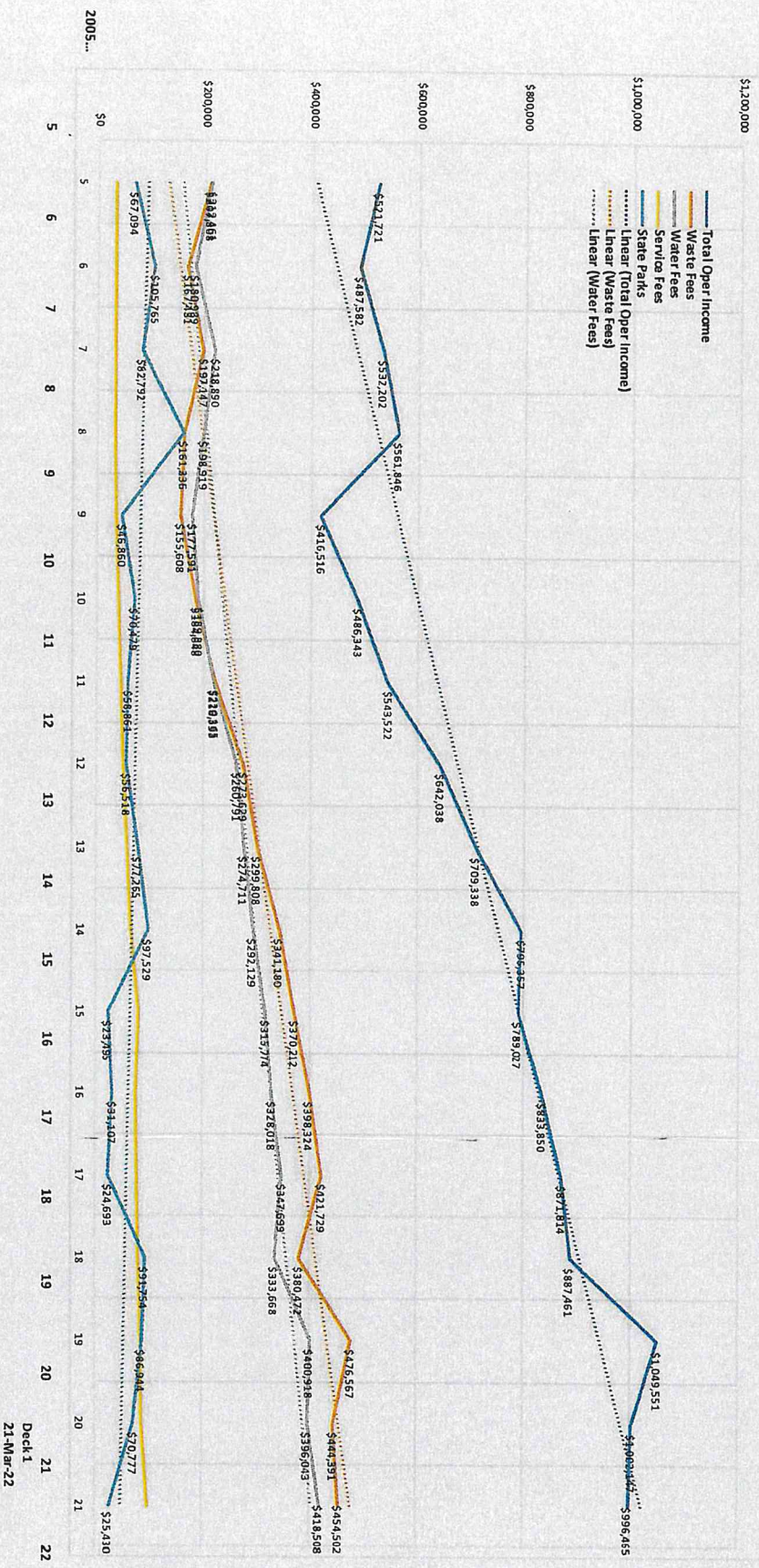


Budgets



**DRAFT**

SSCSD Annual Revenue Graph  
2005-2022



## Budget Information SSCSD

### Miscellaneous

#### Accounting is considered an Art!

Accounting can be considered an art because it requires creative judgment and skills...  
Accounting can also be considered a science because it is a body of knowledge, but since the rules keep constantly changing and improving, it is not considered an exact science.  
Lots of ways to do things, probably better and worse, but usually—not wrong~~

**Materiality - Measure what matters.** Don't chase our tail looking for items that would not change a reasonable person decision.

