Item: 4b.

Informational Item:

Discussion and recommendation to the Board of Directors to apply existing cost-sharing agreement in Chowchilla Subbasin to share costs across six subbasins for subsidence monitoring data formerly collected by the Bureau of Reclamation under the San Joaquin River Restoration Program

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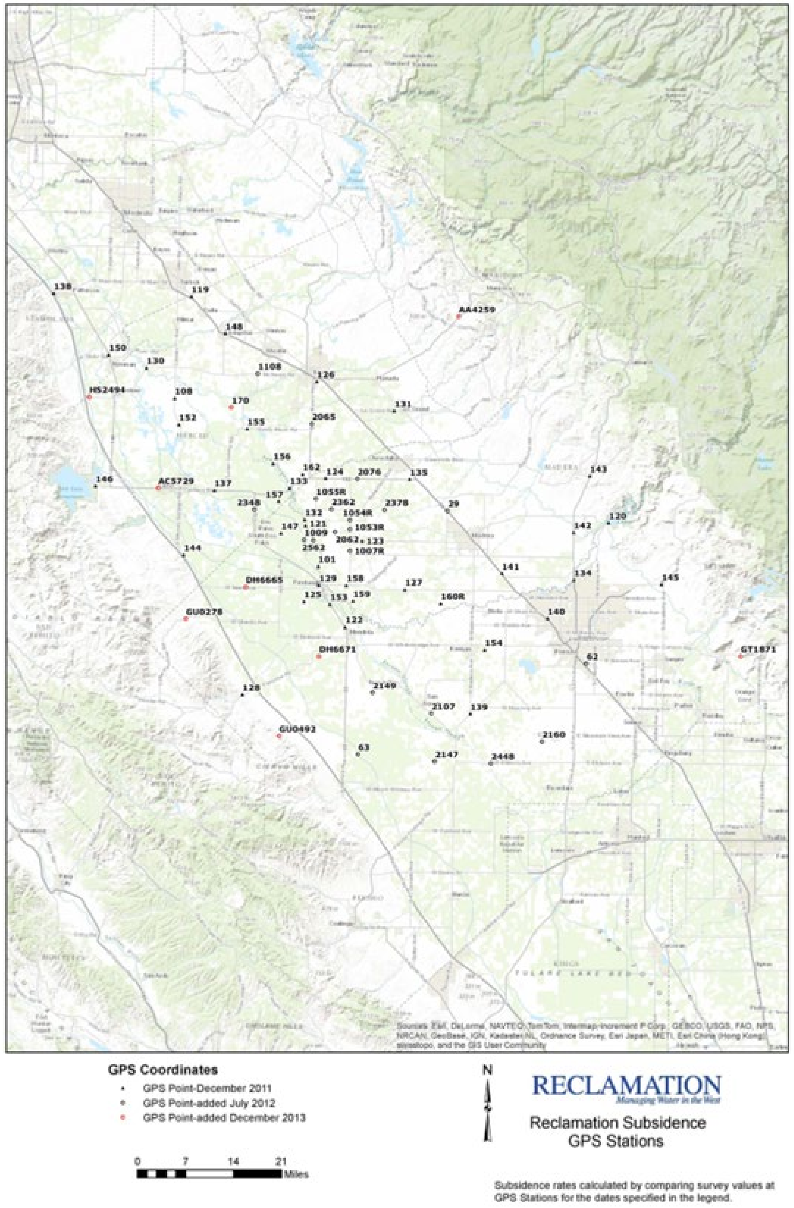
Background

- U.S. Bureau of Reclamation (Reclamation) conducted subsidence monitoring bi-annually (July and December) since 2011
- Reclamation notified Luhdorff and Scalmanini (LSCE) in early 2026 that they will no longer be conducting subsidence data collection
- Department of Water Resources (DWR) is not interested in supporting/coordinating future ground-based measurements



Why does this data matter?

