

# San Miguel Community Services District

PROPOSED OPERATING BUDGET  
FISCAL YEAR 2025-2026



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

SAN MIGUEL CSD  
**Revenue Budget Report -- MultiYear Actuals**  
For the Year: 2025 - 2026

20 FIRE PROTECTION DEPARTMENT

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	21-22	22-23	23-24	24-25	Budget 24-25	Rec. 24-25	Budget 25-26	Change 25-26	Budget 25-26	Budget 25-26
40000										
40220 Weed Abatement Fees			5,520	2,799	0	***%			0	0%
40300 Fireworks Permit Fees	3,360	4,200	4,750		3,450	0%	4,346		4,346	126%
40310 Fireworks Refundable C/Up	500				0	0%			0	0%
40320 Fire Impact Fees		5,017	16,728	1,070	3,000	36%	3,000		3,000	100%
40370 Johnson Restitution -	6,027				0	0%			0	0%
40410 Mutual Aid Fires ~ OES	167,452		27,510	39,835	0	***%			0	0%
40420 Ambulance Reimbursement	5,118	5,336	5,510	4,237	3,000	141%	4,500		4,500	150%
40500 State Fire Grants		18,115		61,201	68,905	89%	73,000		73,000	106%
40510 Sponsored Training Fees			233		0	0%			0	0%
42200 Fire Cost Recovery			2,592	4,330	0	***%			0	0%
Group:	182,457	32,668	62,843	113,472	78,355	145%	84,846	0	84,846	108%
43000 Property Taxes Collected										
43000 Property Taxes Collected	413,538	484,495	515,243	369,838	526,859	70%	551,760		551,760	105%
Group:	413,538	484,495	515,243	369,838	526,859	70%	551,760	0	551,760	105%
46000 Interest Revenue										
46000 Interest Revenue	281	1,465	1,090	17,493	0	***%			0	0%
46009 Grants - Other	138	132			0	0%			0	0%
46010 Transfer In		46,500	-1,953		80,000	0%			0	0%
46012 Fire Transfers from Cap					85,888	0%	102,025		102,025	119%
INTERFUND LOAN \$10,149.61										
PNC \$47,082.69										
THU \$33,576.31										
KELLER \$8,000.00										
THU BOND \$3,216										
46100 Realized Earnings			-761	399	0	***%			0	0%
46150 Miscellaneous Income	67	466	801	279	0	***%			0	0%
46151 Refund/Adjustments	295	5,740	2,734	202	0	***%			0	0%
46153 Plan Check Fees and	2,236	2,100	2,103	4,356	1,500	290%	4,000		4,000	267%
46157 Donation		500			0	0%			0	0%
46175 Sale of Surplus Property		21,873	5,625		0	0%			0	0%
46511 HOLMAN THU LOAN	274,379				0	0%			0	0%
Group:	277,396	78,776	9,639	22,729	167,388	14%	106,025	0	106,025	63%
Fund:	<b>873,391</b>	<b>595,939</b>	<b>587,725</b>	<b>506,039</b>	<b>772,602</b>	<b>65%</b>	<b>742,631</b>	<b>0</b>	<b>742,631</b>	<b>96%</b>

SAN MIGUEL CSD  
**Revenue Budget Report -- MultiYear Actuals**  
For the Year: 2025 - 2026

30 STREET LIGHTING DEPARTMENT

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	21-22	22-23	23-24	24-25	Budget 24-25	Rec. 24-25	Budget 25-26	Change 25-26	Budget 25-26	Budget 25-26
40000										
40370 Johnson Restitution -	-717				0	0%			0	0%
40510 Sponsored Training Fees			23		0	0%			0	0%
Group:	-717		23		0	0%	0	0	0	0%
43000 Property Taxes Collected										
43000 Property Taxes Collected	121,711	149,517	158,408	111,779	163,287	68%	170,438		170,438	104%
Group:	121,711	149,517	158,408	111,779	163,287	68%	170,438	0	170,438	104%
46000 Interest Revenue										
46000 Interest Revenue	4,150	12,473	24,976	24,120	0	***%			0	0%
46009 Grants - Other	12	14			0	0%			0	0%
46100 Realized Earnings	-10,495	-14,931	6,424	2,737	0	***%			0	0%
46150 Miscellaneous Income	6	149	482	155	0	***%			0	0%
46151 Refund/Adjustments	21	130	5,302	408	0	***%			0	0%
46155 Will Serve Processing	200	400		300	0	***%			0	0%
46175 Sale of Surplus Property		5,727			0	0%			0	0%
Group:	-6,106	3,962	37,184	27,720	0	***%	0	0	0	0%
Fund:	<b>114,888</b>	<b>153,479</b>	<b>195,615</b>	<b>139,499</b>	<b>163,287</b>	<b>85%</b>	<b>170,438</b>	<b>0</b>	<b>170,438</b>	<b>104%</b>

SAN MIGUEL CSD  
**Revenue Budget Report -- MultiYear Actuals**  
For the Year: 2025 - 2026

40 WASTEWATER DEPARTMENT

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	21-22	22-23	23-24	24-25	Budget 24-25	Rec. 24-25	Budget 25-26	Change 25-26	Budget 25-26	Budget 25-26
40000										
40370 Johnson Restitution -	8,069				0	0%			0	0%
40510 Sponsored Training Fees			248		0	0%			0	0%
40850 Wastewater Hook-up Fees	13,033	29,445	203,360	12,512	0	***%			0	0%
40900 Wastewater Sales	1,137,245	1,193,899	1,206,455	906,339	1,099,618	82%	1,266,778		1,266,778	115%
40901 Riverzone Surcharge	9,089	18,576	18,542	13,794	18,388	75%	18,388		18,388	100%
40910 Wastewater Late Charges	10,480	19,526	21,011	16,734	0	***%			0	0%
Group:	1,177,916	1,261,446	1,449,616	949,379	1,118,006	85%	1,285,166	0	1,285,166	115%
43000 Property Taxes Collected										
43000 Property Taxes Collected	177,785	75,721	81,068	61,516	82,374	75%	86,090		86,090	105%
Group:	177,785	75,721	81,068	61,516	82,374	75%	86,090	0	86,090	105%
46000 Interest Revenue										
46000 Interest Revenue	713	13,244	26,798	80,662	0	***%			0	0%
46003 CWSRF Grants			1,671	902,986	924,553	98%	400,000		400,000	43%
46008 DWR Grants	46,989	34,750			0	0%			0	0%
46009 Grants - Other	210	198	140,513	83,752	55,000	152%			0	0%
46010 Transfer In		-62,427			0	0%			0	0%
46014 Wastewater Transfers from					0	0%	600,000		600,000	*****%
46100 Realized Earnings		-5,867	14,971	17,684	0	***%			0	0%
46150 Miscellaneous Income	14,229	26,668	35,094	12,399	0	***%			0	0%
46151 Refund/Adjustments	346	2,133	7,203	3,691	0	***%			0	0%
46155 Will Serve Processing	1,200	3,300	3,350	2,800	0	***%			0	0%
46175 Sale of Surplus Property		53,985			0	0%			0	0%
46200 Wastewater Receiving			86,093	167,872	60,000	280%	145,000		145,000	242%
Group:	63,687	65,984	315,693	1,271,846	1,039,553	122%	1,145,000	0	1,145,000	110%
Fund:	<b>1,419,388</b>	<b>1,403,151</b>	<b>1,846,377</b>	<b>2,282,741</b>	<b>2,239,933</b>	<b>102%</b>	<b>2,516,256</b>	<b>0</b>	<b>2,516,256</b>	<b>112%</b>

