



FINANCE COMMITTEE

REGULAR MEETING
 Tuesday, September 26, 2023 - 10:00 AM
 1000 Main Street Cambria, CA 93428

AGENDA

In person at:

**Cambria Veterans' Memorial Hall
 1000 Main Street, Cambria, CA 93428**

AND via Zoom at:

Please click the link below to join the webinar: <https://us06web.zoom.us/j/89735431541?pwd=bi9vc2Jac0J3Y2o2TjN4SDNsRko1Zz09>

Passcode: 959586

Or One tap mobile:

US: +16699006833,,89735431541# or +16694449171,,89735431541#

Or Telephone: dial *6 to mute/unmute; dial *9 to raise/lower hand

Dial (for higher quality, dial a number based on your current location):

US: +1 669 900

6833 or +1 669 444 9171 or +1 719 359 4580 or +1 253 205 0468 or +1 253 215 8782 or +1 346 248 7799 or +1 312 626 6799 or +1 360 209 5623 or +1 386 347 5053 or +1 507 473 4847 or +1 564 217 2000 or +1 646 931 3860 or +1 689 278 1000 or +1 929 205 6099 or +1 301 715 8592 or +1 305 224 1968 or +1 309 205 3325

Webinar ID: 897 3543 1541

International numbers available:<https://us06web.zoom.us/j/89735431541?pwd=bi9vc2Jac0J3Y2o2TjN4SDNsRko1Zz09>

Copies of the staff reports or other documentation relating to each item of business referred to on the agenda are on file in the CCSD Administration Office, available for public inspection during District business hours. The agenda and agenda packets are also available on the CCSD website at <https://www.cambriacsd.org/>. In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting or if you need the agenda or other documents in the agenda packet provided in an alternative format, contact the Confidential Administrative Assistant at 805-927-6223 at least 48 hours before the meeting to ensure that reasonable arrangements can be made. The Confidential Administrative Assistant will answer any questions regarding the agenda.

1. OPENING

A. CALL TO ORDER

- B. ESTABLISH QUORUM
- C. ELECTION OF VICE CHAIR
- D. CHAIRMAN'S REPORT
- E. COMMITTEE MEMBER COMMUNICATIONS

Any Committee Member may make an announcement, report briefly on his or her activities, or ask a question for clarification.

2. PUBLIC COMMENT

Members of the public may now address the Committee on any item of interest within the jurisdiction of the Committee but not on its agenda today. Future agenda items can be suggested at this time. In compliance with the Brown Act, the Committee cannot discuss or act on items not on the agenda. Each speaker has up to three minutes.

3. CONSENT AGENDA

- A. Consideration to Approve July 31, 2023 Special Meeting Minutes

4. REGULAR BUSINESS

- A. Discussion and Consideration to Approve the Budget Policy Revisions and Approve Recommendations to the CCSD Board of Directors
- B. Discussion Regarding CIP List Review Format
- C. Discussion to Update Ad-Hoc Committee Member Assignments
- D. Discussion and Consideration to Choose Dates to Schedule a Joint Finance Committee and Resources & Infrastructure Committee Special Meeting in October 2023

5. FUTURE AGENDA ITEMS

6. ADJOURN

CAMBRIA COMMUNITY SERVICES DISTRICT
FINANCE COMMITTEE SPECIAL MEETING MINUTES
 Monday, July 31, 2023 2:00 PM

1. OPENING

A. CALL TO ORDER

Chairman Gray called the meeting to order at 2:02 pm.

B. ESTABLISH A QUORUM

A quorum was established.

Committee members present: (at Vets Hall): Chairperson Tom Gray, Cheryl McDowell and David Pierson; Aimee Wyatt was absent (excused).

By unanimous consent of the three members present at the Vets Hall, member Karen Chrisman was allowed to participate in the meeting remotely under Section 54953, Subdivision (f) of the Government Code (remote participation permitted for just cause, in this case a contagious illness).

Staff present: Matthew McElhenie, General Manager, Haley Dodson, Confidential Administrative Assistant, and Denise Fritz, Administrative Department Manager.

C. CHAIRMAN'S REPORT

None.

D. COMMITTEE MEMBER COMMUNICATIONS

None.

E. AD HOC COMMITTEE UPDATES

Updates were received from the three current ad hoc subcommittees – Budget Policy (Allocation of Administrative Overhead), Reserve Policy and General Fund Revenue Enhancement.

Regarding the Budget Policy subcommittee, Mr. Pierson said it had met twice so far and was on schedule to complete a report in October. Its next meeting will be in the later part of September.

Regarding the Reserve Policy subcommittee, Ms. Chrisman said it continues to pursue its goal of merging the two existing policies into a single updated policy. She noted that the passing of Cindy Steidel in June and the pressures on Ms. Fritz' time during the budgeting process have interrupted the subcommittee's work. She said, however, that she expects it to be able to issue a report in September.

Regarding the subcommittee on General Fund Revenue Enhancement, Mr. Pierson said he will be ready with a report at the Sept. 26 Finance Committee meeting.

2. PUBLIC COMMENT ON AGENDA ITEMS [0:19]

Public comment from attendees: None

Written public comment was received from Linda Prentiss and read into the record.

3. CONSENT AGENDA [0:21]

A. Consideration to Approve May 31, 2023 Special Meeting Minutes

Minutes were approved by unanimous consent of committee.

4. REGULAR BUSINESS [0:21]

A. Review of Fourth Quarter Budget Report and Staff Recommendation.

Ms. Fritz presented a summary of the budget report for the fourth quarter of Fiscal Year 2022-23. She drew attention to the realization of \$550,000 in cost savings in the Administrative Department during FY 2022/23, due mainly to reduction in personnel costs.

Ms. McDowell raised a concern about the accuracy of cost estimates for capital improvement projects. Committee member Pierson proposed to tighten estimates for near-term projects by consulting with contractors and other experts who have knowledge of relevant costs.

