

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Revenue Budget Report -- MultiYear Actuals
For the Year: 2020 - 2021

20 FIRE PROTECTION DEPARTMENT

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	16-17	17-18	18-19	19-20	Budget 19-20	Rec. 19-20	Budget 20-21	Change 20-21	Budget 20-21	Budget 20-21
40000										
40220 Weed Abatement Fees	1,097	3,891	8,996	6,748	1,128	598%	2,000		2,000	177%
40300 Fireworks Permit Fees	1,800	2,200	2,500	2,700	2,500	108%			0	0%
40310 Fireworks Refundable C/Up			1,500	296	0	***%	2,700		2,700	*****%
40320 Fire Impact Fees	72,090	25,467	51,264	31,618	0	***%			0	0%
40410 Mutual Aid Fires		149,087	6,653	12,962	0	***%			0	0%
40420 Ambulance Reimbursement	4,486	4,584	4,747	3,673	4,400	83%	4,400		4,400	100%
40440 CDBG Grant	105,000				0	0%			0	0%
40500 VFA Assistance Grant	8,424		16,436	19,619	19,619	100%	20,000		20,000	102%
40510 Sponsored Training Fees				400	400	100%			0	0%
Group:	192,897	185,229	92,096	78,016	28,047	278%	29,100	0	29,100	103%
43000 Property Taxes Collected										
43000 Property Taxes Collected	327,678	341,497	375,222	295,126	389,155	76%	417,997		417,997	107%
Group:	327,678	341,497	375,222	295,126	389,155	76%	417,997	0	417,997	107%
44000 Forestry & Fire Protection Reimbursement										
44000 Forestry & Fire	9,983	4,397			0	0%			0	0%
Group:	9,983	4,397			0	0%	0	0	0	0%
46000 Revenues & Interest										
46000 Revenues & Interest	304	249	681	433	168	258%			0	0%
46001 Change in Value		-214			0	0%			0	0%
46010 Transfer In	30,000				0	0%			0	0%
46020 Transfer In -Fire (16.5%)	16,775				0	0%			0	0%
46100 Realized Earnings	208		343		0	0%			0	0%
46150 Miscellaneous Income	90	730	1,000		0	0%			0	0%
46151 Refund/Adjustments	1,290	1,027	3,598	165	66	250%			0	0%
46153 Plan Check Fees and			900	3,700	850	435%	2,000		2,000	235%
46155 Will Serve Processing	150	150	150		0	0%			0	0%
46157 Donation				4,325	4,325	100%			0	0%
46175 Sale of Surplus Property	4,000	229			0	0%			0	0%
46185 Boardroom Rental Fees	17				0	0%			0	0%
Group:	52,834	2,171	6,672	8,623	5,409	159%	2,000	0	2,000	36%
Fund:	583,392	533,294	473,990	381,765	422,611	90%	449,097	0	449,097	106%

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Revenue Budget Report -- MultiYear Actuals
For the Year: 2020 - 2021

30 STREET LIGHTING DEPARTMENT

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	16-17	17-18	18-19	19-20	Budget 19-20	Rec. 19-20	Budget 20-21	Change 20-21	Budget 20-21	Budget 20-21
43000 Property Taxes Collected										
43000 Property Taxes Collected	93,954	97,248	108,158	87,835	113,842	77%	124,439		124,439	109%
Group:	93,954	97,248	108,158	87,835	113,842	77%	124,439	0	124,439	109%
46000 Revenues & Interest										
46000 Revenues & Interest	64	52	79	3,758	0	***%			0	0%
46001 Change in Value		-730			0	0%			0	0%
46010 Transfer In	10,000				0	0%			0	0%
46030 Transfer In -Lighting	3,050				0	0%			0	0%
46100 Realized Earnings	44		62	9,655	0	***%			0	0%
46150 Miscellaneous Income	400	400	200	200	0	***%			0	0%
46151 Refund/Adjustments	285	1,096	640	10	0	***%			0	0%
46185 Boardroom Rental Fees	4				0	0%			0	0%
Group:	13,847	818	981	13,623	0	***%	0	0	0	0%
Fund:	107,801	98,066	109,139	101,458	113,842	89%	124,439	0	124,439	109%

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Revenue Budget Report -- MultiYear Actuals
For the Year: 2020 - 2021

40 WASTEWATER DEPARTMENT

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	16-17	17-18	18-19	19-20	Budget 19-20	Rec. 19-20	Budget 20-21	Change 20-21	Budget 20-21	Budget 20-21
40000										
40850 Wastewater Hook-up Fees	124,980	191,636	36,990	62,575	0	***%			0	0%
40900 Wastewater Sales	332,582	330,759	681,704	784,646	867,202	90%	954,125		954,125	110%
40910 Wastewater Late Charges	6,582	6,243	11,645	10,769	5,670	190%			0	0%
Group:	464,144	528,638	730,339	857,990	872,872	98%	954,125	0	954,125	109%
41000 Water Sales										
41000 Water Sales		1,257			0	0%			0	0%
Group:		1,257			0	0%	0	0	0	0%
43000 Property Taxes Collected										
43000 Property Taxes Collected	50,191	52,615	59,068	44,847	58,942	76%	62,508		62,508	106%
Group:	50,191	52,615	59,068	44,847	58,942	76%	62,508	0	62,508	106%
46000 Revenues & Interest										
46000 Revenues & Interest	736	594	1,647	422	127	332%			0	0%
46001 Change in Value		-519			0	0%			0	0%
46006 IRWM Grants				160,300	177,750	90%			0	0%
46008 DWR Grants					250,000	0%	250,000		250,000	100%
46010 Transfer In	3,000		-6,277		0	0%			0	0%
46040 Transfer In -Sewer (40%)	40,666				0	0%			0	0%
46100 Realized Earnings	-388	815	831		0	0%			0	0%
46150 Miscellaneous Income	62	6	43	5,833	864	675%			0	0%
46151 Refund/Adjustments	3,144	2,608	8,334	303	168	180%			0	0%
46155 Will Serve Processing		500	525	1,100	0	***%			0	0%
46185 Boardroom Rental Fees	40				0	0%			0	0%
Group:	47,260	4,004	5,103	167,958	428,909	39%	250,000	0	250,000	58%
Fund:	561,595	586,514	794,510	1,070,795	1,360,723	79%	1,266,633	0	1,266,633	93%

