

Victoria County Groundwater Conservation District Meeting Notice and Agenda

Notice is hereby given in accordance with the Open Meetings Act, Chapter 551, Government Code and Section 36.064 of the Texas Water Code that the Victoria County Groundwater Conservation District Board of Directors will hold a meeting on August 9, 2024, at 9:00 AM at the Dr. Pattie Dodson Health Center, 2805 N. Navarro St., Victoria, Texas.

AGENDA

1. Call the meeting to order and welcome guests.
2. Receive public comments.
3. Consideration of and possible action on matters related to groundwater management including the efforts and activities of the District regarding permitting, complaints, investigations, violations, and enforcement cases associated with permitting.
4. Consideration of and possible action on matters related to groundwater protection including complaints, investigations, violations, and enforcement cases related to groundwater contamination and waste.
5. Consideration of and possible action on matters related to groundwater monitoring.
6. Consideration of and possible action on matters related to groundwater conservation.
7. Consideration of and possible action on matters related to groundwater resource planning including Groundwater Management Area 15 Joint Planning and regional water planning.
8. Consideration of and possible action on matters related to groundwater policy including the Management Plan of the District and the Rules of the District.
9. Consideration of and possible action on matters related to administration and management including the minutes of previous meetings, the annual budget of the district, financial audit, bank accounts, investments, financial reports of the district, bills and invoices of the district, management goals and objectives of the district, administrative policies, staffing, consultant agreements, interlocal cooperation agreements, and support services provided to and from other groundwater conservation districts.
 - a. Budget recommendation for Fiscal Year 2025.
 - b. Tax rate for Tax Year 2024.
 - c. Certified tax roll for Tax Year 2024.
10. Consideration of and possible action on matters related to legal counsel report.
11. Adjourn.

The Victoria County Groundwater Conservation District may close the meeting, if necessary, to conduct private consultation with legal counsel regarding matters protected by the attorney-client privilege pursuant to Section 551.071 of the Government Code or to discuss matters regarding personnel pursuant to Section 551.074 of the Government Code. The Victoria County Groundwater Conservation District will return to open meeting, if necessary, to take any action deemed necessary based on discussion in closed meeting pursuant to Section 551.102 of the Government Code.

In Accordance with Title III of the Americans with Disabilities Act, we invite all attendees to advise us of any special accommodations due to disability. Please submit your request as far as possible in advance of event you wish to attend.

NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of \$0.00672 per \$100 valuation has been proposed by the governing body of VICTORIA COUNTY GROUNDWATER CONSERVATION DISTRICT.

PROPOSED TAX RATE	\$0.00672 per \$100
NO-NEW-REVENUE TAX RATE	\$0.00672 per \$100
VOTER-APPROVAL TAX RATE	\$0.00726 per \$100

The no-new-revenue tax rate is the tax rate for the 2024 tax year that will raise the same amount of property tax revenue for VICTORIA COUNTY GROUNDWATER CONSERVATION DISTRICT from the same properties in both the 2023 tax year and the 2024 tax year.

The voter-approval rate is the highest tax rate that VICTORIA COUNTY GROUNDWATER CONSERVATION DISTRICT may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that VICTORIA COUNTY GROUNDWATER CONSERVATION DISTRICT is not proposing to increase property taxes for the 2024 tax year.

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON August 9, 2024 AT 9:00 AM AT Dr. Pattie Dodson Health Center, 2805 N Navarro St Victoria TX 77901.

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, VICTORIA COUNTY GROUNDWATER CONSERVATION DISTRICT is not required to hold an election to seek voter approval of the rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the BOARD MEMBERS of VICTORIA COUNTY GROUNDWATER CONSERVATION DISTRICT at their offices or by attending the public meeting mentioned above.

YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

FOR the proposal: KENNETH ELLER THURMAN CLEMENTS
 MARK MEEK

AGAINST the proposal: None

PRESENT and not voting: None

ABSENT: BARBARA DIETZEL JERRY HROCH

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by VICTORIA

COUNTY GROUNDWATER CONSERVATION DISTRICT last year to the taxes proposed to be imposed on the average residence homestead by VICTORIA COUNTY GROUNDWATER CONSERVATION DISTRICT this year.

