

RESOLUTION NO. 2021-13

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
SAN MIGUEL COMMUNITY SERVICES DISTRICT (SMCSD) FOR ADOPTING THE  
FY 2021-2022 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 2021-22 operations and maintenance budget as presented.

NOW THEREFORE, BE IT RESOLVED, the Board does, hereby, adopt this Resolution approving and adopting the 2021-22 fiscal year operations and maintenance budget.

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

**AYES: Gregory, Palafox, Roney, Kalvans, Sangster**

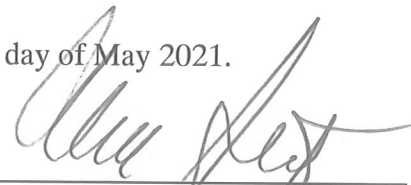
**NOES: 0**

**ABSENT: 0**

**ABSTAINING: 0**


the foregoing Resolution is hereby passed and adopted this 27<sup>th</sup> day of May 2021.

  
Robert Roberson, Interim General Manager

  
Ashley Sangster, Board President

  
Tamara Parent, Board Clerk/Account Clerk Manager

**APPROVED AS TO FORM:**

  
Douglas L. White, District General Counsel

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2021 - 2022

60 SOLID WASTE DEPARTMENT

Account Object	17-18	18-19	19-20	20-21	Current Budget 20-21	% Exp. 20-21	Prelim. Budget 21-22	Budget Changes 21-22	Final Budget 21-22	% Old Budget 21-22
475 Computer supplies and upg		10	18		50	0%				0%
485 Fuel expense					0	0%	200		200	*****
490 Small tools and equipment				33	0	***	500		500	*****
495 Uniform expense				42	200	21%	200		200	100%
500 Capital Outlay			9,065		8,999	101%				0%
581 WWTP Expansion			1,841		1,800	102%				0%
990 Retirement/Health Ins Lia Account:	7,204	4,008	19,993	28,421	40,053	71%	36,900	0	36,900	92%
Fund:	7,204	4,008	19,993	28,421	40,053	71%	36,900	0	36,900	92%
Grand Total:	2,769,527	2,197,669	1,644,869	2,101,328	3,357,148		3,051,086	0	3,051,086	

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Expenditure Budget Report -- Multi-Year Actuals  
For the Year: 2021 - 2022

60 SOLID WASTE DEPARTMENT

Account Object	17-18	18-19	19-20	20-21	Current Budget 20-21	% Exp. 20-21	Prelim. Budget 21-22	Budget Changes 21-22	Final Budget 21-22	% Old Budget 21-22
60000 SOLID WASTE							13,810		13,810	107%
105 Salaries and Wages	387	2,019	12,041	8,701	12,849	68%				0%
110 Payroll tax expense	11	6			0	0%				0%
111 BOD Stipend	1	28	107	84	120	70%	240		240	200%
115 Payroll Expenses		14	122	81	180	45%	250		250	139%
120 Workers' Compensation	-5	6	1	365	400	91%	500		500	125%
135 Payroll Tax - FICA		3	10	14	163	9%	250		250	153%
140 Payroll Tax - Medicare	5	35	226	119	163	73%	250		250	153%
155 Payroll Tax - SUI		9	14	72	91	79%	200		200	220%
165 Payroll Tax - FUTA	1				0	0%				0%
205 Insurance - Health	50	138	975	1,051	1,728	61%	2,000		2,000	116%
210 Insurance - Dental	2	7	98	48	0	***%	200		200	***%
215 Insurance - Vision			21	6	-1	***%	200		200	***%
225 Retirement - PERS expense	46	193	1,068	1,517	1,800	84%	2,000		2,000	111%
305 Operations and maintenanc	325	486	19	361	2,000	18%	2,000		2,000	100%
310 Phone and fax expense		1			0	0%	100		100	***%
315 Postage, shipping and fire			17	12	500	2%	100		100	20%
320 Printing and reproduction			2	264	500	53%	500		500	100%
323 Financial Auditor					0	0%	400		400	***%
325 Professional svcs - Accou	165	355	760	387	508	76%	250		250	49%
327 Professional svcs - Legal	5,728	476	2,278	1,665	1,700	98%	1,600		1,600	94%
328 Insurance - prop and liab	-93	69	364	728	890	82%	1,000		1,000	112%
329 New Hire Screening				23	0	***%				0%
330 Contract labor				56	0	***%	1,000		1,000	***%
331 Professional Services - I	3				200	0%	500		500	250%
334 Maintenance Agreements		22	113	377	640	59%	400		400	63%
335 Meals - Reimbursement					0	0%	200		200	***%
340 Meetings and conferences					200	0%	200		200	100%
345 Mileage expense reimburse	2	1	67	55	100	55%	100		100	100%
348 Safety Equipment and Supp				61	500	12%	500		500	100%
350 Repairs and maint - compu	26	29	173	83	100	83%	150		150	150%
351 Repairs and maint - equip			488		0	0%	1,000		1,000	***%
352 Repairs and maint - struc				14	100	14%	100		100	100%
353 Repairs & Maint- Infrastr				515	0	***%	1,000		1,000	***%
354 Repairs and maint - vehic				92	150	61%	200		200	133%
375 Internet expenses					0	0%	200		200	***%
376 Webpage- Upgrade/Maint	7	12	48	44	48	92%				0%
382 Utilities - propane	10	7	30	28	100	28%	100		100	100%
383 Utilities - trash					0	0%	200		200	***%
384 Utilities - Water/Sewer					500	0%	500		500	100%
385 Dues and subscriptions	50	18	243	142	132	108%	150		150	114%
386 Education and training	4	8	12		500	0%	500		500	100%
393 Advertising and public no	495		247		500	0%	500		500	100%
394 LAFCO Allocations	-31	29	339	247	375	66%	1,600		1,600	427%
395 Community Outreach					1,000	0%	750		750	75%
405 Software	14				0	0%				0%
410 Office Supplies	1	1	22	175	125	140%	150		150	120%
465 Cell phones, radios and p		6	70	53	143	37%	150		150	105%

