

BIG BEAR CITY



Community Services District



*Five-year Strategic Plan
(2023-2028)*

*Completed June 6, 2016
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Introduction

A Strategic Plan is a top-level planning document for an organization to set clear direction for the operational aspects of its mission over a given timeframe. For the Big Bear City Community Services District (CSD or District), it serves as a roadmap for decision making over a five-year period. It is a disciplined effort to produce fundamental decisions that shape what a District plans to accomplish by selecting a collective course of action by the Board of Directors and Staff. Beginning with foundational statements, the District's Mission and Strategic Vision, the overall structure of this Strategic Plan was developed by the Board in a series of workshops. Within the framework of that structure, strategies and tactics were developed to sustain and, where appropriate, improve the District over the next five years. At its highest level, this Strategic Plan seeks to strengthen and build upon opportunities while addressing areas of concern.

This plan identifies actions and activities to leverage and implement planning efforts that are currently underway, and which are needed for continued success in operations and management of the District. This plan also provides for periodic reviews and updates.

Strategic Planning Definitions

Mission Statement: A declaration of the District's purpose which succinctly describes why the District exists. All activities of the District should be in support of the Mission Statement. The Mission Statement is adopted by the Board of Directors. The Mission Statement is reviewed annually but is intended to be constant over the long term.

Vision Strategies: A set of concise statements from the Board that, taken in total, comprise the Vision of the Board and outlines that Vision as a set of bullet-point strategies.

Board Guiding Objective and Strategy Statement: Board-derived statement for each Vision Strategy that outlines general guidance for objective and general strategy for each Vision.

Tactics: These are supportive actions, projects and initiatives that make the Vision Strategies successful over the term of the Plan.

Strategic Plan Development

In Fiscal Year Ended 2016, the District retained the services of BHI Management Consulting (BHI) to facilitate and coordinate the development of the District's five-year Strategic Plan. To prepare for the workshops, the Consultant interviewed the District Board members individually on matters they thought were most relevant to future strategy for the District. The following topics were discussed at these input-gathering meetings:

- Mission;
- Vision;
- Strengths;
- Weaknesses;
- Opportunities; and
- Threats.

The Board supported this process to allow all to participate in the foundation of the Strategic Plan. Three public Board workshops were conducted. At these workshops the Board reviewed inputs, developed the District's first formal Mission Statement, created Vision Strategies and developed guiding statements for each of the Vision Strategies.

Senior District staff participated in the workshops and then worked with BHI to develop the tactics that support each Vision Strategy. Using this process, the Strategic Plan

was assembled in a way that best articulated the Board's Vision and Strategy for the District over the next five years.

Continuation Process of the Plan

A key part of the Strategic Planning process is to conduct an annual review to update the Plan. These reviews allow for regular maintenance of the Plan so that it reflects the actual progress and conditional needs of the District. The reviews will be documented and followed up by an updated Plan. A five-year planning horizon will be maintained with each review effort developing a new fifth year of actions, projects, and initiatives.

Mission Statement and Five-Year Vision Strategies

DISTRICT MISSION

Our Mission: To serve our customers with clean and safe water, and to provide collection of solid waste and wastewater in a fiscally responsible manner.

DISTRICT FIVE-YEAR VISION STRATEGIES

The following are areas where the District will focus time and resources to strengthen and improve over the next five years.

- *Establish an efficient and clear **public agency business plan** including long-term obligations and scheduled periodic rate studies.*
- *Complete the **fire consolidation**.*
- *Implementing our **ADA (Americans with Disabilities Act) compliance plan**.*
- *Develop a clear strategy on **infrastructure planning**.*
- ***Collaborate** with others on relevant projects of valley-wide concern.*
- *Maintain a **workforce** second to none.*
- *Promote best Board practices of **high-level stewardship**, transparency, and planning for the District.*

Strategic Implementation

The Implementation Plan that follows, contains tactics organized around the Vision Strategies and plan actions and initiatives, then sorted by year within the planning period. They are provided in tabular form in Table 1 - Executive Review Table beginning on page 26.

