

FINANCE COMMITTEE

REGULAR MEETING Tuesday, April 23, 2019 - 10:00 AM 1000 Main Street, Cambria, CA 93428

AGENDA

- A. CALL TO ORDER
- B. ESTABLISH QUORUM
- C. CHAIRMAN'S REPORT
 - Mission Country Disposal Rate Increase
 - Grants for Fire Prevention
 - Storm Water Resource Grants

1. 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. 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. Speaker slips (available at the entry) should be submitted to the District Clerk.

2. CONSENT AGENDA

A. Consideration to Approve the March 26, 2019 Regular Meeting Minutes

3. REGULAR BUSINESS

- A. Discussion Regarding the Committee Mission Statement and Bylaws Developed by the Ad Hoc Committee
- B. Discussion Regarding the Goals and Objectives Developed by the Ad Hoc Committee
- C. Discussion and Consideration to Appoint an Ad Hoc Committee to Explore Revenue Options for East-West Ranch Maintenance
- D. Considerations of Recommendations to Approve Water and Wastewater Rate Increases that are Prescribed in Prop 218 Actions Approved by the

Board of Directors in October 2018

- E. Review of 3rd Quarter Budget and Staff Recommendation
- F. Discussion on 2019/20 Budget Development and Timing

4. FUTURE AGENDA ITEMS

5. ADJOURN

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REGULAR BUSINESS ITEM 3.C.
DISCUSSION AND CONSIDERATION TO APPOINT AN AD HOC COMMITTEE TO EXPLORE REVENUE OPTIONS FOR EAST-WEST RANCH MAINTENANCE



FINANCE COMMITTEE

REGULAR MEETING Tuesday, March 26, 2019 - 10:00 AM 1000 Main Street, Cambria, CA 93428

MINUTES

A. CALL TO ORDER

Chairman Steidel called the meeting to order at 10:00 a.m.

B. ESTABLISH QUORUM

A quorum was established.

Committee members present: Cindy Steidel, Ted Siegler, Dewayne Lee, Mary Maher, Marvin Corne, Cheryl McDowell.

Staff present: Strategic & Organizational Advisor Paavo Ogren, Finance Manager Pam Duffield

Public present: Greg Hunter, Crosby Swartz, Mike Lyons, Mark Larsen, Harry Farmer, Laura Swartz

- C. CHAIRMAN'S REPORT
- 1. PUBLIC COMMENT
- 2. CONSENT AGENDA

A. Consideration to Approve the February 12, 2019 Regular Meeting Minutes

Motion to approve the minutes.

Motion by: Committee member Lee

Seconded by: Committee member Maher

The motion was approved 4-Ayes (Siegler, Lee, Maher, McDowell), 0-Nays, 0-Absent, 1-Abstain, Committee member Corne was not present at the February meeting.

3. REGULAR BUSINESS

Item F was moved to first on the Agenda.

A. Discussion and Consideration Regarding Rescheduling the December 2019 Committee Meeting Date

Motion: A motion was made to schedule the December meeting for 10:00 a.m. on Tuesday the 17th.

Motion by: Vice Chair Siegler

Seconded by: Committee member Maher

The motion was approved 5-Ayes (Siegler, Lee, Maher, Corne, McDowell), 0-Nays, 0-Absent

B. Discussion and Consideration Regarding the Committee Mission Statement and Bylaws Developed by the Ad Hoc Committee

This item was deferred to the April meeting.

C. Discussion and Consideration Regarding the Goals and Objectives Developed by the Ad Hoc Committee

Discussion centered on recommended changes. This item was carried over to the April meeting.

Extend the meeting

Motion: A motion was made to extend the meeting 5 minutes.

Motion by: Chairman Steidel

Seconded by: Committee member Maher

The motion was approved 5-Ayes (Siegler, Lee, Maher, Corne, McDowell), 0-Nays, 0-Absent

D. Discussion and Consideration to Appoint an Ad Hoc Committee to Work on the Reserve Fund Policy

Motion: A motion was made to appoint an Ad Hoc committee comprised of Committee member Corne and Vice Chair Siegler.

Motion by: Chairman Steidel

Seconded by: Committee member Maher

The motion was approved 5-Ayes (Siegler, Lee, Maher, Corne, McDowell), 0-Nays, 0-Absent

E. Discussion and Consideration to Appoint an Ad Hoc Committee to Explore Revenue Options for East-West Ranch Maintenance

This item was deferred to the April meeting.

F. Discussion and Consideration of the 2018/2019 Mid-Year Budget and Develop Recommendations for the CCSD Board of Directors

- 1. Review the Proposed Budget/Financial Reporting Model, as discussed during the February 12, 2019 meeting
- Review the 2018/19 Mid-Year Budget, with modifications for unanticipated revenues & related expenses for the SFW – Impoundment Basin, as presented to the Board of Directors at the March 14, 2019 meeting
- 3. Review proposed new formats for budgeting, reporting and analyzing.

