



# Agenda

## San Miguel Community Services District

### BOARD OF DIRECTORS

John Green, President

Anthony Kalvans, Director

Gib Buckman, Director

Larry Reuck, Vice President

Travis Dawes, Director

**THURSDAY AUGUST 18, 2016 6:00 P.M.**

### BOARD OF DIRECTORS SPECIAL MEETING AGENDA

**SMCSD Boardroom**

**1150 Mission St.**

**San Miguel, CA 93451**

**Cell Phones:** As a courtesy to others, please silence your cell phone or pager during the meeting and engage in conversations outside the Boardroom.

**Americans with Disabilities Act:** If you need special assistance to participate in this meeting, please contact the CSD Clerk at (805) 467-3388. Notification 48 hours in advance will enable the CSD to make reasonable arrangements to ensure accessibility to this meeting. Assisted listening devices are available for the hearing impaired.

**Public Comment:** Please complete a "Request to Speak" form located at the podium in the boardroom in order to address the Board of Directors on any agenda item. Comments are limited to three minutes, unless you have registered your organization with CSD Clerk prior to the meeting. If you wish to speak on an item not on the agenda, you may do so under "Oral Communications." Any member of the public may address the Board of Directors on items on the Consent Calendar. Please complete a "Request to Speak" form as noted above and mark which item number you wish to address.

**Meeting Schedule:** Regular Board of Director meetings are generally held in the SMCSD Boardroom on the fourth Thursday of each month at 7:00 P.M. Agendas are also posted at: [www.sanmiguelcsd.org](http://www.sanmiguelcsd.org)

**Agendas:** Agenda packets are available for the public inspection 72 hours prior to the scheduled meeting at the Counter/ San Miguel CSD office located at 1150 Mission St., San Miguel, during normal business hours. Any agenda-related writings or documents provided to a majority of the Board of Directors after distribution of the agenda packet are available for public inspection at the same time at the counter/ San Miguel CSD office at 1150 Mission St., San Miguel, during normal business hours.

- I. Call to Order: 6:00 PM by President Green**
- II. Pledge of Allegiance:**
- III. Roll Call:**
- IV. Adoption of Special Meeting Agenda**
- V. Public Comment and Communications (for items not on the agenda):**

Persons wishing to speak on a matter not on the agenda may be heard at this time; however, no action will be taken until placed on a future agenda. Speakers are limited to three minutes. Please complete a "Request to Speak" form and place in basket provided.

**VI. ADJOURN TO CLOSED SESSION:**

**A. CLOSED SESSION AGENDA:**

- 1. CONFERENCE WITH DISTRICT GENERAL COUNSEL—Anticipated Litigation**  
Pursuant to Government Code Section 54956.7 (2) (d) (2 case)
- 2. PUBLIC EMPLOYEE PERFORMANCE EVALUATION**  
Pursuant to Government Code Section 54957(b) (1):  
Title: General Manager

**B. RECONVENE TO OPEN SESSION**

**C. REPORT OUT OF CLOSED SESSION**

- 3. Report out of Closed Session by District General Counsel

**VII. Call to Order for Regular Board Meeting (estimated to be 7:00 pm)**

**VIII. Public Comment and Communications:**

Persons wishing to speak on a matter not on the agenda may be heard at this time; however, no action will be taken until placed on a future agenda. Speakers are limited to three minutes. Please complete a "Request to Speak" form and place in basket provided.

**IX. BOARD ACTION ITEMS:**

- 4. Review and Discuss **Resolution No. 2016-22** adopting the FY 2016-17 Operations and Maintenance Budget and approving for planning purposes the FY 2017-18 O & M Budget.

**STAFF RECOMMENDATION:**

Staff recommends that the Board of Directors approve **Resolution No. 2016-22** adopting the FY 2016-17 District O & M Budget and approving for planning purposes only the FY 2017-18 O & M Budget.

**Public Comments:** (Hear public comments prior to Board Action)

M \_\_\_\_\_ S \_\_\_\_\_ V \_\_\_\_\_

5. Review and Discuss approving **Resolution No. 2016-28** adopting Proposed Timekeeping Policy and Guidelines

**STAFF RECOMMENDATION:**

Staff recommends that the Board of Directors approve **Resolution No. 2016-28** adopting Proposed Timekeeping Policy and Guidelines.

**Public Comments:** (Hear public comments prior to Board Action)

M\_\_\_\_\_ S\_\_\_\_\_ V\_\_\_\_\_

**X. BOARD COMMENT:**

This section is intended as an opportunity for Board members to make brief announcements, request information from staff, request future agenda item(s) and/or report on their own activities related to District business. No action is to be taken until an item is placed on a future agenda.

**XI. ADJOURNMENT**

**Time:** \_\_\_\_\_

**ATTEST:**

STATE OF CALIFORNIA                    )  
COUNTY OF SAN LUIS OBISPO       ) ss.  
COMMUNITY OF SAN MIGUEL        )

I, Tamara Parent, Account Clerk/Operations Coordinator of San Miguel Community Services District, hereby certify that I caused the posting of this agenda at the SMCSO office on August 16, 2016.

Date: August 16, 2016

*Tamara Parent*

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Tamara Parent, Account Clerk/Operations Coordinator



## San Miguel Community Services District Board of Directors Meeting

### Staff Report

August 18, 2016

AGENDA ITEM: IX. 4

Revised

**SUBJECT:** APPROVE **RESOLUTION No 2016-22** APPROVE AND ADOPT PRELIMINARY BUDGET—FY 2016-17 OPERATIONS & MAINTENANCE BUDGET, AND APPROVE ONLY FY 2017-18 OPERATIONS & MAINTENANCE BUDGET

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#### STAFF RECOMMENDATION:

Staff would recommend that the Board Approve **Resolution No 2016-22** adopting the FY 2016-17 Final Operations & Maintenance Budget and approve, for planning purposes, the FY 2017-18 Preliminary Operations & Maintenance Budget.

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#### BACKGROUND:

The Board has conducted 3 Workshop sessions to review and discuss the Fiscal Year Budget for FY 2016-17 Operations & Maintenance (O & M). Modifications to projected revenues and expenses for FY 2016-17 have been incorporated into the attached FY 2016-17 Budget for Board adoption.

The FY 2016-17 is not balanced but there is a deficit in Fund 40, Wastewater and Fund 50, Water due to restrictions to revenues, reduced projected water sales that is not consistent with current trends or historical water sales data and extraordinary expenses for lawsuit defense.

Board may elect to resolve this fund account projected deficit by:  
use of capital reserves, leaving the account as a deficit or do a mid-year adjustment in February since the overall FY budget is projected as a positive net revenue on balance

#### **FY 2016-17 FINAL OPERATIONS & MAINTENANCE BUDGET**

One of the solutions coming out of last year's budget process was the use of 2-year budgeting process. *"SOLUTION—Develop and provide a 2-Year approach in preparing Preliminary Budgets for both Fiscal Years but approving and adopting only FY 2015-16 O&M and the 2015-*

*16 CIB with approving the Fiscal Year 2016-17 budgets. The 2016-17 budgets are to be returned in June 2016 for final authorization and adoption by the Board.”*

This approach is being applied again this year to approve and adopt the immediate FY budget with a second FY budget being used as a planning document only.

**The FY 2016-71 O & M Budget is structured for:**

1) funding for staffing increases—(1) full time utility worker, or part-time in the alternate and (1) part-time account clerk. These positions are reflected in the budget figures for both fiscal years and will address critical needs in Utility and Administrative Departments to handle existing workload demands. A separate cost analysis and statement of justification for these staffing positions is attached.

2) consolidating District General Counsel and insurance (property and liability) separate Fund Account expenses into the Administration – Fund 10 account to simplify accounting procedures and data entries in Black Mountain. Included in this consolidation are also the expenses for: ongoing I T Services, Purchasing Computer System security and workstation improvements as well as iPad Pro tablets for Board usage, increased annual LAFCO assessment fees to District, CSDA membership, and District webpage annual maintenance costs. A separate Fund 10 expense line item is proposed to separate legal expenses per contract agreement annual cap, \$50,000 to track those expense costs separately, and use the existing line item in Fund 10 expenses to track non-contract agreement legal expenses.