1. ESTABLISH AN EFFICIENT AND CLEAR PUBLIC AGENCY BUSINESS PLAN INCLUDING LONG-TERM OBLIGATIONS AND SCHEDULED PERIODIC RATE STUDIES

Our objective is to be confident in the efficient use of the public's resources. Our strategy is to continually study, optimize, and clearly report our business methods and principles to make highest and best use of the public resources.

APPROACH – The Board is committed to assuring the public's money is wisely spent, accurately accounted for, and transparently reported. The District will scrutinize and then closely monitor spending plans prepared by our professional staff. Staff will be accountable for spending strictly in accordance with an annually adopted budget. The District will strive to proactively address infrastructure funding needs to avoid catastrophic and costly failures.

1.1 Annual Budgeting Process - Annual budgets are developed by Department Managers, with input from their respective employees, the Finance Department, and the General Manager. The annual budget is CSD's financial plan for each upcoming fiscal year and shows a continuing commitment to operational excellence, maximizing efficiencies, and generating expenditure savings wherever possible. The CSD Board of Directors will strive to hold budget workshops that encourage the public to be active in the development of the final product. The Budget is annually published on the CSD website.

1.2 Reporting Financials to the State Controller's Office - Information from the annual independent audits will continue to be filed with the State Controller's Office by the following January deadline. The CSD has employed their auditor to prepare this annual report, like most special districts. This ensures that all mappings are the most current with State requirements for reporting.

1.3 Annual Financial Audit - California State Law requires special districts to submit to regular audits, performed by a Certified Public Accountant, to ensure public funds are properly

managed. The audits are public documents filed with the State Controller's Office and the County Controller. The CSD engaged Charles Z. Fedak & Company for Fiscal Years Ending 2010 - 2013, the Pun Group in 2014-2018, Nigro & Nigro in 2019-2021, and Davis-Farr for 2022-2024.

1.4 Future Capital Improvement Funding - Staff will review the Reserve Policy, discuss with the Board of Directors, and adjust for changes in Capital Improvement funding accordingly. In this process, Staff and the Board will examine long-term philosophies such as the "pay-as-you-go/debt" ratio.

1.5 Total Compensation Costs Analyses - The Finance Department will continue to provide total compensation costs to the Board of Directors, employees, and as requested, to the public during the budget process. This will allow for an on-going picture of the cost of doing business as a public agency.

1.6 Ten-Year Utility Rate Study – Ten-year rate studies will be commissioned in five-year increments. The last utility rate study was completed during the budget preparation process for Fiscal Year 2020-2021. A new rate study will be completed for use during the Fiscal Year 2025-2026 budget process.

2. COMPLETE THE FIRE CONSOLIDATION

Our objective is to complete all aspects of the Fire Consolidation. Our strategy is to continue to work on progressive steps toward completion of this process.

Approach — the CSD has relinquished all possible fire related tasks and obligations to the Big Bear Fire Authority (BBFA). The ambulance service has been sold to the Big Bear Fire Authority and is no longer under CSD’s management. CSD only provides assistance as requested by the Fire Authority.

2.1 **Big Bear City Fire Department Employees (Safety Group)**

- **Active Fire Department Employees** — All active fire department employees were terminated on June 22, 2018. This item is complete.
- **Retired Fire Department Employees** - The liability and maintenance of 21 retired fire department employees, and their dependents, is the CSD's responsibility for the life of the retiree and their dependents. The administration of the benefits is managed as follows:
 - Monthly health insurance reconciliations are managed by CSD and forwarded to the Big Bear Fire Authority (BBFA). Payments are performed by CSD staff from the BBFA account. This item will be complete when the 21 retired fire employees, and their dependents, are deceased.
 - COBRA (Consolidated Omnibus Budget Reconciliation Act) gives workers and their families who lose any health benefits, including dental and vision, the right to choose to continue those health benefits. There are no longer any fire personnel on COBRA. This item is complete.
 - Other Post-Employment Benefits (OPEB) reporting and contributions to the California Employers' Retiree Benefits Trust (CERBT) Fund in accordance with GASB (Governmental Accounting Standards Board) 74/75 reporting.

The fire department can open an IRC section 401(h) irrevocable trust separate from the trust currently being managed by the CSD finance department. Due to HIPPA regulations and CalPERS rules this item cannot be completed until the 21 retired fire employees, and their dependents, are deceased.

