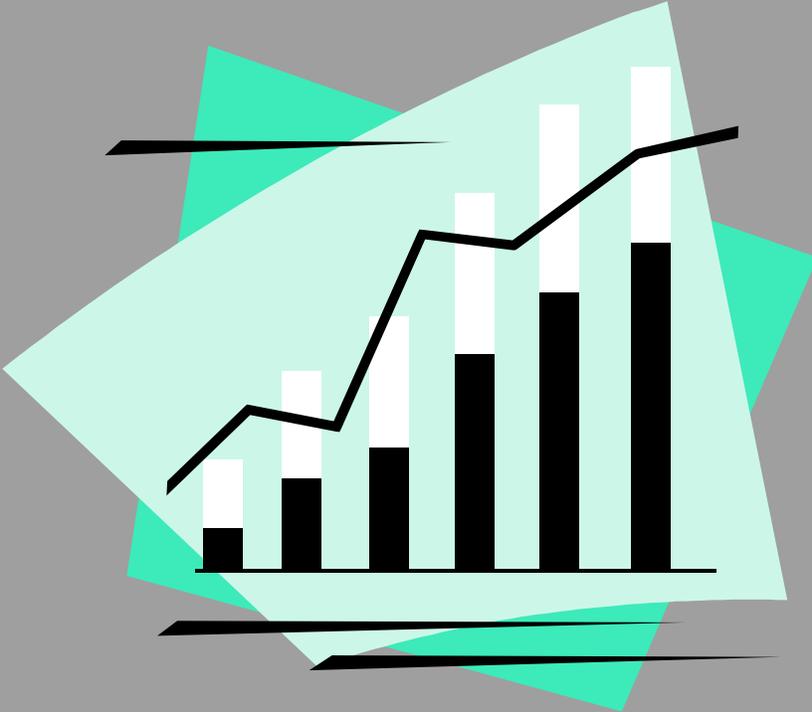

city of san luis obispo

REVENUE MANAGEMENT MANUAL



Section 100

INTRODUCTION

Section 101
Introduction

Section 105
Manual Organization, Updating, and Distribution
Updating the Revenue Management Manual Notebook
Distribution List

Section 101

INTRODUCTION

The purpose of this manual is to provide comprehensive, up-to-date information and procedures on the City's revenue management practices. Our goal is to provide a "one-stop" reference tool with specific legal authority, description, and history of the major revenue sources; current fees charged by the various departments; plus cash management; and accounts receivable billing procedures. To meet its goal, this manual should be easy to read and provide useful information and solutions to everyday questions which means it must be up-to-date. We have therefore created an electronic copy which can be accessed in PDF format. This will facilitate the upkeep and guarantee an easy-to-access, up-to-date version.

This manual is divided into nine sections:

- Introduction (100)
- General Ledger - Revenue Accounts (200)
- Major Revenue Sources (300)
- Cash Management (400)
- Accounts Receivable (500)
- Current City Fees (600)
- Revenue Management Policies (700)
- Reserved for Future Use (800)
- Notes and Memorandums (900)

Each of these sections begins with an overview that further describes its purpose and organization. In summary, we want this manual to be easy to use and understand in order to keep City staff up-to-date on changes in revenue processing procedures and fee structures. If you have any suggestions for improvements that can be made to this manual, please feel free to contact the Revenue Supervisor.

Section 105

UPDATING THE REVENUE MANAGEMENT MANUAL

The following procedures will be used in updating the Revenue Management Manual (RMM) notebooks:

Manual Update

- Email notification will be used for all manual additions and updates. It will be clearly titled "Revenue Management Manual Update" and will reference the updated sections.
- The email notification will be sent to everyone on the Distribution List (see the following page).

DISTRIBUTION LIST

Administration

City Manager
Assistant City Manager
Principal Administrative Analyst
City Clerk

City Attorney

City Attorney
Assistant City Attorney
Legal Assistant

Human Resources

Director of Human Resources
Risk Manager
Human Resources Analyst

Finance & Information Technology

Director of Finance & IT
Finance Manager
Information Technology Manager
Revenue Supervisor
Accounting Supervisor
Administrative Analyst
Audit Firm

Community Development

Director of Community Development
Supervising Administrative Assistant

Parks & Recreation

Director of Parks & Recreation
Recreation Manager
Recreation Supervisors (5)
Administrative Analyst
Supervising Administrative Assistant

Public Works

Director of Public Works
Supervising Administrative Assistant
Administrative Analyst
Deputy Public Works Director/City Engineer
Deputy Public Works Director - Transportation
Parking Services Manager
Permit Technician
Facilities Maintenance Supervisor
Corporation Yard Administrative Assistants (2)
Streets Maintenance Supervisor
Public Works Maintenance Supervisor
Fleet Maintenance Supervisor
Parks Maintenance Supervisor
Urban Forestry Technician/City Arborist
GIS Supervisor

Utilities

Director of Utilities
Senior Administrative Analyst
Wastewater Division Manager
Industrial Waste Coordinator
Wastewater Reclamation Plant Supervisor
Wastewater Collection Supervisor
Water Division Manager
Water Distribution Supervisor
Water Supply Supervisor
Water Treatment Plant Supervisor
Utilities Conservation Coordinator
Supervising Administrative Assistant

Police

Police Chief
Senior Administrative Analyst

Fire

Fire Chief
Administrative Analyst

As of June 12, 2012

Section 200

GENERAL LEDGER - REVENUE ACCOUNTS

Section 201

Using the General Ledger - Revenue Accounts

When to Use Revenue Accounts

How to Determine Which Revenue Account Number to Use

Section 205

General Ledger - Revenue Accounts Listing

Section 201

USING THE GENERAL LEDGER - REVENUE ACCOUNTS

WHEN TO USE REVENUE ACCOUNTS

The General Ledger - Revenue Accounts are in numeric order by fund number (100 through 700). The fund names and numbers are at the top of each page. **ALL REVENUE** whether in the form of cash, check, traveler's check, money order, or credit cards, as well as all accounts receivable billings needs to be coded with the proper **REVENUE ACCOUNT NUMBER**. Under normal circumstances, expense account numbers should not be used for revenue application, and as such, the Finance Cashier will not process any revenue or accounts receivable billing unless it is coded with a revenue account number. If there is a special circumstance where the department fiscal officer determines that revenue should be coded to an expense account, the fiscal officer should contact the Finance Manager for processing procedures.

HOW TO DETERMINE WHICH REVENUE ACCOUNT NUMBER TO USE

As previously stated, the General Ledger Revenue Accounts are in numeric order by fund number. To determine the proper revenue account number, use the following steps:

- Determine which fund should receive the revenue and locate the corresponding section. The funds are in numeric order with the General Fund (Fund 100) being first and the Duvall Trust Fund (Fund 700) being the last.
- Determine the type of revenue and locate the corresponding five digit account number. The account numbers are sequential within the fund and broken down as follows:
 - 41000 Tax Revenue
 - 42000 Fines, Forfeits & Penalties
 - 43000 Investments & Property Revenue
 - 44000 Subventions & Grants
 - 45500 Current Service Charges
 - 46000 Other Revenue
 - 49000 Other Financing Sources
- If a fund does not have a specific account number, this fund is not allocated this type of revenue. If the department fiscal officer feels there may be a need for a new department number, contact the Finance Manager for proper procedures.
- Provide both the revenue transmittal and the account number directly to your department cashier or the Finance cashier. **DO NOT PLACE ANY FORM OF REVENUE (CASH, CHECKS, MONEY ORDERS, ETC.) INTO INTEROFFICE MAIL TAKE IT DIRECTLY TO A CASHIER.**

If you are unable to locate the correct revenue account number or have any questions concerning the process, please call the Finance Manager or the Revenue Supervisor.

Section 205

GENERAL LEDGER - REVENUE ACCOUNTS

Revenue Accounts

2/27/10

Account	Title
41000	SECURED - CURRENT
41010	SECURED - PRIOR
41020	PROPERTY TAX CONTROL
41030	UNSECURED - CURRENT
41040	UNSECURED - PRIOR
41080	SB2557 COUNTY ADMIN FEE
41085	AB166 ERAF REIMB(3 FLIP)
41087	PROP TAX IN-LIEU VLF
41090	PROP 1A LOAN 09-10
41100	LOCAL SALES TAX DISTRIBUT
41120	SALES TAX-MEASURE Y \$.005
41130	SALES TAX-SAFETY PROP 172
41135	PROP TAX IN-LIEU SALES TX
41140	TRANSIENT OCCUPANCY TAX
41160	CABLE TV (CHARTER)
41180	CITY WATER UTILITY
41190	CITY SEWER UTILITY
41200	PACIFIC GAS & ELECTRIC
41220	SLO GARBAGE COMPANY
41240	SOUTHERN CALIF. GAS CO.
41260	UNION OIL COMPANY
41280	BUSINESS TAX CERTIFICATES
41290	BUSINESS TAX PENALTIES
41400	A.T. & T.
41430	MISC. GAS COMPANIES
41440	CABLE TV
41460	CALL AMERICA
41500	CITY WATER UTILITY
41550	SOUTHWESTERN BELL
41560	GTE SPRINT
41600	MISC. PHONE COMPANIES
41610	CINGULAR
41620	MCI
41700	PACIFIC GAS & ELECTRIC
41720	PACIFIC TELEPHONE
41740	SOUTHERN CALIF. GAS CO.
41760	MISC. ELECTRIC COMPANIES
41360	REAL PROP. TRANSFER TAX
42560	TRAFFIC FINES
42580	MISDEMEANOR & INFRACTIONS
42600	MISC. FORFEIT & PENALTIES
42760	INTEREST ON INVESTMENTS
42800	RENTS & CONCESSIONS
43000	ON-HIGHWAY
43020	OFF-HIGHWAY
43030	VLF GAP LOAN
43180	GENERAL FUND GRANTS
43235	MUTUAL AID REIMBURSEMENTS

Revenue Accounts

2/27/10

Account	Title
43360	STATE SB90 REFUNDS
43800	CITY HOUSING AUTHORITY
43820	CITY WATER UTILITY
43220	POLICE TRNG GRANT (POST)
43240	TRAFFIC SAFETY GRANT
43270	LAW ENF. SB3229 GRANT
43280	BOOKING FEE REIMBURSEMENT
43430	OTHER STATE GRANTS
43245	2009 JAG GRANT
43340	ARRA GRANTS
43370	OTHER FEDERAL GRANTS
45380	MAINT. OF STATE HIGHWAY
45440	ZONE 9 STREAMBED CLEAR.
43120	HOMEOWNER PROP TAX RELIEF
43250	LAW ENF. BLOCK GRANT
44200	ACCIDENT REPORTS
44210	COLLISION INVESTIGATION
44220	ALARM PERMITS (CONTRACT)
44230	THIRD FALSE ALARM FEES
44240	DUI COST RECOVERY
44250	WITNESS FEES
44255	POLICE DEPT PERMITS
44265	PROPERTY RELEASE FEE
44267	TOW RELEASE FEE
44280	SECOND RESPONSE
44290	POLICE BOOKING FEES
44310	TOBACCO PERMITS
44312	ADMINISTRATIVE CITATIONS
44315	PARKING CITATION-PD ISSUE
44320	OTHER POLICE SERVICES
44322	CREDIT CARD FEES-POLICE
44460	CAL POLY FIRE SERVICES
44470	MEDICAL ER RECOVERY
44485	RESIDENTIAL RENTAL INSP
44490	THIRD FIRE ENGINE INSPECT
44500	OTHER FIRE DEPT. REVENUE
44520	PERMIT FEES
44530	CUPA INSPECTION FEES
44531	CUPA ADMIN ENFORCEMENT
44690	HAZARDOUS MAT. RECOVERY
45400	STREET DEPT. SERVICES
45480	PLANNING & ZONING FEE
45485	DEVELOPMENT REVIEW FEES
45486	MARGARITA AREA PLAN PREP
45487	AIRPORT AREA PLAN REIMB
45490	BUILDING PERMITS
45497	CODE ENFORCEMENT FEES
45500	PLAN CHECK FEES

Revenue Accounts

2/27/10

Account	Title
45505	WATERWAYS MGMT PLAN FEE
45510	INFRASTRUCT. PLN CK/INSP.
45520	ENCROACHMENT PERMITS
45530	FIRE PLAN CK. & INSPECT.
45540	CREDIT CARD FEES - PW
45550	ENGINEERING DEV REV FEE
45600	ADULT ATHLETIC FEES
45610	YOUTH ATHLETIC FEES
45615	SKATEPARK
45620	INSTRUCTION FEES
45632	SPEC EVENT-CITY SPONSORED
45634	SPEC EVENTS-APP/PERMIT
45640	LIBRARY RENTAL
45642	INDOOR RENTAL & USE FEES
45644	OUTDOOR RENTAL & USE FEES
45645	BATTING CAGE REVENUE
45646	RECREATION CENTER
45650	CHILD SERVICES/DAY CARE
45660	TEEN & SENIOR PROGRAMS
45700	DAILY USE FEES
45710	SWIM INSTRUCTION FEES
45720	PASS SALES
45730	MONTHLY LAP
45740	SCRIP SALES
45745	THERAPY POOL FEES
45750	OTHER POOL REVENUE
45800	PARK & RECREATION DEPOSIT
45810	OTHER PARK & REC REVENUE
45820	CRED. CARD FEES (REV.RDCT
45890	BUSINESS LICENSE
45895	ADMIN CIT-BUS LICENSE
45903	MAPS
45904	RAILROAD POSTERS
45907	OTHER PUBLICATIONS
45908	GIS MATERIALS
45920	USA MARKING FEES
45960	DAMAGE TO CITY PROPERTY
45970	OTHER SERVICE CHARGES
45980	CREDIT CARD FEES - FIN
46010	SPECIAL EVENTS INSURANCE
46030	DISAB. INS. REIMB (CEA)
46035	OTHER INSURANCE REFUNDS
46060	SALE OF SURPLUS PROPERTY
46070	OTHER MISCELLANEOUS PROP.
46080	PG&E ENERGY REFUNDS
47000	REFORESTATION DONATIONS
47010	OTHER CONTRIBUTIONS
47011	COMMERATIVE BENCH PROGRAM

Revenue Accounts

2/27/10

Account	Title
47040	OTHER REVENUE
47050	CREDIT COLLECTIONS
58120	JACK HOUSE REVENUE

Section 300

MAJOR REVENUE SOURCES

Section 301

Overview of Revenue Raising Authority

Taxes
Service Charges
Development Impact Fees
Special Assessments
Revenue from other Agencies
Debt Financing
Other Revenue Sources

Section 305

Major Revenue Sources

Property Tax
Sales and Use Tax
Business Tax
Utility User Tax
Transient Occupancy Tax
Real Property Transfer Tax
Franchise Tax
Fines and Forfeitures
Parking Fines
Investment Earnings
Motor Vehicle In-Lieu Tax
Vehicle License Fee for Property Tax Swap
Homeowners Tax In-Lieu
Payment In-Lieu of Taxes from City Housing Authority
City Water Utility In-Lieu Tax
SB 90 Reimbursements
Police Training Grant
Gasoline Tax Subventions
Transportation Development Act
Building Permit Fees
Planning and Zoning Fees
Engineering Fees
Recreation Program Fees

Section 301

OVERVIEW OF REVENUE RAISING AUTHORITY AND SOURCES

Cities in the State of California raise revenue in many ways:

TAXES

The tax levying ability for all cities, general law or charter, is now essentially the same. Government Code Section 37100.5 states:

"Except as provided in Section 7282 of the Revenue & Taxation Code, the legislative body of any city may levy any tax which may be levied by any charter city subject to the voters' approval pursuant to Article XIII A of the California Constitution."

Charter cities may have limits set by their particular charter. Some city taxation authority comes expressly from their constitutional authority and the legislature.

Cities may levy two types of taxes: general and special. As defined by Government Code Section 53721:

"General taxes are imposed for general government purposes. Special taxes are imposed for specific purposes."

For specifics on the enactment of these taxes please refer to Government Code Sections 53720 through 53730.

SERVICE CHARGES

All cities may levy fees which are limited to recovering the cost of regulatory activities or services provided. The authority is derived from police power of the city as defined by Article IX, Section 7 of the California Constitution.

A service charge is a fee imposed upon the user for a service provided by the city. Generally a service charge can be levied when the service can be measured and sold in marketable units and the user can be identified. The rationale behind service charges is that certain services are primarily for the benefit of individuals rather than the general public. Thus the individual benefiting from a service should pay the cost of that service. The fees charged are limited to the cost required to provide the service or regulation required as prescribed by Article XIII B of the state constitution. These fees are often determined by cities through a cost accounting analysis of the specific service. The City has adopted a comprehensive user fee cost recovery policy which is provided in Section B (policies and objectives) of the Financial Plan.

Service charges differ from license and permit fees in that the latter are designed to reimburse the city for costs related to the regulatory activities. Service charges, on the other hand, are imposed to support services to individuals.

No statutory authority is required for a city to levy service charges although in some cases statutes do specifically authorize the charging of fees. A fee may be increased or a new fee levied only by ordinance or resolution and only after a public hearing is held as part of a regulatory scheduled meeting of a city council as outlined in Section 54990 et seq. of the Government Code. Once a fee is authorized, the use of CPI inflators allows the fees and charges to keep pace with inflation.

The use of service charges has dramatically increased in California since the adoption of Article XIII A of the California Constitution in 1978. There are a variety of areas in which California cities levy fees. In some cases, a city will charge a higher fee for non-residents than it will for residents.

A listing of the City's fees is located in Section 600 of this manual.

DEVELOPMENT IMPACT FEES

Cities, through their power to approve specific land uses, have the opportunity to receive significant benefits by attaching conditions for dedication of land or payment of fees as a condition of approval for a development project. In short, a developer in return for the privilege of developing a parcel of land, and thus realizing a profit from council approval, agrees to donate to the city an amount of land (or money) needed to provide certain services to accommodate the needs of the residents or employees which the development brings to the community.

These exactions might come through general and specific plan adoptions or amendments, zoning, use permit, variance, subdivision, building permit approvals and property development agreements. Such dedications or payment of fees can range from streets, sewers, drainage and parks, to the payment of fees for the building of child care facilities in commercial developments, for public art, low or moderate income housing, library and public safety buildings or other capital facilities and equipment. The terms "dedications" and "exactions" are interchangeable.

Cities have the authority to impose these dedications through the reasonable exercise of its police power (Article XI, Section 7 of the California Constitution). By doing so, cities help relieve the burden that new developments place on city services.

There are a wide variety of dedications, exactions and in-lieu fees that a city can impose upon a developer. The dedication fees are usually authorized by a city ordinance. The city's zoning and subdivision laws and permit provisions may include provisions for many standard types of dedications.

Many cities also depend on their general plan to support dedication requirements. A city's general plan has been interpreted by the courts in California as "the constitution for development" and that it is "atop the hierarchy of local government law regulating land use." Therefore, dedication requirements can flow from these goals and policies as well.

Special requirements relating to the imposition of such fees include a waiting period before fees become effective (Section 65962 {b}), when the fees are actually paid (Section 53077.5) and the reasonableness of the fee itself (Section 65959).

California Government Code, Section 66000, et seq. (also known as AB 1600) establishes certain requirements that must be met by any local agency establishing, increasing, or imposing fees which are imposed as a condition of development project approval. These requirements include:

1. Identifying the purpose of the fee
2. Identifying the use of the fee
3. Determining that there is a reasonable relationship between the:
 - a. use of the fee and the development type on which it is imposed
 - b. need for the facility and the type of development on which the fee is imposed
 - c. amount of the fee and the facility cost attributable to the development project.

The City's current development impact fees are listed in Section 600 of this manual.

SPECIAL ASSESSMENTS

Special assessments are levied against real property specifically to finance specific public improvements or maintenance of them and they must be levied in proportion to the benefit conferred upon the property. Special assessments differ from taxes and therefore are not subject to the limitations of Proposition 13 or Proposition 4.

General law cities must have express legislative authority to levy a special (or benefit) assessment. Charter cities are generally authorized to develop their own procedures for the levying of special assessments.

REVENUE FROM OTHER AGENCIES

Cities may receive revenue from other governmental agencies. These funds come in the form of subventions and grants for which applications must be submitted.

Subventions

A "subvention" is defined as "a providing of assistance or support" and a "subsidy from the government" (Webster's New Collegiate Dictionary). The state levies certain taxes that benefit cities. An example of taxes levied by the state and subvented to cities would be the motor vehicle in lieu tax.

Grants

The only funds that cities generally receive from the federal government come in the form of grants. These grants come in two varieties: block and categorical. Block grants are allocated according to a formula, but have to be applied for and must be used within a broad functional area such as community development. Categorical grants are the most common form of federal aid. The two most common types of categorical grants are formula grants, which are allocated to qualifying applicants according to a formula, and project grants whereby applicants "compete" for funds through an application process. Examples of common federal grants to cities are the

CDBG (Community Development Block Grant) for housing and community development activities, and Federal Transportation Administration (FTA) grants for transit operations and improvements.

Additionally, cities receive subventions in lieu of taxes from the state from a variety of smaller sources. The state also issues grants to cities similar in form to those offered by the federal government. A major difference for some state grants is that money is sometimes apportioned for use at the discretion of the city with no requirements attached to it.

Counties provide limited grant funds to cities in their jurisdiction for administration of various programs.

DEBT FINANCING

Cities may issue debt instruments, such as bonds, to finance municipal improvements. The authorization to issue these instruments will vary.

OTHER REVENUE SOURCES

Cities are also authorized to raise revenue through certain other activities such as investment of idle funds and through an assortment of entrepreneurial ventures.

This property is reappraised to current full value immediately upon either a change in ownership or new construction as of the date of such transaction or completion of construction (only the newly constructed portion of the property is reappraised). Thereafter, it continues to be increased annually by the change in the CPI not to exceed 2%. Property which declines in value is assessed to reflect the lower value.

2. Locally assessed personal property is appraised at full cash value each year. The rate applied to the roll is the same as the secured roll property tax rate (1% plus indebtedness).
3. State-assessed property is appraised at full cash value each year; the rate imposed is the local rate of the jurisdiction in which the property is located.

Use of Revenue: Unrestricted.

REVENUE ITEM: SALES AND USE TAX

FUND: GENERAL ACCOUNT NUMBER: 100.41100

Authority: Article XIII, Section 29 of the California Constitution; Section 7200 et seq. of Revenue and Taxation Code; Section 37101 of the Government Code.

Administering Agency: State Board of Equalization

Description of Revenue: The sales and use tax is imposed on buyers of retail merchandise, or on users in California of property purchased outside the state. The tax is based on the sales price of any taxable transaction of tangible personal property. In 1955, the Bradley-Burns Uniform Local Sales & Use Tax Law was adopted which extended the authority to impose local sales taxes to counties, and permitted cities and counties to contract with the State Board of Equalization for administration of the tax.

Proposition 172 was passed by the California voters in November 1992, initiating an additional one-half cent in sales tax designated for public safety. The City began receiving this revenue in fiscal year 1993-94.

Measure Y was passed by San Luis Obispo voters in November 2006, initiating an additional one-half cent in sales tax in the City limits. The new rate took effect on April 1, 2007. This tax is designated for general purposes in funding essential services like police, fire, streets, flood protection, code enforcement and open space preservation.

Tax Rate: The city/county rate, levied statewide is 1%. Some counties within the State have the authority, with the consent of their voters, to raise the sales tax for specific purposes within their particular county. Local sales tax revenue is distributed by the State Board of Equalization. Cities receive payments on a quarterly basis, with monthly estimated "advances" and a subsequent "reconciliation" payment to cover the difference based on actual collections.

Use of Revenue: Unrestricted except for portion of local revenues levied in excess of the 1% rate.

REVENUE ITEM: BUSINESS TAX

FUND: General

ACCOUNT NUMBER: 100.41280

Authority: Section 37101 of the Government Code; Section 16000 et seq. of the Business & Professions Code.

Administering Agency: The City.

Description of Revenue: Business tax is imposed on businesses for the privilege of conducting business within the City. The tax is based on the gross receipts of the business and levied strictly for revenue-raising purposes.

Tax Rate: The tax rate is \$0.50 per thousand dollars (\$1,000) of the business' gross receipts.

Use of Revenue: Unrestricted

REVENUE ITEM: UTILITY USER TAX

FUND: General

ACCOUNT NUMBER: 100.XXXXXX

Authority: Derived from "municipal affairs" authority of charter cities and Section 37100.5 of the Government Code for general law cities.

Administering Agency: The tax is collected by the utility as a part of its regular billing procedure and remitted to the City.

Description of Revenue: Utility User Tax is imposed on the consumer (residential and commercial) on electricity, gas, water, telephone, long distance service, and cable television billings.

Tax Rate: The tax rate is 5% on the amount of the utility bill.

Use of Revenue: The revenue generated from utility user tax is unrestricted.

REVENUE ITEM: TRANSIENT OCCUPANCY TAX

FUND: General ACCOUNT NUMBER: 100.41140

Authority: Sections 7280 and 7281 of the Revenue and Taxation Code.

Administering Agency: The City.

Description of Revenue: The Transient Occupancy Tax is imposed for the privilege of occupying a room or rooms in a hotel, inn, motel, tourist home, or other lodging facility, unless such occupancy is for a period of 30 days or more.

Tax Rate: The tax rate is 10% of the room rental.

Use of Revenue: This revenue is unrestricted; however the City earmarks a portion of these revenues to promote tourism.

REVENUE ITEM: REAL PROPERTY TRANSFER TAX

FUND: General ACCOUNT NUMBER: 100.41360

Authority: Section 11901 et seq. of the Revenue and Taxation Code

Administering Agency: The County.

Description of Revenue: This tax is imposed on the transfer of real property. Counties are authorized to levy the tax at a rate of \$1.10 per \$1,000 of the sale value, exclusive of any lien or encumbrance remaining at the time of sale. Once a county has enacted the tax (which all counties have done), a city is authorized to levy a tax at one-half the county rate. The city tax is then credited against the county tax. In such a case, the city and county each receive \$.55 per \$1,000 value exclusive of any lien or remaining encumbrance on the property.

Additionally, cities may impose their own real property transfer tax at a rate established by Council. When a city establishes its own tax rate, the initial \$1.10 per \$1,000 of sale value collected by the county is no longer shared with the city, but retained in full by the county. Typically the county collects the city tax along with the initial tax through an administrative agreement between the two agencies.

Tax Rate: The City receives one-half of the county rate \$0.55 per \$1,000 of the sale value.

Use of Revenue: Unrestricted.

REVENUE ITEM: FRANCHISE TAX

FUND: General

ACCOUNT NUMBER: 100.XXXXXX

Authority: Sections 6001 et seq. and 6201 et seq. of the Public Utilities Code; and Sections 39732, 53034, 54034 of the Government Code.

Administering Agency: The City.

Description of Revenue: The statutes provide cities with the authority to impose fees on privately owned utility companies and other businesses for the privilege of using the City's infrastructure in the course of daily business. (Do not confuse with the City's business tax, which is imposed for revenue-raising purposes.) Businesses required to pay franchise taxes to the City include Southern California Gas Company, Pacific Gas & Electric, San Luis Garbage, Charter Cable Television, Union Oil, and the City's Water and Sewer Funds.

Tax Rate:

<u>Utility</u>	<u>Tax Rate</u>
Southern California Gas Company	2% of gross annual receipts applicable to this franchise or 1% of gross receipts from gas sold within the City limits, whichever is greater.
Pacific Gas & Electric	2% of gross annual receipts applicable to this franchise or 1/2% of gross receipts from electricity sold within the City limits, whichever is greater.
San Luis Garbage	10% of gross annual receipts applicable to this franchise.
Charter Cable Television	5% of gross annual receipts applicable to this franchise.
Union Oil	Based upon pipelines installed & maintained in City streets
City's Water and Sewer Funds	3.5% of gross annual receipts applicable to this franchise.

Use of Revenue: Unrestricted.

REVENUE ITEM: FINES AND FORFEITURES

FUND: General ACCOUNT NUMBER: 100.42560 Traffic
100.42580 Miscellaneous

Authority: Section 1463 of the Penal Code (distribution of revenue)

Administering Agency: The City and County.

Description of Revenue: Cities share with the county all fines collected upon conviction of a misdemeanor or an infraction in any municipal or justice court as well as all bail monies forfeited following a misdemeanor or infraction charge when such a fine or forfeiture results from a misdemeanor or infraction committed within city boundaries. Distribution of these revenues varies depending upon whether the fine or forfeiture is derived from a vehicle code violation or some other violation and upon the employing agency of the arresting officer.

Use of Revenue: Fines and forfeitures which a city receives as a result of arrests by city officers for vehicle code violations is restricted for traffic safety requirements, but is prohibited from being used to pay compensation of traffic or other police officers. All other fines and forfeitures may be expended for any legal municipal service.

REVENUE ITEM: PARKING FINES

FUND: Parking ACCOUNT NUMBER: 510.XXXXXX

Authority: Section 1463 of the Penal Code and the Municipal Code.

Administering Agency: The City.

Description of Revenue: The City of San Luis Obispo receives the fines collected from citations for violation of local parking ordinances.

Use of Revenue: The revenue is unrestricted within the Parking Fund.

REVENUE ITEM: INVESTMENT EARNINGS

FUND: All ACCOUNT NUMBER: XXX.42760

Authority: Article XI, Section 11 of the California Constitution; Sections 53600 et seq. and 53630 et seq. of the Government Code.

Administering Agency: The City

Description of Revenue: Earnings from the prudent investment of idle funds can be an important source of municipal revenue. In authorizing cities to invest funds, the Government Code limits the type of investments that can be made, primarily to protect the safety of taxpayer's money. Funds may be invested in certain governmental bonds, bills and notes or deposited in banks. In addition, cities may invest in certain "commercial paper" which is considered extremely safe. In making investment decisions, consideration should be given to safety, liquidity and yield. The treasurer is required to make monthly reports of investment transactions to the city council.

The City maintains an investment policy approved by the Council (Section B of the Financial Plan), as well as an investment management plan which outlines investment strategies, goals and practices in implementing the City's investment policy.

Use of Revenue: This revenue is unrestricted.

REVENUE ITEM: MOTOR VEHICLE IN-LIEU TAX

FUND: General

ACCOUNT NUMBER: 100.43000

Authority: Article XI, Section 15 of the California Constitution and Sections 10751 and 11005 of the Revenue and Taxation Code.

Administering Agency: Collected by the State Department of Motor Vehicles and disbursed by the State Controller.

Description of Revenue: A license fee imposed annually by the state in-lieu of local property taxes. At one time, motor vehicles were counted in the assessment of property taxes. Revenues collected are apportioned (based on population) and distributed monthly.

Use of Revenue: Unrestricted.

REVENUE ITEM: VEHICLE LICENSE FEE FOR PROPERTY TAX SWAP

FUND: General

ACCOUNT NUMBER: 100.41087

Authority: Article XI, Section 15 of the California Constitution and Sections 10751 and 11005 of the Revenue and Taxation Code.

Administering Agency: Collected by the State Department of Motor Vehicles and disbursed by the State Controller.