3) the use of water or wastewater connection/hook-up fees or unknown impact fees **are not included** projected budget revenues. Such monies, when received, are to be appropriated by Board action for use other than O & M expenses unless so approved by the Board. As a result, the Water and Wastewater Department Fund accounts are not balanced. Additional appropriations will be needed in Fiscal Year 2016-17 in order to balance these Department Fund account. In recent times, the Water and Wastewater Department Fund Accounts have received more in revenue payments than projected in the FY budget. It is anticipated the high water demand and sales will continue at recent levels with an anticipated greater revenues than projected.

4) preparing master planning for water and wastewater system expansion and/or other system improvements will be done using grant funding in lieu of Capital Reserves to the extent possible.

5) deferring repairs and maintenance of District facilities and equipment which has continued to have a strong negative fiscal effect and is not an option for this O & M budget year.

**Significant Budget Features and Changes:**

While it is important to note, this is the first time that the Black Mountain System has been used in preparing the Fiscal Years budgets. The initial results have included: less staff time in preparation, less data exporting and importing between different accounting systems, an easy to read format for the budget, less time making adjustments and identifying appropriate budget categories for Fund Accounts.

The 2016-17 and the FY 2017-18 Planning Budget, in the Black Mountain format, are beginning to provide a solid base of data for financial accounting and reporting. The budget still includes:

- A planned target of a minimum 26% contribution by each Fund in net FY 2015-16 revenues to the Capital Reserve Fund account based on future Board action. The Board should maintain the approach of building to Capital Reserves for each fund with an ultimate target of \$250,000 in each Fund Account.
- A planned contribution by each Fund from FY 2015-16 net revenues will be done separately by the Board to Investment Fund account in accordance with adopted District Investment Policy.
- A FY 2016-17 contribution by each Fund, except Solid Waste, from FY 2015-16 net revenues that has been established as a Vehicle Replacement Fund.

**This year's budget focus also continues to be:**

- Improving District efficiency in operations and maintenance,
- Addressing and reversing accumulated deferred maintenance practices
- Being proactive measured responses and activities rather than reactive, and
- Strengthening and providing adequate staffing levels that serve the Board and public.

Last year, staff identified development projects that are under construction or actively pursuing County Building permits for construction that will benefit the District. There were 4 such projects last year. 2 of the 4 projects were realized as revenue in last year's FY budget.

This year, staff is forecasting 3 projects:

- Jazzy Town—Phases 2 & 3 (20 and 17 single family residential units), in construction now
- People's Self Help—24 single family residential units. Under construction
- A 4 unit duplex project on L Street. In building plan check and permit review.

These projects are calculated to provide an estimated \$356,400+ in water and sewer fees in revenue. As of the date of this report, water connection/hook-up fees totaling \$49,000 from Jazzy Town, Phase 2 have been received. Board policy specifies that such revenues are counted upon receipt. Such revenues are to be appropriated and designated for District Capital Reserves for Water and Wastewater accounts at least twice a year in August and February.

**PREPARED BY:**

*Darrell W. Gentry*

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Darrell W. Gentry,  
General Manager

**Attachments:**

1. Final Operations & Maintenance Budget for **FY 2016-17** and Preliminary Operations & Maintenance Budget for **FY 2017-18**.

2. **Resolution No 2016-22** Adopting District Final O & M Budget for FY 2016-17 and approving, for planning purposes, the Preliminary 2016-17 O&M Budget.
3. FY 2016-17 O& M budget-**Staffing Expenses** and revised statement of justification July 29, 2016 Board Meeting

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2016 - 2017

10 ADMINISTRATION DEPARTMENT

Account	Object	Actuals				Current Budget	% Exp.	Prelim. Budget	Budget Changes	Final Budget	% Old Budget
		12-13	13-14	14-15	15-16						
61000	Administration										
105	Salaries and Wages				32,000	0	***%			0	0%
111	BOD Stipend				5,600	6,000	93%	6,000		6,000	100%
1099	Income reporting										
225	Retirement - PERS expense				1,300	0	***%			0	0%
301	Facility Use					0	0%	10		10	*****%
310	Phone and fax expense transferred in from other funds.					0	0%	4,710		4,710	*****%
315	Postage, shipping and fre					0	0%	10		10	*****%
320	Printing and reproduction				496	1,020	49%	300		300	29%
324	Professional Svcs- Consul I T Services -- Annual Cost for ongoing services - \$4,800 transferred in from other fund accounts.					10,000	0%	4,800		4,800	48%
327	Professional svcs - Legal Will need to be appropriated and transferred into Fund 10 Revenues by separate Board action from Capital Reserves for each Department Fund account. HALF IN September. SECOND HALF IN February 2017.				93,546	40,000	234%	165,500		165,500	414%
328	Insurance - prop and liab transferred in from other fund accounts					0	0%	24,000		24,000	*****%
335	Meals - Reimbursement				130	0	***%			0	0%
340	Meetings and conferences			20		3,000	0%	1,000		1,000	33%
345	Mileage expense reimburse			47	398	650	61%	400		400	62%
375	Internet expenses transferred in from other fund accounts					300	0%	4,116		4,116	1372%
376	Webpage- Upgrade/Maint Streamline - annual costs for District webpage hosting. Expense transferred in from all other fund account expenses.					3,000	0%	2,400		2,400	80%
385	Dues and subscriptions CSDA membership annual renewal fees. transferred in from all other fund accounts.					0	0%	5,130		5,130	*****%
386	Education and training Staff and/or Board Training. transferred in from other fund accounts.				5,447	6,250	87%	4,800		4,800	77%
393	Advertising and public no				155	300	52%			0	0%



SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2016 - 2017

10 ADMINISTRATION DEPARTMENT

Account	Object	Actuals				Current Budget	% Exp.	Prelim. Budget	Budget Changes	Final Budget	% Old Budget
		12-13	13-14	14-15	15-16						
394	LAFCO Allocations Annual Assessment imposed by LAFCO ( based on 5.8% assessmt). transferred in from other fund accounts					0	0%	5,500		5,500	*****
395	Community Outreach					1,000	0%			0	0%
405	Software Purchase of Black Mtn Depreciation software module					3,000	0%	5,100		5,100	170%
410	Office Supplies				802	0	***%			0	0%
415	Office Equipment purchase of new copier/printer based on revised costs. transferred in from other fund accounts				730	3,000	24%	5,000		5,000	167%
465	Cell phones, radios and p cell reimbursements. transferred in from other fund accounts.					0	0%	1,680		1,680	*****
475	Computer supplies and upg Purchase of computer system equipment, servers and backup units -- \$11,310 with install cost-\$6408 plus timeclock computer system annual maintenance fees - \$6,400. Revised per changes in cost estimates for computer system.				2,024	0	***%	24,118		24,118	*****
495	Uniform expense				607	0	***%			0	0%
910	Tax Penalties & Late Fees				1,554	0	***%			0	0%
911	Finance Charges/Late Fees				1	0	***%			0	0%
925	Bank service charges				3,102	0	***%			0	0%
	Account:			67	147,892	77,520	191%	264,574	0	264,574	341%
	Fund:			67	147,892	77,520	191%	264,574	0	264,574	341% %

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2016 - 2017

20 FIRE PROTECTION DEPARTMENT

Account	Object	Actuals				Current Budget	% Exp.	Prelim. Budget	Budget Changes	Final Budget	% Old Budget
		12-13	13-14	14-15	15-16						
62000	Fire										
105	Salaries and Wages Fire Chief, Asst Fire Chief and a portion of GM salaries.			88,828	44,746	46,250	97%	57,684		57,684	125%
110	Payroll tax expense					6,650	0%	6,900		6,900	104%
120	Workers' Compensation coverage includes volunteers and contract positions.			7,730	6,968	5,000	139%	7,474		7,474	149%
121	Physicals Annual firefighter physical exams				1,200	11,500	10%	1,600		1,600	14%
125	Volunteer firefighter sti			-23,829	21,632	32,000	68%	44,281		44,281	138%
126	Strike Team Pay - VFF Strike Team expense is a reimbursed expense for time & equipmt spent on out of district fire assignments.			-37,616	33,379	25,000	134%	37,523		37,523	150%
130	Payroll Tax - Fed W/H			-811		0	0%	2,062		2,062	*****%
135	Payroll Tax - FICA			236	3,450	0	***%	3,577		3,577	*****%
140	Payroll Tax - Medicare			186	1,441	0	***%	1,637		1,637	*****%
155	Payroll Tax - SUI			262	1,689	0	***%	1,695		1,695	*****%
160	Payroll Tax - ETT			-159	81	0	***%	88		88	*****%
165	Payroll Tax - FUTA			708	3,801	0	***%	3,850		3,850	*****%
205	Insurance - Health			4,043	418	900	46%	1,080		1,080	120%
210	Insurance - Dental			1,115	37	200	19%	250		250	125%
215	Insurance - Vision			432	6	30	20%	375		375	1250%
225	Retirement - PERS expense			1,201	51	700	7%	650		650	93%
305	Operations and maintenanc paint--apparatus bay, office area, upstairs bath			3,342	1,948	0	***%	2,000		2,000	*****%
310	Phone and fax expense				489	560	87%			0	0%
315	Postage, shipping and fre			518	654	200	327%	625		625	313%
320	Printing and reproduction			118		200	0%	100		100	50%
325	Professional svcs - Accou annual Black Mountain maintenance fees and audit report			585		1,500	0%	2,500		2,500	167%