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Revenue Budget Report -- MultiYear Actuals
For the Year: 2020 - 2021

50 WATER DEPARTMENT

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	16-17	17-18	18-19	19-20	Budget 19-20	Rec. 19-20	Budget 20-21	Change 20-21	Budget 20-21	Budget 20-21
40000										
40440 CDBG Grant		135,679	14,321		0	0%			0	0%
40900 Wastewater Sales		-137	737		0	0%			0	0%
Group:		135,542	15,058		0	0%	0	0	0	0%
41000 Water Sales										
41000 Water Sales	328,968	365,858	708,055	702,743	859,010	82%	895,101		895,101	104%
41001 Water Connection Fees	307,675	185,260	37,620	61,840	0	***%			0	0%
41005 Water Late Charges	28,032	66,464	14,141	14,097	8,768	161%			0	0%
41010 Water Meter Fees	15,832	2,199	-15,072	-2,751	-5,001	55%			0	0%
Group:	680,507	619,781	744,744	775,929	862,777	90%	895,101	0	895,101	103%
43000 Property Taxes Collected										
43000 Property Taxes Collected	46,537	48,987	48,983		0	0%			0	0%
Group:	46,537	48,987	48,983		0	0%	0	0	0	0%
46000 Revenues & Interest										
46000 Revenues & Interest	748	630	3,376	295	300	98%			0	0%
46001 Change in Value		-519			0	0%			0	0%
46007 State/Federal Grants				29,905	0	***%			0	0%
46010 Transfer In	3,000		6,277		0	0%			0	0%
46050 Transfer In -Water (40%)	40,666				0	0%			0	0%
46100 Realized Earnings	504		831		0	0%			0	0%
46150 Miscellaneous Income	40,748	102	43	904	0	***%			0	0%
46151 Refund/Adjustments	3,144	3,608	8,339	276	435	63%			0	0%
46152 Recycling	125		1,559		0	0%			0	0%
46155 Will Serve Processing	250	500	525	1,100	0	***%			0	0%
46185 Boardroom Rental Fees	40				0	0%			0	0%
Group:	89,225	4,321	20,950	32,480	735	***%	0	0	0	0%
Fund:	816,269	808,631	829,735	808,409	863,512	94%	895,101	0	895,101	103%

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Revenue Budget Report -- MultiYear Actuals
For the Year: 2020 - 2021

60 SOLID WASTE DEPARTMENT

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	16-17	17-18	18-19	19-20	Budget 19-20	Rec. 19-20	Budget 20-21	Change 20-21	Budget 20-21	Budget 20-21
46000 Revenues & Interest										
46000 Revenues & Interest		11	63	8	4	200%			0	0%
46001 Change in Value		685			0	0%			0	0%
46005 Franchise Fees	34,128	34,736	39,808	31,257	32,323	97%	32,323		32,323	100%
46060 Transfer In- Solid Waste	508				0	0%			0	0%
46100 Realized Earnings			10		0	0%			0	0%
46151 Refund/Adjustments				1	0	***%			0	0%
Group:	34,636	35,432	39,881	31,266	32,327	97%	32,323	0	32,323	99%
Fund:	34,636	35,432	39,881	31,266	32,327	97%	32,323	0	32,323	99%
Grand Total:	2,103,693	2,061,937	2,247,255	2,393,693	2,793,015		2,767,593	0	2,767,593	