SAN MIGUEL CSD  
**Revenue Budget Report -- MultiYear Actuals**  
For the Year: 2025 - 2026

50 WATER DEPARTMENT

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	21-22	22-23	23-24	24-25	Budget 24-25	Rec. 24-25	Budget 25-26	Change 25-26	Budget 25-26	Budget 25-26
40000										
40370 Johnson Restitution -	7,886				0	0%				0 0%
40510 Sponsored Training Fees			248		0	0%				0 0%
Group:	7,886		248		0	0%	0	0		0 0%
41000 Water Sales										
41000 Water Sales	963,936	983,811	966,198	797,022	984,276	81%	1,033,489		1,033,489	105%
41001 Water Connection Fees	13,255	29,944	212,341	5,260	0	***%				0 0%
41003 Water Surcharge	91	535	528	381	400	95%	400		400	100%
41005 Water Late Charges	9,661	16,270	16,955	15,251	0	***%				0 0%
41010 Water Meter Fees	450	450	6,300	1,449	0	***%				0 0%
Group:	987,393	1,031,010	1,202,322	819,363	984,676	83%	1,033,889	0	1,033,889	105%
43000 Property Taxes Collected										
43000 Property Taxes Collected	48,980	48,980	35,000		0	0%				0 0%
Group:	48,980	48,980	35,000		0	0%	0	0		0 0%
46000 Interest Revenue										
46000 Interest Revenue	639	4,386	9,845	17,262	0	***%				0 0%
46006 IRWM Grants					300,000	0%				0 0%
46007 State/Federal Grants	4,290				0	0%				0 0%
46009 Grants - Other	228	195		47,000	47,000	100%				0 0%
46010 Transfer In		26,913			117,000	0%				0 0%
46015 Water Transfers from Cap					29,812	0%	65,000		65,000	218%
46100 Realized Earnings		-1,467	2,066	-123	0	***%				0 0%
46150 Miscellaneous Income	2,819	4,551	1,963	8,320	0	***%				0 0%
46151 Refund/Adjustments	340	4,756	1,471	3,998	0	***%				0 0%
46152 Recycling			201	1,817	0	***%				0 0%
46155 Will Serve Processing	500	5,250	3,450	2,850	0	***%				0 0%
46175 Sale of Surplus Property		51,756	16		0	0%				0 0%
46176 GAIN/LOSS ON DISPOSAL OF	-32,495				0	0%				0 0%
Group:	-23,679	96,340	19,012	81,124	493,812	16%	65,000	0	65,000	13%
Fund:	1,020,580	1,176,330	1,256,582	900,487	1,478,488	61%	1,098,889	0	1,098,889	74%

SAN MIGUEL CSD  
**Revenue Budget Report -- MultiYear Actuals**

For the Year: 2025 - 2026

60 SOLID WASTE DEPARTMENT

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	21-22	22-23	23-24	24-25	Budget 24-25	Rec. 24-25	Budget 25-26	Change 25-26	Budget 25-26	Budget 25-26
40000										
40370 Johnson Restitution -	729				0	0%				0 0%
40510 Sponsored Training Fees			23		0	0%				0 0%
Group:	729		23		0	0%	0	0		0 0%
46000 Interest Revenue										
46000 Interest Revenue	51	155	163	3,401	0	***%				0 0%
46005 Franchise Fees	38,464	48,080	51,727	42,170	43,936	96%	43,936		43,936	100%
46009 Grants - Other	12	10,011			0	0%				0 0%
46010 Transfer In					16,473	0%				0 0%
46150 Miscellaneous Income	296	9,295	266	840	0	***%				0 0%
46151 Refund/Adjustments	17	107	53	408	0	***%				0 0%
46155 Will Serve Processing	50	100		50	0	***%				0 0%
46175 Sale of Surplus Property		1,902			0	0%				0 0%
Group:	38,890	69,650	52,209	46,869	60,409	78%	43,936	0	43,936	73%
Fund:	<b>39,619</b>	<b>69,650</b>	<b>52,232</b>	<b>46,869</b>	<b>60,409</b>	<b>78%</b>	<b>43,936</b>	<b>0</b>	<b>43,936</b>	<b>73%</b>
Grand Total:	<b>3,467,866</b>	<b>3,398,549</b>	<b>3,938,531</b>	<b>3,875,635</b>	<b>4,714,719</b>		<b>4,572,150</b>	<b>0</b>	<b>4,572,150</b>	

SAN MIGUEL CSD  
**Expenditure Budget Report -- MultiYear Actuals**  
For the Year: 2025 - 2026

20 FIRE PROTECTION DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		21-22	22-23	23-24	24-25	Budget 24-25	Exp. 24-25	Budget 25-26	Changes 25-26	Budget 25-26	Budget 25-26
62000	Fire										
105	Salaries and Wages	161,041	151,210	139,918	109,817	137,022	80%	139,000		139,000	101%
111	BOD Stipend	2,002	1,270	1,656	1,224	2,100	58%	1,000		1,000	48%
115	Payroll Expenses	2,827		3	15	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	8,735	30,753	29,429	46,012	34,000	135%	44,000		44,000	129%
121	Physicals	885		16		1,000	0%	1,000		1,000	100%
125	Volunteer Firefighter Sti	49,391	88,687	87,687	98,123	116,800	84%	117,000		117,000	100%
126	OES Strike Team Payroll	89,874		20,747	13,373	0	***%			0	0%
135	Payroll Tax - FICA/SS	3,458	5,426	6,083	6,644	2,300	289%	7,500		7,500	326%
140	Payroll Tax - Medicare	2,762	3,591	3,583	3,227	2,008	161%	4,000		4,000	199%
155	Payroll Tax - SUI	2,449	2,408	2,544	1,854	512	362%	2,000		2,000	391%
160	Payroll Tax - ETT	16	46	48	45	138	33%	300		300	217%
205	Insurance - Health	7,187	12,395	12,925	10,880	6,620	164%	15,000		15,000	227%
210	Insurance - Dental	774	714	691	552	342	161%	800		800	234%
215	Insurance - Vision	122	115	112	89	56	159%	200		200	357%
225	Retirement - PERS Expense	10,323	16,751	16,789	13,539	16,845	80%	18,000		18,000	107%
230	457 ER Contribution Benef				3,228	0	***%	4,000		4,000	***%
305	Operations & Maintenance	1,811	4,406	2,015	2,876	5,000	58%	5,000		5,000	100%
307	OES Strike Team Expenses			998	42	0	***%			0	0%
310	Phone & Fax Expense	2,921	1,143	1,093	888	1,190	75%	1,200		1,200	101%
315	Postage, Shipping & Freig	218	593	255	139	317	44%	500		500	158%
319	Legal: P.R.A.s - Professi	687	407		19	500	4%	500		500	100%
320	Printing & Reproduction	142	364	159	92	1,000	9%	500		500	50%
321	IT Services - Professiona	4,074	9,977	10,826	9,203	7,800	118%	10,000		10,000	128%
323	Auditor - Professional Sv	2,341	2,465	3,416	3,536	4,286	83%	5,000		5,000	117%
325	Accounting - Professional	2,038	1,236	2,924	3,727	2,000	186%	4,000		4,000	200%
326	Engineering - Professiona	1,235	1,158	1,840		3,000	0%	3,000		3,000	100%
327	Legal: General - Professi	16,636	15,304	13,299	4,402	9,000	49%	5,000	3,000	8,000	89%
328	Insurance - Prop & Liabil	13,747	16,555	20,175	23,751	24,000	99%	25,000		25,000	104%
333	Legal: HR - Professional	12,003	9,648	8,108	331	5,000	7%	2,500		2,500	50%
334	Maintenance Agreements	2,517	2,342	2,654	1,530	3,000	51%	2,000		2,000	67%
335	Meals	37	325	661		500	0%	500		500	100%
340	Meetings and Conferences	482	3			500	0%	500	3,000	3,500	700%
341	Space Rental			1,033	645	840	77%	1,000		1,000	119%
345	Mileage Expense Reimburse	86				500	0%	500		500	100%
346	OES Equip Repairs & Main			42		0	0%			0	0%
347	OES Vehicle Repair & Main				34	0	***%			0	0%
348	Safety Equipment and Supp	226	365	4,741	897	2,500	36%	2,500		2,500	100%
350	Repairs & Maint - Compute	236				2,000	0%	2,000		2,000	100%
351	Repairs & Maint - Equip	12,870	13,520	9,282	1,882	5,000	38%	5,000		5,000	100%
352	Repairs & Maint - Structu	8,921	42,796	1,361	4,566	4,000	114%	5,000		5,000	125%
354	Repairs & Maint - Vehicle	8,793	5,010	7,437	680	4,000	17%	5,000		5,000	125%
355	Testing & Supplies (WWTP)	70			45	0	***%			0	0%
359	Testing & Supplies - Othe		396	386		1,000	0%	500		500	50%
360	Testing & Supplies - FIRE				760	0	***%			0	0%