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2016 - 2017

20 FIRE PROTECTION DEPARTMENT

Account	Object	Actuals				Current Budget	% Exp.	Prelim. Budget	Budget Changes	Final Budget	% Old Budget
		12-13	13-14	14-15	15-16						
326	Professional svcs - Engin				2,676	0	***%			0	0%
327	Professional svcs - Legal			2,790	4,650	14,000	33%			0	0%
	legal expenses moved to Fund 10 Admin. The calculated fund transfer is listed under Fund 10 revenues.										
	\$27,315 shared legal expense to be transferred from Fire Capital Reserves.										
328	Insurance - prop and liab			7,784	12	8,500	0%			0	0%
	Share of insurance premium costs moved to Fund 10 Admin.										
330	Contract labor				3,818	0	***%			0	0%
335	Meals - Reimbursement			132	84	500	17%	500		500	100%
340	Meetings and conferences					700	0%	750		750	107%
	Separate firefighting org and Fire Chief meetings										
345	Mileage expense reimburse			66		650	0%	350		350	54%
350	Repairs and maint - compu				397	1,500	26%			0	0%
351	Repairs and maint - equip			4,012	4,526	3,500	129%	1,500		1,500	43%
	repairs to tools, valves and other small equipmt										
352	Repairs and maint - struc			405	259	0	***%	350		350	*****%
353	Repairs & Maint- Infrastr				646	0	***%			0	0%
354	Repairs and maint - vehic			5,760	9,169	9,000	102%	9,500		9,500	106%
	repairs to fire vehicles as needed										
370	Dispatch services			5,340	6,414	6,600	97%	8,082		8,082	122%
	annual costs to District and based on actual invoiced 8-15-2016 amt.										
375	Internet expenses				58	270	21%			0	0%
380	Utilities - alarm service			63	18	275	7%	285		285	104%
381	Utilities - electric			2,726	1,585	2,150	74%	1,850		1,850	86%
382	Utilities - propane			146	164	540	30%	250		250	46%
385	Dues and subscriptions			5,013	1,627	3,000	54%	1,975		1,975	66%
	membership dues- Ca State FF Assoc										
386	Education and training			1,042	401	1,000	40%	11,526		11,526	1153%
	Combined Accts 386 and 387 into a single acct										
	For specialized firefighter training exercises, CPR/First Aid, rescue/confined space										

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2016 - 2017

20 FIRE PROTECTION DEPARTMENT

Account	Object	Actuals				Current Budget 15-16	% Exp. 15-16	Prelim. Budget 16-17	Budget Changes 16-17	Final Budget 16-17	% Old Budget 16-17
		12-13	13-14	14-15	15-16						
393	Advertising and public no anticipated public notice for UFC update 2017			50	88	1,000	9%	1,025		1,025	103%
394	LAFCO Allocations				467	450	104%			0	0%
395	Community Outreach fire safety and prevention			907	395	900	44%	923		923	103%
400	Supplies				22	0	***%			0	0%
405	Software				579	1,500	39%			0	0%
410	Office Supplies				713	0	***%			0	0%
415	Office Equipment				1,744	0	***%			0	0%
440	Vehicle Replacement Fund					0	0%	30,000		30,000	*****%
450	EMS supplies			1,704	1,815	2,550	71%	2,500		2,500	98%
455	Fire Safety Gear & Equipm			26,454	4,180	10,500	40%	10,600		10,600	101%
456	VFF Assistance Grant				14,269	0	***%			0	0%
460	Fire equipment				34	0	***%			0	0%
465	Cell phones, radios and p				772	660	117%			0	0%
470	Communication equipment replacement of 10 pagers and handheld radios.			2,414	3,699	15,000	25%	15,050		15,050	100%
475	Computer supplies and upg				28	500	6%			0	0%
485	Fuel expense			5,194	5,590	6,500	86%	6,500		6,500	100%
490	Small tools and equipment purchase of pumps			1,097	1,180	3,500	34%	1,500		1,500	43%
495	Uniform expense replacement of uniforms & wildland equipment for new volunteers.			1,749	4,698	3,000	157%	4,610		4,610	154%
503	Weed Abatement Costs			2,160	6,384	2,000	319%	2,810		2,810	141%
505	Fire Training Grounds Additional improvements to facility for firefighting and rescue training.			2,272	1,895	0	***%	2,900		2,900	*****%
510	Fire station addition 2015-16 carry-over approved by Board.				17,000	0	***%	49,000		49,000	*****%

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2016 - 2017

20 FIRE PROTECTION DEPARTMENT

Account	Object	Actuals				Current Budget 15-16	% Exp. 15-16	Prelim. Budget 16-17	Budget Changes 16-17	Final Budget 16-17	% Old Budget 16-17
		12-13	13-14	14-15	15-16						
513	Fire Sprinklers-Installat				25,000	0	***%			0	0%
530	Fire hydrant replacement				143,750	143,750	100%			0	0%
620	Engine Lease - Ferrara (2					37,000	0%			0	0%
710	County hazmat dues Annual cost to District			1,000	2,000	2,000	100%	2,000		2,000	100%
715	Licenses, permits and fee			696	54	750	7%	350		350	47%
820	Fireworks Clean Up			-1,400	1,000	0	***%	1,000		1,000	*****%
905	Transfer out Transfer out for insurance-prop & liability, computer upgrades, CSDA membership, webpage maintenance, staff training, LAFCO and other expenses.					11,801	0%	44,248		44,248	375%
960	Property tax expense			142	721	350	206%	735		735	210%
	Account:			126,607	396,571	426,586	93%	388,620	0	388,620	91%
	Fund:			126,607	396,571	426,586	93%	388,620	0	388,620	91% %

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2016 - 2017

30 LIGHTING DEPARTMENT

Account	Object	Actuals				Current Budget 15-16	% Exp. 15-16	Prelim. Budget 16-17	Budget Changes 16-17	Final Budget 16-17	% Old Budget 16-17
		12-13	13-14	14-15	15-16						
63000	Lighting										
105	Salaries and Wages A portion of GM salary			16,158	6,554	8,850	74%	10,699		10,699 121%	
110	Payroll tax expense					312	0%			0 0%	
120	Workers' Compensation			243	2,363	500	473%	750		750 150%	
130	Payroll Tax - Fed W/H			-811		0	0%	2,477		2,477 *****	
135	Payroll Tax - FICA			45	229	0	***%	664		664 *****	
140	Payroll Tax - Medicare			16	89	0	***%	156		156 *****	
155	Payroll Tax - SUI			4	55	0	***%	97		97 *****	
160	Payroll Tax - ETT				4	0	***%	25		25 *****	
165	Payroll Tax - FUTA			30	85	0	***%	89		89 *****	
205	Insurance - Health			1,013	494	900	55%	1,100		1,100 122%	
210	Insurance - Dental Formula for costs associated with District employees enrolled in dental plan.			24	34	70	49%	250		250 357%	
215	Insurance - Vision Formula costs based on District employees enrolled in vision plan.			4	5	15	33%	175		175 1167%	
225	Retirement - PERS expense Formula costs shared for District employees enrolled in PERS.			727	1,792	400	448%	975		975 244%	
305	Operations and maintenanc scheduled scissor lift repairs			1,127	222	1,500	15%	3,700		3,700 247%	
310	Phone and fax expense				271	150	181%			0 0%	
320	Printing and reproduction			31	41	75	55%	75		75 100%	
325	Professional svcs - Accou shared audit expense			585		1,500	0%	750		750 50%	
327	Professional svcs - Legal				4,284	4,500	95%			0 0%	
328	Insurance - prop and liab				12	1,000	1%			0 0%	
330	Contract labor				3,818	0	***%			0 0%	
340	Meetings and conferences					100	0%	300		300 300%	