4. FUTURE AGENDA ITEMS

Items noted above

5. ADJOURN

Chairman Steidel adjourned the meeting at 12:05 p.m.

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FINANCE STANDING COMMITTEE MEETING SIGN-IN SHEET

Meeting Date: March 26, 2019

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Man Mahn	
Cherry	
Grosby Swartz	
GREG HUNTER	
MIKE LYDAS	
Mark Larsen	
Mark Larsen Destagne Lee	
PARIO DUIZEN	
HARRY FARMER	
Pan Duffield	
Jaura Swartz	

Attachment 2 to March 26, 2019 Minutes

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Attachment 2 to March 26, 2019 Minutes

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Attachment 3 to March 26, 2019 Minutes

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	TRANSFERS & ENCUMBRANCES				(044/204)	(532,223)	(\$50,285)	Ş	\$313,223
01 4625	Transfers In - From General Fund Transfers Outl	20		a			C		
	Finansiers Cary Encumbrances - Sources of Funding			a	-, 7 ₂ , , , , , , , , , , , , , , , , , , ,		<u> </u>		00
	curumarances - (Designated Funds)					<u></u>	<u>, 19</u> 00		
	NET TRANSFERS & ENCUMBRANCES	\$0	\$0	Ş					
	RESERVES			2	n¢	\$0	\$0	\$0	\$0
	Use of Reserves (Additions to Recensed)			0			C		
	Other Adjustments			00			0		
	RESERVES - INCREASE / (DECREASE)	Ş	Ş				0		o
	NET BUDGET ADV SOURCES DISES			2	S	\$0	\$0 §	\$0	\$n
		(\$262,938)	ŠO	(\$262,938)	(\$89.448)	(5212.273)	100 201		
			and the state of the			1099109901	[[sgzince]	<u> </u>	\$313,223
	RESERVES					Ramon and Party			Contraction of the second second
	Beginning Reserves			<u></u>					
2005 D.Q.	Operating Surplus / (Deficit)	(\$262,938)	Ş	(\$262.938)	1589 4481				
	Transfers & Encumbrances	\$0	\$0	\$0	(or the second	(527,5155)	(\$50,285)	ξQ	\$313,223
	ENDING RESERVES	(\$262,938)	UŞ.	1950 03651	100.0047		20	\$0	\$0
				[nertanal	(244,505)	(5313,223)	(\$50,285)	ŝ	\$313.223
			STATISTICS STATISTICS	LEVEN STREAM STREAM STREAM STREAM		and the second	Contraction of the second s		

