

RESOLUTION NO. 2026-29

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
SAN MIGUEL COMMUNITY SERVICES DISTRICT (SMCSD) ADOPTING THE
FISCAL YEAR 2026-2027 OPERATIONS AND MAINTENANCE BUDGET AND
CAPITAL IMPROVEMENT PROJECT BUDGET**

WHEREAS, San Miguel Community Services District (“District”) is a Community Services District formed under California Government Code section 61000 *et. seq.* to provide community services within the District’s service area; including Water, Sewer, Lighting, Solid Waste, and Fire Protection services; and

WHEREAS, the proposed fiscal year (“FY”) 2026-2027 Operations and Maintenance Budget and Capital Improvement Project Budget provide for the service levels necessary to serve the needs of and protect the health, safety, and welfare of the community served by the District, including providing a workforce to accomplish said service priorities; and

WHEREAS, Article XIII B of the Constitution of the State of California provides that the total annual appropriations subject to limitation of each local government shall not exceed the appropriations limit of such entity for the prior year adjusted for changes in cost of living and population, except as otherwise specifically provided for under that Article; and

WHEREAS, Government Code section 7910 requires that each year the governing body of each local jurisdiction shall, by resolution, establish its appropriations limit for the following fiscal year pursuant to Article XIII B at a regularly scheduled meeting or noticed special meeting.

NOW THEREFORE, BE IT RESOLVED, the Board does, hereby, adopt this Resolution approving and adopting the 2026-2027 fiscal year Operations and Maintenance Budget and the Capital Improvement Project Budget.

On the motion of Director **Smiley** seconded by Director **Sangster** and on the following roll call vote, to wit:

AYES: Smiley, Beatty, Davis, Sangster

NOES: 0

ABSENT: 0

ABSTAINING: 0

VACANCY: 1

the foregoing Resolution is hereby passed and adopted this 25th day of June 2026.

Kelly Dodds

Kelly Dodds, General Manager

Ashley Sangster

Ashley Sangster (Jun 29, 2026 07:37:03 PDT)

Ashley Sangster, Board President

ATTEST:

Tamara Parent

Tamara Parent (Jun 29, 2026 07:42:53 PDT)

Tamara Parent, Board Clerk

APPROVED AS TO FORM:

Christina M Pritchard

Christina M Pritchard,
Deputy District General Counsel

San Miguel Community Services District

PROPOSED OPERATING BUDGET
FISCAL YEAR 2026-2027



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

Revenue Budget Report -- MultiYear Actuals

For the Year: 2026 - 2027

20 FIRE PROTECTION DEPARTMENT

Account	22-23	23-24	24-25	25-26	25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
40000											
40220 Weed Abatement Fees		5,520	8,190	4,651		4,346	0 ***%	7,000		7,000	****%
40300 Fireworks Permit Fees	4,200	4,750	4,846				0%				0%
40320 Fire Impact Fees	5,017	16,728	1,070			3,000	0%				0%
40410 Mutual Aid Fires ~ OES		27,510	39,835				0%				0%
40420 Ambulance Reimbursement	5,336	5,510	5,662	4,367		4,500	97%	4,500		4,500	100%
40500 State Fire Grants	18,115		61,201	19,868		85,600	23%	68,000		68,000	79%
40510 Sponsored Training Fees		233					0%				0%
42200 Fire Cost Recovery		2,592	4,330	31,037			0 ****%	2,000		2,000	****%
Group:	32,668	62,843	125,134	59,923		97,446	61%	81,500	0	81,500	84%
43000 Property Taxes Collected											
43000 Property Taxes Collected	484,495	530,871	546,025	399,841		551,760	72%	579,419		579,419	105%
Group:	484,495	530,871	546,025	399,841		551,760	72%	579,419	0	579,419	105%
46000 Interest Revenue											
46000 Interest Revenue	1,465	1,090	31,961	20,587			0 ****%				0%
46009 Grants - Other	132						0%				0%
46010 Transfer In	46,500						0%				0%
46012 Fire Transfers from Cap						102,025	0%	105,912		105,912	104%
46100 Realized Earnings		-761	360				0%				0%
46150 Miscellaneous Income	466	801	408				0%				0%
46151 Refund/Adjustments	5,740	781	241	1,122			0 ****%				0%
46153 Plan Check Fees and	2,100	2,103	4,356	4,799		4,000	120%	4,000		4,000	100%
46157 Donation	500						0%				0%
46175 Sale of Surplus Property	21,873	5,625					0%				0%
Group:	78,776	9,639	37,326	26,508		106,025	25%	109,912	0	109,912	104%
Fund:	595,939	603,353	708,485	486,272		755,231	64%	770,831	0	770,831	102%

30 STREET LIGHTING DEPARTMENT

Account	22-23	23-24	24-25	25-26	Current Budget 25-26	% Rec. Budget 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
40000						0 0%				0 0%
40510 Sponsored Training Fees		23				0 0%				0 0%
Group:		23				0 0%				0 0%
43000 Property Taxes Collected	149,517	162,987	164,078	123,023	170,438	72%	178,289		178,289	105%
43000 Property Taxes Collected	149,517	162,987	164,078	123,023	170,438	72%	178,289	0	178,289	105%
Group:										
46000 Interest Revenue	12,473	24,976	30,720	26,884		0 ***%				0 0%
46000 Interest Revenue	14					0 0%				0 0%
46009 Grants - Other	-14,931	6,424	3,130	482		0 ***%				0 0%
46100 Realized Earnings	149	482	623	300		0 ***%				0 0%
46150 Miscellaneous Income	130	5,302	412	20		0 ***%				0 0%
46151 Refund/Adjustments	400		300			0 0%				0 0%
46155 Will Serve Processing	5,727					0 0%				0 0%
46175 Sale of Surplus Property						0 0%				0 0%
Group:	3,962	37,184	35,185	27,686		0 ***%	0	0	0	0 0%
Fund:	153,479	200,194	199,263	150,709	170,438	88%	178,289	0	178,289	105%