SAN MIGUEL CSD  
**Expenditure Budget Report -- MultiYear Actuals**  
For the Year: 2025 - 2026

20 FIRE PROTECTION DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		21-22	22-23	23-24	24-25	Budget 24-25	Exp. 24-25	Budget 25-26	Changes 25-26	Budget 25-26	Budget 25-26
370	Dispatch Services (Fire)	10,874	15,375	14,936	15,732	16,000	98%	17,500		17,500	109%
375	Internet Expenses	612	640	2,449	1,887	2,500	75%	2,000		2,000	80%
376	Web Page - Upgrade/Maint	492	768	717	907	1,000	91%	1,000		1,000	100%
380	Utilities - Alarm Service		105	420	350	1,000	35%	500		500	50%
381	Utilities - Electric	3,419	3,924	352	1,246	6,500	19%	2,500		2,500	38%
382	Utilities - Propane	300	964	1,533	1,722	2,500	69%	2,500		2,500	100%
384	Utilities - Water/Sewer	4	753	1,820	1,531	2,000	77%	2,000		2,000	100%
385	Dues and Subscriptions	9,868	14,050	6,712	5,583	6,500	86%	7,000	1,500	8,500	131%
386	Education and Training	9,239	4,450	7,513	3,098	7,000	44%	5,000	2,000	7,000	100%
393	Advertising and Public No	132	338	35	55	1,000	6%	1,000	3,000	4,000	400%
394	LAFCO Allocations	1,211	1,483	1,933	1,752	1,932	91%	1,800	6,000	7,800	404%
395	Community Outreach	289	59	212	310	1,000	31%	1,000	5,000	6,000	600%
405	Software	2,127				3,000	0%	2,000		2,000	67%
410	Office Supplies	757	2,026	894	530	2,000	27%	2,000		2,000	100%
445	CPR/FIRST AID TRAINING MA					500	0%	500		500	100%
450	EMS Supplies	1,888	2,194	3,885	1,869	3,000	62%	3,000		3,000	100%
455	Fire Safety Gear & Equipm	920				5,000	0%	5,000		5,000	100%
456	Fire Grants	1,741	19,165	28,003	55,578	68,905	81%	53,000		53,000	77%
457	CFF Grant - California Fi	7,332			19,509	0	***	20,000		20,000	*****
458	Grants- Professional Serv			7,244	3,806	4,000	95%	5,000	2,000	7,000	175%
465	Cell phones, Radios and P	1,357	2,424	1,436	891	2,000	45%	1,000		1,000	50%
470	Communication Equipment	13,640	3,952	1,374	2,088	1,500	139%	2,000		2,000	133%
475	Computer Supplies & Upgra	1,365	5,047	4,302	1,836	6,620	28%	4,000		4,000	60%
485	Fuel Expense	10,953	7,935	6,237	5,118	8,000	64%	6,500		6,500	81%
490	Small Tools & Equipment	1,104		707	510	2,000	26%	2,000		2,000	100%
495	Uniform Expense	4,257	895	1,638	3,059	5,000	61%	4,000		4,000	80%
500	Capital Outlay	-53,000	18,542			0	0%			0	0%
502	Capital Outlay- Fire			10,911		0	0%	14,127		14,127	*****
	INTERFUND LOAN \$10,149.61										
	THU BOND \$3,216.00										
503	Weed Abatement Costs	5,928	366	6,225	8,885	5,500	162%	6,000		6,000	109%
505	Fire Training Grounds	1,402				0	0%			0	0%
510	Fire Station Renovation	130		2,226		5,500	0%	4,000		4,000	73%
511	Fire- Temp Housing Unit	11,698	17,954		66,655	80,000	83%			0	0%
512	Fire- Escrow Temp Housing		1,175	25,818	15,124	0	***			0	0%
710	County Hazmat Dues	2,000	2,000	2,000	2,146	2,500	86%	3,000		3,000	120%
820	Fireworks Clean Up			500	500	500	100%	500		500	100%
900	District Strategic Plan	6,791	324			0	0%			0	0%
925	Bank Fees			1		0	0%			0	0%
940	Bank Service Charges	7			49	0	***			0	0%
949	Lease agreements		4,385	5,760	5,760	5,800	99%	8,000		8,000	138%
960	Property Tax Expense	211	299	154		200	0%	200		200	100%
981	Debt Svcs Equipt - Princi	34,208	36,088	36,397	36,397	37,675	97%	38,000		38,000	101%
982	Debt Svcs Equipt - Intere	12,875	11,838	10,686	10,686	9,517	112%	10,000		10,000	105%
983	Debt Svcs Structure- Prin		23,013	23,899	23,899	23,013	104%	24,000		24,000	104%
984	Debt Svcs Structure - Int		10,564	9,678	9,678	10,564	92%	11,000		11,000	104%
990	Retirement/Health Ins Lia				3,250	3,300	98%	3,500		3,500	106%
	Account:	546,450	654,474	643,543	680,663	751,202	91%	716,627	25,500	742,127	99%
	Fund:	546,450	654,474	643,543	680,663	751,202	91%	716,627	25,500	742,127	99%

SAN MIGUEL CSD  
**Expenditure Budget Report -- MultiYear Actuals**  
For the Year: 2025 - 2026