Description of Revenue: When the vehicle license fee (VLF) imposed annually by the state in lieu of local property taxes was reduced to 0.65% and the VLF backfill to cities and counties was eliminated, it was replaced with a like amount of property taxes from school shares.

Use of Revenue: Unrestricted.

REVENUE ITEM: HOMEOWNERS TAX IN-LIEU

FUND: General

ACCOUNT NUMBER: 100.43120

Authority: Article XIII, Section 3 (k) of the California Constitution; Sections 16120, 29100.6, and 29100.7 of the Government Code; Section 218 of the Revenue and Taxation Code.

Administering Agency: State Controller through the County.

Description of Revenue: The state grants homeowners up to a \$7,000 assessed value exemption from the local property tax when the owner occupies the taxed dwelling. The state then reimburses cities and other local governments for their tax loss under this exemption. The county auditor files a summary of the local government tax loss with the State Controller on October 31 of each year. The State Controller then reimburses the county. Upon receipt of these payments, the county distributes the funds to the City.

Use of Revenue: Unrestricted.

**REVENUE ITEM: PAYMENT IN-LIEU OF TAXES FROM CITY HOUSING
AUTHORITY**

FUND: General ACCOUNT NUMBER: 100.43800

Authority: Cooperation Agreement dated November 16, 1976, between the Housing Authority and the City of San Luis Obispo.

Administering Agency: The City

Description of Revenue: Under the constitution and statutes of the State of California, all publicly owned housing projects are exempt from all real and personal property taxes and special assessments levied or imposed by any taxing body. With respect to any project, so long as either (i) such project is owned by a public body or governmental agency and is used for low-rent housing purposes, or (ii) any contract between the local authority and the Government for loans or annual contributions, or both, in connection with such project remains in force and effect, or (iii) any bonds issued in connection with such project or any monies due to the Government in connection such project remain unpaid, whichever period is the longest, the municipality agrees that it will not levy or impose any real or personal property taxes or special assessment upon such project or upon the local authority with respect thereto. During such period, the local authority shall make annual payments to the municipality (herein called "Payments in Lieu of Taxes") in lieu of such taxes and special assessments and in payment for the public services and facilities furnished from time to time without other cost or charge for or with respect to such project. Each such annual Payment in Lieu of Taxes shall be made after the end of the fiscal year established for such project, and shall be in an amount equal to either (i) ten percent (10%) of the shelter rent or (ii) the amount permitted to be paid by applicable state law in effect on the date such payment is made, whichever amount is the lower. No payment for any year shall be made to the municipality in excess of the amount of the real property taxes which would have been paid to the municipality for such year if the project were not exempt from taxation. Upon failure of the local authority to make any Payment in Lieu of Taxes, no lien against any project or assets of the local authority shall attach, nor shall any interest or penalties accrue or attach on account thereof.

Use of Revenue: Unrestricted.

REVENUE ITEM: CITY WATER UTILITY IN-LIEU TAX

FUND: General ACCOUNT NUMBER: 100.43820

Authority: Administrative Policy

Administering Agency: The City

Description of Revenue: In the 1980's, the Director of Finance established an administrative policy for an in-lieu tax on the Water Fund. The base dollar amount of the in-lieu tax was established with annual increases of 2% increasing the base. This in-lieu tax is transferred annually from the Water Fund to the General Fund.

Use of Revenue: Unrestricted.

REVENUE ITEM: SB 90 REIMBURSEMENTS

FUND: General

ACCOUNT NUMBER: 100.43360

Authority: Section 2201 et seq. of the Revenue and Taxation Code, Article XIII B, Section 6 of the California Constitution.

Administering Agency: State Controller and Commission on State Mandates.

Description of Revenue: In 1972, the State Legislature adopted SB90 which provided that the State would reimburse local agencies for the cost of state mandated programs. Article XIII B, Section 6 of the California Constitution was added in 1979 requiring this reimbursement.

Frequently laws are passed by the legislature that contain mandates but do not include any appropriations. In this case, there is a procedure to be followed check with the City Attorney.

Use of Revenue: Unrestricted.

REVENUE ITEM: POLICE TRAINING GRANT

FUND: General ACCOUNT NUMBER: 100.43220

Authority:

Administering Agency: State Commission on Police Officers Standards and Training (POST).

Description of Revenue: The State provides funding for Police personnel to be trained in current developments in law enforcement and crime prevention. Part of providing a high level of service includes training workshops and seminars for Police personnel. Officers learn about state-of-the-art tactics in citizen protection and crime prevention. Examples of topics eligible for funding include: narcotics and alcohol recognition, critical incident management, hazardous materials, burglary and fingerprinting techniques, and management and supervision.

Part or all of the cost-eligible training, including staff time, is reimbursable by the State. The local agency pays for the training initially and POST reimburses the General Fund. In order for a program to be reimbursable, it must be a POST-sponsored activity.

Use of Revenue: Revenue is to reimburse POST-sponsored programs only.

REVENUE ITEM: GASOLINE TAX SUBVENTIONS

FUND: Gas Tax ACCOUNT NUMBER: 220.XXXXX

Authority: Sections 2105, 2106, 2107 and 2107.5 of the Streets and Highways Code.

Administering Agency: State Controller.

Description of Revenue: City receives gasoline tax revenue four ways:

Section 2105 Funds: This section provides for cities to be apportioned a sum equal to the net revenues derived from 11.5% of highway users taxes in excess of \$0.09 per gallon in the proportion that the total population of the City to the total population of all cities in the state.

Section 2106 Funds: This section provides that each city in the state shall receive a fixed monthly apportionment of the Gas Tax of \$400 (\$4,800 per year). In addition to this fixed amount, after counties receive their portion of the overall base sum, the balance is then apportioned on a monthly basis to cities based on population.

Section 2107 Funds: This section provides for the monthly apportionment of a sum equal to 3.9 cents per gallon of the motor vehicle fuel license tax among cities, based on population.

Section 2107.5 Funds: Additional funds are available under this section and are allocated to cities in fixed amounts based on population ranging from \$1,000 for cities under 5,000 to \$20,000 for cities with populations over 500,000. Cities with a population of 25,000 to 49,999 (San Luis Obispo's level) receive \$6,000 annually.

Use of Revenue: This revenue is restricted to the construction, improvement and maintenance of public streets. Section 2107.5 funds are restricted to engineering costs and administrative expenses in respect to City streets.

REVENUE ITEM: TRANSPORTATION DEVELOPMENT ACT

FUND: Transit ACCOUNT NUMBER: 530.XXXXXX

Authority: California Government Code Title 3, Division 3, Chapter 2, Article 11, sections 29530-29536; Public Utilities Code Division 10, Part 11, Chapter 4, 1-8 inclusive; and by Title 21, Chapter 3, subchapter 2 and 2.5 of the California Administrative Code.

Administering Agency: County and SLOCOG

Description of Revenue: The California Transportation Development Act (TDA) became effective in July 1972. The Act provides financial support for public transportation in the state by extending the sales tax to gasoline purchases. A Local Transportation Fund was created for each county to disburse funds generated by TDA revenues. Revenues to the Local Transportation Fund are derived from 1/4 cent of the 7 1/4% retail sales tax which is collected statewide. The State Board of Equalization returns these revenues back to each county based upon the tax collected in the county. The funds must be used first to satisfy public transit needs, with any remaining funds available to be used for street and road purposes.

TDA requires that revenues from the Local Transportation Fund must be apportioned by population to areas within the County. Further, allocations to claimants may not exceed their apportionment. According to the Act, payments from the Local Transportation Fund are to be made by the County Auditor, in response to written instructions from the area's Regional Transportation Planning Agency for San Luis Obispo County this is SLOCOG.

Prior to apportioning these funds, SLOCOG must consider certain priority uses (Public Utilities Code, Sections 99233-99322.9). These are as follows:

1. Administrative allocations necessary to administer the funds (no limit).
2. Allocations for pedestrian and bicycle facilities, unless SLOCOG finds that the funds could be used to better advantage for other specified TDA purposes (minimum of two percent of the remaining funds). (Article 3)
3. Community transit service allocations through the Consolidated Transportation Service Agency, unless SLOCOG find that the Local Transportation Fund can be used to better advantage for other purposes (up to five percent of the remaining money).

After the funds are portioned in March of each year, each entity submits an annual claim for funds (June/July). Each entity can use these funds for the following purposes:

1. Public transportation allocations to fund transportation systems that are owned and operated by public entities (Article 4 funds).
2. Miscellaneous transportation allocations to fund public transportation services under contract (Article 8c funds).
3. Street and road expenditures (Article 8a funds); but only after all transit needs have been met.

In addition, the City can apply to SLOCOG for the Article 3 bikeway/pedestrian facilities funding.

Use of Revenue: This revenue is restricted for public transportation purposes as defined above. Under the City's Financial Plan policies, all TDA funds are allocated for alternative transportation purposes.

REVENUE ITEM: BUILDING PERMIT FEES

FUND: General ACCOUNT NUMBER: 100.45490

Authority: City's Municipal Code.

Administering Agency: Community Development Department

Description of Revenue: The City imposes fees to cover the costs of regulation and administration of all construction activity within the City limits. Fees are based upon the total value of all construction work for which the permit is issued. The current rate schedule is listed in Section 600 of this manual.

Use of Revenue: This revenue goes into the General Fund to cover the costs of regulation and administration of construction activity.

REVENUE ITEM: PLANNING AND ZONING FEES

FUND: General ACCOUNT NUMBER: 100.45500

Authority: City's Municipal Code

Administering Agency: Community Development

Description of Revenue: The City imposes fees to cover the costs of regulating land development use within the City limits. The current rate schedule is provided in Section 600.

Use of Revenue: This revenue goes into the General Fund to cover the costs of regulation and administration.

REVENUE ITEM: ENGINEERING FEES

FUND: General

ACCOUNT NUMBER: 100.45510

Authority: City's Municipal Code

Administering Agency: Public Works

Description of Revenue: The City imposes fees to cover the costs of regulating land development use within the City limits. The current rate schedule is provided in Section 600.

Use of Revenue: This revenue goes into the General Fund to cover the costs of regulation and administration.

REVENUE ITEM: RECREATION PROGRAM FEES

FUND: General ACCOUNT NUMBER: 100.XXXXXX

Authority: City's Municipal Code

Administering Agency: Parks & Recreation Department

Description of Revenue: The City receives revenue generated by the programs offered through the Parks & Recreation Department. These program fees include swimming pool revenues, athletic and instruction fees, special events, child care, teen & senior programs, and other activities.

Use of Revenue: The City's user fee cost recovery policy indicates that the fees are to cover 50% of the total cost of providing recreational programs (Section B of the Financial Plan).

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CASH MANAGEMENT

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Section 401

CASH MANAGEMENT

GENERAL INFORMATION

The purpose of this section is to provide you with information, both general and specific, as it relates to cash management and your job as a City cashier. Everyone handling City cash or supervising someone who does should be familiar with these guidelines.

The guidelines are organized into five sections:

- General Information
- Public Service
- Cash Handling
- Daily Cashier Operations
- Security and Loss Prevention

The information contained in this section is established to create a general performance standard for City employees who collect cash as part of their job.

There are twelve locations handling and receiving City cash: Downtown Association Area (DA offices); Community Development and Finance & IT public counters at City Hall; Golf Course; Parking Administrative Office and collection booths; Police Station; Public Works; Parks & Recreation Administrative Offices; the Recreation Center; and the Swim Center.

All locations process transactions through a City owned and maintained cash register. All receipts are issued by the cash register with the exception of the Parks & Recreation Administrative Office, which uses numeric receipt books for youth programs. The receipt books are distributed and monitored by the Parks & Recreation Department secretary to staff as needed.

CITY CHARTER

The primary legal document for the City of San Luis Obispo is the City Charter, which identifies and defines the scope of responsibility of various City departments, particularly the elected offices. This document provides the framework for local governments much as the Constitution does for the United States. Other City officers, employees, and agents accomplish many of the duties and responsibilities assigned to the City Treasurer by the Charter.

CITY TREASURER: DIRECTOR OF FINANCE & INFORMATION TECHNOLOGY

The City Treasurer is also the Director of Finance & Information Technology (IT). As the City's banker, the Finance & IT Department is required to receive, retain and disburse all City revenue and keep detailed records of these transactions.

GLOSSARY AND SAMPLE FORMS

The following glossary and sample forms have been prepared in order to provide guidance in the terminology introduced in this section.

Bank Check - (also called Cashier's Check) Check drawn by a bank on itself and signed by an authorized officer.

Bank Money Order - Check drawn by a bank on itself. The amount is encoded by the customer's bank, and the customer completes the rest of the check. There is always a maximum limit to a check amount, and sometimes a small service fee.

Beginning Cash - Cash in cashier's drawer at the start of the day or shift.

Cash Drawer - Metal drawer used to store currency, coin, and checks during cashier's shift when completing transactions. This drawer should always be locked when cashier is away for any reason.

Check - Draft or order on a bank, to be drawn upon a deposit of funds for the payment of a certain sum of money to a person named or to a bearer, and payable on demand

Coin - A form of metal money used as a medium of exchange authorized by the Federal Reserve Bank of the United States.

Currency - A form of paper money used as a medium of exchange authorized by the Federal Reserve Bank of the United States.

Deposit - To leave money with a bank for credit to a bank account.

Deposit Bags - City issued locked canvas bags for transporting monies and cash transaction documentation to Finance.

Deposit Slip - A document used by each cashier location (depositor) listing currency, coin, checks and items for deposit to the bank. (Each department has their name printed on the deposit slip).

Ending Cash - Cash in a cashier's drawer at the end of the day or shift.

Endorsement – The signature or stamp that is placed on the back of a negotiable instrument according to Federal Regulation CC, which transfers the instrument to another party (Each department name is printed on the endorsement stamp).

Federal Reserve System - U.S. central banking system that regulates the money supply.

Guaranty Deposit - Money deposited with the City Treasurer and held in trust during a specified period of time. This money is refundable if not needed.

Identification - Information piece (such as a valid driver's license) that guarantees that its holder is who he or she claims to be.

MICR - Magnetic Ink Character Recognition. Magnetic codes on the bottom of the check that indicate bank account number, check number and dollar amount of check that provides a way for the machine to read the check.

Money – Officially issued coins and paper currency that serve as a medium of exchange and may be used as payment for goods and services and for settlement of debts.

Negotiable Instrument - Written promise to pay - such as a check, promissory note, draft, or bill of exchange - payable to order or to bearer and transferred by endorsement.

NSF (Non-sufficient funds) - Indicates that the drawer's account balance is less than the amount of a check or withdrawal order presented for payment.

Over/Short Account - Specific general ledger account that departments can use to document when a deposit is over or short.

Overage – The amount by which the actual revenue in the cash drawer exceeds the reported revenue.

Payee - Party to whom a check is payable.

Postdated Check – A check dated later than the actual date. The check is not payable until the date specified, therefore, a postdated check issued July 1, but dated July 15, is not payable until July 15.

Return Item - An item returned unpaid by a payor bank.

Secure Pouch - A plastic sealed numerical bank bag used by each department to insert cash, checks, coin and a deposit slip for transmittal to the bank. (Sample Forms 430-1)

Shortage - The amount by which the reported revenue exceeds the actual revenue in the cash drawer.

Stale Dated Check – A check, which is dated more than 180 days prior to the current date. The bank no longer honors checks that are six months or older.

Transaction - A business act whereby money is received by the City for services rendered or fees or taxes imposed.

Section 405

PUBLIC SERVICE

CITY CASHIER

There's no such thing as "just" a City cashier. As far as most citizens are concerned, you are the City! When citizens or customers arrive, greet them pleasantly; when customers have questions, answer them expertly; and when customers leave, you are the one they will remember. Just a cashier think again.

City cashiers are in the front line of public relations for the City of San Luis Obispo. Your use of good judgment will prevent misunderstandings and will promote confidence and goodwill in the services we perform. The City takes pride in the fact that the cashiers conduct themselves in a manner that is a credit to the City displaying neatness, courtesy, and professionalism even under trying circumstances.

It is impossible to foresee every condition that might be encountered while performing your cashier duties, however, we have attempted to present information that will assist you in performing routine functions. The information and procedures outlined in this section have been established to assist cashiers in performing their assignments in a professional, ethical and fair manner.

Our goal will be to provide knowledge, information and skills to ensure that employees are kept informed on current legal, financial, technical and operational changes that directly affect municipal government and more directly the City of San Luis Obispo.

The position of a cashier is a pivotal one in the City. What you do falls into the following distinct yet interrelated areas of responsibility:

- Deliver great customer service
- Pay out and receive money from customers
- Perform operations according to established procedures and balance cash daily
- Assist in other activities as directed by your supervisor

PERSONAL CONTACT

You have a major influence on customer attitude toward our City government through your personal contact with the public. If a customer has a favorable and pleasant contact, even under difficult circumstances, he or she will have a positive attitude toward your department and City government as a whole. Customers appreciate a friendly smile, a pleasant greeting, and a helpful attitude in their contacts with the City. Customers deserve and expect these considerations when dealing with all City departments. In addition, the following guidelines should be used when directly assisting a customer:

- The customer's problem, complaint or request for information deserves your undivided attention, interest and concern. Be sure to listen carefully and ask questions.
- The customer needs to have his or her questions answered clearly and in a language they can understand. This means eliminating technical jargon.
- The customer expects to receive information -- accurate, thorough, and complete information -- in a timely fashion. Responding to a customer by saying "I don't know" is preferable to giving wrong or incomplete information, however, you can assist customers by obtaining the correct information for them.
- The customer deserves a prompt response to their questions and requests. Nothing is worse than "passing the buck". If you do not know the answer, accept responsibility for finding the person who does. Refer the customer to another employee only if you do not know the answer and are positive that the employee you are referring the person to will be able to help solve their problem. Some exceptions exist and are better referred to others directly, such as requests for technical department information or detailed questions that will require discussion back and forth.
- The customers expect employees to be neatly dressed and that their work areas will be clean and organized.
- The customers also expect courteous treatment. Not everyone an employee meets in the course of his or her duties will be pleasant, but a part of your job is to maintain good relations in spite of these difficult cases. Do not make an issue into a personal matter -- keep the conversation on the facts and issues (not fault) and on problem solving.
- The customer should feel every attempt has been made to assist them by the time they leave your department.

TELEPHONE CONTACTS

Telephone contacts far outnumber personal contacts and as a result have as much or more impact on customer attitudes than personal contacts. Phone calls from customers should be given the same consideration as personal contacts with respect to individual attention, courtesy, and accuracy of information, promptness and not "passing the buck".

In addition, the following guidelines should be used when speaking with a customer over the phone:

- Answer your phone within three rings. Always be sure that someone is available to answer it when you are away from your desk.
- Smile! Answer the phone with a pleasant and interested tone of voice.
- Identify the office and individual: "Police Department, Ms. Kolec speaking," or "Parks & Recreation Department, Nina speaking."
- Speak directly into the mouthpiece in a quiet, slow and distinct voice and do not carry on a conversation with someone else after answering.

- Keep paper and pencil handy to take notes.
- Don't ask, "Who's calling?" as it implies that if the person calling isn't important enough, his call won't go through. Ask instead, "May I tell (him or her) who's calling?" It is much more polite.
- Keep the call as brief as possible, but don't be abrupt.
- If you need to put the caller on hold, obtain the caller's permission. If you must leave the phone to find the answer or ask a question, explain your absence to the caller. Give callers the option of waiting for the answer or offer to call them back.
- Never state that an employee is on break or lunch. Use a term such as "He or she is not at their desk now, but should be back shortly" (or in 15 minutes, etc.) or "He or she is in a meeting right now, can I take a message?"
- In transferring a phone call, provide the name and phone number where you are transferring the call in the event the customer is disconnected. Stay on the line and announce the caller.
- When transferring a call and the employee is not available, take a message and arrange a callback.

TELEPHONE COMPLAINTS

The following guidelines will assist you in handling a problem or complaint over the phone.

- When handling complaints, be polite and courteous. Be firm but never become angry or argue with complainants, even if they are unreasonable, angry or insulting toward you or the department. You cannot afford to take the comments personally.
- Let complainants talk their problems out. After they have said their piece they will be more likely to listen to your comments.
- Never refer complainants to the Council or City Manager. If you cannot solve their problem, refer them to your immediate supervisor. That person may refer them on to the next level. Offer to do what you can to solve the caller's problem. If they want to talk to the Department Director, let them. It is no reflection on your ability and may go far in calming them down.
- Assure the person of the goodwill of your department and when the conversation has ended thank them for calling. Hang up the receiver gently; never slam it into the cradle.
- Be sure to accurately record the nature of any complaints and pass them on to your immediate supervisor. Include name, address, phone number, and your response in handling the complaint. Give your evaluation of whether the customer was satisfied or not and what follow-up is required or planned. An accurate record could save you a lot of time and embarrassment if the customer were to take their complaint on to the City Manager or Council.

LETTERS

Letters affect customer's attitude no less than personal and telephone contacts and the same points are important in handling correspondence. Letters originating from your department should:

- Represent a prompt response to verbal and written inquiries
- Cover all the questions asked
- Present ideas clearly
- Have correct spelling, punctuation, and be neat (Be sure to use Spell Check)
- Be concise and to the point

Section 410

CASH HANDLING

CASH AND CHECK RECOGNITION

The Federal Reserve Bank of the United States has the responsibility for issuing currency for the United States. The face of the bill contains key elements: denomination amount, Federal Reserve bank seal, serial number, and Treasury Department seal. The reverse side of a bill is similar for all denominations. The value designation differs but also appears in ten places. In the center of the bill, under the words, "*In God We Trust*," appears the Great Seal of the United States.

COUNTING CURRENCY

To insure consistent accuracy, there are three common ways of counting currency. Each method ensures that no bill is double counted. Whichever method is used, recount the money as many times as necessary to come up with the same total twice. This means you will always count a stack of currency at least two times. Cashiers should establish a set routine for counting money.

1. Hand-to-Hand Method

Use the hand-to-hand method to receive currency from customers. The hand-to-hand method involves the following steps:

- Separate bills into denominations with all the bills facing up
- If the pile contains more than one denomination, count the largest denomination first
- Place the pile in one hand
- Transfer one bill at a time from your hand to the customer's hand as you count it
- Check each bill, as you count to ensure correct denomination
- Make the hand-to-hand count your second count
- If your totals do not agree, repeat the count until they do
- Stack the pile in order with the highest denomination on bottom and the smallest denomination on top

2. Hand-to-Table Method

Use the hand-to-table in the same manner as the hand-to-hand method except that instead of placing the currency in the customer's hand you will place it on the table as you count it.

3. Walk-Through Method

Use the walk-through method to count new money, count pre-packaged money, and count for bundling or packaging. The walk-through method involves the following steps:

- Place the stack of bills on a table face up. For unbound currency, all the bills should be face up and in the same direction. Each stack should contain only one denomination of currency
- Use the thumb and forefinger of one hand to lift back the corner of each bill. Then, use the thumb and forefinger of your other hand to hold back the counted bill
- Check each bill, as you count to ensure correct denomination
- Remain vigilant to the possibility that the corner of a bill of a larger denomination may have been taped onto the corner of a bill of a smaller denomination
- Count the pile twice
- If your totals do not agree, repeat the count until they do
- Stack the pile in order with the highest denomination on bottom and the smallest denomination on top

COUNTING COINS

As with counting currency, establishing a set routine for counting coins can insure your accuracy as a cashier. Coins are stored in coin wrappers, or rolls, to ensure accurate handling. Each person counting and inserting the coins into wrappers should initial and date the wrappers. When you open a wrapper of coins, always empty the whole package into the coin drawer or coin machine.

Customers paying with coin will need to present to the cashier the coins rolled in the appropriate coin wrappers. Have customers who pay with rolled coin put their name, address and California Driver's License or Identification Card Number on the outside of each roll.

The following page will designate the coin value, coins per wrapper and the value of the rolled coin. Our bank will provide the wrappers for the coin with the established values printed on the wrappers.

<u>Coin</u>	<u>Coins per Wrapper</u>	<u>Value of Wrapper</u>
\$.01	50	\$ 0.50
\$.05	40	\$ 2.00
\$.10	50	\$ 5.00
\$.25	40	\$10.00
\$.50	10	\$ 5.00

RECEIVING CURRENCY AND COINS

The following lists the steps necessary for receiving currency and coins:

- Separate the currency from the coins
- Count the currency before the coins
- Count each currency denomination separately
- Separate coins into denominations
- Count each coin denomination separately
- Count all cash and coins in the presence of the customer
- Verify the grand total against the amount listed on the billing or invoice
- If any discrepancies exist between your total and the customer's total, count the money again. If a discrepancy still exists, ask the customer to count the money.
- Put away all currency and coins from the last transaction before starting a new transaction

MAKING CHANGE

There are two ways to give change back to a customer. One way is for the cash register to automatically calculate the dollar amount to be returned to the customer. The other way is for the cashier to count from the amount of the transaction to the amount tendered. Change should be counted at least two times: once when the cashier counts it out of the cash drawer and a second time when the cashier counts it back to the customer.

BUNDLING CURRENCY

Currency is bundled to assist other employees in keeping accurate counts. Often \$1, \$5, \$10 and \$20 bills are bundled in set amounts. \$1's are placed in bundles of \$25; \$5's are placed in bundles of \$100; \$10's are placed in bundles of \$100 and \$20's in bundles of \$500.

HANDLING MUTILATED MONEY

Your job as a cashier includes removing from circulation all torn or otherwise mutilated bills. Whenever you receive such a bill, place it aside in your cash drawer to return later to the bank. Our bank, in turn, will return the mutilated money to the Federal Reserve Bank for redemption. Currency is mutilated whenever it is torn, written on, missing a portion, or otherwise damaged. Coins are mutilated whenever they are bent, worn, broken, or otherwise damaged.

CHECKS AND CHECK CASHING

A check is used to transfer funds from one party to another. The term "negotiable instrument" means the check is payable to a person when presented at its signer's bank.

The drawer or maker is the party issuing and signing the check. The drawer may be one or more individuals acting on their own behalf or the drawer may be one or more individuals authorized to act on behalf of a company, corporation, partnership, or municipality. The drawee is the party on whom the check is drawn; the bank or trust company.

Personal Checks

Personal checks are the most common type of check. Personal checks belong to people who maintain demand account balances at banks. The payee should be the City of San Luis Obispo. No cash may be given back for a check transaction because that constitutes an unlawful loan of City funds. No checks drawn on foreign currency should be accepted.

Company Checks

Company checks appear similar to personal checks; however, they may have a carbon strip attached for the company's own bookkeeping system. Company checks may also have stubs or copies attached. Remove strips, stubs or copies and process only the original check.

Cashier's Checks

This is a check drawn by a bank on its own funds. Only the failure of the bank would cause the bank not to honor such checks.

Personal Money Orders

A personal Money Order is a check purchased by a customer from a bank for cash. When issued, it shows the drawee bank and the amount. The purchaser fills in the date, the payor, and the payee's name and address. Banks usually restrict the maximum amount for which they will issue a money order. This amount is usually printed on the face of the Money Order. For example, on the Money Order may be printed the words "Not to exceed \$300.00." Money Orders are accepted the same as currency.

Traveler's Checks

These checks are designed for use by persons on business or vacation, but are also used in other situations. They are signed on the face of the check when purchased and countersigned when cashed, either on the face or on the back. When using a Traveler's check at a City facility, the customer must countersign and write in the payee in the presence of the cashier. Traveler's checks should be stamped with the endorsement and placed with the other checks. The City of San Luis Obispo cannot accept Traveler's checks drawn on foreign currency.

CHECK REFERENCE

All checks should be referenced upon receipt. The reference should be listed on the face of the check, and should state the purpose for payment (Utility Account Number, Business Tax, Police Report Number, Recreation Program, Green Fees, Thursday Night Activities, etc.).

CHECK NEGOTIABILITY

Several requirements make a check negotiable or valid.

- The check must have a current date.
- The check must have a payee party paying for a City service.
- The amount must appear twice. It must be both spelled out and printed in numbers. If there is a difference in the spelled out amount versus the printed amount, the written amount is the legal amount.
- The check must be drawn on a bank whose name appears on the check.
- The check must be signed by the maker or drawer.
- Finally, if the MICR numbers are not pre-printed at the bottom of the check, be aware that the check requires special handling by the City's bank.

IDENTIFICATION

At this time there is no citywide policy requiring identification from citizens or customers. If a person buys merchandise or pays fees or services with a check that is later returned by the bank, there is no way to retrieve the merchandise, fees, or service. If the check is returned by the City's bank to Finance every effort will be made to recover the amount. If the check is uncollectible by Finance staff, the check will be forwarded to the District Attorney's Bad Check Recovery Program.

Section 415

DAILY CASHIER OPERATIONS

CASH DRAWER RESPONSIBILITY

City and state legal provisions give Finance & IT (Treasurer's Office) authority to collect and deposit funds in a timely manner. As a City cashier you should be aware of the two most important legal provisions regarding the timely deposit of City funds.

1. All persons who have custody of money payable to the City in any capacity shall deposit that money with the City Treasurer in exchange for a receipt in a timely manner.
2. Any person who fails to deposit City money with Finance & IT within the prescribed time established between the operating department and Finance & IT shall be liable to the City.

CASH DRAWER SETUP

Opening Activity

As a City cashier you are responsible for setting up the cash register daily. You should turn on the register, place coin and currency into the divided separate compartments, with the smaller denominations located closer to where you position yourself. The larger denominations are farther away. This setup helps prevent the accidental distribution of incorrect denominations.

Turn on your cash register, key in the current date, verify the dollar amount of your beginning cash and enter the amount in the register if you are prompted to do so (cash register's vary for prompt messages).

During your shift, there are some things you will want to remember about monitoring your cash drawer:

- When your cash drawer begins to get full and/or you have received several large bills, paper clip or rubber band excess currency and transfer that currency from your cash drawer to a safe storage area (varies from department-to-department).
- Lock all cash and coin in the safe or in the cash drawer except when in use
- Never leave your cash drawer open - even if you are in attendance
- Never leave your cash drawer unattended
- Never let anyone touch the cash drawer except authorized staff

The cash operation in which you work should have a permanent collection record, such as a cash register tape, that records all transactions including voids or cancels. This permanent collection record should be retained by your department until transferred to Finance & IT. Records received in Finance & IT are stored by date. These records will be available for audits. All revenue received by Finance & IT before 4:00 P.M. is processed by Finance & IT the same day. After 4:00 P.M. your deposit will be processed the following workday. Finance & IT will process and validate your

deposit and provide a receipt in your return bank bag. Research of information for you will be based on the date of your Finance & IT Receipt.

Receiving and Receipting City Funds

As you are aware, all checks for City transactions should be made payable to the City of San Luis Obispo ("City of SLO" is acceptable). The written checks need to be legible, dated, and signed.

All checks should have an identification notation made as to what the payment is for (utility account number, business tax account number, name of recreation program, etc). This is important to your department if the check is returned for non-sufficient funds.

All receipts will be issued through a City cash register except as stated for the Parks & Recreation Youth Programs. The City's name, date, transaction type and amount will be listed. The customer should always be given a receipt, especially when paying in cash.