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100-0	FUND LEVEL ANALYSIS							
	5 FIRF OFPARTMENT - GENERAL FUNI) - 01, DEPARTME	NT-01					
			018/19	2018/19	a Vientera	An in		2018/19
ACCOUN		ADOPTED	APPROVED		ACTUAL AT		ESTIMATED	EST BUDGE
NO.	FIRE DEPARTMENT - 01	BUDGET	ADJUSTMENT	IS BUDGET	12/31/2018		ACTUAL	VARIANCE
	SOURCES OF FUNDS	and the second second second						
l —		1	1				- <u>T</u>	100000000000000000000000000000000000000
01 4127	REVENUES		0	· · · ·		_		
014127	Reimbursements to Fire Department			11	23	0 0%		
01 4310	Property Tax	1,751,34		1,751,34	9 981,83	5 569	6 1,776,839	9 25,4
01 4311 01 4335	County Administrative Fee Assessment-Fire	(17,00		(17,00		0 0%	· · · · · · · · · · · · · · · · · · ·	
01 4370	Weed Abatement	18,00		18,00				
01 4373 01 4390	Inspection Fee Revenue Miscellaneous Revenue	14,50		14,50	56			
01 4610	Grants Revenue: SAFER		0		S.	0 0%		· · · · · · · · · · · · · · · · · · ·
01 4618	Grant/Revenue: Personnel Protection		0			0 0%	0	
	· · · · · · · · · · · · · · · · · · ·				D	_		
				(0			1
		_			<u>)</u>			<u> </u>
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				_	2			
		-			- 12 1			·
	· · · · · · · · · · · · · · · · · · ·	1		0		-		
				0		1		
National State		63 334 459			11			
	OTHER SOURCES OF FUNDS	\$2,224,459	\$0	\$2,224,459	\$1,268,315	57%	\$2,317,231	\$92,77
		-		0		- <u> </u>		
				0				
	· · · · · · · · · · · · · · · · · · ·			.0				
	1	1		0		-		
				0		<u> </u>		
	Total Other Sources of Funds	\$0	\$0	\$0	\$0	1000/02/07/0	\$0	\$ 1
	Total Sources of Funds	\$2,224,459	\$0	\$2,224,459	\$1,268,315	5/%	\$2,317,231	\$92,77
	USES OF FUNDS							
	SALARIES & WAGES					1		
5000	Salary & Wages	671,189		671,189	283,581	42%	609,102	62,087
	Overtime Standby	128,000 5,000		128,000 5,000	91,673		168,100	(40,100
	Reserve Firefighter Pay	110,000		110,000	1,170 52,591	23% 48%	2,500 118,800	2,500
	Slck/Vacation Pay	0		0	28,784	X#IIIII	59,000	(59,000
-5050	Holiday Pay	0		0	3,227	811111111	5,000	(5,000
	Total Salaries & Wages	\$914,189	\$0	\$914,189	\$461,026	50%	\$962,502	(\$48,313
	BENEFITS	the second s			e della se d			
	Uniform Allowance Dental Insurance	2,500 14,268		2,500 14,268	2,500	106% 42%	2,500	0 1,185
5103	Medical Insurance	131,783		131,783	55,166	42%	114,883	16,900
	Life Insurance	900		900	318	35%	900	0
	FICA Medicare	52,510 13,330		52,510 13,330	26,355 6,586	50% 49%	53,055	(545 (155
5108	Workers Compensation	47,815		47,815	14,954	31%	50,339	{2,524
	PERS - Retirement Other Employee Benefits	204,631 2,600		204,631	99,113	48%	220,024	(15,393
	Retirees Health	- 51,998		2,600 51,998	1,250 23,459	48% 45%	2,600 51,998	0 (0
5122	Medical Reimbursements - HRA	9,100		9,100	7,625	84%	15,600	(6,500
	Total Benefits	\$531,435	\$0	\$591,435	\$243,281	46%	\$538,466	(\$7,031)
	Total Personnel Services	\$1,445,624	\$0	\$1,445,624	\$704,307	49%	\$1,500,968	(\$55,344)
	SERVICES & SUPPLIES							
	Ads-Legal/Other	0		<u> </u>	257 0	####### 0%	500	(SOO) O
	Public Information	a	••••••••••••••••••••••••••••••••••••••	0	0	0%	0	0
6011/ P 6011W P	Public Information Public Information - Website	0			0	0%	0	0
60111 P 6011W P 6014 P	Public Information - Website Public Events	0		0				
60111 P 6011W P 6014 P 6031F 1	Public Information - Website Public Events Maint & Repair Water Dept -Fire Hydrant	0		1,000	0	0%	1,000	
6011i P 6011W P 6014 P 6031F J 6032S I 6033B I	Public Information - Website Public Events Maint & Repair Water Dept -Fire Hydrant M & R-Disposal of Sludge M&R Buildings	0	······					0 0 0
6011/ P 6011W P 6014 P 6031F 1 6032S 1 6033B 1 6033G 1	Public Information - Website Public Events Maint & Repair Water Dept -Fire Hydrant M & R-Disposal of Sludge M&R Buildings Malnt & Repair - Grounds (formerly 6042)	0 1,000 0 5,000 2,000		1,000 0 5,000 2,000	0 0 2,161 830	0% 0% 43% 42%	1,000 0 5,000 2,000	0 0 0
6011/ P 6011W P 6014 P 6031F 1 6032S 1 6033B 1 6033G 1 6033R 1	Public Information - Website Public Events Maint & Repair Water Dept -Fire Hydrant M & R-Disposal of Sludge M&R Buildings Maint & Repair - Grounds (formerly 6042) M & R - Ranch	0 1,000 0 5,000 2,000 0		1,000 0 5,000 2,000 0	0 0 2,161 830 0	0% 0% 43% 42% 0%	1,000 0 5,000 2,000 0	0 0 0 0
60114 F 6011W P 6014 P 6031F 1 6032S 1 6033B 1 6033G 1 6033R 1 6035 1	Public Information - Website Public Events Maint & Repair Water Dept -Fire Hydrant M & R-Disposal of Sludge M&R Buildings Malnt & Repair - Grounds (formerly 6042) M & R - Ranch M & R - Emergency Maintenance & Repair - Equipment	0 1,000 0 5,000 2,000		1,000 0 5,000 2,000 0 0 1,500	0 0 2,161 830 0 0	0% 0% 43% 42%	1,000 0 5,000 2,000	0 0 0
60114 F 6011W P 6014 P 6031F J 6032S I 6033B I 6033B I 6033C I 6033C I 6033C I 6033C I 6034 I 6040 I	Public Information - Website Public Events Malint & Repair Water Dept -Fire Hydrant M & R-Disposal of Sludge M&R Buildings Malnt & Repair - Grounds (formerly 6042) M & R - Ranch M & R - Emergency	0 1,000 0 5,000 2,000 0 0		1,000 0,00 5,000 2,000 0 0	0 2,161 830 0 0 1,680	0% 0% 43% 42% 0% 0%	1,000 0 5,000 2,000 0 0	0 0 0 0 0