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2016 - 2017

30 LIGHTING DEPARTMENT

Account	Object	Actuals				Current Budget 15-16	% Exp. 15-16	Prelim. Budget 16-17	Budget Changes 16-17	Final Budget 16-17	% Old Budget 16-17
		12-13	13-14	14-15	15-16						
350	Repairs and maint - compu					1,500	0%			0	0%
351	Repairs and maint - equip				934	2,000	47%	500		500	25%
353	Repairs & Maint- Infrastr				183	1,000	18%	500		500	50%
375	Internet expenses				33	90	37%			0	0%
381	Utilities - electric			15,156	13,733	16,500	83%	18,000		18,000	109%
382	Utilities - propane				42	100	42%			0	0%
393	Advertising and public no				11	0	***%			0	0%
394	LAFCO Allocations				467	425	110%			0	0%
405	Software				533	300	178%			0	0%
410	Office Supplies				425	0	***%			0	0%
415	Office Equipment				1,744	0	***%			0	0%
440	Vehicle Replacement Fund shared expense with use of Utility Dept vehicles for repairs and installations					0	0%	10,000		10,000	*****%
465	Cell phones, radios and p				14	50	28%			0	0%
475	Computer supplies and upg				6	0	***%			0	0%
485	Fuel expense				185	0	***%			0	0%
490	Small tools and equipment specific tools/equipmt for lamp or pole repairs					400	0%	500		500	125%
500	Capital Outlay conversion to LED lamps in existing lights				5,405	0	***%	12,500		12,500	*****%
715	Licenses, permits and fee				54	0	***%			0	0%
905	Transfer out To Fund 10 for district wide expenses. Legal expenses to be separately transferred from Capital Reserves with Board approval.					2,513	0%	8,015		8,015	319%
960	Property tax expense				85	0	***%			0	0%
	Account:			34,352	44,206	44,750	99%	72,297	0	72,297	162%
	Fund:			34,352	44,206	44,750	99%	72,297	0	72,297	162%

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2016 - 2017

40 WASTEWATER/SANITARY DEPARTMENT

Account	Object	Actuals				Current Budget 15-16	% Exp. 15-16	Prelim. Budget 16-17	Budget Changes 16-17	Final Budget 16-17	% Old Budget 16-17
		12-13	13-14	14-15	15-16						
64000	Sanitary										
105	Salaries and Wages			96,990	126,646	105,720	120%	140,150		140,150 133%	
110	Payroll tax expense					3,510	0%			0 0%	
115	Payroll Expenses				909	1,000	91%			0 0%	
120	Workers' Compensation				7,000	8,000	88%	8,325		8,325 104%	
130	Payroll Tax - Fed W/H			-3,245		0	0%	33,177		33,177 *****	
135	Payroll Tax - FICA			696	3,197	0	***%	6,163		6,163 *****	
140	Payroll Tax - Medicare			514	1,853	0	***%	2,864		2,864 *****	
155	Payroll Tax - SUI			62	659	0	***%	956		956 *****	
160	Payroll Tax - ETT			21	97	0	***%	982		982 *****	
165	Payroll Tax - FUTA			1,010	1,102	0	***%	1,845		1,845 *****	
205	Insurance - Health			12,922	9,082	16,000	57%	5,150		5,150 32%	
210	Insurance - Dental			372	858	1,250	69%	1,275		1,275 102%	
215	Insurance - Vision			54	131	350	37%	395		395 113%	
225	Retirement - PERS expense			9,667	9,008	12,250	74%	16,748	5	16,753 137%	
305	Operations and maintenanc materials and repairs to bldg and grds			9,486	3,631	5,000	73%	5,500		5,500 110%	
310	Phone and fax expense				1,730	1,200	144%			0 0%	
315	Postage, shipping and fre Based on 764 customers x .46 x 12 mos = \$4,216 / 2= \$2,108 for water and for wstewater.			2,089	2,195	1,000	220%	2,108		2,108 211%	
320	Printing and reproduction			125	279	600	47%	400		400 67%	
324	Professional Svcs- Consul SCADA annual consulting & maintenance costs					0	0%	1,000		1,000 *****	
325	Professional svcs - Accou Audit services			2,340		4,500	0%	2,500		2,500 56%	
326	Professional svcs - Engin			9,321	10,203	5,000	204%	3,000		3,000 60%	



SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2016 - 2017

40 WASTEWATER/SANITARY DEPARTMENT

Account	Object	Actuals				Current Budget	% Exp.	Prelim. Budget	Budget Changes	Final Budget	% Old Budget
		12-13	13-14	14-15	15-16						
327	Professional svcs - Legal				19,513	26,250	74%			0	0%
328	Insurance - prop and liab				12	6,200	0%			0	0%
330	Contract labor				4,698	0	***%			0	0%
340	Meetings and conferences			488		500	0%	500		500	100%
345	Mileage expense reimburse			158	258	250	103%	200		200	80%
350	Repairs and maint - compu				764	2,000	38%			0	0%
351	Repairs and maint - equip			947	1,594	5,500	29%	7,000		7,000	127%
352	Repairs and maint - struc repairs and annual maint to pumps/lines			89		450	0%	925		925	206%
353	Repairs & Maint- Infrastr clean out and repairs to lines in ground			1,309	263	3,500	8%	3,700		3,700	106%
354	Repairs and maint - vehic tires and anticipated vehicle repairs			51	470	3,000	16%	1,500		1,500	50%
355	WW - Testing & Supplies only at WWTP			2,422	4,749	3,000	158%	3,750		3,750	125%
359	Testing & Supplies-Other					3,000	0%			0	0%
362	Cross-Connection Control				250	0	***%			0	0%
375	Internet expenses				182	500	36%			0	0%
380	Utilities - alarm service			906	805	1,100	73%	1,125		1,125	102%
381	Utilities - electric			59,464	55,298	50,000	111%	57,950		57,950	116%
382	Utilities - propane			281	309	594	52%	350		350	59%
383	Utilities - trash			-1,588	567	600	95%	625		625	104%
385	Dues and subscriptions			2,455	738	800	92%	1,850		1,850	231%
386	Education and training operator certification training				395	1,000	40%	1,250		1,250	125%
393	Advertising and public no			75	45	275	16%	100		100	36%
394	LAFCO Allocations				1,869	1,600	117%			0	0%

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2016 - 2017

40 WASTEWATER/SANITARY DEPARTMENT

Account	Object	Actuals				Current Budget 15-16	% Exp. 15-16	Prelim. Budget 16-17	Budget Changes 16-17	Final Budget 16-17	% Old Budget 16-17
		12-13	13-14	14-15	15-16						
395	Community Outreach				163	650	25%			0	0%
405	Software				2,133	500	427%			0	0%
410	Office Supplies				1,439	500	288%			0	0%
415	Office Equipment				1,889	0	***%			0	0%
420	Equipt. & Supplies grinder pumps			8,869	112	700	16%	2,800		2,800	400%
440	Vehicle Replacement Fund					0	0%	9,000		9,000	*****%
459	Scada recurring charges -- maint and support				25,206	0	***%	1,000		1,000	*****%
465	Cell phones, radios and p				517	0	***%			0	0%
475	Computer supplies and upg				6	0	***%			0	0%
485	Fuel expense			3,364	2,821	3,000	94%	3,175		3,175	106%
490	Small tools and equipment hand tools			693	1,433	2,500	57%	675		675	27%
495	Uniform expense utility crew shirts, pants and sweatshirts			97	458	375	122%	550		550	147%
500	Capital Outlay				22,439	0	***%			0	0%
545	Sewer System Mngmt Plan (					7,000	0%			0	0%
550	Reg. Salt & Nutrient Mgmt					1,200	0%			0	0%
553	Manholes and Valve Raisin replacement of manholes and valves as needed by road repairs or overlays			1,450		8,000	0%	2,000		2,000	25%
560	Sewer Line Repairs				171	9,000	2%			0	0%
570	Repairs, Maint. and Video Inspection and Cleaning of sewer lines. Vax cleaning done by contr.- \$8,500 anticipated cost.  remaining \$1,475 for cleaning as needed.			7,800	9,267	9,000	103%	9,975		9,975	111%
575	Sewer System Mngmt Plan (					14,000	0%			0	0%
581	WWTP Expansion				1,549	0	***%			0	0%

