

San Miguel Community Services District

APPROVED OPERATING
BUDGET FISCAL YEAR 2024-2025



FIRE – LIGHTING/LANDSCAPING – WASTEWATER – WATER – SOLID WASTE

SAN MIGUEL CSD
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2024 - 2025

20 FIRE PROTECTION DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget 23-24	Exp. 23-24	Budget 24-25	Changes 24-25	Budget 24-25	Budget 24-25
62000	Fire										
105	Salaries and Wages	132,754	161,041	151,210	118,907	128,416	93%	137,022		137,022	107%
111	BOD Stipend	1,408	2,002	1,270	1,392	1,704	82%	2,100		2,100	123%
115	Payroll Expenses	4,856	2,827		3	0	***%			0	0%
116	OES Payroll Expense		431			0	0%			0	0%
117	OES Duty Coverage		4,616			0	0%			0	0%
118	OES Payroll Tax SUI		1,335			0	0%			0	0%
120	Workers' Compensation	10,044	8,735	30,753	29,429	29,429	100%	34,000		34,000	116%
121	Physicals	75	885		16	1,000	2%	1,000		1,000	100%
125	Volunteer Firefighter Sti	47,372	49,391	88,687	75,153	60,000	125%	72,500		72,500	121%
126	OES Strike Team Payroll	114,489	89,874		20,747	14,748	141%			0	0%
135	Payroll Tax - FICA/SS	9,027	3,458	5,426	5,349	2,278	235%	2,300		2,300	101%
140	Payroll Tax - Medicare	2,229	2,762	3,591	3,094	2,087	148%	2,008		2,008	96%
150	Payroll Tax - SDI				117	0	***%			0	0%
155	Payroll Tax - SUI	3,234	2,449	2,408	2,399	6,115	39%	512		512	8%
160	Payroll Tax - ETT		16	46	45	130	35%	138		138	106%
205	Insurance - Health	5,225	7,187	12,395	11,065	11,342	98%	6,620		6,620	58%
210	Insurance - Dental	530	774	714	605	674	90%	342		342	51%
215	Insurance - Vision	87	122	115	98	108	91%	56		56	52%
225	Retirement - PERS Expense	7,261	10,323	16,751	14,145	16,585	85%	16,845		16,845	102%
305	Operations & Maintenance	8,531	1,811	4,406	1,574	10,900	14%	10,000		10,000	92%
307	OES Strike Team Expenses	331			998	555	180%			0	0%
310	Phone & Fax Expense	444	2,921	1,143	895	1,500	60%	1,190		1,190	79%
315	Postage, Shipping & Freig	533	218	593	147	300	49%	317		317	106%
319	Legal: P.R.A.s - Professi	2,209	687	407		500	0%	500		500	100%
320	Printing & Reproduction	478	142	364		1,000	0%	1,000		1,000	100%
321	IT Services - Professiona		4,074	9,977	8,930	8,000	112%	15,600		15,600	195%
323	Auditor - Professional Sv		2,341	2,465	3,416	4,000	85%	4,286		4,286	107%
325	Accounting - Professional	4,451	2,038	1,236	2,924	2,500	117%	2,000		2,000	80%
326	Engineering - Professiona	1,330	1,235	1,158	1,840	3,000	61%	3,000		3,000	100%
327	Legal: General - Professi	15,147	16,636	15,304	10,700	18,000	59%	18,000		18,000	100%
328	Insurance - Prop & Liabil	22,508	13,747	16,555	20,175	20,175	100%	24,000		24,000	119%
330	Contract Labor	867				0	0%			0	0%
333	Legal: HR - Professional	16,155	12,003	9,648	5,921	10,000	59%	8,000		8,000	80%
334	Maintenance Agreements	6,623	2,517	2,342	2,654	5,000	53%	3,000		3,000	60%
335	Meals	429	37	325	92	500	18%	500		500	100%
340	Meetings and Conferences		482	3		500	0%	500		500	100%
341	Space Rental				763	1,000	76%	840		840	84%
345	Mileage Expense Reimburse	15	86			500	0%	500		500	100%
346	OES Equip Repairs & Main				42	42	100%			0	0%
348	Safety Equipment and Supp	821	226	365	2,611	5,000	52%	5,000		5,000	100%
350	Repairs & Maint - Compute	1,301	236			2,000	0%	2,000		2,000	100%
351	Repairs & Maint - Equip	1,925	12,870	13,520	7,695	10,000	77%	10,000		10,000	100%
352	Repairs & Maint - Structu	288	8,921	42,796	1,016	4,000	25%	4,000		4,000	100%
354	Repairs & Maint - Vehicle	14,066	8,793	5,010	7,373	8,000	92%	8,000		8,000	100%
355	Testing & Supplies (WWTP)		70			0	0%			0	0%
359	Testing & Supplies - Othe			396	386	1,000	39%	1,000		1,000	100%
370	Dispatch Services (Fire)	8,797	10,874	15,375	14,936	17,000	88%	19,000		19,000	112%

SAN MIGUEL CSD
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2024 - 2025

20 FIRE PROTECTION DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget 23-24	Exp. 23-24	Budget 24-25	Changes 24-25	Budget 24-25	Budget 24-25
375	Internet Expenses	1,140	612	640	1,819	2,000	91%	2,500		2,500	125%
376	Web Page - Upgrade/Maint	552	492	768	717	2,000	36%	1,000		1,000	50%
380	Utilities - Alarm Service			105	385	1,000	39%	1,000		1,000	100%
381	Utilities - Electric	2,531	3,419	3,924	224	6,000	4%	6,500		6,500	108%
382	Utilities - Propane	327	300	964	1,533	2,000	77%	2,500		2,500	125%
384	Utilities - Water/Sewer		4	753	1,518	1,700	89%	2,000		2,000	118%
385	Dues and Subscriptions	7,963	9,868	14,050	5,024	6,000	84%	6,500		6,500	108%
386	Education and Training	1,526	9,239	4,450	7,069	8,000	88%	10,000		10,000	125%
388	Education and training: C					1,000	0%			0	0%
393	Advertising and Public No	150	132	338	35	1,000	4%	1,000		1,000	100%
394	LAFCO Allocations	1,483	1,211	1,483	1,933	2,000	97%	1,932		1,932	97%
395	Community Outreach	418	289	59		1,000	0%	1,000		1,000	100%
405	Software		2,127			3,000	0%	3,000		3,000	100%
410	Office Supplies	541	757	2,026	734	2,000	37%	2,000		2,000	100%
445	CPR/FIRST AID TRAINING MA					500	0%	500		500	100%
450	EMS Supplies	4,265	1,888	2,194	1,255	5,000	25%	5,000		5,000	100%
455	Fire Safety Gear & Equipm	30,627	920			5,000	0%	5,000		5,000	100%
456	State Fire Grants	4,967	1,741	19,165	28,003	34,247	82%	20,000		20,000	58%
457	CFF Grant - California Fi	5,282	7,332			0	0%			0	0%
458	Grants- Professional Serv				5,683	4,000	142%	4,000		4,000	100%
465	Cell phones, Radios and P	695	1,357	2,424	1,238	2,000	62%	2,000		2,000	100%
470	Communication Equipment	839	13,640	3,952	1,249	1,000	125%	1,500		1,500	150%
475	Computer Supplies & Upgra	965	1,365	5,047	4,302	4,396	98%	5,000		5,000	114%
485	Fuel Expense	6,082	10,953	7,935	5,544	9,000	62%	8,000		8,000	89%
490	Small Tools & Equipment	1,919	1,104			2,000	0%	2,000		2,000	100%
495	Uniform Expense	3,435	4,257	895	1,638	5,000	33%	5,000		5,000	100%
500	Capital Outlay	759	-53,000	18,542		0	0%			0	0%
502	Capital Outlay- Fire				10,911	10,911	100%			0	0%
503	Weed Abatement Costs	1,976	5,928	366	5,533	5,150	107%	5,500		5,500	107%
505	Fire Training Grounds	689	1,402			1,000	0%			0	0%
510	Fire Station Renovation	474	130		2,226	2,500	89%	5,500		5,500	220%
511	Fire- Temp Housing Unit	4,800	11,698	17,954		0	0%			0	0%
512	Fire- Escrow Temp Housing			1,175	11,821	4,240	279%			0	0%
710	County Hazmat Dues		2,000	2,000	2,000	2,500	80%	2,500		2,500	100%
715	Licenses, Permits and Fee	287				0	0%			0	0%
820	Fireworks Clean Up				500	500	100%	500		500	100%
900	District Strategic Plan		6,791	324		0	0%			0	0%
940	Bank Service Charges		7			0	0%			0	0%
949	Lease agreements			4,385	5,760	5,760	100%	5,800		5,800	101%
960	Property Tax Expense	211	211	299	154	154	100%	200		200	130%
981	Debt Svcs Equipt - Princi		34,208	36,088	36,397	36,482	100%	37,675		37,675	103%
982	Debt Svcs Equipt - Intere		12,875	11,838	10,686	10,711	100%	9,517		9,517	89%
983	Debt Svcs Structure- Prin			23,013	23,013	23,899	96%	23,013		23,013	96%
984	Debt Svcs Structure - Int			10,564	10,564	9,678	109%	10,564		10,564	109%
990	Retirement/Health Ins Lia					0	0%	3,300		3,300	*****
	Account:	530,743	546,450	654,474	567,120	633,916	89%	620,677	0	620,677	98%
	Fund:	530,743	546,450	654,474	567,120	633,916	89%	620,677	0	620,677	98%