- Primary data source for subsidence Sustainable Management Criteria (SMC) in several subbasins
- Affects the ability of the Groundwater Sustainability Agencies (GSAs) to comply with the Sustainable Groundwater Management Act (SGMA)
- SGMA requires the GSAs to monitor land subsidence
- Report subsidence conditions and trends in the Annual Reports and five-year Groundwater Sustainability Plan (GSP) updates that are submitted to DWR

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Proposal

- Several subbasins also rely on this data for their monitoring and reporting
- Overall cost of $127,300 will be split equally across these six subbasins
- Cost per subbasin is not to exceed $21,216.67
- Chowchilla Subbasin will use an existing cost-share agreement to split the cost by acreage among Madera County GSA, Merced County GSA, Chowchilla Water District GSA (CWD), and Triangle T Water District GSA (TTWD)
- CWD GSA will be the contract holder

Subbasin	Cost Share
DELTA-MENDOTA	$21,216.67
WESTSIDE	$21,216.67
MERCED	$21,216.67
MADERA	$21,216.67
KINGS	$21,216.67
CHOWCHILLA	$21,216.67
	$127,300.00

Scope

This amount will cover the costs to collect and generate data for the July 2026 dataset . The scope of services that was submitted in the proposal provided by Provost & Pritchard include:

- Prepare field plan and delegate field tasks
- Perform field survey of the benchmarks
- Download data and offload supporting documents
- Process baseline data
- Prepare memo with methodology and results

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Staff Recommendation

Recommend approval to the Board of Directors to use existing cost-share agreement in the Chowchilla Subbasin to divide costs across six subbasins for subsidence monitoring data

ITEM 4c.

Action Item:
Discussion and consideration of approval of Transfer of Appropriations No. 25-138 in the amount of $2,044,703.00 to transfer from the GSA Administration Fee Budget – Appropriation for Contingency account to the Op Trans Out – Gen Fund account for Fiscal Year 2025-2026.

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Purpose of TOA No. 25 – 138

To move funds from 15020-780100 Appropriation for Contingency account in the amount of $2,044,703.00 to 15020-750100 Op Trans Out – Funded to balance the County GSA Budget.

Opt Trans Out – Fund did not have sufficient funding to cover the amount needed.

Contingency account have sufficient funds.

Staff Recommendation

Recommendation to the Board of Directors to Approve TOA No. 25 – 138 to reimburse the County GSA Budget.

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Item 4d.

Informational Item:

Discussion and recommendation to Board of Directors to adopt a Resolution declaring Special Assessments and the Notice of Levy of Special Assessments in the Madera County Groundwater Sustainability Agency-Madera Subbasin against the real property owned by responsible parties subject to unpaid and past-due penalties imposed for excessive groundwater extraction pursuant to California Water Code section 10732.

Discussion and recommendation to Board of Directors adopt a Resolution declaring Special Assessments and the Notice of Levy of Special Assessments in the Madera County Groundwater Sustainability Agency-Chowchilla Subbasin against the real property owned by responsible parties subject to unpaid and past-due penalties imposed for excessive groundwater extraction pursuant to California Water Code section 10732.

This item is not a project within the California Environmental Quality Act (Public Resources Code Section 21000 et seq.) ("CEQA") pursuant to Sections 15378(b)(4) and 15378(b)(5) of the State CEQA Guidelines, because the confirmation of penalties and the direction that corresponding special assessments be entered on the tax roll for collection constitute government fiscal activities that do not involve any commitment to any specific project that may result in a potentially significant physical impact on the environment, and are administrative activities of government that will not result in direct or indirect physical changes in the environment.

Groundwater Allocation and Penalties Background

There are groundwater allocations for irrigated acres within the Madera County Groundwater Sustainability Agency (GSA) in the Madera, Chowchilla, and Delta-Mendota Subbasins.

Currently, there are penalties in place for using water over the farm unit allocation. The penalty rate began at $100 per acre-foot of excess groundwater use in Calendar Year 2023 and increases in increments of $100 annually until reaching a maximum of $500 per acre-foot.

- 2024 penalties were $200 per acre-foot over farm unit allocation
- 2025 penalties were $300 per acre-foot over farm unit allocation

Penalty invoices are issued directly by the Madera County GSAs. Any unpaid penalties are transferred to the property tax roll for collection.

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Purpose of Resolutions

Pursuant to Resolution 2022-143 and 2022-145:

the amount of any unpaid penalty plus any other costs may be declared a special assessment against the real property owned by the responsible party within the County GSA that is the subject of the penalty,

that a representative of the County GSA may present a resolution to the Board to declare a special assessment, and

upon passage and adoption thereof, cause the special assessment to be enrolled on the secured property tax roll.