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2020 - 2021

20 FIRE PROTECTION DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		16-17	17-18	18-19	19-20	Budget 19-20	Exp. 19-20	Budget 20-21	Changes 20-21	Budget 20-21	Budget 20-21
62000	Fire										
105	Salaries and Wages	61,161	65,192	58,282	83,468	123,337	68%	150,000		150,000	122%
110	Payroll tax expense	2,111	1,690			0	0%			0	0%
111	BOD Stipend	990	891	836	880	1,313	67%	1,380		1,380	105%
115	Payroll Expenses			923	1,943	2,742	71%	1,800		1,800	66%
120	Workers' Compensation	4,985	5,958	6,917	6,911	6,912	100%	7,260		7,260	105%
121	Physicals	890			150	2,500	6%	2,000		2,000	80%
125	Volunteer firefighter sti	30,267	32,316	50,806	21,213	38,000	56%	45,000		45,000	118%
126	Strike Team Pay - VFF	25,573	99,034	3,539		0	0%			0	0%
130	Payroll Tax - Fed W/H	4,221	3,177			0	0%			0	0%
135	Payroll Tax - FICA	3,967	8,144	3,383	1,069	2,000	53%	2,800		2,800	140%
140	Payroll Tax - Medicare	1,701	2,868	2,862	1,437	1,700	85%	2,800		2,800	165%
155	Payroll Tax - SUI	3,370	3,918	2,124	1,174	400	294%	3,918		3,918	980%
160	Payroll Tax - ETT	117	176	23		0	0%			0	0%
165	Payroll Tax - FUTA	4,164	6,021	284		0	0%			0	0%
205	Insurance - Health	264	759	1,033	3,962	4,944	80%	13,884		13,884	281%
210	Insurance - Dental	89	369	432		400	0%	686		686	172%
215	Insurance - Vision	14	58	65		100	0%	250		250	250%
225	Retirement - PERS expense	958	1,383	3,785	4,162	6,836	61%	6,940		6,940	102%
305	Operations and maintenanc	2,600	5,094	4,143	3,199	6,000	53%	6,000		6,000	100%
310	Phone and fax expense	275	4	225	310	900	34%	475		475	53%
315	Postage, shipping and fre	414	48	163	238	200	119%	300		300	150%
320	Printing and reproduction	350	29	114	96	300	32%	600		600	200%
325	Professional svcs - Accou	2,855	6,693	9,863	7,618	9,337	82%	5,800		5,800	62%
326	Professional svcs - Engin	32				0	0%	4,000		4,000	*****
327	Professional svcs - Legal	38,988	12,402	19,584	8,362	14,225	59%	8,000		8,000	56%
328	Insurance - prop and liab	10,476	5,939	11,734	12,751	12,963	98%	13,000		13,000	100%
331	Professional Services - L		527			1,800	0%			0	0%
334	Maintenance Agreements			2,145	2,014	4,320	47%	4,979		4,979	115%
335	Meals - Reimbursement	125	119	207		600	0%	600		600	100%
340	Meetings and conferences	66			1	500	0%	1,000		1,000	200%
345	Mileage expense reimburse	74	52	240	30	500	6%	500		500	100%
350	Repairs and maint - compu		1,994	1,757	1,746	3,860	45%	4,500		4,500	117%
351	Repairs and maint - equip	5,778	3,107	3,157	8,931	8,000	112%	10,000		10,000	125%
352	Repairs and maint - struc	5,933	1,344	171	90	1,000	9%	5,000		5,000	500%
354	Repairs and maint - vehic	9,073	13,554	11,916	17,730	15,000	118%	10,000		10,000	67%
370	Dispatch services (Fire)	8,082	7,544		8,963	8,963	100%	10,000		10,000	112%
375	Internet expenses	21	713	1,240	1,038	1,400	74%	1,134		1,134	81%
376	Webpage- Upgrade/Maint	627	231	396	484	525	92%	552		552	105%
380	Utilities - alarm service	6			10	165	6%	120		120	73%
381	Utilities - electric	404	3,525	2,082	1,655	2,500	66%	1,600		1,600	64%
382	Utilities - propane	255	532	220	328	500	66%	500		500	100%
385	Dues and subscriptions	2,901	4,224	3,966	4,582	4,000	115%	6,272		6,272	157%
386	Education and training	4,075	1,380	6,885	1,887	6,000	31%	4,000		4,000	67%
387	Education and training: T			211		0	0%			0	0%
393	Advertising and public no	14	177	440		500	0%	500		500	100%
394	LAFCO Allocations	1,921		965	2,036	2,036	100%	2,250		2,250	111%
395	Community Outreach	628	836	1,462		2,000	0%	1,500		1,500	75%

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2020 - 2021

20 FIRE PROTECTION DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		16-17	17-18	18-19	19-20	Budget 19-20	Exp. 19-20	Budget 20-21	Changes 20-21	Budget 20-21	Budget 20-21
400	Supplies	502				0	0%			0	0%
405	Software	882	1,445	1,500		2,000	0%	3,000		3,000	150%
410	Office Supplies	682	183	425	1,198	1,200	100%	2,000		2,000	167%
415	Office Equipment	843	24			0	0%			0	0%
420	Equipt. & Supplies	1,157	1,465			0	0%			0	0%
431	SLT Blending Line - CDBG		834			0	0%			0	0%
450	EMS supplies	829	3,616	2,160	10,611	11,809	90%	10,000		10,000	85%
455	Fire Safety Gear & Equipm	21,918	18,533	4,926	1,607	3,000	54%	3,500		3,500	117%
456	VFF Assistance Grant		32,049	38,988		0	0%	40,000		40,000	*****
465	Cell phones, radios and p	219	17	395	457	605	76%	1,171		1,171	194%
470	Communication equipment	1,418	5,651	2,431	492	5,000	10%	5,000		5,000	100%
475	Computer supplies and upg	6,870	2,715	3,129	13,261	12,000	111%	8,000		8,000	67%
485	Fuel expense	3,203	7,745	6,927	3,136	6,500	48%	6,000		6,000	92%
490	Small tools and equipment	710	1,663	2,852	467	2,000	23%	2,500		2,500	125%
495	Uniform expense	2,363	1,700	2,540	1,624	3,000	54%	3,000		3,000	100%
500	Capital Outlay		211,904			0	0%			0	0%
503	Weed Abatement Costs	4,935	8,748	9,009		9,000	0%	9,000		9,000	100%
505	Fire Training Grounds	1,055				1,000	0%	2,500		2,500	250%
510	Fire station addition	29,234	15,361	6,560		6,000	0%	5,000		5,000	83%
710	County hazmat dues	2,000	2,000	2,000	2,000	2,000	100%	4,000		4,000	200%
715	Licenses, permits and fee	128	320	273		800	0%	1,000		1,000	125%
905	Admin Allocation Transfer	-455		-150		0	0%			0	0%
910	Tax Penalties & Late Fees	231				0	0%			0	0%
911	Finance Charges/Late Fees	7				0	0%			0	0%
920	Credit Card Service Fees	10				0	0%			0	0%
925	Bank service charges	12				0	0%			0	0%
930	Interest Fees	23				0	0%			0	0%
940	Bank service charges	1	4	4		0	0%			0	0%
960	Property tax expense	268	400	211	211	211	100%	220		220	104%
	Account:	319,860	618,399	302,760	245,532	365,403	67%	447,791	0	447,791	123%
70000	Transfer Out										
327	Professional svcs - Legal	58,150				0	0%			0	0%
440	Vehicle Replacement Fund	30,000				0	0%			0	0%
990	Retirement/Health Ins Lia					685	0%			0	0%
	Account:	88,150				685	0%	0	0	0	0%
	Fund:	408,010	618,399	302,760	245,532	366,088	67%	447,791	0	447,791	122%