In the event of a power shortage or other emergency, receipt books have been provided to the departments for use. The receipts are in three-part form. The customer should receive the back copy, the issuing department retains the second copy and Finance receives the original copy. When the power or emergency has ended, enter all the transactions into the cash register and forward the original handwritten receipts to Finance and IT with your standard daily paperwork.

Overage/Shortage

An overage or shortage is an unintentional collection mistake such as a change making error. An overage occurs when a cashier has collected too much money and cannot return the excess to a specific customer.

The difference between a "overage/shortage" and a "loss" is when the cashier has obtained custody of money and then due to reasons like negligence, an act of God or an unlawful action cannot deposit that money with Finance and IT. An example of negligence is leaving City money unattended and not properly safeguarding that money from loss.

Check Cashing

The City does not cash checks for customers or employees, including City payroll checks, petty cash checks, travel reimbursement or other City issued checks, or personal checks. Cash may not be given back for a check transaction. The check must be for the amount of the transaction all money must be applied to the transaction and a refund request may be made for the overage if required.

Closing Activity

At the end of your workday, you are responsible for documenting all the City money you have received. This involves the balancing of your cash drawer, depositing City funds, removing ending cash to safe or vault and reporting to Finance and IT all monies received. Where cash is concerned, maintaining your accountability and integrity is of vital importance. As a result, all cash that you receive should be verified.

Balancing Cash Drawer

At the end of your shift, all cashiers need to account for all increases and decreases of cash in their cash drawer. This process is referred to as balancing the accounting of all City funds received that day. Balancing involves completing a Revenue Transmittal by adding currency, coin and checks, determining the dollar total received from the permanent record, subtracting the Beginning Cash and comparing the total money with the total transactions. (Section 430 – Sample Forms) These two dollar amounts should be the same. To protect your safety, your balancing should occur out of public view in a location away from the collection area. As a cashier, you have your own method for balancing your drawer; however, there are several steps that all cashiers have in common:

- Remove all currency, coin and checks from the cash drawer. Count your currency and coin and list by denomination on the Revenue Transmittal. Count the money as many times as it takes to get the same total twice.
- Cashiers should add all checks on adding machine tape (use two-part tape or run two tapes). Use the deposit stamp on the bottom of each tape. Place one copy of the tape around the checks and place the other copy with your cash register transaction tape. All checks should have department deposit endorsement.
- Identification notations must be placed on the front of the check (utility billing account number, business tax number, parking citation number, program name, golf program, etc.) for department identification.
- Add all of your credit card transactions together and balance the total to your credit card report as well as to your cash register tape (report). Note the total on the Revenue Transmittal and fill out a Credit Card Sales form, which must also be included in the canvas deposit bag. (Section 430 – Sample Forms)
- Cashiers should then "buy" from the remaining cash on hand to bring the change fund back to the preferred mix of currency denominations as determined by your department.
- Voids require an explanation for audit control. On the bottom of the Revenue Transmittal Voucher, make notations/explanations for all voids entered.

Deposit Slip

Each department must prepare four (4) copies of the daily deposit slip. The total amount on the deposit slip must be the same amount listed on the Revenue Transmittal (minus any credit card transactions). The deposit slips should be distributed as follows:

- Three copies in the plastic bank pouch. (Section 430 – Sample Forms)
- One copy to Finance & IT

Cashiers insert the day's collected money and the three (3) deposit slips into the tamper proof plastic bank pouch. Make sure the bag is completely sealed and you have removed the numerical identification tag, which will be forwarded to Finance & IT.

Revenue Transmittal

In order to complete the deposit of City funds, cashiers must complete a Revenue Transmittal. The Revenue Transmittal is customized for each department indicating specific account number, but also contains a basic format to be completed. The voucher provides the Finance & IT cashier the account numbers and dollar amounts to record as revenue (Section 430 – Sample Forms).

A voucher should be submitted for all amounts collected and deposited by your department to insure the moneys are recorded correctly to the appropriate fund.

Completed vouchers include:

- Date (same as the cash register tape)
- Cashier name
- Transaction numbers: FROM___ TO___ (audit control requirement)
- The amount allocated to each account number (as listed on cash register tape)
- Cashier balance distribution (currency, cash, checks and credit cards)
- Overage/shortages
- Comments: (Void or cancels must be explained)

Non-City Money

A number of City facilities collect drop off payments for several utility companies in San Luis Obispo (electric, gas, etc). This money collected as a courtesy to these companies in our drop boxes. We do not process or receipt any of these payments, however, you should handle these payments in the same professional manner you would handle City funds.

Deposit of Moneys and Documents

After you have completed the bank deposit (placing cash, coin, and checks in the plastic bank pouch with three (3) copies of the deposit slip) and you have completed the Revenue Transmittal Voucher, you will need to deliver it to Finance & IT.

Place the plastic bank deposit pouch, deposit identification numerical tag, Revenue Transmittal Voucher, the Credit Card Sales form, cash register transaction tape, void slips, and any other document into a color coded, locked deposit bag.

Deliver the locked deposit bag to Finance & IT; depositing the bag in the inter-office deposit drop box. The prior day's bag will be available for pickup at this time.

Finance & IT will return your bag with a copy of the Revenue Transmittal Voucher and a dated receipt inside. If you have any questions regarding the receipts, please call Extension 124 (Cashier) or Extension 129 (Supervisor).

REFUNDS

The City does not process refunds out of the cash drawer at any of its payment locations. All refunds must be made by Accounts Payable check or, if the original payment was made using a credit card, a credit card refund must be generated. Refunds of up to \$500 can be approved by an employee who is otherwise authorized to approve payments. Refunds between \$500 and \$5,000 can be approved by the Department Head; and refunds in excess of this amount must be approved by the Director of Finance & IT. Upon request by the customer, the City will refund any amount that is due. However, due to the cost of refunding small amounts, departments should only pro-actively initiate refunds if the amount is \$10 or more.

- *Check Refunds:* All payments made by cash or check must be refunded by a City Accounts Payable check. A Refund Request Form (Section 430 – Sample Forms) or voucher must be prepared, approved and sent to Accounts Payable for processing. These refund requests must include proof of payment, the date paid, amount paid, the purpose of the payment, and the General Ledger account number the payment was credited to. A brief explanation of why the money is being refunded must also be indicated on the form. All refund requests will be processed in accordance with the regular Accounts Payable schedule.
- *Credit Card Refunds:* All payments received by credit card must be refunded to the same credit card that made the initial payment. If a refund is due to a customer during the same day that the credit card transaction took place, the transaction can be voided and documented on the daily Revenue Transmittal. However, if a refund is due based on a prior day's transaction a credit card refund must be issued. An entry should not be made into the cash register, only the credit card terminal, because the refund does not affect your current day's cash. You will also need to fill out a Credit Card Return form (Section 430 – Sample Forms), which includes your name, the department's name, the date of the refund, the amount, the General Ledger account number that the payment was originally credited to and the reason for the refund. The form must also be signed indicating that approval was given for the refund. This form must be included with your daily Revenue Transmittal when the daily deposit is submitted to Finance & IT.

Any amount owed to a customer should be pro-actively placed as a credit on that customer's account; if they have an account with the City. The credit can later be refunded based on the criteria above.

Section 420

PETTY CASH

PURPOSE

To provide guidelines for the establishment, use, and safeguarding of petty cash and to strengthen the City's internal control over petty cash funds.

POLICY

Petty cash funds are issued to departments, in charge of a custodian, to be used on a revolving basis for the payment of small emergency and incidental expenses. Credit cards can and should be used for small expected, recurrent expenditures. Petty cash funds are established on an imprest basis, which means that a fixed amount is restored to its authorized level at frequent intervals by replenishing the cash in an amount equal to the expenditures. Only those expenditures that a reasonable and prudent person would consider as having a public purpose, being for the benefit of the City of San Luis Obispo and not personal in nature, will be allowed. Employees should use good judgment when expending public funds and should avoid any transaction that may appear inappropriate.

PROCEDURES

Establishment of Petty Cash Fund

The establishment of the petty cash fund and the subsequent request for the increase, decrease, or closing of its balance needs the approval and authorization of the Finance Manager.

The Department Head or Fiscal Officer should submit a written request, addressed to the Finance Manager with the following information:

- Reason(s) for establishing, increasing, decreasing, or closing of the petty cash fund.
- Amount requested to be established, increased, decreased, or closed.
- Name of the Department/Division where the petty cash fund will be located.
- Name of the authorized custodian responsible for the petty cash fund.
- Name of employee(s) designated as the custodian's alternate(s).

The custodian must be a regular, full time City employee. The custodian's alternate(s) may be a part-time or contract employee.

The request will be reviewed. Once approved, the Finance Manager will prepare the Accounts Payable Voucher, which will issue the appropriate funds to the requesting department.

If at any time the custodian or their designated alternate(s) change, the Finance & IT Department's Accounting Supervisor should be notified in writing immediately.

Disbursement of Petty Cash

Custodian Responsibilities

- Identify the need for petty cash and make sure that the item to be purchased will be used to support City operations.
- Complete a petty cash advance form (available through Office Depot). Specify the date, payee, description of item(s) to be purchased, general ledger account number, and the amount of cash advance requested. (Sample Form 430-5 or something similar)
- Issue the cash and have the employee/purchaser sign the petty cash advance form. Keep the form with the petty cash fund.
- After the purchase has been made make sure that valid receipt(s) are submitted by the employee/purchaser.
- If the actual purchase price is less than the cash advance, adjust and initial the amount shown on the petty cash advance form to reflect the actual disbursement and ask for the remaining money. If the actual purchase price is more than the cash advance, adjust and initial the amount shown on the petty cash form to reflect the actual disbursement and reimburse the employee/purchaser for the difference.
- Attach the submitted receipt(s) to the petty cash advance form and keep it with the petty cash.

Reconciliation of Petty Cash

The amount of the authorized petty cash account should always be equal to the following:

- Currency (bills and coins) on hand.
- Paid petty cash vouchers/receipts (not yet submitted for replenishment or in transit).
- Petty cash advanced to employee/purchasers.
- Un-cashed replenishment check.
- Other cash items (stamps)

The petty cash should be reconciled every time the custodian requests the replenishment of the petty cash account or when there is a transfer of custody from one person to another. It is recommended, but not required, that the petty cash be reconciled by somebody other than the primary custodian.

To reconcile the petty cash, the custodian should perform the following steps:

- Classify, count, and add all the currency (bills and coins) on hand, paid petty cash vouchers/receipts (not yet submitted for replenishment or in transit), petty cash advanced to employee/purchaser, un-cashed replenishment check, and other cash items.
- Compare the above total to the amount of the authorized petty cash fund. The two amounts should be in agreement.
- Prepare a Petty Cash Reconciliation / Voucher (Sample Form 430-6) and have it checked and approved by the department's authorized officer.
- Explain any discrepancies.

Replenishment of Petty Cash

The petty cash fund is usually replenished when the custodian feels that the balance has reached a level that will only last long enough to process the outstanding receipts and receive the reimbursement check. At this point the custodian should prepare a voucher for replenishment of the petty cash by performing the following steps:

- Prepare a Petty Cash Reconciliation (top portion of the Petty Cash Voucher – see Sample Form 430-6).
- Prepare and complete a Petty Cash Voucher, which includes the following information:
 - Department / Division making the request
 - Date of the request
 - Account numbers to be charged.
 - Amount disbursed
 - Total amount to be replenished
 - Name and signature of custodian / preparer.
 - Name and signature of approving officer
- Submit the completed Petty Cash Reconciliation / Voucher with all the supporting documents (paid petty cash advance forms and receipts) to the authorized officer for review and approval. Receipts must be submitted in order to obtain reimbursement.
- Once approved, send the package to Accounts Payable in the Finance & IT Department. It is recommended that copies of the vouchers be kept in a Petty Cash file for use by the department's Fiscal Officer.
- Upon receipt of the replenishment check, make sure that the name of the payee and the amount of the check are correct before cashing it to replenish the petty cash.

NOTE: The Finance Department Cashier does not cash petty cash replenishment checks.

Cash Shortage / Overage

If the petty cash fund is found to be short due to an error, then the short should be added to the next reimbursement as a charge against Miscellaneous Revenue. If the petty cash fund is found to be in excess due to an error, then the excess should be subtracted from the next reimbursement as a credit to Miscellaneous Revenue. If the short is determined to be due to the negligence of the custodian, the City may choose to require the custodian to replace the funds.

Restrictions on the use of Petty Cash

Since a Petty Cash Fund is established primarily to take care of small City-related expenditures, it **cannot** be used for the following purposes:

- To cash personal or travel advance checks.
- Advance cash (in return for I.O.U. slips) to City employees for temporary or personal use.
- For purchases that are expected and recurrent, and that can be more appropriately

managed with the use of a credit card.

Security of Petty Cash

It is the responsibility of the petty cash custodian to make sure that the petty cash box is in a safe and secured place at all times. Only the petty cash custodian and their alternate(s) should have access to the area where the petty cash box is located. In the evening, the petty cash box must be kept in a locked file cabinet, desk drawer, etc., to which only the petty cash custodian and their alternate(s) should have the keys.

Review

The petty cash fund is subject to unannounced review by Finance & IT and external auditors. The petty cash fund, therefore, must consist at all times of cash on hand, receipts on hand, petty cash advance forms, and copies of vouchers for receipts in that are in the process of reimbursement.

Training

Finance & IT will train existing custodians to comply with the provisions of this Policy. All new custodians should be trained by their predecessors or other custodians in their respective departments. The Finance & IT Revenue Supervisor and Accounting Supervisor are available to assist with training also.

Section 425

SECURITY AND LOSS PREVENTION

GLOSSARY

The following glossary has been prepared in order to provide guidance in the terminology introduced in this section.

Altered Currency - Currency that has been changed or tampered with in order to attain a greater amount for the currency than its face value.

Collusion - A secret agreement between two or more people to break a law.

Counterfeit - Currency or coins that have been fraudulently manufactured. Creating counterfeit money is a felony.

Dual Control - A situation in which two people work together cooperatively in the verification of one another's work. Method of maintaining security whereby two individuals must be present during transactions involving risk. Dual control is accomplished through the proper segregation of key and combination assignments for entry into secured areas.

Embezzlement - A fraud committed when an employee steals or assists another to steal. Fraudulent misappropriation of money or property entrusted to one's care.

Forgery - The alteration of a document or instrument with fraudulent intent.

Fraud - An attempt to obtain funds in other than appropriate and legal means.

Hold - The restriction of payment of part or all of the funds in an account.

Identification - Procedures in which the true identity of a person is determined.

Stop Payment - Notification that a restriction has been placed on one's ability to cash a particular check. If a check has been lost or stolen, or if payment no longer should be made, a stop payment is initiated by the customer.

PROCEDURES FOR SECURITY AND LOSS PREVENTION

Anytime you handle money in a public place threatening situations can occur that place your personal safety and City funds in danger. This section provides some guidelines in how to prevent and, if necessary, respond in those situations.

The City protects people first and City monies second. Listed are basic guidelines in preventing dangerous and unsuitable situations:

Finance recommends each facility develop an "Assistance Code". City Hall has established a code to be used by office staff in the event a co-worker is threatened or in a dangerous situation and the police should be called. We use the code "**JIM BOND**" and any employee hearing this page will immediately call the Police Department.

ANYTIME A CITY EMPLOYEE FEELS THEY NEED ASSISTANCE OR A CO-WORKER FEELS ANOTHER EMPLOYEE NEEDS ASSISTANCE, REGARDLESS OF THE SITUATION, IMMEDIATE ATTENTION SHOULD BE GIVEN BY CALLING OTHER CO-WORKERS TO THE AREA, A SUPERVISOR, OR THE POLICE DEPARTMENT FOR IMMEDIATE ASSISTANCE.

Handling Counterfeit Money

Most counterfeit money will not be detected until it reaches the Federal Reserve Bank. Finance recommends that obvious counterfeit currency such as play money be given back to the customer immediately. Ask the customer for a different bill. Check with Finance if you have any questions regarding procedures to follow when suspecting a bill is counterfeit. The Police Department will also assist in this situation.

The counterfeit policy for the banking industry is as follows:

- Excuse yourself from the customer without indicating a problem
- Show the bill to your supervisor. If he or she confirms your suspicion, telephone the Police Department (**911**).
- Do not return the bill to the passer (customer) and delay the customer if possible. When the police arrive, surrender the counterfeit bill (get a receipt or copy of the police report), describe the customer (if not available) and any companions and, if possible, the license number of a vehicle.

Indications that currency *may be* counterfeit include the following:

- Lines are not sharp, crisp and clear
- Colored silk threads are not apparent
- The bill feels different (i.e. slick, slippery, or with little body)
- Shaded areas, especially the background of the portrait or Great Seal, are not crisp and clear
- The bill is printed crookedly
- The bill is badly spaced

Indications that currency *is* counterfeit include the following:

- Denominations or serial numbers vary on the same bill
- Two or more bills list the same serial number
- The incorrect portrait is printed on the denomination

The correct portraits for each denomination are listed below:

Denomination	Portrait
\$ 1	George Washington
\$ 2	Thomas Jefferson
\$ 5	Abraham Lincoln
\$ 10	Alexander Hamilton
\$ 20	Andrew Jackson
\$ 50	Ulysses S. Grant
\$ 100	Benjamin Franklin

Altered Currency

Altering currency is done by taking a genuine bill, typically a small denomination, and tearing off a corner (or two) and then replacing these corners with the corners of a larger bill such as a \$20 or \$50. The original larger denomination bill is still redeemable at full value. This is the reason all mutilated money should be sent to the bank and not retained in your cash drawer. As a standard practice, Finance recommends to count currency by looking at the face on the bill not at the denomination in the corners.

Robbery

Robbery is the most threatening condition you may experience. You must be informed on how to counteract robbery as well as know the procedures to follow during and after a robbery. The average robbery takes 90 seconds from start to finish so be prepared to react quickly.

How to Counteract a Robbery

Robbery is a confrontation between a cashier and a thief. According to statistics, a thief is less likely to rob locations that:

- Are clearly visible from the street. Thieves look for locations that are private.
- Have numerous people in and around the location. The thief wants to confront as few people as possible.
- Have good lighting both inside and outside the facility. The darker the area, the more privacy and robbery prone the locations.
- Are discreet about cash drawer limits and amount of cash on hand

Do not keep excessive cash in your cash drawer. Your department should have guidelines regarding the cash limits that may be kept in the cash drawer at any one time. Remember, these guidelines:

- All cash should be locked up.
- Never allow unauthorized staff in the cashier area.
- Never leave cash items or other confidential items on your desk or counter when you leave your workstation.

You should also realize that the opening and closing of the daily operations is the most vulnerable time for a robbery. Cashiers should use caution by not allowing customers into the facility during the opening or closing procedures.

Procedures to Follow During a Robbery

- Always assume there is a weapon even if you do not see one.
- Be polite and accommodating. A nervous person is committing the robbery. Do not upset or antagonize the robber. The calmer you are, the calmer the robber will be.
- Keep talking to the robber. Explain your every movement such as, "Now I'm taking a key out of this drawer to unlock...." Avoid making any quick movements that might alarm the robber.
- Do exactly as the robber asks.
- Do not attempt heroics. You may put the lives of innocent people in jeopardy when you try to be a hero.
- Observe the robber, but do not stare. Try to remember the distinguishing features of the robber. You will be asked to describe the robber at a later time.
- Watch over all evidence left by the robber. Remember everything the robber touches.
- Listen to voice, inflections, names, and slang that the robber(s) uses.
- Do not leave the premises or call 911 until it is safe to do so.

Procedures to Follow After a Robbery

Once the robber has left the building, follow these steps:

- Close your office and notify your supervisor.
- Call 911 and stay on the line until the police have arrived.
- Speak to no one other than City officials until you have talked to the police and have completed a Police Report.

- You may be asked to take the names and addresses of those who witnessed the robbery.
- No one, except the Police (and perhaps your department officials) should be allowed in the facility after the robbery.

Procedures to Follow for Theft or Shortage

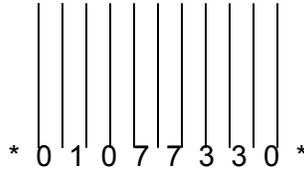
When balancing the daily cash drawer, if you are unable to account for a cash shortage due to an error, you should notify your supervisor and the Finance and IT Department immediately. A shortage is money (cash, checks, credit cards) that is unaccounted for. From time-to-time a cashier may have a shortage due to making change in error (EXAMPLE: Giving a dime instead of a penny). Minimal shortages are expected on occasion.

If the shortage involves more than change and is not accounted for (entered into the register in error, check not received, etc.), the Police Department and Finance and IT Department should be notified immediately of a theft.

If you are in doubt and unable to determine if there is a shortage rather than a theft contact the Finance Revenue Supervisor who is available for assistance in policy and procedures regarding your cashier operations.

Section 430
SAMPLE FORMS

AREAS OF YELLOW APPEARING IN GREEN STRIP MAY INDICATE TAMPERING.
DO NOT OPEN AND NOTIFY SENDER IMMEDIATELY.



CLOSURE INSTRUCTIONS:

- 1.) Work on flat surface.
- 2.) Remove tear-off receipt and keep with copy of deposit documentation.
- 3.) Insert contents into bag; remove trapped air.

DEPOSIT BAG INSTRUCTIONS:

- 1.) Remove tear-off receipt and retain for your records.
- 2.) Complete **ALL** information below in **BALL POINT PEN**.
- 3.) Load contents as indicated and seal bag following closure instructions above.

Customer Name	<input type="text"/>	
Store/Location Number	<input type="text"/>	Date <input type="text"/>

DEPOSIT SAID TO CONTAIN		
Deposit to be credited to account subject to detailed verification of contents.		
CASH OR FOOD STAMPS (Coin \$10 Limit only)	\$	<input type="text"/>
CHECKS	\$	<input type="text"/>
TOTAL	\$	<input type="text"/>



Credit Card Sales

Attach all original credit card transaction slips to this form.

From _____
(department name)

Transaction Date _____
(this is date entered into department cash register)

Total _____
(daily total credit card sales)

Finance Department

Finance Cashier: Separate this form from the daily work envelope and send to the account maintenance desk.

Date _____
(this is date entered into the finance cash register)

AMOUNT \$ _____ NO. _____

RECEIVED OF PETTY CASH

DATE _____

FOR _____

CHARGE TO _____

APPROVED BY _____ RECEIVED BY _____

Section 500

ACCOUNTS RECEIVABLE

Section 501

Introduction

General Information

Section 505

Billing Policies and Procedures

Policy

Procedures

General Information

Invoice Request Form

Sample Invoice

Section 507

Correcting Billing Errors

Section 508

Collecting Retroactive Business Tax/License Fees

Section 510

Legal Collections and Write-offs

Policy

Procedure

Small Claims

Action Notice

Section 515

Returned Checks

Section 520

Billing Text & Inserts

Section 525

Labor Rates

Overview

Organization

Rates

Public Safety Police and Fire Labor Rates

Public Utilities Labor Rates

Transportation Labor Rates

Leisure, Cultural & Social Services Labor Rates

Community Development Labor Rates

General Government Labor Rates

Section 501

INTRODUCTION

The purpose of this section is to provide you with information, both general and specific, as it relates to accounts receivable for the City of San Luis Obispo. Anyone billing assessments, fees, grants, licenses, permits and taxes, or supervising someone who does, should be familiar with these guidelines.

The guidelines are organized into four sections:

- General Information
- Policies and Procedures
- Legal Collections and Write Offs
- Reporting
- Hourly Labor Rates

The information contained in this section is established to create a general knowledge of what is an accounts receivable and a performance standard of when and how to use the accounts receivable billing process.

All departments may have the need to request that an invoice be generated on their behalf. Finance maintains the daily collection and recordkeeping of these billings and receipts using the City's Accounts Receivable system, which helps streamline revenue collection by tracking miscellaneous charges and payments. The system is capable of producing invoices, penalties, delinquent notices and reports to suit each department's need.

There are several benefits to utilizing the City's Accounts Receivable System:

- Helps to collect outstanding revenue more quickly and efficiently
- Simplifies the billing and tracking of charges
- Reduces general ledger errors
- Maintains aging and legal collection processes
- Enhances account management
- Reduces clerical tasks and time

Section 505

BILLING POLICIES AND PROCEDURES

POLICY

Any department with the need to bill an individual or organization for services provided, taxes due, grant funding or a cost recovery circumstance should submit the appropriate information to the Department of Finance & IT, Accounts Receivable desk, for invoicing. All amounts charged should be calculated based on a combination of the City Fee Schedule, the Labor Rates, the actual cost associated with a recovery circumstance and/or the agreed upon amount in a contract. The City's fees and labor rates are reviewed and updated on an ongoing basis to ensure that they keep pace with changes in the cost-of-living as well as changes in the methods or level of services delivered.

Policy references are outlined in the following documents:

- Financial Plan (Section B, Policies and Objectives)
- Cost Allocation Plan

PROCEDURES

Charges

Determine the amount to be invoiced by using the City's Fee Schedule (Section 600), the Labor Rates (Section 520), the actual cost associated with a recovery circumstance and/or the agreed upon amount in a contract. Cost recovery billings should include labor charges for the time of all employees involved in the situation.

Hourly Labor Rate Schedule

The Department of Finance & IT has established an hourly labor rate schedule (Section 520) to be used by issuing departments billing for employee labor costs.

Billing Request

The issuing department should complete and forward an Invoice Request Form, which is located at the end of Section 505 in this manual. If there are documents or statements supporting the amount to be billed that you would like the customer to receive, they should be attached to the Invoice Request Form. The Invoice Request Form and any supporting documentation may be e-mailed to ar@slocity.org or printed and sent via inter-office mail, attention Department of Finance & IT, Accounts Receivable desk.

Please fill out the entire Invoice Request Form. All of the information requested on the form must be provided for an invoice to be generated and payments should be credited to a revenue account number. Under rare circumstances an expense account may be used when invoicing; however, prior authorization must be received from the Finance Manager.

Invoice Processing

Accounts Receivable will process an invoice within one to five business days after receipt of the Invoice Request Form. The Invoice will be mailed to the individual or organization based on the information provided in the Invoice Request Form. This will include any documentation or statements provided by the issuing department. A sample invoice has been included at the end of Section 505.

Customer Inquiry

In order to provide the customer with complete billing information, the invoice will be printed with the contact name, department and telephone number as specified on the Billing Request Form. Accounts Receivable will make every attempt to provide the customer with information relating to payment arrangements, extra copies of the invoice, change of mailing address, or other customer service requests. However, if the customer has detailed inquiries and questions regarding the charges, which Accounts Receivable cannot answer, the customer will be referred to the issuing department's contact.

Payment

The customer is provided a return envelope for prompt payment processing; however, payment can be made over the phone by credit card or at the Finance public counter. Upon receipt of the customer's payment, the invoice is validated and the payment processed through the Finance cash register. The general ledger revenue account number will be updated the following workday.

The issuing department's contact will be notified of payment receipt if this action was specified on the Billing Request Form.

Refunds

On occasion, a customer may make a duplicate payment or the invoice may be reduced after payment has been made. If the invoice is a one-time occurrence and it is unlikely that the customer will not be invoiced again, Accounts Receivable will process a refund request as soon as the credit has been verified. Refunds are issued according to the City refund policy included in Section 415.

Returned Mail

If an invoice is returned to Accounts Receivable by the postal service as "undeliverable," the issuing department's contact will be notified. A new mailing address or new billing instructions will be requested at that time.

Special Requests / Instructions

Special requests from the issuing department, such as notification of receipt of payment, notification prior to sending a balance to collections, or mailing the invoice via certified mail must be stated on the Billing Request Form.

Access to the Accounts Receivable System

Fiscal Officers and other designated staff can request and receive access to the Accounts Receivable System and be given the capabilities of researching and verifying customer account status. Please contact the Revenue Supervisor if you are interested.

Late Charges and Past Due Notices

All Accounts Receivable invoices are due within 30 days unless special agreements or arrangements have been requested. All past due accounts will be assessed a late charge every 30 days as determined by Council Resolution #8167 (Section 660).

All accounts receivable customers will receive a Past Due Notice after 30 days. They will receive a second Past Due Notice after 60 days. If the issuing department has requested to be notified prior to the account being sent to the collection agency at this time they will be asked to provide Accounts Receivable with further instructions for the collection of the account.

Cancellation of Charges

All debt cancellations are to be requested in writing by the issuing department. A Cancellation Notice in the form of a memo or an e-mail must be sent to Accounts Receivable when canceling, changing or voiding charges. A copy of the Cancellation Notice will be attached to the invoice, as well as the write off report if the invoice is voided.

Collections

All unpaid accounts, unless specified otherwise, are written off and sent to the collection agency after 60 days according to the City Legal Collections and Write Off policy in Section 510.

GENERAL INFORMATION

Audits

An annual audit is performed by the City's independent auditors on all open and paid accounts in the Accounts Receivable system. This is to insure that all billings, payments and adjustments are appropriate, accurately accounted for and reasonable to record as an asset of the City.

Records Retention

In keeping with the City's record retention policy, all Accounts Receivable records are retained for three (3) audited fiscal years plus the current year. All records older than three (3) audited fiscal years are destroyed annually in March.

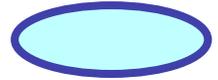
Purge History Files

Annually, during the month of March, customer history files are purged from the Accounts Receivable system. Account history older than three (3) audited fiscal years will be deleted.

EXAMPLE: In March 2004 a purge is processed on all account history prior to July 1, 2000.

Purge Master Files

Annually, during the month of March, closed and inactive accounts with no activity for three (3) audited fiscal years will be purged from the Accounts Receivable system.



Finance & Information Technology
Invoice Request Form

Date:

Requested By:

Please bill the following individual or organization:

Name
Mailing Address
City State Zip
Attention

Place payment in Revenue Account: (Not an Expenditure Account)

Amount to be billed:

This charge is: One-Time Recurrent

Description of what is being billed:
IE. Damage to City Property due to accident
Three trees replaced @ \$150.00 each
Labor of one Tree Specialist for six hours
@ \$60.00 per hour

Issuing Department:*

Contact Name:*

Contact Phone Number:*

* These items will appear on the invoice for customer inquiry.