Calendar Year 2024 Penalties

APNs with outstanding penalties will receive a Notice of Levy of Special Assessment.

Total Billed: $702,040
Total Paid: $697,240
Total Outstanding: $4,800

Madera Subbasin

- Total billed: $427,620
- Total paid: $422,820
- Total outstanding: $4,800

Chowchilla Subbasin

- Total billed: $274,420
- Total paid: $274,420
- Total outstanding: $0

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Calendar Year 2025 Penalties

APNs with outstanding penalties will receive a Notice of Levy of Special Assessment and a Special Assessment to be enrolled on the Secured Property Tax Roll.

Total Billed: $1,762,770.30
Total Paid: $870,311
Total Outstanding: $892,459.30

Madera Subbasin

- Total billed: $1,113,060.30
- Total paid: $463,251.00
- Total outstanding: $649,809.30

Chowchilla Subbasin

- Total billed: $649,710.00
- Total paid: $407,060.00
- Total outstanding: $242,650.00

Staff Recommendation

Recommend to the Board of Directors to adopt a Resolution declaring Special Assessments and the Notice of Levy of Special Assessments in the Madera County Groundwater Sustainability Agency-Madera Subbasin against the real property owned by responsible parties subject to unpaid and past-due penalties imposed for excessive groundwater extraction pursuant to California Water Code section 10732.

Recommend to the Board of Directors adopt a Resolution declaring Special Assessments and the Notice of Levy of Special Assessments in the Madera County Groundwater Sustainability Agency-Chowchilla Subbasin against the real property owned by responsible parties subject to unpaid and past-due penalties imposed for excessive groundwater extraction pursuant to California Water Code section 10732.