Mr. Gray noted that he and Karen Dean, chair of the Resources and Infrastructure Committee, will be working with Ms. Fritz as an ad hoc committee to update and improve the CIP list.

Mr. Pierson asked for clarification on the recording of Vets Hall maintenance expenses. Mr. Gray and Mr. Pierson asked for clarification on the allocation of maintenance and repair expenses between Administrative and Facilities & Resources accounts, and how much is spent on Fiscalini Ranch maintenance. Mr. Pierson requested a line-item report on F&R spending to help determine the Ranch share of outlays.

Mr. Pierson moved to recommend Board approval of the Fourth Quarter Budget Report, with clarification of the Vets Hall re-roofing item and general instruction to the Board to update the CIP list for greater accuracy especially in long-term estimates.

Ms., Chrisman seconded.

The motion was approved: 3-Ayes, 0-Nays, 1-Absent.

B. Discussion and Consideration of the Final Budget FY 2023/2024 and Approve Recommendations to the Board of Directors.

Ms. Fritz presented a summary of the Final Budget, summarizing fund deficits/surpluses and project spending being carried forward from FY 2022/23.

Mr. Pierson raised a concern about the projected deficit in the General Fund. Ms. Fritz noted that this reflected the existence of a "structural deficit" in the Facilities & Resources budget. He also asked why the upgrade of the Vets Hall sound system was included in the Administrative rather than F&R budget. General Manager McElhenie said the sound system is primarily used for CCSD activities.

The Committee also asked about the budgeting and timing of water meter replacement/refurbishment and a budget request regarding refurbishment of the antique fire engine.

Mr. Pierson moved that the Committee recommend approval of the final FY 2023/24.

Ms. McDowell seconded.

The motion was approved: 3-Ayes, 0-Nays, 1-Absent

5. FUTURE AGENDA ITEMS

Chairman Gray asked for any future agenda items.

Ms. McDowell requested action on getting CalFire and Cambria Fire to work more closely together on ensuring defensible space for developed as well as undeveloped properties. Mr. McElhenie noted that such an arrangement would make substantial demands on Staff time. Mr. Pierson noted the need for a cost estimate to fund the activities.

6. ADJOURN

Chairman Gray adjourned the meeting at 3:36 p.m.

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Finance Committee

AGENDA NO. **4.A.**

FROM: Matthew McElhenie, General Manager
Denise Fritz, Administrative Department Manager

Meeting Date: September 26, 2023 Subject: Discussion and Consideration to Approve the Budget Policy Revisions and Approve Recommendations to the CCSD Board of Directors

RECOMMENDATIONS:

Staff recommends the Finance Committee discuss and consider revisions to the budget policy and approve recommendations to the CCSD Board of Directors.

DISCUSSION:

The Finance Subcommittee prepared revisions to the budget policy, which the Board approved on May 13, 2021.

The Subcommittee met to review the policy and present a version before the Finance Committee for discussion. Aside from changes to the policy to clarify the current process, the Subcommittee is recommending changes to the Administrative Overhead Allocation.

- Attachments: Budget Policy – Redline Version
CCSD Allocation of Administrative Overhead Calculation – 5/31/2023
CCSD Allocation of Administrative Overhead Calculation Example – 9/6/2023
Property Tax Allocation Revision

Board Approved on 05/13/2021 DRAFT



**CAMBRIA COMMUNITY SERVICES DISTRICT
BUDGET POLICY**

Table of Contents

Table of Contents 1

I. PURPOSE 2

II. PROCEDURES 2

A. Plans, Goals, Resources
 2

B. Calendaring
 32

C. Mid-year Budget Update3

D. Organization Chart and Position Allocation Listing
 3

E. CIP
 34

F. Overhead Allocation
 34

G. Income Allocation – Property Tax and Other.....54

H. Structure
 65

I. Consolidation Entries
 65

Board Approved on 05/13/2021 DRAFT

Formatted: Space After: 0 pt
1

I. PURPOSE

It is the policy of the Cambria Community Services District that an annual Budget will be prepared, presented to the Board of Directors for approval, and used as the guide for District spending decisions each year.

The annual budget serves multiple purposes:

- Translate District plans into financial estimates of the impact of those plans.
- Provide a template for resource allocation.
- Establish spending controls consistent with District needs and Board objectives.
- Provide a basis for evaluation of actual spending during the year.
- Provide a guidepost for expectations and a basis for determining when actual events are inconsistent with those expectations.

With its approval, the Board of Directors authorizes the General Manager to plan for and take actions that are consistent with the Budget, and within the limits of other Board policies. Prior to Before taking action that is inconsistent with either the Budget or other policies, the General Manager will raise the issue for discussion and approval at a public meeting.

II. PROCEDURES

A. Plans, Goals, Resources

A budget is a financial manifestation of plans and goals. In order to To be meaningful, the Annual Budget must include a discussion of District goals and objectives, plans to accomplish those objectives (in the case of multi-year objectives, the Annual Budget will address what will be accomplished in the relevant year), available resources and discussion of trade-offs between competing objectives and available resources.

Plans and objectives-goals must be consistent with overall Board policy and direction. They should be developed in such a way that they are measurable. During the year and following each year, the General Manager will report on achievements and gaps between what was achieved and initial plans and objectives. These reports will include the financial implications of these achievements and gaps and plans for remediation if necessary. Interim reports will be presented on at least a quarterly basis, which will include a multi-year pro forma.

