Benton Conservation District

Board of Supervisors

Policy Manual

Updated May, 2010

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# Petty Cash Policy

**Whereas**, The Benton Conservation District Board of Supervisors does not recognize the need to keep petty cash in the District Office for the purpose of conducting usual and accustomed business;

**Now therefore be it resolved**, the Benton Conservation District Board of Supervisors does hereby resolve the following:

The Benton Conservation District will not maintain petty cash in its office.

This policy was adopted at a regular monthly meeting of the Benton Conservation District on May 13, 2009.

# Cash Deposit Policy

Cash receipts shall be properly protected. If they cannot be deposited the same day they are received they shall be secured overnight. It is preferred to deposit revenues the same day they are received. However, it is recognized that making daily deposits may not be possible or practical. It is the policy of this Board that cash deposits shall be made within one week of the time of receipt and that they shall be secured in a locked safe until the time of deposit.

This policy was adopted at a regular monthly meeting of the Benton Conservation District on October 15, 2008.

# Credit Card Policy

RCW 43.09.2855 authorizes conservation districts to use purchasing cards for official government purchases and acquisitions, as long as the district adopts policies for the distribution of the purchasing cards; for the authorization and control of the use of the purchasing card funds; for credit limits available on the purchasing cards; for payment of the bills; and for any other rules necessary to implement or administer the policy.

**Policy**

The proper usage and control of a purchasing card is the responsibility of the employee. To aid in the reasonable assurance that the purchasing card is used properly and efficiently, each cardholder must adhere to the following policy.

1. Each cardholder may use a purchasing card to procure goods and services for job related activities. The credit card limit for each employee is:

Rachel Little - $8,000

Erin Hightower - $2,000

Marcie Appel - $5,000

Corporate Card - $10,000

The individual transaction purchase authorization limit for each employee is:

Rachel Little - $500

Erin Hightower - $500

Marcie Appel - $500

Purchases exceeding the above amounts will be pre-authorized by the Assistant or District Manager.

The purchasing limit for the District Manager and BCD Board Supervisors when using the corporate card will be $5,000.00. Purchases exceeding this amount will be pre-authorized by the Board of Supervisor’s at a regularly scheduled Board Meeting. The purchasing limit of the Assistant Manager when using the corporate card will be $1,000.00. Purchases exceeding this amount will be pre-authorized by the District Manager or a BCD Supervisor.

1. Use of the purchasing card is to be handled in such a manner to:
   1. Ensure it is used only for authorized purchases; and
   2. Follow laws, rules and regulations governing disbursement.
2. A purchasing card is *NOT* to be used to:
3. Obtain cash advances from financial institutions;
4. Make personal purchases
5. Purchase equipment, materials, or supplies restricted by policies, guidelines, or contractual agreements;
6. Purchase materials or services from any member of the cardholder’s immediate family;
7. Purchase fuel for a personal vehicle.
8. Purchase food / meals except when the food / meals are part of a special event or meeting that has been pre-authorized by the Board.
9. All users of a card must have familiarity with these procedures, and knowledge of the location of a written reference copy of these procedures.
10. BANK OF THE WEST, the purchasing card provider, shall send the **BCD** a statement that displays detailed transaction activity for each card during the current billing cycle.
11. BCD will issue a check to Bank of the West, approved at a BCD Board Meeting, to cover authorized expenditures incurred on BCD Credit Cards.
12. Each cardholder must report lost or stolen purchasing cards immediately after the loss is discovered by calling the ***BANK of the WEST CUSTOMER SERVICE CENTER*** and notifying the **District Board**.
13. Any transactions deemed non job related and disallowable are the fiscal responsibility of the employee. If the employee is unable to reimburse the district in cash immediately for the disallowed charges plus any interest incurred, the corresponding amount will be deducted from the employees paycheck on the next pay period.
14. Each cardholder is responsible for turning in all receipts no later than the 15th day of each month. Any cardholder that fails to produce a receipt by the designated date will be held financially responsible for all charges without a receipt.
15. Personal credit cards shall not be used for purchase of **BCD** goods or services unless approved by the **District Manager** or in case of an emergency that could threaten the health or safety of the employee.