Special Requests:
Include attached documents with the invoice
Notify contact when payment is received
If not paid within 60 days forward to collection agency
If not paid within 60 days notify contact

Special Instructions:

Is this associated with a CIP?
If so, what is the account number?





city of
san luis obispo

FINANCE DEPT - ACCOUNTS RECEIVABLE
990 PALM STREET
P.O. BOX 8112
SAN LUIS OBISPO, CA 93403-8112
PHONE: 805-781-7124
FAX: 805-781-7401

INVOICE: P060000195 PAGE 1
DATE: Apr 12, 2004 OF 1
SERVICE: DAMAGE TO CITY PROPERTY
CUSTOMER PO:
CUSTOMER PH: 805- - x
TERMS: NET DUE 30 DAYS
DUE DATE: May 12, 2004

CUST NO:9838

MERCURY INSURANCE COMPANY
ATTN: SCOTT HENDRY
PO BOX 929
SANTA CLARITA, CA 91380

SERVICE ADDRESS:

MERCURY INSURANCE COMPANY
ATTN: SCOTT HENDRY
PO BOX 929
SANTA CLARITA, CA 91380

-----DESCRIPTION-----	-----QTY-----	-TOTAL PRICE-	TAX
DAMAGE TO CITY PROPERTY (SEE ATTACHED) INSURED: HUNG Q LY DATE: 12/12/03	1.0000	360.00	N

100-45960

PAYMENT DUE WITHIN 30 DAYS OF INVOICE

REMITTANCE COPY

CUST NO: 9838
MERCURY INSURANCE COMPANY
INVOICE: P060000195
DUE DATE: May 12, 2004
AMOUNT PAID: _____

TOTAL CHARGES: 360.00
TOTAL TAX: 0.00

TOTAL INVOICE: 360.00
PAYMENTS: 0.00
ADJUSTMENTS: 0.00
TOTAL DUE: 360.00

Section 507

CORRECTING BILLING ERRORS

The City strives to ensure that amounts due to the City, such as utility billings, invoices, tax statements, fines, assessments, over-the-counter or Internet collections (such permits, recreation fees, and development review and impact fees) or other claims, are correctly calculated, billed, charged and collected on a timely basis. However, from time to time billing and fee collection errors will happen. The following sets forth the City's policy for correcting errors in the cases of over-billings, under-billings and missed billings, including over-the-counter and Internet fee collections.

General Policy

The City's general policy on correcting payment and billing errors is set forth in Section 1.08.140 of the Municipal Code (Ordinance No. 1499); corrections will only be made up to one year after the error occurred (see attached).

Over-Billing and Fee Collections

This occurs when a customer is billed or invoiced for more than the cost of the service provided or the fees due to the City. If a customer is over-invoiced or billed (or over-collected at the counter or via the Internet) and as a result makes an overpayment, then a refund will be issued in accordance with the City's refund policy (Section 505: Refunds). In accordance with Section 505, the City will not process refunds or credits for billing or payment collection errors that are over one year old when identified by the City or one year from the date of the claim filed by the customer, whichever is applicable.

Under-Billings or Missed-Billings and Fee Collections

This occurs when a customer is invoiced, billed or charged for services over the counter or via the Internet:

1. For less than the cost of the service provided or the fees due to the City.
2. When a customer is not invoiced, billed or charged at all for a service provided or fee due to the City.

If a customer has been under-billed or charged, or not received a billing or assessed a charge at all, the City will correct the billing, invoice or amount due as soon as the error is discovered. If necessary, the City will calculate amounts owed and "back bill" for up to one year.

Determining the Amount of the Corrected Billing

In most cases, the amount to be collected is based on a fixed fee, and as such, determining the amount due will not be difficult. In other cases, the amount due may be based on usage (such as water or sewer bills), and the correct usage amount may not be available. In this case, the City may make a reasonable estimate of the amount due; or depending on the circumstances and difficulty in making a reasonable estimate of usage, waive past amounts and focus on billing and collecting the correct amount due in the future. The City will not charge interest or penalties on

the amount due if the corrected invoice is paid in accordance with adopted billing policies. The billing will be produced through the City's regular billing procedures as set forth in Section 505.

Section 508

COLLECTING RETROACTIVE BUSINESS TAX LICENSE FEES

The City strives to ensure that all businesses operating in the City of San Luis Obispo are in compliance with the business license and tax programs as defined in Sections 3.01 and 5.01 of the Municipal Code. Many businesses voluntarily apply and pay for their business license and tax certificate (hereinafter referred to jointly as “certificate”) upon commencement of business activities in the City. There are, however, those that, whether through willful neglect or ignorance, do not go through the necessary steps to obtain the certificate. The policy sets forth the procedure to be followed when it is discovered that a business is operating without a valid certificate.

General Policy

The City uses several sources to identify businesses operating without a certificate and new businesses that may be unaware of its certificate requirements. These sources include, but are not limited to, the State Board of Equalization, fictitious business name statements, and information from members of the public or City employees. Businesses operating without a certificate are sent an initial enforcement letter informing them of the City business license and tax ordinances and giving them a period of time to apply for a certificate, inform us that they are not doing business in the City or provide evidence that they already have a certificate.

Fees for Applications by Businesses Operating Without a Certificate

1. Businesses that have been operating without a certificate for one year or less are subject to the standard fee for a new certificate.
2. Businesses that have been operating without a certificate for over a year and have been informed of the certificate requirements are subject to the standard certificate fee for businesses operating for over a year. However, in the event that a business applies for a certificate within 30 days of receipt of the notice from the City of the certificate requirement, the City may issue the certificate at the lower rate applied to new businesses if staff concludes that there was a reasonable basis for the business to have believed that it was not subject to the City’s certificate requirements or gross receipt provisions. Examples include:
 - a. Businesses operating in the City but their principal place of business is located outside of the City.
 - b. Income activities that the owner might not have realized were subject to certificate requirements, such as property rentals and home occupations.
 - c. Businesses that under-reported gross receipts based on a reasonable misunderstanding of the City’s gross receipt provisions.
3. For consistency with City policy, retroactive certificate fees will only be collected for one year. The City retroactive billing and refund policies both have a one-year limitation. The City will not charge interest or penalties on the past certificate fees if the amount due is paid within 30 days of applying for their certificate. The billing will be produced through the City’s regular billing procedures as set forth in Section 505.

Section 509

COLLECTION OF DELINQUENT TRANSIENT OCCUPANCY TAX

BACKGROUND

In December 1964, the City adopted Ordinance 1232, which imposes a Transient Occupancy Tax (TOT) for occupancies in any lodging facility of less than 30 days. Lodging facility operators (operators) are responsible for collecting and remitting the correct amount of TOT from the occupants and remitting it to the City monthly. All amounts collected by the operator are due within 30 days after the month end. As a courtesy, the City provides reminder notices and tax forms to known operators every month to assist with making this remittance. However, failure to receive this notice does not relieve operators of their responsibility to remit to the City the taxes they have collected within the 30-day due date.

TOT Remittances Different from Other Amounts Due to the City. Failure to remit TOT collections to the City on an accurate and timely basis is different from other types of accounts receivable delinquencies. For example, in the case of permits renewals, business taxes and water service charges, these are costs incurred directly by the operator in the course of day-to-day business operations. However, in the case of TOT collections, these are obligations paid by the occupant, not the operator. As such, the operator has a higher fiduciary obligation to remit these payments made by others to the City on a timely and accurate basis. For this reason, the City has established the following policy on delinquent TOT remittances.

POLICY

Failure to remit payment accurately and on-time will result in the following collection process by the City.

1. **Immediately:** In accordance with the City's standard delinquent account policy, a late fee of \$15 or 1.5%, whichever is greater, will be assessed each month the taxes are past due. In addition to delinquency charges, any person violating the provisions of the TOT ordinance is guilty of a misdemeanor, which is punishable by a fine of up to \$1,000 and imprisonment for up to six months.
2. **30 Days Past Due Date:** When the taxes are 30 days past due, the Finance Manager will issue a delinquency letter explaining the past due amounts and giving the operator ten days to request an appeal hearing to dispute the amount assessed.
3. **60 Days Past Due Date:** When the taxes are 60 days past due, the case will be referred to the City Attorney for further action. This may include offering the operator a secured payment plan or filing a Complaint for Damages and Civil Penalties with the Superior Court or filing a misdemeanor criminal complaint.

It should also be noted that California Penal Code § 424 makes it a felony to refuse to pay over public money received under a duty to pay it over and unremedied violations may be referred to the District Attorney with a request for criminal prosecution.

Section 510

LEGAL COLLECTIONS AND WRITE-OFFS

POLICY

It is the City's policy to use our internal work environment to collect our accounts receivable and bad checks to the maximum extent feasible before resorting to outside collection agencies. However, if an account becomes uncollectible after issuing an invoice, two reminder notices, and at least 60 days have passed, the account will be written off and the balance sent to our collection agency. If the issuing department has requested to be notified prior to the collection agency submittal, Accounts Receivable will ask for further instruction before sending the account to collections.

PROCEDURES

General

All accounts receivable invoices, including, but not limited to, delinquencies for property leases, damage to city property, DUI cost recovery, noise violations, COBRA insurance billings, parking-in-lieu, rents, sewer wye installations, booking fees and bad checks, are subject to being sent to the collection agency if a balance remains after 60 days. If the issuing department has requested to be notified prior to the collection agency submittal Accounts Receivable will ask for further instruction before sending the account to collections.

The City Attorney's office provides support, guidance and assistance in cases where legal questions and concerns arise.

Schedule of Notices

All customers are mailed the following prior to being sent to collections:

- An Invoice with the necessary attachments
- A Past Due Notice with penalty 30 days after the original Invoice was mailed
- A final Past Due Notice with penalty 30 days after the first Past Due Notice is mailed

Payment Arrangements

It is the Finance and IT Department's policy to accept "reasonable" payment arrangements, time extensions or waiving of late fees prior to an invoice being written off and sent to collections. The department head of the issuing department is the only authorized party to waive all charges on the account.

Bankruptcy Notices

All notices regarding bankruptcies are to be sent to Finance and IT so that appropriate action can be made to protect the City's interests.

Collection Agency

The City has contracted with a collection agency who works in conjunction with Accounts Receivable to recover bad debts, while maintaining a high level of customer service. Once accounts have been assigned to collections, the agency will take the steps necessary to collect the City's revenue. This includes working with the customer in making payment arrangements, going to small claims court or filing bankruptcy notices on behalf of the City.

When an account is assigned to the collection agency, the customer has 10 days to respond to the first collection notice. If the customer pays within 10 days, the full amount is remitted to the City. If payment is received after 10 days, the agency retains a thirty-five percent (35%) commission, regardless of the legal action required to recover the debt, and the City retains sixty-five percent (65%) of the original amount assigned.

SMALL CLAIMS

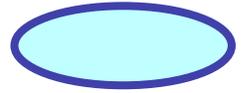
If an issuing department wishes to file their own claim to retain the collection agency commission, Finance will assist by providing the necessary account history. Small Claims forms can be found and filled out on line at www.slocourts.net under Civil & Small Claims. The issuing department's representative will be required to go to court for the hearing.

The following considerations should be made before filing a Small Claims action:

- Is it worth the staff time involved?
- Do you believe you will win?
- Can the judgment be collected?

Winning a small claims judgment does not necessarily make it collectible because the customer must have the funds available in order to make restitution.

**city of
san luis obispo** 
Finance & Information Technology
Action Notice



The billing that you requested for

Still remains unpaid after 60 days and is ready to be sent to the City's Collection Agency. You requested to be notified prior to collection agency assignment in order to provide further instructions. Please select one of the following options:

I authorize Accounts Receivable to assign the account to the collection agency.

We will initiate a Small Claims action on our own.

I authorize Accounts Receivable to write-off the account.
(This requires Department Head approval and written justification)

Take no action at this time.
(This requires written justification)

Justification for the last two items and Department Head signature:



Section 515 RETURNED CHECKS

POLICY

All checks returned due to insufficient funds, stop payment or “refer to maker” must be submitted to Finance so that collection can be immediately pursued. There is a fee for all returned checks, which has been authorized by Council and covers the fee charged by the City’s bank (Section 662). Accounts Receivable will immediately notify the customer by mail that the customer’s bank has returned their check and a cash or credit card payment is required within ten (10) business days to make good on the debt.

If the check has not been redeemed after ten (10) business days, the department who initially received the check will be notified and the matter will be referred to the District Attorney’s Bad Check Division for recovery. If the District Attorney returns the check to the City without successfully collecting the funds, the check may be forwarded to the collection agency, unless an alternative method of collection has been determined.

Section 520

BILLING TEXT AND INSERTS

All Citywide invoices, whether for miscellaneous receivables, business tax or utility billing, shall be used for the sole purpose of collecting revenue for the City of San Luis Obispo. Any editable text blocks are to be utilized to convey appropriate City information to the customer, such as the notification of a rate change, the options for payment of the invoice or important contact phone numbers. The material printed on City billings should not be used to promote an organization or event. Exceptions to this rule require City Manager approval.

The same holds true for any inserts placed in City billings. All inserts should be used by a department to inform or survey the citizens of San Luis Obispo for City purposes only. Again, exceptions to this rule require City Manager approval.

Section 525 LABOR RATES

OVERVIEW

The following schedules identify hourly labor rates for all regular City positions based on five key factors:

- Annual salary (based on the top of the salary range)
- Benefits (retirement, workers compensation, Medicare, unemployment and group insurance)
- Productive hours (annual regular hours - generally 2080 except for sworn fire staff - less vacation, sick leave, holidays and break hours)
- Citywide indirect costs for services such as legal services, accounting, personnel, insurance and building maintenance
- Departmental and program administration costs

Each schedule summarizes the specific factors in calculating hourly labor rates. A detailed description of how the above was determined is available in the most recent edition of the Cost Allocation Plan.

ORGANIZATION

Positions are organized into the same six financial groupings as used in the Financial Plan:

- Public Safety
 - Police
 - Fire
- Public Utilities
 - Administration
 - Water
 - Wastewater
- Transportation
 - Transportation Planning & Engineering
 - Streets
 - Parking
 - Transit

- Leisure, Cultural & Social Services
 - Recreation
 - Golf
 - Parks & Landscape Maintenance

- Community Development
 - Community Development Administration
 - Planning
 - Building & Safety
 - Engineering

- General Government
 - Administration
 - City Attorney
 - City Clerk
 - Personnel
 - Finance & IT
 - Public Works Administration
 - Building Maintenance
 - Vehicle Maintenance

PUBLIC SAFETY - POLICE LABOR RATES

As of Jan 2010

	Regular Annual * Salary	Paid Benefit Rate	Total Compensation	Productive Hours	Hourly Rate	Indirect Cost Rate		Hourly Billing Rate
						Citywide	** Program	
Operations								
Police Officer ***	\$97,474	49.80%	\$146,015	1,816	\$80.40	25.6%	31.7%	\$132.93
Police Sergeant	120,952	49.80%	181,185	1,816	99.77	25.6%	31.7%	164.95
Police Lieutenant	137,748	49.80%	206,345	1,816	113.63	25.6%	31.7%	187.86
Field Service Technician***	76,882	38.67%	106,613	1,703	62.60	25.6%	31.7%	103.50
Evidence Technician	102,492	38.67%	142,127	1,703	83.46	25.6%	31.7%	137.98
Neighborhood Services Manager	88,244	48.19%	130,769	1,703	76.79	25.6%	31.7%	126.95
Support								
Chief of Police	160,394	58.80%	254,704	1,703	149.56	25.6%	0.0%	187.78
Police Captain	157,534	49.80%	235,984	1,703	138.57	25.6%	0.0%	173.98
Communications & Records Manager	120,952	38.13%	167,072	1,703	98.10	25.6%	0.0%	123.18
Communications Supervisor	89,414	38.13%	123,508	1,703	72.52	25.6%	0.0%	91.06
Communications Technician	76,778	38.13%	106,054	1,703	62.27	25.6%	0.0%	78.19
Records Clerk***	67,158	38.13%	92,766	1,703	54.47	25.6%	0.0%	68.39
Records Supervisor	74,828	38.13%	103,361	1,703	60.69	25.6%	0.0%	76.20
Senior Administrative Analyst	84,006	48.19%	124,488	1,703	73.10	25.6%	0.0%	91.78
Administrative Assistant	52,676	48.19%	78,061	1,703	45.84	25.6%	0.0%	57.55

* Represents top step in range except Police Officer which is shown at Step 5.

** Program indirect costs are not allocated to support positions.

***Police Officer and Records Clerk include 5.26% Education Incentive; Field Service Technician includes 2.63% Education Incentive

Leave Benefits

	Sworn	Operations	Support	Office
Total Days (2080 hours)	260	260	260	260
Vacation Days	(15)	(15)	(15)	(15)
Holidays	(12)	(12)	(12)	(12)
Sick (12 days @ 50%)	(6)	(6)	(6)	(6)
Productive Days	227	227	227	227
Productive Hours	1,816	1,816	1,816	1,816
Breaks (30 minutes daily)		(114)	(114)	(114)
Total Productive Hours	1,816	1,703	1,703	1,703

Paid Benefit Rate

Retirement	35.89%	17.69%	17.69%	27.75%
Medicare	1.45%	1.45%	1.45%	1.45%
Unemployment	0.40%	0.40%	0.40%	0.40%
Group Insurance	10.75%	16.80%	16.26%	16.26%
Uniform	1.31%	2.33%	2.33%	2.33%
Total Paid Benefits Rate	49.80%	38.67%	38.13%	48.19%

Indirect Cost Allocation

	Amount	Percent
Citywide Indirect Costs	3,765,600	25.6%
Program Costs		
Direct Costs		
Patrol	7,048,300	
Traffic Safety	984,500	
Investigation	2,698,900	
Neighborhood Services	258,000	
Animal Regulation	200,300	
Total Direct Costs	11,190,000	
Indirect Costs		
Administration	1,509,100	
Animal Control	(200,300)	
Support Services	2,311,500	
Fire Dispatch	(75,400)	
Total Indirect Costs	3,544,900	31.7%
Total Program Costs	14,734,900	

PUBLIC SAFETY - FIRE LABOR RATES

As of Jan 2010

	Regular Annual * Salary	Paid Benefit Rate	Total Compensation	Productive Hours	Hourly Rate	Indirect Cost Rate		Hourly Billing Rate
						Citywide	** Program	
Operations								
Battalion Chief	\$128,050	51.91%	\$194,521	2,532	\$76.83	23.9%	12.2%	\$106.81
Battalion Chief-Training	\$134,446	51.91%	\$204,237	2,532	\$80.67	23.9%	12.2%	\$0.00
Fire Captain	92,274	64.91%	152,169	2,532	60.10	23.9%	12.2%	83.55
Fire Engineer	78,936	64.91%	130,173	2,532	51.42	23.9%	12.2%	71.48
Fire Engineer/EMT	87,684	64.91%	144,600	2,532	57.11	23.9%	12.2%	79.40
Firefighter	72,904	64.91%	120,226	2,532	47.49	23.9%	12.2%	66.01
Firefighter/EMT	81,652	64.91%	134,652	2,532	53.18	23.9%	12.2%	73.94
Fire Marshal	107,250	42.33%	152,649	1,703	89.64	23.9%	12.2%	124.61
Fire Inspector	79,534	42.33%	113,201	1,703	66.47	23.9%	12.2%	92.41
Hazardous Materials Coordinator	95,134	42.33%	135,404	1,703	79.51	23.9%	12.2%	110.53
Support								
Fire Chief	154,544	63.51%	252,695	1,703	148.38	23.9%	0.0%	183.88
Fire Vehicle Mechanic	80,912	45.86%	118,018	1,703	69.30	23.9%	0.0%	85.88
Administrative Assistant	52,676	45.86%	76,833	1,703	45.12	23.9%	0.0%	55.91
Administrative Analyst	76,206	45.86%	111,154	1,703	65.27	23.9%	0.0%	80.89

* Represents top step in range.

** Program indirect costs are not allocated to support positions.

Leave Benefits

	Sworn	Technical	Office	Operations
Total Annual Hours	2,912	2,080	2,080	2,080
Vacation Hours	(168)	(120)	(120)	(120)
Holiday Hours	(145)	(96)	(96)	(96)
Sick (@ 50% of accrual)	(67)	(48)	(48)	(48)
Breaks (30 minutes daily)		(114)	(114)	(114)
Total Productive Hours	2,532	1,703	1,703	1,703

Paid Benefits

Retirement	48.93%	27.75%	27.75%	27.75%
Medicare	1.45%	1.45%	1.45%	1.45%
Unemployment	0.40%	0.40%	0.40%	0.40%
Group Insurance	11.78%	11.78%	16.26%	16.26%
FLSA overtime	1.40%	0.00%	0.00%	0.00%
Uniform	0.95%	0.95%	0.00%	0.00%
Total Paid Benefits Rate	64.91%	42.33%	45.86%	45.86%

Indirect Cost Allocation

	Amount	Percent
Citywide Indirect Costs	2,282,600	23.9%
Program Costs		
Direct Costs		
Emergency Response	7,782,400	
Hazard Prevention	722,400	
Total Direct Costs	8,504,800	
Indirect Costs		
Administration	614,000	
Training	308,500	
Technical Services	30,200	
Disaster Preparedness	7,700	
Dispatch	75,400	
Total Indirect Costs	1,035,800	12.2%
Total Program Costs	9,540,600	

PUBLIC UTILITIES LABOR RATES

As of Jan 2010

	Regular Annual * Salary	Paid Benefit Rate	Total Compensation	Productive Hours	Hourly Rate	Indirect Cost Rate		Hourly Billing Rate
						Citywide	** Program	
Operations Support								
Director of Utilities	\$154,544	45.86%	\$225,418	1,703	\$132.40	25.1%	0.0%	\$165.62
Deputy Director/Water	122,122	45.86%	178,127	1,703	104.63	25.1%	0.0%	130.88
Deputy Director/Wastewater	122,122	45.86%	178,127	1,703	104.63	25.1%	0.0%	130.88
Utilities Projects Manager	97,266	45.86%	141,872	1,703	83.33	25.1%	0.0%	104.24
Senior Administrative Analyst	84,006	45.86%	122,531	1,703	71.97	25.1%	0.0%	90.03
Supervising Administrative Assistant	56,940	45.86%	83,053	1,703	48.78	25.1%	0.0%	61.02
Administrative Assistant	52,676	45.86%	76,833	1,703	45.13	25.1%	0.0%	56.45
Water Services								
Water Distribution Supervisor	88,244	45.86%	128,713	1,703	75.60	25.1%	9.8%	103.88
Water Distribution System Operator	61,646	45.86%	89,917	1,703	52.81	25.1%	9.8%	72.57
Water Customer Service Personnel	61,646	45.86%	89,917	1,703	52.81	25.1%	9.8%	72.57
Underground Utilities Locator	52,676	45.86%	76,833	1,703	45.13	25.1%	9.8%	62.01
Water Treatment Plant Maintenance Technician	56,940	45.86%	83,053	1,703	48.78	25.1%	9.8%	67.03
Water Treatment Plant Supervisor	97,266	45.86%	141,872	1,703	83.33	25.1%	9.8%	114.50
Water Treatment Plant Operator	70,278	45.86%	102,507	1,703	60.21	25.1%	9.8%	82.73
Water Treatment Plant Chief Operator	75,764	45.86%	110,509	1,703	64.91	25.1%	9.8%	89.19
Water Supply Supervisor	88,244	45.86%	128,713	1,703	75.60	25.1%	9.8%	103.88
Water Supply Operator	61,646	45.86%	89,917	1,703	52.81	25.1%	9.8%	72.57
Utilities Conservation Manager	88,244	45.86%	128,713	1,703	75.60	25.1%	9.8%	103.88
Utilities Conservation Technician	63,180	45.86%	92,154	1,703	54.13	25.1%	9.8%	74.37

* Represents top step in range.

** Program indirect costs are not allocated to support positions.

Leave Benefits	
Total Days (2080 hours)	260
Vacation Days	(15)
Holidays	(12)
Sick (12 days @ 50%)	(6)
Productive Days	227
Productive Hours	1,816
Breaks (30 minutes daily)	(114)
Total Productive Hours	1,703

Paid Benefit Rate	
Retirement	27.75%
Medicare	1.45%
Unemployment	0.40%
Group Insurance	16.26%
Total Paid Benefit Rate	45.86%

PUBLIC UTILITIES LABOR RATES

As of Jan 2010

	Regular Annual * Salary	Paid Benefit Rate	Total Compensation	Productive Hours	Hourly Rate	Indirect Cost Rate		Hourly Billing Rate
						Citywide	** Program	
Wastewater Services								
Wastewater Reclamation Plant Supervisor	97,266	45.86%	141,872	1,703	83.33	25.1%	9.8%	114.50
Collection Supervisor	88,244	45.86%	128,713	1,703	75.60	25.1%	9.8%	103.88
Wastewater Collection Systems Operator	61,646	45.86%	89,917	1,703	52.81	25.1%	9.8%	72.57
Water Reclamation Operator	70,278	45.86%	102,507	1,703	60.21	25.1%	9.8%	82.73
Water Reclamation Chief Operator	75,764	45.86%	110,509	1,703	64.91	25.1%	9.8%	89.19
Water Reclamation Maintenance Technician	70,278	45.86%	102,507	1,703	60.21	25.1%	9.8%	82.73
Chief Maintenance Technician	71,916	45.86%	104,897	1,703	61.61	25.1%	9.8%	84.66
Laboratory Analyst	70,278	45.86%	102,507	1,703	60.21	25.1%	9.8%	82.73
Laboratory Manager	88,244	45.86%	128,713	1,703	75.60	25.1%	9.8%	103.88
Industrial Waste Inspector	63,180	45.86%	92,154	1,703	54.13	25.1%	9.8%	74.37
Industrial Waste Manager	88,244	45.86%	128,713	1,703	75.60	25.1%	9.8%	103.88

* Represents top step in range.

** Program indirect costs are not allocated to support positions.

Leave Benefits	
Total Days (2080 hours)	260
Vacation Days	(15)
Holidays	(12)
Sick (12 days @ 50%)	(6)
Productive Days	227
Productive Hours	1,816
Breaks (30 minutes daily)	(114)
Total Productive Hours	1,703

Paid Benefit Rate	
Retirement	27.75%
Medicare	1.45%
Unemployment	0.40%
Group Insurance	16.26%
Total Paid Benefit Rate	45.86%

Indirect Cost Allocation	Amount	Percent
Citywide Indirect Costs		
Water	1,714,300	
Wastewater	1,403,200	
Whale Rock	99,300	
Total Indirect Costs	3,216,800	25.1%
Program Costs		
Direct Costs		
Water	5,351,200	
Wastewater	5,516,500	
Whale Rock	804,400	
Total Direct Costs	11,672,100	
Indirect Costs - Public Utilities Admin & Eng	1,148,900	9.8%
Total Program Costs	12,821,000	

TRANSPORTATION LABOR RATES

As of Jan 2010

	Regular Annual * Salary	Paid Benefit Rate	Total Compensation	Productive Hours	Hourly Rate	Indirect Cost Rate		Hourly Billing Rate
						Citywide	** Program	
Transportation Planning & Engineering								
Principal Transportation Planner	\$88,244	45.86%	\$128,713	1,816	\$70.88	35.6%	0.0%	\$96.11
City Traffic Engineer	107,250	45.86%	156,435	1,816	\$86.14	35.6%	0.0%	\$116.81
Engineer	86,268	45.86%	125,831	1,816	69.29	35.6%	0.0%	93.96
Streets, Creek & Flood Protection								
Streets Maintenance Supervisor	84,006	45.86%	122,531	1,816	67.47	92.1%	0.0%	129.59
Heavy Equipment Operator	52,676	45.86%	76,833	1,816	42.31	92.1%	0.0%	81.26
Maintenance Worker	49,998	45.86%	72,927	1,816	40.16	92.1%	0.0%	77.13
Street Maintenance Technician	56,940	45.86%	83,053	1,816	45.73	92.1%	0.0%	87.84
Signal & Streetlight Technician	63,180	45.86%	92,154	1,816	50.75	92.1%	0.0%	97.47
Parking								
Parking Manager	88,244	45.86%	128,713	1,816	70.88	32.4%	0.0%	93.83
Parking Enforcement Officer	48,724	45.86%	71,069	1,816	39.13	32.4%	0.0%	51.81
Parking Coordinator	48,724	45.86%	71,069	1,816	39.13	32.4%	0.0%	51.81
Administrative Assistant	52,676	45.86%	76,833	1,816	42.31	32.4%	0.0%	56.01
Supervising Administrative Assistant	56,940	45.86%	83,053	1,816	45.73	32.4%	0.0%	60.54
Meter Repair Worker	49,998	45.86%	72,927	1,816	40.16	32.4%	0.0%	53.16
Transit								
Transportation Assistant	52,676	45.86%	76,833	1,816	42.31	13.4%	0.0%	47.99
Transit Manager	88,244	45.86%	128,713	1,816	70.88	13.4%	0.0%	80.40

* Represents top step in range.

** Public works administration costs are allocated as part of the citywide rate

Leave Benefits

Total Days (2080 hours)	260
Vacation Days	(15)
Holidays	(12)
Sick (12 days @ 50%)	(6)
Productive Days	227
Productive Hours	1,816
Total Productive Hours	1,816

Paid Benefit Rate

Retirement	27.75%
Medicare	1.45%
Unemployment	0.40%
Group Insurance	16.26%
Total Paid Benefit Rate	45.86%

Indirect Cost Allocation

	Amount	Percent
Transportation Planning		
Citywide Indirect Rate		35.6%
Streets, Creek & Flood Protection		
Citywide Indirect Costs	2,375,200	92.1%
Program Direct Costs	2,579,900	
Parking		
Citywide Indirect Costs	538,500	32.4%
Program Direct Costs	1,663,000	
Transit		
Citywide Indirect Costs	350,200	13.4%
Program Direct Costs	2,606,400	

LEISURE, CULTURAL SOCIAL SERVICES LABOR RATES

As of Jan 2010

	Regular Annual * Salary	Paid Benefit Rate	Total Compensation	Productive Hours	Hourly Rate	Indirect Cost Rate		Hourly Billing Rate
						Citywide	** Program	
Programs Managed by Parks & Recreation								
Recreation Programs								
Director of Parks & Recreation	\$139,516	45.86%	\$203,498	1,703	\$119.53	62.0%	0.0%	\$193.59
Recreation Manager	88,244	45.86%	128,713	1,703	75.60	62.0%	0.0%	122.44
Recreation Coordinator	56,940	45.86%	83,053	1,703	48.78	62.0%	0.0%	79.01
Recreation Supervisor	84,006	45.86%	122,531	1,703	71.97	62.0%	0.0%	116.56
Supervising Administrative Assistant	56,940	45.86%	83,053	1,703	48.78	62.0%	0.0%	79.01
Administrative Assistant	52,676	45.86%	76,833	1,703	45.13	62.0%	0.0%	73.09
Golf								
Golf Course Supervisor	76,206	45.86%	111,154	1,703	65.29	32.1%	0.0%	86.24
Maintenance Worker	49,998	45.86%	72,927	1,703	42.84	32.1%	0.0%	56.58
Programs Managed by Public Works								
Parks & Landscape Maintenance								
PW Maintenance Supervisor	76,206	45.86%	111,154	1,703	65.29	46.0%	0.0%	95.31
Maintenance Worker	49,998	45.86%	72,927	1,703	42.84	46.0%	0.0%	62.53
Maintenance Technician	56,940	45.86%	83,053	1,703	48.78	46.0%	0.0%	71.21
Arborist/Urban Forester	63,180	45.86%	92,154	1,703	54.13	46.0%	0.0%	79.02
Tree Trimmer	52,676	45.86%	76,833	1,703	45.13	46.0%	0.0%	65.88

* Represents top step in range.