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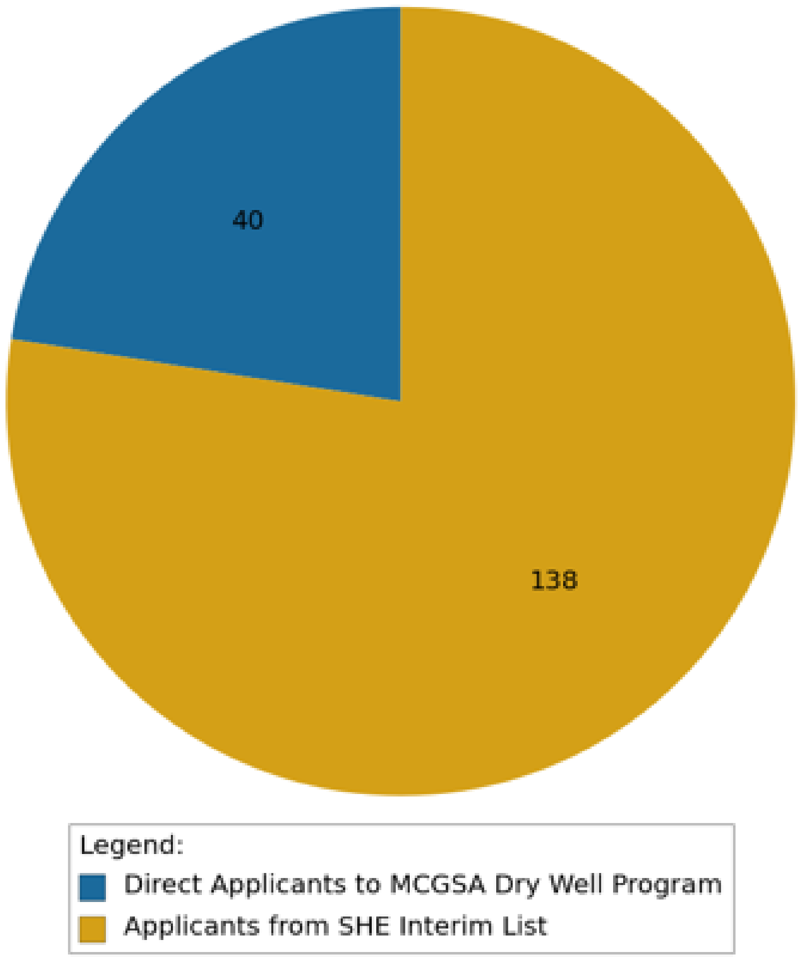
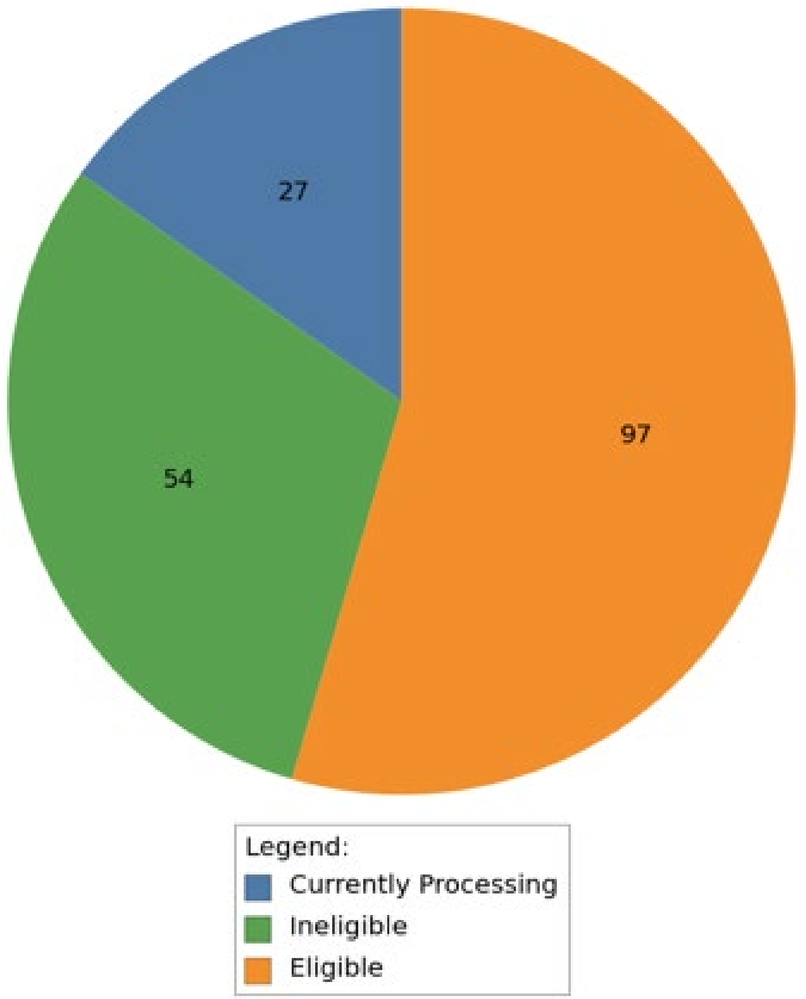
Item 4e.

