



Agenda

San Miguel Community Services District

BOARD OF DIRECTORS

John Green, President
Anthony Kalvans, Director

Gib Buckman, Director

Joseph Parent, Vice President
Ashley Sangster, Director

SATURDAY, JUNE 23, 2018

9:00 A.M. opened session

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

Agendas: Agenda packets are available for 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:** **9:00 AM**
- II. **Pledge of Allegiance:**
- III. **Roll Call:** *Green*___ *Parent*___ *Buckman*___ *Kalvans*___ *Sangster*___
- IV. **Approval of Special Meeting Agenda:**

M_____ S_____ V_____

- V. **ADJOURN TO CLOSED SESSION: Time:**_____
- VI. **Call to Order for Regular Board Meeting/Report out of Closed:** None
- VII. **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.

VIII. Special Presentations/Public Hearings/Other:

1. BOARD WORKSHOP - FY 2018-19 BUDGETS

Recommendation: Conduct a Board Workshop & Discussion about the FY 2018-19 operations and maintenance budget provide direction to staff.

2. Review and Discuss the existing District purchasing policy and procedure manual.

Recommendation: Review and Discuss the existing District purchasing policy and procedure manual and provide direction to staff

- IX. **Staff & Committee Reports – Receive & File:** None
- X. **CONSENT CALENDAR:** None
- XI. **BOARD ACTION ITEMS:** None
- XII. **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.

XIII. ADJOURNMENT TO NEXT REGULAR MEETING OF 6-28-2018 **Time:**_____

ATTEST:

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

I, Tamara Parent, Board Clerk/Accounts Manager of San Miguel Community Services District, hereby certify that I caused the posting of this agenda at the SMCSO office on June 18th, 2018

Date: June 18th, 2018

Tamara Parent 6-14-2018
Tamara Parent, Board Clerk/ Accounts Manager

Rob Roberson 6-15-2018
Rob Roberson, Fire Chief/Interim General Manager

John Green 6-15-2018
Approved by: President Green



San Miguel Community Services District

Board of Directors Staff Report

June 23, 2018

AGENDA ITEM: VIII - 1

SUBJECT: BOARD WORKSHOP - FY 2018-19 BUDGETS

STAFF RECOMMENDATION:

It is recommended that the Board of Directors Conduct a Public Workshop & Discussion about the the fiscal year FY 2018-19 operations and maintenance budget.

BACKGROUND:

The District operates on a fiscal year basis which is July – June. The annual operations and maintenance (O & M) budget of any agency is a spending plan for the upcoming fiscal year to provide services. Staff has been working to reduce waste and to streamline the budget to make it more understandable and more realistic based on the ongoing needs of each department.

With the elimination of the Administration department some of the shared expense object numbers exceeded their original budget for the current year in individual funds. Now that staff has developed better tracking of shared costs and is accounting for them in the individual funds, tracking spending and future budgeting will be much simpler and more accurate

At the April 26th regular board meeting a preliminary draft budget was presented which depicted a deficit budget for the Fire, Water and Wastewater departments.

The proposed budget has been revised to incorporate additional expense and revenue information in all the funds. For the Water and Wastewater budgets these additional revenue numbers are based on adoption of the revised rate increase being heard at this meeting.

Please note: if the rate increases for water and wastewater fail, or are reduced, then those respective budgets will be in deficit for the fourth consecutive year. In the case of rate increase failure there will need to be additional Board action to temporarily borrow money from the respective capital funds. However as noted in the presentations for the rate increase reserves in total will be exhausted for the water department by FY 20-21 and for the wastewater department by FY 21-22. Any funds

borrowed from the capital reserves to support operations will be required to be paid back to the capital reserve. This will have to be factored into any future rates that are adopted.

Staffing

The Fire Department has a projected need for additional staffing which has been factored into this budget, the exact number of personnel and/or hours needed have not been completely identified. However, including the funding in this budget will allow for a smoother implementation once a staffing pattern is identified.

There are no other proposed additions to staffing for any other department. The Utility Worker Position is currently vacant, and there are ongoing efforts to fill this position as soon as possible. Due to the difficulty in attracting any prospective applicants it may be necessary to increase the salary range to make it more commiserate with other agencies. If that becomes necessary then a separate item will be brought back to the board for consideration at that time.

As has been discussed at prior meetings and during the rate increase informational meetings, staff has worked to eliminate and streamline the budgets for all the departments. Also as the Board is aware in the current budget, the Administration department has been eliminated from this budget.

Some line items in the current budget have overruns, partially because it was not clear how specific expenses were accounted for previously and subsequently had to be allocated to the correct line items. After working diligently on the correct accounting of expenses by department and line item the proposed budget illustrates a more concise accounting of the actual expenses incurred by each department, either directly or as a shared expense.

Proposed Department Operation and Maintenance Budget

PROPOSED FIRE BUDGET

Revenue \$516,456 Expenditure \$484,310 Net \$32,146

PROPOSED LIGHTING BUDGET

Revenue \$101,367 Expenditure \$79,065 Net \$22,302

PROPOSED WASTEWATER BUDGET

Current Revenue \$409,954 Expenditure \$609,215 Net \$-199,261

With Additional revenue from proposed “90%” rate increase (additional \$265,670)

Revenue \$675,624 Expenditure \$609,215 Net \$66,409

Revenue required to meet USDA loan requirement of 1.2 times operating revenue \$731,058

PROPOSED WATER BUDGET

Current Revenue \$365,562 Expenditure \$897,025 Net \$-531,463

With Additional revenue from proposed “125%” rate increase (additional \$451,909)

Revenue \$827,294 Expenditure \$897,025 Net \$-87,001

Revenue required to meet USDA loan requirement of 1.2 times operating revenue \$1,076,430

PROPOSED SOLID WASTE BUDGET

Revenue \$32,323 Expenditure \$11,295 Net \$21,028

PROPOSED DISTRICT BUDGET (WITHOUT rate increase)

Revenue \$1,425,662 Expenditure \$2,080,910 Net \$-655,248

PROPOSED DISTRICT BUDGET (WITH rate increase)

Revenue \$2,173,511 Expenditure \$2,080,910 Net \$92,601

IMPACT OF THE RATE INCREASE

As the Board and Staff have been working through the current rate study, there have been a wide variety of opinions on how to solve the financial issues of the water and wastewater departments.

Depending on the outcome of the continuation of the Rate increase meeting the water and wastewater departments will either again be in a deficit or will have sufficient funds to meet their respective obligations.

Fiscal Impact:

There is no immediate fiscal impact for the review of this budget.

Recommendation:

It is recommended that the Board discuss the budgetary information provided for the FY 2018-19 Operations and Maintenance Budget and provide direction to staff.

The Board will need to pass a budget, or a resolution continuing appropriation, prior to July 1st in order for the District to pay vendors and staff after July 1st. Staff requests that the Board provide all comments to staff at this workshop so that a comprehensive budget can be passed at the regular board meeting on June 28th.

PREPARED BY:

Kelly Dodds

Kelly Dodds

Director of Utilities

REVIEWED BY:

Rob Roberson

Rob Roberson

General Manager

Attachment: All Department revenue and expenditure budgets



District Object code descriptions

Fiscal year 2018-19

Object#/ Title

121/ Physical

- Expenses that are related to annual physicals for personnel

325/ Professional services ACCOUNTING

- Costs related to the retention and use of CPAs in the correction and oversight of district finances
- Currently the District is utilizing Coblenz-Biehle & Cramer

326/ Professional services ENGINEERING

- Costs related to the retention and use of the District Engineer and or other Engineering firms
- Currently the District is utilizing Monsoon Consulting as the District Engineer

327/ Professional services LEGAL

- Costs related to the retention and use of legal counsel for legal defense or consultation
- Currently the District is utilizing Churchwell White LLC for Legal Services

328/ Insurance – Property and Liability

- Expenses that are related to the cost to insure property (equipment, vehicles, facilities) and for liability for the actions of District staff and Board
- Currently the District retains Special District Risk Management Authority (SDRMA) for these insurance services
- SDRMA itemizes costs for these insurances and Staff allocates those costs to the appropriate funds

330/ Contract labor

- Expenses that are related to contracting with outside companies or agencies for specific projects or work

331/ Professional services LEGAL-SEIU

- Costs related to the retention and use of legal counsel for legal defense or consultation regarding union labor relations
- Currently the District is utilizing Churchwell White LLC for these Legal Services

332/ Professional services LEGAL-Steinbeck

- Costs related to the retention and use of legal counsel for legal defense or consultation regarding the Steinbeck Lawsuit
- Currently the District is utilizing Churchwell White LLC for Legal Services

335/ Meals - Reimbursement

- Cost of meals for classes, fires, board meetings etc.
- Can either be paid directly by the District or reimbursed to employees as outlined in the purchasing policy

350/ Repairs and Maintenance COMPUTERS

- Expenses that are related to the repair or maintenance of District Computers
- Routine maintenance, repair of damaged computers
- NOT FOR REPLACEMENT

351/ Repairs and Maintenance EQUIPMENT

- Expenses that are related to the repair or maintenance of District Equipment
- Routine maintenance, repair of damaged equipment
- NOT FOR REPLACEMENT

352/ Repairs and Maintenance STRUCTURES

- Expenses that are related to the repair or maintenance of District Structures
- Routine maintenance, repair of damage to Structures
- NOT FOR REPLACEMENT

353/ Repair and Maintenance INFRASTRUCTURE

- Expenses that are related to the repair and maintenance of infrastructure
- Repairs due to leaks or breaks or underground or above ground water, wastewater and lighting components

354/ Repair and Maintenance of VEHICLES

- Expenses that are related to the repair and maintenance of Vehicles
- Routine Maintenance, repairs to vehicles
- NOT FOR REPLACEMENT

386/ Education and training

- Expenses related tuition for classes, materials for classes

405/ Software

- Expenses that are related to purchase of new software, or upgrades

410/ Office Supplies

- CONSUMABLE office products, (IE pens, paper, toner, ink, post its , etc.)

415/ Office Equipment

- NON-CONSUMABLE office products, (IE desk chairs, tables, etc.)

420/ Equip & Supplies

- NO LONGER USED
- CONSOLIDATED WITH 490- SMALL TOOLS AND EQUIPMENT

460/ Fire Equipment

- Purchase of fire equipment for the fire department
- Generally Capital purchases (small pumps, fire hose, generators, hydraulic pumps etc)

490/ Small Tools and equipment

- Generally, for the purchase of small to medium tools and equipment
- For example; hand tools, long handle tools, small generators, saws, sprayers, etc

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Revenue Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

10 ADMINISTRATION DEPARTMENT

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	14-15	15-16	16-17	17-18	Budget 17-18	Rec. 17-18	Budget 18-19	Change 18-19	Budget 18-19	Budget 18-19
46000 Revenues & Interest										
46000 Revenues & Interest	295	1,824			0	0%			0	0%
46010 Transfer In			165,500		0	0%			0	0%
46020 Transfer In -Fire (16.5%)			16,775		37,499	0%			0	0%
46030 Transfer In -Lighting			3,050		6,818	0%			0	0%
46040 Transfer In -Sewer (40%)			40,666		90,907	0%			0	0%
46050 Transfer In -Water (40%)			40,666		90,907	0%			0	0%
46060 Transfer In- Solid Waste			508		1,136	0%			0	0%
46150 Miscellaneous Income	2,177	427	100	15	0	***%			0	0%
46151 Refund/Adjustments	1,967	2,524	96	486	0	***%			0	0%
46185 Boardroom Rental Fees			100		0	0%			0	0%
Group:	4,439	4,775	267,461	501	227,267	0%	0	0	0	0%
Fund:	4,439	4,775	267,461	501	227,267	0%	0	0	0	0%

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Revenue Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

20 FIRE PROTECTION DEPARTMENT

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	14-15	15-16	16-17	17-18	Budget 17-18	Rec. 17-18	Budget 18-19	Change 18-19	Budget 18-19	Budget 18-19
40000										
40220 Weed Abatement Fees	1,788	1,646	1,097		1,100	0%			0	0%
40300 Fireworks Permit Fees	800	1,800	1,800	2,200	800	275%	1,200		1,200	150%
40320 Fire Impact Fees	4,016	55,217	72,090	25,467	0	***%			0	0%
40410 Mutual Aid Fires	101,974			56,060	0	***%	100,000		100,000	*****%
40420 Ambulance Reimbursement	4,364	4,431	4,486	3,431	4,400	78%	4,400		4,400	100%
40440 CDBG Grant			105,000		0	0%			0	0%
40500 VFA Assistance Grant		10,000	8,424		18,000	0%	20,000		20,000	111%
Group:	112,942	73,094	192,897	87,158	24,300	359%	125,600	0	125,600	516%
43000 Property Taxes Collected										
43000 Property Taxes Collected	45,034	289,090	327,678	338,867	337,351	100%	390,856		390,856	115%
Group:	45,034	289,090	327,678	338,867	337,351	100%	390,856	0	390,856	115%
44000 Forestry & Fire Protection Reimbursement										
44000 Forestry & Fire	118,156	61,224	9,983	4,397	10,000	44%			0	0%
Group:	118,156	61,224	9,983	4,397	10,000	44%	0	0	0	0%
46000 Revenues & Interest										
46000 Revenues & Interest	425		304	228	300	76%			0	0%
46010 Transfer In			30,000		233,021	0%			0	0%
46100 Realized Earnings		312	208		0	0%			0	0%
46150 Miscellaneous Income	2,410	766	90	730	0	***%			0	0%
46151 Refund/Adjustments	383	19	1,290	1,027	1,000	103%			0	0%
46155 Will Serve Processing	117		150	150	100	150%			0	0%
46156 Reimbursement of State	215				0	0%			0	0%
46175 Sale of Surplus Property	2,058		4,000	229	0	***%			0	0%
Group:	5,608	1,097	36,042	2,364	234,421	1%	0	0	0	0%

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Revenue Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

20 FIRE PROTECTION DEPARTMENT

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	14-15	15-16	16-17	17-18	Budget 17-18	Rec. 17-18	Budget 18-19	Change 18-19	Budget 18-19	Budget 18-19
Fund:	281,740	424,505	566,600	432,786	606,072	71%	516,456	0	516,456	85%

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Revenue Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