** Recreation and public works administration costs are allocated as part of the citywide rate.

Leave Benefits

Total Days (2080 hours)	260
Vacation Days	(15)
Holidays	(12)
Sick (12 days @ 50%)	(6)
Productive Days	227
Productive Hours	1,816
Breaks (30 minutes daily)	(114)
Total Productive Hours	1,703

Paid Benefit Rate

Retirement	27.75%
Medicare	1.45%
Unemployment	0.40%
Group Insurance	16.26%
Total Paid Benefit Rate	45.86%

Indirect Cost Allocation

	Amount	Percent
Recreation Programs		
Citywide Indirect Costs ***	1,536,100	62.0%
Program Direct Costs	2,479,300	
Golf		
Citywide Indirect Costs	168,300	32.1%
Program Direct Costs	524,400	
Parks & Landscape Maintenance		
Citywide Indirect Costs	1,363,200	46.0%
Program Direct Costs	2,965,000	

*** Excludes direct costs of facilities use.

COMMUNITY DEVELOPMENT LABOR RATES

As of Jan 2010

	Regular Annual * Salary	Paid Benefit Rate	Total Compensation	Productive Hours	Hourly Rate	Indirect Cost Rate		Hourly Billing Rate
						Citywide	** Program	
Programs Managed by Community Development								
Operations Support								
Director of Community Development	\$154,544	45.86%	\$225,418	1,703	\$132.40	45.9%	0.0%	\$193.21
Supervising Administrative Assistant	56,940	45.86%	83,053	1,703	48.78	45.9%	0.0%	71.19
Planning								
Deputy Director	122,122	45.86%	178,127	1,703	104.63	45.9%	22.1%	186.35
Associate Planner	73,814	45.86%	107,665	1,703	63.24	45.9%	22.1%	112.63
Senior Planner	88,244	45.86%	128,713	1,703	75.60	45.9%	22.1%	134.65
Planning Technician	52,676	45.86%	76,833	1,703	45.13	45.9%	22.1%	80.38
Housing Programs Manager	88,244	45.86%	128,713	1,703	75.60	45.9%	22.1%	134.65
Administrative Assistant	52,676	45.86%	76,833	1,703	45.13	45.9%	22.1%	80.38
Permit Technician	52,676	45.86%	76,833	1,703	45.13	45.9%	22.1%	80.38
Building & Safety								
Chief Building Official	107,250	45.86%	156,435	1,703	91.89	24.3%	19.7%	136.71
Assistant Building Official	79,794	45.86%	116,388	1,703	68.36	24.3%	19.7%	101.71
Administrative Assistant	52,676	45.86%	76,833	1,703	45.13	24.3%	19.7%	67.15
Permit Technician	52,676	45.86%	76,833	1,703	45.13	24.3%	19.7%	67.15
Code Enforcement Officer	71,916	45.86%	104,897	1,703	61.61	24.3%	19.7%	91.67
Plans Examiner	73,814	45.86%	107,665	1,703	63.24	24.3%	19.7%	94.09
Building Permit Coordinator	56,940	45.86%	83,053	1,703	48.78	24.3%	19.7%	72.58
Building Inspector	68,276	45.86%	99,587	1,703	58.49	24.3%	19.7%	87.03

* Represents top step in range.

** Program indirect costs are not allocated to support positions.

Leave Benefits

Total Days (2080 hours)	260
Vacation Days	(15)
Holidays	(12)
Sick (12 days @ 50%)	(6)
Productive Days	227
Productive Hours	1,816
Breaks (30 minutes daily)	(114)
Total Productive Hours	1,703

Paid Benefit Rate

Retirement	27.75%
Medicare	1.45%
Unemployment	0.40%
Group Insurance	16.26%
Total Paid Benefits Rate	45.86%

Indirect Cost Allocation

	Amount	Percent
Planning		
Citywide Indirect Costs	805,200	45.9%
Program Indirect Costs		
Community Development Administration	282,900	
Commissions & Committees	33,900	
Total Program Indirect Costs	316,800	22.1%
Program Direct Costs	1,436,500	
Program Total	1,753,300	
Building & Safety		
Citywide Indirect Costs	275,800	24.3%
Program Indirect Costs - Comm Dev Admin	186,700	19.7%
Program Direct Costs	948,000	
Program Total	1,134,700	

COMMUNITY DEVELOPMENT LABOR RATES

As of Jan 2010

	Regular Annual * Salary	Paid Benefit Rate	Total Compensation	Productive Hours	Hourly Rate	Indirect Cost Rate		Hourly Billing Rate
						Citywide	** Program	
Programs Managed by Public Works								
Engineering								
Supervising Civil Engineer	\$107,250	45.86%	\$156,435	1,703	\$91.89	58.9%	0.0%	\$145.97
Senior Civil Engineer	97,266	45.86%	141,872	1,703	83.33	58.9%	0.0%	132.38
Engineering Inspector	86,268	45.86%	125,831	1,703	73.91	58.9%	0.0%	117.41
Engineer	86,268	45.86%	125,831	1,703	73.91	58.9%	0.0%	117.41
Engineering Technician	63,180	45.86%	92,154	1,703	54.13	58.9%	0.0%	85.99
Construction Engineering Manager	107,250	45.86%	156,435	1,703	91.89	58.9%	0.0%	145.97
Senior Construction Engineer	97,266	45.86%	141,872	1,703	83.33	58.9%	0.0%	132.38
Permit Technician	52,676	45.86%	76,833	1,703	45.13	58.9%	0.0%	71.69
Programs Managed by Administration								
Economic Development								
Economic Development Manager	\$107,250	45.86%	\$156,435	1,703	\$91.89	13.5%	0.0%	\$104.26
Administrative Analyst	76,206	45.86%	111,154	1,703	\$65.29	13.5%	0.0%	\$74.08
Natural Resource Protection								
Natural Resources Manager	107,250	45.86%	156,435	1,703	91.89	40.4%	0.0%	128.96
Biologist	86,268	45.86%	125,831	1,703	73.91	40.4%	0.0%	103.73

* Represents top step in range.

** Public works and city administration costs are allocated as part of the citywide rate.

Leave Benefits

Total Days (2080 hours)	260
Vacation Days	(15)
Holidays	(12)
Sick (12 days @ 50%)	(6)
Productive Days	227
Productive Hours	1,816
Breaks (30 minutes daily)	(114)
Total Productive Hours	1,703

Paid Benefit Rate

Retirement	27.75%
Medicare	1.45%
Unemployment	0.40%
Group Insurance	16.26%
Total Paid Benefits Rate	45.86%

Indirect Cost Allocation

	Amount	Percent
Engineering-Development Review		
Citywide Indirect Costs	415,800	58.9%
Program Direct Costs	706,400	
Economic Health		
Citywide Indirect Costs	232,100	13.5%
Program Direct Costs	1,723,500	
Natural Resource Protection		
Citywide Indirect Costs	145,100	40.4%
Program Direct Costs	359,600	

GENERAL GOVERNMENT LABOR RATES

As of Jan 2010

	Regular Annual * Salary	Paid Benefit Rate	Total Compensation	Productive Hours	Hourly Rate	Indirect Cost Rate		Hourly Billing Rate
						Citywide	** Program	
Administration								
City Manager	\$221,520	45.86%	\$323,109	1,703	\$189.79	35.6%	0.0%	\$257.35
Assistant City Manager	154,544	45.86%	225,418	1,703	132.40	35.6%	0.0%	179.54
Principal Administrative Analyst	88,244	45.86%	128,713	1,703	75.60	35.6%	0.0%	102.52
Administration Executive Assistant	62,608	45.86%	91,320	1,703	53.64	35.6%	0.0%	72.73
City Clerk	88,244	45.86%	128,713	1,703	75.60	35.6%	0.0%	102.52
Administrative Assistant	52,676	45.86%	76,833	1,703	45.13	35.6%	0.0%	61.20
Attorney								
City Attorney	175,240	45.86%	255,605	1,703	150.14	35.6%	0.0%	203.58
Assistant City Attorney	122,122	45.86%	178,127	1,703	104.63	35.6%	0.0%	141.87
Legal Assistant/Paralegal	61,542	45.86%	89,765	1,703	52.73	35.6%	0.0%	71.50
Finance & Information Technology								
Director of Finance & IT/City Treasurer	154,544	45.86%	225,418	1,703	132.40	35.6%	0.0%	179.54
Finance Manager	122,122	45.86%	178,127	1,703	104.63	35.6%	0.0%	141.87
Revenue Supervisor	84,006	45.86%	122,531	1,703	71.97	35.6%	0.0%	97.59
Accounting Supervisor	84,006	45.86%	122,531	1,703	71.97	35.6%	0.0%	97.59
Administrative Analyst	76,206	45.86%	111,154	1,703	65.29	35.6%	0.0%	88.53
Accounting Assistant	49,998	45.86%	72,927	1,703	42.84	35.6%	0.0%	58.08
Information Technology Manager	122,122	45.86%	178,127	1,703	104.63	35.6%	0.0%	141.87
Network Administrator	73,814	45.86%	107,665	1,703	63.24	35.6%	0.0%	85.75
Information Technology Assistant	49,998	45.86%	72,927	1,703	42.84	35.6%	0.0%	58.08
Human Resources								
Director of Human Resources	139,516	45.86%	203,498	1,703	119.53	35.6%	0.0%	162.08
Human Resources Analyst	84,006	45.86%	122,531	1,703	71.97	35.6%	0.0%	97.59
Risk & Benefits Manager	88,244	45.86%	128,713	1,703	75.60	35.6%	0.0%	102.52
Human Resources Specialist	58,422	45.86%	85,214	1,703	50.05	35.6%	0.0%	67.87
Human Resources Admin Assistant	49,712	45.86%	72,510	1,703	42.59	35.6%	0.0%	57.75

* Represents top step in range.

** All general government program indirect costs are allocated as part of the citywide rate.

Leave Benefits

Total Days (2080 hours)	260
Vacation Days	(15)
Holidays	(12)
Sick (12 days @ 50%)	(6)
Productive Days	227
Productive Hours	1,816
Breaks (30 minutes daily)	(114)
Total Productive Hours	1,703

Paid Benefit Rate

Retirement	27.75%
Medicare	1.45%
Unemployment	0.40%
Group Insurance	16.26%
Total Paid Benefits Rate	45.86%

GENERAL GOVERNMENT LABOR RATES

As of Jan 2010

	Regular Annual * Salary	Paid Benefit Rate	Total Compensation	Productive Hours	Hourly Rate	Indirect Cost Rate		Hourly Billing Rate
						Citywide	** Program	
Programs Managed by Public Works								
Public Works Administration								
Director of Public Works	154,544	45.86%	225,418	1,703	132.40	35.6%	0.0%	179.54
Deputy Director/Transportation & Development Review	122,122	45.86%	178,127	1,703	104.63	35.6%	0.0%	141.87
Deputy Director/City Engineer	128,258	45.86%	187,077	1,703	109.88	35.6%	0.0%	149.00
Administrative Analyst	76,206	45.86%	111,154	1,703	65.29	35.6%	0.0%	88.53
Supervising Administrative Assistant	56,940	45.86%	83,053	1,703	48.78	35.6%	0.0%	66.15
Administrative Assistant	52,676	45.86%	76,833	1,703	45.13	35.6%	0.0%	61.20
Geographic Information Services								
GIS Specialist	70,096	45.86%	102,242	1,703	60.05	35.6%	0.0%	81.43
GIS Supervisor	84,006	45.86%	122,531	1,703	71.97	35.6%	0.0%	97.59
Building Maintenance								
Facilities Maintenance Supervisor	76,206	45.86%	111,154	1,703	65.29	35.6%	0.0%	88.53
Maintenance Technician	56,940	45.86%	83,053	1,703	48.78	35.6%	0.0%	66.15
Maintenance Worker	49,998	45.86%	72,927	1,703	42.84	35.6%	0.0%	58.08
Vehicle and Equipment Maintenance								
Fleet Maintenance Supervisor	76,206	45.86%	111,154	1,703	65.29	35.6%	0.0%	88.53
Heavy Equipment Mechanic	56,940	45.86%	83,053	1,703	48.78	35.6%	0.0%	66.15

* Represents top step in range.

** All general government program indirect costs are allocated as part of the citywide rate.

Leave Benefits

Total Days (2080 hours)	260
Vacation Days	(15)
Holidays	(12)
Sick (12 days @ 50%)	(6)
Productive Days	227
Productive Hours	1,816
Breaks (30 minutes daily)	(114)
Total Productive Hours	1,703

Paid Benefit Rate

Retirement	27.75%
Medicare	1.45%
Unemployment	0.40%
Group Insurance	16.26%
Total Paid Benefit Rate	45.86%

Section 600

CURRENT CITY FEES EFFECTIVE JULY 1, 2013

Section 601

Master Fee Schedule

Police and Fire Service Charges

Police Services Fee Schedule
Fire Hazardous Occupancy Permits
Fire False Alarm Fees
CUPA Fees
Fire Equipment & Stand-By Fees
Multi-Dwelling Fire & Life Inspection Fees
Fire Sprinkler & Suppression Systems

Water and Wastewater Service Charges

Utility Services Fee Schedule

Tree Maintenance

Transportation Development Impact Fees

Transportation Impact Fee Schedule
Airport Area Development Impact Fee Schedule
Orcutt Area Development Impact Fee Schedule

Parks & Recreation Fees

Children's Services
Aquatics
Teen Programs
Instructional Classes
Adult Athletics
Special Events
Indoor Facilities
Outdoor Facilities
Laguna Lake Municipal Golf Course Fees

Planning Service Fees

Zoning Services
Other Planning Services
Planning Development Review Fee

Building and Safety Fees

Mechanical, Electrical & Plumbing Permit Fees
Miscellaneous Items Fees
Minor Permit Fees
New Construction Inspection Fees

New Construction Plan Check Fees

Engineering Fees

Engineering Fee Schedule

Engineering Development Review Fee

Creek & Flood Protection Fees

Creek & Flood Fees

General Government Fees

Fees for Photo Copies, Faxes and Returned Checks

Business License & Tax

Water and Wastewater Development Impact Fees

Development Review Fees

Citywide Base Transportation Impact Fees

Base Los Osos Valley Road Transportation Impact Fees

Los Osos Valley Road Sub Area Transportation Impact Fees

Base Airport Area Development Impact Fees

Airport Sub Area Fees

Base Margarita Area Development Impact Fees

Margarita Sub Area Fees

Orcutt Area Transportation Impact Fees

Park-in-Lieu Fees

Parking in-Lieu Fees

Parking In-Lieu Fee Schedule

Open Space in-Lieu Fees

POLICE
Effective July 1, 2013

	1.017 2012-13 Fee	CPI Increase = 1.7% 2013-14 Fee
Police Services Fee Schedule		
Processing charge for return of property taken for safekeeping		
Processing & maintenance fee	\$11	\$11
Clearance Letters	\$25	\$25
fee set by penal code (13322)		
Civil SDT	\$15	\$15
fee set by CA evidence code 1563		
Criminal SDT	No Charge	No Charge
access through the Discovery Order process		
Civil Subpoena	\$150	\$275
fee set by statute (GC 68097.2)		
statute increased fee in 2013-14		
Concealed Weapons Permit (set by penal code 26190)		
Investigative costs and permit processing	\$100	\$100
Renewal	\$25	\$25
Massage Facility Permit	\$383	\$390
Massage Technician Initial Permit	\$120	\$122
Massage Technician Permit Renewal	\$109	\$111
Local Record Information	\$25	\$25
fee limited b penal code (13322)		
Impound Vehicle Release (30-day impound)	\$131	\$133
Vehicle Tow Release Fee	\$75	\$76
Record sealings	\$252	Determined by Finance Director
fee set by penal code (851.8)		
Property Damage-Only Collisions Investigations	\$59	\$60
per party per non-injury traffic collision investigation report		
Administrative Investigations	Determined by Finance Director	Determined by Finance Director
Solicitor Permits		
Initial Investigations	\$184	\$187
Follow-up required	Determined by Finance Director	Determined by Finance Director
Adult Entertainment Permit	\$260.00	\$264
Administrative Citations		
Set by Municipal Code		
Noise Violation, Urination in Public and/or Open Alcohol Container		
First citation for each such violation (except open container)	\$350	\$350
First citation (open container)	\$100	\$100
Second citation for each such violation	\$700	\$700
Third citation for each such violation	\$1,000	\$1,000
Cost Recovery Programs		
DUI Cost recovery	Determined by Finance Director	Determined by Finance Director
Nuisance abatement	Determined by Finance Director	Determined by Finance Director
Alarm Permits		
Permit	\$35	\$36
Renewal	\$35	\$36
Excessive alarms		
Third	\$78	\$79
Fourth	\$131	\$133
Fifth	\$215	\$219
Sixth	\$387	\$394
Seventh & More	\$591	\$601
Second Response Cost Recovery	Determined by Finance Director	Determined by Finance Director
Taxi Permit		
Permit fee	\$113	\$115
Permit Renewal fee	\$88	\$90
Electronic Game Center Permit	\$367	\$373
Public Dance Permit	\$85	\$86
Tobacco License Fee - per location	\$515	\$524

FIRE

Effective July 1, 2013

2012-13 Fee

2013-14 Fee

Hazardous Occupancy Permits

\$327

\$333

Any combination of these permits shall not exceed \$666

Aircraft Refueling Vehicles

Aircraft Repair Hangar

Automobile Wrecking Yard

Bonfire or Rubbish Fires

Bowling Pin or Alley Refinishing

Burning in Public Place

Candles or Open-Flames in Assembly Areas

Cellulose Nitrate Storage (handle/store over 100 cu ft)

Combustible Fiber Storage (handle/store over 100 cu ft)

Compressed Gases

A. Non-flammable: More than 6000 cubic feet

B. Flammable: More than 200 cubic feet

Cryogenics

A. Inside Building:

Flammable - over 1 gallon

Oxidizer (includes oxygen) over 50 gallons

Corrosive or Highly Toxic - over 1 gallon

Non-flammable - over 500 gallons

B. Outside Building:

Flammable - over 60 gallons

Oxidizer (includes oxygen)

Corrosive or Highly Toxic - over 1 gallon

Non-flammable - over 500 gallons

Dry Cleaning Plant

A. Using Flammable Liquids

B. Using Non-flammable Liquids

Dust Producing Operation

Explosives or Blasting Agents

Fireworks

Flammable/Combustible Liquid Pipeline Operation/Excavation

Flammable or Combustible Liquids (Unless in the CUPA Program)

A. Inside - Class I (over 5 gallons)

Class II & III (over 25 gallons)

B. Outside - Class I (over 10 gallons)

Class II & III (over 60 gallons)

Fruit Ripening - Ethylene Gas Fogging

Fumigation or Thermal Insecticidal Fogging

Garages - Repair

Hazardous Chemicals (Unless in the CUPA Program):

A. Cryogenics

B. Highly Toxic Materials

C. Hypergolic Materials

D. Organic Peroxides (over 10 lbs)

E. Poison Gas

F. Pyrophoric Materials

Highly Toxic Pesticides

High-Piled Combustible Stock - exceeding 2500 sq ft

Junk Yards

Liquefied Petroleum Gas

- A. Containers more than 119 gallons water capacity
- B. Tank Vehicles for Transportation of LP Gas

Lumberyard - Storage in excess of 100,000 board feet

Magnesium Working - Process more than 10 lbs daily

Mall (covered)

- A. Place or construct temporary kiosk, display booths, concession equipment or the like
- B. Use the mall as a place of assembly
- C. Use open-flames or flame-producing device
- D. Display any liquid or gas-fuel power equipment
- E. Use liquefied petroleum gas, liquefied natural gas and compressed flammable gas in a mall

Matches - Manufacture/Store in excess of 60 matchman gross (14,004 each gross)

Nitrate Film - Store, handle, use or display

Oil and Natural Gas Wells (drill, own/operate or maintain)

Open Flame Devices in Marinas

- A. Open Flame devices for maintenance or repair of boats, slips or wharfs
- B. Use a portable barbecue, brazier or working device on any boat, slip or wharf

Organic Coatings - manufacture over 1 gallon a day

Ovens - Industrial, Baking and Drying

Places of Assembly

Radioactive Material (store or handle - see UFC for amounts)

Refrigeration Equipment - Mechanical refrigeration (see UFC for most common refrigerants)

Spraying or Dipping

Tank Vehicles for Transportation of Flammable and Combustible Liquids

Tents and Air-supported Structures - excess of 200 sq ft

Tire Re-capping

Excavation, Flammable-liquid pipeline

Waste Material Plant

Welding and Cutting Operations - Any Occupancy

Fire False Alarm Fees

False fire alarms shall be considered excessive when they meet or exceed the following number:

- A. Two false alarms in any thirty-day period
- B. Three false alarms in any three-hundred-sixty day period.

False alarms exceeding these numbers	\$523	\$532
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Certified Unified Participating Agency Fees

A. Hazardous Materials Handlers		
1. Remote utility (1-time fee)	\$353	\$359
2. 1 - 4 Materials handled	\$204	\$207
3. 5 - 10 Materials handled	\$232	\$236
4. 11+ Materials handled	\$277	\$282
B. Waste Generators		
1. 1 Waste stream (professional or medical)	\$137	\$139
2. 1 - 5 Waste streams (all others)	\$204	\$207
3. 6+ Waste streams	\$274	\$279
4. Waste Stream (DeMinimus)	\$66	\$67
C. Tiered Permitting		
1. CE	\$432	\$439
2. CA	\$679	\$691
3. PBR	\$1,605	\$1,632

D. Underground Storage Tanks (general model)		
1. First tank	\$1,172	\$1,192
2. Each additional tank		
3. Tank installation	\$3,828	\$3,893
4. Tank removal	\$2,963	\$3,013
5. Minor Modification	\$1,111	\$1,130
6. Major Modification	\$3,457	\$3,516
E. Above Ground Storage Tanks		
1. One Tank	\$129	\$131
2. Two Tanks	\$258	\$262
3. Three Tanks	\$309	\$314
F. CALARP		
1. New Stationary Source Facility	\$1,691	\$1,720
2. Existing Annual Facility Inspection	\$264	\$268
G. Site Remediation Oversight		
1. Soil Remediation	\$132	\$134
2. Temporary Closure Permit	\$1,100	\$1,119
<i>Closures</i>		
<i>Temporary Closure</i>	\$1,172	\$1,192
<i>Closure in Place</i>	\$1,482	\$1,507

A discount of \$79.00 will be provided for two or more programs reviewed simultaneously.

Fire Equipment and Personnel Stand-By Fees

Fire Engine/Ladder Truck (per hour)	\$400	\$407
Squad or Light Rescue Equipment (per hour)	\$249	\$253
Third & Subsequent Fire Inspection Fee	\$121	\$123
Additional Site Inspection Fee	Determined by Finance Director	Determined by Finance Director
Per hour - one hour minimum)		
Fire Investigation/Fire Preventions	Determined by Finance Director	Determined by Finance Director
Firefighter Standby	Determined by Finance Director	Determined by Finance Director
Administrative/Clerical	Determined by Finance Director	Determined by Finance Director

Multi-Dwelling Fire and Life Inspection Fee Schedule

These fees are set by Municipal Code		
Administrative Fee (per facility)	\$65	\$65
Apartment Houses (per unit per year)	\$28	\$28 unit per year
Fees are waived for units that are built, owned and managed by the San Luis Obispo Housing Authority, other government agencies or not-for-profit housing organizations.		

Hotels, Motels, Lodging Houses, Bed & Breakfast Facilities, Youth Hostel Facilities, Senior Facilities, Sororities, Fraternities and Other Congregate Residences

1 to 30 units	\$200	\$200 year per facility
31 to 80 units	\$300	\$300
More than 80 units	\$400	\$400

These fees are applicable to all multi-dwelling units in the City based on the definitions set forth in the 2007 California Building Code

Fire Development Review Fee

A 21.5% fire protection surcharge shall be added to all construction permit and plan check fees collected by the Building and Safety Division that require Fire Department plan check and inspection.

Fire Sprinkler and Suppression Systems

(Issued by Building and Safety)

Fire Sprinkler Systems

1-25 Heads	\$550	\$560 each
26-50 Heads	\$483	\$491 each
51-100 Heads	\$550	\$559 each
101-200 Heads	\$682	\$694 each
Every 200 Heads above 200	\$132	\$134

Fire Alarm System - Retrofit/Repair/Alteration

1-50 Devices	\$286	\$291 each
51-100 Devices	\$352	\$358 each
Every 50 Devices above 100	\$154	\$157
Sprinkler Monitoring System	\$220	\$224 each

Other Suppression Systems

Insert Gas Systems	\$352	\$358 each
Dry Chemical Systems	\$220	\$224 each
Wet Chemical/Kitchen Hood	\$286	\$291 each
Foam Systems	\$352	\$358 each
Paint Spray Booth	\$286	\$291 each

Other Fire Fees

Hydrant Flow Test (First Hydrant)	\$340	\$346
Hydrant Flow Test (Each Additional Hydrant)	\$132	\$134
Reinspection Fee	\$143	\$145 hourly
Board of Appeals	\$132	\$134 hourly
Emergency Call-Out (Non-Scheduled)	\$528	\$537 4 hour minimum
After Hours Call-Out (Scheduled)	\$132	\$134 hourly

Fire Truck Impact Fees

per square foot of building space above 50 feet in height.	\$2.03	\$2.06
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UTILITIES

Effective July 1, 2013

2012-13 Fee

2013-14 Fee

Utility Services Fee Schedule

Water and Sewer Service Rates are Adopted By Council

Water Services

Monthly Water Service Rates - Rate Structured Changed in 13-14

Inside the City Rates:

Single Family Residential 1 - 5 Units	\$6.25	All Accounts 1-8	\$6.56
6 - 25 Units	\$7.82	9+	\$8.20
26+ Units	\$9.80	Base Charge	\$5.00
All other Accounts 1 - 5 Units	\$6.25		
6+ Units	\$7.82		

Outside the City Rates:

Single Family Residential 1 - 5 Units	\$12.50		
6 - 25 Units	\$15.64		
26+ Units	\$19.60		
All other Accounts 1 - 5 Units	\$12.50		
6+ Units	\$15.64		

1 Unit = 748 Gallons

Recycled Water @ 90% of Above Rates

Sewer Services (all except schools)

\$7.43	Base Fee	\$7.73
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1 Single Family Residential, Multi-family dwellings and Mobile Home Parks without a separate irrigation meter: total monthly fee capped based on average winter water use	\$8.19	Volume Fee	\$8.52
2 Multi-family dwellings and Mobile Home Parks with a separate irrigation: no cap			
3 New customer accounts: initial cap is 8 units for SFR, 6 units for MFR			

Public, private or parochial school

\$6.64		
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ADA: average daily attendance at the school

Each vehicle discharging sewer into City system

\$193.30	\$196.59
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Additional charge per 100 gallons in excess of 1500 gallons

\$11.64	\$11.84
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Set by resolution each year

Meter Services

Install Water Meter (.58" - 1")	\$81	\$82 plus meter cost
Install Water Meter (1.5" - 2")	\$163	\$166 plus meter cost
Install Water Meter (larger than 2")	Time and Materials	Time and Materials
Remove Water Meter (.58" - 1")	\$81	\$82
Remove Water Meter (1.5" - 2")	\$163	\$166
Remove Water Meter (larger than 2")	Time and Materials	Time and Materials
Retirement of Service	\$486	\$494
Retirement of Service (larger than 2")	Time and Materials	Time and Materials
Account Set-up	\$59	\$60
Account Set-up Same Day	\$176	\$179
Account Set-up After Hours/Weekends	\$251	\$255
Account Set-up Unlimited	\$1,005	\$1,017
Disconnect Service for Non-Payment	\$95	\$97

Meter Costs

.75"	\$138.55	\$140.91
1"	\$177.92	\$180.94
1.5"	\$1,231	\$1,251.93
2"	\$1,296	\$1,318.03
3"	\$1,532	\$1,558.04
4"	\$1,755	\$1,784.84
6"	\$2,586	\$2,629.96

Customer Valve Costs		
1"	\$92	\$93.56
2"	\$283	\$287.81
Adapter Costs		
1" Service/.58 " x .75" Meter	\$20	\$20.34 pair
1" Service/.75" Meter	\$19	\$19.32 pair
1.5" Service/1" Meter	\$140	\$142.38 pair
2" Service/1" Meter	\$143	\$145.43 pair
2" Service/1.5" Meter	\$206	\$209.50 pair
Meter Boxes and Lids		
Solid Cover 12 x 20	\$48	\$48.82
Meter Box 12 x 20 x 12	\$54	\$54.92
Drop In Lid 7 x 13	\$18	\$18.31
Cover for Drop In Lid 17 x 28	\$76	\$77.29
Meter Box 17 x 28 x 12	\$106	\$107.80
* Fees for hardware set by resolution - not increased by CPI		
Lateral Installation	\$366	\$372
Lateral Abandonment	\$337	\$343
Pretreatment Inspection Services		
Industrial User Class I	\$304	\$309 year
Industrial User Class II	\$163	\$166 year
Industrial User Class III - Significant User	\$1,584	\$1,611 year
Industrial User Reinspection	\$73	\$74 inspection
Construction Water Permit	\$1,260	\$1,260
(does not increase with CPI)		

TREE MAINTENANCE

Effective July 1, 2013

	2012-13 Fee	2013-14 Fee
Tree/Shrub Hazardous Abatement	\$259	\$263
Commemorative Tree Planting	\$440	\$447
Tree Removal Permit	\$87	\$88

PARKS & RECREATION

Effective July 1, 2013

	2012-13 Fee	2013-14 Fee
Youth Services		
Sun-N-Fun/STAR		
Registration Fee	\$60	\$60 child
School Year	\$4	\$4 hr per child
Monthly (Part-Time/Full-Time)	\$85-\$252	\$85-\$252
Spring Break Camp	\$175	\$160 per week per child
SummerCamp		\$40 per day per child
Registration Fee	\$38	\$5 per week per child
Hourly Rate	\$4	\$4 hr per child
Weekly Rate	\$150	\$160
Day Rate	\$21-\$37	\$40.00
Late registration fee	10% of program fee	10% of program fee
SLO Teens annual fee	\$10	\$10
Teen Events	\$3-\$5	\$3-\$5
Teen Hang Out	\$10	\$10
Teacher Work Day Camp	\$40	\$40
Special Events		\$5-\$20
Aquatics		
Lap Swim		
Adult per time	\$3	\$3 swim
Adult per month	\$45	\$45
Youth/Senior per time	\$3	\$2.50 swim
Youth/Senior per month	\$35	\$35
Recreational Swim		
Adult	\$3	\$3 swim
Youth/Senior	\$3	\$2.50 swim
Swim Script		
Adult	\$27	\$27 10 swims
Youth/Senior	\$22.50	\$22.50 10 swims
Lessons	\$53	\$53 session
Special Classes		
Springboard Diving	\$68	\$68 session
Lifeguard Classes	\$68	\$68 20 classes
Warm water exercise	\$75	\$75 20 classes
Special Aquatic Service Life Guard Service	\$16.40	\$17 hour/guard
Water Safety Aid Class	\$57	\$58 session
Water Polo Camp	\$76	\$76 session
Private Lessons	\$108	\$108 session
Recreational Sports		
Teen Volleyball	\$31	\$32 person
Teen Track	\$23	\$23 person
High School Basketball	\$300	\$305 team
Junior High Basketball	\$56	\$57 person
Cross Country	\$12	\$12 person
Boys/Girls Intramural Basketball	\$12	\$12 person
Teen Wrestling	\$11	\$11 person