	2023	2024	Change
Total tax rate (per \$100 of value)	\$0.00699	\$0.00672	decrease of -0.00027, or -3.86%
Average homestead taxable value	\$230,112	\$237,652	increase of 7,540, or 3.28%
Tax on average homestead	\$16.08	\$15.97	decrease of -0.11, or -0.68%
Total tax levy on all properties	\$749,252	\$754,226	increase of 4,974, or 0.66%

For assistance with tax calculations, please contact the tax assessor for VICTORIA COUNTY GROUNDWATER CONSERVATION DISTRICT at 3615796863 or CAITLYNN.DAVENPORT@VCGCD.ORG, or visit www.vcgcd.org for more information.

VCGCD - Matters For Consideration - 20240809

Item 1.0 - Convene Meeting

Management Discussion:

Staff completed the necessary public notification requirements for the meeting.

See: Public Notice - 20240809 - Board Meeting.

See: Public Notice - 20240809 - Meeting to Vote on Tax Rate for Tax Year 2024.

See: Public Notice - 20240809 - Tax Rate for Tax Year 2024.

Management Recommendation:

Call the meeting to order and record the district representatives present at the meeting.

_____ called the meeting to order at _____ AM with the following representatives being present:

Precinct 1: Mr. Jerry Hroch, Vice President : _____ .

Precinct 2: Mr. Thurman Clements, Jr., Director : _____ .

Precinct 3: Mrs. Barbara Dietzel, Secretary : _____ .

Precinct 4: Mr. Mark Meek, President : _____ .

At Large: Mr. Kenneth Eller, Director : _____ .

General Manager: Tim Andruss : _____ .

General Counsel: Jim Allison : _____ .

Item 2.0 - Receive Public Comment

Management Discussion:

None.

Management Recommendation:

Offer to accept public comment from attendees.

Item 9.0 - Report regarding Administration and Management

Previous Consideration by the Board:

[MFC-20240719-9.0 - Report regarding Administration and Management](#)

Management Discussion:

Regarding Employment Management for FY2024.

See: [MFC-20240809-9.4 - Employee Compensation and Benefits.](#)

See: [MFC-20240809-9.5 - DoD SkillBridge Program.](#)

Regarding Employee Health Benefits Enrollment.

No report.

Regarding Employee Retirement Plan Review.

No report.

Regarding Election Coordination for CY2024.

No report.

Regarding Financial Audit for FY2023.

No report.

Regarding Investment Management for FY2024.

No report.

Regarding Financial Record Processing and Reporting for FY2024.

No report.

Regarding Budget Development for FY2025.

On August 5, 2024, staff received notice that the County of Victoria would conduct a hearing regarding a tax abatement request for Portside Energy for a proposed battery energy storage and solar energy generating facility at the Port of Victoria Industrial Park South near Tx Hwy 185 and McCoy Road, Victoria County, Texas.

See: [MFC-20240809-9.1 - FY2025 Budget.](#)

See: [MFC-20240809-9.2 - Tax Rate for TY2024](#)

See: [MFC-20240809-9.3 - Appraisal Roll for Tax Year 2024](#)

See: [MFC-20240809-9.7 - FY2025 Budgetary Authorizations.](#)

See: [MFC-20240809-9.8 - FY2024 Budget Amendments.](#)

Regarding Asset Tracking for FY2024.

No report.

Regarding Public Funds Training for FY2024.

No report.

Regarding Website Improvements.

No report.

Regarding GIS Data Quality Control.

No report.

Regarding Public Notice and Meeting Coordination for FY2024.

No report.

Regarding Public Notice and GMA 15 Meeting Coordination for FY2024.

No report.

Regarding Performance Audit for FY2023.

See: MFC-20240809-9.9 - Annual Performance Report of the District.

Regarding Project Management for FY2024.

No report.

Regarding Administrative Policy Review for FY2024.

No report.

Regarding Transparency Reporting for FY2024.

No report.

Regarding Cybersecurity Training for FY2024.

No report.

Regarding Consultant Review for FY2024.

See: MFC-20240809-9.6 - Review of Consultants.

Regarding Open Government Training for FY2024.

No report.

Regarding District Liability Insurance Review and Renewal.

No report.

Regarding Emergency Management Training for FY2024.

No report.

Regarding GCD Support for FY2024.

No report.

Regarding Digital Record Archiving for FY2024.

No report.

Regarding Physical Record Archiving for FY2024.

No report.

Management Recommendation:

None.