30 STREET LIGHTING DEPARTMENT

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	14-15	15-16	16-17	17-18	Budget 17-18	Rec. 17-18	Budget 18-19	Change 18-19	Budget 18-19	Budget 18-19
43000 Property Taxes Collected										
43000 Property Taxes Collected	12,741	79,893	93,954	96,499	93,488	103%	101,367		101,367	108%
Group:	12,741	79,893	93,954	96,499	93,488	103%	101,367	0	101,367	108%
46000 Revenues & Interest										
46000 Revenues & Interest	434		64	48	50	96%			0	0%
46010 Transfer In			10,000		8,525	0%			0	0%
46100 Realized Earnings		66	44		0	0%			0	0%
46150 Miscellaneous Income	1,310	100	400	400	0	***%			0	0%
46151 Refund/Adjustments	62	19	285	1,096	200	548%			0	0%
46156 Reimbursement of State	215				0	0%			0	0%
Group:	2,021	185	10,793	1,544	8,775	18%	0	0	0	0%
Fund:	14,762	80,078	104,747	98,043	102,263	96%	101,367	0	101,367	99%

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Revenue Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

40 WASTEWATER DEPARTMENT

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	14-15	15-16	16-17	17-18	Budget 17-18	Rec. 17-18	Budget 18-19	Change 18-19	Budget 18-19	Budget 18-19
40000										
40440 CDBG Grant	187,144				0	0%			0	0%
40750	28,529	15,007			0	0%			0	0%
40760 Sludge Bed - Co. of San	150				0	0%			0	0%
40850 Wastewater Hook-up Fees	220,298	282,610	124,980	191,636	0	***%			0	0%
40900 Wastewater Sales	297,324	308,489	332,582	330,759	356,000	93%	355,592	320,032	675,624	189%
40910 Wastewater Late Charges	5,643	3,852	6,582	6,243	5,500	114%			0	0%
Group:	739,088	609,958	464,144	528,638	361,500	146%	355,592	320,032	675,624	186%
43000 Property Taxes Collected										
43000 Property Taxes Collected	7,320	45,627	50,191	52,214	51,302	102%	54,362		54,362	105%
Group:	7,320	45,627	50,191	52,214	51,302	102%	54,362	0	54,362	105%
46000 Revenues & Interest										
46000 Revenues & Interest	1,033		736	543	700	78%			0	0%
46005 Franchise Fees	15,851				0	0%			0	0%
46010 Transfer In			3,000		101,116	0%			0	0%
46100 Realized Earnings		756	-388	896	0	***%			0	0%
46150 Miscellaneous Income	4,066				45,000	0%			0	0%
46151 Refund/Adjustments	-3,041	3,987	3,144	2,608	1,000	261%			0	0%
46155 Will Serve Processing	117			500	0	***%			0	0%
46156 Reimbursement of State	859				0	0%			0	0%
46175 Sale of Surplus Property	47				0	0%			0	0%
46180 Public Records Requests	2				10	0%			0	0%
Group:	18,934	4,743	6,492	4,547	147,826	3%	0	0	0	0%
Fund:	765,342	660,328	520,827	585,399	560,628	104%	409,954	320,032	729,986	130%

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Revenue Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

50 WATER DEPARTMENT

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	14-15	15-16	16-17	17-18	Budget 17-18	Rec. 17-18	Budget 18-19	Change 18-19	Budget 18-19	Budget 18-19
40000										
40440 CDBG Grant		-910		135,679	150,000	90%				0 0%
Group:		-910		135,679	150,000	90%	0	0		0 0%
41000 Water Sales										
41000 Water Sales	295,011	296,662	328,968	365,858	352,000	104%	345,385	451,909	797,294	226%
41001 Water Connection Fees	265,720	303,680	307,675	75,920	0	***%				0 0%
41005 Water Late Charges	7,921	12,716	28,032	66,464	18,000	369%				0 0%
41010 Water Meter Fees	62,654	23,030	15,832	2,199	12,250	18%				0 0%
Group:	631,306	636,088	680,507	510,441	382,250	134%	345,385	451,909	797,294	208%
43000 Property Taxes Collected										
43000 Property Taxes Collected					0	0%	19,950		19,950	*****%
Group:					0	0%	19,950	0	19,950	*****%
44000 Forestry & Fire Protection Reimbursement										
44005 State/Federal Grants					0	0%	30,000		30,000	*****%
Group:					0	0%	30,000	0	30,000	*****%
46000 Revenues & Interest										
46000 Revenues & Interest	1,464	153	748	576	700	82%	227		227	32%
46010 Transfer In			3,000		159,701	0%				0 0%
46100 Realized Earnings		756	504		0	0%				0 0%
46150 Miscellaneous Income	6,124		40,748	102	0	***%				0 0%
46151 Refund/Adjustments	-3,237	4,520	3,144	3,608	1,000	361%				0 0%
46152 Recycling		1,037	125		0	0%				0 0%
46155 Will Serve Processing	117	500	250	500	250	200%				0 0%
46156 Reimbursement of State	859				0	0%				0 0%
46175 Sale of Surplus Property	347				0	0%				0 0%

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Revenue Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

50 WATER DEPARTMENT

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old	
	14-15	15-16	16-17	17-18	Budget 17-18	Rec. 17-18	Budget 18-19	Change 18-19	Budget 18-19	Budget 18-19	
46180 Public Records Requests	2				0	0%				0	0%
Group:	5,676	6,966	48,519	4,786	161,651	3%	227	0	227	0%	
Fund:	636,982	642,144	729,026	650,906	693,901	94%	395,562	451,909	847,471	122%	

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Revenue Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

60 SOLID WASTE DEPARTMENT

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	14-15	15-16	16-17	17-18	Budget 17-18	Rec. 17-18	Budget 18-19	Change 18-19	Budget 18-19	Budget 18-19
40000										
40750		2,543				0 0%				0 0%
Group:		2,543				0 0%	0	0		0 0%
46000 Revenues & Interest										
46005 Franchise Fees		29,346	34,128	34,736	32,323	107%	32,323		32,323	100%
Group:		29,346	34,128	34,736	32,323	107%	32,323	0	32,323	100%
Fund:		31,889	34,128	34,736	32,323	107%	32,323	0	32,323	100%
Grand Total:	1,703,265	1,843,719	2,222,789	1,802,371	2,222,454		1,455,662	771,941	2,227,603	

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

10 ADMINISTRATION DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		14-15	15-16	16-17	17-18	Budget 17-18	Exp. 17-18	Budget 18-19	Changes 18-19	Budget 18-19	Budget 18-19
61000	Administration										
105	Salaries and Wages	7,023	32,000			0	0%			0	0%
111	BOD Stipend		5,100	5,600	5,300	6,000	88%			0	0%
115	Payroll Expenses		15,085			0	0%			0	0%
120	Workers' Compensation				1,123	0	***%			0	0%
130	Payroll Tax - Fed W/H	739			19,256	0	***%			0	0%
175	Payroll - Income Withhold	521				0	0%			0	0%
205	Insurance - Health	4,478				0	0%			0	0%
210	Insurance - Dental	23				0	0%			0	0%
215	Insurance - Vision	23				0	0%			0	0%
225	Retirement - PERS expense		1,300			0	0%			0	0%
305	Operations and maintenanc		945	1,951	1,794	3,300	54%			0	0%
310	Phone and fax expense			2,862		3,000	0%			0	0%
315	Postage, shipping and fre			32		50	0%			0	0%
320	Printing and reproduction		496	352	468	500	94%			0	0%
325	Professional svcs - Accou			6,781	8,523	21,000	41%			0	0%
326	Professional svcs - Engin			192		0	0%			0	0%
327	Professional svcs - Legal		93,546	252,084	87,741	150,000	58%			0	0%
328	Insurance - prop and liab			22,436	18,645	3,000	622%			0	0%
330	Contract labor					15,000	0%			0	0%
331	Professional Services - L			78,489		0	0%			0	0%
332	Professional Services - L			77,505	-51,502	0	***%			0	0%
335	Meals - Reimbursement		130		139	500	28%			0	0%
340	Meetings and conferences	20		402		500	0%			0	0%
345	Mileage expense reimburse	47	13	448		500	0%			0	0%

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

10 ADMINISTRATION DEPARTMENT

Account	Object	Actuals				Current Budget 17-18	% Exp. 17-18	Prelim. Budget 18-19	Budget Changes 18-19	Final Budget 18-19	% Old Budget 18-19
		14-15	15-16	16-17	17-18						
350	Repairs and maint - compu				1,960	500	392%			0	0%
351	Repairs and maint - equip			580		500	0%			0	0%
352	Repairs and maint - struc			1,925		1,000	0%			0	0%
375	Internet expenses			127	1,680	3,917	43%			0	0%
376	Webpage- Upgrade/Maint			3,800	1,000	2,400	42%			0	0%
385	Dues and subscriptions			312	320	500	64%			0	0%
386	Education and training		5,447			4,000	0%			0	0%
393	Advertising and public no		155	83	198	500	40%			0	0%
394	LAFCO Allocations			5,541	6,101	6,100	100%			0	0%
395	Community Outreach			578		0	0%			0	0%
405	Software			5,344		0	0%			0	0%
410	Office Supplies		802	4,133	553	4,000	14%			0	0%
415	Office Equipment		730	5,106	146	0	***%			0	0%
465	Cell phones, radios and p			1,330	105	500	21%			0	0%
470	Communication equipment		1,120			0	0%			0	0%
475	Computer supplies and upg		2,024	41,638	6	0	***%			0	0%
495	Uniform expense		607			0	0%			0	0%
715	Licenses, permits and fee			50		0	0%			0	0%
900	Misc	-2,500	94			0	0%			0	0%
908	Cash Over/ Cash Short		9			0	0%			0	0%
910	Tax Penalties & Late Fees		1,554	1,398		0	0%			0	0%
911	Finance Charges/Late Fees		1	40		0	0%			0	0%
920	Credit Card Service Fees			60		0	0%			0	0%
925	Bank service charges		893	671		0	0%			0	0%

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

10 ADMINISTRATION DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		14-15	15-16	16-17	17-18	Budget 17-18	Exp. 17-18	Budget 18-19	Changes 18-19	Budget 18-19	Budget 18-19
930	Interest Fees			138		0	0%			0	0%
940	Bank service charges	24				0	0%			0	0%
	Account:	10,398	162,051	521,988	103,556	227,267	46%	0	0	0	0%
80000	Administration Allocation										
900	Misc	-8,386				0	0%			0	0%
	Account:	-8,386				0	***%	0	0	0	0%
	Fund:	2,012	162,051	521,988	103,556	227,267	46%	0	0	0	0%

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

20 FIRE PROTECTION DEPARTMENT

Account	Object	Actuals				Current Budget 17-18	% Exp. 17-18	Prelim. Budget 18-19	Budget Changes 18-19	Final Budget 18-19	% Old Budget 18-19
		14-15	15-16	16-17	17-18						
62000	Fire										
105	Salaries and Wages	88,828	44,471	61,161	59,699	66,000	90%	66,000	66,000	100%	
106	Vacation Used	1,201				0	0%		0	0%	
110	Payroll tax expense	2,174		2,111		0	0%		0	0%	
111	BOD Stipend	1,295				0	0%	990	990	*****%	
115	Payroll Expenses		402			0	0%		0	0%	
120	Workers' Compensation	7,730	6,968	4,985	5,958	7,700	77%	12,000	-4,000	8,000 104%	
121	Physicals		1,200	890		2,600	0%	2,500		2,500 96%	
125	Volunteer firefighter sti	-23,829	21,632	30,267	30,679	34,000	90%	72,000		72,000 212%	
126	Strike Team Pay - VFF	-37,616	33,379	25,573	99,034	5,000	***%	100,000		100,000 2000%	
130	Payroll Tax - Fed W/H	-811		4,221		4,000	0%			0 0%	
135	Payroll Tax - FICA	236	3,435	3,967	8,042	3,910	206%	9,000		9,000 230%	
140	Payroll Tax - Medicare	186	1,437	1,701	2,762	1,845	150%	4,000		4,000 217%	
155	Payroll Tax - SUI	262	1,688	3,370	3,885	3,500	111%	5,000		5,000 143%	
160	Payroll Tax - ETT	-159	81	117	175	200	88%	300		300 150%	
165	Payroll Tax - FUTA	708	3,799	4,164	5,999	5,000	120%	7,000		7,000 140%	
205	Insurance - Health	4,043	418	264	678	0	***%	800		800 *****%	
210	Insurance - Dental	1,115	36	89	347	0	***%	600		600 *****%	
215	Insurance - Vision	432	6	14	54	0	***%	100		100 *****%	
225	Retirement - PERS expense	1,201	48	958	1,272	0	***%	1,600		1,600 *****%	
305	Operations and maintenanc	3,342	1,948	2,600	5,094	4,000	127%	6,000		6,000 150%	
310	Phone and fax expense	558	455	275	4	0	***%	800		800 *****%	
315	Postage, shipping and fre	518	604	414	48	500	10%	100		100 20%	
320	Printing and reproduction	118		350	29	350	8%	200		200 57%	
325	Professional svcs - Accou	585		2,855	3,552	0	***%	4,950		4,950 *****%	

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

20 FIRE PROTECTION DEPARTMENT

Account	Object	Actuals				Current Budget	% Exp.	Prelim. Budget	Budget Changes	Final Budget	% Old Budget
		14-15	15-16	16-17	17-18						
326	Professional svcs - Engin	41	2,676			0	0%			0	0%
327	Professional svcs - Legal	2,790	4,650		12,402	0	***%	25,000		25,000	*****%
328	Insurance - prop and liab	7,784	2,219		5,939	8,000	74%	6,000	6,000	12,000	150%
330	Contract labor	1,878	3,818			0	0%			0	0%
331	Professional Services - L				527	0	***%	8,250		8,250	*****%
335	Meals - Reimbursement	132	84	125	119	525	23%	600		600	114%
340	Meetings and conferences					750	0%	500		500	67%
345	Mileage expense reimburse	66			52	670	8%	500		500	75%
350	Repairs and maint - compu	888	397		1,895	0	***%	3,000		3,000	*****%
351	Repairs and maint - equip	4,012	4,526	5,778	3,107	7,000	44%	8,000		8,000	114%
352	Repairs and maint - struc	405	259	5,933	1,344	1,000	134%	1,000		1,000	100%
353	Repairs & Maint- Infrastr	172	646			0	0%			0	0%
354	Repairs and maint - vehic	5,760	8,627	9,073	13,554	9,500	143%	15,000		15,000	158%
370	Dispatch services (Fire)	5,340	6,414	8,082	7,544	7,543	100%	8,000		8,000	106%
375	Internet expenses	122	54		713	0	***%	660		660	*****%
376	Webpage- Upgrade/Maint				231	0	***%	400		400	*****%
380	Utilities - alarm service	63	18	6		180	0%	200		200	111%
381	Utilities - electric	2,726	1,585	404	3,495	950	368%	4,000		4,000	421%
382	Utilities - propane	146	164	255	532	300	177%	450		450	150%
383	Utilities - trash	19				0	0%			0	0%
385	Dues and subscriptions	5,013	1,627	2,901	4,224	2,500	169%	4,000		4,000	160%
386	Education and training	1,042	401	4,075	1,380	6,500	21%	5,000		5,000	77%
387	Education and training: T					4,000	0%			0	0%
388	Education and training: C		280			0	0%			0	0%