Adult Softball (10 games)			
New Teams		\$572	\$572
Returning Summer/Fall Teams		\$465	\$465
Late Registration Fee	10% of program fee		10% of program fee
Adult Basketball		\$125	\$127.00 team

Instructional Classes

Adult/Senior		\$8-\$140	\$8-\$142
Youth		\$4-\$386	\$4-\$393

Special Events

Triathlon			
Individual		\$74	\$75 person
Team		\$133	\$135 team
5K Fun Run		\$25	\$35
Special Event Application		\$65	\$70 application
Banner Permit Application and Installation (partial cost recovery)		\$181	\$185 application
Film Application Fee			
Still Photography/Minor Commercial		\$85	\$90 application
Major Commercial		\$118	\$120 application
Non-profit Organizations		\$35	\$35 application
Destination Marketing Organizations	No Charge		No Charge
Permit Fee		\$8	\$10
Mission Plaza			
Full Plaza (w/dog leg and Adobe)		\$451	\$460 day
Amphitheater		\$144	\$145 day
Adobe		\$39	\$40 day
Full Park Use		\$451	\$460 day

Indoor Facilities

Ludwick Community Center			
Assembly Room	Non-Profit	\$26	\$26 hr
	For Profit	\$56	\$57 hr
Gymnasium	Non-Profit	\$33	\$34 hr
	For Profit	\$60	\$61 hr
	Day Use	\$687	\$699 day
Kitchen	Non-Profit	\$11	\$11 hr
	For Profit	\$16	\$16 hr
Room A	Non-Profit	\$14	\$14 hr
	For Profit	\$19	\$19 hr
Floor Covers		\$69	\$70 setup/take down
Assembly Room & Kitchen		\$344	\$350 day
Entire Building		\$1,374	\$1,400 day
Senior Citizen's Center			
Main Room	Non-Profit	\$26	\$26 hr
	For Profit	\$56	\$57 hr
Senior Side	Non-Profit	\$14	\$14 hr
	For Profit	\$19	\$19 hr
Meadow Park Building	Non-Profit	\$14	\$14 hr
	For Profit	\$19	\$19 hr
City/County Library			
Conference Room	Non-Profit	\$14	\$14 hr
	For Profit	\$18	\$19 hr
Community Room	Non-Profit	\$26	\$26 hr
	For Profit	\$56	\$57 hr

Outdoor Facilities

BBQ/Picnic Areas	\$61	\$62 day
Jack House Gardens		
Wedding Only	\$592	\$602 day
Wedding & Reception	\$744	\$757 day
Party (1-50) Attending	\$183	\$186 day
Key/Cleaning Deposit	\$355	\$361 day
Table/Chair Rentals	\$177	\$180 day
Softball Fields		
Daytime		
Non-Profit	\$24	\$24 hr
For Profit	\$32	\$32 hr
Multi-Use Courts	\$5	\$5 hr
Tennis & Sand Volleyball Courts	\$8	\$8 hr
Damon-Garcia Sports Fields		
Full Use-Facility Use Fee	\$437	\$444 day
Per Day		
Per Hour	\$71	\$72 hr
Full Use-Light Use Fee	\$42	\$43 hr
Maintenance Fee	\$24	\$24 field/dy
Concession Stand Rental	\$118	\$120 day
Lower Fields-Facility Use Fee	\$290	\$295 day
Per Day		
Per Hour	\$47	\$48 hr
Lower Fields-Light Use Fee	\$22	\$22 hr
Single Field-Facility Use Fee	\$148	\$151 day
Per Day		
Per Hour	\$24	\$24 hr
Single Field-Light Use Fee	\$22	\$22 hr
Baseball Stadium		
Daytime		
Non-Profit	\$24	\$24 hr
For Profit	\$32	\$32 hr
Lights	\$22	\$22 hr
Concession/Press Box Opening	\$16	\$16 hr
Field Prep	\$40	\$41 prep
Concession Stand Use	\$23	\$23 hr
Facility Processing Fee	\$8	\$10 permit
Bounce House	\$30	\$31 use
Portable BBQ	\$30	\$31 use
Batting Cages		
15 minute resident	\$3.50	\$3.50 cage
15 minute non-resident	\$4.50	\$4.60 cage
30 minute resident	\$6.00	\$6.10 cage
30 minute non-resident	\$9.00	\$9.20 cage
1 hr resident	\$9.00	\$9.20 cage
1 hr non-resident	\$14.00	\$14.20 cage
Community Gardens	\$25	\$25
Only the base fee increases by CPI	\$0.03	\$0.03

Golf Course

Monday - Thursday		
Regular	\$11	\$11
Senior, Youth, Student	\$9	\$9
Friday - Sunday + Holiday		
Regular	\$12	\$12
Senior, Youth, Student	\$10	\$10
Replay (All Days)		
Regular	\$6.75	\$6.75
Senior, Youth, Student	\$6.75	\$6.75
Twilight (3:00 P.M.)		
Regular	\$8.25	\$8.25
Senior, Youth, Student	\$8.25	\$8.25
10 Play Card		
Regular	\$97.50	\$97.50
Senior, Youth, Student	\$82.50	\$82.50
County Discount Cardholders		
Regular	\$9.50	\$9.50
Senior, Youth, Student	\$8.25	\$8.25
Spectator Fee		
Power Cart (per person)	\$7	\$7
Power Card Card (10 Rides)	\$60	\$60
Pull Cart	\$5	\$5
Club Rentals	\$6	\$6
Premium Club Rentals	\$11	\$11
Range Balls		
Large	\$5	\$5
Medium	\$4	\$4
Small	\$3	\$3
Family Rate (Saturday & Sunday, 7 am - 11 am Only)	\$20	\$20
Youth-On-Course/1st Tee		
Course	\$3	\$3
Range Balls	\$1	\$1

* All Golf fees set by resolution - not increased by CPI

PLANNING SERVICES

Effective July 1, 2013

	2012-13 Fee	2013-14 Fee
Zoning Services		
Sidewalk Sales Permit	\$117	\$119
Home Occupation Permit	\$135	\$137
<small>A location change for a Home Occupation Permit is 25% of the regular fee.</small>		
Administrative Use Permit	\$839	\$853
Creek Setback Exception Use Permit		
High Occupancy Residential User Permit		
Planning Commission Use Permit	\$3,196	\$3,250
Downtown Housing Conversion Permit	\$4,453	\$4,529
Variance	\$915	\$931
Planned Development		
Rezoning	\$8,662	\$8,809
Plan Amendment	\$1,793	\$1,823
Rezoning		
Map Amendment	\$6,499	\$6,609
Text Amendment	\$9,085	\$9,239
Secondary Dwelling Units	\$1,087	\$1,105
Time Extension	25% of current filing fee	25% of current filing fee
Non-profit Special Event Fee	\$62	\$63
Affordable Housing Incentive Request	\$249	\$253
Airport Land Use Commission (ALUC) Plan Review Fee		
Administrative Reviews	\$118	\$120 application
Reviews Requiring ALUC Hearing	\$473	\$481 application
Subdivision Services		
Lot Line Adjustment	\$1,455	\$1,480
Tentative Subdivision Map		
four or less lots	\$6,794	\$6,910
five or more lots	\$8,808	\$8,958
each additional lot	\$224	\$228
Certificate of Compliance	\$1,583	\$1,610
Time Extension	25% of current filing fee	25% of current filing fee
Other Planning Services		
Environmental Impact Study for Historic Resources	\$521	\$530
Environmental Impact Determination	\$2,513	\$2,556
	Consultant Contract plus	Consultant Contract plus
	30% for administrative &	30% for administrative &
	review services (No Change)	review services (No Change)
Environmental Impact Report		
Architectural Review		
Signs	\$1,430	\$1,454
Conceptual Review	\$1,396	\$1,420
Development Projects	\$2,792	\$2,839
Minor-Incidental	\$1,087	\$1,105
Plan Revision	\$1,515	\$1,541
Time Extension	25% of current filing fee	25% of current filing fee
Christmas Tree/Pumpkin Lot Permit	\$302	\$307
Fence Height Exception	\$491	\$499
Voluntary Merger	\$497	\$505
Agreements	\$393	\$400
Bonds/Guarantees (voluntary)	\$634	\$645
Change of Address	\$111	\$113
Street Name Change	\$5,419	\$5,511
Street Abandonment	\$10,561	\$10,741
Condominium Conversion	\$9,398	\$9,558
Appeals	\$268	\$273
Mills Act Participation Application	\$3,802	\$3,867
Administrative Approval Applications	\$300	\$305
Land Use Documentation Request	\$179	\$182
Project with Seismic Strengthening of	\$43	\$44

Unreinforced Masonry Building		
General Plan Amendment		
Map (includes rezoning)	\$15,822	\$16,091
Text	\$16,537	\$16,818
Specific Plan Ammendment	\$14,480	\$14,726
Annexation	\$21,088	\$21,447
Sidewalk Cafes		
Sidewalk Caf User Permit	\$300	\$305
Sidewalk Caf Use Fee per square foot per month	\$1	\$1 sq ft/month
Pre-Application	\$537	\$546
With site visit	\$1,074	\$1,092
Blue Card Inspection	\$266	\$271
Development Agreement Application Fee	Time & Materials	Time & Materials

Planning Development Review Fee

A 44% planning surcharge shall be added to all construction permit and plan check fees collected by the Building and Safety Division that require Planning review.

BUILDING
Mechanical, Electrical & Plumbing Permit Fees
Effective July 1, 2013

See Building and Safety Fee Schedules

CITY OF SAN LUIS OBISPO
MINOR MISCELLANEOUS PERMITS

The fees listed below are stand-alone fees. Additional Development Review or Stormwater fees may apply.

1.017

Fee Activity			
	Fee Description	Fee Unit	Fee
50	REDUCED FEES FOR SINGLE FAMILY RESIDENTIAL ENERGY SAVING UPGRADES		
	Electrical service upgrade	each	\$ 110
	Electric car charging system	each	\$ 110
	Fireplace Insert/upgrade	each	\$ 292
	Furnace/heater replacement	each	\$ 110
	Graywater/Rainwater Harvesting System	each	\$ 67
	Insulation/energy upgrade	per project	\$ 106
	Re-roof with added ventilation	per project	\$ 106
	Solar photovoltaic system	per project	\$ 152
	Water heater replacement	each	\$ 110
	Window retrofits (non-structural only)	per project	\$ 177
	MINOR COMMERCIAL AND RESIDENTIAL IMPROVEMENT PROJECTS		
	Balcony/Porch/Deck		
	first 300 s.f.	per project	\$ 997
	ea add'l 100 s.f.	per project	\$ 102
	Canopy / Awning	per project	\$ 346
	Cellular Tower / Antenna		
	First Antenna / Tower	each	\$ 820
	each add'l antenna/ tower	each	\$ 89
	Antenna/Tower w/ Equipment Shelter	each	\$ 597
	Commercial Access Upgrade (ADA Compliance)		
	Site-work such as Ramps or Exterior	each	\$ 1,070
	Upgrades such as reception counter, registers, signage, etc.	each	\$ 856
	Commercial Coach Installation	each	\$ 1,421
	Demolition		
	Interior or garage - utility building	per project	\$ 405
	Entire Building, residence or commercial	per project	\$ 709
	Dry rot/Termite Repair	per project	\$ 211
	Fence or Non-Engineered Wall	per project	\$ 609
	Fireplace Retrofit / Chimney Repair	per project	\$ 583
	Flag, Light, or Sign Pole - Install / Replace	per project	\$ 725
	Foundation Replace / New (includes piles, piers, or foundation-only systems under existing or partial construction)	per project	\$ 1,215
	Foundation Repair (includes piles, piers, or foundation-only systems under existing or partial construction)	per project	\$ 607
	Garage Conversion		
	First 500 s.f.	per project	\$ 810
	Ea add'l 100 s.f.	per project	\$ 102
	Grading		
	1,000 CY or less	per project	\$ 709
	1,001 - 10,000 CY	per project	\$ 911
	>10,001 CY	per project	\$ 1,114
	Paint Booth	per project	\$ 911
	Partition	per project	\$ 677
	Patio Cover		
	Open	per project	\$ 609
	Enclosed	per project	\$ 1,063
	Pool / Spa - Commercial	per project	\$ 1,012
	Pool / Spa - Residential	per project	\$ 810
	Re-Roof - Residential	per project	\$ 211
	Re-Roof - Commercial		
	First 300 s.f.	per project	\$ 405
	Ea add'l 100 s.f.	per project	\$ 102
	Roof Structure Replacement		

CITY OF SAN LUIS OBISPO
MINOR MISCELLANEOUS PERMITS

The fees listed below are stand-alone fees. Additional Developemnt Review or Stormwater fees may apply. **1.017**

Fee Activity			
	Fee Description	Fee Unit	Fee
	First 300 s.f.	per project	\$ 911
	Ea add'l 100 s.f.	per project	\$ 122
	Retaining Wall		
	Engineered	per project	
	First 100 l.f.	per project	\$ 1,114
	Ea add'l 100 l.f.	per project	\$ 102
	Non-Engineered	per project	\$ 711
	Stair Repair / Replace	per project	\$ 911
	Shear Wall / Steel Support Column - stand alone (not part of a building permit)	per project	\$ 810
	Siding / Stucco	per project	\$ 384
	Sign		
	Wall	per project	\$ 304
	Monument	per project	\$ 541
	Solar / PV System - Commercial / Multi-family	per project	\$ 709
	Store Front/Fa ade Alterations: Minor	per project	\$ 911
	T-Bbar Ceiling/Furred Ceiling - stand alone (not part of a building permit)	per project	\$ 607
	Trash Enclosure	per project	\$ 1,012
	Vapor Recovery Systems / Service Station Upgrades (up to 3)	per project	\$ 506
	Window / Door - Non-Structural		
	First 10 windows / doors	per project	\$ 354
	each add'l 10 windows/doors	per project	\$ 17
	Window / Door - Structural		
	First 10 windows / doors	per project	\$ 523
	each add'l 10 windows/doors	per project	\$ 68
	Minor Repairs (for items otherwise not listed, for the purpose of reconstruction, renewal, or maintenance of any part of an existing structure - requiring not more than two inspections)	per project	\$ 278
	Minor Code Corrections	per project	\$ 211
	Minor Lease Space Improvements Prior to Tenant Improvement	per project	\$ 1,215
MECHANICAL, PLUMBING AND ELECTRICAL PERMITS (Not associated with an existing building permit)			
ADMINISTRATIVE AND MISC. FEES			
	Minimum Permit Issuance (includes travel and documentation)		\$ 219
	Appeal of Building Official Decision	per project	\$ 1,012
	Handicap Board of Appeals	per project	\$ 1,012
	Fire Permit Handling Fee	per project	\$ 405
	Supplemental Plan Check	per project	\$ 202
	Supplemental Inspection	per project	\$ 202
	After Hours Inspection (Scheduled, 2 hour minimum)	per project	\$ 405
	Preliminary Project Consultation / Code Analysis (per hour)	per project	\$ 202
MECHANICAL PERMIT FEES			
	Stand Alone Mechanical Plan Check (per 1/2 hour)		\$ 102
UNIT FEES:			
	A/C (Residential) - each		\$ 67
	Furnaces (F.A.U., Floor)		\$ 67
	Heater (Wall)		\$ 67
	Refrigeration Compressor/Condenser		\$ 84
	Boiler		\$ 84
	Chiller		\$ 84
	Heat Pump (Package unit)		\$ 51
	Heater (Unit, Radiant, etc.)		\$ 51

CITY OF SAN LUIS OBISPO
MINOR MISCELLANEOUS PERMITS

The fees listed below are stand-alone fees. Additional Development Review or Stormwater fees may apply.

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Fee Activity			
	Fee Description	Fee Unit	Fee
	Air Handler		\$ 51
	Duct Work only		\$ 51
	Evaporative Cooler		\$ 51
	Make-up Air System		\$ 51
	Vent Fan (Single Duct) - each		\$ 51
	Exhaust Hood and Duct (Residential)		\$ 51
	Exhaust Hood - Type I (Commercial Grease Hood)		\$ 102
	Exhaust Hood - Type II (Commercial Steam Hood)		\$ 67
	Walk-in Box/Refrigerator Coil		\$ 67
	Miscellaneous Mechanical Items NOS (not otherwise specified)		\$ 67
	Other Mechanical Inspections (per hour)		\$ 202
	Mechanical Volume and Current Fee Analysis		\$ 62
PLUMBING GAS PERMIT FEES			
	Stand Alone Plumbing Plan Check (hourly rate)		\$ 202
	UNIT FEES:		
	Fixtures (each)		\$ 51
	Gas System Replace/Repair/Extend (First Outlet)		\$ 51
	Gas Outlets (Each Additional)		\$ 7
	Building Sewer		\$ 67
	Grease Trap		\$ 51
	Water Heater (First Heater)		\$ 67
	Water Heater (Each Additional Heater)		\$ 17
	Water Pipe Repair/Replacement		\$ 51
	Drain-Vent Repair/Alterations		\$ 51
	Solar Water System Fixtures (solar panels, tanks, water treatment equipment)		\$ 67
	Graywater Systems (each)		\$ 135
	Miscellaneous Plumbing Items NOS		\$ 67
	Other Plumbing and Gas Inspections (per hour)		\$ 202
	Plumbing Volume and Current Fee Analysis		\$ 61
ELECTRICAL PERMIT FEES			
	Stand Alone Electrical Plan Check (per 1/2 hour)		\$ 102
	Add/Replace Service (not over 200 amps)		\$ 67
	Add/Replace Service (over 200 amps)		\$ 102
	New Altered Circuits		
	15 or 20 amp - Each 10 circuits (or fraction thereof)		\$ 51
	25 or 40 amp circuits (each)		\$ 34
	50 to 175 amp circuits (each)		\$ 41
	200 amp and larger circuits (each)		\$ 51
	Temporary Service (each)		\$ 51
	Generator Installation (each)		\$ 77
	Miscellaneous Electrical Items NOS		\$ 67
	Other Electrical Inspections (per hour)		\$ 202

**CITY OF SAN LUIS OBISPO
MINOR MISCELLANEOUS PERMITS**

The fees listed below are stand-alone fees. Additional Development Review or Stormwater fees may apply. **1.017**

Fee Activity			
	Fee Description	Fee Unit	Fee
	Electrical Volume and Current Fee Analysis		\$ 62
OTHER			
	Seismic Strengthening of Unreinforced Masonry Building Remains at \$40 per resolution		\$ 40
	Code Enforcement Fee		\$ 328
	Construction Tax This fee does not increase by CPI		\$ 150
STORMWATER PLAN REVIEW INSPECTION			
	Minor Projects: Non-structural commercial Tl s, residential remodels and residential additions less than 500 SF and U occupancies (Garages and storage sheds) all with minimal grading activity		\$ 265
	Moderate Projects: Structural Commercial Tl s and additions up to 5,000 sf, Residential additions over 500 SF, Change of Occupancy all with site grading work less than 1 acre		\$ 1,671
	Major Projects: New SFR s, New Commercial Buildings (additions over 5,000 SF), projects with parcels of 1 acre or more		\$ 3,543

CITY OF SAN LUIS OBISPO
 BUILDING DIVISION USER REGULATORY FEES
 New Construction Fee Schedule - Plan Check Fees
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Occupancy Type and Class	Fee Unit	Fire Rating Type IA, IB		Fire Rating Type VA, IIA, IIIA		Fire Rating Type IIB, IIIB, VB, IV	
		Base Cost	Cost Per S.F. Between Thresholds	Base Cost	Cost Per S.F. Between Thresholds	Base Cost	Cost Per S.F. Between Thresholds
Commercial Uses - Structural (All newly constructed, added, or structurally remodeled space for non-residential occupancies classified as CBC Group A, B, E, F, H, I, M, or other commercial occupancies not specifically addressed elsewhere in this Fee Schedule)							
Square Footage:							
500	per project	\$ 2,557	\$ 1.70	\$ 2,131	\$ 1.41	\$ 1,704	\$ 1.10
5,000	per project	\$ 10,229	\$ 0.51	\$ 8,524	\$ 0.42	\$ 6,819	\$ 0.33
10,000	per project	\$ 12,787	\$ 0.18	\$ 10,655	\$ 0.15	\$ 8,524	\$ 0.12
50,000	per project	\$ 20,459	\$ 0.10	\$ 17,049	\$ 0.08	\$ 13,639	\$ 0.06
100,000	per project	\$ 25,573	\$ 0.25	\$ 21,311	\$ 0.20	\$ 17,049	\$ 0.16
Commercial Residential and Multifamily Residential Uses - (All newly constructed, added, or structurally remodeled space for residential occupancies classified as CBC Group R (except R-3), or other residential occupancies not specifically addressed elsewhere in this Fee Schedule)							
Square Footage:							
500	per project	\$ 2,813	\$ 1.87	\$ 2,344	\$ 1.56	\$ 1,875	\$ 1.21
5,000	per project	\$ 11,252	\$ 0.56	\$ 9,377	\$ 0.47	\$ 7,501	\$ 0.36
10,000	per project	\$ 14,065	\$ 0.20	\$ 11,721	\$ 0.17	\$ 9,377	\$ 0.13
50,000	per project	\$ 22,504	\$ 0.11	\$ 18,753	\$ 0.09	\$ 15,003	\$ 0.07
100,000	per project	\$ 28,131	\$ 0.27	\$ 23,443	\$ 0.23	\$ 18,753	\$ 0.17
Duplicate Floor Plan Review - Commercial Residential and Multifamily Residential Uses							
Square Footage:							
500	per project	\$ 1,856	\$ 0.41	\$ 1,547	\$ 0.34	\$ 1,238	\$ 0.26
5,000	per project	\$ 3,713	\$ 0.14	\$ 3,094	\$ 0.12	\$ 2,475	\$ 0.09
10,000	per project	\$ 4,455	\$ 0.02	\$ 3,713	\$ 0.02	\$ 2,971	\$ 0.01
50,000	per project	\$ 5,569	\$ 0.03	\$ 4,642	\$ 0.03	\$ 3,713	\$ 0.02
100,000	per project	\$ 7,426	\$ 0.07	\$ 6,188	\$ 0.06	\$ 4,951	\$ 0.04
Low and Moderate Hazard Storage - (All newly constructed, added, or structurally remodeled space for storage occupancies classified as CBC Group S, or other storage occupancies not specifically addressed elsewhere in this Fee Schedule)							
Square Footage:							
500	per project	\$ 2,557	\$ 1.70	\$ 2,131	\$ 1.41	\$ 1,704	\$ 1.10
5,000	per project	\$ 10,229	\$ 0.51	\$ 8,524	\$ 0.42	\$ 6,819	\$ 0.33
10,000	per project	\$ 12,787	\$ 0.18	\$ 10,655	\$ 0.15	\$ 8,524	\$ 0.12
50,000	per project	\$ 20,459	\$ 0.10	\$ 17,049	\$ 0.08	\$ 13,639	\$ 0.06
100,000	per project	\$ 25,573	\$ 0.25	\$ 21,311	\$ 0.20	\$ 17,049	\$ 0.16
Attached Accessory and Utility Uses - (All newly constructed, added, or structurally remodeled space for utility and accessory occupancies classified as CBC Group U, or other utility and accessory occupancies not specifically addressed elsewhere in this Fee Schedule)							
Square Footage:							
200	per project	\$ 651	\$ 1.47	\$ 543	\$ 1.23	\$ 434	\$ 0.96
400	per project	\$ 947	\$ 1.37	\$ 789	\$ 1.14	\$ 632	\$ 0.88
600	per project	\$ 1,223	\$ 0.31	\$ 1,019	\$ 0.25	\$ 816	\$ 0.19
1,000	per project	\$ 1,345	\$ 0.24	\$ 1,121	\$ 0.20	\$ 897	\$ 0.15
3,000	per project	\$ 1,835	\$ 0.61	\$ 1,529	\$ 0.51	\$ 1,223	\$ 0.39
Detached Accessory and Utility Uses - (All newly constructed, added, or structurally remodeled space for utility and accessory occupancies classified as CBC Group U, or other utility and accessory occupancies not specifically addressed elsewhere in this Fee Schedule)							
Square Footage:							
200	per project	\$ 651	\$ 1.47	\$ 543	\$ 1.23	\$ 434	\$ 0.96
400	per project	\$ 947	\$ 1.37	\$ 789	\$ 1.14	\$ 632	\$ 0.88
600	per project	\$ 1,223	\$ 0.31	\$ 1,019	\$ 0.25	\$ 816	\$ 0.19
1,000	per project	\$ 1,345	\$ 0.24	\$ 1,121	\$ 0.20	\$ 897	\$ 0.15
3,000	per project	\$ 1,835	\$ 0.61	\$ 1,529	\$ 0.51	\$ 1,223	\$ 0.39
Shell Buildings for all Commercial Uses - (The enclosure for all newly constructed, added, or structurally remodeled space for non-residential occupancies classified as CBC Group A, B, E, F, H, I, M, or other commercial occupancies not specifically addressed elsewhere in this Fee Schedule where the interior is not completed or occupiable)							
Square Footage:							
500	per project	\$ 1,534	\$ 1.02	\$ 1,278	\$ 0.84	\$ 1,022	\$ 0.66
5,000	per project	\$ 6,138	\$ 0.31	\$ 5,114	\$ 0.25	\$ 4,091	\$ 0.19
10,000	per project	\$ 7,671	\$ 0.11	\$ 6,393	\$ 0.09	\$ 5,114	\$ 0.07
50,000	per project	\$ 12,275	\$ 0.06	\$ 10,229	\$ 0.05	\$ 8,183	\$ 0.03
100,000	per project	\$ 15,343	\$ 0.15	\$ 12,787	\$ 0.12	\$ 10,229	\$ 0.09
Commercial Tenant Improvement - Non Structural - (Non-structurally remodeled space for non-residential occupancies classified as CBC Group A, B, E, F, H, I, M, or other commercial occupancies not specifically addressed elsewhere in this Fee Schedule where the structure is not altered)							
Square Footage:							
500	per project	\$ 1,278	\$ 0.84	\$ 1,065	\$ 0.70	\$ 852	\$ 0.55
5,000	per project	\$ 5,114	\$ 0.25	\$ 4,262	\$ 0.20	\$ 3,409	\$ 0.16
10,000	per project	\$ 6,393	\$ 0.09	\$ 5,327	\$ 0.07	\$ 4,262	\$ 0.06
50,000	per project	\$ 10,229	\$ 0.05	\$ 8,524	\$ 0.04	\$ 6,819	\$ 0.03
100,000	per project	\$ 12,787	\$ 0.12	\$ 10,655	\$ 0.10	\$ 8,524	\$ 0.08
Commercial Residential and Multifamily Residential Remodels - Non Structural - (Non-Structurally remodeled space for residential occupancies classified as CBC Group R (except R-3), or other residential occupancies not specifically addressed elsewhere in this Fee Schedule)							
Square Footage:							
500	per project	\$ 1,330	\$ 0.88	\$ 1,109	\$ 0.73	\$ 887	\$ 0.59
5,000	per project	\$ 5,324	\$ 0.26	\$ 4,436	\$ 0.21	\$ 3,549	\$ 0.17
10,000	per project	\$ 6,655	\$ 0.09	\$ 5,546	\$ 0.08	\$ 4,436	\$ 0.06
50,000	per project	\$ 10,648	\$ 0.05	\$ 8,873	\$ 0.04	\$ 7,099	\$ 0.03
100,000	per project	\$ 13,310	\$ 0.13	\$ 11,091	\$ 0.10	\$ 8,873	\$ 0.08
Single Family Dwellings and Duplexes - (All newly constructed space for residential occupancies classified as CBC Group R-3, including custom builds and model homes for tract master plans, or other similar residential occupancies not specifically addressed elsewhere in this Fee Schedule)							

CITY OF SAN LUIS OBISPO
 BUILDING DIVISION USER REGULATORY FEES
 New Construction Fee Schedule - Plan Check Fees
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Occupancy Type and Class	Fee Unit	Fire Rating Type IA, IB		Fire Rating Type VA, IIA, IIIA		Fire Rating Type IIB, IIIB, VB, IV	
		Base Cost	Cost Per S.F. Between Thresholds	Base Cost	Cost Per S.F. Between Thresholds	Base Cost	Cost Per S.F. Between Thresholds
Square Footage:							
1,000	per project	\$ 3,048	\$ 2.02	\$ 2,540	\$ 1.69	\$ 2,032	\$ 1.35
2,500	per project	\$ 6,097	\$ 0.40	\$ 5,081	\$ 0.34	\$ 4,065	\$ 0.26
4,000	per project	\$ 6,707	\$ 0.45	\$ 5,589	\$ 0.38	\$ 4,471	\$ 0.29
6,000	per project	\$ 7,621	\$ 0.75	\$ 6,351	\$ 0.63	\$ 5,081	\$ 0.50
8,000	per project	\$ 9,146	\$ 1.14	\$ 7,621	\$ 0.95	\$ 6,097	\$ 0.75
Duplicate Floor Plan Review - Single Family Dwellings and Duplexes							
Square Footage:							
1,000	per project	\$ 984	\$ 0.65	\$ 821	\$ 0.54	\$ 656	\$ 0.44
2,500	per project	\$ 1,970	\$ 0.12	\$ 1,641	\$ 0.10	\$ 1,313	\$ 0.08
4,000	per project	\$ 2,167	\$ 0.14	\$ 1,806	\$ 0.12	\$ 1,444	\$ 0.09
6,000	per project	\$ 2,462	\$ 0.24	\$ 2,052	\$ 0.20	\$ 1,641	\$ 0.16
8,000	per project	\$ 2,955	\$ 0.37	\$ 2,462	\$ 0.31	\$ 1,970	\$ 0.24
Duplicate Floor Plan Review - Attached or Detached Accessory and Utility Uses							
Square Footage:							
200	per project	\$ 195	\$ 0.44	\$ 163	\$ 0.37	\$ 130	\$ 0.29
400	per project	\$ 284	\$ 0.41	\$ 236	\$ 0.34	\$ 189	\$ 0.27
600	per project	\$ 366	\$ 0.09	\$ 305	\$ 0.07	\$ 244	\$ 0.06
1,000	per project	\$ 404	\$ 0.07	\$ 336	\$ 0.06	\$ 268	\$ 0.04
3,000	per project	\$ 550	\$ 0.18	\$ 459	\$ 0.15	\$ 366	\$ 0.12
Structural Residential Remodels and Additions - (All newly constructed additions to, or structurally remodeled areas of, residential occupancies classified as CBC Group R-3, or other similar residential occupancies not specifically addressed elsewhere in this Fee Schedule)							
Square Footage:							
100	per project	\$ 838	\$ 2.01	\$ 699	\$ 1.68	\$ 558	\$ 1.34
500	per project	\$ 1,646	\$ 3.28	\$ 1,371	\$ 2.74	\$ 1,097	\$ 2.19
1,000	per project	\$ 3,292	\$ 0.65	\$ 2,743	\$ 0.54	\$ 2,195	\$ 0.44
1,500	per project	\$ 3,621	\$ 0.65	\$ 3,017	\$ 0.54	\$ 2,413	\$ 0.44
2,000	per project	\$ 3,950	\$ 1.97	\$ 3,292	\$ 1.64	\$ 2,633	\$ 1.31
Non-Structural Residential Remodels and Additions - (All newly constructed additions to, or non-structurally remodeled areas of, residential occupancies classified as CBC Group R-3, or other similar residential occupancies not specifically addressed elsewhere in this Fee Schedule)							
Square Footage:							
100	per project	\$ 601	\$ 0.42	\$ 501	\$ 0.35	\$ 401	\$ 0.27
500	per project	\$ 772	\$ 1.34	\$ 643	\$ 1.12	\$ 515	\$ 0.89
1,000	per project	\$ 1,444	\$ 0.28	\$ 1,203	\$ 0.23	\$ 962	\$ 0.18
1,500	per project	\$ 1,589	\$ 0.28	\$ 1,323	\$ 0.23	\$ 1,059	\$ 0.18
2,000	per project	\$ 1,733	\$ 0.86	\$ 1,444	\$ 0.72	\$ 1,155	\$ 0.57
Site Improvements - This includes substantial development of private parking lots which are processed separate of the structure and include any combination of the following: Underground utilities, parking lot lighting, accessible path of travel analysis, grading, drainage and compliance with the City's parking and driveway standards.							
Square Footage:							
500	per project	\$ 862	\$ 0.57	\$ 718	\$ 0.48	\$ 575	\$ 0.38
5,000	per project	\$ 3,450	\$ 0.16	\$ 2,874	\$ 0.14	\$ 2,299	\$ 0.11
10,000	per project	\$ 4,312	\$ 0.06	\$ 3,593	\$ 0.05	\$ 2,874	\$ 0.04
50,000	per project	\$ 6,899	\$ 0.03	\$ 5,749	\$ 0.02	\$ 4,600	\$ 0.02
100,000	per project	\$ 8,624	\$ 0.08	\$ 7,187	\$ 0.07	\$ 5,749	\$ 0.05