Informational Item: Update on Domestic Well Mitigation

Madera Dry Well Program
Applicant Source



Madera Dry Well Program
Applicant Status



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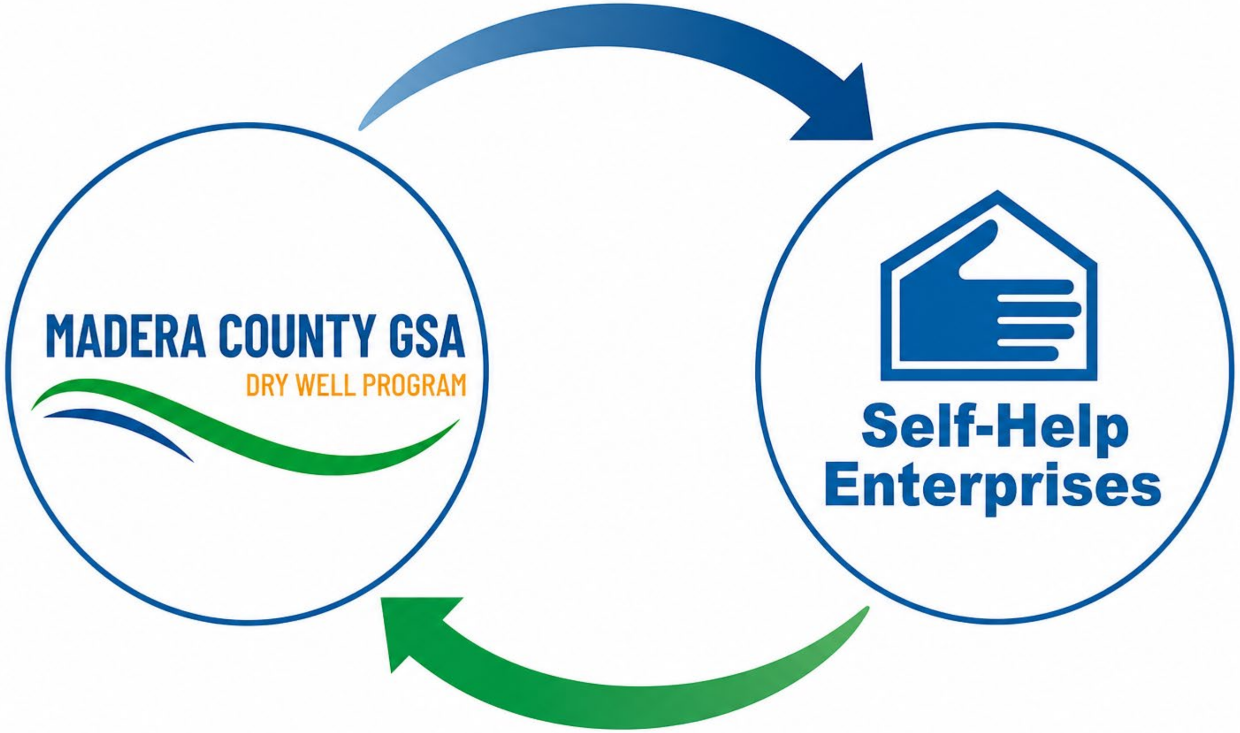
Madera Dry Well Program
Self-Help Enterprise



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Madera Dry Well Program

GSP Fee Review

- FY 26-27 Budget includes a placeholder amount
- County GSA will conduct a financial analysis at end of year (December GSA Committee Meeting)
  - County GSA DWMP Reserve Fund Policy?
  - Amended April Tax Bill?
  - FY 27-28 Tax Roll?

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Item 4f.

Review Farm Unit Concept and Formation Process

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Farm Unit Background

- Farm units as a concept arose out of an Advisory Committee for GSP Development 2018-2020
- Resolution 2020-166:
  - Farm units bring flexibility and mimic real-world farming operations where resources are shared among commonly owned or operated lands
- The original farm units were developed by grouping parcels within farm unit zones with common contact information on file with the assessors office
- Original farm unit configurations were lands determined to be irrigated between January 1, 2015 and June 8, 2021

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Practical Farm Unit Details

- Farm units are fixed for the calendar year
- Farm units can be adjusted at the end of each calendar year (for the next year)
- Farm units can only use one measurement method
- Resolution 2025-114:
    - Adopted volumetric apportionment for carryover and penalties, but other approaches are possible with an agreement
    - With volumetric apportionment, water use is tracked at the parcel level. If a parcel uses less than the allocation, that same parcel carries over the remainder. Similarly, if a parcel uses greater than the allocation, that penalty can be tied to the parcel.
- Evidence that land is owned or managed by the same entities is necessary
- Never Irrigated acres can “opt in” but only for sustainable yield only what is planted and only to be their own farm unit

Assumptions

If there is an agreement in place between land owners for the farm unit, we follow the agreement if shared with us

If no agreement is in place, we default to standard farm unit rules. The rules outline that groundwater is shared at the farm unit level but penalty and carryover are apportioned volumetrically at the APN level.