Account	22-23	23-24	24-25	25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
40 WASTEWATER DEPARTMENT										
40000										
40510 Sponsored Training Fees		248				0 0%				0 0%
40850 Wastewater Hook-up Fees	29,445	203,360	12,512	18,418	0 ***	0				0 0%
40900 Wastewater Sales	1,193,899	1,206,455	1,205,949	1,003,017	1,266,778	79%	1,266,778		1,266,778	100%
40901 Riverzone Surcharge	18,576	18,542	18,449	15,482	18,388	84%	18,388		18,388	100%
40910 Wastewater Late Charges	19,526	21,011	21,611	18,514	0 ***	0				0 0%
Group:	1,261,446	1,449,616	1,258,521	1,055,431	1,285,166	82%	1,285,166	0	1,285,166	100%
43000 Property Taxes Collected										
43000 Property Taxes Collected	75,721	83,926	88,912	64,492	86,090	75%	90,420		90,420	105%
Group:	75,721	83,926	88,912	64,492	86,090	75%	90,420	0	90,420	105%
46000 Interest Revenue										
46000 Interest Revenue	13,244	26,798	109,155	102,660	400,000	121%	22,042,680		22,042,680	5511%
46003 CWSRF Grants	34,750	1,671	918,756	482,747	0	0%				0 0%
46008 DWR Grants	198	140,513	83,752	0	0	0%				0 0%
46009 Grants - Other	-62,427				600,000	0%	98,300		98,300	16%
46010 Transfer In					0	0%				0 0%
46014 Wastewater Transfers from					0	0%				0 0%
46100 Realized Earnings	-5,867	14,971	22,728	1,039	0 ***	0				0 0%
46150 Miscellaneous Income	26,668	35,094	15,402	1,636	0 ***	0				0 0%
46151 Refund/Adjustments	2,133	7,203	3,731	14,448	0 ***	0				0 0%
46155 Will Serve Processing	3,300	3,350	3,600	200	0 ***	0				0 0%
46175 Sale of Surplus Property	53,985	86,093	249,866	214,624	145,000	148%	50,000		50,000	34%
46200 Wastewater Receiving										
Group:	65,984	315,693	1,406,990	817,354	1,145,000	71%	22,190,980	0	22,190,980	1938%
Fund:	1,403,151	1,849,235	2,754,423	1,937,277	2,516,256	77%	23,566,566	0	23,566,566	937%

50 WATER DEPARTMENT

Account	22-23	23-24	24-25	25-26	Current Budget 25-26	% Rec. 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
40000						0 0%				0 0%
40510 Sponsored Training Fees		248				0 0%				0 0%
Group:		248				0 0%				0 0%
41000 Water Sales										
41000 Water Sales										
41001 Water Connection Fees	983,811	966,198	1,065,526	893,582	1,033,489	86%	1,212,279		1,212,279	117%
41003 Water Surcharge	29,944	212,341	11,908	18,382	0 ***				0	0%
41005 Water Late Charges	535	528	516	450	400 113%		516		516	129%
41010 Water Meter Fees	16,270	16,955	19,323	16,858	0 ***				0	0%
41010 Water Meter Fees	450	6,300	1,932	966	0 ***				0	0%
Group:	1,031,010	1,202,322	1,099,205	930,238	1,033,889	90%	1,212,795	0	1,212,795	117%
43000 Property Taxes Collected										
43000 Property Taxes Collected	48,980	35,000				0 0%				0 0%
Group:	48,980	35,000				0 0%		0	0	0 0%
46000 Interest Revenue										
46000 Interest Revenue	4,386	9,845	27,333	16,277	0 ***				0	0%
46006 IRWM Grants				270,000	0 ***				0	0%
46009 Grants - Other	195				0 0%				0	0%
46010 Transfer In	26,913		47,000		0 0%				0	0%
46015 Water Transfers from Cap					65,000 0%		147,184		147,184	226%
46100 Realized Earnings	-1,467	2,066	-637	935	0 ***				0	0%
46150 Miscellaneous Income	4,551	1,963	10,804	3,178	0 ***				0	0%
46151 Refund/Adjustments	4,756	1,471	4,055	267	0 ***				0	0%
46152 Recycling		201	1,817		0 0%				0	0%
46155 Will Serve Processing	5,250	3,450	3,800	200	0 ***				0	0%
46175 Sale of Surplus Property	51,756	16			0 0%				0	0%
Group:	96,340	19,012	94,172	290,857	65,000 447%		147,184	0	147,184	226%
Fund:	1,176,330	1,256,582	1,193,377	1,221,095	1,098,889 111%		1,359,979	0	1,359,979	124%

60 SOLID WASTE DEPARTMENT

Account	22-23	23-24	24-25	25-26	Current Budget 25-26	% Rec. Budget 25-26	Prelim. Budget 26-27	Budget Change 26-27	Final Budget 26-27	% Old Budget 26-27
40000						0 0%				0 0%
40510 Sponsored Training Fees		23				0 0%				0 0%
Group:		23				0 0%	0			0 0%
46000 Interest Revenue						0 ***%				0 0%
46000 Interest Revenue	155	163	5,451	5,037	43,936	105%	43,936		43,936	100%
46005 Franchise Fees	48,080	51,727	55,600	46,315		0%				0%
46009 Grants - Other	10,011					0 ***%				0 0%
46150 Miscellaneous Income	9,295	266	992	495		0 ***%				0 0%
46151 Refund/Adjustments	107	53	411	13		0 ***%				0 0%
46155 Will Serve Processing	100		50			0 0%				0 0%
46175 Sale of Surplus Property	1,902					0 0%				0 0%
Group:	69,650	52,209	62,504	51,860	43,936	118%	43,936	0	43,936	100%
Fund:	69,650	52,232	62,504	51,860	43,936	118%	43,936	0	43,936	100%
Grand Total:	3,398,549	3,961,596	4,918,052	3,847,213	4,584,750		25,919,601	0	25,919,601	