Item 9.1 - FY2025 Budget

Previous Consideration by the Board:

MFC-20230818-9.1 - FY2024 Budget

Management Discussion:

Staff developed a recommended budget for the fiscal year ending September 30, 2025, that attempts to fund the operations of the District in a manner that provides for 1) the accomplishment of the management plan goals and objectives, 2) the completion of certain projects and tasks associated with the administration of the district, groundwater conservation, groundwater management and permitting, groundwater monitoring, groundwater policy development, groundwater protection, groundwater research, and groundwater resource planning, and 3) avoid a budget deficit in Fiscal Year 2024-2025.

Staff developed the proposed budget anticipating continued support of district operations of Calhoun County GCD, Refugio GCD, and Texana GCD with funding contributed to the district through new long-term interlocal cooperation agreements with Calhoun County GCD, Refugio GCD, and Texana GCD. This budget anticipates significant increases in expenses related to full-time employees, employee wages and benefits, and office-related expenses.

Staff developed the proposed budget anticipating the commitment of the monies of the Reserve Fund in Fiscal Year 2024-2025 in accordance with the following schedule:

Groundwater Conservation: 5%

Groundwater Management: 10%

Groundwater Monitoring: 25%

Groundwater Protection: 25%

Groundwater Research: 5%

Groundwater Resource Planning: 5%

Legal Contingencies: 25%

Staff developed the proposed budget anticipating the approval of a tax rate equal to the No-New-Revenue Tax Rate calculated by the Tax Assessor - Collector for Tax Year 2024. The proposed revenue exceeds the proposed expenses for the operating fund by **\$53,800**.

VCGCD - Annual Budget - Fiscal Year 2024-2025, Version - Management Recommendation (LT ILA).pdf

 **Untitled Attachment**

Below is a summary of the Operating Fund Budget by Program of the recommended budget:

Operating Fund Budget: Management Recommendation by Program		
	FY2023 - 2024:	FY2024 - 2025:
Revenue	\$1,034,900	\$1,227,400
1001 - Administration - Revenue	\$1,034,900	\$1,227,400
Expense	\$(907,300)	\$(1,173,500)
1002 - Administration - Employment	\$(466,400)	\$(641,300)
1003 - Administration - Technology	\$(32,700)	\$(24,300)
1004 - Administration - General	\$(202,600)	\$(323,800)
2000 - Groundwater Conservation	\$(43,000)	\$(30,000)
3000 - Groundwater Management	\$(5,000)	\$(10,000)
4000 - Groundwater Monitoring	\$(131,100)	\$(117,100)
5000 - Groundwater Policy	\$(1,000)	\$(1,500)
6000 - Groundwater Protection	\$(17,500)	\$(17,500)
8000 - Groundwater Resource Planning	\$(8,000)	\$(8,000)
Grand Total	\$127,600	\$53,900

Staff developed an alternate budget for the fiscal year ending September 30, 2025, that attempts to fund the operations of the District in a manner that provides for 1) the accomplishment of the management plan goals and objectives, 2) the completion of certain projects and tasks associated with the administration of the district, groundwater conservation, groundwater management and permitting, groundwater monitoring, groundwater policy development, groundwater protection, groundwater research, and groundwater resource planning, and 3) avoid a budget deficit in Fiscal Year 2024-2025.

Staff developed the alternate budget anticipating discontinued support of district operations of Calhoun County GCD, Refugio GCD, and Texana GCD without funding contributed to the district through interlocal cooperation agreements with Calhoun County GCD, Refugio GCD, and Texana GCD. This budget anticipates significant decreases in expenses related to full-time employees, employee wages and benefits.

Staff developed the alternate budget anticipating the commitment of the monies of the Reserve Fund in Fiscal Year 2024-2025 in accordance with the following schedule:

- Groundwater Conservation: 5%
- Groundwater Management: 10%
- Groundwater Monitoring: 25%
- Groundwater Protection: 25%
- Groundwater Research: 5%
- Groundwater Resource Planning: 5%
- Legal Contingencies: 25%

Staff developed the alternate budget anticipating the approval of a tax rate equal to the No-New-Revenue Tax Rate calculated by the Tax Assessor - Collector for Tax Year 2024. The proposed revenue exceeds the proposed expenses for the operating fund by **\$20,200**.