1006	CAMBRIA COMMUNITY SERVICES D	STRICT						
	FUND LEVEL ANALYSIS							
	FIRE DEPARTMENT - GENERAL FUNI	J-01, DEPARTM	an a second a second					
ACCOUN	GENERAL FUND (GF)	ADOPTED	2018/19 APPROVED	With the second se	ACTUALA	r	ESTIMATED	2018/19 EST. BUDGET
NO.	FIRE DEPARTMENT - 61	BUDGET	ADJUSTMEN		12/31/201	10.000.000	ACTUAL	VARIANCE
6045 6048	Computer/Copier/Printer Supplies/Maint. Security and Safety		0		0	38 ####		00 (1
6048E	Safety - Medical	, <u>1</u> ,	200	1,2	0	514 43 0 09	· · · · · · · · · · · · · · · · · · ·	00
6050 6051	Office Supplies Printing & Shipping	2,	000	2,0		99 70		58 (1,3
6052	Bank Charges		0		0	0 0%		0
6053 6054	Printing/Forms Membership - Dues , Publications & Books		000	3,0		78 3%		87 2,8
6055	Government Fees and Licenses	47,0		6,0 47,0		74 839 22 979		
6059 6060C	Bad Debt Utilities Cell Phone	3,0	0	2.0	0	0 0%		0
60605	Utilities Electricity	8,9		3,00				
6060G 6060!	Utilities Gas Utilities Internet Access	2,2		2,2		17 28%		
6060P	Utilities Phone-Land Lines, Faxes, Alarms	4,7		2,7		42 24% 74 46%		
6060S 6050W	Utilities Sewer Utilities Water	1,3		2,13		33 61%		
6063	M&R Communications Equipment	4,1	0		0	26 58% 0 0%		9 29 0
6080 6080K	Old Professional Services - Engineering Prof Services-District Counsel	9,0	0	9,00	0	0 0%		0 9,00
6080L	Land Conservancy -Lot Inventory, Etc.		0		0	0 0%		0 9,00 0
6080M 6080T	Prof Services - Miscellaneous/Other Prof Services - Temporary	5,0	0	5,00	- <u>%</u>	0 3% 0 0%	5,00	
6086	Outside Services		Ð		2	0 0%		0 0
6089 6090	Emergency Medical Supplies Department Operating Supplies	6,50		6,50			6,50	
6093	Small Tools and Equipment	2,50	0	2,50		0 0%	1,000	
6094 6095	Clothing and Uniform Office Furnishings & Equipment	8,75	0	8,75		0 0%	4,000	
6096	Fuel-Gas and Diesel	20,00	0	20,000			20,000	
6115 6120A	Meeting Expense Employee ALS Cert/Recruit Training	3,50	0	3,500	- ič	2 ###### 9	* <u>100</u> 2,782	
6120E	Travel, Training, Seminars – Employees	32,50	0	32,500	- C.		2,782	
6120R 6124	Training - Reimbursement Employee Recognition		0 a	300	- 10 ⁻	0% 0%		
6125	Employee Recruitment		0	Ó	1			
6220A 6220B	Fire Dept - Aware/Eductn/CERT/Vol Progrm Fire Dept -SC BA Brthg Aprts/Resptry Test	6,00		6,000	1,28		5,000	
6220D	Fire Dept Disaster Preparedness	7,00	5	7,000) 0%	0	
6220E 6220F	Fire Dept -EOC Upgrade Fire Dept Fr Haz Defensible Spc/Chipping	15,000		0 15,000			0 10,000	
6220H	Fire Dept - Haz Mat Phys	()	D	(0%	0	0
6220P 6220R	Personal Protective Equipment FHRP Contract	10,000		10,000	1,231		10,000 29,356	
62265	Fire Dept - Surf Rescue/NCOR Program	6,000		6,000	4,87	81%	6,000	0
6602	Transit Expense			0	(0	
1019 (1919 (1919 - 1919 - 1919 (1919 - 1919 (1919 (1919 - 1919 (1919 (1919 - 1919 (1919 (1919 - 1919 (1919 (19 1919 (1919))))))))))	Total Services & Supplies CAPITAL OUTLAY	\$269,790	\$0	\$269,790	\$148,000	35%	\$262,151	\$7,639
6170	Capital Asset-Instali Radio in 5792	0		0	0	0%	0	0
61708	Chief/Command Pickup (5 Year Lease)	0		0	0	0%	0	U Q
	USAR Equipment (Urban Search & Res Image Trend Elite Project Management	3,400 12,000		3,400	0	0% 0%	3,400 6,000	0 6,000
6170F 2	Zoll X Series EKG	40,000		40,000	34,575	86%	34,575	5,425
5170G (Command Vehicle Buildup	31,000		31,000	27,526		27,526	3,474
	Total Capital Outlay DEBT SERVICE	\$86,400	\$0	\$86,400	\$62,101	72%	\$71,501	\$14,899
5180H F	DEBT SERVICE Principal on Fire Engine lease/Purchase	121,455		121,455	121,455	100%	121,455	
	nterest on Fire Engine Lease/Purchase	121,455		11,919	121,455	100%	121,455	0 0
	Total Debt Service	133,374	\$0	\$133,374	\$133,374	100%	\$133,374	\$0
-	ADMINISTRATIVE COST ALLOCATION							
520D A	Allocated Overhead	351,294		351,294	175,647	50%	354,088	(2,794)
	Total Administrative Cost Allocation	\$351,294	\$0 \$0	\$351,294	\$175,647	50%	\$354,088	(\$2,794)
	Total Expenditures	\$2,286,482	\$0	\$2,286,482	\$1,223,429	54%	\$2,322,082	(\$35,600)
	OPERATING SURPLUS/(DEFICIT)	(\$62,023)	\$ 0	(\$62,023)	\$44,886		ICA DEAL	CE7 474
· · · · · · · · · · · · · · · · · · ·	TRANSFERS & ENCUMBRANCES	[404/045]	οų	(402,023)	244,00D		(\$4,851)	\$57,172
625 Ti	ransfers In - From General Fund	62,023		62,023				(62,023)
(1	Fransfers Out)			02,025				. 0
	ncumbrances - Sources of Funding ncumbrances - (Designated Funds)					-		
	,				L	1		

