit & Loss Budget vs. Actual
 July 2022 through June 2023

100% of the year has elapsed	<u>Jul '22 - Jun 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
3380 Interest/Div Income	5,579.74			
Assessments	754,765.61	799,286.00	-44,520.39	94.43%
Misc Payments	53,226.29	56,821.00	-3,594.71	93.67%
Total Income	<u>813,571.64</u>	<u>856,107.00</u>	<u>-42,535.36</u>	<u>95.03%</u>
Expense				
01 · General Manager	46,900.00	58,500.00	-11,600.00	80.17%
03 · Audit & Financial Reporting	8,600.00	12,000.00	-3,400.00	71.67%
04 · Contract Admin(Assesmt Billing)	15,835.45	20,000.00	-4,164.55	79.18%
05 · Legal Services	4,252.26	20,000.00	-15,747.74	21.26%
06 · Meeting Room Lease	0.00	1,300.00	-1,300.00	0.0%
07 · Web Page Support	294.92	1,200.00	-905.08	24.58%
08 · Conferences/Training	0.00	5,400.00	-5,400.00	0.0%
09 · Travel	0.00	3,700.00	-3,700.00	0.0%
10 · Insurance E&O; Board	1,982.00	2,100.00	-118.00	94.38%
11 · Office Supplies	385.00	1,000.00	-615.00	38.5%
12 · Postage/Printing	19.75	1,000.00	-980.25	1.98%
13 · Board Elections	113.58	2,200.00	-2,086.42	5.16%
14 · CSDA Membership	215.00	1,100.00	-885.00	19.55%
15 · LAFCO District Fees	0.00	1,100.00	-1,100.00	0.0%
16 · Telephone/Computer/Internet	0.00	1,000.00	-1,000.00	0.0%
17 · Contingency 10%	0.00	13,160.00	-13,160.00	0.0%
18 · GSA Budget	287,000.00	762,300.00	-475,300.00	37.65%
19 · Designation to District Reserve	447,973.68	-50,953.00	498,926.68	-879.19%
Total Expense	<u>813,571.64</u>	<u>856,107.00</u>	<u>-42,535.36</u>	<u>95.03%</u>
Net Ordinary Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Income	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.0%</u></u>

Balance Sheet

As of June 30, 2023

Jun 30, 23

ASSETS

Current Assets

Checking/Savings

California Class 1,005,579.74

Community Bank - Checking 330,055.85

Total Checking/Savings 1,335,635.59

Total Current Assets 1,335,635.59

TOTAL ASSETS 1,335,635.59

LIABILITIES & EQUITY

Equity

Board Designated Reserves 1,335,635.59

Total Equity 1,335,635.59

TOTAL LIABILITIES & EQUITY 1,335,635.59

San Antonio Basin Water District

Transaction List by Vendor

June 2023

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Memo</u>	<u>Account</u>	<u>Amount</u>
CARRIE TROUP	Check	06/11/2023	5146	INV# 0623SABWD	Community Bank - Checking	-675.00
Donna Glass	Check	06/11/2023	5147	INV# 2306	Community Bank - Checking	-3,900.00
The Law Offices of Young Wooldridge	Check	06/11/2023	5149	CLIENT 21089 AFD	Community Bank - Checking	-357.50
Wallace Group	Check	06/11/2023	5148	1591-0002-00	Community Bank - Checking	-1,155.00

Donna Glass Administrative Services
 Santa Maria, CA 93454

Invoice

DATE	INVOICE #
6/6/2023	2306

BILL TO
San Antonio Basin Water Disrict 1005 S Broadway Santa Maria, CA 93454

DESCRIPTION	AMOUNT
Basic Monthly Administrative Services - May 1 through May 31, 2023 Coordinate/attend board meetings, prepare agendas/board packets, review monthly financials/investments/accounts receivable, prepare meeting minutes/follow-up, general admin duties, coordinate with accountant/legal counsel/assessment engineer, compile/maintain records, update website and provide property owners with information regarding their groundwater interests. Attend SABGSA board/advisory committee meetings, if held.	3,900.00

Due On Receipt
 Please remit to above address.
 Thank you!!