#### We function under the rules of Prop-218:

- Revenues derived from the fee or charge do not exceed the funds required to provide the property related service.
- Revenues derived from the fee or charge are not used for any purpose other than that for which the fee or charge was imposed.
- The amount of the fee or charge imposed upon any parcel or person as an incident of property ownership does not exceed the proportional cost of the service attributable to the parcel.
- No fee or charge may be imposed for a service unless the service is actually used by, or immediately available to, the owner of the property in question.
- No fee or charge may be imposed for general governmental services including, but not limited to, police, fire, ambulance, or library services, where the service is available to the public at large in substantially the same manner as it is to property owners.

At present we are operating under a Prop-18 rate increase limit of Inflation plus 3%

For inflation we use US Bureau of Labor Statistics CPI for all Urban Consumers (CPI-U)

Series Id: CUURS49ASAO; not Seasonally Adjusted

Series Title: All items in Los Angeles-Long Beach-Anaheim, CA, all urban consumers

Area: Los Angeles-Long Beach-Anaheim, Ca. Base Period 1982-84=100

We use the previous calendar year's annual inflation % change for our fiscal year June-July adjustment.

Our O & M Contract is calculated using the percentage change for previous Fiscal Year.

**State Parks billing is based upon the previous year's costs** of waste funds operations, **billed quarterly** as determined by the current **years flow as a percentage of the total** amount processed.

The **Budget is an operating/hybrid cash** type, generally provides no allowances for Grants, Capital outlays, or unexpected events. These items are dealt with by the Board on an individual basis for approval and funding as they occur.

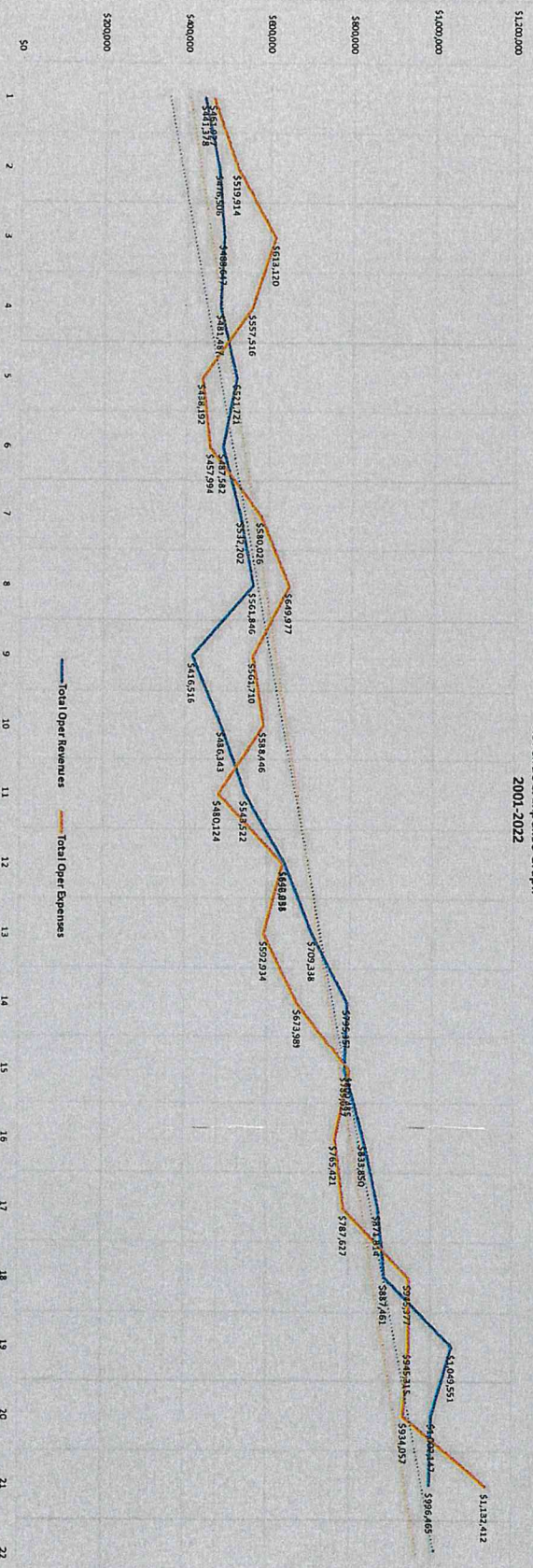
Finally, it is important to note the **unique nature of the District Revenue stream**, as with most of California, it is **heavily impacted by tourism with approximately 75%** of the revenues coming from commercial tourist servicing business or attractions. Fire, floods, road closures, business restrictions, attraction closures all can impact the primary sources of these fees.