1.	FIRE DEPARTMENT - GENERAL FUND - C)1, DEPARTMENT	-01				
COUNT NO.	GENERAL FUND (GF) FIRF DEPARTMENT - 01	2018 ADOPTED BUDGET	8/19 APPROVED ADJUSTMENTS	2018/19 APPROVED BUDGET	ACTUAL AT 12/31/2018	ESTIMATED ACTUAL	<u>2018/19</u> EST. BUDGET VARIANCE
	RESERVES			als 110.00			
	Use of Reserves			0			
	(Additions to Reserves)			0			
	Other Adjustments						
	RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0 2	\$0	\$0	\$
	NET BUDGETARY SOURCES/USES	\$0	\$0	\$0	\$44,886	(\$4,851)	(\$4,85
	RESERVES		1			T 1	
	Beginning Reserves			S and and See			
	Operating Surplus / (Deficit)	(\$62,023)	\$0	(\$62,023)	\$44,886	(\$4,851)	\$57,17
	Transfers & Encumbrances	\$62,023	\$0	\$62,023	\$0	\$0	(\$62,02
	ENDING RESERVES	\$0	\$0	\$0	\$44,886	(\$4,851)	(\$4,85:

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		(143,194)	(4,000)	0	(5,800)	251.000		\$251,000 \$94,206			(026.6)		(CCC/NY)	(LEE D)	(2.291)	(5.742)	(25,403)	(1,637)	(390)	\$0 (\$74,053)	\$251,000 5201,144				0	(20,155)	(mm/c)	(2.016)	(36.881)	(401)	(3,773)	(22,000)	(216)	(12,600)	(767/52)	(15 02/1)	(4 TOR)	(43)	0	0	(10,000)	(4,548)	0	(6,000)		12 3761		(168)
	1 0 20	045,61	5,000 m	5,000		0 Innorth		nhc/rc		0	(603)	299	85	1,077	249	1,552	(11,870)	(287)	1,989	(\$8,509)	\$8,831				15 1551		(1.368)	(2,016)	(31,881)	(401)	(3,773)	(000'77)	(0T7)	(24.192)	15,000	(6,834)	(6,708)	(43)	0	0	•	(548)				(1,376)		(168)
	143 104		4*nna	5,800	3.800		¢1EC JDA	101101A		400	3,358	24,395	115	9,331	2,291	6,742	25,403	1,637	390	\$74,062	\$230,856				20,155	3,000	1,368	2,016	36,881	401	3,773	216	15,600	24,192	0	16,834	6,708	43			100,01	4,548	6.000	-		2,376	160	201
	48,118 30%		_	#	2,203 ######		\$54.576 at w	3	_	434 109%	1,849 75%	9,025 37%			777 31%			588 106%		\$27,339 42%	\$81,915 34%		******		8,398 56%	-	570 ######			16/ ######	20.806 14144	108 ######		10,080 ######				18 ######	######		20%97 DCC'7	+	6,000 60%	-+=	#######		70 ######	
	159,134	10,000	5,000	0	0		\$174,134			400	2,455	24,694	200	10,408	2,540	8,234	Log et a	000	A STATE AND A SAME AND A		5239,687		0	0	15,000	3,000	•					0	22,000	0	15,000	10,000					4,000	0	10,000	0	0	1,000	0	
	159,134	10,000	5,000				<u> </u>		UUV	1400 7 AEG	654/2 A GOA	24,034		2 5400	8.294	13,533	650	2,379	Liebo o starotati (sama sidi)	50 200 200 200 200 200 200 200 200 200 2	790		, O		15,000	3,000		5.00	0	0	0		22,000		10,000	000/07			0	10,000	4,000	. 0	10,000	0		0		- C
SALARIES & WAGES	Salary & Wages			bick/vacation Pay Holiday Bay	Prop 218 Retimetor			BENEFITS	Uniform Allowance	Dental Insurance	Medical Insurance	Maintenance & Repairs - Vehicles Licenses	FICA .	Medicare	Workers Compensation	PERS - Retirement	Office Supplies	Medical Reimbursements - HRA	Total Benefits	Total Personnel Services		JANTINTATION OF DEVICED & SUPPLIES	Maintenance & Repairs - FIFE HYDRANDS	Maintenance & repairs - Generators	Off-Hauline RO Brine	Maintenance & Repairs - Buildings	Maintenance & Repairs - Grounds	Maintenance & Repairs- Emergency	Comp/Copier/Printer Services	Postage & Shipping	Government Faes & Licenses	Utilities - Ceil Phone 11+11+1ac - Flocusi-14-	ounces - decuraty Equipment Rent	Professional Services - District Councel	Professional Services - Misc./Other	Professional Services - Legal	Outside Services	Department Operating Supplies	Sensor Cleaning	Lab Tests	Operating Supplies	Baseline Mon	Calibration	Lab Tectine	Lab Subplies	Clothing and Uniform		ruel - Gas and Diesel
	5000		0705	5050		00000000000000000000000000000000000000			5101	5102	5103	5105	5106	5107	5108	5109	5120	5122	and the second second			6031E	6031G	6031Z	6032B	60338	6033G	6036	6044	6051	6053 6060C	SUBUC SASAF	6070	6080K	6080M	60801	6086	0609	6090B	6091	6091B	6091E	6091G	6091H	6092	6094		96096