VCGCD - Annual Budget - Fiscal Year 2024-2025, Version - Management Recommendation (No ILA).pdf

 **Untitled Attachment**

Below is a summary of the Operating Fund Budget by Program of the alternate budget:

Operating Fund Budget: Management Recommendation by Program		
	FY2023 - 2024:	FY2024 - 2025:
Revenue	\$1,034,900	\$756,400
1001 - Administration - Revenue	\$1,034,900	\$756,400
Expense	\$(907,300)	\$(736,200)
1002 - Administration - Employment	\$(466,400)	\$(327,239.20)
1003 - Administration - Technology	\$(32,700)	\$(21,050.00)
1004 - Administration - General	\$(202,600)	\$(203,800.00)
2000 - Groundwater Conservation	\$(43,000)	\$(30,000.00)
3000 - Groundwater Management	\$(5,000)	\$(10,000.00)
4000 - Groundwater Monitoring	\$(131,100)	\$(117,100.00)
5000 - Groundwater Policy	\$(1,000)	\$(1,500.00)
6000 - Groundwater Protection	\$(17,500)	\$(17,500.00)
8000 - Groundwater Resource Planning	\$(8,000)	\$(8,000.00)
Grand Total	\$127,600	\$20,200

VCGCD - Order Adopting Budget for FY2025.pdf

 **Untitled Attachment**

Management Recommendation:

Move to adopt the recommended budget for Fiscal Year 2025 by order and authorize the presiding officer to execute the draft interlocal agreements with the Calhoun County Groundwater Conservation District, the Refugio Groundwater Conservation District, and the Texana Groundwater Conservation District upon acceptance of the agreements by each cooperating district before August 30, 2024.

Item 9.2 - Tax Rate for TY2024

Previous Consideration by the Board:

[MFC-20230818-9.2 - Tax Rate for TY2023](#)

Management Discussion:

VCGCD - Order Adopting Tax Rate for Tax Year 2024.pdf

 Untitled Attachment

Management Recommendation:

Management Recommendation 1: open the public hearing regarding the proposed tax rate.

Management Recommendation 2: move to close the public hearing after accepting public comment regarding the proposed tax rate.

Management Recommendation 3: move to approve and adopt the proposed tax rate as the adopted tax rate by order.

Item 9.3 - Appraisal Roll for Tax Year 2024

Previous Consideration by the Board:

[MFC-20230818-9.3 - Appraisal Roll for Tax Year 2023](#)

Management Discussion:

VCGCD - VCAD Cert Totals TY2024 - 20240805.pdf

 Untitled Attachment

VCGCD - Order Approving 2024 Appraisal Roll.pdf

 Untitled Attachment

Management Recommendation:

Move to accept and approve the appraisal roll for Tax Year 2024 and adopt the Order Approving the 2024 Appraisal Roll.

Item 9.4 - Employee Compensation and Benefits

Previous Consideration by the Board:

[MFC-20230818-9.4 - Employee Compensation and Benefits](#)

Management Discussion:

The District established pay scales for each type of employee with the previous adoptions of the budgets of the district. The scales are comprised of 5 steps with each incremental step representing a 5% increase in wage. The scales are used to 1) establish budget recommendations and 2) establish pay rates for new employees, and 3) develop recommendations regarding merit-based pay increases for individual employees.

The recommended budget expenditures of the budget anticipating long term cooperation with Calhoun County GCD, Refugio GCD, and Texana GCD for employment totals -\$641,300. The total reflects the following changes: an increase of 2 full-time employee positions and reclassification of the office assistant position to a administrative coordinator position, the 5% increase of the pay scale for the specialist position, the adjustment of the wage charts by 2.9 % based on the change of the Consumer Price Index (CPI) for the southern region for the 12 months ending in June 2024. The recommended budget expenditures for employment represents a increase of \$174,900 as compared to Fiscal Year 2024 and are based on Step 5 wage rates. The budgetary increase related to employment is offset by anticipated increases to revenue related to the long-term interlocal cooperation agreements extended to Calhoun County GCD, Refugio GCD, and Texana GCD as requested by the Board.

Based on their performance during the current fiscal year and the state of the labor market, consideration of approving the following pay scheduled their pay scale steps is recommended for existing employees if each cooperating district adopts and approves the long term interlocal cooperation agreement as offered.