Commented [DF1]: Add language about a possible multi year forecast presentation

Board Approved on 05/13/2021-DRAFT

B. Calendaring

The Annual Budget must be prepared and presented to the Board under the following schedule: in a timely fashion. Except under exceptional circumstances, requiring approval by the Board, the Budget must be approved prior to the beginning of each fiscal year. The typical schedule will include the following:

- ~~Preliminary~~ The preliminary budget will be submitted for review ~~by to~~ the Standing Finance Committee at the May meeting.
- Revised preliminary budget, incorporating input from the Standing Finance Committee where appropriate, shall be submitted to the Board at its regular June meeting; ~~in order to~~ to meet the required statutory deadline of adoption by June 30th.
- Final budget submitted for review ~~by to~~ the Standing Finance Committee at the July meeting.
- Final Budget, incorporating input from the Finance Standing Committee ~~and/or Board,~~ submitted for approval at the regular August Board meeting ~~in order to~~ to meet the required statutory deadline of August 31st
- Special meeting(s) of the Standing Finance Committee and/or the Board may be necessary to resolve ~~difficult complex~~ issues ~~prior to~~ before adopting the Preliminary or Final Budgets.

Formatted: Left, Indent: Left: 0.49", Hanging: 0.01", Right: 0", No bullets or numbering

C. Mid-year Budget Update

If ~~there is an event or events that materially impacts~~ an event or events materially impact the assumptions in the Annual Budget, the General Manager will propose and present a midyear update for approval. Any midyear update will be prepared on a schedule that leads to approval as soon as practical after the regular December Board meeting; ~~but no later than the regular February Board meeting.~~ Changes should be limited to the impacts of the triggering event on plans, objectives, and financial performance.

The General Manager ~~also has the option of proposing and presenting~~ can also propose and present a quarterly budget update for approval. Any quarterly update will be prepared on a ~~scheduled~~ schedule that includes a review by the Standing Finance Committee; ~~in advance of the regular board meetings in November, February, June and August and May.~~

D. Organization Chart and Position Allocation Listing

Budget documents will include ~~both an organization chart and a position allocation listing which is an organization chart and a position allocation listing,~~ a count of full-time equivalent employees. The full-time equivalent of employees will display the number of employees at the end of the current budget year ~~as well as~~ and the planned headcount ~~at the end~~ of the proposed budget year.

~~Board Approved on 05/13/2021 DRAFT~~

~~Full-time~~The full-time equivalent will only include the employee count. Contractors, Consultants, and Temporary employees or agencies will be represented in the organization chart and table to give a clear picture of the ~~number of staffing staff~~ required to fulfill the ~~need-needs~~ ~~to of~~ the District. Vacant positions will also be identified.

Potential open positions that will not be filled due to budget constraints should also be noted. New positions require justification, and the General Manager is encouraged to provide a discussion about the relative merits ~~for of~~ creating and filling positions.

E. CIP & Other Capital Assets

Capital spending plans are, by their ~~ric~~ nature, multi-year. Each year, ~~prior to budget preparation, the General Manager should evaluate the needs to acquire or replace infrastructure, facilities, equipment and other capital items for a reasonable time before budget preparation, the General Manager should evaluate the resources needed to acquire or replace infrastructure, facilities, equipment, and other capital items for a period of (five years or more).~~ These plans should prioritize the acquisitions and identify funds available to achieve the plans. All plans should ~~include discussion of~~ discuss the impact of acquiring assets and/or failing to acquire them due to resource limitations.

The General Manager shall work with the Standing Resource & Infrastructure Committee ~~in establishing, changing and maintaining the Capital Improvement Plan for the District~~ ~~to establish, change, and maintain the District's Capital Improvement Plan.~~ The Capital Improvement Plan shall be adopted along with the Preliminary and Final Budgets and be amended as needed during the mid-year or quarterly budget updates.

F. Overhead Allocation

Overhead allocation is a tool to match the costs of administrative functions to the operating activities of the CSD. Administrative functions will be charged to ~~at the Administrative~~ department ~~or departments that are accounted for~~ in the General Fund. Allocation to the ~~Fire Department, Facilities & Resources Department and~~ Enterprise Funds; (Water, including the WRF, Wastewater) ~~are is~~ necessary to ~~assure ensure~~ that rates will be set to ~~properly adequately~~ reimburse the General Fund for expenses necessary to the delivery of services.

~~Overhead allocation will be calculated by assigning the overhead costs based on the percentage of the department's total expenditures, less the OH allocation and Capital Expenditures. This calculation will use the prior year's actual expenditures as its basis.~~

~~Overhead allocation will take into account four criteria:~~

- ~~• Recovery based on equal distribution to all departments.~~
- ~~•~~

Board Approved on 05/13/2021 DRAFT

- ~~• Recovery based on percent of administrative labor applied to departments as determined by interviewing administrative personnel. Recovery based on relative size of department. The term “relative size” is a subjective determination based on estimates of each department’s use of resources and impact on the District’s overall mission.~~
- Recovery based on full time equivalent employees.

~~On a yearly basis, each type of administrative spending will be reviewed to determine the best method, of the four above, to allocate that expense to the operating departments.~~

~~As part of the budget process, the charges to each operating department will be the percentage of total overhead budget derived from aggregating the recoveries applied to each spending line item.~~ The percentage of overhead spending allocated to each operating department will be set at the beginning of the year and will not be changed unless there is a material change in actual or anticipated overhead spending, or a change ~~in the nature of one or more~~ in one or more operating departments that would cause a material change in the recovery methodologies.

G. Income Allocation – Property Tax and Other

Property taxes are the primary source of funds for the General Fund departments. Since administrative overhead is fully allocated to the departments, no property tax receipts will be allocated to the administrative department(s). Currently, the departments receiving ~~allocations of property tax~~ property tax allocations are the Fire Department, and the Facilities and Resources Department, ~~and the Parks, Recreation and Open Space department.~~

~~Allocation of property taxes is arbitrary. Ultimately, the allocation is the proper responsibility of the CSD Board of Directors. The methodology is iterative.~~ The General Manager should budget expenses for each of the General Fund departments with an understanding of the likely level of property tax receipts. Once expenses are projected, the General Manager will ~~make a recommendation to the Board about~~ recommend to the Board the appropriate allocation of property tax receipts. The recommendation should include ~~discussion about~~ discussing the choices made in the spending projections and potential competition between departments for limited funds. The Board will determine ~~the extent to which it agrees with the General Manager’s priorities and allocate anticipated property taxes appropriately~~ how much it agrees with the General Manager’s priorities and appropriately allocate anticipated property taxes. If necessary, the Budget will be revised to ~~take into account~~ account for the Board’s allocation decision.