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est. P218 Variance			(710 CCA)	1050'07/1	23,805		000/64		24, 305	505/44T		00015		(\$17,982)							0	\$0	(\$17,982)
PROP. 218 ESTIMATES	en e		1.009.000	2006000										S1,009,000								500 SOU	\$1, 303/E00
<u>2018/19</u> EST. BUDGET VARIANCE			28,350	2.520	805	(2.470)	28,900	1.820	11:305	7,788	(2.000)	0		\$7/,018	0	0	0		Ċ	ç		\$0	810%15
ESTIMATED			298,350	26,520	23,805	49,530	317,900	27,820	144,305	96,788	6,000			STO'TSSC								201	800,0665
ACTUAL AT 12/31/2018			145,384 54%	12,908 54%	11,570 50%	25,127 48%	166,966 58%	15,332 59%		48,165 54%	1,582 20%		CEO2 010								C.	06	SE03,048 56%
2015/19 CURRENT BUDGET			270,000	24,000	23,000	52,000	289,000	26,000	133,000	000'58	8,000	0	\$914 000 I		0	•	0	0	0	0		0.0	00019165
<u>018/19</u> APPROVED ADUSTMENTS													505 - 10 - 20 - 10									2	200 200
L ADOPTED BUDGET			2/0/00	24,000	23,000	hon'ze	000/697	79,000	133,000	000'68	a,uu0		\$914,000								\$0	ATTAN AND	100 P30 4 000
CAMBRIA COMINIUMIEN SERVICES DISTRACT FUND CEVEL ANA, MASS SWE - WATER FUND - Ad., DEFARTIMENT - D1 SWF - WATER FUND SWF 800 - BEARTIMENT - D1 SOURCES OF FUNDS	DEVENITES	SIME WATER Bace - Daridante / frankar	Shift Base Var	SWF Rate Com 14	SWF Base Com Wt	SW/F Water Hears - Posidantial (SEB num)	SWELLER Vac But			Interest Income			of the second	OTHER SOURCES OF FUNDS							Total Other Sources of Funds	Total Sources of Bundle	
	1	39 4041	39 4042	39 4043	39 4044	39 4051	39 4052	29.4053	39 4054	39 4200				*===	 	~ .			-				

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Vehicles				2106	111111111	LCL	0		0
Performance Bonds	35,875			90T'7	######	5,054	(5,054)		
Financial Services	2130/02		C78'C5	0	%0	71,650	(35,825)		(71,650)
EWS Environmental					######		0		0
Prop 218 Estimates					######	<u></u>	0		0
	77.660							130,000	130,000
roral services & supplies	\$130,825	\$0	\$130,825	\$91,820	70%	\$258,513	(\$127,688)	\$130 DOD	1027 66123
CAPITAL OUTLAY									604'0316'
Impoundment Basin	35,000		35,000	200	101				
Prop 218 Estimates			000/27	000	27%	35,000	0		(35,000)
					######		0	211,000	211,000
iotal Capital Outlay	\$35,000	\$0	\$35,000	\$386	1%	\$35,000	41	5244 CDD	1441 000
DEBT SERVICE								CONTRACT OF CONTRACT.	nnniotre
Vehicie									
Loan Principaj	BAD AGE				######		0		0
Interest Expense	210 050		340,465	168,501	49%	340,465	0		(340,465)
	ACE'OTC		318,959	161,211	51%	318,959	0		(318,959
								660,000	660,000
1014 DEDI SELAICE	659,424	\$0	\$659,424	\$329,712	20%	\$659,424	05 0 0 0 0 0	C C C C C C C C C C C C C C C C C C C	
ADMINISTRATIVE COST ALLOCATION	9400°							200/2002	0/00
	263,815		263.815	131 008	Enex	100 401			
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Agenda Item 3.A Finance Standing Committee Mission Statement (Draft) (Ad Hoc Committee, Dewayne Lee, Cheryl McDowell)