30 STREET LIGHTING DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		21-22	22-23	23-24	24-25	Budget 24-25	Exp. 24-25	Budget 25-26	Changes 25-26	Budget 25-26	Budget 25-26
63000	Lighting										
101	EE Timekeeping Costs			200		0	0%			0	0%
105	Salaries and Wages	13,897	12,657	14,583	12,421	20,957	59%	21,470		21,470	102%
111	BOD Stipend	182	118	192	145	350	41%	144		144	41%
115	Payroll Expenses	87			1	0	***			0	0%
120	Workers' Compensation	350	18	-15	-183	0	***	50		50	***
121	Physicals	2		6		50	0%	50		50	100%
135	Payroll Tax - FICA/SS	47	20	12	9	57	16%	55		55	96%
140	Payroll Tax - Medicare	191	190	211	182	306	59%	308		308	101%
155	Payroll Tax - SUI	82	55	65	55	86	64%	73		73	85%
160	Payroll Tax - ETT		1	1	1	16	6%	23		23	144%
205	Insurance - Health	1,578	2,326	1,907	1,622	1,783	91%	3,260		3,260	183%
210	Insurance - Dental	122	66	-64	186	314	59%	137		137	44%
215	Insurance - Vision	16	11	-11	30	52	58%	21		21	40%
225	Retirement - PERS Expense	2,450	1,487	1,665	1,358	1,907	71%	2,311		2,311	121%
230	457 ER Contribution Benef				199	0	***	400		400	***
305	Operations & Maintenance	462	597	32	180	1,500	12%	1,500		1,500	100%
310	Phone & Fax Expense	186	105	111	89	200	45%	500		500	250%
315	Postage, Shipping & Freig	20	12	25	8	100	8%	100		100	100%
319	Legal: P.R.A.s - Professi	65	42		3	150	2%	150		150	100%
320	Printing & Reproduction	16	2		9	150	6%	150		150	100%
321	IT Services - Professiona	346	1,286	1,136	1,079	1,300	83%	1,365		1,365	105%
323	Auditor - Professional Sv	228	250	342	354	725	49%	800		800	110%
325	Accounting - Professional	197	126	289	373	750	50%	800		800	107%
326	Engineering - Professiona		170			5,000	0%	5,000		5,000	100%
327	Legal: General - Professi	1,463	2,250	1,935	346	3,000	12%	3,000		3,000	100%
328	Insurance - Prop & Liabil	925	3,313	2,014	2,375	2,380	100%	2,500		2,500	105%
329	New Hire Screening					100	0%	100		100	100%
330	Contract Labor					2,500	0%	2,500		2,500	100%
331	Legal: SMEA - Professiona					1,000	0%	1,000		1,000	100%
333	Legal: HR - Professional	719	516	1,032	32	1,500	2%	1,500		1,500	100%
334	Maintenance Agreements	227	239	251	1,429	1,600	89%	1,760		1,760	110%
335	Meals					150	0%	150		150	100%
340	Meetings and Conferences	49				350	0%	350		350	100%
341	Space Rental			103	65	150	43%	150		150	100%
345	Mileage Expense Reimburse	11				150	0%	150		150	100%
348	Safety Equipment and Supp					1,000	0%	1,000		1,000	100%
350	Repairs & Maint - Compute	5				150	0%	150		150	100%
351	Repairs & Maint - Equip	97	133	805		5,000	0%	5,000		5,000	100%
352	Repairs & Maint - Structu	1				500	0%	500		500	100%
353	Repairs & Maint - Infrast	4,913	8,604	536	425	18,000	2%	18,000		18,000	100%
354	Repairs & Maint - Vehicle		26		8	500	2%	500		500	100%
375	Internet Expenses		42	127	194	350	55%	700		700	200%
376	Web Page - Upgrade/Maint	48	48	75	91	150	61%	150		150	100%
381	Utilities - Electric	14,592	14,708	16,500	12,836	20,000	64%	20,000		20,000	100%
382	Utilities - Propane	29	46			0	0%			0	0%
383	Utilities - Trash					50	0%			0	0%
384	Utilities - Water/Sewer	8,764	10,868	8,163	2,840	10,000	28%	7,500		7,500	75%

SAN MIGUEL CSD  
**Expenditure Budget Report -- MultiYear Actuals**  
For the Year: 2025 - 2026

30 STREET LIGHTING DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		21-22	22-23	23-24	24-25	Budget 24-25	Exp. 24-25	Budget 25-26	Changes 25-26	Budget 25-26	Budget 25-26
385	Dues and Subscriptions	224	312	334	259	750	35%	800		800	107%
386	Education and Training	220	141	57	43	2,000	2%	2,000		2,000	100%
393	Advertising and Public No	13	2	3	5	500	1%	500		500	100%
394	LAFCO Allocations	1,211	1,492	1,933	1,752	1,820	96%	2,000		2,000	110%
395	Community Outreach	13	3			150	0%	150		150	100%
410	Office Supplies	58	39	15	106	500	21%	500		500	100%
432	Utility Rate Design Study					30,000	0%			0	0%
465	Cell phones, Radios and P	82	124	195	199	270	74%	250		250	93%
475	Computer Supplies & Upgra	268	576			162	0%			0	0%
485	Fuel Expense	3				200	0%	200		200	100%
490	Small Tools & Equipment	1,551				5,000	0%	5,000		5,000	100%
495	Uniform Expense	101	129	4		100	0%	100		100	100%
500	Capital Outlay		11,017			20,000	0%	50,000		50,000	250%
715	Licenses, Permits and Fee					100	0%	200		200	200%
900	District Strategic Plan	663	34			0	0%			0	0%
925	Bank Fees		4	-1		10	0%	25		25	250%
940	Bank Service Charges	1			51	50	102%	50		50	100%
949	Lease agreements		485	1,320	990	1,400	71%	2,500		2,500	179%
989	Interfund Loan Out					80,000	0%			0	0%
990	Retirement/Health Ins Lia				325	700	46%	700		700	100%
	Account:	56,775	74,690	56,088	42,492	248,045	17%	170,302	0	170,302	69%
70000	Transfers										
	352 Repairs & Maint - Structu		2,325	-98		0	0%			0	0%
	Account:		2,325	-98		0	***%	0	0	0	0%
	Fund:	56,775	77,015	55,990	42,492	248,045	17%	170,302	0	170,302	69%

SAN MIGUEL CSD  
**Expenditure Budget Report -- MultiYear Actuals**  
For the Year: 2025 - 2026