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Expenditure Budget Report -- MultiYear Actuals
For the Year: 2024 - 2025

30 STREET LIGHTING DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget 23-24	Exp. 23-24	Budget 24-25	Changes 24-25	Budget 24-25	Budget 24-25
63000	Lighting										
101	EE Timekeeping Costs				136	300	45%	300		300	100%
105	Salaries and Wages	11,427	13,897	12,657	12,151	16,745	73%	20,957		20,957	125%
111	BOD Stipend	128	182	118	164	264	62%	350		350	133%
115	Payroll Expenses	121	87			0	0%			0	0%
120	Workers' Compensation	590	350	18	-15	0	***	350		350	*****
121	Physicals		2		6	50	12%	50		50	100%
135	Payroll Tax - FICA/SS	27	47	20	10	60	17%	57		57	95%
140	Payroll Tax - Medicare	164	191	190	175	247	71%	306		306	124%
150	Payroll Tax - SDI				6	0	***			0	0%
155	Payroll Tax - SUI	78	82	55	56	800	7%	86		86	11%
160	Payroll Tax - ETT			1	1	12	8%	16		16	133%
205	Insurance - Health	1,136	1,578	2,326	1,625	1,783	91%	1,783		1,783	100%
210	Insurance - Dental	54	122	66	60	66	91%	51		51	77%
215	Insurance - Vision	6	16	11	10	12	83%	10		10	83%
225	Retirement - PERS Expense	1,927	2,450	1,487	1,409	1,389	101%	1,907		1,907	137%
305	Operations & Maintenance	469	462	597	32	1,500	2%	1,500		1,500	100%
310	Phone & Fax Expense		186	105	91	100	91%	200		200	200%
315	Postage, Shipping & Freig	13	20	12	15	100	15%	100		100	100%
319	Legal: P.R.A.s - Professi		65	42		150	0%	150		150	100%
320	Printing & Reproduction	8	16	2		150	0%	150		150	100%
321	IT Services - Professiona		346	1,286	946	3,300	29%	400		400	12%
323	Auditor - Professional Sv	242	228	250	342	600	57%	725		725	121%
325	Accounting - Professional	145	197	126	289	750	39%	750		750	100%
326	Engineering - Professiona			170		5,000	0%	5,000		5,000	100%
327	Legal: General - Professi	2,865	1,463	2,250	1,618	3,000	54%	3,000		3,000	100%
328	Insurance - Prop & Liabil	945	925	3,313	2,014	2,100	96%	3,000		3,000	143%
329	New Hire Screening	23				50	0%	100		100	200%
330	Contract Labor	75				5,000	0%	5,000		5,000	100%
331	Legal: SMEA - Professiona					300	0%	300		300	100%
333	Legal: HR - Professional	845	719	516	804	1,500	54%	2,000		2,000	133%
334	Maintenance Agreements	381	227	239	251	600	42%	400		400	67%
335	Meals	5				150	0%	150		150	100%
340	Meetings and Conferences		49			350	0%	350		350	100%
341	Space Rental				76	150	51%	150		150	100%
345	Mileage Expense Reimburse	52	11			150	0%	150		150	100%
348	Safety Equipment and Supp	61				1,000	0%	1,000		1,000	100%
350	Repairs & Maint - Compute	122	5			150	0%	150		150	100%
351	Repairs & Maint - Equip		97	133		10,000	0%	10,000		10,000	100%
352	Repairs & Maint - Structu	72	1			500	0%	500		500	100%
353	Repairs & Maint - Infrast	4,259	4,913	8,604	481	10,000	5%	18,000		18,000	180%
354	Repairs & Maint - Vehicle			26		1,000	0%	500		500	50%
375	Internet Expenses			42	106	150	71%	350		350	233%
376	Web Page - Upgrade/Maint	48	48	48	75	425	18%	150		150	35%
381	Utilities - Electric	14,269	14,592	14,708	13,617	20,000	68%	20,000		20,000	100%
382	Utilities - Propane	28	29	46		0	0%			0	0%
383	Utilities - Trash					0	0%	50		50	*****
384	Utilities - Water/Sewer	7,084	8,764	10,868	7,721	15,500	50%	15,500		15,500	100%

SAN MIGUEL CSD
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2024 - 2025

30 STREET LIGHTING DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget 23-24	Exp. 23-24	Budget 24-25	Changes 24-25	Budget 24-25	Budget 24-25
385	Dues and Subscriptions	145	224	312	216	1,500	14%	750		750	50%
386	Education and Training	24	220	141	55	2,000	3%	2,000		2,000	100%
393	Advertising and Public No	2	13	2	3	500	1%	500		500	100%
394	LAFCO Allocations	247	1,211	1,492	1,933	1,933	100%	2,000		2,000	103%
395	Community Outreach		13	3		150	0%	150		150	100%
410	Office Supplies	184	58	39	12	500	2%	500		500	100%
432	Utility Rate Design Study					30,000	0%	30,000		30,000	100%
465	Cell phones, Radios and P	67	82	124	163	200	82%	200		200	100%
475	Computer Supplies & Upgra		268	576		0	0%			0	0%
485	Fuel Expense		3			200	0%	200		200	100%
490	Small Tools & Equipment	1,301	1,551			5,000	0%	5,000		5,000	100%
495	Uniform Expense	51	101	129	4	100	4%	100		100	100%
500	Capital Outlay	9,065		11,017		0	0%			0	0%
581	WWTP Expansion	1,841				0	0%			0	0%
582	WWTP Plant Maintenance	33				0	0%			0	0%
715	Licenses, Permits and Fee					100	0%	100		100	100%
900	District Strategic Plan		663	34		0	0%			0	0%
925	Bank Fees			4	-1	5	-20%	10		10	200%
940	Bank Service Charges		1			50	0%	50		50	100%
949	Lease agreements			485	1,210	1,200	101%	1,400		1,400	117%
	Account:	60,629	56,775	74,690	47,867	148,891	32%	158,958	0	158,958	107%
70000	Transfers										
	352 Repairs & Maint - Structu			2,325	-98	-100	98%			0	0%
	Account:			2,325	-98	-100	98%	0	0	0	0%
	Fund:	60,629	56,775	77,015	47,769	148,791	32%	158,958	0	158,958	107%