Minor sources of income, such as fees and grants, are generally specified to certain funds. When the purpose is unspecified, the Board will allocate funds based on recommendations by the General Manager.

~~Board Approved on 05/13/2021 DRAFT~~

H. Structure

Working with the General Manager, the Board should set operating and financial objectives. This process is discussed above. From a structural standpoint, the budget's financial documents must reflect the financial impact of these objectives. More specifically, budget documents must contain at least the following information:

- Beginning Fund Balance
- Receipts of funds
- Loan Proceeds (external and interfund)
- Expenses
- Capital expenditures
- Loan Repayments (external and interfund) • Allocation to reserves for:
 - Emergency
 - Replacement
 - Unfunded liabilities such as employee benefits
 - Other
- Other receipts or expenses
- Ending Fund Balance

Formatted: Font: (Default) Calibri, 11 pt

Formatted: Indent: Left: 0.76", No bullets or numbering

Formatted: Font: (Default) Calibri, 11 pt

Formatted: Indent: Left: 0.76", No bullets or numbering

To the extent necessary, the budget will contain appropriate documents with detail supporting the above ~~line items~~ line items.

I. Consolidation Entries

The budget will include at least two consolidation levels: General Fund and District. In ~~the~~ process of consolidation, internal transfers will be eliminated to avoid overstating income and expenses. Internal transfers include, but are not limited to, overhead allocation and interfund loans.

**CAMBRIA COMMUNITY SERVICES DISTRICT
ALLOCATION OF ADMINISTRATIVE OVERHEAD CALCULATION
FINANCE COMMITTEE - MEETING MAY 31, 2023
FOR FISCAL YEAR 2023/2024 PROPOSED BUDGET**

"E" COSTS									
	AMOUNT TO ALLOCATE	FIRE	F&R	PROS	WATER	WASTE WATER	SWF- OPERATING	SWF- Capital	TOTAL CHECK
ALLOCATION %	100.0%	16.7%	16.7%	16.7%	16.7%	16.7%	12.5%	4.2%	100.0%
Public Information-General	4,000	667	667	667	667	667	500	167	4,000
Public Information-Website	3,576	596	596	596	596	596	447	149	3,576
TOTAL "E" COSTS ALLOCATED	7,576	1,263	1,263	1,263	1,263	1,263	947	316	7,576
"L" COSTS									
	AMOUNT TO ALLOCATE	FIRE	F&R	PROS	WATER	WASTE WATER	SWF	SWF	TOTAL CHECK
ALLOCATION %	100.0%	17.0%	6.0%	1.2%	30.6%	25.2%	15.0%	5.0%	100.0%
Personnel Services	1,178,336	200,317	70,700	14,140	360,571	296,941	176,750	58,917	1,178,336
Prof. Ser.-District Counsel	259,381	44,095	15,563	3,113	79,371	65,364	38,907	12,969	259,381
Prof. Ser.-Legal	73,958	12,573	4,437	887	22,631	18,637	11,094	3,698	73,958
Office Rent	34,127	5,802	2,048	410	10,443	8,600	5,119	1,706	34,127
Travel, Training ("EES & Directors) Meetings, Employee Recruitment	15,000 11,338	2,550 1,927	900 680	180 136	4,590 3,469	3,780 2,857	2,250 1,701	750 567	15,000 11,338
TOTAL "L" COSTS ALLOCATED	1,572,140	267,264	94,328	18,866	481,075	396,179	235,821	78,607	1,572,140
"R" COSTS									
	AMOUNT TO ALLOCATE	FIRE	F&R	PROS	WATER	WASTE WATER	SWF	SWF	TOTAL CHECK
ALLOCATION %	100.0%	25.0%	6.0%	1.5%	26.0%	26.0%	11.6%	3.9%	100.0%
All Other Costs	565,472	141,368	33,928	8,482	147,023	147,023	65,736	21,912	565,472
TOTAL "R" COSTS ALLOCATED	565,472	141,368	33,928	8,482	147,023	147,023	65,736	21,912	565,472
TOTAL ALL COSTS ALLOCATED	2,145,188	409,894	129,519	28,610	629,360	544,465	302,504	100,835	2,145,188
ALLOCATION per PROPOSED BUDGET	2,145,188	409,894	129,519	28,610	1,032,699	544,465	0	0	2,145,188
INCREASE/(DECREASE)	-	0	0	0	(403,339)	(0)	302,504	100,835	0
								DIFFERENCE	-

Legend:
 "E" Equal Allocation All Departments
 "L" % of Administration Effort Allocation to Each Department
 "R" % Based on Size of Department

**CAMBRIA COMMUNITY SERVICES DISTRICT
ALLOCATION OF ADMINISTRATIVE OVERHEAD CALCULATION
EXAMPLE - 09/06/2023**

FOR FISCAL YEAR 2023/2024 PROPOSED BUDGET

	% of total costs AMOUNT TO	26%	10%	22%	31%	12%	0%	TOTAL
	ALLOCATE	FIRE	F&R	WATER	WASTE WATER	WRF-OPER	WRF - CAPITAL	CHECK
2022/2023 Actual Expenditures								
Total Expense		3,285,387	942,058	2,925,375	3,539,409	980,435	30,143	11,702,807
OH Allocation		(389,553)	(123,875)	(978,585)	(656,195)	-	-	(2,148,208)
Capital Expenditures		(720,855)	-	(62,701)	(292,000)	-	(23,309)	(1,098,866)
		2,174,979	818,183	1,884,089	2,591,214	980,435	6,834	8,455,733
TOTAL ALL COSTS ALLOCATED	2,145,188	551,784	207,570	477,986	657,381	248,733	1,734	2,145,188
2023/2024 - Old Methodology		409,894	158,130	629,360	544,465	302,504	100,835	2,145,188
Increase/(decrease)		141,890	49,440	(151,374)	112,917	(53,772)	(99,101)	