40 WASTEWATER DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		21-22	22-23	23-24	24-25	Budget 24-25	Exp. 24-25	Budget 25-26	Changes 25-26	Budget 25-26	Budget 25-26
63000	Lighting										
205	Insurance - Health		908			0	0%			0	0%
	Account:		908			0	***	0	0	0	0%
64000	Sanitary										
101	EE Timekeeping Costs			1,799		0	0%			0	0%
105	Salaries and Wages	202,212	197,183	165,159	170,220	200,941	85%	335,000		335,000	167%
109	Stand-by Hours	3,015				0	0%			0	0%
110	Payroll Tax Expense			219		0	0%			0	0%
111	BOD Stipend	3,276	2,052	2,484	1,836	2,100	87%	1,632		1,632	78%
115	Payroll Expenses	1,655		16		0	***			0	0%
120	Workers' Compensation	8,078	9,452	8,648	10,792	10,792	100%	15,000		15,000	139%
121	Physicals	88	75	115		150	0%	150		150	100%
135	Payroll Tax - FICA/SS	847	447	149	114	1,281	9%	1,151		1,151	90%
140	Payroll Tax - Medicare	2,926	2,878	2,400	2,495	3,525	71%	4,898		4,898	139%
150	Payroll Tax - SDI			116		235	49%	235		235	100%
155	Payroll Tax - SUI	1,425	1,225	1,091	909	1,209	75%	1,354		1,354	112%
160	Payroll Tax - ETT	3	26	24	24	140	17%	335		335	239%
205	Insurance - Health	24,624	26,591	22,382	24,357	45,000	54%	65,111		65,111	145%
206	Insurance - CalPers Healt	19,984	21,552			0	0%			0	0%
210	Insurance - Dental	2,221	1,166	1,051	1,172	1,273	92%	2,843		2,843	223%
215	Insurance - Vision	271	199	171	189	314	60%	365		365	116%
225	Retirement - PERS Expense	25,553	15,746	17,698	16,750	18,000	93%	31,762		31,762	176%
230	457 ER Contribution Benef			2,090		0	***	2,090		2,090	*****
305	Operations & Maintenance	4,910	10,253	8,791	5,480	10,000	55%	10,000		10,000	100%
310	Phone & Fax Expense	3,184	2,153	1,339	947	1,200	79%	1,200		1,200	100%
315	Postage, Shipping & Freig	598	194	304	316	400	79%	400		400	100%
319	Legal: P.R.A.s - Professi	1,222	610		54	1,000	5%	1,000		1,000	100%
320	Printing & Reproduction	144	86		98	500	20%	500		500	100%
321	IT Services - Professiona	6,870	12,746	13,970	12,338	14,000	88%	14,700		14,700	105%
323	Auditor - Professional Sv	4,340	4,060	3,643	3,771	4,286	88%	5,000		5,000	117%
325	Accounting - Professional	3,725	1,858	3,154	3,917	5,000	78%	5,000		5,000	100%
326	Engineering - Professiona	3,841	19,813	17,471	12,084	10,000	121%	20,000		20,000	200%
327	Legal: General - Professi	31,425	26,646	18,574	16,096	30,000	54%	20,000		20,000	67%
328	Insurance - Prop & Liabil	12,842	17,980	17,609	25,334	25,350	100%	27,000		27,000	107%
329	New Hire Screening	23	45			100	0%	100		100	100%
330	Contract Labor			21,970	750	5,000	15%	5,000		5,000	100%
331	Legal: SMEA - Professiona		5,225	1,676	683	3,500	20%	3,500		3,500	100%
333	Legal: HR - Professional	12,865	6,561	13,540	517	5,000	10%	5,000		5,000	100%
334	Maintenance Agreements	4,971	5,709	4,480	5,792	6,500	89%	7,500		7,500	115%
335	Meals					100	0%	150		150	150%
340	Meetings and Conferences	932				500	0%	500		500	100%
341	Space Rental			1,271	688	1,000	69%	1,500		1,500	150%
345	Mileage Expense Reimburse	192				500	0%	500		500	100%
348	Safety Equipment and Supp	336	1,621	1,727	1,535	2,000	77%	2,000		2,000	100%
349	Repairs & Maint - Mission	4,705	5,348	9,617	8,262	10,000	83%	10,000		10,000	100%
350	Repairs & Maint - Compute	97	16		102	1,600	6%	1,600		1,600	100%
351	Repairs & Maint - Equip	5,946	5,472	3,844	5,163	5,000	103%	5,000		5,000	100%

SAN MIGUEL CSD  
**Expenditure Budget Report -- MultiYear Actuals**  
For the Year: 2025 - 2026

40 WASTEWATER DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		21-22	22-23	23-24	24-25	Budget 24-25	Exp. 24-25	Budget 25-26	Changes 25-26	Budget 25-26	Budget 25-26
352	Repairs & Maint - Structu	298	248	73	22	1,500	1%	1,500		1,500	100%
353	Repairs & Maint - Infrast	20,843	335	10,650	2,620	10,000	26%	10,000		10,000	100%
354	Repairs & Maint - Vehicle	2,330	4,378	4,707	2,275	5,000	46%	5,000		5,000	100%
355	Testing & Supplies (WWTP)	8,558	17,052	23,818	20,283	45,000	45%	45,000		45,000	100%
361	Contract Operations			840	44,624	50,000	89%	65,000		65,000	130%
374	CSD Utilities - Billing S	3,655	3,916	4,102	2,734	4,000	68%	4,250		4,250	106%
375	Internet Expenses	1,838	5,010	4,487	3,306	9,800	34%	12,000		12,000	122%
376	Web Page - Upgrade/Maint	912	768	1,076	968	968	100%	1,500		1,500	155%
379	Utilities - Electric Miss	1,453	1,039	1,094	875	1,453	60%	1,500		1,500	103%
380	Utilities - Alarm Service	727	696	550	500	750	67%	850		850	113%
381	Utilities - Electric	75,338	83,638	100,424	92,436	116,000	80%	125,000		125,000	108%
382	Utilities - Propane	555	731	47	102	150	68%	150		150	100%
383	Utilities - Trash	626	706	747	551	1,000	55%	1,000		1,000	100%
384	Utilities - Water/Sewer	1,231	2,252	2,313	1,057	3,500	30%	3,500		3,500	100%
385	Dues and Subscriptions	4,991	5,107	5,171	3,456	5,000	69%	5,000		5,000	100%
386	Education and Training	679	1,591	1,166	1,096	2,500	44%	2,500		2,500	100%
393	Advertising and Public No	613	295	992	484	750	65%	1,000		1,000	133%
394	LAFCO Allocations	1,211	1,615	1,933	1,752	1,820	96%	2,500		2,500	137%
395	Community Outreach	178	223	184	433	1,000	43%	1,000		1,000	100%
396	Utilities - SoCal Gas		174	229	153	500	31%	500		500	100%
410	Office Supplies	1,415	3,037	1,161	1,310	2,000	66%	2,000		2,000	100%
432	Utility Rate Design Study		9,492	6,495	1,375	10,000	14%	20,000		20,000	200%
459	SCADA - Maintenance Fees					1,500	0%	1,500		1,500	100%
465	Cell phones, Radios and P	1,497	1,575	1,752	1,795	2,400	75%	2,400		2,400	100%
475	Computer Supplies & Upgra	4,089	15,044	876		2,728	0%	1,000		1,000	37%
485	Fuel Expense	6,543	5,492	4,912	3,530	6,000	59%	6,000		6,000	100%
490	Small Tools & Equipment	6,386	450	1,395	626	4,000	16%	4,000		4,000	100%
495	Uniform Expense	2,713	2,165	1,339		1,500	0%	1,500		1,500	100%
545	Sewer System Mgmt Plan (S					5,000	0%	15,000		15,000	300%
546	Master Plans		5,842			6,000	0%	65,000		65,000	1083%
560	Sewer Line Repairs			753		10,000	0%	50,000		50,000	500%
570	Repairs, Maint. & Video S					1,000	0%			0	0%
580	Mission Gardens Lift Stat		6,254		6,348	10,000	63%	10,000		10,000	100%
582	WWTP Plant Maintenance	18,636	41,818	19,698	15,416	40,000	39%	60,000		60,000	150%
583	WWTF Drying Pond Maintena	14,821			9,300	25,000	37%	25,000		25,000	100%
585	Sludge Removal Project				4,217	25,000	17%	25,000		25,000	100%
587	WWTF Final Design/Constru				396,342	458,000	87%	150,000		150,000	33%
651	Regulatory Compliance				26,851	0	***	50,000		50,000	*****
705	Waste Discharge Fees/Perm	45,184	28,140	41,499	43,830	43,830	100%	45,000		45,000	103%
715	Licenses, Permits and Fee	6,201	6,766	4,566	5,680	5,615	101%	6,000		6,000	107%
800	Deposit/ Liabilities			-23		0	0%			0	0%
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		92	10	920%	100		100	1000%
925	Bank Fees		4	-1	91	10	910%	100		100	1000%
935	Depreciation Expense	74,434	74,120			0	0%			0	0%
940	Bank Service Charges	13	157		80	100	80%	100		100	100%
949	Lease agreements		4,602	11,880	8,910	14,000	64%	18,000		18,000	129%

SAN MIGUEL CSD  
**Expenditure Budget Report -- MultiYear Actuals**  
For the Year: 2025 - 2026