20 FIRE PROTECTION DEPARTMENT

Account Object	22-23	23-24	24-25	25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
376 Web Page - Upgrade/Maint	768	717	907	1,149	1,000	115%	1,500		1,500	150%
380 Utilities - Alarm Service	105	420	455	380	500	76%	500		500	100%
381 Utilities - Electric	3,924	352	1,237	1,034	2,500	41%	2,500		2,500	100%
382 Utilities - Propane	964	1,533	1,890	939	2,500	38%	2,500		2,500	100%
384 Utilities - Water/Sewer	753	1,820	2,281	2,677	2,000	134%	3,000		3,000	150%
385 Dues and Subscriptions	14,050	6,712	6,830	7,363	8,500	87%	9,000		9,000	106%
386 Education and Training	4,450	7,513	4,198	4,108	7,000	60%	7,000		7,000	100%
393 Advertising and Public No	338	35	134	1,108	4,000	28%	4,000		4,000	100%
394 LAFCO Allocations	1,483	1,933	1,752	2,054	7,800	26%	7,800		7,800	100%
395 Community Outreach	59	212	1,168	689	6,000	11%	6,000		6,000	100%
405 Software	2,026	894	530	514	2,000	26%	2,000		2,000	100%
445 Office Supplies					500	0%	800		800	160%
445 CPR/FIRST AID TRAINING MA					3,000	60%	3,500		3,500	117%
450 EMS Supplies	2,194	3,885	2,027	1,812	5,000	0%	5,000		5,000	100%
455 Fire Safety Gear & Equipm	19,165	35,523	79,990	29,649	65,600	45%	68,000		68,000	104%
456 Fire Grants			19,509		20,000	0%			0	0%
457 CFF Grant - California Fi		7,244	4,219	1,181	7,000	17%	7,000		7,000	100%
458 Grants- Professional Serv	2,424	1,436	1,590	2,647	1,000	265%	3,500		3,500	350%
465 Cell phones, Radios and P	3,952	1,374	2,393	1,125	2,000	56%	2,500		2,500	125%
470 Communication Equipment	5,047	4,302	6,636	1,393	4,000	35%	4,000		4,000	100%
475 Computer Supplies & Upgra	7,935	6,237	6,608	5,230	6,500	80%	8,000		8,000	123%
485 Fuel Expense		707	510	114	2,000	6%	2,500		2,500	125%
490 Small Tools & Equipment	895	1,638	4,122	2,221	4,000	56%	4,000		4,000	100%
495 Uniform Expense	18,542				0	0%	0		0	0%
500 Capital Outlay		10,911	214,110		14,127	0%			0	0%
502 Capital Outlay- Fire	366	15,110	20,195	138	6,000	2%	7,000		7,000	117%
503 Weed Abatement Costs		2,226			4,000	0%	4,000		4,000	100%
510 Fire Station Renovation	17,954		75,065	1,984	0	***%			0	0%
511 Fire- Temp Housing Unit	1,175	25,818	229,463	3,216	0	***%			0	0%
512 Fire- Escrow Temp Housing	2,000	2,000	2,146	2,835	3,000	95%	3,000		3,000	100%
710 County Hazmat Dues		500	500		500	100%			0	0%
820 Fireworks Clean Up	324				0	0%			0	0%
900 District Strategic Plan					0	0%			0	0%
912 Reimbursements				30,641	0	***%			0	0%
925 Bank Fees		1			0	0%			0	0%
940 Bank Service Charges			49		0	0%			0	0%
949 Lease agreements	4,385	5,760	5,760	5,760	8,000	72%	6,000		6,000	75%
960 Property Tax Expense	299	154			200	0%	200		200	100%
981 Debt Svcs Equipmt - Princi	36,088	36,397	36,397	36,397	38,000	96%	38,000		38,000	100%
982 Debt Svcs Equipmt - Intere	11,838	10,686	10,686	10,686	10,000	107%	10,686		10,686	107%
983 Debt Svcs Structure- Prin	23,013	23,899	23,899	31,305	24,000	130%	31,305		31,305	130%
984 Debt Svcs Structure - Int	10,564	9,678	9,678	12,421	11,000	113%	12,421		12,421	113%
990 Retirement/Health Ins Lia	654,474	675,680	1,234,172	636,919	754,727	84%	770,593		770,593	102%
Account:								0		
Fund:	654,474	675,680	1,234,172	636,919	754,727	84%	770,593	0	770,593	102%