* Eliminates Overhead Costs and Capital Expenditures in the calculation

**CAMBRIA COMMUNITY SERVICES DISTRICT
ALLOCATION OF ADMINISTRATIVE OVERHEAD
CALCULATION EXAMPLE - 09/06/23
FOR FISCAL YEAR 2023/2024 PROPOSED BUDGET**

		30%	9%	20%	30%	10%	0%	
	AMOUNT TO ALLOCATE	FIRE	F&R	WATER	WASTE WATER	WRF-OPER	WRF- CAPITAL	TOTAL CHECK
2022/2023 - Actual Expenditures								
Total Expense		3,285,387	942,058	2,925,375	3,539,409	980,435	30,143	11,702,807
OH Allocation		(389,553)	(123,875)	(978,585)	(656,195)	-	-	(2,148,208)
		2,895,834	818,183	1,946,790	2,883,214	980,435	30,143	9,554,599
TOTAL ALL COSTS ALLOCATED	2,145,188	650,169	183,698	437,091	647,336	220,126	6,768	2,145,188
2023/2024 - Old Methodology		409,894	158,130	629,360	544,465	302,504	100,835	2,145,188
Increase/(decrease)		240,275	25,568	(192,269)	102,871	(82,378)	(94,067)	

* Eliminates Overhead Costs in the Calculation

Property Tax Allocation Revision

The current distribution of property taxes is outlined below:

Fire Department	70.67%
Facilities & Resources	26.48%
Parks, Recreation and Open Space	1.92%
Low Income – Allocated to Waste Water	.93% - up to \$25,000

Recommended Distribution

Fire Department	70.67%
Facilities & Resources	28.4%
Low Income – Allocated to Waste Water	.93% - up to \$25,000

	B	C	D	E	F	G	H	I	J
1	General Fund CIP (FY 23/24 Revised 09/18/2023)								
2	General Fund Projects	Ranking	Project Estimate	Current FY Expenditures	Prior Expenditures	Total Project Expenditures to Date		Project Estimate Remaining	
3	Administration Department Projects								
4									
5	Update Sound System - Vets Hall	1	\$ 20,000	\$ -		\$ -		\$ 20,000	
6	Replace District Car	3	\$ 30,000	\$ -		\$ -		\$ 30,000	
7									
8		Subtotal	\$ 50,000	\$ -				\$ 50,000	
9	Facilities & Resources Projects								
10	Skate Park Improvements	1	\$ 1,200,000	\$ 35,000	\$ 20,000	\$ 55,000		\$ 1,145,000	
11	East Ranch Restroom	1	\$ 371,480	\$ -	\$ 21,776	\$ 21,776		\$ 349,704	
12	EV Charging Station - Vets Hall	1	\$ 24,831						
13	Replace Dump Trailer	2	\$ 15,000	\$ -				\$ 15,000	
14	Replace 2012 F-350	2	\$ 45,000	\$ -				\$ 45,000	
15	New Office Space and Shop Space	2	\$ 500,000	\$ -				\$ 500,000	
16	Replace Wood Chipper	2	\$ 70,000	\$ -				\$ 70,000	
17	Electric Vehicle Charging Station (East Village Parking Lot)	3	\$ 17,000	\$ -				\$ 17,000	
18	Vets Hall Sewer Line	3	\$ 40,000	\$ -				\$ 40,000	
19	Vets Hall Electrical Emergency (Generator & Equipment)	3	\$ 80,000	\$ -				\$ 80,000	
20	Vets Hall Water Line	3	\$ 10,000	\$ -				\$ 10,000	
21	Re-Roof - Entire Vets Hall Building	3	\$ 55,000	\$ -				\$ 55,000	
22	Vets Hall Kitchen Improvements	3	\$ 20,000	\$ -				\$ 20,000	
23	Vets Hall Restroom Improvements	3	\$ 17,500	\$ -				\$ 17,500	
24		Subtotal	\$ 869,500	\$ -		\$ 76,776		\$ 792,724	
25	Fire Department Projects								
26	Radio System Upgrade Phase 2	1	\$ 79,097	\$ -	\$ 30,000	\$ 38,000		\$ 41,097	
27	Fire Station Dry Rot Repair/Rain Gutter Repair/Paint	2	\$ 40,000	\$ -		\$ -		\$ 40,000	
28	Fire Station Turnout Lockers and Storage Room	2	\$ 45,000	\$ -		\$ -		\$ 45,000	
29	Ballistic Vests for Active Shooter Response	2	\$ 15,000	\$ -		\$ -		\$ 15,000	
30	Fire Station Sleeping Quarters Addition	3	\$ 450,000	\$ -		\$ -		\$ 450,000	
31	Fire Department Metal Building (Apparatus Bays/Storage/Gym Relocation)	3	\$ 220,000	\$ -		\$ -		\$ 220,000	
32	Replace Water Tender (21 years old)	3	\$ 600,000	\$ -		\$ -		\$ 600,000	
33	Fire Apparatus Rust Repair and Paint	3	\$ 35,000	\$ -		\$ -		\$ 35,000	
34	Sattelite Phones	3	\$ 6,000	\$ -		\$ -		\$ 6,000	
35	Fire Hose and Nozzles	3	\$ 32,000	\$ -		\$ -		\$ 32,000	
36	Fire Station Bathrooms Remodel x 3	3	\$ 45,000	\$ -		\$ -		\$ 45,000	
37	Fire Training Buiding	3	\$ 475,000	\$ -		\$ -		\$ 475,000	
38	Replace old rescue boat and Rescue ski	3	\$ 21,000	\$ -		\$ -		\$ 21,000	
39	4 Gas Detector	3	\$ 5,000	\$ -		\$ -		\$ 5,000	
40	Fire Station Computers Upgrades	3	\$ 6,000	\$ -		\$ -		\$ 6,000	
41	Fire Department Gate and Fencing	3	\$ 40,000	\$ -		\$ -		\$ 40,000	
42	Fire Station Kitchen Remodel	3	\$ 70,000	\$ -		\$ -		\$ 70,000	