**Purchasing Card Usage**

1. The **District Manager** will be the **Purchasing Card Manager**. The purchasing card manager is responsible for:
   1. Securing the card(s);
   2. Monitoring the usage of the card;
   3. Taking prompt, necessary and appropriate measures to solve disputes and correct any misuse;
   4. Initiating resolution action regarding discrepancies or disputes;
   5. Resolving disputes within 60 days from discovery of the disputed item;
   6. Notifying the employee of the discrepancy and the action required if the

organization is unable to successfully resolve the discrepancy of dispute;

* 1. Reviewing and signing the reconciliation;
  2. Designating and training the **Purchasing card Custodian**;
  3. Designating individuals to have electronic access to purchase card information; and,
  4. Establishing card renewal procedures

1. The **District Bookkeeper** will be the **Purchasing Card Custodian**. The purchasing card custodian is responsible for:
   1. Keeping un-issued cards in a secure, lockable place;
   2. Maintaining the purchasing card transaction log for all transactions made

according to procedures;

* 1. Securing and retaining original documentation supporting purchases

charged  to the purchasing card;

* 1. Reconciling purchases to the transaction log and monthly statement;
  2. Notifying the **Purchasing Card Manager** promptly of any known or suspected inappropriate use of the purchasing cards;
  3. Reporting lost or stolen cards immediately  to the **Purchasing Cards**

**Manager**; and,

* 1. Surrendering the cards to the **Purchasing Card Manager** upon termination or change of employment.

This credit card policy was approved at a regular monthly meeting of the Benton Conservation District on August 25, 2009. Capital Asset Account

The BCD has created a capital asset account to accrue finances for and to purchase large capital assets. A capital asset is defined as a non-consumable piece of equipment with a purchase price greater than $5,000. The capital asset account may not be used for any other purposes unless specifically approved by the board with acknowledgement that they are deviating from this policy. The capital asset account shall be funded at a maximum level of $100,000 with an annual contribution of $35,000 from monies collected from the District assessment and/or grants. The amount remaining in the capital asset account shall be placed on the monthly Treasurer’s Report and will be reflected as a District liability.

The creation of the Capital Asset Account was approved at a regular monthly meeting of the BCD on December 10, 2008.

# Accumulated Vacation and Sick Leave Account

It is the policy of the Benton Conservation District Board of Supervisors to fully fund unused vacation and sick leave accumulated by the employees of the BCD. Therefore, an Accumulated Vacation and Sick Leave Account has been created. The full amount of the accumulated leave shall be placed on the monthly Treasurer’s Report and will be reflected as a District liability.

The creation of the Accumulated Vacation and Sick Leave Account was approved at a regular monthly meeting of the BCD on November 12, 2008. Cost-Share Policy