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

20 FIRE PROTECTION DEPARTMENT

Account	Object	Actuals				Current Budget 17-18	% Exp. 17-18	Prelim. Budget 18-19	Budget Changes 18-19	Final Budget 18-19	% Old Budget 18-19
		14-15	15-16	16-17	17-18						
389	Education and training: C	30				0	0%			0	0%
393	Advertising and public no	50	88			200	0%	500		500	250%
394	LAFCO Allocations	395	467			0	0%	1,010		1,010	*****%
395	Community Outreach	907	395	628	836	3,000	28%	1,500		1,500	50%
400	Supplies	3	22	502		0	0%			0	0%
405	Software	1,178	579		1,445	1,000	145%	1,500		1,500	150%
410	Office Supplies	-44	463		183	0	***%	400		400	*****%
415	Office Equipment	2,681	1,744			0	0%			0	0%
420	Equipt. & Supplies			1,157	1,465	1,500	98%			0	0%
445	CPR/FIRST AID TRAINING MA	895				0	0%			0	0%
450	EMS supplies	1,704	1,815	829	3,616	3,000	121%	3,500		3,500	117%
455	Fire Safety Gear & Equipm	28,778	4,214	21,918	18,533	10,000	185%	10,000		10,000	100%
456	VFF Assistance Grant		14,269		21,555	36,000	60%	40,000		40,000	111%
465	Cell phones, radios and p	763	713			500	0%	500		500	100%
470	Communication equipment	2,414	3,189	1,418	5,651	4,500	126%	3,000		3,000	67%
475	Computer supplies and upg	13	28		2,715	4,000	68%	3,000		3,000	75%
485	Fuel expense	5,194	5,089	3,203	6,266	6,765	93%	6,500		6,500	96%
490	Small tools and equipment	1,097	394	710	1,663	2,000	83%	3,500		3,500	175%
495	Uniform expense	1,749	4,698	2,363	1,700	3,450	49%	3,500		3,500	101%
500	Capital Outlay		4,160		211,904	224,988	94%			0	0%
503	Weed Abatement Costs	2,160	2,734	4,935	198	3,200	6%	3,200		3,200	100%
505	Fire Training Grounds	2,272	1,895	1,055		3,000	0%	3,000		3,000	100%
510	Fire station addition			29,234	15,361	19,766	78%	10,000		10,000	51%
514	Fire Sprinklers - Undergr	207				0	0%			0	0%

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

20 FIRE PROTECTION DEPARTMENT

Account	Object	Actuals				Current Budget 17-18	% Exp. 17-18	Prelim. Budget 18-19	Budget Changes 18-19	Final Budget 18-19	% Old Budget 18-19
		14-15	15-16	16-17	17-18						
530	Fire hydrant replacement		143,750			0	0%			0	0%
710	County hazmat dues	1,000	2,000	2,000	2,000	2,000	100%	2,000		2,000	100%
715	Licenses, permits and fee	696	54	128	320	700	46%	800		800	114%
820	Fireworks Clean Up	-1,400	1,000			0	0%			0	0%
900	Misc	22,702	336			0	0%			0	0%
905	Admin Allocation Transfer					37,499	0%			0	0%
915	Returned Checks	2,250				0	0%			0	0%
920	Credit Card Service Fees	278	54			0	0%			0	0%
925	Bank service charges	724	834			0	0%			0	0%
930	Interest Fees	4,648	15			0	0%			0	0%
960	Property tax expense	142	721	268	400	250	160%	400		400	160%
	Account:	174,002	356,172	257,326	580,180	555,341	104%	482,310	2,000	484,310	87%
62500	Fire Hydrants										
326	Professional svcs - Engin		1,446			0	0%			0	0%
	Account:		1,446			0	***%	0	0	0	0%
65000	Water										
900	Misc	45				0	0%			0	0%
	Account:	45				0	***%	0	0	0	0%
70000	Transfer Out										
327	Professional svcs - Legal			58,150		0	0%			0	0%
420	Equipt. & Supplies	70,053				0	0%			0	0%
440	Vehicle Replacement Fund			30,000		0	0%			0	0%
	Account:	70,053		88,150		0	***%	0	0	0	0%
80000	Administration Allocation										
900	Misc	1,342				0	0%			0	0%
	Account:	1,342				0	***%	0	0	0	0%
	Fund:	245,442	357,618	345,476	580,180	555,341	104%	482,310	2,000	484,310	87%

%

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

30 STREET LIGHTING DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		14-15	15-16	16-17	17-18	Budget 17-18	Exp. 17-18	Budget 18-19	Changes 18-19	Budget 18-19	Budget 18-19
63000	Lighting										
105	Salaries and Wages	16,158	6,406	5,011	6,337	15,000	42%	10,000		10,000	67%
106	Vacation Used	123				0	0%			0	0%
110	Payroll tax expense	17		448		0	0%			0	0%
111	BOD Stipend					0	0%	180		180	*****
115	Payroll Expenses		329			0	0%			0	0%
120	Workers' Compensation	243	2,363	1,057		465	0%	500	-300	200	43%
130	Payroll Tax - Fed W/H	-811		895		1,000	0%	1,000	-500	500	50%
135	Payroll Tax - FICA	45	221	281		500	0%	500		500	100%
140	Payroll Tax - Medicare	16	87	83	93	100	93%	100		100	100%
155	Payroll Tax - SUI	4	54	54	68	100	68%	100		100	100%
160	Payroll Tax - ETT		4	6	4	100	4%	100		100	100%
165	Payroll Tax - FUTA	30	84	111	46	150	31%	150		150	100%
205	Insurance - Health	1,013	494		294	720	41%	500		500	69%
210	Insurance - Dental	24	33	16	49	36	136%	75		75	208%
215	Insurance - Vision	4	5	3	8	15	53%	20		20	133%
225	Retirement - PERS expense	727	1,791	384	372	793	47%	500		500	63%
305	Operations and maintenanc	1,127	222	3,224	85	3,900	2%	3,900	-1,900	2,000	51%
310	Phone and fax expense	87	237	58	1	0	***%	120		120	*****
320	Printing and reproduction	31	41	13		100	0%	100		100	100%
325	Professional svcs - Accou	585		558	683	750	91%	900		900	120%
326	Professional svcs - Engin	41	130			0	0%			0	0%
327	Professional svcs - Legal	2,281	4,284		1,457	6,000	24%	4,500		4,500	75%
328	Insurance - prop and liab	745	2,219			500	0%	900	-400	500	100%
330	Contract labor	-103	3,818			0	0%			0	0%

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

30 STREET LIGHTING DEPARTMENT

Account	Object	Actuals				Current Budget 17-18	% Exp. 17-18	Prelim. Budget 18-19	Budget Changes 18-19	Final Budget 18-19	% Old Budget 18-19
		14-15	15-16	16-17	17-18						
331	Professional Services - L				109	1,000	11%	1,500		1,500	150%
335	Meals - Reimbursement				1	0	***%			0	0%
340	Meetings and conferences					350	0%	350		350	100%
345	Mileage expense reimburse	12			9	150	6%	150		150	100%
350	Repairs and maint - compu	472			136	0	***%	1,000		1,000	*****%
351	Repairs and maint - equip		663			1,000	0%	1,000		1,000	100%
352	Repairs and maint - struc				96	0	***%			0	0%
353	Repairs & Maint- Infrastr		183			24,000	0%	24,000		24,000	100%
354	Repairs and maint - vehic			368		0	0%			0	0%
375	Internet expenses	35	30			0	0%	120		120	*****%
376	Webpage- Upgrade/Maint				42	0	***%	100		100	*****%
381	Utilities - electric	15,156	12,628	18,244	16,699	20,000	83%	26,000		26,000	130%
382	Utilities - propane	56	42		71	0	***%	100		100	*****%
383	Utilities - trash	-476				0	0%			0	0%
385	Dues and subscriptions	242		159	298	0	***%	300		300	*****%
386	Education and training				31	0	***%	1,500		1,500	*****%
393	Advertising and public no	-200	11			0	0%	100		100	*****%
394	LAFCO Allocations	395	467			0	0%	200		200	*****%
400	Supplies	3				0	0%			0	0%
405	Software	910	533		292	500	58%	500		500	100%
410	Office Supplies	-211	294			0	0%			0	0%
415	Office Equipment		1,744			0	0%			0	0%
465	Cell phones, radios and p	7	13			0	0%			0	0%
475	Computer supplies and upg		6			0	0%			0	0%

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

30 STREET LIGHTING DEPARTMENT

Account	Object	Actuals				Current Budget 17-18	% Exp. 17-18	Prelim. Budget 18-19	Budget Changes 18-19	Final Budget 18-19	% Old Budget 18-19
		14-15	15-16	16-17	17-18						
485	Fuel expense		185	13		50	0%	100		100	200%
490	Small tools and equipment			393		500	0%	1,000		1,000	200%
500	Capital Outlay		5,655		1,025	8,525	12%			0	0%
514	Fire Sprinklers - Undergr	30				0	0%			0	0%
715	Licenses, permits and fee		54	70	2	0	***%			0	0%
900	Misc	-21				0	0%			0	0%
905	Admin Allocation Transfer					6,818	0%			0	0%
915	Returned Checks	2,172				0	0%			0	0%
925	Bank service charges	-8	12			0	0%			0	0%
930	Interest Fees		15			0	0%			0	0%
960	Property tax expense	20	71			0	0%			0	0%
	Account:	40,981	45,428	31,449	28,308	93,122	30%	82,165	-3,100	79,065	85%
64000	Sanitary										
	315 Postage, shipping and fre	104				0	0%			0	0%
	Account:	104				0	***%	0	0	0	0%
70000	Transfer Out										
	327 Professional svcs - Legal			44,425		0	0%			0	0%
	440 Vehicle Replacement Fund			10,000		0	0%			0	0%
	Account:			54,425		0	***%	0	0	0	0%
80000	Administration Allocation										
	900 Misc	335				0	0%			0	0%
	Account:	335				0	***%	0	0	0	0%
	Fund:	41,420	45,428	85,874	28,308	93,122	30%	82,165	-3,100	79,065	85%

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

40 WASTEWATER DEPARTMENT

Account	Object	Actuals				Current Budget 17-18	% Exp. 17-18	Prelim. Budget 18-19	Budget Changes 18-19	Final Budget 18-19	% Old Budget 18-19
		14-15	15-16	16-17	17-18						
61000	Administration										
380	Utilities - alarm service	122				0	0%			0	0%
	Account:	122				0	***%	0	0	0	0%
64000	Sanitary										
100	PERSONNEL		96			0	0%			0	0%
104	Paid Time Off	208	208			0	0%			0	0%
105	Salaries and Wages	96,990	120,233	127,713	122,676	163,320	75%	163,500		163,500	100%
106	Vacation Used	2,092	759			0	0%			0	0%
107	Overtime	1,860	1,525			0	0%			0	0%
108	Sick Leave Used	225	167			0	0%			0	0%
109	Stand-by Hours	858	735	3,930	7,496	7,500	100%	7,500		7,500	100%
110	Payroll tax expense	-3,995		5,118		0	0%			0	0%
111	BOD Stipend					0	0%	2,400		2,400	*****%
115	Payroll Expenses		909			0	0%			0	0%
120	Workers' Compensation	9,639	7,000	12,084	3,105	12,000	26%	7,000	-2,000	5,000	42%
130	Payroll Tax - Fed W/H	-3,245		10,233		11,000	0%			0	0%
135	Payroll Tax - FICA	696	3,025	3,923		3,800	0%			0	0%
140	Payroll Tax - Medicare	514	1,760	1,909	1,899	2,000	95%	2,000		2,000	100%
155	Payroll Tax - SUI	62	615	952	1,201	1,000	120%	1,500		1,500	150%
160	Payroll Tax - ETT	21	91	132	90	200	45%	200		200	100%
165	Payroll Tax - FUTA	1,010	1,053	1,649	1,185	2,000	59%	2,000		2,000	100%
205	Insurance - Health	12,922	8,682	6,144	21,067	11,280	187%	25,000		25,000	222%
210	Insurance - Dental	372	822	652	989	564	175%	1,000		1,000	177%
215	Insurance - Vision	54	125	101	155	235	66%	200		200	85%
225	Retirement - PERS expense	9,667	8,625	10,878	11,235	12,422	90%	12,250		12,250	99%