	B	C	D	E	F	G	H	I	J
1	General Fund CIP (FY 23/24 Revised 09/18/2023)								
2	General Fund Projects	Ranking	Project Estimate	Current FY Expenditures	Prior Expenditures	Total Project Expenditures to Date		Project Estimate Remaining	
43	Fuel Station Computer Replacement	3	\$ 7,000	\$ -		\$ -		\$ 7,000	
44	CERT Team Respse Vehicle	3	\$ 40,000	\$ -		\$ -		\$ 40,000	
45	Refurbish Antique Fire Engine	3	\$ 30,000	\$ -		\$ -		\$ 30,000	
46	Replace Rescue Boat	3	\$ 14,000	\$ -		\$ -		\$ 14,000	
47	Fire Marshal Vehicle (pending approval for a Fire Marshal Position)	3	\$ 71,000	\$ -		\$ -		\$ 71,000	
48		Subtotal	\$ 2,275,097	\$ -		\$ 38,000		\$ 2,237,097	
49				\$ -					
50	Priority 1 Total			\$ -					
51	Priority 2 Total			\$ -					
52	Priority 3 Total			\$ -					
53	Priority 4 Total		\$ -	\$ -					
54			\$ -	\$ -					
55	Completed Projects	Ranking	Project Estimate	FY Expenditures		Project to Date Expenditures		FY Budget Amount Remaining	
56	F350 Truck - Replace 1999 F150 Truck	1	\$ 40,000	\$ -		\$ 40,000			
57	Electric Vehicle Charging Station (Vets Hall)	1	\$ 22,272	\$ -		\$ 22,272			
58	Re-Roof - Vets Hall American Legion Kitchen Area	1	\$ 8,446	\$ -		\$ 8,446			
59	Tyler Incode	1	\$ 76,050	\$ -		\$ 76,050			
60	Zoll X Series EKG	1	\$ 40,000	\$ -		\$ 41,776			
61	Utility Truck F-350	1	\$ 79,800	\$ -		\$ 76,964			
62	Extrication Tool	1	\$ 60,000	\$ -		\$ 42,234			
63	Purchase New Fire Truck - Engine Type 3	1	\$ 450,000	\$ -		\$ 446,506			

	B	C	D	E	F	G	H	I	J
1	Waste Water CIP (FY 23/24 Revised 09/18/2023)								
2		Ranking	Project Estimate		Current FY Expenditures	Prior Expenditures		Total Project Expenditures to Date	Project Estimate Remaining
3	Treatment Plant Projects in SST (All SST Cost Estimates Current as of IGA Final Report)								
4	Investment Grade Audit (30% Design for all ECMs)	1	\$ 528,404		\$ -			\$ -	\$ 528,404
5	(ECM 1) Influent Flow Equalization	1	\$ 3,791,224		\$ 466,696			\$ 1,076,702	\$ 2,714,522
6	(ECM 2) Influent Lift Station	1	\$ 46,512		\$ 13,759			\$ 26,224	\$ 6,530
7	(ECM 3) Modified Ludzak-Ettinger Process Upgrade	1	\$ 2,419,093		\$ 322,080			\$ 371,214	\$ 1,725,799
8	(ECM 4) Blower Improvements	1	\$ 603,329		\$ 89,942			\$ 107,143	\$ 406,244
9	(ECM 5) RAS and WAS Pumping Improvements	1	\$ 1,290,972		\$ 153,516			\$ 230,389	\$ 907,067
10	(ECM 7) Electrical Upgrades	1	\$ 554,687		\$ 22,400			\$ 100,139	\$ 432,148
11	(ECM 8) Generator Replacement	1	\$ 925,404		\$ 28,674			\$ 153,675	\$ 743,055
12	(ECM 9) SCADA System	1	\$ 1,148,557		\$ 32,512			\$ 185,587	\$ 930,458
13	(ECM 12) Sewer Lift Stations	1	\$ 1,320,222		\$ -			\$ 54,511	\$ 1,265,711
14	(ECM 10) Secondary Water System (3W) Improvements	2	\$ 318,202		\$ -			\$ -	\$ 318,202
15	(ECM 11) Effluent Pump Station Improvements	2	\$ 374,580		\$ -			\$ -	\$ 374,580
16	Pads for electrical ECMs	2	\$ 313,893		\$ -			\$ -	\$ 313,893
17	Final Design	2	\$ 308,394		\$ -			\$ -	\$ 308,394
18									
19	Tertiary Treatment	4	\$ 889,436		\$ -			\$ -	\$ 889,436
20	Storm Drain	2	\$ 130,521		\$ -			\$ -	\$ 130,521
21	Demolish Old Tanks	2	\$ 567,815		\$ -			\$ -	\$ 567,815
22			\$ 15,531,245		\$ 1,129,578			\$ 2,305,583	
23	Treatment Plant Projects								
24	Security Improvements	1	\$ 15,000		\$ -			\$ -	\$ 15,000
25	New polymer skid for sludge press	1	\$ 25,000		\$ -			\$ -	\$ 25,000
26	PFAS Treatment (Design Phase)	2	\$ 50,000		\$ -			\$ -	\$ 50,000
27	Van Gordon House Demolition (Split with Water)	2	\$ 50,000		\$ -			\$ -	\$ 50,000
28	Clarifier Improvements								
29	Eastern clarifier - Replace chain drive	2	\$ 40,000		\$ -			\$ 37,552	\$ 2,448
30	Eastern clarifier - Replace drive unit's metallic hubs with non-corrosive hubs	2	\$ 35,000		\$ -			\$ -	\$ 35,000
31	Eastern clarifier - Replace clarifier wear shoes, skid plates, & sprockets	2	\$ 40,000		\$ -			\$ -	\$ 40,000
32	Western clarifier - Replace clarifier chain, wear shoes, skid plates, & sprockets	2	\$ 40,000		\$ -			\$ -	\$ 40,000
33	Cover for Sheltering of Equipment @ Plant (50%)	2	\$ 15,000		\$ -			\$ -	\$ 15,000
34	Secondary Water System	2	\$ 4,100		\$ -			\$ 4,053	\$ 47
35	Blower Replacement	2	\$ 9,200		\$ -			\$ -	\$ 9,200
36	Redundant Blower for Plant	3	\$ 400,000		\$ -			\$ -	\$ 400,000
37	Repaint the handrails on the digester	3	\$ 30,000		\$ -			\$ -	\$ 30,000
38	Walkway Grating on Digester Tanks	3	\$ 30,000		\$ -			\$ -	\$ 30,000
39	Cargo Box for Storage	3	\$ 10,000		\$ -			\$ -	\$ 10,000
40									
41			\$ 753,300		\$ -			\$ 41,605	\$ 711,695
42	Collection System Projects								
43	Lift Station A (Nottingham & Leighton/Park Hill)								
44	New Submersible Pumps, MCC, Bypass Piping, Control Panel at Grade Elevation	1	\$ 490,000		\$ -			\$ -	\$ 490,000
45	Lift Station A-1 (Sherwood & Harvey/Marine Terrace)								
46	New Submersible Pumps, Bypass Piping	1	\$ 265,000		\$ -			\$ -	\$ 265,000
47	Lift Station B - (SR Creek/Behind Park Hill)								
48	New Control Panel, Generator, Wet Well, Submersible Pumps, and Valve Vault	3	\$ 435,000		\$ -			\$ -	\$ 435,000
49	Lift Station B-1 (Burton Dr at Tin City)								
50	Convert to gravity flow	1	\$ 600,000		\$ -			\$ -	\$ 600,000