SAN MIGUEL CSD
Expenditure Budget Report -- MultiYear Actuals

For the Year: 2024 - 2025

40 WASTEWATER DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget 23-24	Exp. 23-24	Budget 24-25	Changes 24-25	Budget 24-25	Budget 24-25
63000	Lighting										
205	Insurance - Health			908		0	0%			0	0%
	Account:			908		0	***%	0	0	0	0%
64000	Sanitary										
101	EE Timekeeping Costs				1,221	2,400	51%	2,400		2,400	100%
105	Salaries and Wages	199,536	202,212	197,183	131,799	330,338	40%	240,941	-40,000	200,941	61%
109	Stand-by Hours	7,020	3,015			0	0%			0	0%
110	Payroll Tax Expense				219	500	44%	500		500	100%
111	BOD Stipend	2,304	3,276	2,052	2,088	1,872	112%	2,100		2,100	112%
115	Payroll Expenses	2,117	1,655			0	0%			0	0%
120	Workers' Compensation	8,222	8,078	9,452	8,648	9,500	91%	11,115		11,115	117%
121	Physicals	75	88	75	115	150	77%	150		150	100%
135	Payroll Tax - FICA/SS	461	847	447	129	1,167	11%	1,281		1,281	110%
140	Payroll Tax - Medicare	2,864	2,926	2,878	1,920	4,817	40%	3,525		3,525	73%
150	Payroll Tax - SDI				69	0	***%			0	0%
155	Payroll Tax - SUI	1,319	1,425	1,225	789	15,614	5%	1,209		1,209	8%
160	Payroll Tax - ETT		3	26	18	211	9%	140		140	66%
205	Insurance - Health	23,717	24,624	26,591	17,404	54,582	32%	54,582		54,582	100%
206	Insurance - CalPers Healt	1,455	19,984	21,552		0	0%			0	0%
210	Insurance - Dental	1,098	2,221	1,166	809	2,234	36%	1,273		1,273	57%
215	Insurance - Vision	51	271	199	131	309	42%	156		156	50%
225	Retirement - PERS Expense	24,520	25,553	15,746	14,541	35,463	41%	16,705		16,705	47%
305	Operations & Maintenance	5,788	4,910	10,253	8,607	8,000	108%	10,000		10,000	125%
310	Phone & Fax Expense	1,107	3,184	2,153	1,128	1,500	75%	1,200		1,200	80%
315	Postage, Shipping & Freig	3,482	598	194	189	1,000	19%	400		400	40%
319	Legal: P.R.A.s - Professi		1,222	610		1,000	0%	1,000		1,000	100%
320	Printing & Reproduction	627	144	86		1,000	0%	500		500	50%
321	IT Services - Professiona		6,870	12,746	11,948	14,800	81%	11,500		11,500	78%
323	Auditor - Professional Sv	3,997	4,340	4,060	3,643	3,644	100%	4,286		4,286	118%
324	GSA-GSP - Professional Sv	218				0	0%			0	0%
325	Accounting - Professional	2,776	3,725	1,858	3,154	4,500	70%	5,000		5,000	111%
326	Engineering - Professiona	13,894	3,841	19,813	13,227	20,000	66%	10,000		10,000	50%
327	Legal: General - Professi	39,041	31,425	26,646	16,680	30,000	56%	30,000		30,000	100%
328	Insurance - Prop & Liabil	12,357	12,842	17,980	17,609	17,650	100%	20,650		20,650	117%
329	New Hire Screening	23	23	45		100	0%	100		100	100%
330	Contract Labor	1,319				15,000	0%	5,000		5,000	33%
331	Legal: SMEA - Professiona			5,225	1,472	3,500	42%	3,500		3,500	100%
333	Legal: HR - Professional	14,795	12,865	6,561	10,259	9,500	108%	10,000		10,000	105%
334	Maintenance Agreements	8,809	4,971	5,709	4,264	8,000	53%	4,500		4,500	56%
335	Meals	5				100	0%	100		100	100%
340	Meetings and Conferences		932			1,000	0%	500		500	50%
341	Space Rental				983	1,000	98%	1,000		1,000	100%
345	Mileage Expense Reimburse	640	192			1,000	0%	500		500	50%
348	Safety Equipment and Supp	1,553	336	1,621	1,352	2,000	68%	2,000		2,000	100%
349	Repairs & Maint - Mission	2,043	4,705	5,348	9,002	7,500	120%	6,935		6,935	92%
350	Repairs & Maint - Compute	1,314	97	16		1,600	0%	1,600		1,600	100%
351	Repairs & Maint - Equip	1,220	5,946	5,472	2,460	8,000	31%	5,000		5,000	63%

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For the Year: 2024 - 2025

40 WASTEWATER DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget 23-24	Exp. 23-24	Budget 24-25	Changes 24-25	Budget 24-25	Budget 24-25
352	Repairs & Maint - Structu	595	298	248	73	1,500	5%	1,500		1,500	100%
353	Repairs & Maint - Infrast	697	20,843	335	10,650	15,000	71%	15,000		15,000	100%
354	Repairs & Maint - Vehicle	3,008	2,330	4,378	4,429	5,000	89%	5,000		5,000	100%
355	Testing & Supplies (WWTP)	1,376	8,558	17,052	19,547	17,000	115%	20,000		20,000	118%
361	Contract Operations					0	0%	40,000		40,000	*****
374	CSD Utilities - Billing S		3,655	3,916	3,453	4,000	86%	4,000		4,000	100%
375	Internet Expenses	2,964	1,838	5,010	3,739	4,500	83%	4,300		4,300	96%
376	Web Page - Upgrade/Maint	840	912	768	1,076	1,076	100%	900		900	84%
379	Utilities - Electric Miss	1,335	1,453	1,039	899	2,000	45%	1,453		1,453	73%
380	Utilities - Alarm Service	648	727	696	500	2,000	25%	750		750	38%
381	Utilities - Electric	76,335	75,338	83,638	81,954	80,000	102%	80,000		80,000	100%
382	Utilities - Propane	498	555	731	28	600	5%	150		150	25%
383	Utilities - Trash	624	626	706	623	700	89%	1,000		1,000	143%
384	Utilities - Water/Sewer	690	1,231	2,252	1,927	3,500	55%	3,500		3,500	100%
385	Dues and Subscriptions	4,046	4,991	5,107	3,768	6,000	63%	5,000		5,000	83%
386	Education and Training	-475	679	1,591	1,090	2,500	44%	2,500		2,500	100%
393	Advertising and Public No	231	613	295	916	1,000	92%	750		750	75%
394	LAFCO Allocations	1,483	1,211	1,615	1,933	1,933	100%	2,000		2,000	103%
395	Community Outreach		178	223	184	1,200	15%	1,000		1,000	83%
396	Utilities - SoCal Gas			174	195	500	39%	500		500	100%
410	Office Supplies	1,082	1,415	3,037	925	2,000	46%	2,000		2,000	100%
432	Utility Rate Design Study	1,755		9,492	1,665	20,000	8%	10,000		10,000	50%
459	SCADA - Maintenance Fees					1,500	0%	1,500		1,500	100%
465	Cell phones, Radios and P	1,314	1,497	1,575	1,464	1,920	76%	2,000		2,000	104%
475	Computer Supplies & Upgra		4,089	15,044	876	1,000	88%	1,000		1,000	100%
485	Fuel Expense	5,563	6,543	5,492	4,196	6,000	70%	6,000		6,000	100%
490	Small Tools & Equipment	4,039	6,386	450	1,395	5,500	25%	4,000		4,000	73%
495	Uniform Expense	1,559	2,713	2,165	1,339	2,500	54%	1,500		1,500	60%
500	Capital Outlay	10,154				0	0%			0	0%
545	Sewer System Mgmt Plan (S	2,500				5,000	0%	5,000		5,000	100%
546	Master Plans			5,842		6,000	0%	6,000		6,000	100%
560	Sewer Line Repairs				753	10,000	8%	10,000		10,000	100%
570	Repairs, Maint. & Video S					1,000	0%	1,000		1,000	100%
580	Mission Gardens Lift Stat			6,254		10,000	0%	10,000		10,000	100%
581	WWTP Expansion	3,842				0	0%			0	0%
582	WWTP Plant Maintenance	13,482	18,636	41,818	18,424	40,000	46%	40,000		40,000	100%
583	WWTF Drying Pond Maintena		14,821			25,000	0%	25,000		25,000	100%
585	Sludge Removal Project	2,419				25,000	0%	25,000		25,000	100%
587	WWTF Final Design/Constru	155,048			669,925	478,756	140%	450,000		450,000	94%
589	Proposition 68 Grant	4,500				0	0%			0	0%
705	Waste Discharge Fees/Perm	23,210	45,184	28,140	33,725	53,653	63%	35,000		35,000	65%
715	Licenses, Permits and Fee	2,713	6,201	6,766	4,316	4,000	108%	4,000		4,000	100%
805	Refundable Water/Sewer/Hy		2			100	0%	100		100	100%
900	District Strategic Plan		12,588	486		0	0%			0	0%
908	Cash Over/Cash Short			-125		1	0%	10		10	1000%
911	Finance Charges/Late Fees	7				0	0%			0	0%
925	Bank Fees			4	-1	-2	50%	10		10	-500%
935	Depreciation Expense	76,686	74,434			0	0%			0	0%