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

40 WASTEWATER DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		14-15	15-16	16-17	17-18	Budget 17-18	Exp. 17-18	Budget 18-19	Changes 18-19	Budget 18-19	Budget 18-19
305	Operations and maintenanc	9,486	3,631	12,814	5,347	6,000	89%	6,000		6,000	100%
310	Phone and fax expense	1,421	1,552	1,499	950	1,450	66%	1,200		1,200	83%
315	Postage, shipping and fre	2,089	1,970	2,606	2,983	3,000	99%	3,000		3,000	100%
320	Printing and reproduction	125	279	243	965	600	161%	600		600	100%
325	Professional svcs - Accou	2,340		6,920	8,612	0	***%	9,000		9,000	*****%
326	Professional svcs - Engin	9,321	9,006	6,229	29,279	24,000	122%	24,000		24,000	100%
327	Professional svcs - Legal	11,969	19,513		24,019	0	***%	30,000		30,000	*****%
328	Insurance - prop and liab	5,897	8,840		1,811	6,000	30%	6,000	2,400	8,400	140%
329	New Hire Screening			20	40	450	9%	450	-350	100	22%
330	Contract labor	10,900	4,698		2,525	5,000	51%	5,000		5,000	100%
331	Professional Services - L			1,304	12,640	9,400	134%	15,000		15,000	160%
332	Professional Services - L				53	0	***%			0	0%
335	Meals - Reimbursement				18	200	9%	200	-100	100	50%
340	Meetings and conferences	488				750	0%	750		750	100%
345	Mileage expense reimburse	158	258	387	182	500	36%	500		500	100%
350	Repairs and maint - compu	966	764		3,135	0	***%	3,000		3,000	*****%
351	Repairs and maint - equip	947	1,594	20,164	5,065	21,000	24%	21,000		21,000	100%
352	Repairs and maint - struc	89		1,321	188	3,000	6%	1,500		1,500	50%
353	Repairs & Maint- Infrastr	1,309	263	315	443	8,000	6%	4,000	-1,000	3,000	38%
354	Repairs and maint - vehic	51	470	1,238	976	2,000	49%	2,000		2,000	100%
355	Testing & Supplies (WWTP)	2,422	4,749	1,559	11,601	10,500	110%	12,000		12,000	114%
358	Testing & Supplies- SLT W	81				0	0%			0	0%
359	Testing & Supplies-Other	87				0	0%			0	0%
362	Cross-Connection Control		250			0	0%			0	0%

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

40 WASTEWATER DEPARTMENT

Account	Object	Actuals				Current Budget 17-18	% Exp. 17-18	Prelim. Budget 18-19	Budget Changes 18-19	Final Budget 18-19	% Old Budget 18-19
		14-15	15-16	16-17	17-18						
375	Internet expenses	315	168		713	0 ***%	1,600		1,600	****%	
376	Webpage- Upgrade/Maint				560	0 ***%			0	0%	
380	Utilities - alarm service	906	767	482	611	1,000 61%	1,000		1,000	100%	
381	Utilities - electric	59,464	55,298	70,713	58,841	75,000 78%	75,000		75,000	100%	
382	Utilities - propane	281	309	418	978	450 217%	500		500	111%	
383	Utilities - trash	-1,588	567	573	611	600 102%	650		650	108%	
385	Dues and subscriptions	2,455	574	2,265	4,448	2,500 178%	4,200		4,200	168%	
386	Education and training		395	308	594	500 119%	1,500		1,500	300%	
393	Advertising and public no	75	45	100		200 0%	600		600	300%	
394	LAFCO Allocations	1,578	1,869			0 0%	2,440		2,440	****%	
395	Community Outreach		163			1,200 0%	1,200		1,200	100%	
400	Supplies	2,782				0 0%			0	0%	
405	Software	3,564	2,133		3,578	4,000 89%	4,000		4,000	100%	
410	Office Supplies	438	1,307	97	350	150 233%	750		750	500%	
415	Office Equipment	214	1,889			3,000 0%	1,000	-1,000	0	0%	
420	Equipt. & Supplies	8,869	6,910	754		4,900 0%			0	0%	
432	Utility Rate Design Study			2,085	29,113	31,915 91%			0	0%	
450	EMS supplies	293				0 0%			0	0%	
459	Scada - Maintenance Fees		40,165	3,979	829	1,000 83%	1,000		1,000	100%	
465	Cell phones, radios and p	577	477			1,000 0%	1,000		1,000	100%	
475	Computer supplies and upg		6		83	0 ***%	5,000		5,000	****%	
482	Chemicals-Well #4	948				0 0%			0	0%	
485	Fuel expense	3,364	2,338	2,650	4,510	5,000 90%	5,500		5,500	110%	
490	Small tools and equipment	693	647	181	1,133	3,000 38%	6,000		6,000	200%	

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

40 WASTEWATER DEPARTMENT

Account	Object	Actuals				Current Budget 17-18	% Exp. 17-18	Prelim. Budget 18-19	Budget Changes 18-19	Final Budget 18-19	% Old Budget 18-19
		14-15	15-16	16-17	17-18						
495	Uniform expense	97	458	317	804	1,575	51%	1,575		1,575	100%
498	Sales Tax Paid		107			0	0%			0	0%
500	Capital Outlay		15,891	37,906	42,427	45,201	94%			0	0%
514	Fire Sprinklers - Undergr	177				0	0%			0	0%
535	Water Lines Repairs		438			0	0%			0	0%
545	Sewer System Mngmt Plan (1,930				30,000	0%	28,000		28,000	93%
550	Reg. Salt & Nutrient Mgmt	961				0	0%			0	0%
553	Manholes and Valve Raisin	1,450				0	0%			0	0%
555	16th Street Sewer Replace		9,081			0	0%			0	0%
560	Sewer Line Repairs		171			0	0%			0	0%
570	Repairs, Maint. and Video	7,800	9,267	11,298	3,526	12,000	29%	16,000		16,000	133%
581	WWTP Expansion		1,549		243,333	45,000	541%	45,000		45,000	100%
582	WWTP Plant Maintenance	10,785	9,671	7,755	13,039	12,000	109%	12,000		12,000	100%
583	WWTP Drying Pond Maintena	170	500			0	0%			0	0%
585	Sludge Removal Project		11,358	2,695	2,970	3,000	99%	5,000		5,000	167%
705	Waste Discharge Fees/Perm	17,017		14,929	17,017	25,000	68%	20,000		20,000	80%
715	Licenses, permits and fee	2,427	20,502	5,442	2,745	5,500	50%	1,000		1,000	18%
800	Deposit/ Liabilities	64	108			0	0%			0	0%
805	Refundable Water/Sewer/Hy		6	326	375	0	***%			0	0%
900	Misc	-2,123				0	0%			0	0%
905	Admin Allocation Transfer					90,907	0%			0	0%
908	Cash Over/ Cash Short	10	10			0	0%			0	0%
910	Tax Penalties & Late Fees		2		1,672	0	***%			0	0%
911	Finance Charges/Late Fees		32			0	0%			0	0%

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

40 WASTEWATER DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		14-15	15-16	16-17	17-18	Budget 17-18	Exp. 17-18	Budget 18-19	Changes 18-19	Budget 18-19	Budget 18-19
915	Returned Checks	8,716				0	0%			0	0%
920	Credit Card Service Fees	390	54	7		0	0%			0	0%
925	Bank service charges	-32	140	177		0	0%			0	0%
930	Interest Fees	13,735	59			0	0%			0	0%
960	Property tax expense	151	71	31	29	0	***%			0	0%
	Account:	339,049	409,769	407,525	716,819	734,769	98%	611,265	-2,050	609,215	83%
65000	Water										
315	Postage, shipping and fre	416				0	0%			0	0%
385	Dues and subscriptions	81				0	0%			0	0%
585	Sludge Removal Project	1,853				0	0%			0	0%
	Account:	2,350				0	***%	0	0	0	0%
70000	Transfer Out										
327	Professional svcs - Legal			82,041		0	0%			0	0%
420	Equipmt. & Supplies	44,832				0	0%			0	0%
440	Vehicle Replacement Fund			3,000		0	0%			0	0%
	Account:	44,832		85,041		0	***%	0	0	0	0%
80000	Administration Allocation										
900	Misc	3,354				0	0%			0	0%
	Account:	3,354				0	***%	0	0	0	0%
	Fund:	389,707	409,769	492,566	716,819	734,769	98%	611,265	-2,050	609,215	83%

%

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

50 WATER DEPARTMENT

Account	Object	Actuals				Current Budget 17-18	% Exp. 17-18	Prelim. Budget 18-19	Budget Changes 18-19	Final Budget 18-19	% Old Budget 18-19
		14-15	15-16	16-17	17-18						
61000	Administration										
940	Bank service charges				1	0 ***%			0	0%	
	Account:				1	0 ***%	0	0	0	0%	
64000	Sanitary										
305	Operations and maintenanc	171			230	0 ***%			0	0%	
353	Repairs & Maint- Infrastr	26				0 0%			0	0%	
	Account:	197			230	0 ***%	0	0	0	0%	
65000	Water										
100	PERSONNEL		27			0 0%			0	0%	
104	Paid Time Off	208	208			0 0%			0	0%	
105	Salaries and Wages	110,300	135,924	145,693	136,562	84%	163,500		163,500	100%	
106	Vacation Used	2,152	284			0 0%			0	0%	
107	Overtime	917	1,179			0 0%			0	0%	
108	Sick Leave Used	149	167			0 0%			0	0%	
109	Stand-by Hours	857	737	3,930	7,496	100%	7,500		7,500	100%	
110	Payroll tax expense	-3,224		5,118		0 0%			0	0%	
115	Payroll Expenses		909			0 0%			0	0%	
120	Workers' Compensation	2,595	7,007	12,084	2,446	20%	8,000	-4,000	4,000	33%	
130	Payroll Tax - Fed W/H	-3,245		10,233		11,000 0%			0	0%	
135	Payroll Tax - FICA	696	3,030	4,170		4,500 0%			0	0%	
140	Payroll Tax - Medicare	543	1,973	2,167	2,087	2,500 83%	2,500		2,500	100%	
155	Payroll Tax - SUI	62	671	1,048	1,235	1,500 82%	1,500		1,500	100%	
160	Payroll Tax - ETT	23	106	150	97	150 65%	200		200	133%	
165	Payroll Tax - FUTA	1,018	1,149	1,793	1,234	1,800 69%	1,500		1,500	83%	
205	Insurance - Health	13,069	10,396	8,289	19,475	12,000 162%	25,000		25,000	208%	
210	Insurance - Dental	380	950	696	1,083	600 181%	1,200		1,200	200%	

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

50 WATER DEPARTMENT

Account	Object	Actuals				Current Budget 17-18	% Exp. 17-18	Prelim. Budget 18-19	Budget Changes 18-19	Final Budget 18-19	% Old Budget 18-19
		14-15	15-16	16-17	17-18						
215	Insurance - Vision	55	145	107	169	250	68%	200		200	80%
225	Retirement - PERS expense	9,743	9,791	10,880	12,740	12,400	103%	12,500		12,500	101%
300			168			0	0%			0	0%
305	Operations and maintenanc	10,997	5,069	9,076	8,508	8,500	100%	8,000		8,000	94%
310	Phone and fax expense	1,880	2,076	1,498	950	1,450	66%	1,200		1,200	83%
315	Postage, shipping and fre	2,505	1,938	2,773	3,183	3,000	106%	3,000		3,000	100%
320	Printing and reproduction	381	506	243	1,231	600	205%	600		600	100%
324	Professional Svcs- GSA-GS				7,590	0	***%	30,000		30,000	*****%
325	Professional svcs - Accou	2,340		6,920	8,612	0	***%	9,000		9,000	*****%
326	Professional svcs - Engin	11,570	1,950	5,166	56,412	25,000	226%	25,000		25,000	100%
327	Professional svcs - Legal	30,375	71,983	8,924	42,196	0	***%	40,000		40,000	*****%
328	Insurance - prop and liab	7,120	8,840		629	8,000	8%	8,000	5,000	13,000	163%
329	New Hire Screening			20	40	450	9%	150		150	33%
330	Contract labor	-63	4,530		2,525	5,000	51%	5,000		5,000	100%
331	Professional Services - L			1,304	12,693	9,400	135%	20,000		20,000	213%
332	Professional Services - L			2,657	156,226	100,000	156%	100,000	150,000	250,000	250%
335	Meals - Reimbursement		31		18	200	9%	200		200	100%
340	Meetings and conferences	474				750	0%	750		750	100%
345	Mileage expense reimburse	387	291	502	182	500	36%	500		500	100%
350	Repairs and maint - compu	971	764		3,135	0	***%	5,000		5,000	*****%
351	Repairs and maint - equip	6,396	2,957	774	3,854	4,000	96%	4,000		4,000	100%
352	Repairs and maint - struc	405	972	1,164	1,347	1,500	90%	1,500		1,500	100%
353	Repairs & Maint- Infrastr	21,115	6,360	14,199	57,871	15,000	386%	30,000		30,000	200%
354	Repairs and maint - vehic	51	589	1,238	1,063	3,500	30%	2,000		2,000	57%

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

50 WATER DEPARTMENT

Account	Object	Actuals				Current Budget	% Exp.	Prelim. Budget	Budget Changes	Final Budget	% Old Budget
		14-15	15-16	16-17	17-18						
355	Testing & Supplies (WWTP)			25		0	0%			0	0%
356	Testing & Supplies - Well	2,280	26,152	2,075	2,281	2,500	91%	2,500		2,500	100%
357	Testing & Supplies - Well	2,029	1,205	2,242	2,369	2,500	95%	2,500		2,500	100%
358	Testing & Supplies- SLT W	4,843	4,684	4,564	5,437	5,000	109%	5,000		5,000	100%
359	Testing & Supplies-Other	7,522	7,167	5,015	4,668	5,000	93%	5,000		5,000	100%
362	Cross-Connection Control	761	1,145	836	1,358	1,000	136%	1,000		1,000	100%
375	Internet expenses	314	168		713	0	***%	1,600		1,600	*****%
376	Webpage- Upgrade/Maint				560	0	***%	960		960	*****%
380	Utilities - alarm service	590	837	752	611	1,000	61%	1,000		1,000	100%
381	Utilities - electric	31,796	28,050	36,215	36,494	37,000	99%	37,000	3,000	40,000	108%
382	Utilities - propane	281	309	418	978	450	217%	500		500	111%
383	Utilities - trash	-1,588	567	573	611	600	102%	650		650	108%
385	Dues and subscriptions	2,884	6,883	3,870	6,053	4,000	151%	6,000		6,000	150%
386	Education and training		1,129	422	1,105	1,000	111%	2,500		2,500	250%
387	Education and training: T			50		0	0%			0	0%
393	Advertising and public no	225	200	245		250	0%	600		600	240%
394	LAFCO Allocations	1,578	1,869			0	0%	2,440		2,440	*****%
395	Community Outreach	638	163			1,200	0%	1,200		1,200	100%
400	Supplies	2,782	322			0	0%			0	0%
405	Software	3,564	2,133		3,578	4,000	89%	4,000		4,000	100%
410	Office Supplies	438	2,108	97	349	150	233%	500		500	333%
415	Office Equipment	214	2,417			3,000	0%	1,500		1,500	50%
420	Equipt. & Supplies	8,869	7,097	754	528	4,900	11%			0	0%
425	Well #3 Rehab - Capital		74,807	1,179	7,700	0	***%			0	0%