30 STREET LIGHTING DEPARTMENT

Account Object	22-23	23-24	24-25	25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
63000 Lighting						0%				0%
101 EE Timekeeping Costs		200	66			0%				0%
105 Salaries and Wages	12,657	14,583	15,722	13,811	21,470	64%	24,149		24,149	112%
111 BOD Stipend	118	192	165	114	144	79%	156		156	108%
115 Payroll Expenses			1		0	0%				0%
120 Workers' Compensation	18	-15	-183	88	50	176%	125		125	250%
121 Physicals		6			50	0%	100		100	200%
135 Payroll Tax - FICA/SS	20	12	11	6	55	11%	20		20	36%
140 Payroll Tax - Medicare	190	211	230	196	308	64%	320		320	104%
155 Payroll Tax - SUI	55	65	55	48	73	66%	75		75	103%
160 Payroll Tax - ETT	1	1	1	1	23	4%	23		23	100%
205 Insurance - Health	2,326	1,907	2,060	2,365	3,260	73%	3,260		3,260	100%
208 FSA Claims Expense				28	0	***%	200		200	***%
210 Insurance - Dental	66	-64	201	123	137	90%	200		200	146%
215 Insurance - Vision	11	-11	33	11	21	52%	30		30	143%
225 Retirement - PERS Expense	1,487	1,665	1,753	1,740	2,311	75%	2,731		2,731	118%
230 457 ER Contribution Benef			199	255	400	64%	400		400	100%
305 Operations & Maintenance	597	32	225	100	1,500	7%	1,500		1,500	100%
310 Phone & Fax Expense	105	111	118	29	500	6%	500		500	100%
315 Postage, Shipping & Freig	12	25	15	11	150	0%	150		150	100%
319 Legal: P.R.A.s - Professi	42		12		150	0%	150		150	100%
320 Printing & Reproduction	2	12			150	0%	150		150	100%
321 IT Services - Professiona	1,286	1,136	1,368	924	1,365	68%	1,375		1,375	101%
323 Auditor - Professional Sv	250	342	354	435	800	54%	800		800	100%
325 Accounting - Professional	126	289	401	958	800	120%	1,250		1,250	156%
326 Engineering - Professiona	170		2,020	909	92,890	1%	56,000		56,000	60%
327 Legal: General - Professi	2,250	1,935	3,708	915	3,000	31%	3,000		3,000	100%
328 Insurance - Prop & Liabil	3,313	2,014	2,375	2,713	2,500	109%	3,000		3,000	120%
329 New Hire Screening					100	0%	100		100	100%
330 Contract Labor					2,500	0%	2,000		2,000	80%
331 Legal: SMEA - Professiona					1,000	0%	1,000		1,000	100%
333 Legal: HR - Professional	516	1,032	95	184	1,500	12%	1,500		1,500	100%
334 Maintenance Agreements	239	251	1,429	268	1,760	15%	2,000		2,000	114%
335 Meals					150	0%	150		150	100%
340 Meetings and Conferences					350	0%	250		250	71%
341 Space Rental		103	99	71	150	47%	200		200	133%
345 Mileage Expense Reimburse					150	0%	150		150	100%
348 Safety Equipment and Supp					1,000	0%	1,000		1,000	100%
350 Repairs & Maint - Equip					150	0%	250		250	167%
351 Repairs & Maint - Equip	133	805		2,037	5,000	41%	5,000		5,000	100%
352 Repairs & Maint - Structu			470	9,515	500	0%	500		500	100%
353 Repairs & Maint - Infrast	8,604	536			18,000	53%	18,000		18,000	100%
354 Repairs & Maint - Vehicle	26		8		500	0%	500		500	100%
375 Internet Expenses	42	127	278	843	700	120%	1,000		1,000	143%
376 Web Page - Upgrade/Maint	48	75	91	174	150	116%	250		250	167%
381 Utilities - Electric	14,708	16,500	16,911	14,272	20,000	71%	20,000		20,000	100%
382 Utilities - Propane	46				0	0%			0	0%
384 Utilities - Water/Sewer	10,868	8,163	4,316	3,573	7,500	48%	8,000		8,000	107%

30 STREET LIGHTING DEPARTMENT

Account Object	22-23	23-24	24-25	25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
385 Dues and Subscriptions	312	334	384	282	800	35%	500		500	63%
386 Education and Training	141	57	43	15	2,000	1%	2,000		2,000	100%
393 Advertising and Public No	2	3	13	18	500	4%	500		500	100%
394 LAFCO Allocations	1,492	1,933	1,752	2,054	2,000	103%	2,500		2,500	125%
395 Community Outreach	3				150	0%	150		150	100%
410 Office Supplies	39	15	106	35	500	7%	250		250	50%
465 Cell phones, Radios and P	124	195	263	171	250	68%	500		500	200%
475 Computer Supplies & Upgra	576		172	181	0	***%	1,500		1,500	***%
485 Fuel Expense					200	0%	200		200	100%
490 Small Tools & Equipment					5,000	0%	5,000		5,000	100%
495 Uniform Expense	129				100	0%	250		250	250%
500 Capital Outlay	11,017				50,000	0%				0%
715 Licenses, Permits and Fee					200	0%	200		200	100%
900 District Strategic Plan	34				0	0%			0	0%
925 Bank Fees	4	-1			25	0%	25		25	100%
940 Bank Service Charges			51		50	0%	50		50	100%
949 Lease agreements	485	1,320	1,320	1,210	2,500	48%	2,500		2,500	100%
990 Retirement/Health Ins Lia		127	325	127	700	18%	700		700	100%
Account:	74,690	56,088	56,048	60,810	258,192	24%	178,289	0	178,289	69%
70000 Transfers										
352 Repairs & Maint - Structu	2,325	-98			0	0%			0	0%
Account:	2,325	-98			0	***%			0	0%
Fund:	77,015	55,990	56,048	60,810	258,192	24%	178,289	0	178,289	69%