SAN MIGUEL CSD
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2024 - 2025

40 WASTEWATER DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget 23-24	Exp. 23-24	Budget 24-25	Changes 24-25	Budget 24-25	Budget 24-25
940	Bank Service Charges		13	157		100	0%	100		100	100%
949	Lease agreements			4,602	10,890	14,000	78%	14,000		14,000	100%
950	WWTF Exp MBR				165,282	165,282	100%	200,000		200,000	121%
955	3W Water Line SGMA				129,642	200,000	65%	752,765		752,765	376%
960	Property Tax Expense	128	128	128	96	96	100%	150		150	156%
963	Collection System Project				29,386	396,500	7%	290,500		290,500	73%
964	Septic to Sewer Project				15,264	15,700	97%	10,000		10,000	64%
966	Reimbursable Engineering				238	0	***%			0	0%
970	WWTF Long Term Maintenanc					100,000	0%	100,000		100,000	100%
971	Loan Principal Payment					150,000	0%	150,000		150,000	100%
972	Loan Interest Payment					150,000	0%	150,000		150,000	100%
990	Retirement/Health Ins Lia				8,778	0	***%	30,000		30,000	****%
	Account:	794,663	720,032	666,089	1,521,439	2,661,166	57%	2,997,286	-40,000	2,957,286	111%
70000	Transfers										
352	Repairs & Maint - Structu			20,925	-879	-879	100%			0	0%
	Account:			20,925	-879	-879	100%	0	0	0	0%
	Fund:	794,663	720,032	687,922	1,520,560	2,660,287	57%	2,997,286	-40,000	2,957,286	111%

SAN MIGUEL CSD
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2024 - 2025

50 WATER DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget 23-24	Exp. 23-24	Budget 24-25	Changes 24-25	Budget 24-25	Budget 24-25
65000	Water										
101	EE Timekeeping Costs				1,221	2,400	51%	2,400		2,400	100%
105	Salaries and Wages	244,590	268,240	274,014	244,828	338,264	72%	335,497	-40,000	295,497	87%
109	Stand-by Hours	7,020	3,015			0	0%			0	0%
111	BOD Stipend	2,432	3,458	2,146	2,078	1,896	110%	2,100		2,100	111%
115	Payroll Expenses	2,298	1,634			0	0%			0	0%
120	Workers' Compensation	6,744	8,131	13,323	6,100	8,000	76%	8,000		8,000	100%
121	Physicals	75	139	225	226	150	151%	150		150	100%
135	Payroll Tax - FICA/SS	579	1,025	454	129	1,169	11%	1,280		1,280	109%
140	Payroll Tax - Medicare	3,452	3,889	3,954	3,558	4,932	72%	4,895		4,895	99%
150	Payroll Tax - SDI				137	0	***%			0	0%
155	Payroll Tax - SUI	1,560	1,710	1,434	1,280	15,988	8%	1,508		1,508	9%
160	Payroll Tax - ETT		3	31	29	283	10%	281		281	99%
205	Insurance - Health	35,841	33,959	36,571	37,313	46,122	81%	46,122		46,122	100%
206	Insurance - CalPers Healt	1,455	19,984	21,552		0	0%			0	0%
210	Insurance - Dental	1,207	2,474	1,656	1,430	1,854	77%	913		913	49%
215	Insurance - Vision	189	447	266	232	310	75%	161		161	52%
225	Retirement - PERS Expense	26,652	32,421	24,234	27,074	45,869	59%	34,108		34,108	74%
305	Operations & Maintenance	5,659	5,459	11,731	8,594	8,000	107%	8,000		8,000	100%
310	Phone & Fax Expense	1,107	3,158	2,131	1,120	1,500	75%	1,200		1,200	80%
315	Postage, Shipping & Freig	3,595	594	200	197	1,000	20%	425		425	43%
319	Legal: P.R.A.s - Professi		1,232	602		600	0%	500		500	83%
320	Printing & Reproduction	1,697	1,083	1,235	171	1,000	17%	500		500	50%
321	IT Services - Professiona		6,818	12,739	11,841	12,800	93%	11,350		11,350	89%
323	Auditor - Professional Sv		4,283	4,005	3,643	3,644	100%	4,300		4,300	118%
324	GSA-GSP - Professional Sv	9,338	8,842	3,121	12,166	15,000	81%	10,000		10,000	67%
325	Accounting - Professional	7,353	3,700	1,856	3,281	4,500	73%	4,500		4,500	100%
326	Engineering - Professiona	43,518	2,960	22,858	61,238	52,310	117%	30,000		30,000	57%
327	Legal: General - Professi	55,415	37,599	20,891	21,142	27,000	78%	30,000		30,000	111%
328	Insurance - Prop & Liabil	19,425	21,032	29,761	32,485	32,485	100%	38,000		38,000	117%
329	New Hire Screening	23	23	45		100	0%	100		100	100%
330	Contract Labor	1,432				15,000	0%	5,000		5,000	33%
331	Legal: SMEA - Professiona			5,225	1,472	3,500	42%	3,500		3,500	100%
333	Legal: HR - Professional	16,063	11,407	6,501	10,158	9,500	107%	10,000		10,000	105%
334	Maintenance Agreements	11,094	6,414	5,545	4,216	9,000	47%	4,500		4,500	50%
335	Meals	5				100	0%	100		100	100%
340	Meetings and Conferences		920			1,000	0%	1,000		1,000	100%
341	Space Rental				978	800	122%	1,000		1,000	125%
345	Mileage Expense Reimburse	725	283			250	0%	250		250	100%
348	Safety Equipment and Supp	1,688	358	1,260	1,303	2,000	65%	1,500		1,500	75%
350	Repairs & Maint - Compute	1,393	101	298		1,500	0%	1,500		1,500	100%
351	Repairs & Maint - Equip	5,149	12,528	5,975	3,976	5,000	80%	5,000		5,000	100%
352	Repairs & Maint - Structu	1,082	109	454	127	2,000	6%	2,000		2,000	100%
353	Repairs & Maint - Infrast	25,907	37,089	28,200	68,211	59,163	115%	50,000		50,000	85%
354	Repairs & Maint - Vehicle	2,480	1,809	3,775	4,429	4,500	98%	4,500		4,500	100%
355	Testing & Supplies (WWTP)		162			0	0%			0	0%
356	Testing & Supplies - Well	1,686	2,662	3,459	3,537	3,500	101%	3,500		3,500	100%