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

50 WATER DEPARTMENT

Account	Object	Actuals				Current Budget 17-18	% Exp. 17-18	Prelim. Budget 18-19	Budget Changes 18-19	Final Budget 18-19	% Old Budget 18-19
		14-15	15-16	16-17	17-18						
430	Equipt & Supplies-Well #4	253	1,196			0	0%			0	0%
431	SLT Blending Line - CDBG			42,073	156,774	157,000	100%			0	0%
432	Utility Rate Design Study			2,085	29,113	31,915	91%			0	0%
433	K Street Waterline Replac			18,342	7,329	7,500	98%			0	0%
459	Scada - Maintenance Fees		160,643	1,110	829	1,000	83%	1,000		1,000	100%
465	Cell phones, radios and p	577	477			1,000	0%	1,000	-1,000	0	0%
475	Computer supplies and upg		6		1,583	1,500	106%	5,000		5,000	333%
480	Chemicals	307				0	0%			0	0%
481	Chemicals- Well #3	1,681	2,370	1,397	2,026	2,500	81%	3,000		3,000	120%
482	Chemicals-Well #4	1,922	1,134	2,732	2,435	3,000	81%	3,000		3,000	100%
483	Chemicals-SLT Well	219		344	941	1,500	63%	1,500		1,500	100%
485	Fuel expense	3,032	2,127	2,603	3,158	4,000	79%	4,000		4,000	100%
490	Small tools and equipment	739	671	226	1,892	3,000	63%	6,000		6,000	200%
495	Uniform expense	97	458	85	767	1,575	49%	1,575		1,575	100%
500	Capital Outlay		15,891	86,435	43,070	45,201	95%			0	0%
514	Fire Sprinklers - Undergr	177				0	0%			0	0%
516	Water Projects Well 3		9,772	571		0	0%			0	0%
517	Water Projects Well 4		479			0	0%			0	0%
518	Water Projects SLT Well		3,780			0	0%			0	0%
520	Water Main Valves Replace		3,965			6,000	0%	5,000		5,000	83%
525	Water meter replacement	13,678	7,793	28,522	15,451	14,500	107%	15,000		15,000	103%
530	Fire hydrant replacement		1,826			0	0%			0	0%
535	Water Lines Repairs		502	1,582	4,850	27,000	18%	30,000		30,000	111%
537	River Road Realignment		171			0	0%			0	0%

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

50 WATER DEPARTMENT

Account	Object	Actuals				Current Budget 17-18	% Exp. 17-18	Prelim. Budget 18-19	Budget Changes 18-19	Final Budget 18-19	% Old Budget 18-19
		14-15	15-16	16-17	17-18						
553	Manholes and Valve Raisin	1,420	1,062			0	0%			0	0%
560	Sewer Line Repairs		554			0	0%			0	0%
570	Repairs, Maint. and Video		3,379			0	0%			0	0%
582	WWTP Plant Maintenance		3,267			0	0%			0	0%
605	USDA Loan Payment	40,814	66,381	41,481	66,351	67,000	99%	67,000		67,000	100%
710	County hazmat dues			981		0	0%			0	0%
715	Licenses, permits and fee	10,909	-915	6,696	8,371	6,700	125%	6,550	450	7,000	104%
800	Deposit/ Liabilities	39	-4			0	0%			0	0%
805	Refundable Water/Sewer/Hy	305	3,248	3,035	375	0	***%			0	0%
900	Misc	-3,207				0	0%			0	0%
905	Admin Allocation Transfer					90,907	0%			0	0%
908	Cash Over/ Cash Short	10	10			0	0%			0	0%
910	Tax Penalties & Late Fees		23		1,672	0	***%			0	0%
911	Finance Charges/Late Fees		16			0	0%			0	0%
915	Returned Checks	8,716				0	0%			0	0%
920	Credit Card Service Fees	390	54	7		0	0%			0	0%
925	Bank service charges	-40	140	177		0	0%			0	0%
930	Interest Fees	63,560	59			0	0%			0	0%
960	Property tax expense	121		163		0	0%			0	0%
	Account:	448,941	743,624	562,795	975,269	962,718	101%	743,575	153,450	897,025	93%
70000	Transfer Out										
327	Professional svcs - Legal			82,041		0	0%			0	0%
420	Equipt. & Supplies	150,199				0	0%			0	0%
440	Vehicle Replacement Fund			3,000		0	0%			0	0%
	Account:	150,199		85,041		0	***%	0	0	0	0%

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

50 WATER DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		14-15	15-16	16-17	17-18	Budget 17-18	Exp. 17-18	Budget 18-19	Changes 18-19	Budget 18-19	Budget 18-19
80000	Administration Allocation										
900	Misc	3,354				0	0%			0	0%
	Account:	3,354				0	***%	0	0	0	0%
	Fund:	602,691	743,624	647,836	975,500	962,718	101%	743,575	153,450	897,025	93%

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

60 SOLID WASTE DEPARTMENT

Account	Object	Actuals				Current Budget 17-18	% Exp. 17-18	Prelim. Budget 18-19	Budget Changes 18-19	Final Budget 18-19	% Old Budget 18-19
		14-15	15-16	16-17	17-18						
66000	SOLID WASTE										
105	Salaries and Wages				310	1,800	17%	4,500		4,500	250%
110	Payroll tax expense					0	0%	400		400	*****%
111	BOD Stipend					0	0%	30		30	*****%
120	Workers' Compensation					465	0%	500	-400	100	22%
140	Payroll Tax - Medicare				4	0	***%	400		400	*****%
165	Payroll Tax - FUTA				1	0	***%	50		50	*****%
205	Insurance - Health				39	720	5%	500		500	69%
210	Insurance - Dental				1	0	***%	50		50	*****%
225	Retirement - PERS expense				37	1,275	3%	500		500	39%
305	Operations and maintenanc		28		325	0	***%	200		200	*****%
310	Phone and fax expense					0	0%	25		25	*****%
320	Printing and reproduction			2		0	0%	50		50	*****%
325	Professional svcs - Accou			48	70	0	***%	150		150	*****%
327	Professional svcs - Legal		6,642	4,832	5,728	200	***%	750		750	375%
328	Insurance - prop and liab					0	0%	150	-50	100	*****%
331	Professional Services - L				3	0	***%	250		250	*****%
340	Meetings and conferences					200	0%	200		200	100%
345	Mileage expense reimburse				2	0	***%	50		50	*****%
350	Repairs and maint - compu				23	0	***%	50		50	*****%
375	Internet expenses					0	0%	25		25	*****%
376	Webpage- Upgrade/Maint				7	0	***%	15		15	*****%
382	Utilities - propane				10	0	***%	50		50	*****%
384	Trash Recepticles		4,758			0	0%	2,000		2,000	*****%
385	Dues and subscriptions				50	0	***%	50		50	*****%

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2018 - 2019

60 SOLID WASTE DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		14-15	15-16	16-17	17-18	Budget 17-18	Exp. 17-18	Budget 18-19	Changes 18-19	Budget 18-19	Budget 18-19
386	Education and training				4	150	3%	250		250	167%
393	Advertising and public no		799		495	250	198%	500		500	200%
405	Software				14	0	***%	50		50	*****%
905	Admin Allocation Transfer					1,136	0%			0	0%
	Account:		12,227	4,882	7,123	6,196	115%	11,745	-450	11,295	182%
70000	Transfer Out										
327	Professional svcs - Legal			508		0	0%			0	0%
	Account:			508		0	***%	0	0	0	0%
	Fund:		12,227	5,390	7,123	6,196	115%	11,745	-450	11,295	182%
											%
	Grand Total:	1,281,272	1,730,717	2,099,130	2,411,486	2,579,413		1,931,060	149,850	2,080,910	

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Expenditure Budget Report -- MultiYear Actuals by Object
For the Year: 2018 - 2019

Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
	14-15	15-16	16-17	17-18	Budget 17-18	Exp. 17-18	Budget 18-19	Changes 18-19	Budget 18-19	Budget 18-19
100 PERSONNEL		123			0	***%	0	0	0	0
104 Paid Time Off	416	416			0	***%	0	0	0	0
105 Salaries and Wages	319,299	339,034	339,578	325,584	409,440	80%	407,500	0	407,500	100
106 Vacation Used	5,568	1,043			0	***%	0	0	0	0
107 Overtime	2,777	2,704			0	***%	0	0	0	0
108 Sick Leave Used	374	334			0	***%	0	0	0	0
109 Stand-by Hours	1,715	1,472	7,860	14,992	15,000	100%	15,000	0	15,000	100
110 Payroll tax expense	-5,028		12,795		0	***%	400	0	400	*****
111 BOD Stipend	1,295	5,100	5,600	5,300	6,000	88%	3,600	0	3,600	60
115 Payroll Expenses		17,634			0	***%	0	0	0	0
120 Workers' Compensation	20,207	23,338	30,210	12,632	32,630	39%	28,000	-10,700	17,300	53
121 Physicals		1,200	890		2,600	0%	2,500	0	2,500	96
125 Volunteer firefighter sti	-23,829	21,632	30,267	30,679	34,000	90%	72,000	0	72,000	212
126 Strike Team Pay - VFF	-37,616	33,379	25,573	99,034	5,000	***%	100,000	0	100,000	2000
130 Payroll Tax - Fed W/H	-7,373		25,582	19,256	27,000	71%	1,000	-500	500	2
135 Payroll Tax - FICA	1,673	9,711	12,341	8,042	12,710	63%	9,500	0	9,500	75
140 Payroll Tax - Medicare	1,259	5,257	5,860	6,845	6,445	106%	9,000	0	9,000	140
155 Payroll Tax - SUI	390	3,028	5,424	6,389	6,100	105%	8,100	0	8,100	133
160 Payroll Tax - ETT	-115	282	405	366	650	56%	800	0	800	123
165 Payroll Tax - FUTA	2,766	6,085	7,717	8,465	8,950	95%	10,700	0	10,700	120
175 Payroll - Income Withhold	521				0	***%	0	0	0	0
205 Insurance - Health	35,525	19,990	14,697	41,553	24,720	168%	51,800	0	51,800	210
210 Insurance - Dental	1,914	1,841	1,453	2,469	1,200	206%	2,925	0	2,925	244
215 Insurance - Vision	568	281	225	386	500	77%	520	0	520	104
225 Retirement - PERS expense	21,338	21,555	23,100	25,656	26,890	95%	27,350	0	27,350	102
300		168			0	***%	0	0	0	0
305 Operations and maintenanc	25,123	11,843	29,665	21,383	25,700	83%	24,100	-1,900	22,200	86
310 Phone and fax expense	3,946	4,320	6,192	1,905	5,900	32%	3,345	0	3,345	57
315 Postage, shipping and fre	5,632	4,512	5,825	6,214	6,550	95%	6,100	0	6,100	93
320 Printing and reproduction	655	1,322	1,203	2,693	2,150	125%	1,550	0	1,550	72
324 Professional Svcs- GSA-GS			7,590		0	***%	30,000	0	30,000	*****
325 Professional svcs - Accou	5,850		24,082	30,052	21,750	138%	24,000	0	24,000	110
326 Professional svcs - Engin	20,973	15,208	11,587	85,691	49,000	175%	49,000	0	49,000	100
327 Professional svcs - Legal	47,415	200,618	533,005	173,543	156,200	111%	100,250	0	100,250	64
328 Insurance - prop and liab	21,546	22,118	22,436	27,024	25,500	106%	21,050	12,950	34,000	133
329 New Hire Screening			40	80	900	9%	600	-350	250	28
330 Contract labor	12,612	16,864		5,050	25,000	20%	10,000	0	10,000	40
331 Professional Services - L			81,097	25,972	19,800	131%	45,000	0	45,000	227
332 Professional Services - L			80,162	104,777	100,000	105%	100,000	150,000	250,000	250
335 Meals - Reimbursement	132	245	125	295	1,425	21%	1,000	-100	900	63
340 Meetings and conferences	982		402		3,300	0%	2,550	0	2,550	77
345 Mileage expense reimburse	670	562	1,337	427	2,320	18%	1,700	0	1,700	73
350 Repairs and maint - compu	3,297	1,925		10,284	500	***%	12,050	0	12,050	2410
351 Repairs and maint - equip	11,355	9,740	27,296	12,026	33,500	36%	34,000	0	34,000	101
352 Repairs and maint - struc	899	1,231	10,343	2,975	6,500	46%	4,000	0	4,000	62
353 Repairs & Maint- Infrastr	22,622	7,452	14,514	58,314	47,000	124%	58,000	-1,000	57,000	121
354 Repairs and maint - vehic	5,862	9,686	11,917	15,593	15,000	104%	19,000	0	19,000	127
355 Testing & Supplies (WWTP)	2,422	4,749	1,584	11,601	10,500	110%	12,000	0	12,000	114
356 Testing & Supplies - Well	2,280	26,152	2,075	2,281	2,500	91%	2,500	0	2,500	100
357 Testing & Supplies - Well	2,029	1,205	2,242	2,369	2,500	95%	2,500	0	2,500	100
358 Testing & Supplies- SLT W	4,924	4,684	4,564	5,437	5,000	109%	5,000	0	5,000	100

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Expenditure Budget Report -- MultiYear Actuals by Object
For the Year: 2018 - 2019

Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
	14-15	15-16	16-17	17-18	Budget 17-18	Exp. 17-18	Budget 18-19	Changes 18-19	Budget 18-19	Budget 18-19
359 Testing & Supplies-Other	7,609	7,167	5,015	4,668	5,000	93%	5,000	0	5,000	100
362 Cross-Connection Control	761	1,395	836	1,358	1,000	136%	1,000	0	1,000	100
370 Dispatch services (Fire)	5,340	6,414	8,082	7,544	7,543	100%	8,000	0	8,000	106
375 Internet expenses	786	420	127	3,819	3,917	97%	4,005	0	4,005	102
376 Webpage- Upgrade/Maint			3,800	2,400	2,400	100%	1,475	0	1,475	61
380 Utilities - alarm service	1,681	1,622	1,240	1,222	2,180	56%	2,200	0	2,200	101
381 Utilities - electric	109,142	97,561	125,576	115,529	132,950	87%	142,000	3,000	145,000	109
382 Utilities - propane	764	824	1,091	2,569	1,200	214%	1,600	0	1,600	133
383 Utilities - trash	-3,633	1,134	1,146	1,222	1,200	102%	1,300	0	1,300	108
384 Trash Recepticles		4,758			0	***	2,000	0	2,000	****
385 Dues and subscriptions	10,675	9,084	9,507	15,393	9,500	162%	14,550	0	14,550	153
386 Education and training	1,042	7,372	4,805	3,114	12,150	26%	10,750	0	10,750	88
387 Education and training: T			50		4,000	0%	0	0	0	0
388 Education and training: C		280			0	***	0	0	0	0
389 Education and training: C	30				0	***	0	0	0	0
393 Advertising and public no	150	1,298	428	693	1,400	50%	2,300	0	2,300	164
394 LAFCO Allocations	3,946	4,672	5,541	6,101	6,100	100%	6,090	0	6,090	100
395 Community Outreach	1,545	721	1,206	836	5,400	15%	3,900	0	3,900	72
400 Supplies	5,570	344	502		0	***	0	0	0	0
405 Software	9,216	5,378	5,344	8,907	9,500	94%	10,050	0	10,050	106
410 Office Supplies	621	4,974	4,327	1,435	4,300	33%	1,650	0	1,650	38
415 Office Equipment	3,109	8,524	5,106	146	6,000	2%	2,500	-1,000	1,500	25
420 Equipt. & Supplies	282,822	14,007	2,665	1,993	11,300	18%	0	0	0	0
425 Well #3 Rehab - Capital		74,807	1,179	7,700	0	***	0	0	0	0
430 Equipt & Supplies-Well #4	253	1,196			0	***	0	0	0	0
431 SLT Blending Line - CDBG			42,073	156,774	157,000	100%	0	0	0	0
432 Utility Rate Design Study			4,170	58,226	63,830	91%	0	0	0	0
433 K Street Waterline Replac			18,342	7,329	7,500	98%	0	0	0	0
440 Vehicle Replacement Fund			46,000		0	***	0	0	0	0
445 CPR/FIRST AID TRAINING MA	895				0	***	0	0	0	0
450 EMS supplies	1,997	1,815	829	3,616	3,000	121%	3,500	0	3,500	117
455 Fire Safety Gear & Equipm	28,778	4,214	21,918	18,533	10,000	185%	10,000	0	10,000	100
456 VFF Assistance Grant		14,269		21,555	36,000	60%	40,000	0	40,000	111
459 Scada - Maintenance Fees		200,808	5,089	1,658	2,000	83%	2,000	0	2,000	100
465 Cell phones, radios and p	1,924	1,680	1,330	105	3,000	4%	2,500	-1,000	1,500	50
470 Communication equipment	2,414	4,309	1,418	5,651	4,500	126%	3,000	0	3,000	67
475 Computer supplies and upg	13	2,070	41,638	4,387	5,500	80%	13,000	0	13,000	236
480 Chemicals	307				0	***	0	0	0	0
481 Chemicals- Well #3	1,681	2,370	1,397	2,026	2,500	81%	3,000	0	3,000	120
482 Chemicals-Well #4	2,870	1,134	2,732	2,435	3,000	81%	3,000	0	3,000	100
483 Chemicals-SLT Well	219		344	941	1,500	63%	1,500	0	1,500	100
485 Fuel expense	11,590	9,739	8,469	13,934	15,815	88%	16,100	0	16,100	102
490 Small tools and equipment	2,529	1,712	1,510	4,688	8,500	55%	16,500	0	16,500	194
495 Uniform expense	1,943	6,221	2,765	3,271	6,600	50%	6,650	0	6,650	101
498 Sales Tax Paid		107			0	***	0	0	0	0
500 Capital Outlay		41,597	124,341	298,426	323,915	92%	0	0	0	0
503 Weed Abatement Costs	2,160	2,734	4,935	198	3,200	6%	3,200	0	3,200	100
505 Fire Training Grounds	2,272	1,895	1,055		3,000	0%	3,000	0	3,000	100
510 Fire station addition			29,234	15,361	19,766	78%	10,000	0	10,000	51
514 Fire Sprinklers - Undergr	591				0	***	0	0	0	0
516 Water Projects Well 3		9,772	571		0	***	0	0	0	0

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Expenditure Budget Report -- MultiYear Actuals by Object
For the Year: 2018 - 2019

Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
	14-15	15-16	16-17	17-18	Budget 17-18	Exp. 17-18	Budget 18-19	Changes 18-19	Budget 18-19	Budget 18-19
517 Water Projects Well 4		479			0	***%	0	0	0	0
518 Water Projects SLT Well		3,780			0	***%	0	0	0	0
520 Water Main Valves Replace		3,965			6,000	0%	5,000	0	5,000	83
525 Water meter replacement	13,678	7,793	28,522	15,451	14,500	107%	15,000	0	15,000	103
530 Fire hydrant replacement		145,576			0	***%	0	0	0	0
535 Water Lines Repairs		940	1,582	4,850	27,000	18%	30,000	0	30,000	111
537 River Road Realignment		171			0	***%	0	0	0	0
545 Sewer System Mngmt Plan (1,930				30,000	0%	28,000	0	28,000	93
550 Reg. Salt & Nutrient Mgmt	961				0	***%	0	0	0	0
553 Manholes and Valve Raisin	2,870	1,062			0	***%	0	0	0	0
555 16th Street Sewer Replace		9,081			0	***%	0	0	0	0
560 Sewer Line Repairs		725			0	***%	0	0	0	0
570 Repairs, Maint. and Video	7,800	12,646	11,298	3,526	12,000	29%	16,000	0	16,000	133
581 WWTP Expansion		1,549		243,333	45,000	541%	45,000	0	45,000	100
582 WWTP Plant Maintenance	10,785	12,938	7,755	13,039	12,000	109%	12,000	0	12,000	100
583 WWTP Drying Pond Maintena	170	500			0	***%	0	0	0	0
585 Sludge Removal Project	1,853	11,358	2,695	2,970	3,000	99%	5,000	0	5,000	167
605 USDA Loan Payment	40,814	66,381	41,481	66,351	67,000	99%	67,000	0	67,000	100
705 Waste Discharge Fees/Perm	17,017		14,929	17,017	25,000	68%	20,000	0	20,000	80
710 County hazmat dues	1,000	2,000	2,981	2,000	2,000	100%	2,000	0	2,000	100
715 Licenses, permits and fee	14,032	19,695	12,386	11,438	12,900	89%	8,350	450	8,800	68
800 Deposit/ Liabilities	103	104			0	***%	0	0	0	0
805 Refundable Water/Sewer/Hy	305	3,254	3,361	750	0	***%	0	0	0	0
820 Fireworks Clean Up	-1,400	1,000			0	***%	0	0	0	0
900 Misc	14,895	430			0	***%	0	0	0	0
905 Admin Allocation Transfer					227,267	0%	0	0	0	0
908 Cash Over/ Cash Short	20	29			0	***%	0	0	0	0
910 Tax Penalties & Late Fees		1,579	1,398	3,344	0	***%	0	0	0	0
911 Finance Charges/Late Fees		49	40		0	***%	0	0	0	0
915 Returned Checks	21,854				0	***%	0	0	0	0
920 Credit Card Service Fees	1,058	162	74		0	***%	0	0	0	0
925 Bank service charges	644	2,019	1,025		0	***%	0	0	0	0
930 Interest Fees	81,943	148	138		0	***%	0	0	0	0
940 Bank service charges	24			1	0	***%	0	0	0	0
960 Property tax expense	434	863	462	429	250	172%	400	0	400	160
Grand Total:	1,281,272	1,730,717	2,099,130	2,411,486	2,579,413		1,931,060	149,850	2,080,910	



San Miguel Community Services District

Board of Directors Staff Report

June 23rd, 2018

AGENDA ITEM: VIII-2

SUBJECT:

Review and Discuss the adopted District Purchasing Policies, Procedures, and Regulations Governing Contract and Professional Services Bidding Procedures, Purchases of Materials, Supplies and Equipment Manual.

STAFF RECOMMENDATION:

Review and Discuss the adopted District Purchasing Policies, Procedures, and Regulations Governing Contract and Professional Services Bidding Procedures, Purchases of Materials, Supplies and Equipment Manual.

DISCUSSION:

At the April 26th Regular board meeting it was requested that the Purchasing policy be brought back to the board for Review.

The current purchasing policy was adopted in June of 2017 and was an amendment to the policy adopted in January of 2015.

FISCAL IMPACT:

Review of the Purchasing policies has no impact. However subsequent changes to the policies will incur legal review and may cause additional fiscal impacts.

STAFF RECOMMENDATION:

Review and discuss the current policy and provide direction to staff.

PREPARED BY:

Kelly Dodds
Kelly Dodds
Director of Utilities



Approved January 22, 2015

(Revised June 9, 2017)

SAN MIGUEL COMMUNITY SERVICE DISTRICT

**DISTRICT PURCHASING POLICIES, PROCEDURES AND REGULATIONS
GOVERNING CONTRACT AND PROFESSIONAL SERVICES BIDDING
PROCEDURES, PURCHASES OF MATERIALS, SUPPLIES AND EQUIPMENT**

PURPOSE: To assure that the fiscal resources of San Miguel Community Services District (“District”) are utilized in the most effective and efficient manner, all purchases shall adhere to established procedures (attached herewith) and shall conform to State of California laws and regulations pertaining to local agency purchasing policies, procedures and practices. The District purchasing procedures and practices shall conform to these provisions, and also to any adopted District Fiscal Policy and regulations, existing or amended.

To implement and carry out these Purchasing Policies, Procedures and Regulations, the District shall give special consideration in the following circumstances:

Local Vendor Preference

It shall be the policy of the District to give local vendors preference given that quality, prior performance, availability of service and parts, delivery schedule and price are equal. In matters of price, the local vendor shall be given full credit for local sales taxes, shipping/freight fees and any other fees or charges that might be applicable had the purchase been made from a non-local vendor.

Cooperative Purchasing

It shall be the policy of the District to encourage and participate, whenever possible, in cooperative purchasing endeavors with other public agencies to receive benefits of lower pricing due to the quantities of materials, supplies, equipment or services which would not otherwise be available to the District as a sole purchaser.

Limited Availability

Occasionally, required materials, supplies, equipment or services are of a proprietary nature, or are otherwise of such specific design or construction, as to be only available from one source. After receiving evidence that reasonable efforts have been made to find alternative vendors, the Manager may waive the minimum requirement for quotes, bids or proposals.

Emergency Conditions

An emergency is hereby defined as a breakdown in machinery or equipment resulting in the interruption of an essential service, or a distinct threat to public health, safety or welfare. In such cases, the Manager may waive formal purchasing requirements, but reasonable efforts shall still be made to locate the lowest cost giving due consideration to quality, prior performance, availability of service and parts and delivery schedule.

Other Agency Procurement Contracts

Minimum purchasing requirements are waived when the District elects to participate in a purchase contract of another public agency wherein they undertook a competitive bidding or purchasing process that is similar to the District's. The other public agency purchasing process must have occurred within the last twelve months in order to qualify the District's participation, unless their purchasing contract was clearly multi-year in nature.

Internal Controls

An integral component of any policy that endeavors to maximize the use of limited fiscal resources is internal controls. Accordingly, purchasing procedures shall also contain provisions relating to access and use of District gasoline credit cards, merchant cards and travel & educational expenditures.

(continued on next page)

PURCHASING POLICIES, PROCEDURES AND PAYMENT PROCEDURES MANUAL

Table of Contents

	Page No.
Purchasing Policies and Procedures.....	4
Section 1.0 Purchases less than \$5,000	4
Section 2.0 Purchases greater than \$5,000 and less than \$10,000.....	4
Section 3.0 Purchases greater than \$10,001.....	4
Section 4.0 Purchase Orders	4
Section 5.0 Quotations and Bids	6
Section 6.0 Professional Services	1
Section 7.0 Sole Source Vendors	1
Section 8.0 PettyCash	1
Section 9.0 Warrant Requests	1
Section 10.0 Travel and Education Authorizations	1
Section 11.0 Payment Requirements	1
Section 12.0 Merchant Cards	1
Section 13.0 Contract Change Orders	1
Section 14.0 Contracts With Other Public Agencies	1
Section 15.0 Uniform Public Construction Cost Accounting	1

PURCHASING POLICIES, PROCEDURES AND PAYMENT MANUAL

In order to carry out the purchasing policy of the District, the purchase of supplies, services, equipment or public works projects shall adhere to the procedures as set forth in this manual. This purchasing and payment procedures manual has been drafted to provide consistency with adopted District Fiscal and Financial Policies.

The District's purchasing authority is the District General Manager or his/her designated representative. All references in this manual to the District's purchasing authority shall automatically mean the individual acting in the capacity of District General Manager ("Manager") and include "or his/her designee." The fiscal limitations and thresholds contained in this manual apply on a per fiscal year basis.

Section 1.0 PURCHASES LESS THAN \$5,000

Provided that there are adequate budget appropriations available and that no administrative restrictions have been imposed by the Manager or his/her designee may purchase supplies and services up to \$4,999.99 without approval from the Board of Directors or issuance of a purchase order except as follows:

- a) All computers must be purchased with prior approval of Manager. There must be a budget appropriation for both the computer and its annual replacement cost.
- b) All software regardless of cost must be approved by the Manager.

Preference to local vendors shall be encouraged given that quality, service and price are similar.

Section 2.0 PURCHASES GREATER THAN \$5,000 BUT LESS THAN \$10,000

Provided that there are adequate budget appropriations available and that no administrative restrictions have been imposed by the Manager or Board of Directors, a department head or supervisor may purchase supplies and services over \$5,000 subject to purchase order approval from the Manager.

The purchase order must be prepared and approved prior to the purchase commitment.

The Manager must endeavor to solicit three quotations. Quotations should be attached or noted on the face of the purchase order. Preference to local vendors shall be encouraged given that quality, service and price are similar.

Section 3.0 PURCHASES GREATER THAN \$10,001

Provided that there are adequate budget appropriations available and that no administrative restrictions have been imposed by the Manager or Board of Directors, a Department Head or Supervisor may purchase supplies and services over \$10,001 subject to purchase order approval from the Manager. The purchase order must be prepared and approved prior to the purchase commitment.

The Manager must solicit competitive bids prior to preparation and issuance of a purchase order. Bid results should be attached or noted on face of the purchase order. Preference to local vendors shall be encouraged given that quality, service and price are similar.

Section 4.0 PURCHASE ORDERS

Purchase orders shall be issued for acquisitions of supplies, equipment, and services (including professional), wherein the estimated total purchase is expected to exceed \$5,000.