%

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2020 - 2021

30 STREET LIGHTING DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		16-17	17-18	18-19	19-20	Budget 19-20	Exp. 19-20	Budget 20-21	Changes 20-21	Budget 20-21	Budget 20-21
62000	Fire										
327	Professional svcs - Legal			1		0	0%			0	0%
	Account:			1		0	***%	0	0	0	0%
63000	Lighting										
105	Salaries and Wages	5,011	7,231	12,538	9,028	11,000	82%	12,849		12,849	117%
110	Payroll tax expense	448	376	375		0	0%			0	0%
111	BOD Stipend	208	189	148	80	109	73%	120		120	110%
115	Payroll Expenses			89	109	150	73%	180		180	120%
120	Workers' Compensation	1,057	7	36	1	200	1%	100		100	50%
130	Payroll Tax - Fed W/H	895	674			0	0%			0	0%
135	Payroll Tax - FICA	281		34	18	30	60%	163		163	543%
140	Payroll Tax - Medicare	83	106	310	131	150	87%	163		163	109%
155	Payroll Tax - SUI	54	68	125	101	0	***%	91		91	*****%
160	Payroll Tax - ETT	6	4			0	0%			0	0%
165	Payroll Tax - FUTA	111	46			30	0%			0	0%
205	Insurance - Health		370	909	837	1,212	69%	1,638		1,638	135%
206	Insurance - CalPers Healt				7	0	***%			0	0%
210	Insurance - Dental	16	55	114		150	0%	65		65	43%
215	Insurance - Vision	3	9	17		100	0%	24		24	24%
225	Retirement - PERS expense	384	442	1,621	485	650	75%	1,108		1,108	170%
305	Operations and maintenanc	3,224	85	139	10	2,000	1%	2,000		2,000	100%
310	Phone and fax expense	58	1	8		0	0%			0	0%
315	Postage, shipping and fre	1			13	15	87%			0	0%
320	Printing and reproduction	13	16	15	2	100	2%	200		200	200%
325	Professional svcs - Accou	558	1,254	1,707	693	800	87%	508		508	64%
326	Professional svcs - Engin	7			585	5,000	12%	5,000		5,000	100%
327	Professional svcs - Legal	7,816	1,457	1,025	759	1,179	64%	1,700		1,700	144%
328	Insurance - prop and liab	2,766	93	413	449	364	123%	500		500	137%
330	Contract labor					0	0%	23,000		23,000	*****%
331	Professional Services - L		109			900	0%	200		200	22%
334	Maintenance Agreements			186	113	300	38%	320		320	107%
335	Meals - Reimbursement	4	1			0	0%			0	0%
340	Meetings and conferences	14				350	0%	350		350	100%
345	Mileage expense reimburse	16	9	52	42	45	93%	150		150	333%
348	Safety Equipment and Supp					0	0%	500		500	*****%
350	Repairs and maint - compu		154	178	137	200	69%	250		250	125%
351	Repairs and maint - equip	20			766	1,000	77%	2,000		2,000	200%
352	Repairs and maint - struc	67	96			0	0%			0	0%
353	Repairs & Maint- Infrastr				1,403	24,000	6%	10,000		10,000	42%
354	Repairs and maint - vehic	368				0	0%			0	0%
375	Internet expenses	4	59			0	0%			0	0%
376	Webpage- Upgrade/Maint	133	42	72	44	54	81%	48		48	89%
381	Utilities - electric	18,244	16,898	18,468	11,857	26,000	46%			0	0%
382	Utilities - propane		71	44	30	20	150%	100		100	500%
385	Dues and subscriptions	159	298	111	243	300	81%	132		132	44%
386	Education and training		31	48	12	1,500	1%	1,000		1,000	67%
393	Advertising and public no	3	11	2		500	0%	1,000		1,000	200%

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2020 - 2021

30 STREET LIGHTING DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		16-17	17-18	18-19	19-20	Budget 19-20	Exp. 19-20	Budget 20-21	Changes 20-21	Budget 20-21	Budget 20-21
394	LAFCO Allocations	377	31	176	339	339	100%	375		375	111%
395	Community Outreach	20				0	0%			0	0%
405	Software	187	292			0	0%			0	0%
410	Office Supplies	145	23	8	19	25	76%	125		125	500%
415	Office Equipment	179	5			0	0%			0	0%
465	Cell phones, radios and p	47	4	54	53	75	71%	143		143	191%
475	Computer supplies and upg	1,457		59	1	200	1%	50		50	25%
485	Fuel expense	13				100	0%	100		100	100%
490	Small tools and equipment	393				1,000	0%	1,000		1,000	100%
495	Uniform expense					0	0%	200		200	*****
500	Capital Outlay		1,025			0	0%			0	0%
715	Licenses, permits and fee	70	2	2		50	0%	50		50	100%
905	Admin Allocation Transfer	-97				0	0%			0	0%
910	Tax Penalties & Late Fees	49				0	0%			0	0%
911	Finance Charges/Late Fees	1				0	0%			0	0%
920	Credit Card Service Fees	2				0	0%			0	0%
925	Bank service charges	3				0	0%			0	0%
930	Interest Fees	5				0	0%			0	0%
940	Bank service charges		1	1		0	0%			0	0%
990	Retirement/Health Ins Lia			114		343	0%			0	0%
	Account:	44,883	31,645	39,198	28,367	80,540	35%	67,502	0	67,502	84%
70000	Transfer Out										
327	Professional svcs - Legal	44,425				0	0%			0	0%
440	Vehicle Replacement Fund	10,000				0	0%			0	0%
	Account:	54,425				0	***%	0	0	0	0%
	Fund:	99,308	31,645	39,199	28,367	80,540	35%	67,502	0	67,502	84%