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Expenditure Budget Report -- Multiyear Actuals  
For the Year: 2021 - 2022

50 WATER DEPARTMENT

Account Object	17-18	18-19	19-20	20-21	Current Budget 20-21	% Exp. 20-21	Prelim. Budget 21-22	Budget Changes 21-22	Final Budget 21-22	% Old Budget 21-22
805 Refundable Water/Sewer/HY	375	375	-15		0	0%			0	0%
908 Cash Over/ Cash Short		10			0	0%			0	0%
910 Tax Penalties & Late Fees	1,672				0	0%			0	0%
930 Interest Fees	48,809	56,828	54,828	25,585	50,000	51%	60,000		60,000	120%
935 Depreciation Expense	6,346	186,145			0	0%			0	0%
940 Bank service charges	74	109	74	42	100	42%			0	0%
990 Retirement/Health Ins Lia		1,516			0	0%			0	0%
Account:	1,080,891	1,097,795	713,018	1,039,016	1,552,197	67%	1,153,172	0	1,153,172	74%
69900 Depreciation Expense						0	0%		0	0%
935 Depreciation Expense	173,767				0	***%		0	0	0%
Account:	173,767									
Fund:	1,264,618	1,097,795	713,018	1,039,016	1,552,197	67%	1,153,172	0	1,153,172	74%

50 WATER DEPARTMENT

Account Object	17-18	18-19	19-20	20-21	Current Budget 20-21	% Exp. 20-21	Prelim. Budget 21-22	Budget Changes 21-22	Final Budget 21-22	% Old Budget 21-22
352 Repairs and maint - struc	1,347	622	61,720	937	2,000	47%	2,000		2,000	100%
353 Repairs & Maint- Infrastr	59,054	15,389	2,055	11,817	50,000	24%	50,000		50,000	100%
354 Repairs and maint - vehic	1,063	1,337	2,055	2,501	2,000	125%	3,000		3,000	150%
356 Testing & Supplies - Well	2,452	2,070	1,664	845	3,500	24%	3,500		3,500	100%
357 Testing & Supplies - Well	2,540	1,980	1,568	769	3,500	22%	3,500		3,500	100%
358 Testing & Supplies- SLT W	5,630	5,026	4,395	3,496	6,000	58%	6,000		6,000	100%
359 Testing & Supplies-Other	4,803	4,320	6,217	6,992	6,000	117%	6,000		6,000	100%
362 Cross-Connection Control	1,358	943	692	998	1,000	100%	1,000		1,000	100%
375 Internet expenses	713	1,334	1,248	1,102	2,863	38%	2,500		2,500	87%
376 Webpage- Upgrade/Maint	560	960	912	836	1,000	92%	1,000		1,000	110%
380 Utilities - alarm service	665	648	636	594	620	96%	650		650	105%
381 Utilities - electric	40,533	41,377	37,192	36,486	50,000	73%	45,452		45,452	91%
382 Utilities - propane	978	583	566	540	1,000	54%	750		750	75%
383 Utilities - trash	611	632	624	520	700	74%	800		800	114%
384 Utilities - Water/Sewer		29		29	700	4%	500		500	71%
385 Dues and subscriptions	6,053	3,227	3,024	3,226	4,000	81%	4,000		4,000	100%
386 Education and training	1,105	1,226	1,432	25	1,000	3%	1,000		1,000	100%
393 Advertising and public no	248	1,012	1,110	169	2,000	8%	2,000		2,000	100%
394 LAFCO Allocations		2,340	2,036	1,483	2,250	66%	1,600		1,600	71%
395 Community Outreach					1,200	0%	1,200		1,200	100%
396 Utilities SoCalGas					4,000	0%	1,000		1,000	25%
405 Software	3,578				0	0%	0		0	0%
410 Office Supplies	349	676	577	714	1,125	63%	2,000		2,000	178%
415 Office Equipment	-698	756			0	0%				0%
420 Equipt. & Supplies	528				0	0%				0%
425 Well #3 Rehab - Capital	7,700				0	0%				0%
431 SLT Blending Line - CDBG	156,774	7,971			0	0%				0%
432 Utility Rate Design Study	29,113				1,800	98%				0%
433 K Street Waterline Replac	7,329				0	0%				0%
459 Scada - Maintenance Fees	829				1,000	0%	1,500		1,500	150%
465 Cell phones, radios and p	42	604			1,573	71%	1,500		1,500	95%
475 Computer supplies and upg	1,583	4,402	11,001	115	2,450	5%				0%
481 Chemicals- Well #3	2,026	2,384	2,086	691	4,000	17%	4,000		4,000	100%
482 Chemicals-Well #4	2,435	2,575	3,553	2,465	4,000	62%	4,000		4,000	100%
483 Chemicals-SLT Well	941	794	1,277	2,314	2,000	116%	2,000		2,000	100%
485 Fuel expense	3,655	2,778	2,483	2,405	4,000	60%	4,000		4,000	100%
490 Small tools and equipment	1,892	1,722	5,344	2,688	6,000	45%	6,000		6,000	100%
495 Uniform expense	767	668	1,173	1,231	1,800	68%	1,800		1,800	100%
500 Capital Outlay	43,070			470,504	406,879	116%				0%
520 Water Main Valves Replace					10,000	12%	10,000		10,000	100%
525 Water meter replacement	15,659	16,130	12,233	18,086	20,000	90%	20,000		20,000	100%
526 Development Meters			14,696	6,044	15,000	40%	15,000		15,000	100%
535 Water Lines Repairs	4,850	161			20,000	0%	20,000		20,000	100%
581 WWTP Expansion				1,841	5,400	34%				0%
582 WWTP Plant Maintenance				2,126	3,000	71%	10,000		10,000	333%
590 CALOES Resiliency Grant				12,291	230,000	5%	230,000		230,000	100%
605 USDA Loan Payment	66,351				20,000	0%	20,000		20,000	100%
715 Licenses, permits and fee	8,371	7,475	3,501	4,061	6,500	62%	6,500		6,500	100%