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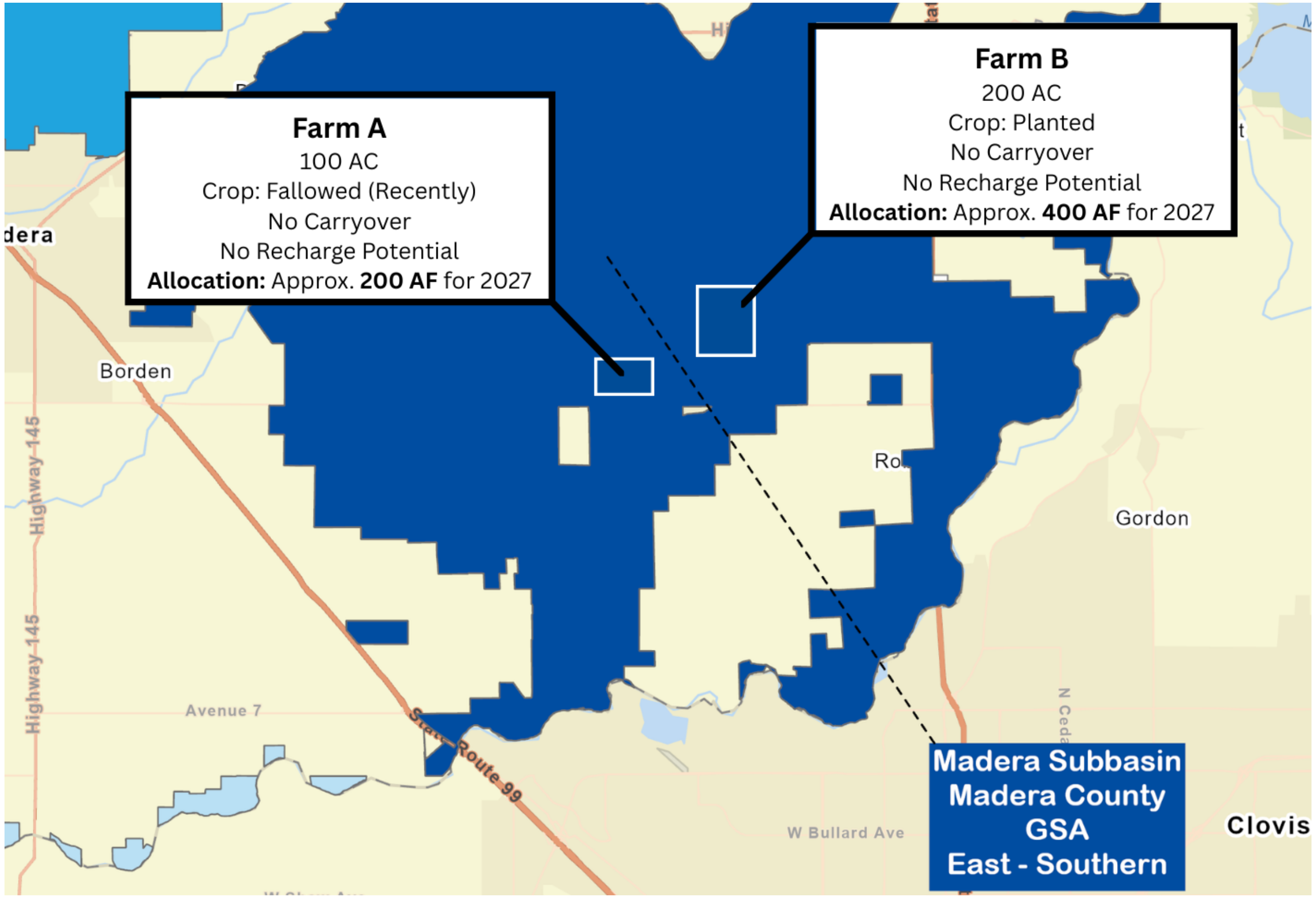