The Standing Finance Committee serves as an Advisory resource to the Cambria CSD Board of Directors to provide transparent budget processes and financial management that promote fiscal stability and instill public trust.

STANDING FINANCE COMMITTEE BYLAWS/GUIDELINES ~ CORRECTED

I. Statement of Purpose

The purpose of the Committee is to work directly with the General Manager, Finance Manager and the Board of Directors as follows:

- A. To promote establishment of financial recording and accounting to accurately reflect the total financial position of the Cambria CSD.
- B. To provide a means for the financial integrity and enhancement of monetary discipline of the Cambria CSD.
- C. To receive input from the Infrastructure Committee in order to identify infrastructure repair and replacement needs for the budget.
- II. Mission Statement

The Standing Finance Committee serves as an Advisory resource to the Cambria CSD Board of Directors to provide transparent budget processes and financial management that promote fiscal stability and instill public trust.

- **III. STATEMENT OF RESPONSIBILITIES**
 - A. At the direction of the Cambria CSD Board of Directors discuss, receive public input and advise the Board on Financial matters.
 - B. Members of the Committee and their activities are bound by all applicable provisions of of the Brown Action (Government Code Sections 54950 et seq.).
 - C. Members of the Committee shall not participate in discussion of, or vote on issues constituting conflicts of interest "no public official shall make, participate in making, or in any way attempt to use his official position to influence a governmental decision in which he/she knows or has reason to know he/she has a financial interest." (Government Code Section 87100).
 - D. Members of the Committee are charged with protecting and upholding the public interest and exhibiting the highest level of ethics in all actions.

IV. TERMS OF APPOINTMENT AND OFFICES

- A. The Committee shall consist of five members from the community with full voting privileges and one member from the Cambria CSD Board of Directors who may only vote to break a tie.
- B. Each Citizen Committee member shall serve a four-year term. Upon the request of a retiring member, at the end of a completed term of office, and at the discretion of the Cambria CSD Board of Directors, a committee member may be appointed for an additional term of up to four years.
- C. Each committee member shall live within the Cambria Community Services District's

Attachment 2 to Regular Business Item 3.A.

STANDING FINANCE COMMITTEE BYLAWS/GUIDELINES ~ CORRECTED

boundaries, hold no other public office within the Cambria CSD, and shall serve at the pleasure of the Board.

D. The members of the Committee shall elect a Chairperson, Vice-Chairperson and Secretary. The Chairperson shall preside over meetings, appoint appropriate committees, sign reports, establish meeting agendas, and represent the Committee at the regular Cambria CSD Board meeting. In the absence of the Chairperson, the duties of this office shall be performed by the Vice Chairperson. The terms of these offices shall be one year with elections occurring at the first regular meeting of the year.

V. AGENDA PROCEDURE

- A. The Standing Finance Committee shall meet within the jurisdictional boundaries of the Cambria CSD except in an emergency.
- B. The Standing Finance Committee members will provide input on agenda items to the Chairperson.
- C. The Chair or Vice Chair will develop the draft agenda with Cambria CSD staff.
- D. Cambria CSD staff will prepare the final agenda, attachments and emails to all committee members. Agendas will be distributed to the Standing Finance Committee distribution list.
- E. Cambria CSD staff will post agendas at the Cambria CSD Administrative Office, Veteran's Memorial Building, Cambria Library and the Cambria CSD web site.

VI. COMMITTEES

The Standing Finance Committee shall appoint Ad Hoc Committees as may be deemed necessary or advisable. The duties of the Ad Hoc Committee shall be outlined at the time of appointment, and the committee shall be considered dissolved when its final report has been made.

VII. STANDING FINANCE COMMITTEE PROCEDURES

- A. The Committee shall meet on the fourth Tuesday of each month. This is the regularly scheduled meeting unless otherwise publicly noticed 72 hours in advance. The Committee may call public-noticed special meetings as needed.
- B. A majority of the Committee members shall constitute a quorum.
- C. All Committee meetings shall be conducted by laws governing open meetings and public participation.
- D. The Cambria CSD Board of Directors shall appoint a Board liaison to the Committee for the purpose of improving the flow of communications between the entities. This member may only vote to break a tie.
- E. The General Manager, or designated representative(s), shall assist the Committee as Staff to the Committee.