Total	3,900.00
Balance Due	3,900.00



Wallace Group
A California Corporation
612 Clarion Court
San Luis Obispo, CA 93401
Phone: 805-544-4011 Fax: 805-544-4294

San Antonio Basin Water District
 1005 South Broadway
 Santa Maria, CA 93454

May 31, 2023
 Project No: 1591-0002-00
 Invoice No: 59339
Invoice Total \$1,155.00

Project 1591-0002-00 San Antonio Basin Water District, Tax Roll Preparation

Professional services rendered through April 30, 2023

Phase 00100 Tax Roll Preparation

Labor

	Hours	Rate	Amount	
Principal	.75	260.00	195.00	
Senior Mechanical Engineer II	3.75	190.00	712.50	
Assistant Designer/Technician	2.25	110.00	247.50	
Totals	6.75		1,155.00	
Total Labor				1,155.00
				Total this Phase \$1,155.00

Budget	Current	Prior	To-Date	
Labor	1,155.00	56,112.50	57,267.50	
Limit			61,000.00	
Remaining			3,732.50	
				Total this Invoice \$1,155.00

Billing Backup

Wednesday, May 31, 2023

Wallace Group

Invoice 59339 Dated 5/31/2023

9:09:32 PM

Project	1591-0002-00	San Antonio Basin Water District, Tax Roll Preparation
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Phase	00100	Tax Roll Preparation
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Labor

			Hours	Rate	Amount	
Principal						
Wagner, Kari	4/26/2023		.50	260.00	130.00	
Follow Up						
Wagner, Kari	4/27/2023		.25	260.00	65.00	
Project Management						
Senior Mechanical Engineer II						
Lindahl, Nels	4/7/2023		.50	190.00	95.00	
██████████ Vineyards Irrigated Acreage Delegation to OW;						
Lindahl, Nels	4/24/2023		3.25	190.00	617.50	
Acreage Changes; Setup Invoices for 2023-24;						
Assistant Designer/Technician						
Williams, Olivia	4/7/2023		1.50	110.00	165.00	
██████████ Vineyards Irrigated Lands Acreage Assessment						
Williams, Olivia	4/25/2023		.75	110.00	82.50	
Change OrderSummary for ██████████						
Totals			6.75		1,155.00	
Total Labor						1,155.00
				Total this Phase		\$1,155.00
				Total this Project		\$1,155.00
				Total this Report		\$1,155.00



THE LAW OFFICES OF

A LIMITED LIABILITY PARTNERSHIP • EST. 1939
 1800 30TH STREET, FOURTH FLOOR
 BAKERSFIELD . CA. 93301

HTTP://WWW.YOUNGWOOLDRIDGE.COM
 EMAIL: ACCOUNTING@YOUNGWOOLDRIDGE.COM
 PHONE: (661) 327-9661
 FACSIMILE: (661) 327-1087

PRIVILEGED AND CONFIDENTIAL ATTORNEY-CLIENT COMMUNICATIONS

CONFIDENTIAL

SAN ANTONIO BASIN WATER DISTRICT
 1005 S. BROADWAY
 SANTA MARIA, CA 93454

May 31, 2023

Client ID 21089 AFD

Statement for period through May 31, 2023

Summary by Matter

Matter	Description	Prior Balance	Payments & Adjustments	Current Charges	Total Due
2	ASSESSMENTS, TOLLS AND CHARGES	\$0.00	\$0.00	\$260.00	\$260.00
4	BOARD MEETINGS AND MATTERS (INCL. BROWN ACT)	\$130.00	-\$130.00	\$97.50	\$97.50
PRIOR STATEMENT BALANCE					\$130.00
TOTAL PAYMENTS AND ADJUSTMENTS					-\$130.00
CURRENT CHARGES					\$357.50
PAY THIS AMOUNT					\$357.50

Any Payments Received After 05/31/23 Will Appear on Your Next Statement

Visa, MasterCard and Discover accepted

A FINANCE CHARGE OF 1.5% WILL BE ADDED TO YOUR BALANCE 30 DAYS AFTER STATEMENT DATE



0000065-0000234 PDF 546124

San Antonio Basin Water District
1005 S. Broadway
Santa Maria, CA 93454

Agenda Item 5) b.