- The amount of the Safety Group CalPERS (California Public Employees' Retirement System) Unfunded Accrued Liability (UAL) has decreased with the termination of active fire employees; however, the requirement to fund the deficiency over 15 years, as an inactive plan, has significantly accelerated the full funding of the plan. The current UAL payment is a level dollar amount, whereas the previous schedule included significant increases in payments in the future due to the ramping up of payments in the amortization schedule. BBFA can fund this flat amount without assistance from CSD except for retired non-safety Fire Department Employees. Non-safety payments must be made from the CSD account and the BBFA reimburses CSD for the cost. A CalPERS actuarial historical evaluation amount is used. Payments are performed by CSD staff from the BBFA account.

2.2 Ambulance Operations —The management, control, and ownership of the ambulance service was transferred to the Big Bear Fire Authority on July 1, 2018. This item is complete.

2.3 Fire Tax Roll Maintenance and Collection — The CSD collects, is audited, and reports on two taxes for the CSD Fire Department:

- In accordance with California Revenue and Taxation Code, the CSD is allocated a share of the 1% general property tax levy. The collection and accounting process for CSD responsibilities, such as street lighting and park maintenance, are managed by CSD. Tax apportionments to BBFA are net of these CSD

responsibilities. In 2003, CalPERS created risk pools for all contracting agencies with less than 100 employees. At the time that the risk pools were established, the District's pension assets were placed in the 3% at 55 risk pool for Safety employees. As a means of equalizing the member agencies' assets in each pool, CalPERS calculated the cost of additional benefits, such as survivors' benefits, and amortized the amount over 30 years at 7.5% interest. The fire department's side fund was refinanced through the Sewer Department for 10 years at 3.75%. The final payment is 12/31/2024. The Fire Department's contract with the Sewer Department to pay off their CalPERS side fund loan with property tax as collateral for the loan, was \$291,674 on 12/31/2022.

- Property tax assignment changes require action from the San Bernardino Local Agency Formation Commission and will be managed by CSD into the foreseeable future.
- A fire prevention and protection parcel tax was approved by the voters of the CSD on June 8, 1999. This parcel tax is charged to Big Bear City, Baldwin Lake, Erwin Lake, Sugarloaf, and Lake Williams property owners. A similar tax is not levied on City of Big Bear Lake property taxpayers. The database for the 18,000 properties affected by this tax is now maintained by BBFA except for parcels that are exempt from property tax.

This item will be complete when BBFA becomes a taxing agency that receives the apportionments directly.

2.4 Paradise Land Use/Administrative Fees — BBFA uses facilities on CSD's public works property, CSD storage, and the finance department. These impact the facilities and administration. BBFA is currently charged \$31,200 annually for:

- Ingress and egress and the effect on gate,

- Land loan \$2,500 annually for a total of 25 years,
- Storage in the District's Administration Office vault,
- Finance and administration tasks.

Additionally, BBFA pays direct costs for utilities at the Paradise yard. These items are on-going and can be completed at different times.

3. IMPLEMENTING OUR ADA COMPLIANCE PLAN

Our objective is to become ADA compliant. Our strategy is to take incremental and logical steps in a prioritized fashion, as the District can afford to do so.

Approach – The District has prioritized addressing ADA compliance needs by focusing on the areas that are most intensively frequented by the public. An annual funding mechanism is in place to save for, design, or construct an ADA remediation project each year.

3.1 ADA 5-Year Plan - The District strategy for ADA compliance will utilize the results of an ADA audit of the District Administrative office and Paradise Yard that was conducted in 2018. Information contained in the report will be used to organize the next logical steps that will be taken to assure compliance. Projects identified as meeting the needs for compliant public access will have priority. The District’s ADA compliance program will group individual non-compliant findings from the 2018 report into annual objectives for remediation.

Currently Identified Projects Include:
Construct Administrative Customer Service Area
Design and Construct Compliant East Office Access
Design and Construct Compliant Boardroom
Design and Construct Compliant Restrooms
Additional Projects as Identified

3.2 ADA Implementation - After satisfying public access ADA requirements to the Administrative offices and Boardroom, remedial action to bring the employee work areas of the building into compliance will be initiated.