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2016 - 2017

40 WASTEWATER/SANITARY DEPARTMENT

Account	Object	Actuals				Current Budget	% Exp.	Prelim. Budget	Budget Changes	Final Budget	% Old Budget
		12-13	13-14	14-15	15-16						
582	WWTP Plant Maintenance routine repairs to plant facility			10,785	10,341	13,000	80%	9,000		9,000	69%
583	WWTP Drying Pond Maintena				500	0	***%			0	0%
585	Sludge Removal Project				11,518	15,000	77%	250		250	2%
705	Waste Discharge Fees/Perm RWQCB annual fees			17,017		18,000	0%	25,000		25,000	139%
715	Licenses, permits and fee regulatory agency permit and operator certification fees			2,427	20,502	2,500	820%	2,500		2,500	100%
805	Refundable Water & Hydran				6	0	***%			0	0%
905	Transfer out transfer to Fund 10--Insurance, LAFCO and other than legal expenses. Legal expenses will be transferred from Wastewater Capital Reserve					11,530	0%	106,866	6	106,872	927%
960	Property tax expense			151	79	150	53%	150		150	100%
	Account:			262,134	383,908	392,104	98%	486,304	11	486,315	124%
	Fund:			262,134	383,908	392,104	98%	486,304	11	486,315	124%

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2016 - 2017

50 WATER DEPARTMENT

Account	Object	Actuals				Current Budget 15-16	% Exp. 15-16	Prelim. Budget 16-17	Budget Changes 16-17	Final Budget 16-17	% Old Budget 16-17
		12-13	13-14	14-15	15-16						
65000	Water										
105	Salaries and Wages			110,300	141,566	126,660	112%	141,150		141,150	111%
120	Workers' Compensation			2,595	7,007	4,000	175%	8,270		8,270	207%
130	Payroll Tax - Fed W/H			-3,245		0	0%	32,850		32,850	*****
135	Payroll Tax - FICA			696	3,202	0	***%	6,179		6,179	*****
140	Payroll Tax - Medicare			543	2,054	0	***%	2,914		2,914	*****
155	Payroll Tax - SUI			62	715	0	***%	915		915	*****
160	Payroll Tax - ETT			23	111	0	***%	1,075		1,075	*****
165	Payroll Tax - FUTA			1,018	1,197	0	***%	1,845		1,845	*****
205	Insurance - Health			13,069	10,687	12,664	84%	14,890		14,890	118%
210	Insurance - Dental			380	978	1,017	96%	1,125		1,125	111%
215	Insurance - Vision			55	149	200	75%	395		395	198%
225	Retirement - PERS expense			9,743	10,084	12,250	82%	16,948		16,948	138%
305	Operations and maintenanc material purchases, painting, repairs.			10,997	6,037	4,500	134%	4,500		4,500	100%
315	Postage, shipping and fre See calculation in wastewater fund acct #40,315			2,505	2,163	2,100	103%	2,108		2,108	100%
320	Printing and reproduction			381	506	400	127%	575		575	144%
325	Professional svcs - Accou audit			2,340		2,400	0%	2,500		2,500	104%
326	Professional svcs - Engin			11,570	2,510	10,000	25%	3,500		3,500	35%
340	Meetings and conferences			474		400	0%	750		750	188%
345	Mileage expense reimburse			387	291	250	116%	300		300	120%
351	Repairs and maint - equip operational repairs to pumps			6,396	2,957	1,500	197%	2,000		2,000	133%
352	Repairs and maint - struc			405	972	0	***%	1,000		1,000	*****
353	Repairs & Maint- Infrastr in-ground repairs.		306	21,115	6,360	5,000	127%	8,000		8,000	160%

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2016 - 2017

50 WATER DEPARTMENT

Account	Object	Actuals				Current Budget 15-16	% Exp. 15-16	Prelim. Budget 16-17	Budget Changes 16-17	Final Budget 16-17	% Old Budget 16-17
		12-13	13-14	14-15	15-16						
354	Repairs and maint - vehic tires and other minor repairs.			51	589	1,000	59%	1,500		1,500	150%
356	Testing & Supplies-Well # testing required and routine.			2,280	1,971	0	***%	2,000		2,000	*****%
357	Testing & Supplies-Well # testing required and routine.			2,029	1,340	0	***%	2,000		2,000	*****%
358	Testing & Supplies-SLT We testing required and routine.			4,843	5,084	0	***%	5,000		5,000	*****%
359	Testing & Supplies-Other testing required and routine			7,522	7,625	0	***%	7,800		7,800	*****%
362	Cross-Connection Control Annual inspection costs			761	1,145	800	143%	1,200		1,200	150%
381	Utilities - electric			31,796	28,050	29,500	95%	31,000		31,000	105%
382	Utilities - propane			281	309	600	52%	350		350	58%
383	Utilities - trash			-1,588	567	625	91%	650		650	104%
385	Dues and subscriptions membership renewals			2,884	6,883	1,540	447%	6,875		6,875	446%
386	Education and training				1,129	2,000	56%	2,050		2,050	103%
393	Advertising and public no			225	200	150	133%	210		210	140%
400	Supplies				322	6,000	5%	150		150	3%
420	Equipt. & Supplies			8,869	299	650	46%	8,000		8,000	1231%
440	Vehicle Replacement Fund					0	0%	3,000		3,000	*****%
459	Scada SCADA annual maintenance costs				100,806	0	***%	1,000		1,000	*****%
470	Communication equipment					100	0%	100		100	100%
481	Chemicals- Well #3			1,681	2,370	0	***%	2,500		2,500	*****%
482	Chemicals-Well #4			1,922	1,134	0	***%	2,500		2,500	*****%
483	Chemicals-SLT Well			219		0	0%	1,550		1,550	*****%

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
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50 WATER DEPARTMENT

Account	Object	Actuals				Current Budget	% Exp.	Prelim. Budget	Budget Changes	Final Budget	% Old Budget
		12-13	13-14	14-15	15-16						
485	Fuel expense			3,032	2,385	3,200	75%	3,200		3,200	100%
490	Small tools and equipment			739	671	1,500	45%	800		800	53%
495	Uniform expense Utility crew uniform and boots			97	458	700	65%	550		550	79%
520	Water Main Valves Replace emergency repairs and replacements in streets.				3,965	0	***%	4,250		4,250	*****%
525	Water meter replacement there will be a transfer in from Water Project Fund and existing banking acct revenues-- \$23,000			13,678	8,117	9,800	83%	23,000		23,000	235%
535	Water Lines Repairs				502	0	***%	3,000		3,000	*****%
553	Manholes and Valve Raisin			1,420	1,062	0	***%	1,200		1,200	*****%
605	USDA Loan Payment District is required to maintain a bank acct with \$67,000 for automatic pymt to USDA. This expenditue will fund this acct with the minimum bank balance for FY pymts to USDA.			40,814	66,381	67,000	99%	47,000		47,000	70%
715	Licenses, permits and fee			10,909	-915	7,000	-13%	7,500		7,500	107%
805	Refundable Water & Hydran			305	3,949	0	***%	200		200	*****%
905	Transfer out See Fund 10 transfers in for breakdown of expenses shown here.					28,608	0%	106,866		106,866	374%
960	Property tax expense			121		0	0%	100		100	*****%
	Account:			306	326,699	445,944	130%	530,890	0	530,890	154%
	Fund:			306	326,699	445,944	130%	530,890	0	530,890	154%

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
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60 SOLID WASTE DEPARTMENT