SAN MIGUEL CSD
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2024 - 2025

50 WATER DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget 23-24	Exp. 23-24	Budget 24-25	Changes 24-25	Budget 24-25	Budget 24-25
357	Testing & Supplies - Well	1,611	2,460	3,508	3,537	3,500	101%	3,500		3,500	100%
358	Testing & Supplies - SLT	4,414	6,448	8,368	5,389	6,000	90%	5,000		5,000	83%
359	Testing & Supplies - Othe	7,508	3,692	6,976	5,294	6,000	88%	6,000		6,000	100%
361	Contract Operations					0	0%	40,000		40,000	*****
362	Cross-Connection Control	1,244	884	1,237	1,352	1,500	90%	1,500		1,500	100%
374	CSD Utilities - Billing S		3,655	3,941	3,453	4,000	86%	4,000		4,000	100%
375	Internet Expenses	1,330	1,688	1,980	2,539	3,500	73%	2,900		2,900	83%
376	Web Page - Upgrade/Maint	912	900	768	1,061	1,061	100%	896		896	84%
380	Utilities - Alarm Service	648	727	696	500	2,000	25%	1,500		1,500	75%
381	Utilities - Electric	43,917	45,418	51,937	50,313	46,000	109%	50,000		50,000	109%
382	Utilities - Propane	540	1,147	739	702	1,000	70%	1,000		1,000	100%
383	Utilities - Trash	624	626	706	623	700	89%	450		450	64%
384	Utilities - Water/Sewer	75	389	758		1,500	0%			0	0%
385	Dues and Subscriptions	3,358	4,295	7,174	5,394	4,500	120%	7,100		7,100	158%
386	Education and Training	481	591	1,829	1,424	5,000	28%	5,000		5,000	100%
393	Advertising and Public No	304	298	1,201	1,373	2,000	69%	1,000		1,000	50%
394	LAFCO Allocations	1,483	1,211	1,613	1,933	1,933	100%	1,932		1,932	100%
395	Community Outreach		554	913	992	1,200	83%	1,200		1,200	100%
396	Utilities - SoCal Gas			1,835	375	2,000	19%	1,000		1,000	50%
410	Office Supplies	937	1,166	3,031	925	2,000	46%	1,000		1,000	50%
432	Utility Rate Design Study	1,755		15,979	32,089	20,000	160%			0	0%
459	SCADA - Maintenance Fees					1,500	0%			0	0%
465	Cell phones, Radios and P	1,510	1,653	1,575	1,464	1,920	76%	2,000		2,000	104%
475	Computer Supplies & Upgra	115	4,589	14,967	876	1,000	88%	1,000		1,000	100%
481	Chemicals- Well #3	691	2,377	2,158	2,391	4,000	60%	4,000		4,000	100%
482	Chemicals- Well #4	2,465	2,496	2,186	3,528	4,000	88%	4,000		4,000	100%
483	Chemicals- SLT Well	2,314	1,039	1,506	2,128	3,000	71%	3,000		3,000	100%
485	Fuel Expense	3,381	6,541	5,490	4,198	6,000	70%	6,000		6,000	100%
490	Small Tools & Equipment	3,176	3,642	90	1,053	6,000	18%	4,000		4,000	67%
495	Uniform Expense	1,560	2,779	2,165	1,461	2,500	58%	1,500		1,500	60%
500	Capital Outlay	514,047	23,853			0	0%			0	0%
518	Water Projects SLT Well				37,293	35,390	105%	10,000		10,000	28%
520	Water Main Valves Replace	2,688			9,579	10,000	96%	10,000		10,000	100%
525	Water Meter Replacement	18,312	27,215	10,268		20,000	0%	20,000		20,000	100%
526	Development Meters	6,630				0	0%			0	0%
535	Water Lines Repairs		105		8,072	20,000	40%	20,000		20,000	100%
546	Master Plans			5,842		6,000	0%	6,000		6,000	100%
547	Paso Basin Management					0	0%	18,000		18,000	*****
577	Proposition 1 Grant		9,458	6,270		0	0%			0	0%
581	WWTP Expansion	2,369				0	0%			0	0%
582	WWTP Plant Maintenance	2,126	554			0	0%			0	0%
587	WWTF Final Design/Constru		10			0	0%			0	0%
590	CALOES Resiliency Grant	28,766				0	0%			0	0%
605	USDA Loan Payment					20,000	0%	20,000		20,000	100%
715	Licenses, Permits and Fee	4,956	6,590	8,242	6,880	7,000	98%	7,000		7,000	100%
805	Refundable Water/Sewer/Hy			-16		100	0%	100		100	100%
900	District Strategic Plan		12,422	479		0	0%			0	0%
908	Cash Over/Cash Short			-100		0	0%			0	0%

SAN MIGUEL CSD
Expenditure Budget Report -- MultiYear Actuals
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50 WATER DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget 23-24	Exp. 23-24	Budget 24-25	Changes 24-25	Budget 24-25	Budget 24-25
925	Bank Fees			1		1	0%	10		10	1000%
930	Interest Fees	52,728	50,582	48,351	44,326	60,000	74%	60,000		60,000	100%
935	Depreciation Expense	190,788	198,541			0	0%			0	0%
940	Bank Service Charges	47	31			100	0%	100		100	100%
949	Lease agreements			4,593	10,890	14,000	78%	12,000		12,000	86%
961	SLT Tank and Booster Pump				11,516	49,626	23%	38,000		38,000	77%
962	0.65 MG Tank				46,738	67,660	69%	35,000		35,000	52%
966	Reimbursable Engineering				618	0	***%			0	0%
990	Retirement/Health Ins Lia				8,778	0	***%	30,000		30,000	****%
	Account:	1,506,377	1,029,840	816,999	906,316	1,249,180	73%	1,141,328	-40,000	1,101,328	88%
70000	Transfers										
352	Repairs & Maint - Structu			20,925	-879	-879	100%			0	0%
	Account:			20,925	-879	-879	100%	0	0	0	0%
	Fund:	1,506,377	1,029,840	837,924	905,437	1,248,301	73%	1,141,328	-40,000	1,101,328	88%

SAN MIGUEL CSD
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2024 - 2025

60 SOLID WASTE DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget 23-24	Exp. 23-24	Budget 24-25	Changes 24-25	Budget 24-25	Budget 24-25
66000	SOLID WASTE										
101	EE Timekeeping Costs				136	300	45%	300		300	100%
105	Salaries and Wages	12,272	13,494	12,663	11,483	16,745	69%	13,603		13,603	81%
111	BOD Stipend	128	182	114	78	264	30%	350		350	133%
115	Payroll Expenses	121	87			0	0%			0	0%
120	Workers' Compensation	590	350	18	14	100	14%	100		100	100%
121	Physicals		2		6	50	12%	50		50	100%
135	Payroll Tax - FICA/SS	27	50	20	5	60	8%	55		55	92%
140	Payroll Tax - Medicare	166	190	180	165	246	67%	273		273	111%
150	Payroll Tax - SDI				6	0	***%			0	0%
155	Payroll Tax - SUI	79	74	52	49	800	6%	75		75	9%
160	Payroll Tax - ETT			1	1	12	8%	14		14	117%
205	Insurance - Health	1,219	1,566	1,550	1,492	1,783	84%	1,000		1,000	56%
210	Insurance - Dental	55	128	65	56	66	85%	43		43	65%
215	Insurance - Vision	6	17	10	9	12	75%	8		8	67%
225	Retirement - PERS Expense	1,962	2,488	1,448	1,364	1,389	98%	1,733		1,733	125%
305	Operations & Maintenance	469	1,543	2,271	29	2,000	1%	2,000		2,000	100%
310	Phone & Fax Expense		186	88	83	65	128%	200		200	308%
315	Postage, Shipping & Freig	13	31	11	14	50	28%	81		81	162%
319	Legal: P.R.A.s - Professi		65	34		50	0%	50		50	100%
320	Printing & Reproduction	264	29	1		50	0%	50		50	100%
321	IT Services - Professiona		346	1,140	844	3,300	26%	400		400	12%
323	Auditor - Professional Sv		471	220	342	600	57%	714		714	119%
325	Accounting - Professional	387	-45	104	289	750	39%	500		500	67%
326	Engineering - Professiona			170		0	0%			0	0%
327	Legal: General - Professi	2,925	7,512	3,649	8,287	9,500	87%	9,500		9,500	100%
328	Insurance - Prop & Liabil	728	744	1,442	1,646	1,646	100%	1,925		1,925	117%
329	New Hire Screening	23				50	0%	50		50	100%
330	Contract Labor	75				0	0%			0	0%
331	Legal: SMEA - Professiona					250	0%	250		250	100%
333	Legal: HR - Professional	845	633	456	703	600	117%	600		600	100%
334	Maintenance Agreements	421	213	205	204	600	34%	225		225	38%
340	Meetings and Conferences		49			0	0%			0	0%
341	Space Rental				76	100	76%	150		150	150%
345	Mileage Expense Reimburse	55	12			50	0%	50		50	100%
348	Safety Equipment and Supp	61				500	0%	500		500	100%
350	Repairs & Maint - Compute	83	19			150	0%	150		150	100%
351	Repairs & Maint - Equip		54	409	182	500	36%	250		250	50%
352	Repairs & Maint - Structu	14	1			100	0%	100		100	100%
353	Repairs & Maint - Infrast	515	1,291	3,795		1,000	0%	2,000		2,000	200%
354	Repairs & Maint - Vehicle	92				150	0%	150		150	100%
375	Internet Expenses			42	106	150	71%	325		325	217%
376	Web Page - Upgrade/Maint	48	48	48	60	132	45%	150		150	114%
382	Utilities - Propane	28	29	100		150	0%			0	0%
383	Utilities - Trash					0	0%	30		30	****%
385	Dues and Subscriptions	145	203	252	173	1,000	17%	575		575	58%
386	Education and Training	24	265	130	54	500	11%	200		200	40%
393	Advertising and Public No	2	1,327	575	3	500	1%	250		250	50%