Position	FY2024		Recommended FY2025	
	Pay Scale	Pay Step	Pay Scale	Pay Step
General Manager	Manager Wage Chart	5	Manager Wage Chart	5
Administrative Coordinator	Admin. Coord. Wage Chart	4	Admin. Coord. Wage Chart	4
Compliance Specialist	Technician Wage Chart	5	Specialist Wage Chart	5
Monitoring Technician	Technician Wage Chart	5	Technician Wage Chart	5

The recommended budget expenditures of the budget anticipating no cooperation with Calhoun County GCD, Refugio GCD, and Texana GCD for employment totals -\$304,870. The total reflects the following changes: a decrease of 2 full-time employee positions through the elimination of the administrative coordinator position and office assistant position, the 5% increase of the pay scale for the specialist position, the adjustment of the wage charts by 2.9 % based on the change of the Consumer Price Index (CPI) for the southern region for the 12 months ending in June 2024. The recommended budget expenditures for employment represents a decrease of \$129,740 as compared to Fiscal Year 2024 and are based on Step 5 wage rates.

Based on their performance during the current fiscal year and the state of the labor market, consideration of approving the following pay scheduled their pay scale steps is recommended for existing employees if any cooperating district fails to adopt and approve the long term interlocal cooperation agreement as offered.

Position	FY2024		Recommended FY2025	
	Pay Scale	Pay Step	Pay Scale	Pay Step
General Manager	Manager Wage Chart	5	Manager Wage Chart	5

Compliance Specialist	Technician Wage Chart	5	Specialist Wage Chart	5
Monitoring Technician	Technician Wage Chart	5	Technician Wage Chart	5

Management Recommendation:

If the Board approves the recommended budget anticipating the long term cooperative arrangements with Calhoun County GCD, Refugio GCD, and Texana GCD, and each cooperating district adopts and approves the long term interlocal cooperation agreement as offered, move to:

1. eliminate the office assistant position and layoff the existing employee effective September 30, 2024,
2. establish the new administrative coordinator position, the new compliance specialist position, and the new monitoring technician position effective October 1, 2024,
3. authorize the general manager, in coordination with the board president, to fill vacant positions during Fiscal Year 2025 in accordance with the adopted budget, and
4. approve the recommended pay scales and pay steps for existing employees for fiscal year 2025.

If the Board approves the recommended budget anticipating no cooperative arrangements with Calhoun County GCD, Refugio GCD, and Texana GCD, or any cooperating district fails to adopt and approve the long term interlocal cooperation agreement as offered, move to:

1. eliminate the office assistant position and layoff the existing employee effective September 30, 2024,
2. eliminate the administrative coordinator position and layoff the existing employee effective September 30, 2024, and
3. approve the recommended pay scales and pay steps for existing employees for fiscal year 2025.

Item 9.5 - DoD SkillBridge Program

Previous Consideration by the Board:

N/A

Management Discussion:

Previously, the District has employed college students in internship positions to obtain temporary assistance with internal, administrative projects. These project have addressed needs in records management and database management. The internships have been successful but not without employment costs.

Management has recently learned of a program offered by the U.S. Department of Defense, referred to as SkillBridge. The district could obtain similar valuable services, previously provided by college interns employed by the district, from service members leaving the military attempting to re-enter the civilian workforce. Additionally, the program would offer the district the opportunity to evaluate potential employees for future vacancies in technical positions.

Per the webpage of the U.S. Department of Defense regarding SkillBridge (<https://skillbridge.osd.mil/program-overview.htm>):

The DOD SkillBridge program is an opportunity for service members to gain valuable civilian work experience through specific industry training, apprenticeships, or internships during the last 180 days of service. DOD

*SkillBridge connects transitioning service members with industry partners in real-world job experiences. For service members, DOD SkillBridge provides an invaluable chance to work and learn in civilian career areas. **For industry partners, DOD SkillBridge is an opportunity to access and leverage the world's most highly trained and motivated workforce at no cost.** Service members participating in DOD SkillBridge programs continue receiving their military compensation and benefits, while industry partners provide the civilian training and work experience.*

Per the webpage of the U.S. Department of Defense regarding SkillBridge (<https://skillbridge.osd.mil/faq.htm>)

Is the SkillBridge program partner responsible for a participating service member's medical care, disability, and workman's compensation if they are injured or die while participating in the SkillBridge program?

No. The service member remains employed by the Department of Defense. The service member's parent service will continue to be responsible for all pay and benefits for the member during their period of participation in the SkillBridge program.