It should be further noted that due to an extended connection moratorium the community's utility rate structure has increased over time with **no new connections to spread the fixed expense costs over**.

**Historically the Board has placed a focus on rate stabilization** to prevent unnecessary spikes in utility fees due to unexpected events. i.e. Droughts, road closures, fires, floods, Covid etc. To date it has not been necessary to add surcharges or emergency rate increases for the operations of the RO Plant or other events. This has allowed the residents, businesses, and attractions to reliably count on the posted rates for their budgeting and planning.

**DRAFT**

SSCSD Annual  
Revenue & Expense Graph  
2001-2022



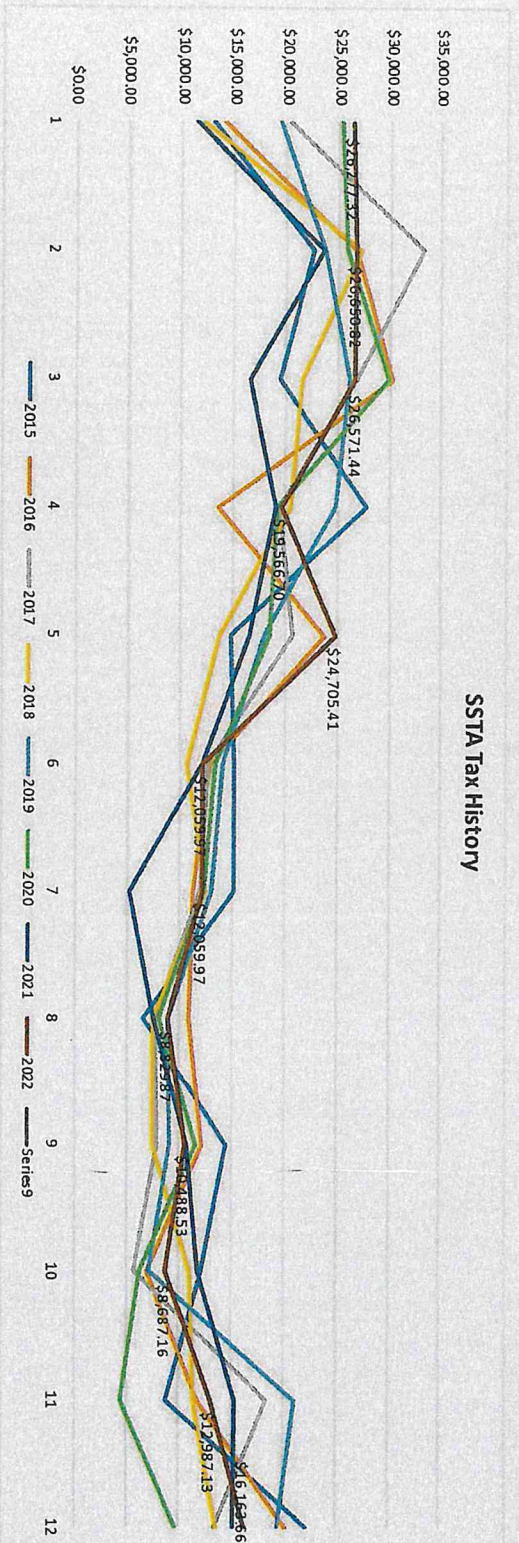
**DRAFT**

Annual Bed Tax History



Deck 1  
3/21/22

SSTA Tax History





**DRAFT**

# Databases, Tables & Calculators by Subject

Change Output Options: From: 2012 To: 2022

include graphs  include annual averages

[More Formatting Options](#)

Data extracted on: March 9, 2022 (2:03:55 AM)

## CPI for All Urban Consumers (CPI-U)

### 12-Month Percent Change

**Series Id:** CUURS49ASA0

Not Seasonally Adjusted

**Series Title:** All items in Los Angeles-Long Beach-Anaheim, CA, all urban consumers, not seasonally adjusted

**Area:** Los Angeles-Long Beach-Anaheim, CA

**Item:** All items

**Base Period:** 1982-84=100

Download: [.xlsx](#)