California CLASS

California CLASS

Average Monthly Yield: 5.2264%

		Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
CA-01 [REDACTED]	CA Class Fund	1,001,278.24	0.00	0.00	4,301.50	5,579.74	1,001,421.62	1,005,579.74
TOTAL		1,001,278.24	0.00	0.00	4,301.50	5,579.74	1,001,421.62	1,005,579.74



CA Class Fund

Account Summary

Average Monthly Yield: 5.2264%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
California CLASS	1,001,278.24	0.00	0.00	4,301.50	5,579.74	1,001,421.62	1,005,579.74

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
06/01/2023	Beginning Balance			1,001,278.24	
06/30/2023	Income Dividend Reinvestment	4,301.50			
06/30/2023	Ending Balance			1,005,579.74	

Profit & Loss Budget vs. Actual

July 2022 through June 2023

100% of the year has elapsed

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
01 DWR Grant #1 Payments	28,805.44	29,000.00	-194.56	99.33%
01 DWR Grant #2 Payments	60,885.18	63,000.00	-2,114.82	96.64%
4-Interest Income	19.15			
Total Income	<u>89,709.77</u>	<u>92,000.00</u>	<u>-2,290.23</u>	<u>97.51%</u>
Expense				
Administration and Operation				
01Administrative Exp/Office Ex	55,771.97	91,000.00	-35,228.03	61.29%
02-Accountant	7,300.00	10,000.00	-2,700.00	73.0%
03-Comm Eng Grant Wrtnng NonGSP	34,995.00	35,000.00	-5.00	99.99%
04-Monitoring	56,296.01	63,145.00	-6,848.99	89.15%
05-Legal Counsel	53,358.73	80,000.00	-26,641.27	66.7%
06-Insurance	1,734.00	2,500.00	-766.00	69.36%
07-Audit Fees	1,280.00	3,500.00	-2,220.00	36.57%
09-GSP Related Costs-Annual Rep	49,988.90	75,000.00	-25,011.10	66.65%
10-GSP Implementation / PMAs	59,637.77	226,500.00	-166,862.23	26.33%
11- Executive Order	0.00	25,000.00	-25,000.00	0.0%
Total Administration and Operation	<u>320,362.38</u>	<u>611,645.00</u>	<u>-291,282.62</u>	<u>52.38%</u>
Total Expense	<u>320,362.38</u>	<u>611,645.00</u>	<u>-291,282.62</u>	<u>52.38%</u>
Net Ordinary Income	<u>-230,652.61</u>	<u>-519,645.00</u>	<u>288,992.39</u>	<u>44.39%</u>
Other Income/Expense				
Other Income				
11 Operating Transfers	287,000.00	762,300.00	-475,300.00	37.65%
Total Other Income	<u>287,000.00</u>	<u>762,300.00</u>	<u>-475,300.00</u>	<u>37.65%</u>
Other Expense				
Contingency (10%)	0.00	242,655.00	-242,655.00	0.0%
Total Other Expense	<u>0.00</u>	<u>242,655.00</u>	<u>-242,655.00</u>	<u>0.0%</u>
Net Other Income	<u>287,000.00</u>	<u>519,645.00</u>	<u>-232,645.00</u>	<u>55.23%</u>
Net Income	<u><u>56,347.39</u></u>	<u><u>0.00</u></u>	<u><u>56,347.39</u></u>	<u><u>100.0%</u></u>

