

RESOLUTION NO. 22-451

**A RESOLUTION OF THE BOARD OF DIRECTORS FOR THE
SAN SIMEON COMMUNITY SERVICES DISTRICT
ADOPTING THE 2022-2023 FISCAL BUDGET**

WHEREAS, the District is required, pursuant to Government Code Section 61110, to designate a Fiscal Budget for its expenditures and revenues; and

WHEREAS, the Fiscal Budget must conform to generally accepted accounting and budgeting procedures for special districts; and

WHEREAS, the District desires to make known its planned activities and associated costs for the 2022-2023 fiscal year; and

WHEREAS, the District held a noticed, public meeting on June 14, 2022 to present and receive public comment on the proposed Fiscal Budget and has duly considered all public comment.

NOW, THEREFORE, BE IT RESOLVED, DETERMINED, AND ORDERED by the Board of Directors, San Simeon Community Services District, San Luis Obispo County, California, as follows:

1. That the proposed 2022-2023 Fiscal Budget for San Simeon Community Services District, attached hereto as Exhibit "A," be adopted.
2. That the adopted Fiscal Budget be administered as established by the District's policies and procedures.

Upon motion of Chairperson KELLAS, seconded by Director de la ROSA and on the following roll call vote to wit:

Chairperson Kellas: *yes*
Vice-Chairperson Giacoletti: *No*
Director de la Rosa: *yes*
Director Donahue: *yes*

The foregoing Resolution is hereby adopted this 14th day of June, 2022.



Gwen Kellas
Chairperson of the Board of Directors

ATTEST:



Jeffrey Minnery
District Legal Counsel

A	B	C	D	E	F	G	H	I	J	K	L	M	N
San Simeon Community Services District												AGENDA ITEM	
Final Budget												DATE	
Fiscal Year Ending June 30 2023												ACTION:	
5/8/2022 @ 12:25	(CPI = ID CUURS49ASAO, CUUSS49ASAO)					Sanatation	Water	General	Total				
	All Item Los Angles-Long Beach-Anaheim, CA					Fund	Fund	Fund	Budget				
Ordinary Expenses CPI 1982-84=100						3.80%	3.80%	3.80%					
Income						Rate Increase = CPI + 3%	6.80%	6.80%	6.80%				
4000	Operating Revenues												
4005	Utility fees-waste					\$485,940	\$ -	0	\$485,940				
4010	Utility fees-water					0	\$448,560	0	\$448,560				
4025	Service fees					0	0	\$103,596	\$103,596				
4050	State of Calif utility fees-waste					\$68,034	0	0	\$68,034				
						0	0	0	0				
						0	\$ -	0	0				
	Total Operating Revenue					\$553,974	\$448,560	\$103,596	\$1,106,130				
4100	Property Taxes												
4101	4110 Prop Tax current secured					0	0	\$96,583	\$96,583				
4120	4120 Prop Tax current secured supp					0	0	0	0				
4130	4130 Prop Tax current unsecured					0	0	0	0				
4140	4140 Prop Tax current unsecured supp					0	0	0	0				
4150	4150 Prop Tax prior secured					0	0	0	0				
4160	4160 Prop Tax prior secured supp					0	0	0	0				
4170	4170 Prop Tax prior unsecured					0	0	0	0				
4180	4180 Prop Tax prior unsecured supp					0	0	0	0				
4190	4190 Penalties and interest prop tax					0	0	0	0				
4220	4220 Homeowners prop tax relief					0	0	0	0				
4230	4230 Prop tax admin fee SB 2557					0	0	0	0				
4270	4270 Current utility tax					0	0	0	0				
4280	4280 State aid-homeowners					0	0	0	0				
						0	0	0	0				
						0	0	0	0				
	Total Property Taxes					0	0	\$96,583	\$96,583				
	Other Income												
4750	Fema-storm damage funds					0	0	0	0				
4800	Miscellaneous Income					0	0	0	0				
4900	Late fees & adjustments					0	0	0	0				
						0	0	0	0				
						0	0	0	0				
	Total Income					\$553,974	\$448,560	\$200,179	\$1,202,713				
	Expense												
6000	Accounting					\$3,292	\$3,292	\$3,291	\$9,875				
6015	Auto Expenses					0	\$ -	0	\$0				
6017	Bad Debts					0	\$ -	0	\$0				
6020	Bank Fees					0	\$0	\$500	\$500				
6025	Bookkeeping					\$6,000	\$6,000	\$6,000	\$18,000				
6030	Director Fees					\$3,000	\$3,000	\$3,000	\$9,000				
6031	Payroll Expense					\$200	\$200	\$200	\$600				
6035	Dues and Subscriptions					\$0	\$0	\$6,100	\$6,100				
6045	Electrical Power					\$28,878	\$23,826	\$5,856	\$58,560				
6050	Election Expenses					0	\$ -	\$1,000	\$1,000				
6055	Road Maintenance					0	\$ -	\$0	\$0				
6060	RipRap Engineering					\$5,000	\$ -	\$0	\$5,000				
6065	Equipment Rental						\$ -	\$0	\$0				
6075	Insurance-PERS Health					\$2,500	\$2,500	\$0	\$5,000				
6076	Pension Plan - PERS Retirement					\$8,340	\$8,340	\$0	\$16,680				
6080	Insurance - Liability					\$4,952	\$6,109	\$1,238	\$12,299				
6095	LAFCO Costs Apportionment					\$0	\$0	\$5,000	\$5,000				
6100	Legal Fees					\$25,000	\$62,836	\$15,000	\$102,836				
6105	Licenses and permits					\$16,452	\$4,096	\$316	\$20,864				
6110	Memberships and seminars					\$0	\$ -	\$0	\$0				
6115	Miscellaneous expenses					\$0	\$0	\$1,500	\$1,500				
6120	Office Expenses					\$0	\$0	\$1,000	\$1,000				
6125	O & M operatons					\$323,398	\$236,159	\$64,680	\$624,237				
6130	Operating Repairs & Supplies					\$20,000	\$15,000	\$5,000	\$40,000				
6135	Weed Abatement					0	\$ -	\$2,294	\$2,294				
6145	Professional Fees					\$30,000	\$42,500	\$15,000	\$87,500				
6150	Contingency					\$0	\$ -	0	\$0				
6180	Street lights					\$0	\$ -	7,440	\$7,440				
6191	Emergency Water Standby					\$0	15,570	\$0	\$15,570				
6192	Excess Repairs					\$15,000	\$27,767	\$0	\$42,767				
	Unreimbursed Utilities					\$7,222	\$5,778	\$1,445	\$14,445				
6195	Website Support					\$5,027	\$5,027	\$5,026	\$15,081				
	Total Expense					\$504,261	\$468,000	\$150,886	\$1,123,147				
	Net Operating Income(Loss)					\$49,713	-\$19,440	\$49,293	\$79,566				
	Other Income/Expenses												
	Other Income												
8010	Interest Income					\$0	\$0	\$430	\$430				
8030	Interest - LAIF					\$0	\$0	\$0	\$0				
	Grant Funds					\$0	\$0	\$0	\$0				
	Trash Franchise Rebate					\$0	\$0	\$5,000	\$5,000				
						0	0	0	\$0				
	Total Other Income					\$0	\$0	\$5,430	\$5,430				
	Other Expenses												
9010	Depreciation Expense					\$43,406	\$42,744	\$7,342	\$93,492				
9030	Capital Projects/Improvements					\$0	0	0	\$0				
	Water Well Loan Interest					\$0	\$11,641	\$0	\$11,641				
	Water Well Loan Repayment					\$0	\$9,049	\$0	\$9,049				
	Future Capital Project Funding					\$0	0	\$40,000	\$40,000				
						\$0	0	\$0	\$0				
						0	0	0	\$0				
	Total Other Expenses					\$43,406	\$63,434	\$47,342	\$154,182				
	Net Other Income (Loss)					-\$43,406	-\$63,434	-\$41,912	-\$148,752				
	Net Income (Loss)					\$6,307	-\$82,874	\$7,381	-\$69,186				