%

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2020 - 2021

40 WASTEWATER DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		16-17	17-18	18-19	19-20	Budget 19-20	Exp. 19-20	Budget 20-21	Changes 20-21	Budget 20-21	Budget 20-21
64000	Sanitary										
105	Salaries and Wages	127,713	133,608	155,082	123,928	204,870	60%	214,800		214,800	105%
109	Stand-by Hours	3,930	8,158	8,472	9,907	7,500	132%	7,500		7,500	100%
110	Payroll tax expense	5,118	4,521	4,248		0	0%			0	0%
111	BOD Stipend	2,400	2,160	1,992	1,440	2,190	66%	2,100		2,100	96%
115	Payroll Expenses			1,161	1,936	2,500	77%	3,420		3,420	137%
120	Workers' Compensation	12,084	3,105	4,469	7,394	7,394	100%	8,000		8,000	108%
121	Physicals				40	0	***%			0	0%
130	Payroll Tax - Fed W/H	10,233	7,702			0	0%			0	0%
135	Payroll Tax - FICA	3,923		505	290	400	73%	3,052		3,052	763%
140	Payroll Tax - Medicare	1,909	2,062	4,453	2,126	2,400	89%	3,052		3,052	127%
155	Payroll Tax - SUI	952	1,201	1,715	1,600	0	***%	2,140		2,140	*****%
160	Payroll Tax - ETT	132	90	1		0	0%	4,056		4,056	*****%
165	Payroll Tax - FUTA	1,649	1,185	21		400	0%			0	0%
205	Insurance - Health	6,144	22,491	21,276	17,848	34,800	51%	32,844		32,844	94%
206	Insurance - CalPers Healt		7,242	794	1,100	1,050	105%			0	0%
210	Insurance - Dental	652	1,076	1,764		1,200	0%	1,526		1,526	127%
215	Insurance - Vision	101	168	257		400	0%	557		557	139%
225	Retirement - PERS expense	10,878	12,409	26,230	8,489	17,500	49%	15,833		15,833	90%
305	Operations and maintenanc	12,814	5,385	4,455	7,523	6,000	125%	8,000		8,000	133%
310	Phone and fax expense	1,499	1,007	1,104	1,002	1,800	56%	1,138		1,138	63%
315	Postage, shipping and fre	2,606	3,233	3,361	1,255	4,000	31%	4,000		4,000	100%
320	Printing and reproduction	243	965	685	588	750	78%	1,000		1,000	133%
325	Professional svcs - Accou	6,920	16,226	23,135	12,466	15,484	81%	8,897		8,897	57%
326	Professional svcs - Engin	6,229	29,279	5,863	8,055	12,000	67%	12,000		12,000	100%
327	Professional svcs - Legal	105,224	24,019	28,106	31,476	26,240	120%	29,750		29,750	113%
328	Insurance - prop and liab	17,652	1,811	8,261	10,409	10,029	104%	12,000		12,000	120%
329	New Hire Screening	20	40	20		100	0%	100		100	100%
330	Contract labor	250	2,525	1,475	325	5,000	7%	5,000		5,000	100%
331	Professional Services - L	1,304	12,640	4,320	3,640	10,500	35%	4,800		4,800	46%
332	Professional Services - L		53			0	0%			0	0%
334	Maintenance Agreements			7,015	5,047	9,600	53%	13,161		13,161	137%
335	Meals - Reimbursement	56	18			100	0%	100		100	100%
340	Meetings and conferences	161				5,000	0%	5,000		5,000	100%
345	Mileage expense reimburse	387	182	589	511	912	56%	1,000		1,000	110%
348	Safety Equipment and Supp					0	0%	1,000		1,000	*****%
349	Repairs & Maintenance Mis					0	0%	10,000		10,000	*****%
350	Repairs and maint - compu		3,375	3,048	3,361	3,300	102%	1,500		1,500	45%
351	Repairs and maint - equip	20,164	5,065	697	2,836	14,000	20%	10,000		10,000	71%
352	Repairs and maint - struc	1,321	188	484		1,500	0%	1,500		1,500	100%
353	Repairs & Maint- Infrastr	315	443	319	2,007	3,000	67%	5,000		5,000	167%
354	Repairs and maint - vehic	1,238	976	1,337	2,134	2,000	107%	2,000		2,000	100%
355	Testing & Supplies (WWTP)	1,559	11,601	5,548	1,903	12,000	16%	12,000		12,000	100%
375	Internet expenses	51	713	1,334	1,938	2,200	88%	1,863		1,863	85%
376	Webpage- Upgrade/Maint	1,520	560	960	792	876	90%	840		840	96%
379	Utilities Electric Missio					0	0%	5,000		5,000	*****%
380	Utilities - alarm service	482	665	648	582	700	83%	620		620	89%
381	Utilities - electric	70,713	65,242	69,755	41,540	70,000	59%	50,000		50,000	71%