|  |  |  |  |
| --- | --- | --- | --- |
| **Benton Conservation District**  **Assessment Cost-share**  **Practice List – December 9, 2009** | | | |
| Practice Code[[1]](#endnote-1) | Practice Name | Maximum Cost-share Rate – (from all sources) | Practice Cap – (from Assessment Funds) |
| 316 | Animal Mortality Facility | 75% | $15,000 |
| 575 | Animal Trails and Walkways | 75% | $15,000 |
| **314\*** | Brush Management | 75% | $2,500 |
| 322 | Channel Bank Vegetation | 75% | $15,000 |
| 317 | Composting Facility | 75% | $15,000 |
| 327 | Conservation Cover | 75% | $15,000 |
| 340 | Cover Crop | 75% | $15,000 |
| 342 | Critical Area Planting | 75% | $15,000 |
| 362 | Diversion | 75% | $15,000 |
| 382 | Fence | 75% | $15,000 |
| 386 | Field Border | 75% | $15,000 |
| 393 | Filter Strip | 75% | $15,000 |
| 396 | Fish Passage | 100% | $15,000 |
| 383 | Field Break | 75% | $15,000 |
| 412 | Grassed Waterway | 75% | $15,000 |
| 561 | Heavy Use Area Protection | 75% | $15,000 |
| 441 | Irrigation System: Micro-irrigation | 75% | $15,000 |
| 442 | Irrigation System: Sprinkler | 75% | $15,000 |
| 430DD | Irrigation Water Conveyance – Pipeline High Pressure, Underground Plastic | 75% | $15,000 |
| 430EE | Irrigation Water Conveyance – Pipeline Low Pressure, Underground Plastic | 75% | $15,000 |
| 430FF | Irrigation Water Conveyance – Pipeline Steel | 75% | $15,000 |
| 430HH | Irrigation Water Conveyance – Gated Pipe | 75% | $15,000 |
| **449\*** | Irrigation Water Management | 75% | $2,500 |
| 634 | Manure Transfer | 75% | $15,000 |
| 484 | Mulching | 75% | $15,000 |
| **590\*** | Nutrient Management | 75% | $2,500 |
| 512 | Pasture and Hay Planting | 75% | $15,000 |
| 516 | Pipeline | 75% | $15,000 |
| 521C | Pond Sealing or Lining – Bentonite | 75% | $5,000 |
| 521A | Pond Sealing or Lining – Flexible Membrane | 75% | $5,000 |
| **528\*** | Prescribed Grazing | 75% | $2,500 |
| 533 | Pumping Plant | 75% | $15,000 |
| 550 | Range Planting | 75% | $15,000 |
| **345\*** | Residue Management – Mulch Till | 75% | $2,500 |
| **329\*** | Residue Management – NT, ST, DS | 75% | $2,500 |
| **344\*** | Residue Management – Seasonal | 75% | $2,500 |
| 558 | Roof Runoff Structure | 75% | $15,000 |
| 350 | Sediment Basin | 75% | $15,000 |
| 574 | Spring Development | 75% | $15,000 |
| 578 | Stream Crossing | 75% | $15,000 |
| 395 | Stream Habitat Improvement | 75% | $15,000 |
| 580 | Stream bank and Shoreline Protection | 75% | $15,000 |
| 587 | Structure for Water Control | 75% | $15,000 |
| 612 | Tree/Shrub Establishment | 75% | $15,000 |
| 660 | Tree/Shrub Pruning | 75% | $15,000 |
| 490 | Tree/Shrub Site Preparation | 75% | $15,000 |
| 620 | Underground Outlet | 75% | $15,000 |
| **645\*** | Upland Wildlife Habitat Management | 75% | $15,000 |
| 601 | Vegetative Barrier | 75% | $15,000 |
| 367 | Waste Facility Cover | 75% | $15,000 |
| 313 | Waste Storage Facility | 75% | $15,000 |
| 642 | Water Well | 75% | $15,000 |
| 614 | Watering Facility | 75% | $15,000 |
| 657 | Wetland Restoration | 75% | $15,000 |
| 380 | Windbreak/Shelterbelt Establishment | 75% | $15,000 |

**\* Management Practices**

**Additional Information**

Practices not listed will be reviewed for funding eligibility on a case by case basis.

Cost-share cap, from assessment funds, per producer is $15,000 per calendar year.

Maximum eligible cost-share rate will be based on actual bills.

Maximum eligible cost-share rate from Assessment Funds is subject to Board Approval.

Cost-share Applications for non-management practices must include vendor estimates.

Cost-share applications for management practices may include estimates from the NRCS EQIP cost-list.

Cost-share applications for non-management practices will be accepted continuously and funds will be distributed on a first come first serve basis.

Cost-share applications for management practices will be accepted continuously however participants will be selected once annually at the BCD March Board Meeting. Applicants will be notified in writing if they have been selected for funding. Applicants can choose to roll-over non-funded applications for future funding consideration.