50 WATER DEPARTMENT

Account	Object	17-18	18-19	19-20	20-21	Current Budget 20-21	% Exp. 20-21	Prelim. Budget 21-22	Budget Changes 21-22	Final Budget 21-22	% Old Budget 21-22
61000	Administration										
940	Bank service charges	1					0 0%				0 0%
	Account:	1					0 ***%		0		0 0%
64000	Sanitary										
930	Interest Fees	9,959					0 0%				0 0%
	Account:	9,959					0 ***%		0		0 0%
65000	Water										
105	Salaries and Wages	147,570	156,995	196,888	170,838	234,901	73%	263,120		263,120	112%
109	Stand-by Hours	8,158	8,472	12,897	5,518	7,500	74%	7,500		7,500	100%
110	Payroll tax expense	4,521	4,248			0	0%				0%
111	BOD Stipend	2,160	1,996	2,036	1,596	2,280	70%	4,600		4,600	202%
115	Payroll Expenses		1,161	2,381	1,545	3,420	45%	3,400		3,400	99%
120	Workers' Compensation	2,446	3,522	5,762	8,992	9,050	99%	10,000		10,000	110%
121	Physicals		40			0	0%	150		150	***%
130	Payroll Tax - Fed W/H	7,702				0	0%			0	0%
135	Payroll Tax - FICA		505	738	279	564	49%	4,000		4,000	709%
140	Payroll Tax - Medicare	2,251	4,482	3,039	2,395	3,403	70%	4,000		4,000	118%
155	Payroll Tax - SUI	1,235	1,717	1,437	1,417	287	49%	2,200		2,200	767%
160	Payroll Tax - ETT	97	1			7,934	0%			0	0%
165	Payroll Tax - FUTA	1,234	22			0	0%			0	0%
205	Insurance - Health	20,686	20,190	24,482	24,286	37,104	65%	40,000		40,000	108%
206	Insurance - Calpers Health	7,242	794	1,215	1,455	1,350	108%	2,000		2,000	148%
210	Insurance - Dental	1,170	1,772	1,284	1,054	0	***%	2,100		2,100	***%
215	Insurance - Vision	183	259	154	158	0	***%	350		350	***%
225	Retirement - PERS expense	13,921	26,287	25,918	20,351	20,913	97%	33,000		33,000	158%
305	Operations and maintenanc	8,546	4,616	7,911	2,957	8,000	37%	8,000		8,000	100%
310	Phone and fax expense	1,006	1,148	1,174	890	1,138	78%	1,100		1,100	97%
315	Postage, shipping and fire	3,433	3,375	4,011	2,964	4,000	74%	3,500		3,500	88%
320	Printing and reproduction	1,231	1,047	590	768	1,000	77%	2,500		2,500	250%
323	Financial Auditor						0%	7,500		7,500	***%
324	Professional Svcs- GSA-GS	7,590	47,689	17,678	8,453	20,000	42%	15,000		15,000	75%
325	Professional svcs - Accou	16,226	23,225	14,435	7,353	9,660	76%	4,600		4,600	48%
326	Professional svcs - Engin	56,412	21,558	27,178	39,430	32,750	120%	30,000		30,000	92%
327	Professional svcs - Legal	42,196	24,948	41,036	20,604	32,300	64%	30,000		30,000	93%
328	Insurance - prop and liab	629	12,986	15,790	19,477	20,000	97%	20,000		20,000	100%
329	New Hire Screening	40	20		23	100	23%	100		100	100%
330	Contract labor	2,525	1,475	325	1,068	5,000	21%	5,000		5,000	100%
331	Professional Services - L	12,693	3,728	3,640	4,800	4,800	0%	4,800		4,800	100%
332	Professional Services - L	156,226	327,160	43,620	47,056	100,000	47%	70,000		70,000	70%
334	Maintenance Agreements		8,604	6,696	10,014	13,671	73%	9,600		9,600	70%
335	Meals - Reimbursement	18	91			200	0%	200		200	100%
340	Meetings and conferences			1,033		1,000	0%	1,000		1,000	100%
345	Mileage expense reimburse	182	589		725	1,000	73%	1,000		1,000	100%
348	Safety Equipment and Supp			1,688		1,500	113%	1,500		1,500	100%
350	Repairs and maint - compu	3,375	3,048	4,125	1,169	1,500	78%	1,600		1,600	107%
351	Repairs and maint - equip	3,854	960	2,575	3,849	4,000	96%	4,000		4,000	100%

40 WASTEWATER DEPARTMENT

Account Object	17-18	18-19	19-20	20-21	20-21	Current Budget 20-21	Exp. 20-21	Prelim. Budget 21-22	Budget Changes 21-22	Final Budget 21-22	% Old Budget 21-22
69900 Depreciation Expense	60,901						0 0%				0 0%
935 Depreciation Expense	60,901						0 ***%				0 0%
Account:											
Fund:	847,661	753,907	566,522	546,257	1,086,511	50%	1,248,574	0	1,248,574	115%	%