SAN MIGUEL CSD
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2024 - 2025

60 SOLID WASTE DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget 23-24	Exp. 23-24	Budget 24-25	Changes 24-25	Budget 24-25	Budget 24-25
394	LAFCO Allocations	247	1,211	1,490	1,933	1,933	100%	1,932		1,932	100%
395	Community Outreach		317	347	304	500	61%	500		500	100%
410	Office Supplies	184	59	33	12	25	48%	25		25	100%
432	Utility Rate Design Study					16,473	0%	16,473		16,473	100%
465	Cell phones, Radios and P	70	85	122	163	150	109%	150		150	100%
475	Computer Supplies & Upgra		268	582		0	0%			0	0%
485	Fuel Expense		3			200	0%	200		200	100%
490	Small Tools & Equipment	33	354			100	0%	100		100	100%
495	Uniform Expense	52	101	129	4	150	3%	150		150	100%
500	Capital Outlay	9,065				0	0%			0	0%
581	WWTP Expansion	1,841				0	0%			0	0%
650	SB1383 Compliance					250	0%	250		250	100%
715	Licenses, Permits and Fee			1,328	492	0	***%			0	0%
900	District Strategic Plan		663	27		0	0%			0	0%
940	Bank Service Charges		1			50	0%	50		50	100%
949	Lease agreements			476	1,210	1,200	101%	1,320		1,320	110%
	Account:	35,334	36,716	35,797	32,077	67,351	48%	60,179	0	60,179	89%
70000	Transfers										
	352 Repairs & Maint - Structu			2,325	-98	-98	100%			0	0%
	Account:			2,325	-98	-98	100%	0	0	0	0%
	Fund:	35,334	36,716	38,122	31,979	67,253	48%	60,179	0	60,179	89%

SMCSD Expenditure Budget Grand Total: 2,927,746 2,389,813 2,295,457 3,072,865 4,758,548 4,978,428 -80,000 **4,898,428**

SAN MIGUEL CSD
Revenue Budget Report -- MultiYear Actuals
For the Year: 2024 - 2025

20 FIRE PROTECTION DEPARTMENT

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget 23-24	Rec. 23-24	Budget 24-25	Change 24-25	Budget 24-25	Budget 24-25
40000										
40300 Fireworks Permit Fees	3,120	3,360	4,200		3,450	0%	3,450		3,450	100%
40310 Fireworks Refundable C/Up		500			0	0%			0	0%
40320 Fire Impact Fees			5,017	16,728	3,000	558%	3,000		3,000	100%
40370 Johnson Restitution -		6,027			0	0%			0	0%
40410 Mutual Aid Fires ~ OES	184,384	167,452		27,510	0	***%			0	0%
40420 Ambulance Reimbursement	5,021	5,118	5,336	4,123	3,000	137%	3,000		3,000	100%
40500 State Fire Grants			18,115		20,000	0%	20,000		20,000	100%
40505 CFF California Fire	15,000				0	0%			0	0%
40510 Sponsored Training Fees				233	0	***%			0	0%
Group:	207,525	182,457	32,668	48,594	29,450	165%	29,450	0	29,450	100%
43000 Property Taxes Collected										
43000 Property Taxes Collected	431,847	413,538	484,495	382,955	497,467	77%	526,859		526,859	106%
Group:	431,847	413,538	484,495	382,955	497,467	77%	526,859	0	526,859	106%
44000 Forestry & Fire Protection Reimbursement										
44000 Forestry & Fire	19,031				0	0%			0	0%
Group:	19,031				0	0%	0	0	0	0%
46000 Interest Revenue										
46000 Interest Revenue	958	281	1,465	838	0	***%			0	0%
46009 Grants - Other		138	132		0	0%			0	0%
46010 Transfer In			46,500	-1,953	0	***%			0	0%
46012 Fire Transfers from Cap					85,888	0%	85,888		85,888	100%
46100 Realized Earnings				-809	0	***%			0	0%
46150 Miscellaneous Income	9,832	67	466	756	0	***%			0	0%
46151 Refund/Adjustments	1,816	295	5,740	2,682	0	***%			0	0%
46153 Plan Check Fees and	11,310	2,236	2,100	1,903	1,500	127%	1,500		1,500	100%
46157 Donation			500		0	0%			0	0%
46175 Sale of Surplus Property			21,873	5,625	0	***%			0	0%
46511 HOLMAN THU LOAN		274,379			0	0%			0	0%
Group:	23,916	277,396	78,776	9,042	87,388	10%	87,388	0	87,388	100%
Fund:	682,319	873,391	595,939	440,591	614,305	72%	643,697	0	643,697	105%

SAN MIGUEL CSD
Revenue Budget Report -- MultiYear Actuals
For the Year: 2024 - 2025

30 STREET LIGHTING DEPARTMENT

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget 23-24	Rec. 23-24	Budget 24-25	Change 24-25	Budget 24-25	Budget 24-25
40000										
40370 Johnson Restitution -		-717				0 0%				0 0%
40510 Sponsored Training Fees				23		0 ***%				0 0%
Group:		-717		23		0 ***%	0	0		0 0%
43000 Property Taxes Collected										
43000 Property Taxes Collected	130,125	121,711	149,517	117,404	154,663	76%	163,287		163,287	106%
Group:	130,125	121,711	149,517	117,404	154,663	76%	163,287	0	163,287	106%
46000 Interest Revenue										
46000 Interest Revenue	4,724	4,150	12,473	23,070	10,419	221%				0 0%
46009 Grants - Other		12	14		0	0%				0 0%
46100 Realized Earnings	-2,919	-10,495	-14,931	6,948	-1,839	***%				0 0%
46150 Miscellaneous Income	11,734	6	149	477	150	318%				0 0%
46151 Refund/Adjustments	24	21	130	5,297	5,288	100%				0 0%
46155 Will Serve Processing		200	400		0	0%				0 0%
46175 Sale of Surplus Property			5,727		0	0%				0 0%
Group:	13,563	-6,106	3,962	35,792	14,018	255%	0	0		0 0%
Fund:	143,688	114,888	153,479	153,219	168,681	91%	163,287	0	163,287	97%

SAN MIGUEL CSD
Revenue Budget Report -- MultiYear Actuals
For the Year: 2024 - 2025