40 WASTEWATER DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		21-22	22-23	23-24	24-25	Budget 24-25	Exp. 24-25	Budget 25-26	Changes 25-26	Budget 25-26	Budget 25-26
950	WWTF Exp MBR					200,000	0%	500,000		500,000	250%
955	3W Water Line SGMA				50,673	55,000	92%			0	0%
960	Property Tax Expense	128	128	96		150	0%	150		150	100%
963	Collection System Project			-15,264	40,001	319,600	13%	100,000		100,000	31%
964	Septic to Sewer Project			15,264		10,000	0%	20,000		20,000	200%
966	Reimbursable Engineering			1,138		0	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	36,116	36,125	100%	40,000		40,000	111%
	Account:	720,032	740,209	637,287	1,167,317	2,382,855	49%	2,515,776	0	2,515,776	106%
70000	Transfers										
352	Repairs & Maint - Structu		20,925	-879		0	0%			0	0%
	Account:		20,925	-879		0	***%	0	0	0	0%
	Fund:	720,032	762,042	636,408	1,167,317	2,382,855	49%	2,515,776	0	2,515,776	106%

%

SAN MIGUEL CSD  
**Expenditure Budget Report -- MultiYear Actuals**  
For the Year: 2025 - 2026

50 WATER DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		21-22	22-23	23-24	24-25	Budget 24-25	Exp. 24-25	Budget 25-26	Changes 25-26	Budget 25-26	Budget 25-26
65000	Water										
101	EE Timekeeping Costs			1,799		0	0%			0	0%
105	Salaries and Wages	268,240	274,014	264,605	189,012	295,497	64%	296,200	-500	295,700	100%
109	Stand-by Hours	3,015				0	0%			0	0%
110	Payroll Tax Expense			-7		0	0%			0	0%
111	BOD Stipend	3,458	2,146	2,469	1,828	2,100	87%	2,064		2,064	98%
115	Payroll Expenses	1,634		16		0	***			0	0%
120	Workers' Compensation	8,131	13,323	6,100	7,676	7,676	100%	8,500		8,500	111%
121	Physicals	139	225	226		150	0%	150		150	100%
135	Payroll Tax - FICA/SS	1,025	454	149	113	1,280	9%	1,179		1,179	92%
140	Payroll Tax - Medicare	3,889	3,954	3,969	2,767	4,895	57%	4,302		4,302	88%
150	Payroll Tax - SDI				123	246	50%	250		250	102%
155	Payroll Tax - SUI	1,710	1,434	1,408	1,217	1,508	81%	1,206		1,206	80%
160	Payroll Tax - ETT	3	31	31	31	281	11%	237		237	84%
205	Insurance - Health	33,959	36,571	40,320	25,494	37,000	69%	25,208		25,208	68%
206	Insurance - CalPers Healt	19,984	21,552			0	0%			0	0%
210	Insurance - Dental	2,474	1,656	1,583	1,197	1,300	92%	881		881	68%
215	Insurance - Vision	447	266	257	192	205	94%	152		152	74%
225	Retirement - PERS Expense	32,421	24,234	29,959	17,942	30,000	60%	24,168		24,168	81%
230	457 ER Contribution Benef				2,104	0	***	2,104		2,104	*****
305	Operations & Maintenance	5,459	11,731	8,778	6,367	8,000	80%	8,000		8,000	100%
310	Phone & Fax Expense	3,158	2,131	1,330	947	1,200	79%	1,200		1,200	100%
315	Postage, Shipping & Freig	594	200	311	316	425	74%	425		425	100%
319	Legal: P.R.A.s - Professi	1,232	602		54	500	11%	500		500	100%
320	Printing & Reproduction	1,083	1,235	1,341	98	500	20%	500		500	100%
321	IT Services - Professiona	6,818	12,739	13,863	12,339	14,000	88%	14,000		14,000	100%
323	Auditor - Professional Sv	4,283	4,005	3,643	3,771	4,300	88%	4,300		4,300	100%
324	GSA-GSP - Professional Sv	8,842	3,121	13,564	21,905	25,000	88%	25,000		25,000	100%
325	Accounting - Professional	3,700	1,856	3,281	3,917	4,500	87%	4,500		4,500	100%
326	Engineering - Professiona	2,960	22,858	76,559	32,912	30,000	110%	35,000		35,000	117%
327	Legal: General - Professi	37,599	20,891	32,181	18,189	25,000	73%	25,000		25,000	100%
328	Insurance - Prop & Liabil	21,032	29,761	32,485	25,334	25,335	100%	26,000		26,000	103%
329	New Hire Screening	23	45			100	0%	100		100	100%
330	Contract Labor			17,271	750	5,000	15%	5,000		5,000	100%
331	Legal: SMEA - Professiona		5,225	1,676	683	3,500	20%	3,500		3,500	100%
332	Legal: Steinbeck & Water	48,060	36,016	7,249	14,883	25,000	60%	25,000		25,000	100%
333	Legal: HR - Professional	11,407	6,501	13,393	511	8,000	6%	8,000		8,000	100%
334	Maintenance Agreements	6,414	5,545	4,433	5,792	6,500	89%	6,500		6,500	100%
335	Meals					100	0%	100		100	100%
340	Meetings and Conferences	920				1,000	0%	1,000		1,000	100%
341	Space Rental			1,266	688	1,000	69%	1,500		1,500	150%
345	Mileage Expense Reimburse	283				250	0%	250		250	100%
348	Safety Equipment and Supp	358	1,260	1,677	1,535	1,500	102%	1,500		1,500	100%
350	Repairs & Maint - Compute	101	298		102	1,500	7%	1,500		1,500	100%
351	Repairs & Maint - Equip	12,528	5,975	7,436	9,203	5,000	184%	5,000		5,000	100%
352	Repairs & Maint - Structu	109	454	252	250	2,000	13%	2,000		2,000	100%
353	Repairs & Maint - Infrast	37,089	28,200	69,855	37,323	50,000	75%	50,000		50,000	100%
354	Repairs & Maint - Vehicle	1,809	3,775	4,707	2,275	4,500	51%	4,500		4,500	100%

SAN MIGUEL CSD  
**Expenditure Budget Report -- MultiYear Actuals**  
For the Year: 2025 - 2026