CITY OF SAN LUIS OBISPO
 BUILDING DIVISION USER REGULATORY FEES
 New Construction Fee Schedule - Inspection Fees
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Occupancy Type and Class	Fee Unit	Fire Rating Type IA, IB		Fire Rating Type VA, IIA, IIIA		Fire Rating Type IIB, IIIB, VB, IV	
		Base Cost	Cost Per S.F. Between Thresholds	Base Cost	Cost Per S.F. Between Thresholds	Base Cost	Cost Per S.F. Between Thresholds
Commercial Uses - Structural (All newly constructed, added, or structurally remodeled space for non-residential occupancies classified as CBC Group A, B, E, F, H, I, M, or other commercial occupancies not specifically addressed elsewhere in this Fee Schedule)							
Square Footage:							
500	per project	\$ 2,058	\$ 1.37	\$ 1,716	\$ 1.14	\$ 1,373	\$ 0.88
5,000	per project	\$ 8,235	\$ 1.23	\$ 6,863	\$ 1.03	\$ 5,490	\$ 0.80
10,000	per project	\$ 14,411	\$ 0.15	\$ 12,010	\$ 0.13	\$ 9,608	\$ 0.10
50,000	per project	\$ 20,587	\$ 0.16	\$ 17,157	\$ 0.13	\$ 13,725	\$ 0.10
100,000	per project	\$ 28,823	\$ 0.28	\$ 24,018	\$ 0.24	\$ 19,215	\$ 0.18
Commercial Residential and Multifamily Residential Uses - (All newly constructed, added, or structurally remodeled space for residential occupancies classified as CBC Group R (except R-3), or other residential occupancies not specifically addressed elsewhere in this Fee Schedule)							
Square Footage:							
500	per project	\$ 3,089	\$ 2.05	\$ 2,573	\$ 1.72	\$ 2,058	\$ 1.33
5,000	per project	\$ 12,352	\$ 1.85	\$ 10,294	\$ 1.55	\$ 8,235	\$ 1.20
10,000	per project	\$ 21,617	\$ 0.23	\$ 18,014	\$ 0.19	\$ 14,411	\$ 0.15
50,000	per project	\$ 30,881	\$ 0.24	\$ 25,734	\$ 0.20	\$ 20,587	\$ 0.16
100,000	per project	\$ 43,234	\$ 0.44	\$ 36,028	\$ 0.36	\$ 28,823	\$ 0.28
Duplicate Floor Plan Review - Commercial Residential and Multifamily Residential Uses							
Square Footage:							
500	per project	\$ 1,857	\$ 0.42	\$ 1,547	\$ 0.35	\$ 1,238	\$ 1.33
5,000	per project	\$ 3,713	\$ 0.15	\$ 3,095	\$ 0.12	\$ 2,475	\$ 1.20
10,000	per project	\$ 4,456	\$ 0.03	\$ 3,713	\$ 0.02	\$ 2,971	\$ 0.15
50,000	per project	\$ 5,570	\$ 0.04	\$ 4,642	\$ 0.03	\$ 3,713	\$ 0.16
100,000	per project	\$ 7,427	\$ 0.07	\$ 6,188	\$ 0.06	\$ 4,951	\$ 0.28
Low and Moderate Hazard Storage - (All newly constructed, added, or structurally remodeled space for storage occupancies classified as CBC Group S, or other storage occupancies not specifically addressed elsewhere in this Fee Schedule)							
Square Footage:							
500	per project	\$ 2,059	\$ 1.37	\$ 1,716	\$ 1.14	\$ 1,373	\$ 0.89
5,000	per project	\$ 8,235	\$ 1.23	\$ 6,863	\$ 1.03	\$ 5,490	\$ 0.80
10,000	per project	\$ 14,411	\$ 0.15	\$ 12,009	\$ 0.13	\$ 9,608	\$ 0.10
50,000	per project	\$ 20,588	\$ 0.16	\$ 17,156	\$ 0.14	\$ 13,725	\$ 0.11
100,000	per project	\$ 28,823	\$ 0.29	\$ 24,019	\$ 0.24	\$ 19,215	\$ 0.19
Attached Accessory and Utility Uses - (All newly constructed, added, or structurally remodeled space for utility and accessory occupancies classified as CBC Group U, or other utility and accessory occupancies not specifically addressed elsewhere in this Fee Schedule)							
Square Footage:							
200	per project	\$ 1,608	\$ 0.78	\$ 1,340	\$ 0.65	\$ 1,072	\$ 0.52
400	per project	\$ 1,764	\$ 4.31	\$ 1,470	\$ 3.59	\$ 1,176	\$ 2.87
600	per project	\$ 2,626	\$ 1.29	\$ 2,189	\$ 1.08	\$ 1,751	\$ 0.86
1,000	per project	\$ 3,144	\$ 1.05	\$ 2,620	\$ 0.87	\$ 2,096	\$ 0.69
3,000	per project	\$ 5,233	\$ 1.75	\$ 4,361	\$ 1.45	\$ 3,489	\$ 1.16
Detached Accessory and Utility Uses - (All newly constructed, added, or structurally remodeled space for utility and accessory occupancies classified as CBC Group U, or other utility and accessory occupancies not specifically addressed elsewhere in this Fee Schedule)							
Square Footage:							
200	per project	\$ 1,474	\$ 0.61	\$ 1,228	\$ 0.51	\$ 982	\$ 0.41
400	per project	\$ 1,596	\$ 4.05	\$ 1,329	\$ 3.38	\$ 1,064	\$ 2.71
600	per project	\$ 2,406	\$ 1.20	\$ 2,005	\$ 1.01	\$ 1,604	\$ 0.80
1,000	per project	\$ 2,887	\$ 0.97	\$ 2,406	\$ 0.80	\$ 1,924	\$ 0.64
3,000	per project	\$ 4,811	\$ 1.63	\$ 4,010	\$ 1.33	\$ 3,208	\$ 1.07
Shell Buildings for all Commercial Uses - (The enclosure for all newly constructed, added, or structurally remodeled space for non-residential occupancies classified as CBC Group A, B, E, F, H, I, M, or other commercial occupancies not specifically addressed elsewhere in this Fee Schedule where the interior is not completed or occupiable)							
Square Footage:							
500	per project	\$ 1,319	\$ 0.80	\$ 1,099	\$ 0.67	\$ 880	\$ 0.54
5,000	per project	\$ 4,941	\$ 0.74	\$ 4,118	\$ 0.62	\$ 3,294	\$ 0.49
10,000	per project	\$ 8,647	\$ 0.09	\$ 7,205	\$ 0.08	\$ 5,764	\$ 0.06
50,000	per project	\$ 12,353	\$ 0.10	\$ 10,294	\$ 0.08	\$ 8,235	\$ 0.06
100,000	per project	\$ 17,294	\$ 0.17	\$ 14,411	\$ 0.14	\$ 11,529	\$ 0.12
Commercial Tenant Improvement - Non Structural - (Non-structurally remodeled space for non-residential occupancies classified as CBC Group A, B, E, F, H, I, M, or other commercial occupancies not specifically addressed elsewhere in this Fee Schedule where the structure is not altered)							
Square Footage:							
500	per project	\$ 978	\$ 0.70	\$ 816	\$ 0.58	\$ 653	\$ 0.47
5,000	per project	\$ 4,118	\$ 0.62	\$ 3,431	\$ 0.52	\$ 2,745	\$ 0.41
10,000	per project	\$ 7,205	\$ 0.08	\$ 6,005	\$ 0.06	\$ 4,803	\$ 0.05
50,000	per project	\$ 10,294	\$ 0.08	\$ 8,578	\$ 0.07	\$ 6,863	\$ 0.05
100,000	per project	\$ 14,411	\$ 0.14	\$ 12,009	\$ 0.12	\$ 9,608	\$ 0.09
Commercial Residential and Multifamily Residential Remodels - Non Structural - (Non-Structurally remodeled space for residential occupancies classified as CBC Group R (except R-3), or other residential occupancies not specifically addressed elsewhere in this Fee Schedule)							
Square Footage:							
500	per project	\$ 989	\$ 0.66	\$ 824	\$ 0.55	\$ 659	\$ 0.44
5,000	per project	\$ 3,952	\$ 0.59	\$ 3,293	\$ 0.50	\$ 2,635	\$ 0.40
10,000	per project	\$ 6,917	\$ 0.07	\$ 5,763	\$ 0.06	\$ 4,611	\$ 0.05
50,000	per project	\$ 9,880	\$ 0.08	\$ 8,234	\$ 0.06	\$ 6,587	\$ 0.05
100,000	per project	\$ 13,832	\$ 0.14	\$ 11,527	\$ 0.11	\$ 9,221	\$ 0.09
Single Family Dwellings and Duplexes - (All newly constructed space for residential occupancies classified as CBC Group R-3, including custom builds and model homes for tract master plans, or other similar residential occupancies not specifically addressed elsewhere in this Fee Schedule)							

CITY OF SAN LUIS OBISPO
 BUILDING DIVISION USER REGULATORY FEES
 New Construction Fee Schedule - Inspection Fees
 Effective 7 1 13

1.017

Occupancy Type and Class	Fee Unit	Fire Rating Type IA, IB		Fire Rating Type VA, IIA, IIIA		Fire Rating Type IIB, IIIB, VB, IV	
		Base Cost	Cost Per S.F. Between Thresholds	Base Cost	Cost Per S.F. Between Thresholds	Base Cost	Cost Per S.F. Between Thresholds
Square Footage:							
1,000	per project	\$ 3,088	\$ 2.05	\$ 2,573	\$ 1.72	\$ 2,058	\$ 1.37
2,500	per project	\$ 6,174	\$ 1.03	\$ 5,146	\$ 0.85	\$ 4,117	\$ 0.68
4,000	per project	\$ 7,718	\$ 2.32	\$ 6,432	\$ 1.93	\$ 5,146	\$ 1.55
6,000	per project	\$ 12,349	\$ 3.09	\$ 10,291	\$ 2.57	\$ 8,233	\$ 2.05
8,000	per project	\$ 18,524	\$ 2.32	\$ 15,437	\$ 1.93	\$ 12,349	\$ 1.55
Duplicate Floor Plan Review - Single Family Dwellings and Duplexes							
Square Footage:							
1,000	per project	\$ 3,088	\$ 2.05	\$ 2,573	\$ 1.72	\$ 2,058	\$ 1.37
2,500	per project	\$ 6,174	\$ 1.03	\$ 5,146	\$ 0.85	\$ 4,117	\$ 0.68
4,000	per project	\$ 7,718	\$ 2.32	\$ 6,432	\$ 1.93	\$ 5,146	\$ 1.55
6,000	per project	\$ 12,349	\$ 3.09	\$ 10,291	\$ 2.57	\$ 8,233	\$ 2.05
8,000	per project	\$ 18,524	\$ 2.32	\$ 15,437	\$ 1.93	\$ 12,349	\$ 1.55
Duplicate Floor Plan Review - Attached or Detached Accessory and Utility Uses							
Square Footage:							
200	per project	\$ 1,474	\$ 0.61	\$ 1,228	\$ 0.51	\$ 982	\$ 0.41
400	per project	\$ 1,596	\$ 4.05	\$ 1,329	\$ 3.38	\$ 1,064	\$ 2.71
600	per project	\$ 2,406	\$ 1.20	\$ 2,005	\$ 1.01	\$ 1,604	\$ 0.80
1,000	per project	\$ 2,887	\$ 0.97	\$ 2,406	\$ 0.80	\$ 1,924	\$ 0.64
3,000	per project	\$ 4,811	\$ 1.61	\$ 4,010	\$ 1.33	\$ 3,208	\$ 1.07
Structural Residential Remodels and Additions - (All newly constructed additions to, or structurally remodeled areas of, residential occupancies classified as CBC Group R-3, or other similar residential occupancies not specifically addressed elsewhere in this Fee Schedule)							
Square Footage:							
100	per project	\$ 1,221	\$ 2.79	\$ 1,018	\$ 2.33	\$ 815	\$ 1.86
500	per project	\$ 2,337	\$ 2.34	\$ 1,948	\$ 1.95	\$ 1,558	\$ 1.56
1,000	per project	\$ 3,506	\$ 2.34	\$ 2,922	\$ 1.95	\$ 2,337	\$ 1.56
1,500	per project	\$ 4,674	\$ 2.34	\$ 3,895	\$ 1.95	\$ 3,116	\$ 1.56
2,000	per project	\$ 5,844	\$ 2.92	\$ 4,869	\$ 2.43	\$ 3,895	\$ 1.95
Non-Structural Residential Remodels and Additions - (All newly constructed additions to, or non-structurally remodeled areas of, residential occupancies classified as CBC Group R-3, or other similar residential occupancies not specifically addressed elsewhere in this Fee Schedule)							
Square Footage:							
100	per project	\$ 1,112	\$ 2.78	\$ 926	\$ 2.32	\$ 741	\$ 1.85
500	per project	\$ 2,223	\$ 2.23	\$ 1,852	\$ 1.85	\$ 1,482	\$ 1.48
1,000	per project	\$ 3,335	\$ 2.23	\$ 2,778	\$ 1.85	\$ 2,223	\$ 1.48
1,500	per project	\$ 4,445	\$ 2.23	\$ 3,705	\$ 1.85	\$ 2,964	\$ 1.48
2,000	per project	\$ 5,557	\$ 2.78	\$ 4,631	\$ 2.32	\$ 3,705	\$ 1.85
Site Improvements - This includes substantial development of private parking lots which are processed separate of the structure and include any combination of the following: Underground utilities, parking lot lighting, accessible path of travel analysis, grading, drainage and compliance with the City's parking and driveway standards.							
Square Footage:							
500	per project	\$ 682	\$ 0.46	\$ 569	\$ 0.38	\$ 455	\$ 0.31
5,000	per project	\$ 2,728	\$ 0.41	\$ 2,273	\$ 0.35	\$ 1,818	\$ 0.27
10,000	per project	\$ 4,774	\$ 0.05	\$ 3,979	\$ 0.04	\$ 3,182	\$ 0.03
50,000	per project	\$ 6,820	\$ 0.05	\$ 5,683	\$ 0.04	\$ 4,547	\$ 0.04
100,000	per project	\$ 9,548	\$ 0.09	\$ 7,956	\$ 0.08	\$ 6,365	\$ 0.06

ENGINEERING

Effective July 1, 2013

	2012-13 Fee	2013-14 Fee
Improvement Plan Check	\$2,114	\$2,150 & 1.9% of Construction Costs
Plus % of Construction Costs	1.8%	1.8%
<small>An estimate is required from the applicant for verification of the public improvement costs.</small>		
Construction Inspection	\$4,014	\$4,082 & 12.9% of Construction Costs
Plus % of Construction Costs	12.9%	12.9%
<small>An estimate is required from the applicant for verification of the public improvement costs.</small>		
Final Maps		
Parcel Map	\$7,763	\$7,895
Tract Map	\$11,669	\$11,867
Plus per lot or common interest unit	\$97	\$99 <small>lot or common interest subdivision unit</small>
Certificate of Compliance or Final Lot Line Adjustment Agreement		
1 to 9 parcels	\$2,744	\$2,791
10 or more parcels		
Encroachment Permits		
Curb, Gutter, and Sidewalk	\$567	\$577
plus per linear foot	\$5	\$5 lineal foot
Trenched or Bored Excavation	\$565	\$575
plus per linear foot	\$2	\$2 lineal foot
Annual Encroachment Permit for Utility Companies	\$8,151	\$8,290
All other Encroachment Permits (Each)	\$936	\$952
Transportation Permit		
Single Trip Permit	\$84	\$84
Annual Permit	\$84	\$84
<small>Maximum fee amount established by Department of Transportation and is not subject to CPI increases</small>		
Fiber Infrastructure Protection Fee	\$139	\$141 call
Traffic Control Plan Review		
Moderate	\$27	\$27
Major	\$107	\$109
Unpermitted Encroachments	\$107	\$109
Trash Roll-Off Encroachment		
Initial	\$107	\$109
Time Extension	\$107	\$109

Engineering Development Review Fee

A 15% engineering surcharge shall be added to all construction permit and plan check fees collected by the Building and Safety Division that require Engineering Department review.

CREEK & FLOOD PROTECTION

Effective July 1, 2013

	2012-13 Fee	2013-14 Fee
Stormwater Connection Fee		
Single Property	\$21	\$21
Larger Developments	\$63	\$64

GENERAL GOVERNMENT

Effective July 1, 2013

	2012-13 Fee	2013-14 Fee
Photo Copies		
Two sided copies should be charged as two pages.		
Standard or legal	\$0.40	\$0.40 page
11" x 17"	\$0.70	\$0.70 page
Microfiche Copies		
Standard	\$0.51	\$0.51 page
11" x 17"	\$2.60	\$2.60 page
18" x 24"	\$3.15	\$3.15 page
Photographs	\$5.40	\$5.40 tape or CD
Audio Recordings		
CD	\$7	\$7
Tape	\$14	\$14
Video Recordings	\$27	\$28 DVD
Faxes	\$2.60	\$2.60 page
Returned Check Charge	\$25	\$25 check
Set by Section 1719 of the Civil Code		
Electronic Documents		
These are PDF documents, which the City intends to publish.		
Via the City's Web Site or e-mail	Free	Free
CD-Counter Pickup	\$4	\$4
CD-Mail	\$4	\$4
Hard Copy		
Late Fee	\$15	\$15
Appeals to the Council for Administrative or Advisory Body Decisions		
Tree Committee	\$107	\$109
All other Appeals	\$268	\$273
Community Service Worker Registration Fee	\$52	\$53
Business License Tax		
Annual Business License Renewal Fee	\$45	\$46
Annual Business Tax Renewal Fee	\$25	\$25
Annual Downtown Assessment	\$150	\$150
Renewal with business Change of Location within the City	\$133	\$135
or .05%, whichever is greater or .05%, whichever is greater		
or .05%, whichever is greater or .05%, whichever is greater		
New Applications - Business License		
Located in the City of San Luis Obispo	\$138	\$140
Applications for Home Occupation Permits are not subject to this fee, as this would duplicate the fee already charged for this review		
Located outside of the City of San Luis Obispo	\$45	\$46
New Applications - Business Tax	\$25	\$25
New Applications - Downtown Assessment	\$150	\$150
Business License & Tax Certificate Replacement Fee	\$41	\$42
Change of Location Only	\$92	\$94
Businesses within the City of San Luis Obispo		
SB1186 State Fee - Disability Access	\$1	\$1
Added to new licenses and renewals - does not increase		

WASTEWATER DEVELOPMENT IMPACT FEE SCHEDULE

Effective July 1, 2013

	EDU*	Impact Fee				
		Citywide	Area-Specific "Add-On"			
			Airport Margarita Edna-Islay	Dalidio Madonna McBride	Irish Hills	Orcutt
Residential Per Unit						
Single Family Residential	1.0	\$ 4,203	\$ 1,853	\$ 271	\$ 477	\$ 3,383
Multi-Family Residential	0.8	\$ 3,362	\$ 1,482	\$ 217	\$ 382	\$ 2,706
Mobile Home	0.7	\$ 2,942	\$ 1,297	\$ 190	\$ 334	\$ 2,368
Non-Residential Meter Size **						
3/4 Inch	1.0	\$ 4,349	\$ 1,853	\$ 271	\$ 477	\$ 3,383
1 Inch	2.0	\$ 8,698	\$ 3,706	\$ 542	\$ 954	\$ 6,766
1 1/2 Inch	4.0	\$ 17,396	\$ 7,412	\$ 1,084	\$ 1,908	\$ 13,532
2 Inch	6.4	\$ 27,834	\$ 11,859	\$ 1,734	\$ 3,053	\$ 21,651
3 Inch	14.0	\$ 60,886	\$ 25,942	\$ 3,794	\$ 6,678	\$ 47,362
4 Inch	22.0	\$ 95,678	\$ 40,766	\$ 5,962	\$ 10,494	\$ 74,426
6 Inch	45.0	\$ 195,705	\$ 83,385	\$ 12,195	\$ 21,465	\$ 152,235

* Equivalent dwelling unit

** Citywide non-residential EDU is adjusted upwards by about 3.5% to account for higher discharge strengths

WATER DEVELOPMENT IMPACT FEE SCHEDULE

Effective July 1, 2013

	EDU	Impact Fee	
		Citywide	Area-Specific Add-On Airport Margarita
Residential: Per Unit			
Single Family Residential	1.0	\$17,383	\$969
Multi-Family Residential	0.8	13,906	775
Mobile Home	0.7	12,168	678
Non-Residential: Meter Size			
3/4 Inch	1.0	17,383	969
1 Inch	2.0	34,766	1,938
1 1/2 Inch	4.0	69,532	3,876
2 Inch	6.4	111,251	6,202
3 Inch	14.0	243,362	13,566
4 Inch	22.0	382,426	21,318
6 Inch	45.0	782,235	43,605

* Equivalent Dwelling Unit

Citywide Base Transportation Impact Fees

Effective July 1, 2013

Use Category		Base TIF
Single Family Residential	Dwelling Unit	\$ 3,516
Multi-family Residential	Dwelling Unit	\$ 3,120
Retail	1,000 Square Feet	\$ 7,406
Office	1,000 Square Feet	\$ 7,051
Service Commercial	1,000 Square Feet	\$ 3,824
Business Park	1,000 Square Feet	None
Industrial	1,000 Square Feet	\$ 2,036
Hospital	1,000 Square Feet	\$ 5,977
Motel/Hotel	Room	\$ 1,632
Service Station (includes 1,000 sq. ft.)	Pump	\$ 8,305
Other	Average Daily Trip	\$ 328
Annual CPI Adjustment:		1.017

Citywide Base TIF (except LOVR, Margarita, Prado) Adopted 5/2/06

Base LOVR Transportation Impact Fees

Effective July 1, 2013

LOVR Base TIF Fee as Adopted on 5-02-2006 Council (as part of the Citywide TIF update) - this is the base to be added to the LOVR Sub Area Fee

		7 1 2013
Use Category		LOVR Base TIF
Single Family Residential	Dwelling Unit	\$ 2,899
Multi-family Residential	Dwelling Unit	\$ 2,572
Retail	1,000 Square Feet	\$ 6,100
Office	1,000 Square Feet	\$ 5,813
Service Commercial	1,000 Square Feet	\$ 3,152
Business Park	1,000 Square Feet	None
Industrial	1,000 Square Feet	\$ 1,679
Hospital	1,000 Square Feet	\$ 4,928
Motel/Hotel	Room	\$ 1,346
Service Station (includes 1,000 sq. ft.)	Pump	\$ 6,848
Other	Average Daily Trip	\$ 270

LOVR Sub Area Transportation Impact Fees

Effective July 1, 2013

Use Category		LOVR Sub Area Fee
Single Family Residential	Dwelling Unit	\$5,989
Multi-family Residential	Dwelling Unit	\$3,934
Retail	1,000 Square Feet	\$14,456
Retail Auto	1,000 Square Feet	\$11,781
Office	1,000 Square Feet Use Other	None
Service Commercial	1,000 Square Feet	\$8,806
Business Park	1,000 Square Feet	None
Industrial	1,000 Square Feet	\$4,349
Hospital	1,000 Square Feet Use Other	None
Motel/Hotel	Room	\$3,265
Service Station (includes 1,000 sq. ft.)	Pump Use Other	\$0
Other	PM Trip	\$5,871

Adopted 9/6/05

Base Airport Area Fees

Effective July 1, 2013

Use Category		7 12 2013 Base TIF
Single Family Residential	Dwelling Unit	\$ 3,516
Multi-family Residential	Dwelling Unit	\$ 3,120
Retail	1,000 Square Feet	\$ 7,406
Office	1,000 Square Feet	\$ 7,051
Service Commercial	1,000 Square Feet	\$ 3,824
Business Park	1,000 Square Feet	None
Industrial	1,000 Square Feet	\$ 2,036
Hospital	1,000 Square Feet	\$ 5,977
Motel/Hotel	Room	\$ 1,632
Service Station (includes 1,000 sq. ft.)	Pump	\$ 8,305
Other	Average Daily Trip	\$ 328

**Base AA Fees should be the same as the Citywide Base

Airport Area Transportation Impact Fees

Effective July 1, 2013

Use Category		AASP Base Trans
Single Family Residential	Dwelling Unit	None
Multi-family Residential	Dwelling Unit	None
Retail	1,000 Square Feet	None
Office	1,000 Square Feet	None
Service Commercial	1,000 Square Feet	\$3,464
Business Park	1,000 Square Feet	\$4,601
Industrial	1,000 Square Feet	\$690.11
Hospital	1,000 Square Feet	None
Motel/Hotel	Room	None
Service Station (includes 1,000 sq. ft.)	Pump	None
Other	Average Daily Trip	None

Adopted 8/23/05

Plan Preparation Fee

		AASP Base Plan
Single Family Residential	Dwelling Unit	None
Multi-family Residential	Dwelling Unit	None
Retail	1,000 Square Feet	None
Office	1,000 Square Feet	None
Service Commercial	1,000 Square Feet	\$136
Business Park	1,000 Square Feet	\$93
Industrial	1,000 Square Feet	\$124
Hospital	1,000 Square Feet	None
Motel/Hotel	Room	None
Service Station (includes 1,000 sq. ft.)	Pump	None
Other	Average Daily Trip	None

Transportation Plus Plan Preparation Fee

		AASP Combined
Single Family Residential	Dwelling Unit	None
Multi-family Residential	Dwelling Unit	None
Retail	1,000 Square Feet	None
Office	1,000 Square Feet	None
Service Commercial	1,000 Square Feet	\$3,600
Business Park	1,000 Square Feet	\$4,694
Industrial	1,000 Square Feet	\$814
Hospital	1,000 Square Feet	None
Motel/Hotel	Room	None
Service Station (includes 1,000 sq. ft.)	Pump	None
Other	Average Daily Trip	None

Base Margarita Area Transportation Impact Fees

Effective July 1, 2013

Use Category		Base TIF
Single Family Residential	Dwelling Unit	\$2,591
Multi-family Residential	Dwelling Unit	\$2,298
Retail	1,000 Square Feet	\$5,443
Office	1,000 Square Feet	\$5,195
Service Commercial	1,000 Square Feet	\$2,817
Business Park	1,000 Square Feet	None
Industrial	1,000 Square Feet	\$1,500
Hospital	1,000 Square Feet	\$4,404
Motel/Hotel	Room	\$1,202
Service Station (includes 1,000 sq. ft.)	Pump	\$6,117
Other	Average Daily Trip	\$242

Margarita Area Fees

Effective July 1, 2013

Use Category		MASP Add On
Single Family Residential	Dwelling Unit	\$ 9,713
Multi-family Residential	Dwelling Unit	\$ 5,993
Retail	1,000 Square Feet	\$ 43,787
Office	1,000 Square Feet	\$ 18,375
Service Commercial	1,000 Square Feet	None
Business Park	1,000 Square Feet	\$ 18,375
Industrial	1,000 Square Feet	\$ 18,375
Hospital	1,000 Square Feet	None
Motel/Hotel	Room	None
Service Station (includes 1,000 sq. ft.)	Pump	None
Other	Average Daily Trip	\$ -

MASP Plan Preparation

Use Category		MASP Add On
Single Family Residential	Dwelling Unit	\$ 200
Multi-family Residential	Dwelling Unit	\$ 190
Retail	1,000 Square Feet	\$ 176
Office	1,000 Square Feet	\$ 176
Service Commercial	1,000 Square Feet	None
Business Park	1,000 Square Feet	\$ 176
Industrial	1,000 Square Feet	\$ 176
Hospital	1,000 Square Feet	None
Motel/Hotel	Room	None
Service Station (includes 1,000 sq. ft.)	Pump	None
Other	Average Daily Trip	\$ -

MASP Park In Lieu Fee

Use Category		MASP Park In Lieu
Single Family Residential		\$ 8,247
Multi-family Residential		\$ 6,945

Orcutt Area Transportation Impact Fees

Effective July 1, 2013

		7 1 2013
Use Category		Add On
Single Family Residential	Dwelling Unit	\$7,871
Multi-family Residential	Dwelling Unit	\$5,498
Retail	1,000 Square Feet	None
Office	1,000 Square Feet	None
Service Commercial	1,000 Square Feet	None
Business Park	1,000 Square Feet	None
Industrial	1,000 Square Feet	None
Hospital	1,000 Square Feet	None
Motel/Hotel	Room	None
Service Station (includes 1,000 sq. ft.)	Pump	None
Other	Average Daily Trip	None

Plan Preparation Fee

		7 1 2013
		Plan Prep Add On
Single Family Residential	Dwelling Unit	\$784
Multi-family Residential	Dwelling Unit	\$294
Retail	1,000 Square Feet	None
Office	1,000 Square Feet	None
Service Commercial	1,000 Square Feet	None
Business Park	1,000 Square Feet	None
Industrial	1,000 Square Feet	None
Hospital	1,000 Square Feet	None
Motel/Hotel	Room	None
Service Station (includes 1,000 sq. ft.)	Pump	None
Other	Average Daily Trip	None

OASP Park Fee

		7 1 2013
		OASP Park Imp Fee
Single Family Residential	Dwelling Unit	\$12,719
Multi-family Residential	Dwelling Unit	\$9,359
Retail	1,000 Square Feet	None
Office	1,000 Square Feet	None
Service Commercial	1,000 Square Feet	None
Business Park	1,000 Square Feet	None
Industrial	1,000 Square Feet	None
Hospital	1,000 Square Feet	None
Motel/Hotel	Room	None
Service Station (includes 1,000 sq. ft.)	Pump	None
Other	Average Daily Trip	None

Park In-Lieu Fees

Effective July 1, 2013

Park In-Lieu Fees

Each potential additional single family dwelling unit in C/OS and R-1 zones within the subdivided area	\$5,668
Each potential additional mult-family dwelling unit in zones other than C/OS and R-1, within the subdivided area	\$4,494

Parking In-Lieu Fees

Effective July 1, 2013

Parking In-Lieu Fees

New Construction

Per vehicle space required by zoning regulations for the new construction and not otherwise provided.