3.3 ADA Project Funding - The District will budget up to \$63,000 annually to fund the design and construction projects identified in 3.1 above. Funding may increase or decrease depending on the financial resources of the District or the specific project scheduling. Projects are intended to be funded on a “pay-as-you-go” basis. This may mean that large projects will need to be postponed a year or more to accumulate enough funding.

4. DEVELOP A CLEAR STRATEGY ON INFRASTRUCTURE PLANNING

Our objective is to establish clarity for the infrastructure needs of the District over the long-term. Our strategy is to commission a full study of the District’s infrastructure followed by establishing the logical and affordable funding mechanisms to complete the improvements.

Approach – In order to support the Mission of the District over the long-term, District infrastructure needs should be identified in multi-year timeframes. To properly evaluate all portions of District infrastructure and facilities, each of the District departments will conduct focused analyses.

4.1 Water Department Planning

- The Water Department commissioned a 25-year master plan that describes the existing facilities and identifies long-term expansion, maintenance and replacement needs. The current master plan was approved by the Board on December 17, 2018. The Water Master Plan should be reviewed every 12 to 15 years.
- The Water Department will update its Urban Water Master Plan (UWMP) as required, generally in five-year increments. The 2020 UWMP was adopted by the Board on June 7, 2021 and an update will be commissioned in Fiscal Year 2025-26.

4.2 Sewer Department Planning

- The Sewer Department commissioned an updated master plan that describes the existing facilities and identifies long-term expansion, maintenance, and replacement needs reaching out to Fiscal Year 2035. The master plan was approved by the Board on May 15, 2017. The Sewer Master Plan should be reviewed every 12 to 15 years.
- The District’s Sewer System Management Plan (SSMP) establishes goals to properly manage, operate, and maintain all parts of the wastewater collection system. The Sewer System Management Plan should be reviewed/updated approximately every 5

years. The 2019 update of the SSMP was approved by the Board of Directors on December 16, 2019 and describes the effective management of the collection system to provide reliable service into the future and minimize sanitary sewer overflows.

4.3 Solid Waste Department Planning

- The Solid Waste Department will continue to evaluate potential efficiencies related to solid waste and recycling collection, transportation, and disposal.
- Collection System Automation – In-house analysis will continue to determine potential cost savings and required investments associated with fully automated or semi-automated solid waste/recycling collection. Implementation of these analyses may impact capital spending during the annual budgeting process.
- State Regulatory Requirements – The Solid Waste Department will review and plan for upcoming State requirements that impact residential and commercial solid waste service and/or mandatory recycling regulations. The Solid Waste Department will monitor and implement mandatory regulations to ensure regulatory compliance.

4.4 Administrative Department Planning

- The Administrative Department commissioned an Administrative Facilities Master Plan, completed in FY 2019-20, to assess the long-term functional and ADA needs. The Administrative Department plan will evaluate the workspace needs of employees and office equipment including information technologies, customer service, Board meetings, and operations. The Paradise Yard plan will consider, but will not be limited to; fleet and equipment housing needs, pavement maintenance, fueling system, and communications.

4.5 Master Capital Improvement Program

- A master capital improvement program will be compiled using data and information generated by each of the departmental planning efforts to implement a cohesive and adequately funded capital improvement program during the annual budgeting

process. This data will be instrumental in the preparation of the District’s next utility rate study.

5. COLLABORATE WITH OTHERS ON RELEVANT PROJECTS OF VALLEY-WIDE CONCERN

Our objective is to be part of relevant beneficial plans for valley-wide needs. Our strategy is to be participants and/or leaders in all projects of valley-wide interest.

Approach - The District recognizes that it is an integral element of local government, providing essential services to meet the needs of residents and visitors alike. Local water resources include ground water, surface water, and wastewater delivered to the Big Bear Area Regional Wastewater Agency (BBARWA) plant in Baldwin Lake. To satisfy those needs, the District will work collaboratively on efforts, both within and outside our service area, with other agencies that are clearly beneficial to our constituents.