50 WATER DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		21-22	22-23	23-24	24-25	Budget 24-25	Exp. 24-25	Budget 25-26	Changes 25-26	Budget 25-26	Budget 25-26
355	Testing & Supplies (WWTP)	162				0	0%			0	0%
356	Testing & Supplies - Well	2,662	3,459	4,566	2,230	3,500	64%	3,500		3,500	100%
357	Testing & Supplies - Well	2,460	3,508	4,566	2,231	3,500	64%	3,500		3,500	100%
358	Testing & Supplies - SLT	6,448	8,368	7,680	3,605	5,000	72%	5,000		5,000	100%
359	Testing & Supplies - Othe	3,692	6,976	6,768	3,751	6,000	63%	6,000		6,000	100%
361	Contract Operations			840	42,816	50,000	86%	65,000		65,000	130%
362	Cross-Connection Control	884	1,237	1,352	1,396	1,500	93%	1,500		1,500	100%
374	CSD Utilities - Billing S	3,655	3,941	4,103	2,734	4,000	68%	4,000		4,000	100%
375	Internet Expenses	1,688	1,980	5,511	2,226	14,000	16%	14,000		14,000	100%
376	Web Page - Upgrade/Maint	900	768	1,061	968	968	100%	1,500		1,500	155%
380	Utilities - Alarm Service	727	696	550	500	1,500	33%	1,000		1,000	67%
381	Utilities - Electric	45,418	51,937	61,521	54,909	71,232	77%	75,000		75,000	105%
382	Utilities - Propane	1,147	739	721		1,000	0%	1,000		1,000	100%
383	Utilities - Trash	626	706	747	551	450	122%	600		600	133%
384	Utilities - Water/Sewer	389	758		1,731	150	***	2,000		2,000	1333%
385	Dues and Subscriptions	4,295	7,174	7,438	5,696	7,100	80%	6,500		6,500	92%
386	Education and Training	591	1,829	2,180	1,456	5,000	29%	5,000		5,000	100%
393	Advertising and Public No	298	1,201	1,227	405	1,000	41%	1,000		1,000	100%
394	LAFCO Allocations	1,211	1,613	1,933	1,752	1,752	100%	1,800		1,800	103%
395	Community Outreach	554	913	992	275	1,200	23%	1,200		1,200	100%
396	Utilities - SoCal Gas		1,835	455	373	1,000	37%	1,000		1,000	100%
410	Office Supplies	1,166	3,031	1,161	1,310	1,000	131%	1,000		1,000	100%
432	Utility Rate Design Study		15,979	32,089		0	0%			0	0%
465	Cell phones, Radios and P	1,653	1,575	1,752	1,795	2,400	75%	2,250		2,250	94%
475	Computer Supplies & Upgra	4,589	14,967	876		2,728	0%	2,500		2,500	92%
481	Chemicals- Well #3	2,377	2,158	2,391	2,167	4,000	54%	4,000		4,000	100%
482	Chemicals- Well #4	2,496	2,186	3,528	2,943	5,000	59%	5,000		5,000	100%
483	Chemicals- SLT Well	1,039	1,506	2,128	1,758	3,000	59%	3,000		3,000	100%
485	Fuel Expense	6,541	5,490	4,912	2,699	6,000	45%	5,000		5,000	83%
490	Small Tools & Equipment	3,642	90	1,053	544	4,000	14%	3,000		3,000	75%
495	Uniform Expense	2,779	2,165	1,461		1,500	0%	1,500		1,500	100%
500	Capital Outlay	23,853				0	0%			0	0%
516	Water Projects Well 3				21,354	17,500	122%			0	0%
517	Water Projects Well 4				49,055	49,500	99%			0	0%
518	Water Projects SLT Well				41,414	49,667	83%			0	0%
520	Water Main Valves Replace					10,000	0%	25,000		25,000	250%
525	Water Meter Replacement	27,215	10,268		2,586	20,000	13%	20,000		20,000	100%
526	Development Meters				8,923	0	***			0	0%
535	Water Lines Repairs	105		8,072	8,877	459,820	2%			0	0%
546	Master Plans		5,842			6,000	0%	65,000		65,000	1083%
547	Paso Basin Management				1,731	18,000	10%			0	0%
577	Proposition 1 Grant	9,458	6,270			0	0%			0	0%
582	WWTP Plant Maintenance	554				0	0%			0	0%
587	WWTF Final Design/Constru	10				0	0%			0	0%
591	Rose Foundation Grant				27,535	47,000	59%			0	0%
605	USDA Loan Payment					20,000	0%	20,000		20,000	100%
651	Regulatory Compliance				1,476	0	***			0	0%
715	Licenses, Permits and Fee	6,590	8,242	6,880	6,485	7,000	93%	7,000		7,000	100%

SAN MIGUEL CSD  
**Expenditure Budget Report -- MultiYear Actuals**  
For the Year: 2025 - 2026

50 WATER DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		21-22	22-23	23-24	24-25	Budget 24-25	Exp. 24-25	Budget 25-26	Changes 25-26	Budget 25-26	Budget 25-26
800	Deposit/ Liabilities			39		0	0%			0	0%
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		92	0	***%			0	0%
925	Bank Fees		1		60	10	600%	100		100	1000%
930	Interest Fees	50,582	48,351	62,951	43,346	60,000	72%	60,000		60,000	100%
935	Depreciation Expense	198,541	197,349			0	0%			0	0%
940	Bank Service Charges	31			154	100	154%	100		100	100%
949	Lease agreements		4,593	11,880	8,910	12,000	74%	12,000		12,000	100%
961	SLT Tank and Booster Pump				24,234	151,000	16%			0	0%
962	0.65 MG Tank					64,812	0%			0	0%
966	Reimbursable Engineering			4,293	10,337	0	***%			0	0%
990	Retirement/Health Ins Lia			8,778	36,116	36,125	100%	36,125		36,125	100%
	Account:	1,029,840	1,014,348	937,874	885,362	1,873,962	47%	1,099,251	-500	1,098,751	59%
70000	Transfers										
352	Repairs & Maint - Structu		20,925	-879		0	0%			0	0%
	Account:		20,925	-879		0	***%	0	0	0	0%
	<b>Fund:</b>	<b>1,029,840</b>	<b>1,035,273</b>	<b>936,995</b>	<b>885,362</b>	<b>1,873,962</b>	<b>47%</b>	<b>1,099,251</b>	<b>-500</b>	<b>1,098,751</b>	<b>59%</b>

%

SAN MIGUEL CSD  
**Expenditure Budget Report -- MultiYear Actuals**  
For the Year: 2025 - 2026

60 SOLID WASTE DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		21-22	22-23	23-24	24-25	Budget 24-25	Exp. 24-25	Budget 25-26	Changes 25-26	Budget 25-26	Budget 25-26
66000	SOLID WASTE										
101	EE Timekeeping Costs			200		0	0%			0	0%
105	Salaries and Wages	13,494	12,663	13,625	11,844	13,603	87%	13,500		13,500	99%
111	BOD Stipend	182	114	99	67	350	19%	144		144	41%
115	Payroll Expenses	87			1	0	***			0	0%
120	Workers' Compensation	350	18	14	-48	0	***	100		100	*****
121	Physicals	2		6		50	0%	50		50	100%
135	Payroll Tax - FICA/SS	50	20	6	4	55	7%	55		55	100%
140	Payroll Tax - Medicare	190	180	200	173	273	63%	285		285	104%
155	Payroll Tax - SUI	74	52	58	49	75	65%	75		75	100%
160	Payroll Tax - ETT		1	1	1	14	7%	21		21	150%
205	Insurance - Health	1,566	1,550	1,756	1,503	1,600	94%	2,954		2,954	185%
210	Insurance - Dental	128	65	66	62	75	83%	125		125	167%
215	Insurance - Vision	17	10	11	10	20	50%	20		20	100%
225	Retirement - PERS Expense	2,488	1,448	1,611	1,313	1,733	76%	2,144		2,144	124%
230	457 ER Contribution Benef				199	0	***	400		400	*****
305	Operations & Maintenance	1,543	2,271	29	180	2,000	9%	1,500		1,500	75%
310	Phone & Fax Expense	186	88	103	89	200	45%	500		500	250%
315	Postage, Shipping & Freig	31	11	23	7	81	9%	75		75	93%
319	Legal: P.R.A.s - Professi	65	34		3	50	6%	50		50	100%
320	Printing & Reproduction	29	1		9	50	18%	50		50	100%
321	IT Services - Professiona	346	1,140	1,034	1,067	1,300	82%	1,500		1,500	115%
323	Auditor - Professional Sv	471	220	342	354	714	50%	800		800	112%
325	Accounting - Professional	-45	104	289	373	500	75%	500		500	100%
326	Engineering - Professiona		170			0	0%			0	0%
327	Legal: General - Professi	7,512	3,649	8,749	837	5,500	15%	4,000		4,000	73%
328	Insurance - Prop & Liabil	744	1,442	1,646	2,375	2,376	100%	2,500		2,500	105%
329	New Hire Screening					50	0%	50		50	100%
331	Legal: SMEA - Professiona					250	0%	500		500	200%
333	Legal: HR - Professional	633	456	885	26	600	4%	500		500	83%
334	Maintenance Agreements	213	205	204	1,429	1,600	89%	1,600		1,600	100%
340	Meetings and Conferences	49				0	0%			0	0%
341	Space Rental			103	65	150	43%	150		150	100%
345	Mileage Expense Reimburse	12				50	0%	50		50	100%
348	Safety Equipment and Supp					500	0%	500		500	100%
350	Repairs & Maint - Compute	19				150	0%	200		200	133%
351	Repairs & Maint - Equip	54	409	182	154	250	62%	250		250	100%
352	Repairs & Maint - Structu	1				100	0%	100		100	100%
353	Repairs & Maint - Infrast	1,291	3,795		1,781	2,000	89%	2,000		2,000	100%
354	Repairs & Maint - Vehicle				8	150	5%	150		150	100%
375	Internet Expenses		42	127	194	325	60%	600		600	185%
376	Web Page - Upgrade/Maint	48	48	60	91	150	61%	150		150	100%
382	Utilities - Propane	29	100			0	0%			0	0%
383	Utilities - Trash					30	0%			0	0%
385	Dues and Subscriptions	203	252	291	259	575	45%	550		550	96%
386	Education and Training	265	130	56	43	200	22%	200		200	100%
393	Advertising and Public No	1,327	575	119	5	250	2%	150		150	60%
394	LAFCO Allocations	1,211	1,490	1,933	1,752	1,752	100%	1,800		1,800	103%