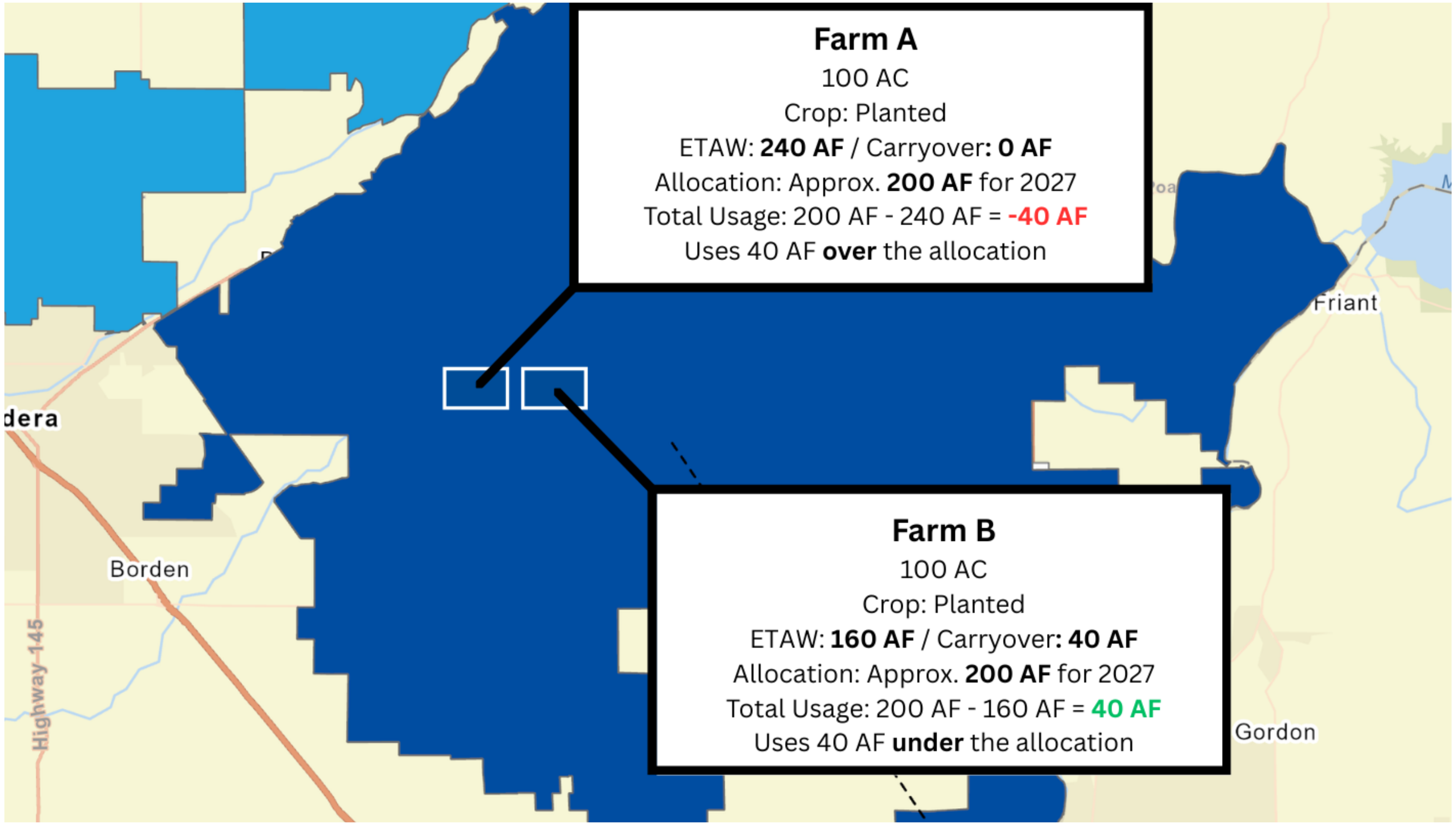
Scenario 1 – Madera Subbasin 2027 – same farm unit zone