40 WASTEWATER DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		16-17	17-18	18-19	19-20	Budget 19-20	Exp. 19-20	Budget 20-21	Changes 20-21	Budget 20-21	Budget 20-21
382	Utilities - propane	418	978	583	536	1,000	54%	1,000		1,000	100%
383	Utilities - trash	573	611	632	572	700	82%	700		700	100%
385	Dues and subscriptions	2,265	4,448	3,450	4,068	3,000	136%	4,000		4,000	133%
386	Education and training	308	594	1,724	1,656	4,000	41%	5,000		5,000	125%
393	Advertising and public no	100	248	129	813	1,000	81%	1,000		1,000	100%
394	LAFCO Allocations	4,657		2,340	2,036	2,036	100%	2,250		2,250	111%
395	Community Outreach	231				1,200	0%	1,200		1,200	100%
396	Utilities SoCalGas					0	0%	4,000		4,000	*****
405	Software	2,137	3,578			0	0%			0	0%
410	Office Supplies	97	350	631	500	1,000	50%	1,125		1,125	113%
415	Office Equipment	2,043	-698	756		0	0%			0	0%
420	Equipt. & Supplies	754				0	0%			0	0%
432	Utility Rate Design Study	2,085	29,113			0	0%			0	0%
459	Scada - Maintenance Fees	3,979	829		811	1,000	81%	1,000		1,000	100%
465	Cell phones, radios and p	532	42	641	1,011	1,735	58%	1,530		1,530	88%
475	Computer supplies and upg	16,655	83	4,502	10,592	16,000	66%	2,450		2,450	15%
485	Fuel expense	2,650	5,007	2,778	3,030	5,000	61%	5,000		5,000	100%
490	Small tools and equipment	181	1,133	2,341	5,381	6,000	90%	6,000		6,000	100%
495	Uniform expense	317	804	793	927	1,000	93%	1,800		1,800	180%
500	Capital Outlay	37,906	42,427	44,825		0	0%			0	0%
545	Sewer System Mngmt Plan (8,389			0	0%			0	0%
560	Sewer Line Repairs					10,000	0%	10,000		10,000	100%
570	Repairs, Maint. and Video	11,298	3,526	1,851		500	0%	1,000		1,000	200%
581	WWTP Expansion		243,333	956	18,445	250,000	7%			0	0%
582	WWTP Plant Maintenance	7,755	13,042	8,297	32,510	29,237	111%	50,000		50,000	171%
585	Sludge Removal Project	2,695	2,970			10,000	0%	10,000		10,000	100%
586	WWTF Ground Water Recharg			177,750		0	0%			0	0%
587	WWTF Final Design/ Constr				16,800	178,000	9%	250,000		250,000	140%
705	Waste Discharge Fees/Perm	14,929	17,017	18,633	21,392	20,000	107%	25,000		25,000	125%
715	Licenses, permits and fee	5,442	2,745	2,888	1,064	1,000	106%	1,500		1,500	150%
805	Refundable Water/Sewer/Hy	326	375	375		500	0%			0	0%
905	Admin Allocation Transfer	-1,104		-875		0	0%			0	0%
908	Cash Over/ Cash Short			10		0	0%			0	0%
910	Tax Penalties & Late Fees	559	1,672			0	0%			0	0%
911	Finance Charges/Late Fees	16				0	0%			0	0%
920	Credit Card Service Fees	7				0	0%			0	0%
925	Bank service charges	177	25			0	0%			0	0%
930	Interest Fees	8,994	6,276	2,320		0	0%			0	0%
935	Depreciation Expense		4,440	67,561		0	0%			0	0%
940	Bank service charges	2	-15	1,413	18	50	36%			0	0%
960	Property tax expense	31	29	128	128	128	100%	150		150	117%
970	WWTF Long Term maintenanc					100,000	0%	100,000		100,000	100%
990	Retirement/Health Ins Lia			1,516		7,707	0%			0	0%
	Account:	569,561	786,760	753,907	437,778	1,151,488	38%	991,854	0	991,854	86%
69900	Depreciation Expense										
935	Depreciation Expense	59,754	60,901			0	0%			0	0%
	Account:	59,754	60,901			0	***%	0	0	0	0%

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2020 - 2021

50 WATER DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		16-17	17-18	18-19	19-20	Budget 19-20	Exp. 19-20	Budget 20-21	Changes 20-21	Budget 20-21	Budget 20-21
61000	Administration										
940	Bank service charges		1			0	0%			0	0%
	Account:		1			0	***%	0	0	0	0%
64000	Sanitary										
305	Operations and maintenanc		230			0	0%			0	0%
930	Interest Fees	11,064	9,959			0	0%			0	0%
	Account:	11,064	10,189			0	***%	0	0	0	0%
65000	Water										
105	Salaries and Wages	145,693	147,570	156,995	135,137	213,252	63%	234,901		234,901	110%
109	Stand-by Hours	3,930	8,158	8,472	9,907	7,500	132%	7,500		7,500	100%
110	Payroll tax expense	5,118	4,521	4,248		0	0%			0	0%
111	BOD Stipend	2,400	2,160	1,996	1,520	2,279	67%	2,280		2,280	100%
115	Payroll Expenses			1,161	2,040	2,500	82%	3,420		3,420	137%
120	Workers' Compensation	12,084	2,446	3,522	5,762	5,762	100%	6,050		6,050	105%
121	Physicals				40	0	***%			0	0%
130	Payroll Tax - Fed W/H	10,233	7,702			0	0%			0	0%
135	Payroll Tax - FICA	4,170		505	315	420	75%	3,403		3,403	810%
140	Payroll Tax - Medicare	2,167	2,251	4,482	2,341	2,400	98%	3,403		3,403	142%
155	Payroll Tax - SUI	1,048	1,235	1,717	1,761	0	***%	2,166		2,166	*****%
160	Payroll Tax - ETT	150	97	1		0	0%	3,967		3,967	*****%
165	Payroll Tax - FUTA	1,793	1,234	22		420	0%			0	0%
205	Insurance - Health	8,289	20,686	20,190	20,472	36,168	57%	34,896		34,896	96%
206	Insurance - CalPers Healt		7,242	794	1,100	1,050	105%			0	0%
210	Insurance - Dental	696	1,170	1,772		1,200	0%	1,618		1,618	135%
215	Insurance - Vision	107	183	259		400	0%	590		590	148%
225	Retirement - PERS expense	10,880	13,921	26,287	9,165	17,500	52%	20,913		20,913	120%
305	Operations and maintenanc	9,076	8,546	4,616	7,827	8,000	98%	8,000		8,000	100%
310	Phone and fax expense	1,498	1,006	1,148	1,001	1,800	56%	1,138		1,138	63%
315	Postage, shipping and fre	2,773	3,433	3,375	1,908	4,000	48%	4,000		4,000	100%
320	Printing and reproduction	243	1,231	1,047	590	1,000	59%	1,000		1,000	100%
324	Professional Svcs- GSA-GS		7,590	47,689	17,678	20,000	88%	20,000		20,000	100%
325	Professional svcs - Accou	6,920	16,226	23,225	13,159	16,448	80%	9,660		9,660	59%
326	Professional svcs - Engin	5,166	56,412	21,558	17,675	20,000	88%	20,000		20,000	100%
327	Professional svcs - Legal	8,924	42,196	24,948	31,904	27,351	117%	32,300		32,300	118%
328	Insurance - prop and liab	17,652	629	12,986	15,790	15,943	99%	20,000		20,000	125%
329	New Hire Screening	20	40	20		100	0%	100		100	100%
330	Contract labor	250	2,525	1,475	325	5,000	7%	5,000		5,000	100%
331	Professional Services - L	1,304	12,693	3,728	3,640	11,400	32%	4,800		4,800	42%
332	Professional Services - L	2,657	156,226	327,160	29,426	100,000	29%	100,000		100,000	100%
334	Maintenance Agreements			8,604	6,660	9,600	69%	13,671		13,671	142%
335	Meals - Reimbursement	56	18	91		200	0%	200		200	100%
340	Meetings and conferences	161				950	0%	5,000		5,000	526%
345	Mileage expense reimburse	502	182	589	800	1,000	80%	1,000		1,000	100%
348	Safety Equipment and Supp					0	0%	1,000		1,000	*****%
350	Repairs and maint - compu		3,375	3,048	3,448	3,300	104%	1,500		1,500	45%
351	Repairs and maint - equip	774	3,854	960	1,930	2,000	97%	4,000		4,000	200%