SAN MIGUEL CSD  
**Expenditure Budget Report -- MultiYear Actuals**  
For the Year: 2025 - 2026

60 SOLID WASTE DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		21-22	22-23	23-24	24-25	Budget 24-25	Exp. 24-25	Budget 25-26	Changes 25-26	Budget 25-26	Budget 25-26
395	Community Outreach	317	347	304	396	500	79%	250		250	50%
410	Office Supplies	59	33	15	102	50	204%	50		50	100%
432	Utility Rate Design Study					16,473	0%			0	0%
465	Cell phones, Radios and P	85	122	195	199	270	74%	275		275	102%
475	Computer Supplies & Upgra	268	582			162	0%	150		150	93%
485	Fuel Expense	3				200	0%	100		100	50%
490	Small Tools & Equipment	354			82	100	82%	100		100	100%
495	Uniform Expense	101	129	4		150	0%	150		150	100%
650	SB1383 Compliance					250	0%			0	0%
715	Licenses, Permits and Fee		1,328	492		0	0%			0	0%
900	District Strategic Plan	663	27			0	0%			0	0%
940	Bank Service Charges	1			7	50	14%	25		25	50%
949	Lease agreements		476	1,320	990	1,320	75%	1,325		1,325	100%
990	Retirement/Health Ins Lia				325	700	46%	650		650	93%
	Account:	36,716	35,797	36,158	28,380	59,976	47%	43,923	0	43,923	73%
70000	Transfers										
352	Repairs & Maint - Structu		2,325	-98		0	0%			0	0%
	Account:		2,325	-98		0	***%	0	0	0	0%
	Fund:	36,716	38,122	36,060	28,380	59,976	47%	43,923	0	43,923	73%
											%
	Grand Total:	2,389,813	2,566,926	2,308,996	2,804,214	5,316,040		4,545,879	25,000	4,570,879	

**San Miguel Community Services District  
PROPOSED BUDGET VS AVAILABLE FUNDS**

	2025-26 PROPOSED REVENUES	2025-2026 PROPOSED EXPENDITURES	3/2025 OPERATIONAL CASH	3/2025 OPERATIONAL RESERVES	3/2025 RESTRICTED RESERVES
FIRE PROTECTION DEPARTMENT	\$742,631	\$742,127	\$162,302	\$337,332	\$341,183
STREET LIGHTING DEPARTMENT	\$170,438	\$170,302	\$372,842	\$224,137	\$428,927
WASTEWATER DEPARTMENT	\$2,516,256	\$2,515,776	\$2,057,234	\$340,242	\$1,613,584
WATER DEPARTMENT	\$1,098,889	\$1,098,751	\$400,368	\$112,117	\$457,590
SOLID WASTE DEPARTMENT	\$43,936	\$43,923	\$81,201	\$74,436	\$23,480
	<b>\$4,572,150</b>	<b>\$4,570,879</b>	<b>\$3,073,947</b>	<b>\$1,088,264</b>	<b>\$2,864,764</b>

**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).

	2025/26 PROPOSED Operating Expense Budget	Target from Res 2023-10 Reserve Policy	Current Operational Reserve \$	Fund's Operational \$ Investments	Currently allocated to projects	Percentage of Goal Amount Reserved	Amount over/(under) Target	NOTES:
FIRE PROTECTION DEPARTMENT	\$742,631	\$371,316	\$0	\$0	\$5,500	0%	(\$376,816)	The current balance of Fire's Operational Reserve is 2025-26 FY Operating Budget.
STREET LIGHTING DEPARTMENT	\$170,438	\$85,219	\$62,270	\$161,867	\$0	263%	\$138,918	
WASTEWATER DEPARTMENT	\$2,516,256	\$1,258,128	\$340,242	\$0	\$0	27%	(\$917,886)	
WATER DEPARTMENT	\$1,098,889	\$549,445	\$112,117	\$0	\$0	20%	(\$437,328)	
SOLID WASTE DEPARTMENT	\$43,936	\$21,968	\$74,436	\$0	\$0	339%	\$52,468	
	<b>\$4,572,150</b>	<b>\$2,286,075</b>	<b>\$589,065</b>				<b>(\$1,540,643)</b>	

**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 \$	Fund's Capital \$ Investments	Currently allocated to projects	Target per Res 2023-10 Reserve Policy	Amount over/(under) Target	Percentage of Goal Amount Reserved	NOTES:
FIRE PROTECTION DEPARTMENT	\$238,589	\$102,594	\$204,048	\$200,000	(\$62,865)	69%	\$204,048 Reserved for 2 years of Fire Loan payments
STREET LIGHTING DEPARTMENT	\$46,555	\$382,372	\$20,000	\$50,000	\$358,927	818%	
WASTEWATER DEPARTMENT	\$435,266	\$334,761	\$690,000	\$1,000,000	(\$919,974)	8%	Project \$ include the funded WWTF, to be reimbursed by the State
WATER DEPARTMENT	\$223,783	\$162,207	\$165,000	\$1,000,000	(\$779,010)	22%	
SOLID WASTE DEPARTMENT	\$23,480	\$0	\$0	\$50,000	(\$26,520)	47%	
				<b>\$2,300,000</b>	<b>(\$1,429,441)</b>		

**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?	
Resolution: 2023-10	2019-20	\$100,000.00	X	Cambridge Inv
	2020-21	\$100,000.00	X	Cambridge Inv
	2021-22	\$100,000.00	X	Cambridge Inv
	2022-23	\$100,000.00	X	Cambridge Inv
	2023-24	\$100,000.00	X	Cambridge Inv
	2024-25	\$100,000.00	X	Cambridge Inv
	2025-26	\$100,000.00	Budgeted	Cambridge Inv
		<b>\$700,000.00</b>		

The information provided is current as of the time of this report.