40 WASTEWATER DEPARTMENT

Account Object	22-23	23-24	24-25	25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
63000 Lighting						0 0%				0 0%
205 Insurance - Health	908					0 ***%				0 0%
Account:	908									
64000 Sanitary						0 0%				0 0%
101 EE Timekeeping Costs		1,799	595				322,036		322,036	111%
105 Salaries and Wages	197,183	165,159	209,360	167,222	290,000	58%				0 0%
110 Payroll Tax Expense		219				0 0%				0 0%
111 BOD Stipend		2,484	2,052	1,476	1,632	90%	2,160		2,160	132%
115 Payroll Expenses			16			0 0%				0 0%
120 Workers' Compensation	9,452	8,648	10,792	9,395	15,000	63%	15,000		15,000	100%
121 Physicals	75	115	25	145	150	97%	150		150	100%
135 Payroll Tax - FICA/SS	447	149	132	74	1,151	6%	135		135	12%
140 Payroll Tax - Medicare	2,878	2,400	3,058	2,388	4,898	49%	4,685		4,685	96%
150 Payroll Tax - SDI			116		235	0%	120		120	51%
155 Payroll Tax - SUI	1,225	1,091	920	879	1,354	65%	1,102		1,102	81%
160 Payroll Tax - ETT	26	24	24	24	335	7%	50		50	15%
205 Insurance - Health	26,591	22,382	29,683	28,818	65,111	44%	47,059		47,059	72%
206 Insurance - CalPers Health	21,552	16,307			0	0				0 0%
208 FSA Claims Expense				269	0	***%	400		400	***%
210 Insurance - Dental	1,166	1,051	1,417	1,679	2,843	59%	2,609		2,609	92%
215 Insurance - Vision	199	171	228	177	365	48%	259		259	71%
225 Retirement - PERS Expense	15,746	23,777	21,023	19,426	31,762	61%	34,450		34,450	108%
230 457 ER Contribution Benef			2,090	2,769	2,090	132%	3,802		3,802	182%
305 Operations & Maintenance	10,253	8,791	6,015	3,364	10,000	34%	10,000		10,000	100%
310 Phone & Fax Expense	2,153	1,339	1,262	312	1,200	26%	1,200		1,200	100%
315 Postage, Shipping & Freig	194	304	468	110	400	28%	400		400	100%
319 Legal: P.R.A.s - Professi	610		116	171	1,000	17%	1,000		1,000	100%
320 Printing & Reproduction	86		125		500	0%	500		500	100%
321 IT Services - Professiona	12,746	13,970	15,426	8,795	14,700	60%	15,500		15,500	105%
323 Auditor - Professional Sv	4,060	3,643	3,771	4,060	5,000	81%	5,000		5,000	100%
325 Accounting - Professional	1,858	3,154	4,219	8,940	5,000	179%	5,000		5,000	100%
326 Engineering - Professiona	19,813	17,471	19,392	99,917	34,162	292%	50,000		50,000	146%
327 Legal: General - Professi	26,646	18,574	23,527	24,117	20,000	121%	25,000		25,000	125%
328 Insurance - Prop & Liabil	17,980	17,609	25,334	23,622	27,000	87%	27,000		27,000	100%
329 New Hire Screening	45				100	0%	100		100	100%
330 Contract Labor		21,970	1,000	625	5,000	13%	5,000		5,000	100%
331 Legal: SMEA - Professiona	5,225	1,676	2,266	216	3,500	6%	1,000		1,000	29%
333 Legal: HR - Professional	6,561	13,540	1,117	2,818	5,000	56%	5,000		5,000	100%
334 Maintenance Agreements	5,709	4,480	5,792	6,850	7,500	91%	7,500		7,500	100%
335 Meals					150	0%	150		150	100%
340 Meetings and Conferences			1,042	194	500	39%	500		500	100%
341 Space Rental		1,271		673	1,500	45%	1,500		1,500	100%
345 Mileage Expense Reimburse				272	500	54%	500		500	100%
348 Safety Equipment and Supp	1,621	1,727	1,576	3,040	2,000	152%	2,000		2,000	100%
349 Repairs & Maint - Mission	5,348	9,617	8,904	4,616	10,000	46%	10,000		10,000	100%
350 Repairs & Maint - Compute	16	102	102		1,600	0%	1,600		1,600	100%
351 Repairs & Maint - Equip	5,472	3,844	6,984	31,096	5,000	622%	5,000		5,000	100%

40 WASTEWATER DEPARTMENT

Account Object	22-23	23-24	24-25	25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
352 Repairs & Maint - Structu	248	73	22	18	1,500	1%	1,500		1,500	100%
353 Repairs & Maint - Infrast	335	10,650	2,981	5,448	10,000	54%	10,000		10,000	100%
354 Repairs & Maint - Vehicle	4,378	4,707	2,512	4,388	5,000	88%	5,000		5,000	100%
355 Testing & Supplies (WWTP)	17,052	23,818	18,477	22,564	45,000	50%	45,000		45,000	100%
361 Contract Operations		840	65,441	77,086	80,000	96%	100,000		100,000	125%
374 CSD Utilities - Billing S	3,916	4,102	4,011	3,430	4,250	81%	4,250		4,250	100%
375 Internet Expenses	5,010	4,487	4,422	11,756	12,000	98%	12,000		12,000	100%
376 Web Page - Upgrade/Maint	768	1,076	968	1,879	1,500	125%	2,000		2,000	133%
379 Utilities - Electric Miss	1,039	1,094	1,114	1,035	1,500	69%	1,500		1,500	100%
380 Utilities - Alarm Service	696	550	650	550	850	65%	850		850	100%
381 Utilities - Electric	83,638	100,424	116,420	96,439	125,000	77%	125,000		125,000	100%
382 Utilities - Propane	731	47	102	393	150	262%	450		450	300%
383 Utilities - Trash	706	747	735	658	1,000	66%	1,000		1,000	100%
384 Utilities - Water/Sewer	2,252	2,313	1,340	905	3,500	26%	3,500		3,500	100%
385 Dues and Subscriptions	5,107	5,171	5,177	3,178	5,000	64%	5,000		5,000	100%
386 Education and Training	1,591	1,166	1,096	782	2,500	31%	2,500		2,500	100%
393 Advertising and Public No	295	992	664	170	1,000	17%	1,000		1,000	100%
394 LAFCO Allocations	1,615	1,933	1,752	2,054	2,500	82%	2,500		2,500	100%
395 Community Outreach	223	184	433	255	1,000	26%	1,000		1,000	100%
396 Utilities - SoCal Gas	174	229	208	207	500	41%	500		500	100%
410 Office Supplies	3,037	1,161	1,337	449	2,000	22%	2,000		2,000	100%
432 Utility Rate Design Study	9,492	6,495	1,375		20,000	0%	20,000		20,000	100%
459 SCADA - Maintenance Fees					1,500	0%	1,500		1,500	100%
465 Cell phones, Radios and P	1,575	1,752	2,368	1,575	2,400	66%	2,400		2,400	100%
475 Computer Supplies & Upgra	15,044	876	2,141	2,451	1,000	245%	2,500		2,500	250%
485 Fuel Expense	5,492	4,912	4,622	6,931	6,000	116%	8,000		8,000	133%
490 Small Tools & Equipment	450	1,395	2,308		4,000	0%	4,000		4,000	100%
495 Uniform Expense	2,165	1,339		218	1,500	15%	1,500		1,500	100%
500 Capital Outlay					48,000	0%			0	0%
545 Sewer System Mgmt Plan (S				24,950	25,000	100%			0	0%
546 Master Plans	5,842			10,956	65,000	17%	54,000		54,000	83%
560 Sewer Line Repairs		753			50,000	0%	50,000		50,000	100%
580 Mission Gardens Lift Stat	6,254				10,000	0%	10,000		10,000	100%
582 WWTP Plant Maintenance	41,818	19,698	28,996	89,938	132,745	68%	75,000		75,000	56%
583 WWTF Drying Pond Maintena			9,300	35,758	25,000	143%	40,000		40,000	160%
584 WWTP Perc Ponds				30,900	44,100	70%	15,000		15,000	34%
585 Sludge Removal Project			4,217	17,550	384,719	5%	279,720		279,720	73%
587 WWTF Final Design/Constru				346,849	255,507	136%			0	0%
588 WWTF Construction				8,774	702,202	1%	20,608,976		20,608,976	2935%
651 Regulatory Compliance				41,270	80,000	52%	60,000		60,000	75%
705 Waste Discharge Fees/Perm	28,140	41,499	50,933	37,753	114,300	33%	70,000		70,000	61%
715 Licenses, Permits and Fee	6,766	4,566	7,663	2,056	6,000	34%	12,000		12,000	200%
800 Deposit/ Liabilities		-23			0	0%			0	0%
805 Refundable Water/Sewer/Hy					100	0%	100		100	100%
900 District Strategic Plan	486				0	0%			0	0%
908 Cash Over/Cash Short	-125	-1	-8	-1	100	-1%	100		100	100%
925 Bank Fees	4		120	161	100	161%	100		100	100%
935 Depreciation Expense	74,120	69,295	65,933		0	0%			0	0%