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2021 - 2022

40 WASTEWATER DEPARTMENT

Account	Object	17-18	18-19	19-20	20-21	Current Budget 20-21	% Exp. 20-21	Prelim. Budget 21-22	Budget Changes 21-22	Final Budget 21-22	% Old Budget 21-22
380	Utilities - alarm service	665	648	636	594	620	96%	650		650	105%
381	Utilities - electric	65,242	69,755	54,520	65,261	82,000	80%	80,000		80,000	98%
382	Utilities - propane	978	583	536	498	1,000	50%	1,000		1,000	100%
383	Utilities - trash	611	632	624	520	700	74%	800		800	114%
384	Utilities - Water/Sewer		551		551	700	79%	1,000		1,000	143%
385	Dues and subscriptions	4,448	3,450	3,168	3,481	4,000	87%	4,000		4,000	100%
386	Education and training	594	1,724	2,923	-895	1,000	-90%	1,000		1,000	100%
393	Advertising and public no	248	129	1,043	100	1,000	10%	2,000		2,000	200%
394	LAFCO Allocations		2,340	2,036	1,483	2,250	66%	1,600		1,600	71%
395	Community Outreach					1,200	0%	1,200		1,200	100%
396	Utilities SoCalgas					4,000	0%	1,000		1,000	25%
405	Software	3,578				0	0%	0		0	0%
410	Office Supplies	350	631	555	692	1,125	62%	2,000		2,000	178%
415	Office Equipment	-698	756			0	0%	0		0	0%
432	Utility Rate Design Study	29,113			1,755	1,800	98%				0%
459	Scada - Maintenance Fees	829		1,567		1,000	0%	1,500		1,500	150%
465	Cell phones, radios and p	42	641	1,326	998	1,530	65%	1,600		1,600	105%
475	Computer supplies and upg	83	4,502	11,124		2,450	0%	2,000		2,000	82%
485	Fuel expense	5,007	2,778	3,719	4,587	5,000	92%	5,000		5,000	100%
490	Small tools and equipment	1,133	2,341	5,381	2,118	6,000	35%	5,739		5,739	96%
495	Uniform expense	804	793	1,720	1,231	1,800	68%	2,000		2,000	111%
500	Capital Outlay	42,427	44,825		10,154	8,999	113%			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	3,526	1,851			1,000	0%	1,000		1,000	100%
581	WWTP Expansion	243,333	956	18,445	3,842	54,000	7%	40,000		40,000	74%
582	WWTP Plant Maintenance	13,042	8,297	34,010	11,946	50,000	24%	32,000		32,000	64%
583	WWTP Drying Pond Maintena					0	0%	20,000		20,000	*****%
585	Sludge Removal Project	2,970	177,750		2,419	10,000	24%			0	0%
586	WWTF Ground Water Recharg					0	0%			0	0%
587	WWTF Final Design/ Constr			33,395	121,474	250,000	49%	128,589		128,589	51%
589	Proposition 68 Grant				4,500	4,500	100%			0	0%
705	Waste Discharge Fees/Perm	17,017	18,633	21,392	23,210	25,000	93%	25,000		25,000	100%
715	Licenses, permits and fee	2,745	2,888	2,558	1,818	1,500	121%	2,000		2,000	133%
805	Refundable Water/Sewer/Hy	375	375			0	0%	0		0	0%
905	Admin Allocation Transfer		-875			0	0%			0	0%
908	Cash Over/ Cash Short		10			0	0%			0	0%
910	Tax Penalties & Late Fees	1,672				0	0%			0	0%
925	Bank service charges	25				0	0%			0	0%
930	Interest Fees	6,276	2,320			0	0%			0	0%
935	Depreciation Expense	4,440	67,561			0	0%			0	0%
940	Bank service charges	-15	1,413	18		0	0%			0	0%
960	Property tax expense	29	128	128	128	150	85%	250		250	167%
970	WWTF Long Term maintenanc					100,000	0%	100,000		100,000	100%
971	Loan Principal Payment					0	0%	110,000		110,000	*****%
972	Loan Interest Payment					0	0%	110,000		110,000	*****%
990	Retirement/Health Ins Lia					0	0%			0	0%
Account:		786,760	753,907	566,522	546,257	1,086,511	50%	1,248,574	0	1,248,574	115%



40 WASTEWATER DEPARTMENT

Account	Object	17-18	18-19	19-20	20-21	Current Budget 20-21	% Exp. 20-21	Prelim. Budget 21-22	Budget Changes 21-22	Final Budget 21-22	% Old Budget 21-22
64000	Sanitary										
105	Salaries and Wages	133,608	155,082	175,745	145,305	214,800	68%	289,546		289,546	135%
109	Stand-by Hours	8,158	8,472	12,897	5,518	7,500	74%	7,500		7,500	100%
110	Payroll tax expense	4,521	4,248				0%				0%
111	BOD Stipend	2,160	1,992	1,929	1,512	2,100	72%	4,600		4,600	219%
115	Payroll Expenses		1,161	2,259	1,423	3,420	42%	3,400		3,400	99%
120	Workers' Compensation	3,105	4,469	7,394	7,874	8,000	98%	10,000		10,000	125%
121	Physicals		40				0%	150		150	*****
130	Payroll Tax - Fed W/H	7,702					0%				0%
135	Payroll Tax - FICA		505	673	233		47%	4,000		4,000	800%
140	Payroll Tax - Medicare	2,062	4,453	2,739	2,061	3,052	68%	4,000		4,000	131%
155	Payroll Tax - SUI	1,201	1,715	1,325	1,210	306	395%	2,200		2,200	719%
160	Payroll Tax - ETT	90	1				0%				0%
165	Payroll Tax - FUTA	1,185	21				0%				0%
205	Insurance - Health	22,491	21,276	20,597	18,098	34,927	52%	35,000		35,000	100%
206	Insurance - Calpers Health	7,242	794	1,215	1,455	1,350	108%	2,000		2,000	148%
210	Insurance - Dental	1,076	1,764	1,180	1,013	1,013	***	2,100		2,100	*****
215	Insurance - Vision	168	257	117	93		0%	350		350	*****
225	Retirement - PERS expense	12,409	26,230	21,217	18,532	15,833	117%	22,000		22,000	139%
305	Operations and maintenanc	5,389	4,455	7,570	3,209	8,000	40%	8,000		8,000	100%
310	Phone and fax expense	1,007	1,104	1,174	890	1,138	78%	1,100		1,100	97%
315	Postage, shipping and fre	3,233	3,361	3,354	2,939	4,000	73%	3,500		3,500	88%
320	Printing and reproduction	965	685	588	482	1,000	48%	2,500		2,500	250%
323	Financial Auditor						0%	7,600		7,600	*****
324	Professional Svcs- GSA-CS				218		***				0%
325	Professional svcs - Accou	16,226	23,135	13,669	6,773	8,897	76%	4,600		4,600	52%
326	Professional svcs - Engin	29,279	5,863	13,038	15,614	18,250	86%	18,000		18,000	99%
327	Professional svcs - Legal	24,019	28,106	38,929	15,493	29,750	52%	30,400		30,400	102%
328	Insurance - prop and liab	1,811	8,261	10,409	12,357	12,000	103%	15,000		15,000	125%
329	New Hire Screening	40	20		23	100	23%	100		100	100%
330	Contract labor	2,525	1,475	325	984	5,000	20%	5,000		5,000	100%
331	Professional Services - L	12,640	4,320	3,640	4,800	4,800	0%	4,800		4,800	100%
332	Professional Services - L	53					0%				0%
334	Maintenance Agreements		7,015	5,083	8,136	13,161	62%	10,500		10,500	80%
335	Meals - Reimbursement	18					0%	100		100	100%
340	Meetings and conferences						0%	1,000		1,000	100%
345	Mileage expense reimburse	182	589	724	640	1,000	64%	1,000		1,000	100%
348	Safety Equipment and Supp				1,553	1,500	104%	2,000		2,000	133%
349	Repairs & Maintenance Mis					10,000	0%	10,000		10,000	100%
350	Repairs and maint - compu	3,375	3,048	4,002	1,090	1,500	73%	1,600		1,600	107%
351	Repairs and maint - equip	5,065	697	4,522	966	10,000	10%	10,000		10,000	100%
352	Repairs and maint - struc	188	484	718	308	1,500	48%	1,500		1,500	100%
353	Repairs & Maint- Infrastr	443	319	2,007	5,000	5,000	6%	10,000		10,000	200%
354	Repairs and maint - vehic	976	1,337	2,197	2,501	2,000	125%	3,000		3,000	150%
355	Testing & Supplies (WWTP)	11,601	5,548	1,903	1,171	12,000	10%	12,000		12,000	100%
375	Internet expenses	713	1,334	2,373	2,452	2,863	86%	2,500		2,500	87%
376	Webpage- Upgrade/Maint	560	960	864	770	840	92%	1,000		1,000	119%
379	Utilities Electric Missio				178	5,000	4%	2,000		2,000	40%