5.1 Consistent and Effective Water Conservation Messaging - Our local water resources are precious and cannot be supplemented by any source beyond the boundaries of the valley. Maximizing their beneficial use is essential. The least expensive and most efficient approach to maximizing our water resource is through conservation. District rules and regulations will be written and enforced, to encourage wise water use. To ensure that our water customers and visitors alike know how best to keep our valley living within its water resource means, we will partner with the City of Big Bear Lake Department of Water and Power (DWP) to send a uniform message of wise water use using any media available to residents and visitors.

5.2 Uniform Water Conservation Rules and Regulations - We will work with the DWP to align, to the extent practical, uniform water conservation rules and regulations to send a singular message that is easily understood by the entire population of the Valley as well as those visiting the Valley.

5.3 Collaborate on Wastewater Reuse - Recognizing that wastewater is a significant and important water resource, the District will work to protect it for future domestic use in the valley. Increased demands can be met by reclaiming the water that is presently being used to grow alfalfa in Lucerne Valley. Making this a reality requires the efforts of all water purveyors in the valley. The District will assist, with time and financial resources; those efforts to evaluate, design, and construct facilities intended to put this water to beneficial use for all water customers in the valley; when the need arises, and financial resources are available.

5.4 Collaborate on Land Use Permitting - The District, DWP, and BBARWA all have an interest in maintaining land use permits from the United States Forest Service. Protecting the population of endangered Three-spine Unarmored Stickleback fish in Shay Meadow is a condition of our permits. The District will continue to discharge water to the Stickleback Pond in Shay Meadow and support the US Fish and Wildlife with pond maintenance. Financial contributions from DWP and BBARWA will be solicited to maintain sufficient finances to continue pumping water into the pond and providing assistance as requested.

6. MAINTAIN A WORKFORCE SECOND TO NONE

Our objective is to make optimal use of the great employee base we now have and assure that those who are employed in the future are equally competent. Our strategy is to supervise and manage at the highest levels and employ methods that assure a top-notch workforce for the future.

Approach – Recognizing that District employees are a valuable and important resource providing vital services to our constituents, the District will continue to place a high priority on making sure they have access to the highest and most effective levels of professional training in their areas of responsibility. Following through on this approach should help improve our reputation as a local agency employer-of-choice to be able to recruit the best available employees. Additionally, this focus will increase trust between the employer and employee. Trust is an economic driver and when trust goes up, speed and efficiency increase, and costs decrease.

6.1 Training and Professional Development - The CSD will offer comprehensive orientation, training, and professional development opportunities to its employees. Employees will be offered opportunities to enhance their knowledge, skills, and abilities which will help the District to succeed. All employees and supervisors will be offered appropriate training for their positions, for their work classifications, and their safety. Staff will be encouraged to pursue advanced certifications. Management and Supervision will pursue professional certifications and specific training in their field. A program has been established that identifies specific positions and the training those positions should pursue and become certified in. The District General Manager will secure and maintain leadership certification from a professional organization.

6.2 Enhance Employer/Employee Relations - The CSD will foster the Employee-Employer Relationship to develop a culture of trust. Employees who are engaged in the

planning and implementation of the District Mission create a spirit of cooperation and teamwork. The focus for this effort is that employees will feel valued and respected. Salaries and benefits will be maintained at competitive levels for this area. Attainment of certifications will be celebrated at the Board level during the Presentations section at Board Meetings. As the Board of Directors formally gives recognition for professional achievement and learns what expertise District Staff has in their chosen fields, trust and respect between employer and employee will grow. Team building and employee appreciation events will be encouraged and supported, recognizing their value to improved relationships, morale, and a collaborative work environment.

6.3 Involvement in and With Professional Organizations – Professional organizations are valuable sources of information and offer many resources. Staff will be encouraged to be involved in professional organizations. Additionally, department leadership will be encouraged to seek recognition and awards from the organizations that best represent their department’s area of responsibility.

7. PROMOTE BEST BOARD PRACTICES OF HIGH-LEVEL STEWARDSHIP, TRANSPARENCY, AND PLANNING FOR THE DISTRICT

Our objective is to serve the Big Bear City CSD public at the highest levels of Board leadership. Our strategy is to self-assess and improve how we serve and take active steps to continually improve.