Balance Sheet

As of June 30, 2023

Jun 30, 23

ASSETS

Current Assets

Checking/Savings

Community Bank of SM -ACCT 9006 57,172.73

Community Bank of SM MMKT-9014 25,036.17

Total Checking/Savings 82,208.90

Other Current Assets

Prepaid Insurance 1,733.00

Total Other Current Assets 1,733.00

Total Current Assets 83,941.90

TOTAL ASSETS 83,941.90

LIABILITIES & EQUITY

Equity

Retained Earnings 27,594.51

Net Income 56,347.39

Total Equity 83,941.90

TOTAL LIABILITIES & EQUITY 83,941.90

San Antonio Basin GSA

Expenses by Vendor Detail

June 2023

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Account</u>	<u>Split</u>	<u>Amount</u>
BERTOUX & COMPANY						
	Check	06/11/2023	3024	01Administrative Exp/Office Ex	Community Bank of SM -ACCT 9006	5,000.00
Total BERTOUX & COMPANY						5,000.00
Brownstein Hyatt Farber Schreck						
	Check	06/11/2023	3025	05-Legal Counsel	Community Bank of SM -ACCT 9006	105.00
Total Brownstein Hyatt Farber Schreck						105.00
Carrie Troup, C.P.A.						
	Check	06/11/2023	3030	02-Accountant	Community Bank of SM -ACCT 9006	675.00
Total Carrie Troup, C.P.A.						675.00
GOLDEN STATE RISK MANAGEMENT AUTHORITY						
	Check	06/11/2023	3028	06-Insurance	Community Bank of SM -ACCT 9006	1,733.00
Total GOLDEN STATE RISK MANAGEMENT AUTHORITY						1,733.00
GSI WATER SOLUTIONS, INC.						
	Check	06/11/2023	3026	04-Monitoring	Community Bank of SM -ACCT 9006	1,592.50
	Check	06/11/2023	3027	10-GSP Implementation / PMAs	Community Bank of SM -ACCT 9006	1,082.50
Total GSI WATER SOLUTIONS, INC.						2,675.00
Los Alamos CSD						
	Check	06/11/2023	3029	01Administrative Exp/Office Ex	Community Bank of SM -ACCT 9006	200.00
Total Los Alamos CSD						200.00
WALLACE GROUP						
	Check	06/11/2023	3031	10-GSP Implementation / PMAs	Community Bank of SM -ACCT 9006	2,064.39
Total WALLACE GROUP						2,064.39
TOTAL						12,452.39

San Antonio Basin Water District
DRAFT 2023-24 / 5 Year Proposed Budget as of 7-14-2023

Jul '20 - Jun '21	Jul '21 - Jun '22	Jul '22 - Jun '23	Jul '23 - Jun '24	Jul '24 - Jun '25	Jul '25 - Jun '26	Jul '26 - Jun '27	Jul '27 - Jun '28
Actual Year End	Actual Year End	Actual Year End	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget

Ordinary Income								
			12,926 @ \$60.00	13,220 @ \$40.00	13,020 @ \$40.00	13,020 @ \$40.00	13,020 @ \$40.00	13,020 @ \$40.00
Irrigated Acres - Prop 218 max = \$60.00								
Income from Irrigated Acres		\$775,560	\$528,800	\$520,800	\$520,800	\$520,800	\$520,800	\$520,800
			47,452 @ \$0.50	47,126 @ \$0.40	47,326 @ \$0.40	47,326 @ \$0.40	47,326 @ \$0.40	47,326 @ \$0.40
Non-Irrigated Acres - Prop 218 max = \$0.50								
Income from Non-Irrigated Acres		\$23,726	\$18,850	\$18,930	\$18,930	\$18,930	\$18,930	\$18,930
Annual Assessments	\$744,720	\$799,286	\$547,650	\$539,730	\$539,730	\$539,730	\$539,730	\$539,730
Past Assessments Verification	\$0	\$0	\$0	\$24,694				
Total Assessments	\$637,130	\$744,720	\$754,766	\$572,344	\$539,730	\$539,730	\$539,730	\$539,730
FSAWB Carry Over Funds	\$261,524	\$399	\$0	\$0	\$0	\$0	\$0	\$0
Interest Income	\$0	\$0	\$5,580	\$40,000	\$0	\$0	\$0	\$0
Misc Income		\$4						
Santa Barbara Co. Tax Bill 2020-21		\$22,717	\$71	\$333				
Santa Barbara Co. Tax Bill 2021-22			\$53,155	\$2,618				
Santa Barbara Co. Tax Bill 2022-23				\$47,490				
Total Income	\$898,654	\$767,840	\$813,572	\$662,785	\$539,730	\$539,730	\$539,730	\$539,730
Operating Expenses								
1 General Manager (part-time)	\$40,000	\$41,488	\$46,900	\$60,800	\$63,200	\$63,200	\$63,200	\$63,200
2 Employment taxes and benefits	\$3,550	\$1,581	\$0	\$0	\$0	\$0	\$0	\$0
3 Audit & Financial Reporting (Accountant)	\$7,500	\$7,800	\$8,600	\$12,480	\$12,979	\$13,498	\$14,038	\$14,600
4 Contract Administration (Assessment Billing)	\$40,615	\$18,426	\$15,835	\$20,000	\$20,800	\$21,632	\$22,497	\$23,397
5 Legal Services	\$17,005	\$6,430	\$4,252	\$20,000	\$20,800	\$21,632	\$22,497	\$23,397
6 Meeting Room Lease	\$150	\$150	\$0	\$150	\$150	\$150	\$150	\$150
7 Web Page Support	\$283	\$295	\$295	\$500	\$500	\$500	\$500	\$500
8 Conferences/Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Travel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Insurance Errors and Omissions & Board	\$2,288	\$2,577	\$1,982	\$1,150	\$3,000	\$3,120	\$3,245	\$3,375
11 Office Supplies/Bank Charges	\$286	\$371	\$385	\$350	\$364	\$379	\$394	\$409
12 Postage/Printing	\$384	\$26	\$20	\$150	\$156	\$162	\$169	\$175
13 Board Elections	\$0	\$0	\$114	\$250	\$250	\$260	\$270	\$281
14 CSDA Membership	\$186	\$200	\$215	\$500	\$500	\$520	\$541	\$562
15 LAFCO District Fees	\$0	\$0	\$0	\$1,200	\$1,300	\$1,352	\$1,406	\$1,462
16 Telephone/Computer/Internet	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SUBTOTAL	\$112,247	\$79,344	\$78,598	\$117,530	\$123,999	\$126,405	\$128,907	\$131,510
17 Contingency 10 %	\$0	\$0	\$0	\$11,753	\$12,400	\$12,641	\$12,891	\$13,151
SUBTOTAL	\$112,247	\$79,344	\$78,598	\$129,283	\$136,399	\$139,046	\$141,798	\$144,661
18 GSA Budget (Contingency Included)	\$315,000	\$260,000	\$287,000	\$498,000	\$600,000	\$600,000	\$600,000	\$600,000
19 Designation to/from District Reserve:								
Approved Budget	\$427,247	\$314,708	\$0	\$35,502	-\$196,669	-\$199,315	-\$202,068	-\$204,930
Leftover GSA Funds	\$0	\$77,839	\$424,346	\$0	\$0	\$0	\$0	\$0
Additional Net Income	\$44,160	\$35,950	\$23,628	\$0	\$0	\$0	\$0	\$0
Total Designation to/from District Reserve	\$471,407	\$428,497	\$447,974	\$35,502	-\$196,669	-\$199,315	-\$202,068	-\$204,930
Total Operating Expenses	\$898,654	\$767,841	\$813,572	\$662,785	\$539,730	\$539,731	\$539,730	\$539,731
Net Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Account Balance								
Projected - Proposed Budget	\$471,407	\$887,662	\$1,335,636	\$1,371,138	\$1,174,469	\$975,154	\$773,086	\$568,156