30 STREET LIGHTING DEPARTMENT

Account	Object	17-18	18-19	19-20	20-21	Current Budget 20-21	% Exp. 20-21	Prelim. Budget 21-22	Budget Changes 21-22	Final Budget 21-22	% Old Budget 21-22
383	Utilities - trash					0	0%	200		200	*****%
384	Utilities - Water/Sewer				6,199	10,000	62%	15,000		15,000	150%
385	Dues and subscriptions	298	111	243	139	132	105%	200		200	152%
386	Education and training	31	48	12		1,000	0%	4,000		4,000	400%
393	Advertising and public no	11	2	1		1,000	0%	1,000		1,000	100%
394	LAFCO Allocations	31	176	339	247	375	66%	1,600		1,600	427%
405	Software	292				0	0%				0%
410	Office Supplies	23	8	22	175	125	140%	500		500	400%
415	Office Equipment	5				0	0%				0%
465	Cell phones, radios and p	4	54	68	51	143	36%	200		200	140%
475	Computer supplies and upg		59	18		50	0%	1,000		1,000	2000%
485	Fuel expense					100	0%	200		200	200%
490	Small tools and equipment				1,301	1,000	130%	5,000		5,000	500%
495	Uniform expense				41	200	21%	200		200	100%
500	Capital Outlay				9,065	8,999	101%				0%
581	WWTP Expansion	1,025			1,841	1,800	102%	10,000		10,000	556%
582	WWTP Plant Maintenance					50	0%	5,000		5,000	*****%
715	Licenses, permits and fee	2	2			0	0%	100		100	200%
940	Bank service charges	1	1			0	0%				0%
990	Retirement/Health Ins Lia		114			0	0%				0%
	Account:	31,645	39,198	37,761	50,799	91,547	55%	132,505	0	132,505	145%
	Fund:	31,645	39,199	37,761	50,799	91,547	55%	132,505	0	132,505	145%

30 STREET LIGHTING DEPARTMENT

Account Object	17-18	18-19	Actuals	19-20	20-21	Current Budget	20-21	% Exp.	20-21	Prelim. Budget	21-22	Budget Changes	21-22	Final Budget	21-22	% Old Budget	21-22
62000 Fire								0 0%								0 0%	
327 Professional svcs - Legal Account:								0 ***%								0 0%	
63000 Lighting										15,500				15,500		121%	
105 Salaries and Wages	7,231	12,538	11,439	8,630	12,849	67%	0 0%									0%	
110 Payroll tax expense	376	375				0 0%										240	200%
111 BOD Stipend	189	148	107	84	120	70%				240						250	139%
115 Payroll Expenses		89	127	81	180	45%				250						500	125%
120 Workers' Compensation	7	36	1	365	400	91%				500						0 0%	
130 Payroll Tax - Fed W/H	674					0 0%										300	184%
135 Payroll Tax - FICA		34	36	13	163	8%				300						300	184%
140 Payroll Tax - Medicare	106	310	164	117	163	72%				300						150	165%
155 Payroll Tax - SUI	68	125	88	71	91	78%				150						0 0%	
160 Payroll Tax - ETT	4					0 0%										0 0%	
165 Payroll Tax - FUTA	46					0 0%										2,000	116%
205 Insurance - Health	370	909	909	1,014	1,728	59%				2,000						0 0%	
206 Insurance - CalPers Health			7			0 0%										200	***%
210 Insurance - Dental	55	114	118	48	48	***%				200						100	***%
215 Insurance - Vision	9	17	13	6	-1	***%				100						2,500	139%
225 Retirement - PERS expense	442	1,621	1,381	1,486	1,800	83%				2,500						2,000	100%
305 Operations and maintenanc	85	139	19	362	2,000	18%				2,000						50	***%
310 Phone and fax expense	1	8				0 0%				50						100	200%
315 Postage, shipping and fre			17	12	50	24%				100						500	250%
320 Printing and reproduction	16	15	2	8	200	4%				500						400	***%
323 Financial Auditor						0 0%				400						240	47%
325 Professional svcs - Accou	1,254	1,707	760	387	508	76%				240						5,000	100%
326 Professional svcs - Engin			585		5,000	0%				5,000						1,800	106%
327 Professional svcs - Legal	1,457	1,025	983	1,665	1,700	98%				1,800						1,125	126%
328 Insurance - prop and liab	93	413	449	945	890	106%				1,125						0 0%	
329 New Hire Screening				23	0	***%										10,000	100%
330 Contract labor				56	10,000	1%				10,000						500	250%
331 Professional Services - L	109				200	0%				500						700	109%
334 Maintenance Agreements		186	113	351	640	55%				700						150	***%
335 Meals - Reimbursement	1					0 0%				150						350	100%
340 Meetings and conferences					350	0%				350						150	100%
345 Mileage expense reimburse	9	52	63	52	150	35%				150						1,000	200%
348 Safety Equipment and Supp				61	500	12%				1,000						150	60%
350 Repairs and maint - compu	154	178	173	108	250	43%				150						10,000	500%
351 Repairs and maint - equip				14	100	14%				500						10,000	500%
352 Repairs and maint - struc	96				10,000	37%				10,000						1,000	100%
353 Repairs & Maint- Infrastr			4,075	3,721	150	61%				1,000						200	***%
354 Repairs and maint - vehic					0	0%				200						100	208%
375 Internet expenses	59			44	48	92%				100						200	***%
376 Webpage- Upgrade/Maint	42	72	48			0 0%				200						20,000	140%
380 Utilities - alarm service						0 0%				20,000						50	50%
381 Utilities - electric	16,898	18,468	14,406	11,896	14,244	84%				20,000							
382 Utilities - propane	71	44	30	28	100	28%				50							