Practices and cost-share rates are subject to change, please contact the Benton Conservation District for a current copy of this document.

The creation of the Cost-Share Policy was approved at a regular monthly meeting of the BCD on December 9, 2009.

# Board Officer Election/Appointment Policy

Officers of the Benton Conservation District will be elected, by a majority vote of supervisors, at BCD’s January Board Meeting. Officer position include: Chair, Vice-Chair, and Auditor.

The creation of the Board Officer Election/Appointment Policy was approved at a regular monthly meeting of the BCD on June 10, 2009.

# Cost-Share Account

The BCD has created a cost-share account to accrue finances for and to utilize to provide financial assistance to landowners willing to implement Best Management Practices (BMP’s) for natural resource protection in Benton County. Cost-share will only be provided if a landowner complies with the BCD Cost-share policies. The cost share account may not be used for any other purposes unless specifically approved by the board with acknowledgement that they are deviating from this policy. The cost-share account shall be funded at a level of $65,000 and shall be replenished annually from monies collected from the District assessment or from grant funds. The amount remaining in the cost-share account shall be placed on the monthly Treasurer’s Report and will be reflected as a District liability.

The creation of the Cost-Share Account was approved at a regular monthly meeting of the BCD on December 10, 2008.

Reserve Account

The BCD has created a reserve account to accrue finances to fund the operating costs of the District. The reserve account may not be used for any other purposes unless specifically approved by the board with acknowledgement that they are deviating from this policy. The reserve account shall be funded at a maximum level of $100,000 with an initial contribution of $50,000 and an annual contribution of $25,000 from monies collected from the District assessment and/or grants. The amount remaining in the reserve account shall be placed on the monthly Treasurer’s Report.

The creation of the Reserve Account was approved at a regular monthly meeting of the BCD on May 12th 2010.

# Purchasing Policy

Procurement Procedures for personal services and purchased services are outlined in the table below:

|  |  |  |
| --- | --- | --- |
| **PERSONAL SERVICES CONTRACTS** | | |
| **Dollar Threshold** | Competitive Process | Major Activities |
| **$1 - $4,999** | Not Required | \* Seeking competition is always recommended, though not required for this dollar range.  \* Telephone calls can be made to firms or individuals describing the services desired and requesting price, schedule and qualifications to perform. Purchases should be made based on the district’s inquiries and experience and knowledge of the market to obtain the best quality product at the best price.  \* Subcontract is entered into upon selection of subcontractor, regardless of dollar amount. |
| **$5,000 - $19,999** | Informal Competition – also called “evidence of competition” | \* Prepare written solicitation document/letter including a minimum: description of services required, project schedule, request for consultant’s qualifications, request for costs or fees, and due date for responses.  \* Send to a minimum of three firms/individuals. May be faxed to them and responses may be faxed to the district to expedite processing. List of firms can be developed from telephone listings, professional societies and periodicals, internet listings, a published legal notice requesting information on available services, etc.  \* Evaluate responses and make award decision.  \* Negotiate subcontract with successful contractor.  \* Document for file: names of firms solicited; information of firm’s responses, basis for award decision, and copy of subcontract. |
| **$20,000 or more** | Formal Competition | \* Prepare formal solicitation document. The Request for Proposals (RFP) is the solicitation document most frequently used by district’s to subcontract for personal services. Include all requirements in order for proposer to understand what the district needs and how the district will evaluate responses. The RFP serves as the basis for the consultation to respond, and also serve as the foundation for the eventual subcontract.  \* Publish legal notice in major daily newspapers to notify firms of upcoming solicitation. Develop bidder’s list from firms responding to notice.  \* Issue RFP to responding bidders  \* Conduct a pre-proposal conference to clarify the extent of the work and permit prospective bidders to ask for clarifications.  \* Date and time stamp proposals received by due date.  \* Evaluate proposals strictly against the criteria that are set forth in the RFP and score proposals. Determine apparent successful contractor.  \* Notify successful and unsuccessful firms.  \* Negotiate subcontract with successful contractor.  \*Conduct debriefing conferences, if requested.  \* Begin subcontract work. |
| **PURCHASED GOODS AND SERVICES** | | |
| **Dollar Threshold** | Competitive Process | Major Activities |
| **$1 - $3,999** | Not Required | \* Seeking competition is always recommended, though not required for this dollar range.  \* Telephone calls can be made to vendors describing the services desired and requesting price, schedule and qualifications to perform. Purchases should be made based on the district’s inquiries and experience and knowledge of the market to obtain the best quality product at the best price. |
| **$4,000 - $39,100** | Informal Competition – also called “evidence of competition” | \* Either written solicitation or documented telephone solicitation may be used. The solicitation should include at a minimum: description of goods and services required, project schedule, request for qualifications, request for bid, and due date for responses. If solicitation is done by phone, it must be thoroughly documented.  \* Seek bids from a minimum of three vendors. If written the solicitation may be faxed to them and responses may be faxed to the district to expedite processing. A list of vendors can be developed from telephone listings, internet listings, a published legal notice requesting information on available services, etc.  \* Evaluate responses and make award decision.  \* Negotiate subcontract with successful bidder.  \* Document for file: names of vendors solicited; information of vendor’s responses, basis for award decision, and copy of subcontract. |
| **$39,101 or more** | Formal Competition | \* Prepare formal solicitation document. The Invitation for Bid (IFB) is the solicitation document most frequently used by district’s to subcontract for purchased services and goods. The IFB identifies the functional performance threshold at which the district needs would be met, serves as the basis for the applicants to respond, and also provides the foundation for the eventual subcontract.  \* Publish legal notice in major daily newspapers to notify firms of upcoming solicitation. Develop bidder’s list from firms responding to notice.  \* Issue RFP to responding bidders  \* Conduct a pre-proposal conference to clarify the extent of the work and permit prospective bidders to ask for clarifications.  \* Date and time stamp proposals received by due date.  \* Evaluate proposals strictly against the criteria that are set forth in the IFB and score the proposals. Determine apparent successful bidder.  \* Notify successful and unsuccessful firms.  \* Negotiate subcontract with successful contractor.  \*Conduct debriefing conferences, if requested.  \* Begin subcontract work. |

The creation of the Purchasing Policy was approved at a regular monthly meeting of the BCD on March 11, 2009.

Below is a chart that will assist in determining the distinction between personal and purchased services:

|  |  |
| --- | --- |
| PERSONAL SERVICE CHARACTERISTICS | PURCHASED SERVICE CHARACTERISTICS |
| * Services are professional or technical in nature and meet more specialized district needs. Work is predominantly intellectual and varied. * Work is independent from day to day control of the district; consultant maintains control of work methods. * Work requires regular exercise of judgment, discretion, and decision-making; involves providing advice, opinions or recommendations; may have policy implications for district; often addresses management-level issues. * May require advanced or specialized knowledge, or expertise gained over an extensive period of time in a specialized field of experience. * Work may be original and creative in character in character in a recognized field of endeavor, the result of which may depend primarily on the individual’s invention, imagination or talent. * Personal service provider generally assumes risks of loss if the agreed to requirements are not satisfied. | * Services are more repetitive, routine or mechanical in nature, following established or standardized procedures generally involving completion of an assigned task, rather than an entire project. * Services contribute to the day to day business operations of the district, rather than the management or policy side of the district, and may meet more general needs of the district. * Services generally follow established procedures, as contrasted with customary and regular exercise of discretion or independent judgment. * Decision-making and analysis, if required, is more routine or perfunctory in nature. * Services are generally are based upon district discretion. |

1. Practices not listed will be reviewed for funding eligibility on a case by case basis. [↑](#endnote-ref-1)