Farm Unit A + B – 300 acres total; 200 irrigated acres; allocation will now be 600 AF

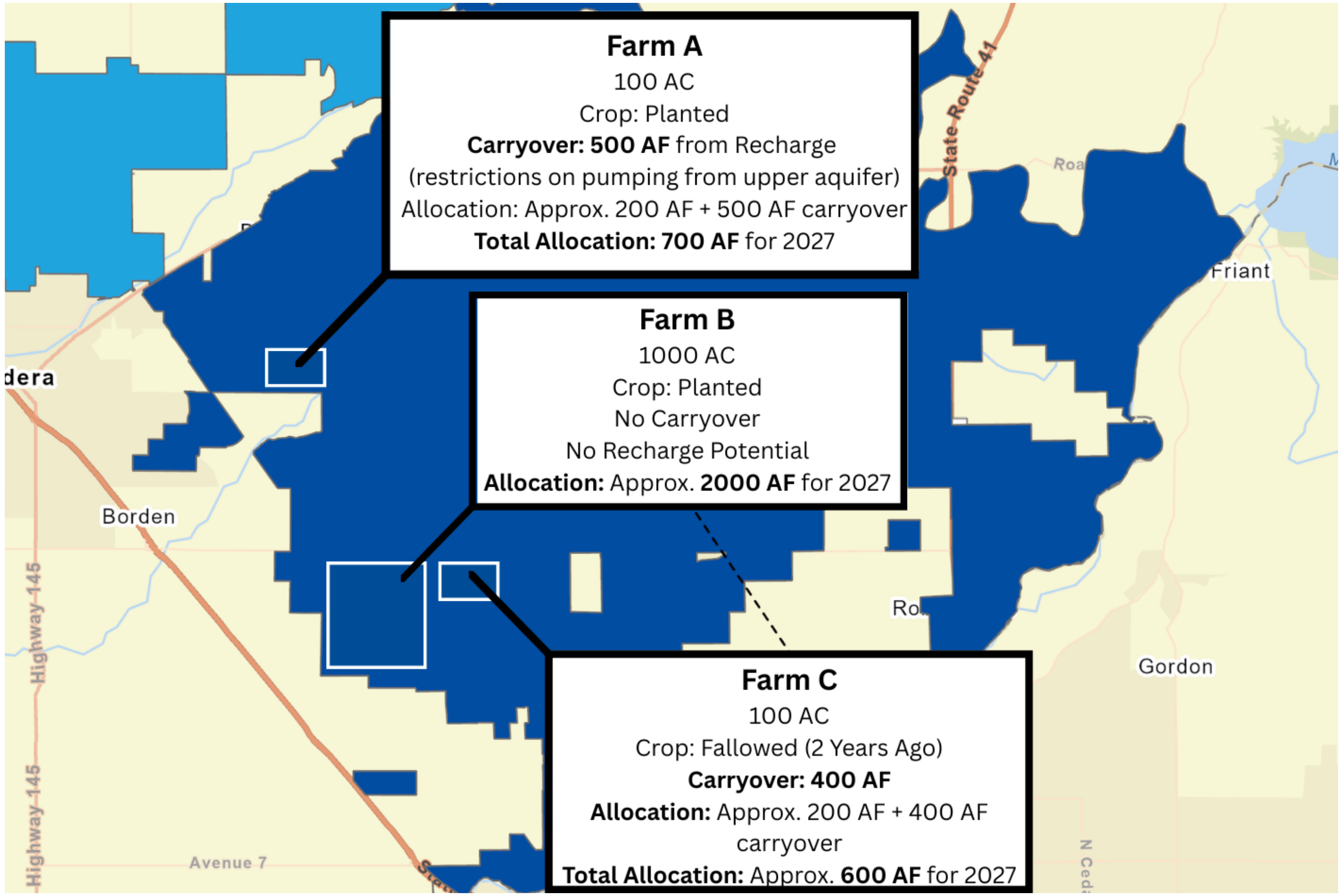
Scenario 2 – Madera Subbasin – 2027 – same farm unit zone



Example A – Farm A and Farm B are a Farm Unit and use the standard farm unit rules. No penalty would be applied.

Example B – Farm A and Farm B are a Farm Unit and have a contract where penalties and carryover are applied on an APN-by-APN basis.

Scenario 3 – Madera Subbasin – 2027 – same farm unit zone



Farm Unit A + B + C – 1200 acres; 1100 planted acres; allocation of 700 AF + 2000 AF + 600 AF or 3300 AF with carryover from Farm A and Farm C (there are restrictions on 500 AF of carryover in terms of where it is pumped)

What do farm units need to be configured?

When are farm units configured?

As early as January and as late as March

What measurement method will be used?

One single measurement needs to be agreed upon

What is the period of the agreement between growers?

It could be a year, a longer fixed time, or as defined in the agreement by calendar year

How are penalties shared?

Current process attributes penalties to individual APN where over use occurred and penalty was incurred

How are carryover credits shared?

Recharge credits are currently tracked and credited by the APN where the recharge occurred

Carryover credits are rolled over and tracked by the APN where the under-use occurred.