Account	Object	Actuals				Current Budget	% Exp.	Prelim. Budget	Budget Changes	Final Budget	% Old Budget
		12-13	13-14	14-15	15-16						
66000	SOLID WASTE										
325	Professional svcs - Accou audit and acctg expenses					500	0%	2,500		2,500	500%
340	Meetings and conferences					100	0%	500		500	500%
384	Trash Recepticles trash receptacle bags Prior FY expenses were one time cost for recepticles.				4,758	5,000	95%	900		900	18%
385	Dues and subscriptions					100	0%	100		100	100%
393	Advertising and public no				799	500	160%	250		250	50%
395	Community Outreach					250	0%	275		275	110%
905	Transfer out Transfer to Fund 10 for shared legal and non-legal expenses					0	0%	1,291		1,291	*****
	Account:				5,557	6,450	86%	5,816	0	5,816	90%
	Fund:				5,557	6,450	86%	5,816	0	5,816	90% %
	Grand Total:		306	749,859	1,424,078	1,291,524		1,748,501	11	1,748,512	

10 ADMINISTRATION DEPARTMENT

Account	Actuals				Current Budget	% Rec.	Prelim. Budget	Budget Change	Final Budget	% Old Budget
	12-13	13-14	14-15	15-16						
40000										
40370 Myers Restitution -					12,500	0%	10		10	0%
Group:					12,500	0%	10	0	10	0%
46000 Interest										
46020 Transfer In -Fire (16.5%)					11,801	0%	44,248		44,248	374%
Transfer in: 16.5%-Fire = \$16,775 + \$27,315 for legal = \$44,248										
Shared expenses: \$101,666 without legal expenses										
Board Stipend--\$6,000, Insurance-Prop & Liability--\$24,000,										
I T & timekeeping services & computer equip--\$24,118, CSDA membership--\$5,130,										
District Webpage--\$2,400, internet--\$4,116, cell phone reimbursement--\$1,680,										
phones--\$4,710, office supplies--\$5,200, LAFCO fees--\$5,500, Staff training										
--\$4,800, copier-printer--\$5,000.										
Legal expenses (\$165,500) to be transferred from Fire Capital Reserves =										
\$27,315.										
46030 Transfer In -Lighting					2,146	0%	8,015		8,015	373%
Transfer in: 3%-Lighting = \$3,050 + \$4,965 = \$8,015										
Shared expenses: \$101,666 w/o legal										
Board Stipend--\$6,000, Insurance-Prop & Liability--\$24,000,										
I T & timekeeping services & computer equip--\$24,118, CSDA membership--\$5,130,										
District Webpage--\$2,400, internet--\$4,116, cell phone reimbursement--\$1,680,										
phones--\$4,710, office supplies--\$5,200, LAFCO fees--\$5,500, Staff training										
--\$4,800, copier-printer--\$5,000.										
Shared legal expenses (\$165,500) to be transferred from Lighting Capital										
Reserves - \$4,966.										
46040 Transfer In -Sewer (40%)					28,608	0%	106,866		106,866	373%
Transfer in: 40%-Wastewater = \$40,666 + \$66,200 = \$106,866.										
Shared expenses: \$101,666 w/o legal										
Board Stipend--\$6,000, Insurance-Prop & Liability--\$24,000,										
I T & timekeeping services & computer equip--\$24,118, CSDA membership--\$5,130,										
District Webpage--\$2,400, internet--\$4,116, cell phone reimbursement--\$1,680,										
phones--\$4,710, office supplies--\$5,200, LAFCO fees--\$5,500, Staff training										
--\$4,800, copier-printer--\$5,000.										
Shared legal expenses (\$165,500) to be transferred from Wastewater Capital										
Reserves - \$66,200										
46050 Transfer In -Water (40%)					28,608	0%	106,866		106,866	373%
Transfer in: Using Board formula: 40%-Water = \$40,666 + \$66,200 = \$106,866.										
Shared expenses: \$101,666 w/o legal										
Board Stipend--\$6,000, Insurance-Prop & Liability--\$24,000,										
I T & timekeeping services & computer equip--\$24,118, CSDA membership--\$5,130,										
District Webpage--\$2,400, internet--\$4,116, cell phone reimbursement--\$1,680,										
phones--\$4,710, office supplies--\$5,200, LAFCO fees--\$5,500, Staff training										
--\$4,800, copier-printer--\$5,000.										
Legal expenses (\$165,500) to be transferred in - \$66,200.										



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10 ADMINISTRATION DEPARTMENT

Account	Actuals				Current Budget 15-16	% Rec. 15-16	Prelim. Budget 16-17	Budget Change 16-17	Final Budget 16-17	% Old Budget 16-17
	12-13	13-14	14-15	15-16						
46060 Transfer In- Solid Waste					357	0%	1,291		1,291	361%
Transfer in: 0.05%-Solid Waste = \$463+ \$828 = \$1,291										
Shared expenses: \$101,666 w/o legal										
Board Stipend--\$6,000, Insurance-Prop & Liability--\$24,000,										
I T & timekeeping services & computer equip--\$24,118, CSDA membership--\$5,130,										
District Webpage--\$2,400, internet--\$4,116, cell phone reimbursement--\$1,680,										
phones--\$4,710, office supplies--\$5,200, LAFCO fees--\$5,500, Staff training										
--\$4,800, copier-printer--\$5,000.										
Legal expenses (\$165,500) to be transferred in from Solid Waste O & M budget -										
\$828										
Group:					71,520	0%	267,286	0	267,286	373%
Fund:					84,020	0%	267,296	0	267,296	318%

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Revenue Budget Report -- MultiYear Actuals  
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20 FIRE PROTECTION DEPARTMENT

Account	Actuals				Current Budget	% Rec.	Prelim. Budget	Budget Change	Final Budget	% Old Budget
	12-13	13-14	14-15	15-16						
40000										
40220 Weed Abatement Fees			1,662	1,646	1,000	165%	450		450	45%
40300 Fireworks Permit Fees				1,800	1,000	180%	800		800	80%
40320 Fire Impact Fees			4,016	55,217	67,000	82%	10		10	0%
will record actuals rec'd-FY 2016-17 no forecasted dollar amount projected per Board direction.										
40420 Ambulance Reimbursement			4,364	4,431	2,200	201%	3,200		3,200	145%
forecast based on historical trend and FY 2015-16 actuals.										
40440 CDBG Grant					0	0%	105,000		105,000	*****
CDBG grant reimbursement for fire hydrant replacement project to be repaid in FY 2016-17.										
40500 VFA Assistance Grant					5,000	0%	10		10	0%
This item shows minimum funds in the event that there are revenues received but not presently anticipated.										
42200 Fire Recovery Program					500	0%	5		5	1%
Will record any actual receivables. No forecast estimate provided until or if actual history sets a trend pattern.										
Group:			10,042	63,094	76,700	82%	109,475	0	109,475	142%
43000 Property Taxes Collected										
43000 Property Taxes Collected			45,034	291,174	264,430	110%	304,291		304,291	115%
Based on County Tax estimates to be received in FY 2016-17.										
Group:			45,034	291,174	264,430	110%	304,291	0	304,291	115%
44000 Forestry & Fire Protection Reimbursement										
44000 Forestry & Fire				61,224	0	***%	5		5	*****
Actuals for FY 2015-16 are realized but not previously forecasted for revenue budgeting. Same approach will be maintained for FY 2016-17 revenue budget.										
Group:				61,224	0	***%	5	0	5	*****
46000 Interest										
46000 Interest			425	38	0	***%	50		50	*****
based on historical information of actuals received and disbursed.										
46010 Transfer In					33,151	0%	49,000		49,000	147%
carryover from 2015-16 for fire station improvements as approved by Board.										
46155 Will Serve Processing					0	0%	10		10	*****
Shown in order to account for any revenues received. There has been 1 project requesting a Fire Will Serve letter in July.										
46175 Sale of Surplus Property			2,058		0	0%	10		10	*****
There is likely to be some surplus property identified for sale in this fiscal year but projected revenues are minimal.										