	B	C	D	E	F	G	H	I	J
1	Waste Water CIP (FY 23/24 Revised 09/18/2023)								
2		Ranking	Project Estimate		Current FY Expenditures	Prior Expenditures		Total Project Expenditures to Date	Project Estimate Remaining
51	Lift Station B-2 (Wood Dr./E. Lodge Hill)								
52		1	\$ 425,000		\$ -			\$ -	\$ 425,000
53	Lift Station B-3 (Green St./W. Lodge Hill)								
54		1	\$ 250,000		\$ -			\$ -	\$ 250,000
55		3	\$ 250,000		\$ -			\$ -	\$ 250,000
56	Lift Station 8								
57		1	\$ 95,000		\$ -			\$ -	\$ 95,000
58		2	\$ 1,000,000		\$ -			\$ -	\$ 1,000,000
59		2	\$ 12,000		\$ -			\$ -	\$ 12,000
60		2	\$ 10,000		\$ -			\$ -	\$ 10,000
61		1	\$ 20,000		\$ -			\$ -	\$ 20,000
62		2	\$ 10,000		\$ -			\$ -	\$ 10,000
63		2	\$ 2,000,000		\$ -			\$ -	\$ 2,000,000
64			\$ 5,862,000		\$ -			\$ -	\$ 5,862,000
65	Vehicles and Trailer Mounted Equipment								
66	Replacement of 1999 John Deere Loader and Backhoe Tractor	1	\$ 75,000					\$ 69,054	
67	Replace 2005 F250	3	\$ 65,000					\$ 52,982	
68									
69			\$ 22,286,545						
70									
71			\$ -						
72			\$ -						
73			\$ -						
74			\$ -						
75			\$ -						
76									
77		Ranking	10-Yr Cost					FY Project Cost	
78	Replace Tractor	1	\$ 75,000					\$ 69,054	
79	Replace Van - Transport of Sewer Video Camera System	1	\$ 65,000					\$ 52,982	
80	Replace F150	1	\$ 30,000					0	
81	Pearpoint or equal TV inspection camera (removed cost from mid year total to meet reduced funding balance, 11/20/2018.)		\$ 75,000					0	
82	F-350 Service Truck with Crane Body		\$ 57,040					0	
83	Vactor truck - replace with new \$430K truck that meets emssion requirements (7 yr loan @ 4.5%)		\$ 518,000						
84	Replacement Rack Truck (F-150)		\$ 24,193					0	
85	Influent screen, support platform design, & installation		\$ 164,509					0	
86	Lift Station A-1 MCC, SCADA Improvements		\$ 45,000					0	