40 WASTEWATER DEPARTMENT

Account Object	22-23	23-24	Actuals	24-25	25-26	Current Budget	25-26	% Exp.	Prelim. Budget	26-27	Budget Changes	26-27	Final Budget	26-27	% Old Budget
940 Bank Service Charges	157			80		100	0%		100			100	100	100%	
949 Lease agreements	4,602	11,880	11,880	11,880	10,890	18,000	61%	16,000	16,000			16,000	16,000	89%	
950 WWTF Exp MBR						500,000	0%							0%	
960 Property Tax Expense	128		96			150	0%	150	150				150	100%	
963 Collection System Project		-15,264			21,587	129,300	17%	117,494	117,494				117,494	91%	
964 Septic to Sewer Project		15,264				20,000	0%	1,036,490	1,036,490				1,036,490	5182%	
966 Reimbursable Engineering		1,138				0	0%							0%	
970 WWTF Long Term Maintenanc						100,000	0%	100,000	100,000				100,000	100%	
971 Loan Principal Payment						150,000	0%							0%	
972 Loan Interest Payment						150,000	0%							0%	
990 Retirement/Health Ins Lia		8,778		36,116	11,889	40,000	30%	40,000	40,000				40,000	100%	
Account:	740,209	728,968	910,771	1,394,648	3,970,811	3,970,811	35%	23,566,147	23,566,147	0	0	23,566,147	23,566,147	593%	
70000 Transfers						0	0%							0%	
352 Repairs & Maint - Structu	20,925	-879				0	***%							0%	
Account:	20,925	-879				0								0%	
Fund:	762,042	728,089	910,771	1,394,648	3,970,811	3,970,811	35%	23,566,147	23,566,147	0	0	23,566,147	23,566,147	593%	

50 WATER DEPARTMENT

Account Object	22-23	23-24	24-25	25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
65000 Water						0%				0%
101 EE Timekeeping Costs		1,799	595			0%	303,409		303,409	137%
105 Salaries and Wages	274,014	264,605	251,818	233,409	221,238	106%				0%
110 Payroll Tax Expense		-7				0%				0%
111 BOD Stipend	2,146	2,469	2,046	1,467	2,064	71%	2,136		2,136	103%
115 Payroll Expenses			16			0%				0%
120 Workers' Compensation	13,323	6,100	7,676	5,949	8,500	70%	8,500		8,500	100%
121 Physicals	225	226	25	145	150	97%	250		250	167%
135 Payroll Tax - FICA/SS	454	149	131	73	1,179	6%	150		150	13%
140 Payroll Tax - Medicare	3,954	3,969	3,566	3,316	4,302	77%	4,709		4,709	109%
150 Payroll Tax - SDI			123		250	0%				0%
155 Payroll Tax - SUI	1,434	1,408	1,228	950	1,206	79%	1,200		1,200	100%
160 Payroll Tax - ETT	31	31	31	26	237	11%	324		324	137%
205 Insurance - Health	36,571	40,320	34,314	44,788	25,208	178%	39,000		39,000	155%
206 Insurance - CalPers Health	21,552	16,307			0	0%				0%
208 FSA Claims Expense				324	0	***%	250		250	***%
210 Insurance - Dental	1,656	1,583	1,502	2,099	881	238%	2,088		2,088	237%
215 Insurance - Vision	266	257	241	238	152	157%	250		250	164%
225 Retirement - PERS Expense	24,234	36,038	23,399	23,624	24,168	98%	34,560		34,560	143%
230 457 ER Contribution Benef			2,104	3,121	2,104	148%	4,013		4,013	191%
305 Operations & Maintenance	11,731	8,778	6,956	4,433	8,000	55%	8,000		8,000	100%
310 Phone & Fax Expense	2,131	1,330	1,262	312	1,200	26%	1,200		1,200	100%
315 Postage, Shipping & Freight	200	311	468	220	425	52%	450		450	106%
319 Legal: P.R.A.s - Professi	602		116	135	500	27%	500		500	100%
320 Printing & Reproduction	1,235	1,341	1,502		500	0%	500		500	100%
321 IT Services - Professiona	12,739	13,863	15,427	12,529	14,000	89%	16,000		16,000	114%
323 Auditor - Professional Sv	4,005	3,643	3,771	5,800	4,300	135%	7,500		7,500	174%
324 GSA-GSP - Professional Sv	3,121	13,564	27,817		25,000	0%	20,000		20,000	80%
325 Accounting - Professional	1,856	3,281	4,219	12,703	4,500	282%	15,000		15,000	333%
326 Engineering - Professional	22,858	76,559	40,012	46,941	35,000	134%	45,000		45,000	129%
327 Legal: General - Professi	20,891	32,181	29,201	11,679	25,000	47%	25,000		25,000	100%
328 Insurance - Prop & Liabil	29,761	32,485	25,334	34,473	26,000	133%	36,000		36,000	138%
329 New Hire Screening	45				100	0%	250		250	250%
330 Contract Labor		17,271	1,000	625	5,000	13%	5,000		5,000	100%
331 Legal: SMEA - Professiona	5,225	1,676	2,266	216	3,500	6%	1,500		1,500	43%
332 Legal: Steinbeck & Water	36,016	7,249	32,100	82,937	25,000	332%	50,000		50,000	200%
333 Legal: HR - Professional	6,501	13,393	1,111	2,791	8,000	35%	8,000		8,000	100%
334 Maintenance Agreements	5,545	4,433	5,792	7,857	6,500	121%	8,000		8,000	123%
335 Meals					100	0%	100		100	100%
340 Meetings and Conferences				194	1,000	19%	1,000		1,000	100%
341 Space Rental		1,266	1,084	934	1,500	62%	1,500		1,500	100%
345 Mileage Expense Reimburse				98	250	39%	250		250	100%
348 Safety Equipment and Supp	1,260	1,677	1,576	2,804	1,500	187%	2,000		2,000	133%
350 Repairs & Maint - Compute	298	102	102	76	1,500	5%	1,500		1,500	100%
351 Repairs & Maint - Equip	5,975	7,436	16,176	13,024	5,000	260%	15,000		15,000	300%
352 Repairs & Maint - Structu	454	252	250	18	2,000	1%	2,000		2,000	100%
353 Repairs & Maint - Infrast	28,200	69,855	57,843	32,011	50,000	64%	50,000		50,000	100%
354 Repairs & Maint - Vehicle	3,775	4,707	2,512	4,424	4,500	98%	4,500		4,500	100%