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SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2016 - 2017

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20 FIRE PROTECTION DEPARTMENT

Account	Actuals				Current Budget 15-16	% Rec. 15-16	Prelim. Budget 16-17	Budget Change 16-17	Final Budget 16-17	% Old Budget 16-17
	12-13	13-14	14-15	15-16						
Group:			2,483	38	33,151	0%	49,070	0	49,070	148%
Fund:			57,559	415,530	374,281	111%	462,841	0	462,841	123%

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2016 - 2017

30 LIGHTING DEPARTMENT

Account	Actuals				Current Budget 15-16	% Rec. 15-16	Prelim. Budget 16-17	Budget Change 16-17	Final Budget 16-17	% Old Budget 16-17
	12-13	13-14	14-15	15-16						
43000 Property Taxes Collected										
43000 Property Taxes Collected Based on County Tax estimates for FY 2016-17.			12,741	80,467	75,229	107%	77,486		77,486	103%
Group:			12,741	80,467	75,229	107%	77,486	0	77,486	103%
46000 Interest										
46000 Interest			434	38	0	***%	30		30	*****%
46010 Transfer In					29,994	0%	10		10	0%
46180 Public Records Requests					0	0%	1		1	*****%
Group:			434	38	29,994	0%	41	0	41	0%
Fund:			13,175	80,505	105,223	77%	77,527	0	77,527	73%

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2016 - 2017

40 WASTEWATER/SANITARY DEPARTMENT

Account	Actuals				Current Budget 15-16	% Rec. 15-16	Prelim. Budget 16-17	Budget Change 16-17	Final Budget 16-17	% Old Budget 16-17
	12-13	13-14	14-15	15-16						
40000										
40850 Wastewater Hook-up Fees			220,298	282,610	150,000	188%	10		10	0%
Will record actuals received. Anticipated but not forecasted estimate is \$150,000 to be received. A revenue budget estimate is stated so any actuals can be accounted for but Board policy requires an appropriation for any use.										
40900 Wastewater Sales			297,324	336,240	318,000	106%	333,976		333,976	105%
Based on historical trend and actuals over past 3 years.										
40910 Wastewater Late Charges			5,643	6,492		0 ***%	3,000		3,000	*****%
No estimates forecast per Board policy since past forecast use has been unreliable and inaccurate.										
Group:			523,265	625,342	468,000	134%	336,986	0	336,986	72%
43000 Property Taxes Collected										
43000 Property Taxes Collected			7,320	45,951	45,148	102%	46,502		46,502	102%
Based on County Tax estimates for FY 2016-17.										
Group:			7,320	45,951	45,148	102%	46,502	0	46,502	102%
46000 Interest										
46000 Interest			1,033	153		0 ***%	50		50	*****%
Based on historical actual data trends.										
46151 Refund/Adjustments			-3,041	3,987		0 ***%	1,000		1,000	*****%
Based on historical actuals.										
46153 Plan Check Fees						0 0%	100		100	*****%
46155 Will Serve Processing			117			0 0%	10		10	*****%
Actual revenues will be recorded. No forecasted revenues are given per Board direction.										
46175 Sale of Surplus Property			47			0 0%	10		10	*****%
There is anticipated surplus equipment to be sold in this fiscal year but projected revenue is minimal.										
46180 Public Records Requests			2			0 0%	10		10	*****%
Group:			-1,842	4,140		0 ***%	1,180	0	1,180	*****%
Fund:			528,743	675,433	513,148	132%	384,668	0	384,668	74%

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2016 - 2017

50 WATER DEPARTMENT

Account	Actuals				Current Budget	% Rec.	Prelim. Budget	Budget Change	Final Budget	% Old Budget
	12-13	13-14	14-15	15-16						
41000 Water Sales										
41000 Water Sales			295,011	330,141	362,996	91%	330,117		330,117	90%
41001 Water Connection Fees			209,614	252,950	0	***%	10		10	*****%
No forecast estimate provided per Board policy. Actuals received will be recorded for future Board allotment to non-O & M fund accounts. \$47,000 actual water connection fees received on July 1, 2016--Jazzy Town Ph 2 to be allocated by Board.										
Anticipated revenues from actual construction projects is \$100,000.										
41005 Water Late Charges			7,921	14,080	0	***%	2,000		2,000	*****%
Per Board policy, no forecast estimate provided. Actuals received will be documented.										
Historical trends and anticipated revenues may be \$8,000 to \$10,000.										
41010 Water Meter Fees			62,654	23,030	95,000	24%	20,500		20,500	21%
Group:			575,200	620,201	457,996	135%	352,627	0	352,627	76%
44000 Forestry & Fire Protection Reimbursement										
44005 State Grants					0	0%	10		10	*****%
Group:					0	0%	10	0	10	*****%
46000 Interest										
46000 Interest			1,464	153	1,000	15%	150		150	15%
Based on historical data.										
46010 Transfer In					15,786	0%	23,000		23,000	145%
Transfer In from Water Project Fund account for water meter replacement bank account to be done this fiscal year.										
46151 Refund/Adjustments			-3,237	4,520	0	***%	10		10	*****%
46153 Plan Check Fees					2,000	0%	2,060		2,060	103%
46155 Will Serve Processing			117	500	500	100%	515		515	103%
46175 Sale of Surplus Property			347		0	0%	10		10	*****%
46180 Public Records Requests			2		0	0%	10		10	*****%
Group:			-1,307	5,173	19,286	27%	25,755	0	25,755	133%
Fund:			573,893	625,374	477,282	131%	378,392	0	378,392	79%

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SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2016 - 2017

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60 SOLID WASTE DEPARTMENT

Account	Actuals				Current Budget 15-16	% Rec. 15-16	Prelim. Budget 16-17	Budget Change 16-17	Final Budget 16-17	% Old Budget 16-17
	12-13	13-14	14-15	15-16						
46000 Interest										
46005 Franchise Fees					28,000	0%	28,714		28,714	102%
46010 Transfer In					0	0%	10		10	*****%
Group:					28,000	0%	28,724	0	28,724	102%
Fund:					28,000	0%	28,724	0	28,724	102%
Grand Total:			1,173,370	1,796,842	1,581,954		1,599,448	0	1,599,448	

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Revenues Over (Under) Expenditures Report  
For the Year: 2016 - 2017

Fund	Proposed Revenues	Proposed Expenditures	Net Budget
10 ADMINISTRATION DEPARTMENT	267,296.00	264,574.00	2,722.00
20 FIRE PROTECTION DEPARTMENT	462,841.00	388,620.00	74,221.00
30 LIGHTING DEPARTMENT	77,527.00	72,297.00	5,230.00
40 WASTEWATER/SANITARY DEPARTMENT	384,668.00	486,315.00	-101,647.00
50 WATER DEPARTMENT	378,392.00	530,890.00	-152,498.00
60 SOLID WASTE DEPARTMENT	28,724.00	5,816.00	22,908.00
<b>Totals</b>	<b>1,599,448.00</b>	<b>1,748,512.00</b>	<b>-149,064.00</b>



**RESOLUTION NO. 2016-22**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
SAN MIGUEL COMMUNITY SERVICES DISTRICT  
APPROVING AND ADOPTING THE 2016-17 FISCAL YEAR FINAL BUDGET  
AND APPROVING ONLY THE 2017-18 FISCAL YEAR PRELIMINARY BUDGET**

**WHEREAS**, the San Miguel Community Services District (“District”) is a community services district duly formed under California Government Code §61000 et. seq. to provide community services within the District’s service area, including water, lighting, solid waste, sewer and fire protection services; and

**WHEREAS**, Government Code §61110 et. seq. establishes procedures for the adoption of budgets for community services districts; and

**WHEREAS**, pursuant to California Government Code §61110 et. seq. the Board of Directors (“Directors”) of the District elects to approve a two (2) budget for 2016-17 and 2017-18 and adopt a one (1) year budget for the FY 2016-17 and hereby reserving adoption of the 2017-18 budget for planning purposes until June 2017; and

**WHEREAS**, the District has published notice of this hearing adopting the District’s budget pursuant to Government Code §6061 and §61110.

**NOW, THEREFORE, BE IT RESOLVED** that the Directors of the District hereby approves and adopts the 2016-17 Fiscal Year Budget as shown in Exhibit “A” with amendments and adjustments as specified, attached hereto and incorporated herein by this reference.

On the motion of Director \_\_\_\_\_ specifying amendments and adjustments as shown in Exhibit “A”, Seconded by Director \_\_\_\_\_, and on the following roll call vote:

**AYES:**  
**NOES:**  
**ABSENT:**  
**ABSTAINING:**

The foregoing Resolution is hereby passed and adopted this 18th day of August, 2016.