Purchase orders should be issued for the estimated total amount, even when individual, repeat acquisitions are less than \$5,000. Examples include the transport of sewer sludge wherein any individual transport is less than \$5,000 but the estimated total annual cost exceeds \$5,000. Another example might be the purchase of chlorine.

Subject to the requirements and limits set forth in this manual, the Manager may approve a purchase order for up to \$25,000 without Board of Directors concurrence. Any purchase orders greater than \$25,000 or more shall require Board of Director concurrence.

Purchase orders may have multiple budgetary account numbers and may include multiple departments.

The issuance of purchase orders shall be made prior to any purchase commitment to the vendor pursuant to the following procedures:

1. The department shall complete a purchase order form providing all of the required data in the spaces provided. [For example: Each purchase order issued shall be numbered sequentially with three components, X-XX-XXX, wherein the first component consists of the second digit of the fiscal year (i.e. "3" being the current fiscal year 2014-15 or that fiscal year ending June 30th of the calendar year); the second component consists of two alpha digits representing the department; and third component consists of three numerical digits representing the sequence number (to be assigned)].
2. Upon completion of the purchase order, the purchase order shall be signed by the Manager. Upon approval or denial, the purchase order is sent to the initiating department. If approved, the purchase order shall be distributed as follows:

- a) Copy to Vendor

- b) Copy to District Bookkeeper (authorizing payment copy)
- c) Original to Issuing Department"

Section 5.0 QUOTATIONS AND BIDS (non-professional)

Department Head or Manager may exercise their own discretion with regard to vendor choice for purchases of less than \$5,000.

For purchases greater than \$5,000 but less than \$10,000, Department Head or Manager shall endeavor to solicit quotations from three vendors. The purchase order or an attachment to the purchase order should note the vendors contacted and the amount of their quote.

For purchases greater than \$10,000, the Manager shall solicit competitive bids wherein a legal notice shall be published in an officially designated newspaper and/or in trade journals or association bidding websites that maintain or publish public agency competitive bids. The bid(s) shall be submitted directly to the Manager, who shall hold said bid(s) until the advertised date and time of opening.

For purchases greater than \$25,000.00, the lowest, responsive bid shall be awarded by the Board of Directors. After the bid is awarded, a purchase order shall be issued in accordance with Section 4.0 herein.

Local Vendor Preference

The District endeavors to stimulate the local economy by using its purchasing power to support local businesses within boundaries of SMCSO, and promote creation and retention of local jobs. To that end, the District may grant a preference to local vendors when comparing bids or quotations for the purchase of discretionary goods and services, subject to the guidelines set forth in this section.

The preference shall only apply to the procurement of materials, supplies, equipment, and services as set forth herein. In addition, the preference shall not apply to procurement that is restricted by Federal or State laws or regulations that proscribe such a preference, or to public projects subject to the California Public Contracts Code.

The preference may be granted only if the Manager determines that the local vendor is able to provide comparable goods or services as the next lowest responsive bidder. In determining whether to grant the preference, the Manager may take into account other District fiscal policies and/or criteria.

The preference shall be five percent (5%) of the local vendor's bid or quotation; however, in no event shall the total preference exceed \$5,000 for any single purchase order or contract.

The 5% preference will be used solely to determine to whom the contract should be awarded and will not in any way alter the final contract amount. A 'local vendor' must meet all of the following criteria:

1. The vendor owns, leases, rents or otherwise occupies a fixed office or other commercial building or a portion thereof that has a street address within the District. A post office box shall not qualify as a local business address.
2. The vendor possesses a valid and verifiable business license issued that reflects the vendor's local address.
3. The vendor's business is staffed during business hours by an employee, or employees, employed by the vendor and conducting the vendor's local business.
4. Where State sales tax will be paid for the purchase, the vendor must possess a valid resale license from the State Department of Equalization reflecting the vendor's business address.

To qualify for the preference, a vendor must certify in writing, in its bid or quotation to the District, that it meets the criteria of a "local vendor". The Manager shall determine if a vendor qualifies as a "local vendor". Any vendor falsely claiming to qualify as a "local vendor" shall be ineligible to transact any business with the District for a period of up to 24 months as determined by the Manager. The Manager and/or Board of Directors may also terminate all or part of any contract entered into with such a vendor. The decision of the Manager may be appealed to the Board of Directors pursuant to the review process used for bid protests.

Section 6.0 PROFESSIONAL SERVICES

The procurement of professional services shall be based on qualifications. Such professional services shall include, but not be limited to, those provided by:

engineers, management services for construction projects, architects, urban planners, geologists, hydrologists, land surveyors, landscape architects, rate consultants and assayers, real estate appraisers, licensed environmental assessors and ecologists, accountants and providers of financial services, actuaries, personnel and insurance consultants, psychologists, medical doctors, entertainers and performers, claims consultants, and attorneys at law.

If the cost of the work to be performed is of an estimated value in excess of \$25,000, the Manager shall obtain the approval of the Board of Directors prior to issuing a purchase order pursuant to Section 4.0.

If the cost of the work to be performed is estimated to not exceed \$25,000, the Manager may issue a purchase order pursuant to Section 4.0 without Board of Directors concurrence, unless the Manager determines that such services warrant a Board concurrence prior to award.

Section 7.0 SOLE SOURCE VENDORS

In the case of sole source vendors, quotation and bid requirements may be waived by the Manager and/or the Board of Directors when in his/her/their judgment the District is best served by a particular vendor.

A purchase order and a written explanation for justification of sole sourcing shall be submitted to the Manager and/or the Board of Directors for approval. If approved, a copy of the written explanation shall be attached to the copy of the purchase order.

Section 8.0 PETTY CASH

The Manager shall be responsible for the management and accounting of petty cash funds according to the internal control procedures established by this Manual. Petty cash funds may be used for any purpose including non-overnight travel and meetings or for residual final travel accounting amounts due an employee. Petty cash vouchers and/or petty cash reconciliation forms will be provided.

A \$100 limit shall be established for each separate use of petty cash funds except that said limit may be waived by either the Manager or his/her designee, up to a maximum of \$100.00.

In recognition that employees cannot be expected, nor required, to use personal funds to make petty cash purchases on behalf of the District, petty cash advances may be approved by the Manager.

In the case of petty cash advances, the employee receiving the advance will promptly upon making the purchase, return the receipt and any cash change to the petty cash fund and complete the petty cash voucher. Receipts are required for all petty cash expenditures. Travel per diems wherein receipts are not required is not an appropriate use of petty cash funds. However, amounts due employees less than \$100 as determined by completion of the final accounting section of a pre-authorized travel and meeting expense claim may be reimbursed from petty cash funds.

Requests for the replenishment of petty cash funds used shall be made to the Manager on petty cash reconciliation/reimbursement request forms. The request shall summarize the amount to be replenished by budgetary account number and have attached all expenditure receipts. The Manager shall process said requests in accordance with established payment processing procedures.

Section 9.0 WARRANT REQUESTS

In recognition that needs arise for the issuance of a District warrant for purposes that may not be appropriate for the issuance of a purchase order, (i.e. deposit refunds, and receipt overpayments, payroll related needs, etc.), the Manager shall establish a warrant request procedure for issuing a warrant payment without a purchase order. Warrant requests shall be processed on a basis consistent with the payment processing schedule; exceptions may be made by the Manager when the best interests of the District might be best served by the accelerated issuance of a warrant payment.

Section 10.0 TRAVEL, MEETINGS AND EDUCATION AUTHORIZATIONS

It shall be the practice of the District to reimburse expenses incurred by officials, officers and employees of the District when expenses are incurred while on authorized travel, meetings and educational events for District business. The allowances and amounts advanced to persons traveling or meeting on official business shall be established on the basis of specific guidelines set forth below. Administrative procedures are to be amended to conform to the guidelines of this policy.

Advances and/or reimbursements for authorized travel and meetings shall be made by the Manager upon receipt of a properly completed and approved travel and meeting authorization form, unless waived in writing by the Manager and/or the Board of Directors.

Travel and meeting authorization forms are available upon request. Department Heads or supervisors shall exercise reasonable effort to complete and submit authorized travel and meeting authorization forms for warrant issuance on a time line conducive to the payment processing schedule as established by the Manager.

Requests for advances and/or reimbursements for District travel, meetings and education shall be in accordance with the procedures and requirements as noted below:

1. Travel, Meeting and Education Authorization/Expense Reconciliation

Travel on official business which exceeds a cost, actual or estimated, of \$200 or calls for an overnight stay requires the completion of the District's Travel and Meeting Authorization Form and approval by the employee's immediate supervisor and/or the General Manager. When a District vehicle is used, the cost of such use, using the current mileage rate, shall be included in determining the total cost. Travel which exceeds \$2,500 or provides for out of state travel must be submitted on a Travel and Meeting Authorization Form to the Manager for approval prior to incurring any expenses:

Payment may be advanced to the traveler based upon estimated costs as detailed on the Travel and Meeting Authorization Form. Within five (5) days of return, the Travel and Meeting Authorization Form shall be completed and submitted to the Manager wherein actual travel expenses, including amounts advanced, must be reconciled on the Travel and Meeting Authorization Form.

A Department Head and/or the Manager may exercise his/her own discretion, regardless of length of stay, as to whether an employee receives a per diem per subsection #4 below or receives an 'advance' for itemized expenses per subsection #5 below.

However, in all cases, if any amounts paid in advance for transportation, lodging and registration, etc. wherein overpayments occur and are refunded directly to the employee, the employee must turnover such amounts to the District.

2. Transportation

a. Commercial Carrier

Air travel for District officials and employees shall be authorized and reimbursed at the lowest possible fare class with a major air carrier. Air travel other than the lowest possible fare class will be authorized ONLY when scheduling does not permit use of the lowest possible fare class of flight, or when the flight is four (4) hours duration or more.

District officials and employees shall endeavor to book air travel to take advantage of discounts offered for purchasing flight tickets in advance of departure; i.e. 14 or 21 days, and take advantage of non-refundable ticket fares where practical.

Transportation costs for commercial carrier shall be paid by the District directly and separately whenever practical. Round trip tickets shall normally be purchased whenever commercial carriers are used. Travel expenses of a family member of an official or an employee are not eligible for payment by the District. Travel arrangements and payment of costs for family members are to be handled directly by the employee.

b. Personal Vehicles

Use of personal vehicles, when approved as a mode of travel to and from destinations, will be reimbursed at the established mileage rate. When commercial carrier is used, a traveler will be reimbursed for personal vehicle mileage to and from the airport and the actual cost of airport parking regardless of airport location.

(1) Travel in San Luis Obispo County

Employees receiving monthly auto allowances shall not, except under special circumstances as authorized by the Manager, be eligible to use a District vehicle nor receive mileage reimbursement for use of personal vehicles when travel is within San Luis Obispo County.

(2) Travel Outside San Luis Obispo County

The use of personal vehicles on District authorized business outside San Luis Obispo County will be reimbursed at the authorized mileage rate for all District officials and employees. Payment of mileage will be based upon the most direct route from point of departure to point of destination. A District official or employee may leave from his/her home for a meeting, conference, seminar or training session. However, the mileage from home to the destination should not exceed the mileage from District offices to the destination.

3. Lodging

Hotel accommodations should be arranged directly by the District, not traveler. Receipts for lodging must be attached to the Travel and Meeting Authorization Form in order to obtain reimbursement. Hotel expenses for District officials and employees only will be reimbursed at the single occupancy rate. Room movies and other miscellaneous, such as alcoholic beverages are not eligible for reimbursement including room service meals, if a per diem has been provided.

4. Per Diem

Each person traveling on official District business, which includes an over-night stay, may (1) receive a per diem for meals, taxes, gratuities, and incidental expenses equal to the IRS allowance, or up to \$50. Allow \$75.00 if travel time is 4 hours or more per day provided that receipts are submitted to the District. If the amount shown on the receipts is less than \$75 the difference is considered taxable income;

or (2) receive a per diem equal to the IRS regional allowance, in which case no receipts are required and the full amount is non-taxable.

Meals and food charged to a motel/hotel room via room service shall be counted on the final reconciliation of the Travel and Meeting Authorization Form towards the per diem. Per diem shall be paid for travel days just prior and just after the event. One-half of the daily rate shall be paid if the distance to the event is less than 275 miles except that if the event ends later than 3:00 p.m. a full day per diem may be paid. A full day per diem shall be paid if the one-way distance is greater than 25 miles.

Expense reimbursement for amounts over the per diem amount must include receipts for all expenses.

5. Itemizing Expenses

If travel encompasses not more than a single day, the traveler shall itemize the expenses incurred for reimbursement. Upon return, supporting documents such as receipts or paid invoices must be submitted on the Travel and Meeting Authorization Form. In the case of overnight travel, the traveler may claim actual expenses rather than per diem. However, all receipts or paid invoices must be submitted with the Travel and Meeting Authorization Form in order to be reimbursed.

6. Registration Fee

Registration fees charged for any authorized convention, conference, seminar or meetings are reimbursable and should be paid in advance.

7. Taxi, Car Rental, Shuttle Service and Parking

Expenses incurred for car rental and limousine service will not be reimbursed unless authorization is received from the Manager prior to the travel. Whenever possible, District officials and employees should utilize hotel courtesy buses or local shuttle services. Whenever possible, hotel accommodations should be within easy access to the functions for which the travel was authorized. Taxi service should be used only when no other convenient, less costly transportation is available. Expenses for parking shall be reimbursed in addition to any other allowances paid to the traveler.

8. District Merchant Cards

Merchant card receipts for all charges on the credit cards shall be attached to the final reconciled Travel and Meeting Authorization Form submitted to the Manager.

Gas credit cards issued to the District may only be used to purchase fuel and oil in a District owned vehicles. Use of District gas credit cards in personal vehicles is strictly prohibited, regardless of whether or not the use of the personal vehicle was for authorized District business.

9. Mileage Rate

The mileage rate for personal vehicle use shall be determined each January 1st by the Manager. The mileage rate shall be equal to the mileage rate allowance as set by the Internal Revenue Service for business use of a vehicle as confirmed by the Manager.

10. Miscellaneous Meetings

Miscellaneous meetings wherein food, beverages and related sundries are provided either on site or at a dining establishment may be paid and/or reimbursed by District when required for official business. Payment and/or reimbursement may be made via; petty cash, merchant card, vendor charge account, purchase order, warrant request or Travel and Meeting Authorization Form.