SAN MIGUEL COMMUNITY SERVICES DISTRICT  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2021 - 2022

20 FIRE PROTECTION DEPARTMENT

Account Object	17-18	18-19	19-20	20-21	Current Budget 20-21	% Exp. 20-21	Prelim. Budget 21-22	Budget Changes 21-22	Final Budget 21-22	% Old Budget 21-22
380 Utilities - alarm service			10		120	0%	120		120	100%
381 Utilities - electric	3,525	2,082	1,722	2,462	4,635	53%	4,500		4,500	97%
382 Utilities - propane	532	220	328	327	500	65%	500		500	100%
385 Dues and subscriptions	4,224	3,966	5,200	7,795	6,572	119%	10,000		10,000	152%
386 Education and training	1,380	6,885	2,335	302	2,000	15%	4,000		4,000	200%
387 Education and training: T		211			0	0%			0	0%
393 Advertising and public no	177	440	376		500	0%	500		500	100%
394 IAFCO Allocations		965	2,036	1,483	1,550	96%	2,250		2,250	145%
395 Community Outreach	836				1,500	0%	1,500		1,500	200%
405 Software	1,445	1,500			1,500	0%	4,000		4,000	267%
410 Office Supplies	183	425	1,232	403	1,200	34%	2,000		2,000	167%
415 Office Equipment	24				0	0%			0	0%
420 Equip. & Supplies	1,465				0	0%			0	0%
431 SLT Blending Line - CDBG	834				0	0%			0	0%
450 EMS supplies	3,616	2,160	10,882	4,265	5,000	85%	7,500		7,500	150%
455 Fire Safety Gear & Equipm	18,533	4,926	2,301	26,966	32,500	83%	3,500		3,500	11%
456 VFF Assistance Grant	32,049	38,988			20,000	0%	40,000		40,000	200%
457 CFF Grant ~ California Fi				4,936	15,000	33%	15,000		15,000	100%
465 Cell phones, radios and p	17	395	596	537	1,171	46%	1,200		1,200	102%
470 Communication equipment	5,651	2,431	2,349	839	5,000	17%	5,000		5,000	100%
475 Computer supplies and upg	2,715	3,129	13,455		8,000	0%	4,000		4,000	50%
485 Fuel expense	7,745	6,927	4,264	4,258	6,000	71%	5,000		5,000	83%
490 Small tools and equipment	1,663	2,852	467	2,112	2,500	84%	2,500		2,500	100%
495 Uniform expense	1,700	2,540	2,260	3,191	3,000	106%	3,000		3,000	100%
500 Capital Outlay	211,904			759	0	**%			0	0%
503 Weed Abatement Costs	8,748	9,009	4,866		9,000	0%	5,000		5,000	56%
505 Fire Training Grounds			19	689	2,500	28%	2,500		2,500	100%
510 Fire station addition	15,361	6,560		474	5,000	9%	5,000		5,000	100%
710 County hazmat dues	2,000	2,000	2,000		2,000	0%	2,000		2,000	100%
715 Licenses, permits and fee	320	273		642	1,000	64%	1,000		1,000	100%
905 Admin Allocation Transfer		-150			0	0%			0	0%
940 Bank service charges	4	4			0	0%			0	0%
960 Property tax expense	400	211	211		220	96%	220		220	100%
Account:	618,399	302,760	307,575	436,835	586,840	74%	479,935	0	479,935	82%
Fund:	618,399	302,760	307,575	436,835	586,840	74%	479,935	0	479,935	82%