Community Partners	\$9,321
All Others	\$18,641

Additions to Existing Buildings

Per vehicle space required by zoning regulations for the addition and not otherwise provided.

Community Partners	\$9,321
All Others	\$18,641

Change in Occupancy Requiring Additional Parking

Per vehicle space required by zoning regulations and not otherwise and not otherwise provided. The number of spaces required by the change shall be the difference between the number required by the new use and the number required by the previous occupancy.

Community Partners	\$2,330
All Others	\$4,660

Open Space In-Lieu Fees
Effective July 1, 2013

Open Space In-Lieu Fees	1.017
Business Park	\$467
Service Commercial	\$692
Manufacturing	\$629

Section 700

REVENUE MANAGEMENT POLICIES

Section 701

Grant Management Policy

Policy

Grant Management Summary Form

Resolution No. 9397 (2002 Series) Adopting City's Grant Management Policy

Exhibit A of Resolution No. 9397-Grant Management Policy

Section 705

Disbursement and Receipt Authority

Resolution No. 8477 (1996 Series) Updating Payment Disbursement and Receipt Authority

Section 710

Fee Notification Requirements

Policy on Fee Notification

Exhibits

Fee Notification List

Section 720

Parks & Recreation Donation Policy

Section 701

GRANT MANAGEMENT POLICY

OVERVIEW

With state-takeaways and continued decreases in key General Fund revenues, grant revenues have become an even more important part of the City's overall resource picture, especially in funding capital improvements. Although grant programs themselves are being reduced and becoming more competitive, actively seeking out grant revenues that assist in achieving identified City goals and objectives should nonetheless play a key role in the City's overall financial health strategies.

The purpose of this policy is to set forth an overall framework for guiding the City's use and management of grant resources.

GOALS

1. Set forth the importance of grant programs in accomplishing City goals and objectives.
2. Establish general concepts and framework for seeking and managing grant programs.
3. Identify roles and responsibilities in managing grant programs.
4. Establish criteria for evaluating the benefits and costs of grant programs.
5. Set forth the City's policy in complying with Single Audit Act requirements.

GENERAL CONCEPTS AND FRAMEWORK

1. The City will aggressively pursue grant funding from federal, state and other sources, consistent with identified City goals and objectives.
2. Aside from entitlement grants, the City should focus its efforts on securing grants for capital improvements. This approach will allow the City to compete for projects we might not otherwise be able to afford while maintaining financial independence should future grant sources diminish. Grants for operating purposes may be considered on a case-by-case basis after careful consideration of the benefits of the program and the ongoing impacts on the City if grant funding is no longer available.
3. Until the City's financial situation significantly improves, we should avoid grants that fund "pilot" operating programs or short-term staffing enhancements to existing programs. Taking on these programs could ultimately aggravate the City's fiscal position should the desire for the program remain once the grant funding is no longer available.
4. The City will only seek grants when sufficient staff resources are available to effectively administer the program in compliance with grant requirements and successfully perform the grant workscope.

Grant Management Policy

5. Indirect costs of administering grant programs will be recovered to the maximum extent feasible.
6. Operating departments have the primary responsibility for seeking out grant opportunities, for preparing effective grant applications, and for successfully managing grant programs after they have been awarded.
7. Operating departments should develop a simple system that tracks grant funding availability in their functional areas. Using this system, all capital improvement plan budget requests will evaluate and document the ability of grants to assist in funding the project.

ROLES AND RESPONSIBILITIES

City Council

1. Approves grant management policies.
2. Approves all grant applications and delegates receipt and contract execution to the City Manager if delegation is allowed by the grantor agency.

City Manager

1. Receives grants and executes related contract documents when delegated to do so by the Council.
2. Develops, recommends and maintains grant management policies.

Operating Departments

1. Develop systems for maintaining ongoing information regarding grant availability within their functional areas of responsibility.
2. Evaluate benefits and costs of specific grant programs on a case-by-case basis:
 - a. Purpose of the grant program and its consistency with identified City goals and objectives.
 - b. Additional staffing, office space, facilities, supplies or equipment that will be required if the grant is awarded.
 - c. Ongoing impacts of the grant program after it is completed.
 - d. Responsibilities of other departments and impacts on them in preparing the grant application or performing workscope if the grant is approved.

Grant Management Policy

- e. Amount of indirect costs to be recovered from the grant.
 - f. Total program costs, including portion funded through grant revenues and any required City contribution.
 - g. Source of funding for any required City share.
 - h. Compliance and audit requirements.
3. Prepare grant applications.
- a. Work with the grantor agency in identifying special program requirements and developing strategies for preparing a successful grant application.
 - b. Complete grant application documents.
 - c. Coordinate with affected departments as necessary.
 - d. Prepare a Council agenda report requesting authorization to seek grant funding. This report should describe the grant program's conformance with this policy, including the results of the cost/benefit analysis.
4. Administer grant programs if awarded.
- a. Prepare a City Manager report (or Council agenda report if required by the grantor agency) accepting grant award, including grant summary form (see attached), budget amendment request and any other required City forms or documents.
 - b. Coordinate execution of grant documents by the City Manager and return executed documents to grantor agency.
 - c. Notify affected departments of grant award.
 - d. Maintain financial and other records in accordance with grant requirements.
 - e. Complete and submit required reports, including requests for funds.
 - f. Monitor grant expenditures and receipt of revenues.
 - g. Coordinate on-site management reviews by the grantor agency during the grant term.
 - h. Perform the grant workscope.

Grant Management Policy

5. Complete grant close-out.
 - a. Complete the grant workscope.
 - b. Notify affected departments that the project is completed and schedule a "close-out" meeting if necessary to resolve any final procedural issues.
 - c. Ensure final receipt of grant revenues.
 - d. Prepare and submit any required grant close-out documents.
 - e. Review grant file for completeness.
 - f. Retain all necessary program and financial records for the period of time required by grantor agency.
 - g. Coordinate any on-site management reviews or audits after the grant is completed.
 - h. Resolve any audit findings.
 - i. Ensure that the City's policy regarding single audit act requirements is implemented as discussed below.

Department of Finance & Information Technology

1. Provides technical assistance to operating departments in preparing grant applications, submitting reports and maintaining records.
2. Coordinates preparation and distribution of single audit reports.

Other Departments

Provide assistance to the managing department as identified during the grant application and award process.

SINGLE AUDIT ACT REQUIREMENTS

Background

The City is subject to the financial and compliance requirements of the Single Audit Act of 1984, which is applicable to all local and state governments receiving federal financial assistance exceeding \$100,000 for a fiscal year. The purpose of the Act is to:

Grant Management Policy

1. Improve the financial management and accountability of state and local governments with respect to federal financial assistance programs.
2. Establish uniform requirements for audits of federal grants.
3. Promote efficient and effective use of audit resources.
4. Assure that federal departments and agencies rely upon and use audit work performed during a single audit rather than performing the audit work themselves.

Under this Act, federal grants are included under an inclusive single audit program that is incorporated into the City's annual audit and financial report preparation process. During the audit, tests are made to determine the adequacy of the internal control structure, including that portion related to federal financial assistance programs, as well as to determine that the City has complied with applicable laws and regulations.

City's Policy Regarding the Single Audit Approach

For federal grants included in the scope of the City's single audit approach, it is the City's policy that all financial and compliance issues have been met through the single audit, and follow-up audits to determine these issues are not necessary unless specifically related to findings or recommendations included in the single audit report. As noted above, the purpose of the Act is to establish uniform audit requirements, promote efficient use of audit resources, and assure that federal agencies rely upon audit work already completed; its purpose is *not* to audit local agencies twice. Accordingly, the City will strongly resist any efforts by federal agencies to duplicate audit work already performed in complying with Act requirements. As such, whenever federal grantor agencies request final audits, the managing department should notify the Department of Finance in order to ensure a consistent response to these types of requests.

ATTACHMENT

Grant Summary Form

Approved by the Council on August 16, 1994 (Resolution No. 8322)

Updated April 6, 2009

GRANT SUMMARY FORM

This form is available on the City Hall "Everyone" Drive as follows: Folder/Financial Management Templates and Forms; File/Grant Summary Form.

**City of San Luis Obispo
GRANT PROGRAM SUMMARY**

GENERAL INFORMATION

Grant Title		Grant No.	
General Description of Grant Workscope			
Granting Agency		Agency Contact	Phone No.
Responsible Department		Department Contact	Extension No.
Council Approval Date	Application Date	Award Date	Est'd Completion Date

GRANT COST AND REVENUE SUMMARY

Program Cost Summary	Total	Grant Portion
Staffing		
Contract Services		
Supplies & Other Operating Expenditures		
Capital Outlay		
Indirect Costs @ _____ % of Direct Costs		
TOTAL GRANT COSTS AND REVENUES	\$	\$
How Was Grant Portion Determined?		
Is a Budget Amendment Request Required? Yes () No () <i>If yes, it should be attached</i>		

OTHER COMMENTS (note any significant or unusual compliance requirements)

Use reverse side if necessary to provide additional information

Prepared By	Date

This form does not have to be typed - legible handwritten printing is preferred

RESOLUTION NO. 9397 (2002 SERIES)

A RESOLUTION OF THE COUNCIL OF THE CITY OF SAN LUIS OBISPO
UPDATING THE CITY'S GRANT MANAGEMENT POLICY

WHEREAS, on August 16, 1994, the Council adopted Resolution No. 8322 establishing an overall framework for guiding the City's use and management of grant resources; and

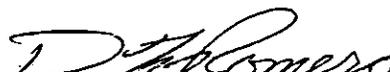
WHEREAS, the Council desires to update this policy to authorize Department Heads to apply for grants and accept awards when they are \$5,000 or less, subject to conditions.

NOW THEREFORE, BE IT RESOLVED by the Council of the City of San Luis Obispo that the updated grant management policy provided in Exhibit A (Section 740 of the Financial Management Manual) is hereby adopted.

On motion of Council Member Settle, seconded by Council Member Mulholland, and on the following roll call vote:

AYES: Council Members Ewan, Schwartz, and Settle, Vice Mayor Mulholland, and Mayor Romero
NOES: None
ABSENT: None

the foregoing Resolution was passed and adopted on the 3rd day of December 2002.



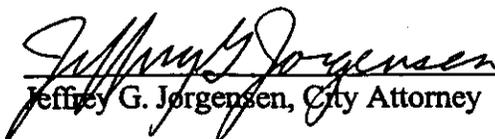
Mayor David F. Romero

ATTEST:



Lee Price, C.M.C.
City Clerk

APPROVED AS TO FORM:



Jeffrey G. Jorgensen, City Attorney

R 9397

RESOLUTION NO. 8477 (1996 SERIES)

A RESOLUTION OF THE COUNCIL OF THE CITY OF SAN LUIS OBISPO
UPDATING PAYMENT DISBURSEMENT AND RECEIPT AUTHORITY

WHEREAS, it is the policy of the City of San Luis Obispo for the Director of Finance to concurrently hold the position of City Treasurer; and

WHEREAS, Resolution No. 6148 designates specific positions to act on behalf of the Director of Finance/City Treasurer that no longer exist.

NOW, THEREFORE, be it resolved by the Council of the City of San Luis Obispo as follows:

SECTION 1. The Director of Finance is hereby appointed to concurrently hold the position of City Treasurer.

SECTION 2. The Director of Finance/City Treasurer is hereby authorized to sign all checks, drafts, wire transfers and other orders for and on behalf of the City for deposit, payment or investment in accordance with Government Code Section 53601.

SECTION 3. The Director of Finance/City Treasurer is hereby authorized to designate the following positions with signature and representation authority to act in her or his behalf on the matters set forth above in Section 2 of this Resolution: Revenue Manager, City Administrative Officer, Assistant City Administrative Officer, and other officials formally designated by the Director of Finance/City Treasurer to serve in her or his absence on a case-by-case basis.

SECTION 4. Resolution No. 6148 (1987 Series) is hereby rescinded.

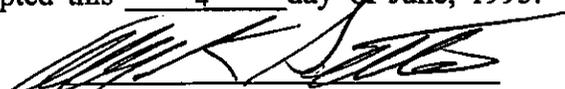
On motion of Vice Mayor Williams, seconded by Council Member Romero and on the following roll call vote;

AYES: Vice Mayor Williams, Council Members Romero, Roalman, Smith, Mayor Settle

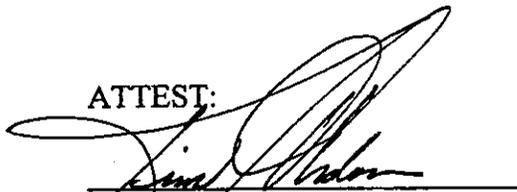
NOES: None

ABSENT: None

the foregoing Resolution was passed and adopted this 4 day of June, 1995.

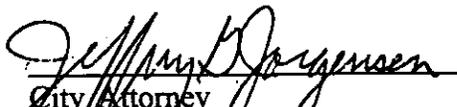

Mayor Allen Settle

ATTEST:


City Clerk

by Assistant City Clerk Kim Condon

APPROVED:


City Attorney

Section 710

POLICY ON FEE NOTIFICATION

CITY'S AUTHORITY TO ESTABLISH FEES

The City has the authority to impose fees and service charges under its police power. As long as the local enactments are not in conflict with general laws, the power to impose valid regulatory fees is not dependent on any legislatively authorized taxing power, but exists pursuant to the direct grant of police power under Article XI, Section 7 of the California Constitution. It is this grant of authority which allows cities to impose fees for regulatory purposes.

DEFINITION OF FEES

Fee generally refers to exactions for the costs of providing a particular service, such as issuance of a building permit or connection of a sewer or water line. Development fees are specifically defined by California Government Code Section 66010 to include fees imposed in connection with approval of a development project (filing, accepting, reviewing, approving, or issuing of an application, permit, or entitlement) for the purpose of defraying all or a portion of the cost of public facilities related to the development project. Development fees do not include fees for processing applications for governmental regulatory actions or approvals.

BASIS FOR THE FEE AMOUNT

Fees and service charges must be reasonable, fair and equitable in nature and proportionately representative of the costs incurred by the regulatory agency. A fee may not exceed the estimated reasonable cost of providing the service or facility for which the fee is charged. In fixing the fee, it is proper and reasonable to take into account not only the expense of direct regulation, but all the incidental consequences that may be likely to affect the cost, usually referred to as indirect costs.

PROCEDURAL REQUIREMENTS FOR A NEW OR INCREASED FEE

Existing law requires that prior to levying a new fee or service charge, for development review services or impact mitigation, or prior to approving an increase in an existing fee or service charge, a local agency shall:

- Hold at least one public meeting at which oral or written presentations can be made, as part of a regularly scheduled meeting
- Notice of the time and place of the meeting, including a general explanation of the matter to be considered, shall be mailed at least 14 days prior to the meeting to any interested party who files a written request with the local agency for mailed notices. This request shall be valid for one year from the date on which it is filed unless a renewal request is filed.
- At least 10 days prior to the meeting, the local agency shall make available to the public data indicating the amount of cost, or estimated cost, required to provide the service for which the fee or service charge is levied and the revenue sources anticipated to provide the service, including General Fund revenues. Unless there has been voter approval, no local agency shall

levy a new fee or service charge or increase an existing fee or service charge to an amount which exceeds the estimated amount required to provide the service for which the fee or service charge is levied.

- Any action by a local agency to levy a new fee or service charge or to approve an increase in an existing fee or service charge shall be taken only by ordinance or resolution. If taken by ordinance, a second reading is required, which can occur at the next scheduled council meeting, with the ordinance becoming effective 60 days after final adoption. If taken by resolution and approved by the Council, the resolution becomes effective immediately with the new or increased fee or service charge becoming effective 60 days later.

While these requirements may not be legally applicable to other fee categories, it is the City's policy to follow them in other circumstances when it is reasonable to do so.

FEE NOTICES

Notices on fee charges should include the following:

- Brief summary of the charge and why it is being proposed.
- Current and proposed fee.
- Time and place of meeting.
- Availability of additional information and willingness of the staff to meet with community group representatives or interested individuals at their convenience.

Provided in Exhibits A.1 and A.2 are two sample notices:

1. Briefing before Council action. Depending on the complexity and breadth of the proposed fee change, it may be appropriate to hold a briefing with "stakeholders" before finalizing fee recommendations and presenting them to Council. Exhibit A. 1 provides a sample "briefing" notice.
2. Notice of Council meeting. Whether a pre-Council meeting/briefing was held or not, a notice should be sent informing interested groups and individuals about the meeting similar to the one provided in Exhibit A.2.

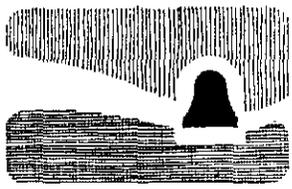
Provided in Exhibit B is a standard listing of groups and individuals that should be notified about fee changes. Additionally, notices should be sent to any other groups, businesses or interested individuals that have requested to be notified about the particular fee change. If, depending on the circumstances, more extensive fee notifications may be appropriate through news releases, advertising and more extensive mailings.

EXHIBITS

A. Sample Fee Notifications:

Pre-Council Meeting Briefing
Council Meeting

B. Listing of community groups and interested individuals to be sent fee notifications.



city of san luis obispo

990 Palm Street/Post Office Box 8100 • San Luis Obispo, CA 93403-8100

January 5, 1995

NOTICE REGARDING THE RECENTLY ADOPTED WATER IMPACT FEE SCHEDULE

On November 15, 1994, the City Council adopted the Urban Water Management Plan. A key component of this plan is a strategy for financing improvements to our water supply and treatment facilities in accordance with the policy that new development pay its share of the cost of constructing new facilities necessary to serve it. The water impact fees were subsequently revised as part of the adopted plan.

Currently, new development is required to retrofit existing facilities to reduce long-term water usage equal to twice the amount of water required to serve the project. This retrofit requirement will remain in effect until the construction of a new source of water supply is initiated. Council requested that staff develop an implementation strategy which would credit the cost of the required retrofitting towards the amount of the revised impact fees. Utilities staff will present the proposal to Council for consideration at their February 7, 1995 meeting.

Attached for your review is the following information:

- The water impact fee schedule (adopted 11/15/94) effective February 1, 1995.
- A summary of the proposed credit for retrofitting to be applied towards the total impact fee cost.

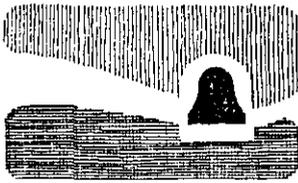
A briefing to discuss this issue has been scheduled as follows:

Date: Monday, January 23, 1995
Time: 7:00 pm
Place: City Hall-Council Chamber

We encourage you and/or a representative from your organization to attend this briefing which will include a question and answer period along with an opportunity for comments. Additionally, we will be happy to meet with your organization at your convenience prior to the February City Council meeting. If you have any questions, or require additional information, please contact either Gary Henderson at 781-7237 or myself at 781-7215.

Sincerely,

John Moss
Utilities Director



city of san luis OBISPO

990 Palm Street, San Luis Obispo, CA 93401-3249

June 6, 1997

NOTICE REGARDING PROPOSED INCREASES IN SELECTED FEES

The Council will be considering increases in the following fees at their June 17, 1997 meeting:

Planning Services

The City does not currently assess any fees for the following planning services: sidewalk sales permits, Christmas tree/pumpkin lot permits, fence height exceptions, voluntary lot mergers and agreements. We are proposing to set fees for these services that will cover 25% of their costs as follows:

	Service Cost	Fee @ 25% Cost Recovery
Sidewalk sales permit	\$182	\$46
Christmas tree/pumpkin lot permit	83	21
Fence height exception	338	85
Voluntary lot merger	336	84
Agreements	345	86

Excessive Fire Safety Inspections

The City does not currently assess any fees for business and apartment complex fire safety inspections. For our core inspection services, this will continue to be true. The proposed fee would only apply when three or more inspections are necessary to gain compliance with a Notice of Violation. The proposed fee for the third and each additional inspection is \$103.

Meeting time and place

The Council meeting on June 17 begins at 7:00 pm, and will be held in the City Hall Council Chambers, 990 Palm Street, San Luis Obispo. These fee increases are being considered as part of the 1997-99 Financial Plan, and are the first item on the agenda.

Would you like more information?

City staff will be happy to meet with you or representatives of your organization at your convenience to further discuss how we prepared these fees. If you have any questions concerning the proposed fees, or would like additional information about them, please feel free to contact me at 781-7125.

Sincerely,

Bill Statler, Director of Finance



Exhibit B

Chamber of Commerce
Director of Governmental Affairs
1039 Chorro Street
San Luis Obispo, CA 93401

Business Coalition
846 Higuera Street
Suite 2
San Luis Obispo, CA 93401

SLO Association of Manufacturers &
Distributors
c/o Barnett & Cox
748 Pismo Street
San Luis Obispo, CA 93401

SLO Property Owners Association
Post Office Box 12924
San Luis Obispo, CA 93406

SLO Board of Realtors Association
443 Marsh Street
San Luis Obispo, CA 93401

SLO County Builders Exchange
3563 Sueldo Street, Suite G
San Luis Obispo, CA 93401

Building Industry Association
of the Central Coast
2078 Parker Street, #210
Post Office Box 13010
San Luis Obispo, CA 93406

Santa Maria Contractor's Association
2003 Noah Priesker
Santa Maria, CA 93454

Environmental Defense Center
864 Osos Street, Suite A
San Luis Obispo, CA 93401

ECOSLO
Post Office Box 1014
San Luis Obispo, CA 93406

Sierra Club
P.O. Box 15755
San Luis Obispo, CA 93406-5755

Land Conservancy of
San Luis Obispo County
P.O. Box 12206
743 Pacific Street #A
San Luis Obispo, CA 93406

SLO Housing Authority
Attention: Executive Director
Post Office Box 1289
San Luis Obispo, CA 93406

Downtown Association
1108 Garden Street
Suite 210
San Luis Obispo, CA 93401

County of San Luis Obispo
Attention: County Administrator
County Government Center
San Luis Obispo, CA 93408

CSU Cal Poly
Administrative Services
One Grand Avenue
San Luis Obispo, CA 93407

San Luis Coastal Unified School District
Attn: Assistant Supt for Business Services
1500 Lizzie Street
San Luis Obispo, CA 93401-3062

Residents for Quality Neighborhoods
Post Office Box 12604
San Luis Obispo, CA 93406

Chorro Neighborhood Group
c/o Carol Tangeman
806 Murray Avenue
San Luis Obispo, CA 93405

San Luis Trust Bank
Attention: Manager
1001 Marsh Street
San Luis Obispo, CA 93401

Bank of America
Attention: Manager
1105 Higuera Street
San Luis Obispo, CA 93401

First Bank of San Luis Obispo
Attention: Manager
995 Higuera Street
San Luis Obispo, CA 93401

Mid-State Bank
Attention: Manager
2276 Broad Street
San Luis Obispo, CA 93401

Wells Fargo Bank
Attention: Manager
3900 Broad Street
San Luis Obispo, CA 93401

Coast National Bank
Attention: Manager
500 Marsh Street
San Luis Obispo, CA 93401

Heritage Oaks Bank
Attention: Manager
297 Madonna Road
San Luis Obispo, CA 93401

Union Bank of California
Attention: Manager
1144 Morro Street
San Luis Obispo, CA 93401

Exhibit B

Washington Mutual
Attention: Manager
1235 Chorro Street
San Luis Obispo, CA 93401

Mission Community Bank
Attention: Manager
581 Higuera Street
San Luis Obispo, CA 93401

Irish Hills Investors
805 Aerovista #202
San Luis Obispo, CA 93401

RRM Design Group
3765 South Higuera Street #102
San Luis Obispo, CA 93401

Orcutt Specific Plan Area Property Owners
C/o Andrew Merriam – Cannon Associates
364 Pacific Street
San Luis Obispo, CA 93401

King Ventures
285 Bridge Street
San Luis Obispo, CA 93401

John L. Wallace & Associates
4115 Broad Street, Suite B5
San Luis Obispo, CA 93401

C.W. Construction
1970 Chorro
San Luis Obispo, CA 93401

San Luis Tallow Company
Attention: J. Martinelli
P.O. Box 767
San Luis Obispo, CA 93406-0767

Sierra Gardens of San Luis Obispo
Attention: Richard DeBlauw
411 El Camino Real
Arroyo Grande, CA 93420

The Dalidio Family
C/o Andrew Merriam – Cannon Associates
364 Pacific Street
San Luis Obispo, CA 93401

Phyllis Madonna
P.O. Box 3910
San Luis Obispo, CA 93403

Roy & Dolly Garcia
547 Prado Road
San Luis Obispo, CA 93401

Douglas & Eileen Damon
252 Daly Avenue
San Luis Obispo, CA 93405

L. Fuller
10710 El Camino Real, Apt. # 4
Atascadero, CA 93422-5857

Devin Gallagher
P.O. Box 1826
San Luis Obispo, CA 93406

Steve Delmartini
The Real Estate Group
962 Mill Street
San Luis Obispo, CA 93401

Kelly Gearhart
6205 Al Cantara
Atascadero, CA 93422

Rick Porter
846 Higuera St. #8
San Luis Obispo, CA 93401

Adian Lenz
3515 Highland Ave.
Manhattan Beach, CA 90266

Harold Muehlenbeck
432 Vista Drive
Arroyo Grande, CA 93420

R.L. Cummings
4420 Broad Street #C
San Luis Obispo, CA 93405

Don Smith
1111 Vista Lago
San Luis Obispo, CA 93405

Howard McBride et.al.
2631 Kensington Way
Stockton, CA 95204

John French
3942 Hollyhock
San Luis Obispo, CA 93401

Exhibit B

The Tribune
Attention: Leslie Griffy
Post Office Box 112
San Luis Obispo, CA 93406

KVEC
News Director
51 Zaca Lane
San Luis Obispo, CA 93401

Assignment Editor
KSBY TV
1772 Calle Joaquin
San Luis Obispo, CA 93405

News Director
KGLO Radio
Post Office Box 170
Arroyo Grande, CA 93420

KCOY TV
Assignment Editor
1211 W. McCoy Lane
Santa Maria, CA 93455

Andrew Carter
1283 Woodside Drive
San Luis Obispo, CA 93401

Section 720

PARKS AND RECREATION DONATION POLICY

OVERVIEW

The Parks and Recreation Department has been approached many times by charitable members of the community who wish to give donations. In order to officially recognize this potential source of funding, Parks and Recreation has created a *Donation Gift Catalog*, which contains numerous donation and volunteer options.

The purpose of this policy is to establish a framework within which donations can be accepted, processed and accounted for in a manner that meets our financial reporting needs as well as federal disclosure requirements.

GENERAL CONCEPTS AND FRAMEWORK

1. Requirements for specific donation amounts:
 - a. \$5,000 or More
 - Council Agenda Report
 - Donor Agreement
 - Written Disclosure of Contribution (see IRS rules attached)
 - b. \$5,000 or Less
 - Written Disclosure of Contribution (see IRS rules attached)
 - Donor Agreement (optional)
2. The donation should be entered into the cash register using one of the “agency” accounts noted below. The daily revenue transmittal, under PRMISC, should also indicate the account number used and the last name of the donor as a reference.
 - a. 600.2460: Parks and Recreation Contributions
 - b. 600.2461: Therapy Pool Donations
 - c. For large fundraisers Finance may set-up additional accounts
3. For small donations, the money should be used immediately toward the specific category indicated by the donor. In this case, the *Written Disclosure of Contribution* can make note of what the money was used for.
4. A Budget Amendment will be required to increase the line item expenditure when money is needed from one of the two agency funds; if related to a capital improvement plan (CIP) project, City Manager approval will be required.
5. *Donation Agreements* shall be kept by the Parks and Recreation Department for a period of three years after the date the donation has been *used*.

ROLES AND RESPONSIBILITIES

Parks and Recreation Department

1. Processes all donations and their agreements.

Parks and Recreation Donation Policy

2. Prepares Council Agenda Reports and receives appropriate authorization for amounts over \$5,000; and prepares City Manager Reports when this is required.
3. Initiates Budget Amendments to increase line item expenditures.
4. Issues *Written Disclosure of Contribution* letters.
5. Keeps track of specific donations and the service categories that the donations are to be used for. The *Written Disclosure of Contribution* letter can be used for this purpose whenever a formal *Donation Agreement* is not entered into.
6. Maintains *Donation Agreement* and *Written Disclosure of Contribution* files, retaining all related documents for a period of three years after the donation has been expended.

Finance Department

1. Enters donation revenues into the general ledger agency accounts.
2. Processes Budget Amendments to increase line item expenditures.
3. Provides reports and technical assistance when requested.

ATTACHMENT

Summary of IRS Rules on Substantiation and Disclosure of Contributions

Approved by the City Manager on June 3, 2003

IRS RULES ON SUBSTANTIATION AND DISCLOSURE OF CONTRIBUTIONS

There are two general rules regarding substantiation and disclosure for federal income tax reporting purposes:

1. A *donor* is responsible for **obtaining a written acknowledgement** for any single contribution of \$250 or more before the donor can claim a charitable contribution on his/her income tax return.
2. The *organization* is required to **provide a written disclosure** to a donor who received goods or services in exchange for a single payment in excess of \$75.

A donor cannot claim a tax deduction for any single contribution of \$250 or more unless the donor obtains a contemporaneous, written acknowledgement of the contribution from the recipient organization. Although it is the donor's responsibility to obtain the written acknowledgement, the organization can assist by providing a timely, written statement containing the following information:

1. Name of the organization
2. Amount of cash contribution
3. Description (but not the value) of non-cash contribution
4. Statement that no goods or services were provided by the organization in return for the contribution (if that was the case)
5. Description and good faith estimate of the value of goods or services, if any, that an organization provided in return for the contribution.

It is not necessary to include the donor's social security or tax identification number on the acknowledgment.

Examples of Written Acknowledgments

1. Thank you for your cash contribution of \$xxx that the City of San Luis Obispo received on [date] for [purpose, such as therapy pool cover). No goods or services were provided in exchange for your contribution.
2. Thank you for your cash contribution of \$xxx (over \$75) that the City of San Luis Obispo received on [date] for [purpose, such as therapy pool cover). In exchange for your donation, you received a spaghetti dinner valued at \$5.00.