In all cases, the payment and/or reimbursement request shall be accompanied by a receipt or other documentation and in the case of the use of a merchant card, the customer copy of the merchant card charge slip. The receipt and/or payment request should clearly identify the purpose of the meeting, the general attendees (i.e. lunch with auditors) and the budgetary account number. A Travel and Meeting Authorization Form need only be utilized when the cost of an individual, miscellaneous meeting exceeds \$200.

11. Discretion

These procedures do not claim to have addressed all contingencies and conditions. Any necessary and reasonable expenses that may from time-to-time be justified due to circumstances or opportunities for the District will be honored upon approval by the Manager in the form of reimbursements to the traveler and upon adequate documentation and justification.

Section 11.0 PAYMENT REQUIREMENTS

The issuance of warrants for petty cash, warrant requests and travel and meeting authorizations shall be made by the Manager upon receipt of the properly completed documentation and in accordance with the payment schedule as established by the Manager.

For purchase orders, preparation of the vendor payment shall be initiated by the Department Head, Supervisor and/or the Manager upon receipt of the signed “payment” copy of the purchase order. Partial payments are acceptable. Authorization for partial payment(s) may be initiated by the Manager by submitting the invoice with the “Approved for Payment” stamp fully completed and the purchase order number clearly indicated on the invoice.

For purchase orders issued for materials and/or services to be provided over time, the Manager shall initiate vendor payment solely upon receipt of the appropriate invoice(s) with the “Approved for Payment” stamp fully completed and the purchase order number clearly indicated on the invoice. In order to expedite vendor payment processing, the following vendor statement/invoice delivery arrangements should be made:

Single Department - In those cases where a Department Head or supervisor knows that his/her department is the only department doing business with a particular vendor: Upon receipt of statement/invoice (s), the Manager shall reconcile the amounts due and authorize payment by utilizing the “Approved for Payment” stamp and forward the original documents for payment. The amount due the vendor shall be summarized by budget account number.

Multiple Departments - In those cases where more than one department makes purchases from the same vendor, the statements should continue to be mailed directly to accounts payable; except that in those cases wherein the vendor sends invoices separately from their end-of-the-

month statements, arrangements should be made to have invoices sent directly to the department involved for reconciliation and approval before forwarding to accounts payable.

In all instances, vendor payments shall be processed in accordance with the payment schedule unless the Manager determines that the best interests of the District would be best served by accelerating the issuance of a particular vendor payment.

The current payment schedule, as established by the Manager, is that payment requests received by noon on Wednesday will have a warrant(check) issued no later than the fourth following Friday except as otherwise established by the Manger.

DO NOT UNDER ANY CIRCUMSTANCES PROMISE OR OTHERWISE INDICATE TO A VENDOR THAT PAYMENT WILL BE RECEIVED ANY SOONER.

APPROVED FOR PAYMENT

Budget Acct. # _____

Amount to

Pay \$ _____

Date Signature

Vendor # _____

Section 12.0 MERCHANT CARDS

Purchases made by merchant card shall be made in conformance with established Fiscal Policy, the purchasing rules and restrictions as identified in Section 1.0 through 9.0 and shall in no event exceed or circumvent the regulations set forth therein. A single purchase by credit card shall not exceed \$2,500 or the credit card account limit, whichever is less.

Purchases less than \$5.00 should not be made using the merchant card. These purchases should be made using petty cash. Merchant card account limits will be between \$2,000 and \$10,000 per month. Account limits apply to the account, not the card. For example, an account may have a limit of \$5,000, with two cards issued. Therefore, the aggregate spending total of both cards must not exceed \$5,000 per month.

Each Department Head or Supervisor will be informed of the limits placed on accounts issued to his/her department and or divisions.

Purchases will be denied by the card issuer for any account that is delinquent or has exceeded its account limit. Departments must track their monthly spending so that they do not exceed the merchant card account limit.

1. Business Use Only

The merchant card is to be used for District purchases ONLY.

2. Conditions for Use

The total of a single purchase to be paid using the merchant card may be comprised of multiple items and cannot exceed the authorized single invoice limit. Purchases will be denied if the authorized single purchase limit is exceeded. Payments for purchases are not to be split in order to stay within the single purchase limit.

All materials, supplies and services purchased over the counter and paid for by using the card must be immediately available. No back-ordering is allowed, unless authorized by the Manager.

All materials, supplies and services purchased by telephone order to be paid for by merchant card must be delivered by the merchant/vendor within the 30-day billing cycle. The order should not be placed without this assurance. (Please see "Telephone Purchase Procedures" below). Merchant card use for employee travel must comply with established District travel policy.

3. Telephone Purchase Procedures

Telephone purchase procedure, as used in these instructions, means a procedure where an order is placed or a purchase is made by telephone. The supplies or services are provided by the merchant/vendor and payment is made using the merchant card.

When placing a telephone order to be paid using the merchant card, employee will:

- a. Confirm that the merchant/vendor agrees to charge the merchant card when shipment is made so that receipt of the supplies may be certified on the monthly Statement of Account.
- b. Instruct the merchant/vendor to fax or mail the charge slip to the card holder when the credit card is charged.
- c. A log should be used to record telephone merchant card orders (see Attachment 4). The documentation should be held until the monthly billing statement is received and then attached to the statement, along with the charge slips, when it is submitted for payment.

4. Internet Purchase Procedures

Internet purchase procedure, as used in these instructions, means a procedure where an order is placed, or a purchase is made, by internet website access. The supplies or services are provided by the merchant/vendor and payment is made using the merchant card.

When placing an internet order to be paid using the merchant card, employee will:

- a. Confirm that the web site utilizes security protection software.
- b. Confirm that the merchant/vendor agrees to charge the merchant card when shipment is made so that receipt of the supplies may be certified on the monthly Statement of Account.
- c. Print out a hard copy of the order confirmation before exiting the site.

5. Documentation, Reconciliation and Payment Procedures

- a. Documentation

Any time a purchase is made that will be paid using the merchant card, whether it is done

over the counter or by telephone or by internet, a document must be retained as proof of purchase. The documents will later be used to verify the purchases shown on the merchant card monthly statement. When a purchase is made over the counter, the employee is to obtain a customer copy of the charge slip, as well the separate invoice if any, which will become the accountable document (make sure all carbons are destroyed).

When making purchases by telephone, the employee is to immediately document the transaction on a log and attach the charge slip (and invoice, if any) when received from the vendor, along with any shipping documents associated with the order.

b. Missing Documentation

If for some reason the employee does not have documentation of the transaction to send with the statement, he/she must attach an explanation that includes a description of the item, date of purchase, merchant's/vendor's name and why there is not supporting documentation. If documentation is received after the statement has been sent for payment, the employee should send the documentation to accounts payable with a note referencing the date of the statement to which it should be attached.

6. Merchant Card Restrictions

The following list covers purchases for which merchant card use is **prohibited**:

- a. Gasoline and oil purchases. Gasoline and oil purchases for District vehicles only must be made using a **gas** credit card.
- b. Cash advances through bank tellers or automated teller machines.

7. Payment and Invoice Procedures

a. Purchases made by employees will be paid by accounts payable once the employee certification and the Manager verification has been completed, and account coding assigned for each transaction. Account coding shall be summarized by budget account.

b. Original statements and charge slips should be sent to the Manager. If the employee wishes to retain a copy of the statement, a copy should be made before the original statement is sent to Manager.

c. The "Statement of Account" requires the Department/Division to review the statement and to note any errors on the bill. The Department/Division should attach to the statement all receipts (sales drafts/charge slips) received at the time of purchase with the budget account number noted on each. Travel expense charges must include a copy of the final accounting of the travel authorization form, as well as receipts pertaining to travel purchases made by credit card. The Supervisor or General Manager he/she stamps the statement with an "Approved for Payment" stamp, assigns account codes for each item, writes the grand total of the amount to be paid in the "amount" area provided by the "Approved for Payment" stamp, attached the summary by budget account and secures the signature of the Manager certifying items purchased and received and forwards to the accounts payable within five (5) working days after it is received. Non compliance may mean denial of future use of card.

d. The Manager will be responsible for receiving completed statements from all divisions, reviewing them, resolving any questions on the purchases, reconciling and signing the statements, and forwarding completed account statements with all attachments to the accounts payable section within five (5) working days after receipt of the statement in the mail. Account statements will all close on the last day of each month and will be mailed by the issuer shortly thereafter. Statements will be mailed directly to each department and will generally be received on about the same date each month.

e. If an account has no purchase activity for a particular billing cycle and shows a "zero" balance, the statement should be filed in the merchant/vendor file. "*File Only -- Zero Balance*" should be clearly marked on the front of zero balance statements.

8. Approval

Approval of the transactions that employees have made using the merchant cards will not be totally defined in these procedures. Department Heads or supervisors, because of their knowledge of the job responsibilities of employees, are required to look at each employee's purchases, and at the merchant, who made the sale in order to determine if these items were for Official Use and if they were items allowed to be purchased in accordance with the instructions provided.

If, for any reason, the Manager questions the purchases(s), it is his/her responsibility to resolve the issue with the employee. If he/she cannot be satisfied that the purchase was necessary and for Official Use, then the employee must provide a Credit Voucher proving item(s) have been returned for credit, or a personal check or cash for the full amount of that purchase. Resolution for improper use of the merchant card will be the responsibility of the Manager to resolve, and disciplinary action for misuse will also be his/her responsibility to process.

9. Disputes

If items purchased with the merchant card are found defective or the repair of services faulty, the employee has the responsibility to return the item(s) to the merchant for replacement or to receive a credit on the purchase. If the merchant/vendor refuses to replace or correct the faulty item, then the purchase of this item will be considered to be in DISPUTE.

A disputed item must be noted on the statement of account. In addition, an "Employee Statement of Questioned Item" form (Attachment 1) must be completed by the employee with appropriate documentation attached, if necessary. The Manager shall notify the merchant card issuer in accordance with the instructions on the "Employee Statement of Questioned Item" for adjustment. The form should be attached to the statement of account, with a copy retained by the Department for follow-up the following month to be sure the proper credit is received on the statement of account.

It is essential that the time frames and documentation requirements established by the merchant card issuer be followed to protect the employee's rights in dispute. Dispute policies and procedures issued by the merchant card issuer will be provided at the time merchant cards are issued to employees.

10. Requests for Initial, Additional or Changes to Merchant Cards and/or Credit Cards

All requests for new accounts, additional cards or changes in account names or limits will be done by submitting "Request for Merchant or Credit Card" form to the Manager. The form will be processed by the Manager and the requesting Department Head or Supervisor will be notified when the request is processed. A minimum of thirty days should be allowed for processing requests.

11. Periodic Inventory of Merchant and/or Credit Cards

At least once annually, the Manager will provide a list of credit cards to be issued. A physical inventory of credit cards, photocopying each card, and provide a report to the Manager of the results of the inventory.

12. Lost or Stolen Merchant and/or Credit Cards

Should any employee lose or have a District credit card stolen, it is the responsibility of the Manager to immediately notify the merchant card issuer of the loss. The telephone number of the merchant card issuer will be provided when the merchant card is issued.

In addition to notifying the merchant card issuer, the Manager must notify the Board of Directors of the lost or stolen credit card **WITHIN ONE WORKDAY** after discovery of the loss or theft of the card. The Manager will be required to make a written report to the Board of Directors **WITHIN FIVE (5) WORKDAYS** that will include the complete information on the loss, the date the loss was discovered, the location where the loss occurred, if known, the purchases that the employee had made prior to the loss, and any other information that may be considered necessary.

13. Terminating Employee

The Manager shall be responsible to collect merchant and/or credit cards from terminating employees.

If the Manager is unable to collect the merchant card when an employee leaves, the Manager shall notify the Board of Directors immediately by telephone and follow-up with a memo to take action to insure the merchant card is voided.

The merchant card issuer shall be notified to void the merchant card to prevent any purchases after the employee leaves.

Section 13.0 CONTRACT CHANGE ORDERS

To establish a uniform procedure for documenting, review and authorization of Change Orders affecting construction contracts, these procedures shall apply to changes in the work that result in alterations, amendments or deviation from an awarded contract; thereby modifying the scope of the contract, the cost, completion schedule, material and/or equipment furnished under the awarded contract.

A Change Order is the written authorization that changes the awarded contract as noted above. The Change Order shall be for similar kinds of work as that awarded in the original contract and

shall only arise in good faith from unforeseen items and/or events since the time of the bid award. Request for Change Order authorization to the Manager shall be accompanied by a purchase order. Change Order authorization limits are established as follows:

Contracts \$50,000 - \$75,000 25% of contract or \$ 17,500 whichever is greater. The Manager is authorized to execute said change orders after first obtaining Board of Director approval.

Contracts > \$75,001 - \$99999 25% of contract or \$25,000 whichever is greater. The Manager is authorized to execute said change orders after first obtaining Board of Director approval.

Contracts > \$100,000 10% of contract or \$125,000 whichever is greater. The Manager is authorized to execute said change orders after first obtaining Board of Director approval.

The limits noted are for Change Order amounts in the “aggregate”. Change Orders for amounts in excess of these limits must be approved by the Board of Directors as a regular agenda item.

In all cases where a Change Order would increase the cost of the project beyond the existing budget, the Change Order shall be presented to Board of Directors along with an appropriation resolution for their consideration and approval.

Section 14.0 CONTRACTS WITH OTHER PUBLIC AGENCIES

It may be beneficial to contract with other public agencies for goods and services. In such cases, the Manager may waive normal bidding procedures if it can be shown, via the quotation procedures contained in Section 4.0, that contracting directly with another public agency is equal to or less than the cost of a private sector competitive bid contract.

Section 15.0 UNIFORM PUBLIC CONSTRUCTION COST ACCOUNTING

The District shall, hereby, approve these Purchasing Policies and Procedures incorporating, by reference, the Uniform Public Construction Cost Accounting standards and practices. This provides the opportunity for the District to undertake public projects of \$25,000 or less by force account, negotiated contract or by purchase order.

For projects greater than \$25,000 but less than \$75,000, the District may undertake an “informal” bidding procedure as set forth by State regulations. In all such cases wherein the District opts to utilize the Uniform Public Construction Cost Accounting method, State procedures governing this procedure shall supersede the District’s purchasing procedures as identified herein.

###