San Antonio Basin Water District

DRAFT 2023-24 Budget @ \$40.00 per Irrigated Acre

Ordinary Income		
	Total Assessments	\$572,344
	Interest Income	\$40,000
	Misc Income	
	Santa Barbara Co. Tax Bill 2021-22	\$333
	Santa Barbara Co. Tax Bill 2022-23	\$2,618
	Santa Barbara Co. Tax Bill 2023-24	\$47,490
Total Income		\$662,785
Operating Expenses		
1	General Manager (part-time)	\$60,800
3	Audit & Financial Reporting (Accountant)	\$12,480
4	Contract Administration (Assessment Billing)	\$20,000
5	Legal Services	\$20,000
6	Meeting Room Lease	\$150
7	Web Page Support	\$500
8	Conferences/Training	\$0
9	Travel	\$0
10	Insurance Errors and Omissions & Board	\$1,150
11	Office Supplies/Bank Charges	\$350
12	Postage/Printing	\$150
13	Board Elections	\$250
14	CSDA Membership	\$500
15	LAFCO District Fees	\$1,200
16	Telephone/Computer/Internet	\$0
SUBTOTAL		\$117,530
17	Contingency 10 %	\$11,753
SUBTOTAL		\$129,283
18	GSA Budget (Contingency Included)	\$498,000
19	Designation to/from District Reserve Account	\$35,502
Total Operating Expenses		\$662,785
Net Income		\$0
Reserve Account Balance		\$1,371,138

SAN ANTONIO BASIN WATER DISTRICT

RESOLUTION 2023-08

RESOLUTION AUTHORIZING LEVY AND COLLECTION OF 2023-24 ASSESSMENT

WHEREAS, as authorized by Water Code Section 36550 *et seq.*, and pursuant to Proposition 218 (Article XIII D, Section 4 of the California Constitution), this Board has determined that it is necessary to adopt an assessment to cover certain of the District's estimated costs in order to confer special benefits to the assessed property; and

WHEREAS, on May 19, 2020, this Board of Directors passed and adopted a Resolution that, among other things, (1) outlined procedures to be used in an assessment ballot proceeding for adopting the proposed Assessment, (2) adopted the Engineer's Report and called for an assessment ballot proceeding, (3) scheduled the Assessment hearing, and (4) directed district personnel to prepare and send notices and ballots for the proceeding; and

WHEREAS, in furtherance of said Resolution, this Board received an Engineer's Report, entitled "Engineer's Report For the San Antonio Basin Water District," dated May 19, 2020, prepared for the District in compliance with Proposition 218 by the Wallace Group, which includes a detailed roll of the parcels within the District that would be subject to the proposed assessment; and

WHEREAS, the Engineer's Report discusses the District's anticipated costs and required revenues; and

WHEREAS, the Engineer's Report recommended splitting lands within the District into three classes: Irrigated Agriculture, Non-Irrigated Agriculture, and Non-Overlying as authorized by Water Code Section 36578; and

WHEREAS, Upon tabulating the votes at the conclusion of the assessment hearing conducted on July 20, 2020, the weighted ballots in favor of the proposed Assessment outweigh the weighted ballots in opposition, with the results being 590,401.03 votes in favor of the assessment and 50 votes in opposition; and

WHEREAS, the Assessment Ballot Proceeding was carried out in accordance with the Board of director's May 19, 2020 Resolution, including a hearing conducted on July 21, 2020; and

WHEREAS, Government Code Section 53753 of the Proposition 218 Omnibus Implementation Act provides that any agency that complies with the notice, protest, and hearing requirements of that Act is not required to comply with any other statutory notice, protest, and hearing requirements, and accordingly, these proceedings with respect to notice, protest, and hearing requirements have been conducted in accordance with the Omnibus Implementation Act, rather than the Water Code; and