50 WATER DEPARTMENT

Account Object	22-23	23-24	24-25	25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
900 District Strategic Plan	479				0	0%			0	0%
908 Cash Over/Cash Short	-100		-8		0	0%			0	0%
925 Bank Fees	1		90	158	100	158%	150		150	150%
930 Interest Fees	48,351	43,581	61,554	42,324	60,000	71%	60,000		60,000	100%
935 Depreciation Expense	197,349	196,442	196,442		0	0%			0	0%
940 Bank Service Charges			154		100	0%	100		100	100%
949 Lease agreements	4,593	11,880	11,880	10,890	12,000	91%	12,000		12,000	100%
961 SLT Tank and Booster Pump				352	228,174	0%	147,184		147,184	65%
962 0.65 MG Tank		4,293	14,043	14,359	24,979	57%			0	0%
966 Reimbursable Engineering		8,778	36,116	2,410	0	***%			0	0%
990 Retirement/Health Ins Lia				12,396	36,125	34%	36,125		36,125	100%
Account:	1,014,348	1,137,332	1,428,031	1,060,709	1,521,240	70%	1,359,552	0	1,359,552	89%
70000 Transfers										
352 Repairs & Maint - Structu	20,925	-879			0	0%			0	0%
Account:	20,925	-879			0	***%	0		0	0%
Fund:	1,035,273	1,136,453	1,428,031	1,060,709	1,521,240	70%	1,359,552	0	1,359,552	89%

60 SOLID WASTE DEPARTMENT

Account Object	22-23	23-24	24-25	25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
66000 SOLID WASTE						0%				0%
101 EE Timekeeping Costs		200	66			0%				0%
105 Salaries and Wages	12,663	13,625	15,141	13,097	13,500	97%	18,318		18,318	136%
111 BOD Stipend	114	99	69	59	144	41%	144		144	100%
115 Payroll Expenses			1		0	0%				0%
120 Workers' Compensation	18	14	-48	85	100	85%	120		120	120%
121 Physicals		6			50	0%	100		100	200%
135 Payroll Tax - FICA/SS	20	6	5	3	55	5%	25		25	45%
140 Payroll Tax - Medicare	180	200	218	185	285	65%	308		308	108%
155 Payroll Tax - SUI	52	58	49	44	75	59%	80		80	107%
160 Payroll Tax - ETT	1	1	1	1	21	5%	22		22	105%
205 Insurance - Health	1,550	1,756	1,908	2,208	2,954	75%	2,619		2,619	89%
208 FSA Claims Expense				23	0	***%	100		100	***%
210 Insurance - Dental	65	66	76	117	125	94%	157		157	126%
215 Insurance - Vision	10	11	12	10	20	50%	20		20	100%
225 Retirement - PERS Expense	1,448	1,611	1,693	1,685	2,144	79%	2,244		2,244	105%
230 457 ER Contribution Benef			199	251	400	63%	400		400	100%
305 Operations & Maintenance	2,271	29	225	95	1,500	6%	1,000		1,000	67%
310 Phone & Fax Expense	88	103	118	29	500	6%	400		400	80%
315 Postage, Shipping & Freig	11	23	14	7	75	9%	50		50	67%
319 Legal: P.R.A.s - Professi	34		12		50	0%	50		50	100%
320 Printing & Reproduction	1		12		50	0%	50		50	100%
321 IT Services - Professiona	1,140	1,034	1,357	620	1,500	41%	1,400		1,400	93%
323 Auditor - Professional Sv	220	342	354	290	800	36%	750		750	94%
325 Accounting - Professional	104	289	401	645	500	129%	750		750	150%
326 Engineering - Professiona	170				0	0%				0%
327 Legal: General - Professi	3,649	8,749	1,725	1,746	4,000	44%	2,500		2,500	63%
328 Insurance - Prop & Liabil	1,442	1,646	2,375	1,809	2,500	72%	2,500		2,500	100%
329 New Hire Screening					50	0%	50		50	100%
331 Legal: SMEA - Professiona					500	0%	250		250	50%
333 Legal: HR - Professional	456	885	89	156	500	31%	300		300	60%
334 Maintenance Agreements	205	204	1,429	184	1,600	12%	1,250		1,250	78%
341 Space Rental		103	96	50	150	33%	250		250	167%
345 Mileage Expense Reimburse					50	0%	50		50	100%
348 Safety Equipment and Supp					500	0%	500		500	100%
350 Repairs & Maint - Compute					200	0%	200		200	100%
351 Repairs & Maint - Equip					250	***%	250		250	100%
352 Repairs & Maint - Structu	409	182	154	7,697	100	0%	100		100	100%
353 Repairs & Maint - Infrast					2,000	321%				0%
354 Repairs & Maint - Vehicle	3,795		1,781	6,418	150	0%	150		150	100%
375 Internet Expenses	42	127	278	842	600	140%	750		750	125%
376 Web Page - Upgrade/Maint	48	60	91	158	150	105%	175		175	117%
382 Utilities - Propane	100				0	0%				0%
385 Dues and Subscriptions	252	291	384	188	550	34%	450		450	82%
386 Education and Training	130	56	43	15	200	8%	100		100	50%
393 Advertising and Public No	575	119	13	128	150	85%	150		150	100%
394 IAFCO Allocations	1,490	1,933	1,752	2,054	1,800	114%	2,054		2,054	114%
395 Community Outreach	347	304	548	336	250	134%	250		250	100%