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2020 - 2021

50 WATER DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		16-17	17-18	18-19	19-20	Budget 19-20	Exp. 19-20	Budget 20-21	Changes 20-21	Budget 20-21	Budget 20-21
352	Repairs and maint - struc	1,164	1,347	622		1,000	0%	2,000		2,000	200%
353	Repairs & Maint- Infrastr	14,199	59,054	15,389	49,640	48,000	103%	50,000		50,000	104%
354	Repairs and maint - vehic	1,238	1,063	1,337	1,993	2,000	100%	2,000		2,000	100%
355	Testing & Supplies (WWTP)	25				0	0%			0	0%
356	Testing & Supplies - Well	2,075	2,452	2,070	1,143	3,500	33%	3,500		3,500	100%
357	Testing & Supplies - Well	2,242	2,540	1,980	1,188	3,500	34%	3,500		3,500	100%
358	Testing & Supplies- SLT W	4,564	5,630	5,026	3,548	6,000	59%	6,000		6,000	100%
359	Testing & Supplies-Other	5,015	4,803	4,320	3,096	6,000	52%	6,000		6,000	100%
362	Cross-Connection Control	836	1,358	943	324	1,000	32%	1,000		1,000	100%
375	Internet expenses	51	713	1,334	1,038	1,400	74%	1,863		1,863	133%
376	Webpage- Upgrade/Maint	1,520	560	960	836	912	92%	912		912	100%
380	Utilities - alarm service	752	665	648	582	700	83%	620		620	89%
381	Utilities - electric	36,215	40,533	41,377	29,585	75,000	39%	50,000		50,000	67%
382	Utilities - propane	418	978	583	566	1,000	57%	1,000		1,000	100%
383	Utilities - trash	573	611	632	572	700	82%	700		700	100%
385	Dues and subscriptions	3,870	6,053	3,227	3,924	3,000	131%	4,000		4,000	133%
386	Education and training	422	1,105	1,226	532	3,000	18%	5,000		5,000	167%
387	Education and training: T	50				0	0%			0	0%
393	Advertising and public no	245	248	1,012	1,087	1,000	109%	2,000		2,000	200%
394	LAFCO Allocations	4,657		2,340	2,036	2,036	100%	2,250		2,250	111%
395	Community Outreach	231				1,200	0%	1,200		1,200	100%
396	Utilities SoCalGas					0	0%	4,000		4,000	*****
405	Software	2,137	3,578			0	0%			0	0%
410	Office Supplies	97	349	676	519	1,000	52%	1,125		1,125	113%
415	Office Equipment	2,043	-698	756		0	0%			0	0%
420	Equipt. & Supplies	754	528			0	0%			0	0%
425	Well #3 Rehab - Capital	1,179	7,700			0	0%			0	0%
431	SLT Blending Line - CDBG	42,073	156,774	7,971		0	0%			0	0%
432	Utility Rate Design Study	2,085	29,113			0	0%			0	0%
433	K Street Waterline Replac	18,342	7,329			0	0%			0	0%
459	Scada - Maintenance Fees	1,110	829		811	1,000	81%	1,000		1,000	100%
465	Cell phones, radios and p	532	42	604	1,110	1,828	61%	1,573		1,573	86%
475	Computer supplies and upg	16,655	1,583	4,402	10,451	16,000	65%	2,450		2,450	15%
481	Chemicals- Well #3	1,397	2,026	2,384	1,490	3,000	50%	4,000		4,000	133%
482	Chemicals-Well #4	2,732	2,435	2,575	2,319	3,500	66%	4,000		4,000	114%
483	Chemicals-SLT Well	344	941	794	569	1,500	38%	2,000		2,000	133%
485	Fuel expense	2,603	3,655	2,778	1,795	3,000	60%	4,000		4,000	133%
490	Small tools and equipment	226	1,892	1,722	5,344	6,000	89%	6,000		6,000	100%
495	Uniform expense	85	767	668	927	1,000	93%	1,800		1,800	180%
500	Capital Outlay	86,435	43,070			0	0%			0	0%
516	Water Projects Well 3	571				0	0%			0	0%
520	Water Main Valves Replace					10,000	0%	10,000		10,000	100%
525	Water meter replacement	28,522	15,659	16,130	7,181	18,200	39%	20,000		20,000	110%
526	Development Meters				14,696	10,000	147%	15,000		15,000	150%
535	Water Lines Repairs	1,582	4,850	161		20,000	0%	20,000		20,000	100%
605	USDA Loan Payment	41,481	66,351			20,000	0%	20,000		20,000	100%
710	County hazmat dues	981				0	0%			0	0%
715	Licenses, permits and fee	6,696	8,371	7,475	3,094	6,500	48%	6,500		6,500	100%