WHEREAS, as provided by Water Code Section 36578(d), the proposed Assessment having been levied under the alternate provisions of Section 36577 through 36579, the proceedings for carrying out the Assessment shall be carried out by the Board and the Secretary of the District, rather than the clerk of the Board of Supervisors;

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE SAN ANTONIO BASIN WATER DISTRICT does hereby resolve, declare and order as follows:

- 1) Proceedings to Levy and Collect Assessment.** The following procedures shall be used by the District in levying and collecting the Assessment, as required by Division 13, Part 7 of the Water Code and Article XIID, Section 4, of the California Constitution:
 - a. 2023-24 Assessment:** The Board determines that the amount of the Assessment for 2023-24, authorized by the Assessment Ballot Proceedings, shall be \$ [REDACTED] per acre for Irrigated Agriculture, \$ [REDACTED] per acre for Non-Irrigated Agriculture, and \$0.00 for Non-Overlying; provided, however, this Board determines that if the aggregate assessment of any owner of Irrigated Agriculture or Non-Irrigated Agriculture results in an assessment of less than \$50, that owner shall be subject to a minimum assessment of \$50.
 - b. Assessment Book:** The Secretary has caused to be prepared an integrated version of the roll and Assessment Book (the "Integrated Roll"). As provided by Water Code Section 36725, within 10 days, the President and Secretary shall sign duplicate copies of the following documents, which shall be attached to the Assessment Book:
 - 1.** A list of all parcels of land subject to the Assessment, that being the Integrated Roll. The list shall specify within each parcel the number of acres of Irrigated Agriculture, the number of acres of Non-Irrigated Agriculture, and the number of acres of Non-Overlying;
 - 2.** The order of the Board of Directors fixing the assessment, that being a copy of this Resolution; and

3. The annual estimate of the board of directors, that being the District's 2023-24 Budget.

- c. **Charging the Assessment:** Within 10 days after the obligations in the previous paragraph are completed, the Assessor and Tax Collector (since the offices of Treasurer, Assessor and Tax Collector may be combined as authorized by Water Code Section 34711) shall compute the assessment due on each parcel, and file the Assessment Book, that being the Integrated Roll which identifies by landowner and parcels of each landowner the acreage subject to the Assessment and the amount of the Assessment levied with respect to each parcel. Once the Assessment Book has been filed, the Assessment listed shall be due and payable to the Tax Collector of the District.
- d. **Lien:** Pursuant to Water Code Section 36825, upon filing the Assessment Book with the Tax Collector the assessment and any penalties for delinquencies shall constitute a lien on the lands that are the subject of the Assessment.
- e. **Notice of Assessment:** Within 10 days of the Assessment being due and payable, the Assessor shall publish a notice as specified by Water Code Section 36826, including the date the Assessments are due and payable, the time when Assessments are delinquent, which is six months from when they become due as provided by Water Code Section 36950, and that a delinquency penalty of five percent (5%) of the amount delinquent will be applicable; provided, however, landowners will be asked to make payment of Assessments within 60 days of the date due and payable.

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- f. **Other Matters:** The District’s staff and officers are authorized and directed to do all things necessary to collect the assessments consistent with applicable law.

All the foregoing being on motion of Director _____ seconded by Director _____ and authorized by the following vote, to wit:

AYES:

NOES:

ABSTAIN:

ABSENT:

I HEREBY CERTIFY that the foregoing resolution is the resolution of said District as duly passed and adopted by said Board of Directors on July 18, 2023.

WITNESS my hand of said Board of Directors, July 18, 2023.

Craig Reade
Secretary of the Board of Directors

Kevin Merrill
President of the Board of Directors

San Antonio Basin Water District

1005 S. Broadway - Santa Maria, California 93454

Policy for Evaluating Requests for Assessment Changes

Adopted November 17, 2020

Amended and Adopted July 18, 2023 (pending Board Approval)

PURPOSE

This *Policy for Evaluating Requests for Assessment Changes* (this “Policy”) is intended to provide guidelines for the Board of Directors of the District when considering requests from District landowners for a change in the amount of the District’s Assessment levied on a landowner’s property. The District has developed this policy in the interest of maintaining fair, consistent and orderly administration of District finances.