60 SOLID WASTE DEPARTMENT

Account Object	22-23	23-24	24-25	25-26	Current Budget 25-26	% Exp. 25-26	Prelim. Budget 26-27	Budget Changes 26-27	Final Budget 26-27	% Old Budget 26-27
410 Office Supplies	33	15	102	30	50	60%	50		50	100%
465 Cell phones, Radios and P	122	195	263	170	275	62%	250		250	91%
475 Computer Supplies & Upgra	582		172	174	150	116%	150		150	100%
485 Fuel Expense					100	0%	100		100	100%
490 Small Tools & Equipment			82		100	0%			0	0%
495 Uniform Expense	129	4			150	0%	150		150	100%
715 Licenses, Permits and Fee	1,328	492	524		0	0%			0	0%
900 District Strategic Plan	27					0%				0%
940 Bank Service Charges			7		25	0%	25		25	100%
949 Lease agreements	476	1,320	1,320	1,210	1,325	91%	1,325		1,325	100%
990 Retirement/Health Ins Lia			325	84	650	13%	500		500	77%
Account:	35,797	36,158	35,444	42,903	43,923	98%	43,936	0	43,936	100%
70000 Transfers										
352 Repairs & Maint - Structu	2,325	-98			0	0%			0	0%
Account:	2,325	-98			0	***%			0	0%
Fund:	38,122	36,060	35,444	42,903	43,923	98%	43,936	0	43,936	100%
Grand Total:	2,566,926	2,632,272	3,664,466	3,195,989	6,548,893		25,918,517	0	25,918,517	

San Miguel Community Services District
PROPOSED BUDGET VS AVAILABLE FUNDS

	2026-27 PROPOSED REVENUES	2026-2027 PROPOSED EXPENDITURES	4/2026 OPERATIONAL CASH	4/2026 OPERATIONAL RESERVES	4/2026 RESTRICTED RESERVES
FIRE PROTECTION DEPARTMENT	\$770,831	\$770,593	\$431,083	\$109,692	\$250,558
STREET LIGHTING DEPARTMENT	\$178,289	\$178,289	\$497,920	\$238,581	\$452,200
WASTEWATER DEPARTMENT	\$23,566,566	\$23,566,147	\$2,222,164	\$357,275	\$1,665,925
WATER DEPARTMENT	\$1,359,979	\$1,359,552	\$383,049	\$96,067	\$313,397
SOLID WASTE DEPARTMENT	\$43,936	\$43,936	\$95,461	\$78,162	\$24,643
	\$25,919,601	\$25,918,517	\$3,629,677	\$879,777	\$2,706,723

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	\$702,831	\$351,416	\$109,692	\$0	\$4,000	32%	(\$245,723)	
STREET LIGHTING DEPARTMENT	\$178,289	\$89,145	\$65,387	\$173,194	\$87,890	268%	\$149,436	
WASTEWATER DEPARTMENT	\$1,414,890	\$707,445	\$357,275	\$743,312	\$0	156%	\$393,142	
WATER DEPARTMENT	\$1,212,795	\$606,398	\$96,067	\$0	\$0	16%	(\$510,331)	
SOLID WASTE DEPARTMENT	\$43,936	\$21,968	\$78,162	\$0	\$0	356%	\$56,194	
	\$3,552,741	\$1,776,371	\$706,583				(\$157,282)	

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	\$250,558	\$0	\$213,460	\$200,000	(\$162,902)	19%	\$204,048 Reserved for 2 years of Fire Loan payments
STREET LIGHTING DEPARTMENT	\$49,124	\$403,212	\$68,251	\$50,000	\$334,085	768%	
WASTEWATER DEPARTMENT	\$337,941	\$346,293	\$279,530	\$1,000,000	(\$595,296)	40%	
WATER DEPARTMENT	\$65,043	\$173,194	\$95,291	\$1,000,000	(\$857,054)	14%	
SOLID WASTE DEPARTMENT	\$24,643	\$0	\$0	\$50,000	(\$25,357)	49%	
				\$2,300,000	(\$1,306,523)		

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
Current reserve balance:	2025-26	\$100,000.00	X	Cambridge Inv
\$981,691.17	2026-27	<u>\$100,000.00</u>		Cambridge Inv
		\$800,000.00		

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