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2020 - 2021

50 WATER DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old	
		16-17	17-18	18-19	19-20	Budget 19-20	Exp. 19-20	Budget 20-21	Changes 20-21	Budget 20-21	Budget 20-21	
805	Refundable Water/Sewer/Hy	3,035	375	375		500	0%				0	0%
905	Admin Allocation Transfer	-1,104				0	0%				0	0%
908	Cash Over/ Cash Short			10		0	0%				0	0%
910	Tax Penalties & Late Fees	559	1,672			0	0%				0	0%
911	Finance Charges/Late Fees	16				0	0%				0	0%
920	Credit Card Service Fees	7				0	0%				0	0%
925	Bank service charges	177				0	0%				0	0%
930	Interest Fees	49,530	48,809	56,828	25,763	50,000	52%	50,000		50,000	50,000	100%
935	Depreciation Expense		6,346	186,145		0	0%				0	0%
940	Bank service charges	2	74	109	75	0	***%				0	0%
960	Property tax expense	163				0	0%				0	0%
990	Retirement/Health Ins Lia			1,516		8,050	0%				0	0%
	Account:	660,143	1,080,891	1,097,795	521,155	880,969	59%	894,469	0	894,469	894,469	102%
69900	Depreciation Expense											
935	Depreciation Expense	172,620	173,767			0	0%				0	0%
	Account:	172,620	173,767			0	***%	0	0		0	0%
70000	Transfer Out											
327	Professional svcs - Legal	82,041				0	0%				0	0%
440	Vehicle Replacement Fund	3,000				0	0%				0	0%
	Account:	85,041				0	***%	0	0		0	0%
	Fund:	928,868	1,264,848	1,097,795	521,155	880,969	59%	894,469	0	894,469	894,469	102%

%

SAN MIGUEL COMMUNITY SERVICES DISTRICT
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2020 - 2021

60 SOLID WASTE DEPARTMENT

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		16-17	17-18	18-19	19-20	Budget 19-20	Exp. 19-20	Budget 20-21	Changes 20-21	Budget 20-21	Budget 20-21
66000	SOLID WASTE										
105	Salaries and Wages		387	2,019	8,929	10,239	87%	12,849		12,849	125%
110	Payroll tax expense		11	6		0	0%			0	0%
111	BOD Stipend	2	1	28	80	109	73%	120		120	110%
115	Payroll Expenses			14	104	1,600	7%	180		180	11%
120	Workers' Compensation	6	-5	6	1	1	100%	100		100	10000%
135	Payroll Tax - FICA			3	18	40	45%	163		163	408%
140	Payroll Tax - Medicare		5	35	192	175	110%	163		163	93%
155	Payroll Tax - SUI			9	38	0	***%	91		91	*****%
165	Payroll Tax - FUTA		1			15	0%			0	0%
205	Insurance - Health		50	138	874	1,164	75%	1,638		1,638	141%
210	Insurance - Dental		2	7		100	0%	65		65	65%
215	Insurance - Vision			1		100	0%	24		24	24%
225	Retirement - PERS expense		46	193	487	675	72%	1,108		1,108	164%
305	Operations and maintenanc	3	325	486	10	2,000	1%	2,000		2,000	100%
310	Phone and fax expense			1		0	0%			0	0%
315	Postage, shipping and fre				13	500	3%	500		500	100%
320	Printing and reproduction	2			2	500	0%	500		500	100%
325	Professional svcs - Accou	48	165	355	693	800	87%	508		508	64%
327	Professional svcs - Legal	4,832	5,728	476	858	1,185	72%	1,700		1,700	143%
328	Insurance - prop and liab	93	-93	69	364	364	100%	500		500	137%
331	Professional Services - L		3			900	0%	200		200	22%
334	Maintenance Agreements			22	113	300	38%	320		320	107%
335	Meals - Reimbursement	1				0	0%			0	0%
340	Meetings and conferences					200	0%	200		200	100%
345	Mileage expense reimburse		2	1	47	46	102%	100		100	217%
348	Safety Equipment and Supp					0	0%	500		500	*****%
350	Repairs and maint - compu		26	29	137	100	137%			0	0%
351	Repairs and maint - equip				488	0	***%			0	0%
376	Webpage- Upgrade/Maint		7	12	44	44	100%	48		48	109%
382	Utilities - propane		10	7	30	0	***%			0	0%
384	Trash Recepticles					2,000	0%	2,000		2,000	100%
385	Dues and subscriptions	3	50	18	243	200	122%	132		132	66%
386	Education and training		4	8	12	500	2%	500		500	100%
393	Advertising and public no		495			500	0%	500		500	100%
394	LAFCO Allocations	31	-31	29	339	339	100%	375		375	111%
395	Community Outreach					1,000	0%	1,000		1,000	100%
405	Software		14			0	0%			0	0%
410	Office Supplies		1	1	19	25	76%	125		125	500%
465	Cell phones, radios and p			6	55	77	71%	143		143	186%
475	Computer supplies and upg			10	1	200	1%	50		50	25%
495	Uniform expense					0	0%	200		200	*****%
990	Retirement/Health Ins Lia			19		343	0%			0	0%
	Account:	5,021	7,204	4,008	14,191	26,341	54%	28,602	0	28,602	109%
70000	Transfer Out										
327	Professional svcs - Legal	508				0	0%			0	0%
	Account:	508				0	***%	0	0	0	0%
	Fund:	5,529	7,204	4,008	14,191	26,341	54%	28,602	0	28,602	109%

Grand Total: 2,156,071 2,769,757 2,197,669 1,247,023 2,505,426 2,430,218 0 2,430,218

RESOLUTION NO. 2020-16

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
SAN MIGUEL COMMUNITY SERVICES DISTRICT (SMCSD) FOR ADOPTING THE
FY2020-21 OPERATIONS AND MAINTENANCE 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 Board desires to adopt the fiscal year 2020-21 operations and maintenance budget as presented.

NOW THEREFORE, BE IT RESOLVED, the Board does, hereby, adopt this Resolution approving and adopting the 2020-21 fiscal year operations and maintenance budget.

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

AYES:

NOES:

ABSENT:

ABSTAINING:

the foregoing Resolution is hereby passed and adopted this 28th day of May 2020.

Robert Roberson, Interim General Manager

Ashley Sangster, Board President

Tamara Parent, Board Clerk/Accounts Mgr.

APPROVED AS TO FORM:

Douglas L. White, District General Counsel