20 FIRE PROTECTION DEPARTMENT

Account Object	17-18	18-19	19-20	20-21	20-21	Current Budget 20-21	% Exp. 20-21	Prelim. Budget 21-22	Budget Changes 21-22	Final Budget 21-22	% Old Budget 21-22
62000 Fire								160,000		160,000	107%
105 Salaries and Wages	65,192	58,282	107,885	102,248		150,000	68%				0%
110 Payroll tax expense	1,690						0%				0%
111 BOD Stipend	891					1,380	67%	1,380		1,380	100%
112 OES Payroll Tax Expense					924		1%				0%
113 OES Payroll Tax FICA							0%				0%
114 OES Tax Medicare							0%				0%
115 Payroll Expenses		923	2,585	3,062		3,600	85%	2,000		2,000	56%
116 OES Payroll Expense							1%				0%
117 OES Backfill Coverage							1%				0%
119 OES Payroll Tax Fed W/H							1%				0%
120 Workers' Compensation							0%				0%
121 Physicals	5,958	6,917	6,911	10,436		10,435	100%	8,000		8,000	77%
125 Volunteer firefighter sti	32,316		150	75		2,000	4%	1,000		1,000	50%
126 Strike Team Pay - VFF	99,034	50,806	28,072	39,754		45,000	88%	45,000		45,000	100%
130 Payroll Tax - Fed W/H	3,177	3,539		114,489		107,352	107%				0%
135 Payroll Tax - FICA	8,144	3,383	2,089	8,433		11,318	75%	3,100		3,100	27%
140 Payroll Tax - Medicare	2,868	2,862	1,785	1,723		2,800	62%	2,800		2,800	100%
155 Payroll Tax - SUI	3,918	2,124	1,106	2,769		3,918	71%	3,918		3,918	100%
160 Payroll Tax - ETT	176	23					0%				0%
165 Payroll Tax - FUTA	6,021	284					0%				0%
205 Insurance - Health	759	1,033	4,361	3,574		6,942	51%	4,000		4,000	58%
210 Insurance - Dental	369	432	544	421		686	61%	686		686	100%
215 Insurance - Vision	58	65	90	69		250	28%	250		250	100%
225 Retirement - PERS expense,	1,383	3,785	4,684	4,988		6,940	72%	5,500		5,500	79%
305 Operations and maintenanc	5,094	4,143	6,763	5,577		6,000	93%	6,000		6,000	100%
310 Phone and fax expense	4	225	391	383		475	81%	475		475	100%
315 Postage, shipping and fire	48	163	455	497		600	83%	300		300	50%
320 Printing and reproduction	29	114	233	361		600	60%	600		600	100%
323 Financial Auditor							0%	4,100		4,100	****%
325 Professional svcs - Accou	6,693	9,863	8,364	4,451		8,349	53%	2,000		2,000	24%
326 Professional svcs - Engin			1,500	1,330		4,000	33%	4,000		4,000	100%
327 Professional svcs - Legal	12,402	19,584	10,819	8,136		10,997	74%	11,000		11,000	100%
328 Insurance - prop and liab,	5,939	11,734	12,751	22,508		22,509	100%	24,000		24,000	107%
330 Contract labor				647			0%	1,250		1,250	****%
331 Professional Services - L	527						0%				0%
334 Maintenance Agreements	119	2,145	2,199	5,520		4,979	111%	10,000		10,000	201%
340 Meetings and conferences	52	207	501	354		500	59%	600		600	100%
345 Mileage expense reimburse			1			500	0%	1,000		1,000	200%
348 Safety Equipment and Supp		240	35	15		500	3%	500		500	100%
350 Repairs and maint - compu	1,994	1,757	2,138	423		700	37%	2,000		2,000	286%
351 Repairs and maint - equip	3,107	3,157	9,740	1,301		3,500	60%	4,500		4,500	129%
352 Repairs and maint - struc	1,344	171	90	1,142		5,000	23%	7,500		7,500	150%
354 Repairs and maint - vehic	13,554	11,916	22,506	13,165		3,000	165%	6,000		6,000	200%
370 Dispatch services (Fire)	7,544	1,240	8,963	8,999		13,000	101%	13,000		13,000	100%
375 Internet expenses	713	1,240	1,248	945		10,000	90%	10,000		10,000	100%
376 Webpage- Upgrade/Maint	231	396	528	506		1,134	83%	1,134		1,134	100%
						552	92%	552		552	100%

60 SOLID WASTE DEPARTMENT

Account	17-18	18-19	Actuals	19-20	20-21	Current Budget	20-21	20-21	Rec. Budget	20-21	21-22	Budget Change	21-22	Final Budget	21-22	% Old Budget	21-22	
46000 Revenues & Interest																		
46000 Revenues & Interest	11		63	13	89				0	***%						0		0%
46001 Change in Value	685								0	0%						0		0%
46005 Franchise Fees	34,736		39,808	35,093	33,617		32,323	104%	36,900					36,900		114%		114%
46100 Realized Earnings			10						0	0%						0		0%
46150 Miscellaneous Income					200				0	***%						0		0%
46151 Refund/Adjustments				10	18				0	***%						0		0%
Group:	35,432		39,881	35,116	33,924		32,323	105%	36,900					36,900		114%		114%
Fund:	35,432		39,881	35,116	33,924		32,323	105%	36,900					36,900		114%		114%
Grand Total:	2,061,937	2,247,255	2,964,848	3,515,948	2,997,593		3,054,834		3,054,834					3,054,834				

50 WATER DEPARTMENT

Account	17-18	18-19	19-20	20-21	Current Budget 20-21	% Rec. 20-21	Prelim. Budget 21-22	Budget Change 21-22	Final Budget 21-22	% Old Budget 21-22
40000										
40440 CDBG Grant	135,679	14,321		164,388	0 ***%					0 0%
40900 Wastewater Sales	-137	737			0 0%					0 0%
Group:	135,542	15,058		164,388	0 ***%		0	0		0 0%
41000 Water Sales										
41000 Water Sales	365,858	708,055	868,049	771,458	895,101	86%	920,172		920,172	103%
41001 Water Connection Fees	185,260	37,620	74,568	332,852	0 ***%					0 0%
41005 Water Late Charges	66,464	14,141	10,378		0 0%					0 0%
41010 Water Meter Fees	2,199	-15,072	-2,301	12,150	0 ***%					0 0%
Group:	619,781	744,744	950,694	1,116,460	895,101	125%	920,172	0	920,172	102%
43000 Property Taxes Collected										
43000 Property Taxes Collected	48,987	48,983	48,980		0 0%					0 0%
Group:	48,987	48,983	48,980		0 0%		0	0		0 0%
46000 Revenues & Interest										
46000 Revenues & Interest	630	3,376	1,751	488	0 ***%					0 0%
46001 Change in Value	-519				0 0%					0 0%
46007 State/Federal Grants			38,312		0 0%					0 0%
46010 Transfer In		6,277			0 0%					0 0%
46100 Realized Earnings		831			0 0%					0 0%
46115 CALOES Resiliency Grant				230,000	230,000	100%	230,000		230,000	100%
46150 Miscellaneous Income	102	43	904	7,505	0 ***%					0 0%
46151 Refund/Adjustments	3,608	8,339	522	800	0 ***%					0 0%
46152 Recycling		1,559		1,977	0 ***%					0 0%
46155 Will Serve Processing	500	525	2,600	2,700	0 ***%		3,000		3,000	***%
Group:	4,321	20,950	44,089	243,470	230,000	106%	233,000	0	233,000	101%
Fund:	808,631	829,735	1,043,763	1,524,318	1,125,101	135%	1,153,172	0	1,153,172	102%