40 WASTEWATER DEPARTMENT

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget 23-24	Rec. 23-24	Budget 24-25	Change 24-25	Budget 24-25	Budget 24-25
40000										
40370 Johnson Restitution -		8,069			0	0%			0	0%
40440 CDBG Grant	185,736				0	0%			0	0%
40510 Sponsored Training Fees				248	0	***%			0	0%
40850 Wastewater Hook-up Fees	330,704	13,033	29,445		0	0%			0	0%
40900 Wastewater Sales	1,082,533	1,137,245	1,193,899	1,004,694	1,099,618	91%	1,099,618		1,099,618	100%
40901 Riverzone Surcharge		9,089	18,576	15,492	18,388	84%	18,388		18,388	100%
40910 Wastewater Late Charges		10,480	19,526	17,951	9,070	198%			0	0%
Group:	1,598,973	1,177,916	1,261,446	1,038,385	1,127,076	92%	1,118,006	0	1,118,006	99%
43000 Property Taxes Collected										
43000 Property Taxes Collected	65,474	177,785	75,721	60,223	77,556	78%	82,374		82,374	106%
Group:	65,474	177,785	75,721	60,223	77,556	78%	82,374	0	82,374	106%
46000 Interest Revenue										
46000 Interest Revenue	1,443	713	13,244	21,402	12,959	165%			0	0%
46003 CWSRF Grants				1,671	1,026,500	0%	924,553		924,553	90%
46006 IRWM Grants	8,562				0	0%			0	0%
46008 DWR Grants	137,699	46,989	34,750		0	0%			0	0%
46009 Grants - Other		210	198	29,880	217,355	14%	752,765		752,765	346%
46010 Transfer In			-62,427		0	0%			0	0%
46014 Wastewater Transfers from					15,700	0%	21,266		21,266	135%
46050 Transfer In -Water (40%)					165,282	0%			0	0%
46100 Realized Earnings			-5,867	4,586	6,405	72%			0	0%
46150 Miscellaneous Income	16,676	14,229	26,668	822	39,654	2%			0	0%
46151 Refund/Adjustments	3,270	346	2,133	2,517	2,499	101%			0	0%
46152 Recycling	100				0	0%			0	0%
46155 Will Serve Processing	750	1,200	3,300	3,350	1,800	186%			0	0%
46175 Sale of Surplus Property			53,985		0	0%			0	0%
46200 Wastewater Receiving				86,093	0	***%	60,000		60,000	*****%
Group:	168,500	63,687	65,984	150,321	1,488,154	10%	1,758,584	0	1,758,584	118%
Fund:	1,832,947	1,419,388	1,403,151	1,248,929	2,692,786	46%	2,958,964	0	2,958,964	110%

SAN MIGUEL CSD
Revenue Budget Report -- MultiYear Actuals
For the Year: 2024 - 2025

50 WATER DEPARTMENT

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget 23-24	Rec. 23-24	Budget 24-25	Change 24-25	Budget 24-25	Budget 24-25
40000										
40370 Johnson Restitution -		7,886			0	0%			0	0%
40440 CDBG Grant	164,388				0	0%			0	0%
40510 Sponsored Training Fees				248	0	***%			0	0%
Group:	164,388	7,886		248	0	***%	0	0	0	0%
41000 Water Sales										
41000 Water Sales	951,263	963,936	983,811	800,293	984,276	81%	984,276		984,276	100%
41001 Water Connection Fees	332,852	13,255	29,944		0	0%			0	0%
41003 Water Surcharge		91	535	440	350	126%	400		400	114%
41005 Water Late Charges		9,661	16,270	14,728	8,298	177%			0	0%
41010 Water Meter Fees	12,150	450	450		0	0%			0	0%
Group:	1,296,265	987,393	1,031,010	815,461	992,924	82%	984,676	0	984,676	99%
43000 Property Taxes Collected										
43000 Property Taxes Collected	48,991	48,980	48,980		0	0%			0	0%
Group:	48,991	48,980	48,980		0	0%	0	0	0	0%
46000 Interest Revenue										
46000 Interest Revenue	945	639	4,386	7,188	3,202	224%			0	0%
46002 DWSRF Grants					45,920	0%			0	0%
46007 State/Federal Grants		4,290			0	0%			0	0%
46009 Grants - Other		228	195		0	0%			0	0%
46010 Transfer In			26,913		87,660	0%	117,000		117,000	133%
46050 Transfer In -Water (40%)					35,390	0%			0	0%
46100 Realized Earnings			-1,467	2,173	-455	***%			0	0%
46115 CALOES Resiliency Grant	230,000				0	0%			0	0%
46150 Miscellaneous Income	14,351	2,819	4,551	1,915	500	383%			0	0%
46151 Refund/Adjustments	987	340	4,756	1,067	1,030	104%			0	0%
46152 Recycling	1,977		201		0	***%			0	0%
46155 Will Serve Processing	2,700	500	5,250	3,450	1,650	209%			0	0%
46175 Sale of Surplus Property			51,756	16	16	100%			0	0%
46176 GAIN/LOSS ON DISPOSAL OF		-32,495			0	0%			0	0%
Group:	250,960	-23,679	96,340	16,010	174,913	9%	117,000	0	117,000	67%
Fund:	1,760,604	1,020,580	1,176,330	831,719	1,167,837	71%	1,101,676	0	1,101,676	94%

SAN MIGUEL CSD
Revenue Budget Report -- MultiYear Actuals
For the Year: 2024 - 2025

60 SOLID WASTE DEPARTMENT

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget 23-24	Rec. 23-24	Budget 24-25	Change 24-25	Budget 24-25	Budget 24-25
40000										
40370 Johnson Restitution -		729			0	0%				0 0%
40510 Sponsored Training Fees				23	0	***%				0 0%
Group:		729		23	0	***%	0	0		0 0%
46000 Interest Revenue										
46000 Interest Revenue	121	51	155	135	70	193%				0 0%
46005 Franchise Fees	44,194	38,464	48,080	43,052	43,936	98%	43,936		43,936	100%
46009 Grants - Other		12	10,011		0	0%				0 0%
46010 Transfer In					16,473	0%	16,473		16,473	100%
46150 Miscellaneous Income	200	296	9,295	261	235	111%				0 0%
46151 Refund/Adjustments	18	17	107	48	39	123%				0 0%
46155 Will Serve Processing		50	100		0	0%				0 0%
46175 Sale of Surplus Property			1,902		0	0%				0 0%
Group:	44,533	38,890	69,650	43,496	60,753	72%	60,409	0	60,409	99%
Fund:	44,533	39,619	69,650	43,519	60,753	72%	60,409	0	60,409	99%

SMCSD Revenue Budget Grand Total: 4,464,091 3,467,866 3,398,549 2,717,977 4,704,362 4,928,033 0 **4,928,033**

20 FIRE PROTECTION DEPARTMENT

Account	Object	Project	Prelim. Budget	Budget Change	Final Budget

10461	COMMUNITY BANK OF SANTA MARIA				
21006	Temporary Housing Unit	2022-22	133,219	0	133,219
	Account:		133,219	0	133,219
46011	Fire Transfers from Op Reserve				
24001	Fire Station Renovation		5,500	0	5,500
	Account:		5,500	0	5,500
	Total Project Revenue Budget:		138,719	0	138,719
62000	Fire				
510	Fire Station Renovation				
24001	Fire Station Renovation		5,500	0	5,500
	Object:		5,500		5,500
511	Fire- Temp Housing Unit				
21006	Temporary Housing Unit	2022-22		0	0
	Object:				
512	Fire- Escrow Temp Housing				
21006	Temporary Housing Unit	2022-22	133,219	0	133,219
	Object:		133,219		133,219
	Account:		138,719	0	138,719
	Total Project Expenditure Budget:		138,719	0	138,719
	Revenue Less Expenditures for Fund:		0	0	0

30 STREET LIGHTING DEPARTMENT

Account	Object	Project	Prelim. Budget	Budget Change	Final Budget
-----			-----	-----	-----
10340	PAC PREMIER OPERATIONAL RESERVE				
22005	Cost of Service Rate Study		16,473	0	16,473
	Account:		16,473	0	16,473
46013	Lighting Transfers from Cap Reserve				
22003	Replacement Utility Truck			0	0
	Account:		0	0	0
	Total Project Revenue Budget:		16,473	0	16,473
63000	Lighting				
386	Education and Training				
20001	WWTF Final Design/			0	0
	Object:				
432	Utility Rate Design Study				
22005	Cost of Service Rate Study		16,473	0	16,473
	Object:		16,473		16,473
500	Capital Outlay				
22003	Replacement Utility Truck			0	0
	Object:				
	Account:		16,473	0	16,473
	Total Project Expenditure Budget:		16,473	0	16,473
	Revenue Less Expenditures for Fund:		0	0	0