BACKGROUND

Upon its formation the District adopted and levied a special benefit assessment (the “Assessment”). The District landowners approved the Assessment pursuant to the Assessment Ballot Proceeding that the District conducted consistent with the requirements of Proposition 218. The purpose of the Assessment is to fund the District’s operations and activities, which mostly pertain to the implementation and enforcement of the Sustainable Groundwater Management Act through the District’s participation in the San Antonio Basin Groundwater Sustainability Agency.

The District Board commissioned and approved an “Engineer’s Report” in connection with its adoption and levy of the Assessment. The Engineer’s Report explained the various categories of parcels within the District and how the parcels in each category would be assessed. Two of those categories are Irrigated Agriculture and Non-Irrigated Agriculture. Lands within each category are assessed at different rates. The Engineer’s Report provides that the Board will develop a process to adjust assessments from time to time based on variations in land use on particular parcels (i.e. land brought into agricultural production or taken out of agricultural production).

POLICY GUIDELINES

Landowners may request an Assessment adjustment, up or down, based on changes to agricultural practices no later than March 31st of each year. The Board will evaluate and render a decision on such requests prior to issuing any assessments for the upcoming assessment year. The Board shall give full consideration to requests and take into account the facts and circumstances related to the subject parcels. The Board intends to grant reductions in Assessments based on change in land use from Irrigated Agriculture to Non-Irrigated Agriculture where the requesting landowner can demonstrate that the subject parcel either (i) (a) has not been irrigated or maintained for potential crop production within the past assessment year or (b) has recently been fallowed during the past assessment year and will not be maintained for production or brought back into production within 5 years. The irrigated acreage is considered irrigated if the parcel or portion of the parcel is

irrigated or has been maintained for potential irrigation for crop production at any time within the assessment year. By way of example only, and without committing the Board to a determination regarding a particular request, the Board will consider granting requests for Assessment reductions in the following cases:

1. A landowner can demonstrate that parcels subject to Irrigated Agriculture Assessments are non-irrigated and were improperly designated by the District based on faulty data such as inaccurate satellite imagery, inaccurate Assessor Parcel Map boundaries, well location, and the like.
2. A landowner can demonstrate that the landowner recently purchased the subject parcels, and can further demonstrate actions taken to substantially alter the land use on a long-term basis from Irrigated to Non-Irrigated.
3. A landowner can demonstrate that the subject parcels that were previously Irrigated have been fallowed and are no longer being maintained for potential crop production, and that substantial changes to the water distribution systems serving the subject parcels have become altered in a manner that the subject parcels are not likely to return to Irrigated status within 5 years.
4. A landowner can demonstrate a change in zoning regulations that would preclude the use of the subject parcels in a manner that would qualify them for designation as Irrigation Agriculture for purposes of the Assessment.

Property owner shall provide visual documentation of any modifications or changes in land uses to qualify for any reduction in irrigated land assessments. In the absence of a demonstrable showing that the subject parcels have become and will remain Non-Irrigated for an extended period of time, the Board will not grant a request for a reduction in the Assessment. In no event will the Board authorize reductions in Assessments to account for roads, ditches, landscape, and similar uses of land that occur within and among parcels properly designated as Irrigated Agriculture.

The District will invoice the requesting landowner for the actual costs of work performed by the District's Assessment Engineer consultant to verify requests and make adjustments to the District's Assessment Roll. The requesting landowner must remit payment to the District for such costs before the District will grant a request for an Assessment reduction.

In the event that the District grants a request for a reduction in the Assessment and the subject parcels are later returned to Irrigated Agriculture, the District will reinstate the Irrigated Agriculture Assessment retroactive to the beginning of the Assessment year in which the land use conversion occurs and the landowner will be responsible for any costs incurred by the District to verify the assessment.