	A	B	C	D	E	F	G	H	I
1	Water CIP (FY 23/24 Revised 09/18/2023)								
2		Ranking	Project Estimate		Current FY Expenditures	Prior Expenditures		Total Project Expenditures To Date	Project Estimate Remaining
3	Water Distribution System Projects								
4	Cover for Sheltering of Equipment @ Plant (50%)	1	\$ 15,000		\$ -				\$ 15,000
5	Modular Office Building @ Plant	1	\$ 10,000		\$ -				\$ 10,000
6	Advanced Metering Infrastructure (AMI)	1	\$ 2,220,000		\$ -				\$ 2,220,000
7	Meter install	1	\$ 500,000		\$ -				\$ 500,000
8	Design and Permitting for SSWF Transmission Main and Effluent Line at State Park Wetlands	1	\$ 600,000		\$ -				\$ 600,000
9	Lead and Copper Service Line Regulations	1	\$ 20,000						
10	Source Water Assessment	1	\$ 10,000						
11	Piney Way Erosion Control - Design, Permitting and	1	\$ 10,000		\$ -				\$ 10,000
12	San Simeon Well Field Transmission Main at State Park Wetlands	2	\$ 5,000,000		\$ -	\$ -	\$ -	\$ -	\$ 5,000,000
13	SR4 Generator	2	\$ 80,000		\$ -				\$ 80,000
14	Well site pump replacements	2	\$ 532,141		\$ -				\$ 532,141
15	Vault upgrades (Rodeo Grounds, Charing, and	2	\$ 60,000		\$ -				\$ 60,000
16	District Metered Areas (Phased - Design and Permitting, Implementation cost TBD)	2	\$ 150,000		\$ -				\$ 150,000
17	Upgrading undersized water mains	3	\$ 130,000		\$ -				\$ 130,000
18	Pine Knolls - Iva Court zone 1 pipeline expansion	4	\$ 165,000		\$ -				\$ 165,000
19	Demo Van Gordon House (Water Portion)	3	\$ 50,000		\$ -				\$ 50,000
20	Subtotal		\$ 9,527,141		\$ -	\$ -	\$ -	\$ -	\$ 9,497,141
21	Tank & Booster Pump Station Projects								
22	Stuart Street Tank Rehabilitation	1	\$ 550,000		\$ -	\$ 92,000	\$ 92,000	\$ 92,000	\$ 458,000
23	Santa Rosa Well #4 Replacement	1	\$ 50,000		\$ 48,792				
24	Electrical transfer switch and conduit to well SS-3	1	\$ 25,000		\$ -				
25	SCADA System - Phased Upgrades (Phase III- Alarms, Flow Data, Monitoring Wells)	1	\$ 225,000		\$ -				
26	Rodeo Grounds booster A pump	1	\$ 25,000		\$ -				
27	Rodeo Grounds Pump Station Replacement (aka Zone 2 Booster pump station)	2	\$ 2,200,000		\$ -				
28	Stuart Street and Leimert Booster Pump Replacement	3	\$ 500,000		\$ -				
29	Third Stuart Street Tank Installation	3	\$ 600,000		\$ -				
30	Subtotal		\$ 4,175,000		\$ 48,792				
31	Vehicles and Trailer-Mounted Equipment								
32	Replacement 2005 F-150 Truck with F-250 (for towing Ditch Witch)	1	\$ 55,000		\$ -				
33	Truck Replacement Program (annual cost to build reserves)	3	\$ 55,000		\$ -				
34	Replacement of 1999 John Deere Loader and Backhoe Tractor	3	\$ 75,000		\$ -				
35	Dump trailer for storing and hauling spoils from road repairs	3	\$ 15,000		\$ -				
36	Subtotal		\$ 200,000		\$ -				
37	Programs and Plans								
38	Hydraulic System Model Update	3	\$ 75,000		\$ -				
39	Asset Management Plan	2	\$ 25,000		\$ -				
40	Water Master Plan Amendment	3	\$ 35,000		\$ -				
41	Database for water conservation program/tracking with parcel links & APN file conversion	3	\$ 10,000		\$ -				
42	Subtotal		\$ 145,000		\$ -				
43									
44			\$ 14,047,141		GRAND TOTAL				
45									
46			\$ 9,100,000		Priority 1 Total				

	A	B	C	D	E	F	G	H	I
47			\$ 2,625,000		Priority 2 Total				
48			\$ 2,002,141		Priority 3 Total				
49			\$ 165,000		Priority 4 Total				
50									
51	Completed Projects	Ranking	10-Yr Cost		FY Project Cost				
52	replacement @ SR Creek pedestrian bridge	1	\$ 215,527		\$ -				
53	SR4 submersible pump replacement		\$ 50,338						
54	SS2 Electrical Panel Upgrade		\$ 25,000						
55	SCADA System - Phase I and II Upgrades		\$ 99,371						
56	Replacement Dump Truck		\$ 74,871		\$ -				
57	Trailer-Mounted Air Compressor		\$ 22,557		\$ -				
58	Trailer-Mounted Vacuum Extractor		\$ 46,169		\$ -				
59	San Simeon well field generator replacement		\$ 50,449		\$ -				
60									

**FINANCE STANDING COMMITTEE
AD HOC SUBCOMMITTEES****Review of Budget Policy**

Subcommittee members: David Pierson, Aimee Wyatt and Cheryl McDowell

Assignment: Review current budget policy with a focus on administrative cost allocation

Date formed: February 28, 2023 at Finance Committee meeting

Status: Subcommittee active, report pending

Review of Reserve Policy

Original subcommittee members: David Pierson and Cindy Steidel

Current member(s): David Pierson

Assignment: Review existing policy on cash reserves, restricted and unrestricted

Date formed: March 28, 2023 at Finance Committee meeting

Status: Work is ongoing; vacancy needs to be filled

Potential General Fund Revenue Enhancement

Original subcommittee members: David Pierson and Cindy Steidel

Assignment: Investigate strategies to increase General Fund revenues

Date formed: April 25 at Finance Committee meeting

Status: Work is ongoing; vacancy needs to be filled

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Finance Committee

AGENDA NO. **4.D.**

FROM: Matthew McElhenie, General Manager
Denise Fritz, Administrative Department Manager

Meeting Date: September 26, 2023 Subject: Discussion and Consideration to
Choose Dates to Schedule a Joint
Finance Committee and Resources &
Infrastructure Committee Special
Meeting in October 2023

DISCUSSION:

The Finance Subcommittee and Resources & Infrastructure Committee would like to hold a special meeting to discuss the ranking system for the CIP list and approve the new formatting.

The suggested dates are October 10, 11, 17, and 18.