Year	Annual
2012	2.0
2013	1.1
2014	1.3
2015	0.9
2016	1.9
2017	2.8
2018	3.8
2019	3.1
2020	1.6
2021	3.8

U.S. BUREAU OF LABOR STATISTICS Postal Square Building 2 Massachusetts Avenue NE  
Washington, DC 20212-0001

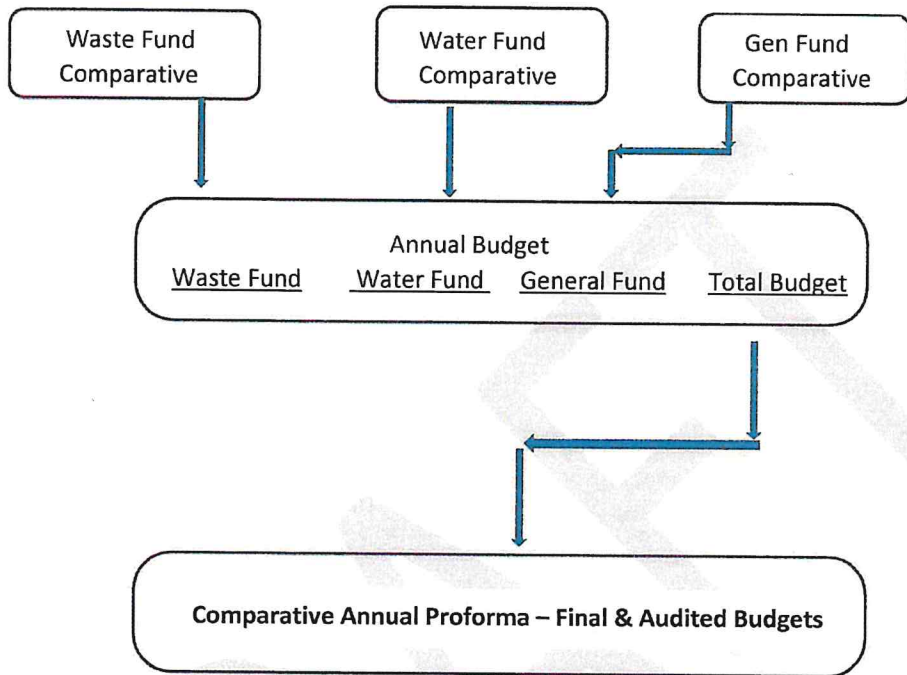
Telephone:1-202-691-5200\_ Telecommunications Relay Service:7-1-1\_ [www.bls.gov](http://www.bls.gov) [Contact Us](#)





**DRAFT**

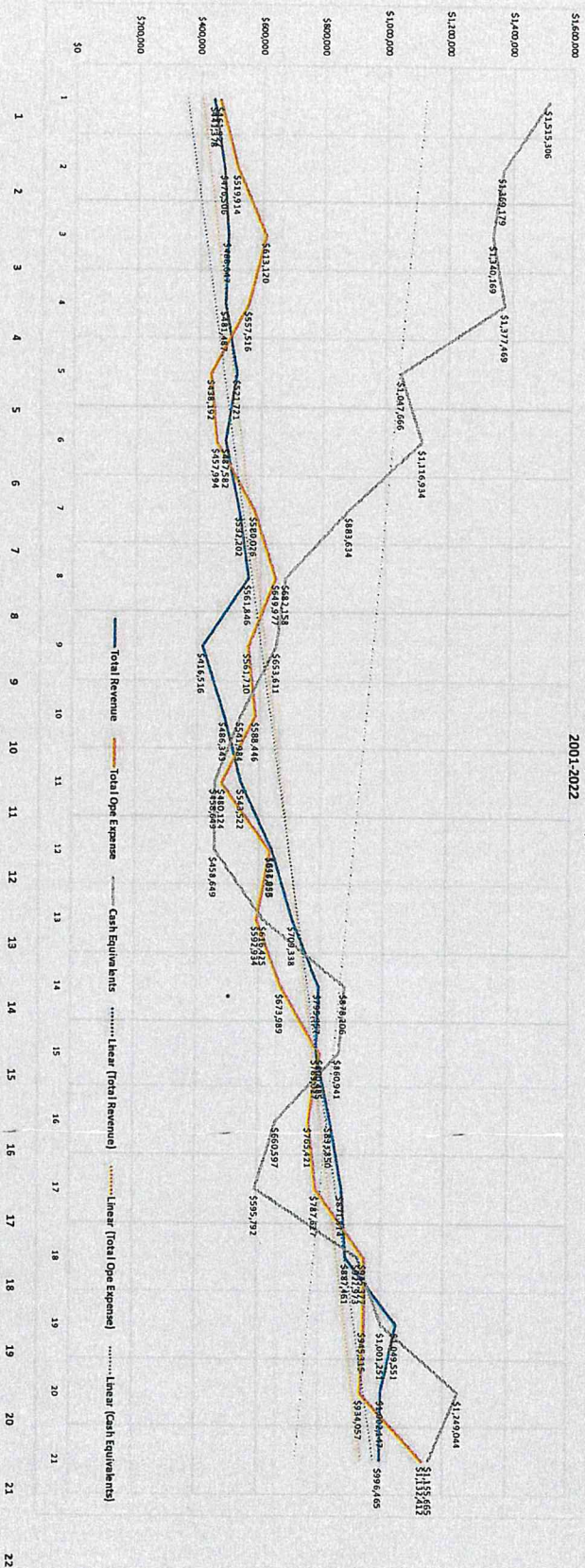
## San Simeon Community Services District Budget Process