40 WASTEWATER DEPARTMENT

Account	17-18	18-19	19-20	20-21	Current Budget 20-21	% Rec. 20-21	Prelim. Budget 21-22	Budget Change 21-22	Final Budget 21-22	% Old Budget 21-22
40000										
40850 Wastewater Hook-up Fees	191,636	36,990	62,575	330,704	0	***%	1,001,618		1,001,618	0%
40900 Wastewater Sales	330,759	681,704	947,016	900,292	954,125	94%				105%
40910 Wastewater Late Charges	6,243	11,645	10,769		0	0%				0%
Group:	528,638	730,339	1,020,360	1,230,996	954,125	129%	1,001,618	0	1,001,618	104%
41000 Water Sales	1,257				0	0%				0%
Group:	1,257				0	0%	0	0	0	0%
43000 Property Taxes Collected	52,615	59,068	61,916	48,835	62,508	78%	66,956		66,956	107%
Group:	52,615	59,068	61,916	48,835	62,508	78%	66,956	0	66,956	107%
46000 Revenues & Interest	594	1,647	546	1,508	0	***%				0%
46001 Change in Value	-519				0	0%				0%
46006 IRWM Grants			160,300	8,562	0	***%				0%
46008 DWR Grants				96,974	250,000	39%	180,000		180,000	72%
46010 Transfer In		-6,277			0	0%				0%
46100 Realized Earnings	815	831			0	0%				0%
46150 Miscellaneous Income	6	43	7,273	16,018	0	***%				0%
46151 Refund/Adjustments	2,608	8,334	540	2,209	0	***%				0%
46152 Recycling				100	0	***%				0%
46155 Will Serve Processing	500	525	1,850	750	0	***%				0%
Group:	4,004	5,103	170,509	126,121	250,000	50%	180,000	0	180,000	72%
Fund:	586,514	794,510	1,252,785	1,405,952	1,266,633	111%	1,248,574	0	1,248,574	98%



30 STREET LIGHTING DEPARTMENT

Account	17-18	18-19	Actuals	19-20	20-21	Current Budget 20-21	% Rec. 20-21	Prelim. Budget 21-22	Budget Change 21-22	Final Budget 21-22	% Old Budget 21-22
43000 Property Taxes Collected	97,248	108,158	120,903	98,169	124,439	79%	135,740	135,740	109%	135,740	109%
Group:	97,248	108,158	120,903	98,169	124,439	79%	135,740	135,740	0	135,740	109%
46000 Revenues & Interest											
46000 Revenues & Interest	52	79	4,898	4,071	0	***%	0	0	0	0	0%
46001 Change in Value	-730				0	0%					0%
46100 Realized Earnings		62	11,064	-2,105	0	***%					0%
46150 Miscellaneous Income	400	200	200	11,734	0	***%					0%
46151 Refund/Adjustments	1,096	640	19	24	0	***%					0%
Group:	818	981	16,181	13,724	0	***%	0	0	0	0	0%
Fund:	98,066	109,139	137,084	111,893	124,439	90%	135,740	135,740	0	135,740	109%

20 FIRE PROTECTION DEPARTMENT

Account	17-18	18-19	19-20	20-21	Current Budget 20-21	% Rec. 20-21	Prelim. Budget 21-22	Budget Change 21-22	Final Budget 21-22	% Old Budget 21-22
40000										
40220 Weed Abatement Fees	3,891	8,996	8,982		2,000	0%			0	0%
40300 Fireworks Permit Fees	2,200	2,500	2,700	3,120	0	***%			0	0%
40310 Fireworks Refundable C/Up		1,500	-204		2,700	0%			0	0%
40320 Fire Impact Fees	25,467	51,264	31,618		0	0%			0	0%
40410 Mutual Aid Fires ~ OES	149,087	6,653	12,962	47,246	0	***%			0	0%
40420 Ambulance Reimbursement	4,584	4,747	4,911	3,760	4,400	85%	4,400		4,400	100%
40500 VFA Assistance Grant		16,436	19,619		20,000	0%	20,000		20,000	100%
40505 CFF-California Fire				15,000	0	***%	15,000		15,000	****%
40510 Sponsored Training Fees			400		0	0%			0	0%
Group:	185,229	92,096	80,988	69,126	29,100	238%	39,400	0	39,400	135%
43000 Property Taxes Collected										
43000 Property Taxes Collected	341,497	375,222	406,221	328,775	417,997	79%	425,798		425,798	102%
Group:	341,497	375,222	406,221	328,775	417,997	79%	425,798	0	425,798	101%
44000 Forestry & Fire Protection Reimbursement										
44000 Forestry & Fire	4,397			19,031	0	***%			0	0%
Group:	4,397			19,031	0	***%		0	0	0%
46000 Revenues & Interest										
46000 Revenues & Interest	249	681	531	809	0	***%			0	0%
46001 Change in Value	-214				0	0%			0	0%
46100 Realized Earnings		343			0	0%			0	0%
46150 Miscellaneous Income	730	1,000		9,750	0	***%	9,750		9,750	****%
46151 Refund/Adjustments	1,027	3,598	335	1,816	0	***%			0	0%
46153 Plan Check Fees and		900	3,700	10,554	2,000	528%	5,500		5,500	275%
46155 Will Serve Processing	150	150			0	0%			0	0%
46157 Donation			4,325		0	0%			0	0%
46175 Sale of Surplus Property	229				0	0%			0	0%
Group:	2,171	6,672	8,891	22,929	2,000	***%	15,250	0	15,250	762%
Fund:	533,294	473,990	496,100	439,861	449,097	98%	480,448	0	480,448	106%