STANDING FINANCE COMMITTEE BYLAWS/GUIDELINES ~ CORRECTED

- F. After two consecutive unexcused absences by a Committee member, the Committee, by a majority vote, may recommend to the Cambria CSD Board the dismissal of said member.
- G. Should a Committee member disrupt the Committee meetings, or participate in behavior contrary to the charges and responsibilities of the Committee, the Committee, by a majority vote, may recommend to the Cambria CSD Board the removal of said member.
- H. Should a Committee member wish to resign he/she shall submit a letter of resignation to the Committee Chairperson and this shall be forwarded to the Cambria CSD Board.
- I. To fill a vacancy on the Standing Finance Committee resulting from the expiration of a regular term of office with no request for reappointment, as described in section VI B, such vacancy shall be advertised for a minimum of two weeks in the local Newspaper, and posted at all Cambria CSD public information bulletin boards. The application period shall extend from the date of first posting the vacancy until a date four weeks following. Applications may be obtained at the Cambria CSD Administrative Offices during normal business hours during the application period.
- J. Vacancies of unexpired terms of office of regular Committee members shall be filled from current applications. Such vacancy shall be filled by appointment of the Cambria CSD Board of Directors.

VIII. AMENDMENTS OF BYLAWS/GUIDELINES

The Bylaws/Guidelines may be amended by majority vote at any regular meeting of the Standing Finance Committee provided that written notice of the proposed changes is mailed to each member of the Committee no less than one week in advance. Changes must be approved by the Cambria CSD Board of Directors.

Finance Standing Subcommittee 2019 Goals and Objectives

(Ad Hoc Committee, Marvin Corne, Mary Maher, Cindy Steidel)

- Strengthen the Districts financial health and improve financial transparency to the community by providing overview, analysis and recommendations of financial structures and products in a public forum:
 - a) Conduct annual Budget financial review based on District Goals and Objects and the tenets of the Budget Policy, including but not limited to:
 - o underlying CIP (including 218 rate budgeted revenue assignments) recommendations from the Resource and Infrastructure Committee.
 - o overhead allocation criteria and review of expense assignments to those methodologies
 - o income allocation
 - o Reserve fund allocations
 - o identification/discussion of competing objectives and available resources
 - b) mid-year FY19/20 budget review in consideration of impacts to plans, objectives and financial performance as represented in the initial FY budget
 - c) Work with district staff to grow the methods, processes and tools for financial management and reporting, including report generation data available from implementation of Tyler InCode
 - d) Work with staff through an Ad Hoc committee in development of an annual 218 Rate Review process.
 - e) Provide assessments to staff of potential financial risks identified during reviews and move to Board for consideration where their action is required.
 - f) Provide financial assessment of potential Grant Funding opportunities referred to the committee from district staff.
- 2) Review effectiveness and strength of District Financial Policies to assist in normalizing financial parameters and provide definitive guidelines for financial operation
 - a) Prioritize the review, revision and implementation of the district's Reserve Policy
 - b) Consider review of Debt Policy, Cash Flow Analysis Policy, Investment Policy,
 - c) Address additional financially based Policies referred by Policy Committee or identified by Staff

3) Provide advisory oversight of District's Financial processes

- a) Review any findings from the District's annual Audit Report and provide support in addressing their resolution
- b) Verify application of generally accepted accounting practices in the monthly initiation and closeout of accounting and financial processes.
- c) Review District Fee Schedules for consistency and sufficiency.

Agenda Item 3.C

Excerpt from the East-West Ranch Public Access & Resource Management Plan DEED OF CONSERVATION EASEMENT

"9. Costs and Liabilities. Grantor retains all responsibility and shall bear all costs and liabilities of any kind related to the ownership, operation, upkeep, and maintenance of Property, including the maintenance of adequate comprehensive general liability insurance coverage. Grantor shall keep Property free of any liens arising out of any work performed for, materials furnished to, or obligations incurred by Grantor.

9.1 Taxes. Grantor shall pay all taxes, assessments, fees, and charges of whatever description levied on or assessed against Property by competent authority (collectively "taxes"), including any taxes imposed upon, or incurred as a result of this Easement, and shall furnish Grantee with satisfactory evidence of payment upon request.

9.2 Hold Harmless. Each party hereto agrees to hold harmless, indemnify and defend the other, its members, employees, agents, directors, officers, contractors and their heirs, personal representatives, successors and assigns of each of them (collectively "Indemnified Parties") from and against all liabilities, penalties, costs, losses, damages, expenses, causes of action, claims, demands, or judgments, including, without limitation, reasonable attorney's fees, arising from or in any way connected with: (1) injury to or death of any person, or (2) physical damage to any property caused by the act or omission of that party."