Can an industry partner participate in the SkillBridge program if they are not located near a military installation?

Yes. Service members may seek command approval to relocate to participate in a SkillBridge opportunity that is not located near their current installation.

Are authorized SkillBridge industry partners required to accept every service member that applies?

No. Industry partners are responsible for screening and selecting candidates for participation in their SkillBridge opportunity. Industry partners are encouraged to display the qualifications for their SkillBridge opportunity on the website.

Does an industry partner have to maintain a minimum number of participants in their SkillBridge program?

Yes. Industry partners must agree to accept at least the minimum number of SkillBridge candidates annually based on organizational size. Minimum requirements include: small business organization with 200 or fewer employees – at least 1 candidate per year; ...

Management Recommendation:

Move to authorized the general manager to submit an inquiry form and apply to the SkillBridge Program.

Item 9.6 - Review of Consultants

Previous Consideration by the Board:

[MFC-20231020-9.9 - Review of Consultants](#)

Management Discussion:

The district has obtain services from Jim Allison of Allison, Bass and Magee, Steve Young of Intera, Inc., and Dr. Venkatesh Uddameri in the past under approved agreements. The deliverables submitted through the services provided by each consultant have been considered acceptable by the district. The District entered into an

agreement with Daniel B. Stephens and Associates in FY2024 but has not yet sought support from the firm nor received an deliverables to evaluate.

Management Recommendation:

Move to authorize 1) the general manager to seek term extensions until September 30, 2025, to the existing agreements with Intera, Inc., Daniel B. Stephens and Associates, and Venkatesh Uddameri, and 2) the president to approve the extensions to the respective service agreements.

Item 9.7 - FY2025 Budgetary Authorizations

Previous Consideration by the Board:

N/A

Management Discussion:

In order to efficiently administer the operations of the district, the board has granted limited authority to the general manager to spend funds on certain expenses that are referred to regular and routine expenses within the constraints of the approved budget. This authorization applies to expenses such as payroll, subscription services, lease payments and so on. Other expenses require board consideration and explicit authorization from the board to pay such as invoices from technical consultants and contractors as well as any non-payroll-related payment to the general manager (e.g., travel and expense reimbursements). Regardless of the procedure under which authorization is obtained to spend funds, all expenditure transactions (as well as revenue transactions) are presented to the board for review and oversight within the meeting packets of regular meetings.

When appropriate, the authorization to make payment on non-routine expense is obtained with the associated financial obligation is authorized by the board as is frequently approved with the board accepts a proposal from a technical consultant.

However, in some instances, this procedure proves to be inefficient and hinders ability management to administer the projects of the district designed to achieve the operational objectives of the district. This circumstance frequently arises in instances where the district seeks to sponsor external activities such as proposals to promote water conservation or have a technical matter addressed by a consultant.

Management Recommendation:

Move to 1) authorized general manager to engage and pay consultants under the agreements approved by the board and 2) authorize the general manager to award sponsorships and pay the corresponding expenses in accordance with the approved operational budget of the district.

Item 9.8 - FY2024 Budget Amendments

Previous Consideration by the Board:

N/A

Management Discussion:

Based on a review of the financial transactions recorded by the district through May 31, 2024 and correction of assignment of expenses to budget programs and budget categories, the following amendments are recommended for consideration by the Board.

VCGCD - GM Recommended Amendments to FY2024 Budget.pdf

 **Untitled Attachment**

If approved, the budget surplus anticipated at September 30, 2024 would increase from \$127,800 to \$263,800.

Management Recommendation:

Move to approve the recommended amendments to the FY2024 Budget.

Item 9.9 - Annual Performance Report of the District

Previous Consideration by the Board:

[MFC-20240719-9.5 - Annual Performance Report of the District](#)

Management Discussion:

On July 19, 2024, the board accepted and approved the annual performance report for the fiscal year ending September 30, 2023.

On July 22, 2024, management identified and corrected errors within the report.

VCGCD - Annual Report for FY2023 - Rev 20240722.pdf

 **Untitled Attachment**

Management Recommendation:

Move to accept and approve the annual performance report for the fiscal year ending September 30, 2023, as revised on July 22, 2024.

Item 11.0 - Adjourn Meeting

Management Discussion:

None.

Management Recommendation:

Move to adjourn the meeting after concluding all business of the District.