40 WASTEWATER DEPARTMENT

Account	Object	Project	Prelim. Budget	Budget Change	Final Budget

46014 Wastewater Transfers from Cap Reserve					
20001	WWTF Final Design/		450,000	0	450,000
21003	WWTF Membrane Bio Reactor		200,000	0	200,000
22002	Electric Vehicle for WWTF		-----	0	0
22004	Replacement sewer video camera		-----	0	0
22005	Cost of Service Rate Study		-----	0	0
22010	3W water line from WWTF to		752,765	0	752,765
23002	Septic to Sewer Conversion		10,000	0	10,000
		Account:	1,412,765	0	1,412,765
Total Project Revenue Budget:			1,412,765	0	1,412,765
64000 Sanitary					
386 Education and Training					
20001	WWTF Final Design/		-----	0	0
		Object:	-----		
432 Utility Rate Design Study					
22005	Cost of Service Rate Study		-----	0	0
		Object:	-----		
500 Capital Outlay					
22002	Electric Vehicle for WWTF		-----	0	0
22003	Replacement Utility Truck		-----	0	0
22004	Replacement sewer video camera		-----	0	0
		Object:	-----		
587 WWTF Final					
20001	WWTF Final Design/		450,000	0	450,000
		Object:	450,000		450,000
950 WWTF Exp MBR					
21003	WWTF Membrane Bio Reactor		200,000	0	200,000
		Object:	200,000		200,000
955 3W Water Line SGMA					
22010	3W water line from WWTF to		752,765	0	752,765
		Object:	752,765		752,765
963 Collection System Projects					
21008	Sanitary Sewer lining and		-----	0	0
		Object:	-----		
964 Septic to Sewer Project					
23002	Septic to Sewer Conversion		10,000	0	10,000
		Object:	10,000		10,000
		Account:	1,412,765	0	1,412,765
Total Project Expenditure Budget:			1,412,765	0	1,412,765
Revenue Less Expenditures for Fund:			0	0	0

50 WATER DEPARTMENT

Account	Object	Project	Prelim. Budget	Budget Change	Final Budget

46015 Water Transfers from Cap Reserve					
22003	Replacement	Utility Truck	_____	0	0
22005	Cost of Service	Rate Study	_____	0	0
22009	Leak detection	for water	_____	0	0
Account:			0	0	0
46019 Water Transfers from OP Reserve					
22006	Annual water meter	replacement	20,000	0	20,000
22012	Water Tank	Inspection & Repair	30,000	0	30,000
Account:			50,000	0	50,000
Total Project Revenue Budget:			50,000	0	50,000
65000 Water					
432 Utility Rate Design Study					
22005	Cost of Service	Rate Study	_____	0	0
Object:					
500 Capital Outlay					
22003	Replacement	Utility Truck	_____	0	0
22009	Leak detection	for water	_____	0	0
Object:					
525 Water Meter Replacement					
22006	Annual water meter	replacement	20,000	0	20,000
Object:			20,000		20,000
962 0.65 MG Tank					
22012	Water Tank	Inspection & Repair	30,000	0	30,000
Object:			30,000		30,000
Account:			50,000	0	50,000
Total Project Expenditure Budget:			50,000	0	50,000
Revenue Less Expenditures for Fund:			0	0	0

60 SOLID WASTE DEPARTMENT

Account	Object	Project	Prelim. Budget	Budget Change	Final Budget
-----			-----	-----	-----
10340 PAC PREMIER OPERATIONAL RESERVE					
22005	Cost of Service Rate Study		_____	0	0
		Account:	0	0	0
	Total Project Revenue Budget:		0	0	0
66000 SOLID WASTE					
	432 Utility Rate Design Study				
22005	Cost of Service Rate Study		_____	0	0
		Object:			
		Account:	0	0	0
	Total Project Expenditure Budget:		0	0	0
	Revenue Less Expenditures for Fund:		0	0	0

San Miguel Community Services District PROPOSED BUDGET VS AVAILABLE FUNDS

	2024-25 PROPOSED REVENUES	2024-2025 PROPOSED EXPENDITURES	3/2024 OPERATIONAL CASH	3/2024 OPERATIONAL RESERVES	3/2024 RESTRICTED RESERVES	CBSM THU ESCROW
FIRE PROTECTION DEPARTMENT	\$643,697	\$620,677	\$150,654	\$499,742	\$305,716	\$133,219
STREET LIGHTING DEPARTMENT	\$163,287	\$158,958	\$259,352	\$210,657	\$773,106	
WASTEWATER DEPARTMENT	\$2,958,964	\$2,957,286	\$1,213,222	\$331,422	\$1,237,994	
WATER DEPARTMENT	\$1,107,676	\$1,101,328	\$370,437	\$89,075	\$367,519	
SOLID WASTE DEPARTMENT	\$43,936	\$60,179	\$58,878	\$72,507	\$22,933	
	\$4,917,560	\$4,898,428	\$2,052,543	\$1,203,403	\$2,707,268	

OPERATIONAL (UNRESTRICTED) RESERVES: Established through Resolution 2023-10 to fund a buffer for each fund during any period where there are unexpected increases in operating costs, or decreases in revenues. This fund shall not be used to artificially suppress water and wastewater rates. **TARGET CRITERIA:** Equal to or greater than **50%** of the annual budgeted operating expenses for each fund (not including budgeted projects or other capital replacement).

	2024/25 PROPOSED Operating Expense Budget	Target from Res 2023-10 Reserve Policy	Current Operational Reserve \$	Fund's Operational \$ Investments	Percentage of Goal Amount Reserved	Difference	NOTES:
FIRE PROTECTION DEPARTMENT	\$643,697	\$321,849	\$0	\$0	0%	(\$321,849)	The current balance of Fire's Operational Reserve is 2024-25 FY Operating Budget
STREET LIGHTING DEPARTMENT	\$163,287	\$81,644	\$60,657	\$150,000	258%	\$129,014	
WASTEWATER DEPARTMENT	\$2,958,964	\$1,479,482	\$331,422	\$0	22%	(\$1,148,060)	
WATER DEPARTMENT	\$1,107,676	\$553,838	\$89,075	\$0	16%	(\$464,764)	
SOLID WASTE DEPARTMENT	\$43,936	\$21,968	\$72,507	\$0	330%	\$50,539	
	\$4,917,560	\$2,458,780	\$553,661			(\$1,755,119)	

CAPITAL (RESTRICTED) RESERVES: Established through Resolution 2016-37 to fund future replacement of existing facilities, major equipment and depreciable assets, as well as handling unanticipated major repairs during an asset's life cycle. Updated with Resolution 2023-10, each fund's Target Criteria is listed below. The Reserve purpose is to ensure sufficient capital resources are available to fund replacement of equipment, infrastructure, facilities and vehicles. The Long Term Maintenance Reserve is listed separately.

	Current Capital Reserve \$	Target per Res 2023-10 Reserve Policy	Fund's Capital \$ Investments	Difference	Percentage of Goal Amount Reserved	NOTES:
FIRE PROTECTION DEPARTMENT	\$105,716	\$200,000	\$200,000	\$105,716	153%	\$161,538 Reserved for 2 years of Fire Loan payments
STREET LIGHTING DEPARTMENT	\$573,106	\$50,000	\$200,000	\$723,106	1546%	
WASTEWATER DEPARTMENT	\$205,343	\$1,000,000	\$519,116	(\$275,541)	72%	
WATER DEPARTMENT	\$208,791	\$1,000,000	\$158,728	(\$632,481)	37%	\$70,014 Reserved for USDA Loan
SOLID WASTE DEPARTMENT	\$22,933	\$50,000		(\$27,067)	46%	
		\$2,300,000		(\$106,267)		

WW Long Term Maintenance Fund

Annually transfer to the Reserve Account 1/10th the cost of a Membrane (10 year lifespan). If not used for membranes, can be used for long-term maintenance of WWTF.

FY	Amount to Transfer to Reserve	Goal Met?	Interest accrued:
2019-20	\$100,000.00	X	Cambridge Inv
2020-21	\$100,000.00	X	Cambridge Inv
2021-22	\$100,000.00	X	Cambridge Inv
Res 2023-10 2022-23	\$100,000.00	X	Cambridge Inv \$2,027
2023-24	\$100,000.00	X	Cambridge Inv \$11,508
2024-25	<u>\$100,000.00</u>	Budgeted	
	\$600,000.00		