\_\_\_\_\_  
John Green, Board President  
San Miguel Community Services District

ATTEST:

APPROVED AS TO FORM:

\_\_\_\_\_  
Darrell W. Gentry, General Manager and  
Secretary to the Board of Directors

\_\_\_\_\_  
Doug White, District General Counsel

**FY 2016-17 O& M BUDGET**

**STAFFING EXPENSES AND STATEMENT OF JUSTIFICATION**

**JULY 29, 2016 BOARD MEETING**

This Fiscal Year budget proposes increases to District staffing levels, in particular:

**Utility Department**—(1) full-time Utility Worker, Step 1 compensation-\$12.75/hr with benefits when eligible. An alternate option is part-time position, maximum of 32 hours/wk; and

**Administration Department**—1 part-time Account Clerk 1, Step 1 compensation-\$14.99/hr without benefits.

Prior to a job offer being given to a prospective employee, District Personnel Policy requires review and approval by the Board of Directors.

**Statement of Justification:**

Projected Work Programs for 2016-17, if approved by Board at July 29, 2016, includes grant funded work as well as water and wastewater line replacement and relocation projects that

**a) Utility Worker-full time with benefits when eligible**

Step 1 base compensation	\$13,260 yearly (est. p-t 10,608 w/o benefits)
With benefit value added	\$ 6,675

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**TOTAL Real Value \$19,935**

**b) Account Clerk 1 –part time (maximum 1040 hours yr) without benefits**

Step 1 base compensation	\$15,590 yearly
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**TOTAL Real Value \$15,590**

**TOTAL SALARY INCREASE \$35,525**

**2015-16 TOTAL PAYROLL \$271,132 with temporary Utility Worker expense**

**SALARY PROJECTED 13% Increase**

**Potential Options to offset proposed salary increase:**

1) Delay hiring of part-time position until December-January

Rationale: requires approx. 6 months of FY expense reducing costs to approximately half of projected cost, \$7,745 vs \$15,590.

- 2) Hire Utility Worker as temporary for a maximum of 1040 hours

Rationale: reduces overall expense by half, \$9,968 vs \$19,935. This option could delay water and sewer line relocation project needed to be done in conjunction with County's park improvements project scheduled for November – January period. Also would impact ongoing WWTP routine maintenance operations as well as Fire Station improvement work to be done beginning in September – March.

- 3) Hire seasonal, temporary account clerk position on an as needed basis

Rationale: reduces or eliminates salary expense but could cost an estimated 25%- 30% more in monthly invoice expense for the use of a placement agency to find, screen and provide a person. Advantage is finding a qualified person who is already screened, drug tested and completed background clearance and no payroll, taxes and benefit costs.

- 4) Terminate District Engineer contract which is a 100% offset to both position expenses, according to an analysis prepared for O & P Committee.

Rationale: These services have evolved into an as needed basis with a trend toward lower annual costs but these costs could offset 100% of both salary expenses. The O & P Committee has asked that an RFP for a new scope of services be prepared for competitive bidding process and structured to fit District's future engineering needs/service requirements. This process could take up to 9 months to complete with any resulting change in status.

Submitted by:

Darrell Gentry, General Manager



# San Miguel Community Services District Organization & Personnel Committee

## Staff Report—Revised

August 18, 2016

AGENDA ITEM: IX. 5

**SUBJECT: Review and Discussion of Proposed Timekeeping Policy and Guidelines**

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### **STAFF RECOMMENDATION:**

Discuss and make recommendation to Board approving proposed timekeeping policy and guidelines for non-management District personnel.

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### **BACKGROUND:**

The District Board authorized the purchase of a biometric timekeeping system from TimeClock Plus and software in early 2016. The installation and the timekeeping system was completed in late April-May in conjunction with installation of SCADA system. Software purchase was also completed and integrated with Black Mountain System payroll and accounting software. Training for TimeClock Plus for bookkeeper and GM has been completed.

A timekeeping policy and guidelines for non-management District personnel is needed to ensure consistency in the use of the new timekeeping system. The following policy and guidelines are recommended for discussion and approval by the Board with Committee input.

### **PROPOSED TIMEKEEPING POLICY AND GUIDELINES**

Purpose: The District sets forth these timekeeping policies and guidelines for all non-exempt fulltime, part time, and temporary employees to ensure proper payment to those employees for all hours worked. Exempt employees, or contract employees, who are exempt from the minimum wage and overtime requirement of the Federal Fair Labor Standard Act (“FLSA”), shall be excluded from these policies and guidelines.

- 1) All non-exempt full time, part time and temporary employees are required to clock in at the beginning of his or her scheduled work shift, inclusive of normal office hours and utility or operations hours as defined in Section 3.3 of District Personnel Guidelines, and clock out at the end of work shift using biometric timekeeping system.

- 2) Except for mandatory break periods, all non-exempt full time, part time and temporary employees are required to clock out and clock in for any time not worked, including, but not limited to meal periods and District-approved doctor appointments.
- 3) All non-exempt full time, part time and temporary employees, who are on on-call duty, shall provide the District his or her on-call duty schedule on a bi-weekly basis in order to be properly compensated for the on-call status.
- 4) All non-exempt full time, part time and temporary employees called back as an assigned on-call duty employee for weekends, holidays and/or other times not considered regular hours of work are required to clock in and clock out at the District offices for that period of time before performing the call back duty.
- 5) No other person or employee, non-exempt and exempt, shall be allowed to clock in and/or out for another employee. Any employee, non-exempt or exempt, found to have clocked in and/or out for another employee shall be in violation of this policy and subject to disciplinary action as set forth in Chapter 10 of District Personnel Policy and Guidelines.
- 6) District non-exempt employees, who also perform duties as volunteer firefighters for the District shall clock out when reporting for firefighter call-out and clock in when duty assignment is completed. For a volunteer firefighter call-out lasting 30 minutes or less, District non-exempt employees responding to the call-out shall be paid their regular employee hourly rate of compensation. For call-outs lasting 30 minutes or more, District non-exempt employees responding to the call-out shall be compensated using the appropriate volunteer firefighter stipend pay.

**FISCAL IMPACT:**

There is no fiscal impact associated with the adoption and implementation of this timekeeping policy and guidelines.

**ACTION DISCUSSION:**

Staff recommends that the Committee discuss and make a recommend to the Board to authorize the proposed timekeeping policy and guidelines as set forth above. Staff recommends that if the policy is approved, it will be implemented starting the first day of the next pay period, not exceeding two (2) weeks from Board approval of this policy.

PREPARED BY:

*Darrell W. Gentry*

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General Manager



**RESOLUTION NO. 2016-28**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
SAN MIGUEL COMMUNITY SERVICES DISTRICT  
APPROVING AND ADOPTING A DISTRICT TIMEKEEPING POLICY AND  
GUIDELINES**

**WHEREAS**, the San Miguel Community Services District (“District”) is a community services district duly formed under California Government Code §61000 et. seq. to provide community services within the District’s service area, including water, lighting, solid waste, sewer and fire protection services; and

**WHEREAS**, the Board of Directors (“Directors”) has determined the importance of establishing clarity and purpose as a part of the adopted District Improvement Plan for Operations, Projects and Administrative actions as well as a District Annual Work Program and General Manager Goals for 2016-17; and

**WHEREAS**, the Directors desires to establish and adopt a District timekeeping policy and guidelines as an operational improvement using a biometric timekeeping system that is integrated operationally with existing accounting and payroll systems.

**WHEREAS**, the Directors hereby approve a set of timekeeping policy and guidelines. These policies and guidelines are set forth in Exhibit “A”.

**NOW, THEREFORE, BE IT RESOLVED** that the Directors of the District hereby approves and adopts the District timekeeping policy and guidelines as a part of its adopted Improvement Plan for Operations, Projects and Administrative and Annual Work Program.

On the motion of Director \_\_\_\_\_ approve and adopt the District timekeeping policy and guidelines as shown in Exhibit “A”, Seconded by Director \_\_\_\_\_, and on the following roll call vote, to wit:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAINING:**

(continued on next page)

The foregoing Resolution is hereby passed and adopted this 18th day of August, 2016.

\_\_\_\_\_  
John Green, Board President  
San Miguel Community Services District

ATTEST:

APPROVED AS TO FORM:

\_\_\_\_\_  
Darrell W. Gentry, General Manager and  
Secretary to the Board of Directors

\_\_\_\_\_  
Doug White, District General Counsel