Deck 1  
March 21, 22

**DRAFT**

SSCSD Annual  
Revenue & Expense Graph  
2001-2022



Deck 1  
2/16/14-22

**DRAFT**

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	San Simeon Community Services District														
2	Draft Budget ver. 1														
3	Fiscal Year Ending June 30 2023														
4															
5						(CPI = ID CUURS49ASAO, CUUSS49ASAO	Sanatation	Water	General	Total					
6						All Item Los Angles-Long Beach-Anaheim, CA	Fund	Fund	Fund	Budget					
7						<b>Ordinary Expenses CPI 1982-84=100</b>	<b>3.80%</b>	<b>3.80%</b>	<b>3.80%</b>						
8						<b>Income Rate Increase = CPI + 3%</b>	<b>6.80%</b>	<b>6.80%</b>	<b>6.80%</b>						
9				4000		<b>Operating Revenues</b>									
10				4005		Utility fees-waste	\$ 485,940.00	\$ -	\$ -	\$ 485,940.00					
11				4010		Utility fees-water	\$ -	\$ 448,560.00	\$ -	\$ 448,560.00					
12				4025		Service fees	\$ -	\$ -	\$ 103,596.00	\$ 103,596.00					
13				4050		State of Calif utility fees-waste	\$ 70,000.00	\$ -	\$ -	\$ 70,000.00					
14							\$ -	\$ -	\$ -	\$ -					
15							\$ -	\$ -	\$ -	\$ -					
16						<b>Total Operating Revenue</b>	<b>\$ 555,940.00</b>	<b>\$ 448,560.00</b>	<b>\$ 103,596.00</b>	<b>\$ 1,108,096.00</b>					
17															
18				4100		<b>Property Taxes</b>									
19				4101		4110 Prop Tax current secured	\$ -			\$ 94,000.00	\$ 94,000.00				
20				4120		4120 Prop Tax current secured supp	\$ -			\$ -	\$ -				
21				4130		4130 Prop Tax current unsecured	\$ -			\$ -	\$ -				
22				4140		4140 Prop Tax current unsecured supp	\$ -			\$ -	\$ -				
23				4150		4150 Prop Tax prior secured	\$ -			\$ -	\$ -				
24				4160		4160 Prop Tax prior secured supp	\$ -			\$ -	\$ -				
25				4170		4170 Prop Tax prior unsecured	\$ -			\$ -	\$ -				
26				4180		4180 Prop Tax prior unsecured supp	\$ -			\$ -	\$ -				
27				4190		4190 Penalties and interest prop tax	\$ -			\$ -	\$ -				
28				4220		4220 Homeowners prop tax relief	\$ -			\$ -	\$ -				
29				4230		4230 Prop tax admin fee SB 2557	\$ -			\$ -	\$ -				
30				4270		4270 Current utility tax	\$ -			\$ -	\$ -				
31				4280		4280 State aid-homeowners	\$ -			\$ -	\$ -				
32							\$ -			\$ -	\$ -				
33							\$ -			\$ -	\$ -				
34							\$ -			\$ -	\$ -				
35						<b>Total Property Taxes</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 94,000.00</b>	<b>\$ 94,000.00</b>					
36															



**DRAFT**

SSCSD Annual  
Revenue & Expense Graph  
2001-2022