Approach – Effective Boards are those that understand their responsibility to establish good and lasting policy in an atmosphere of mutual respect and cohesiveness. They also recognize that many of their activities are regulated by State Law. The Board will pursue an expertise in their role by consistent training, analyzing their effectiveness, and pursuing professional recognition for their training efforts and the operation of the District.

7.1 Board Self-Assessment – A Board self-assessment serves well to make sure that we understand and implement best Board practices. The Board will use a self-assessment tool or other method to review themselves appropriately as necessary.

7.2 Employ Training Methods for the Board – Best practices for Board leadership includes regular training and review of highest standards for Board work. Every Board member will strive to achieve Special District Leadership Foundation recognition in Special District Governance by completion of the following training modules within 18 months of election.

- Governance Foundations
- Setting Direction/Community Leadership
- Board’s Role in Human Resources
- Board’s Role in Finance and Fiscal Accountability

7.3 New Board Member Orientation Program – The District will develop and maintain a strong New Board Member Orientation Program. This will serve the District well in allowing

new Board members to become as effective as possible as soon as possible. The District will conduct New Board Member orientation by the end of February after every regular election cycle as needed. In many cases, this training may include sitting Board members as well as new Board members to review best practices.

7.4 Review the District's Strategic Plan – The Board will annually review the Strategic Plan and update as needed. Prior to the last meeting in February, updated vision strategies and time frames to reflect progress towards actions identified during the previous calendar year will be presented to the Board by Staff.

Table 1 –Executive Review Table

STRATEGIC ELEMENTS	STRATEGIC GOALS	Target Fiscal Year Completed
1. Establish an efficient and clear public agency business plan including long-term obligations and scheduled periodic rate studies.		
	<i>1.1 Annual Budgeting Process</i>	<i>Annually by June 30</i>
	<i>1.2 Reporting Financials to the State Controller’s Office</i>	<i>Annually by January 31</i>
	<i>1.3 Annual Financial Audit</i>	<i>Receive annually by December 31</i>
	<i>1.4 Future Capital Improvement Funding</i>	<i>Review annually with budget</i>
	<i>1.5 Total Compensation Costs Analyses</i>	<i>Review annually with budget</i>
	<i>1.6 Ten-Year Utility Rate Study</i>	<i>Every 5 years</i>
2. Complete the Fire Consolidation		
	<i>2.1 BBC Fire Employees (Safety Group)</i>	<i>Ongoing</i>
	<i>2.2 Ambulance Operations</i>	<i>Complete</i>
	<i>2.3 Fire Tax Roll Maintenance and Collection</i>	<i>Ongoing</i>
	<i>2.4 Paradise Land Use/Administrative Fees</i>	<i>Annually</i>
3. Implementing our ADA Compliance Plan		
	<i>3.1 ADA 5-Year Plan</i>	<i>Annually</i>
	<i>3.2 ADA Implementation</i>	<i>Ongoing</i>
	<i>3.3 ADA Project Funding</i>	<i>Annually</i>

STRATEGIC ELEMENTS	STRATEGIC GOALS	Target Fiscal Year Completed
4. Develop a clear strategy on infrastructure planning		
	4.1 Water Department Planning	Ongoing
	4.2 Sewer Department Planning	Ongoing
	4.3 Solid Waste Department Planning	Ongoing
	4.4 Administrative Department Planning	Ongoing
	4.5 Master Capital Improvement Program	Annually
5. Collaborate with others on relevant projects of valley-wide concern		
	5.1 Consistent & Effective Water Conservation Messaging	Ongoing
	5.2 Uniform Water Conservation Rules & Regulations	Ongoing
	5.3 Collaborate on Wastewater Reuse	Ongoing
	5.4 Collaborate on Land Use Permitting	Ongoing
6. Maintain a workforce second to none		
	6.1 Training and Professional Development	Ongoing
	6.2 Enhance Employer/Employee Relations	Ongoing
	6.3 Involvement In & With Professional Organizations	Ongoing
7. Promote best Board practices of high-level stewardship, transparency, and planning for the District		
	7.1 Board Self-Assessment	As needed
	7.2 Employ Training Methods for the Board	Ongoing
	7.3 New Board Member Orientation Program	As needed
	7.4 Review the District's Strategic Plan	Annually