				AGENDA ITEM:			
				DATE:			
				ACTION:			
	May 15, 2022 @ 19:03 hrs						
	San Simeon Community Services District Rate Structure (Proforma)						
	Fiscal Year 2022-23						
	5/12/22 @1525hrs						
	Fiscal Year	21-22	22-23	\$ Increase			
	Ordinance	#121	#121	% Increase			
	Ordinance Adopted	Aug. 14, 2019	Aug. 14, 2019				
	Ordinance Effective						
	<u>Service Charges</u>						
	Proposed Increase	4.60%	6.80%				
	Per month - Per Service	\$39.78	\$42.48	\$2.70			
	% Increase	4.60%	6.80%	6.8%			
	<u>Water Rates</u>						
	Proposed Increase	4.60%	6.80%				
	Per 100 cf of water used	\$14.21	\$15.18	\$0.97			
	% Increase	4.60%	6.80%	6.8%			
	Irrigation Meters						
	Per 100 cf of water used	\$23.81	\$25.43	\$1.62			
	% Increase	4.60%	6.80%	6.8%			
	<u>Recycled Water</u>						
	Proposed Increase						
	per gal						
	% Increase						
	<u>Sewer Rates</u>						
	Proposed Increase	4.60%	6.80%				
	Per 100 cf of water used						
	Motels	\$17.37	\$18.55	\$1.18			
	% Increase	4.60%	6.80%	6.8%			
	Residences	\$10.69	\$11.42	\$0.73			
	% Increase	4.60%	6.80%	6.8%			
	Restaurants	\$26.89	\$28.72	\$1.83			
	% Increase	4.60%	6.80%	6.8%			
	Commerical	\$10.69	\$11.42	\$0.73			
	% Increase	4.60%	6.80%	6.8%			

San Simeon Community Services District

ACCOUNT ALLOCATIONS

Effective July 1, 2022

Agenda Item:

Date:

Action:

5/12/22 @ 10:10 hrs

			Sanitation	Water	Genera
			Fund	Fund	Fund
	Income				
	4000	Operating Revenues			
	4005	Utility fees-waste	X		
	4010	Utility fees-water		X	
	4025	Service fees			X
	4050	State of Calif utility fees-waste	X		
		Total Operating Revenue			
	4100	Property Taxes			
	4101	4110 Prop Tax current secured			X
	4120	4120 Prop Tax current secured supp			X
	4130	4130 Prop Tax current unsecured			X
	4140	4140 Prop Tax current unsecured supp			X
	4150	4150 Prop Tax prior secured			X
	4160	4160 Prop Tax prior secured supp			X
	4170	4170 Prop Tax prior unsecured			X
	4180	4180 Prop Tax prior unsecured supp			X
	4190	4190 Penalties and interest prop tax			X
	4220	4220 Homeowners prop tax relief			X
	4230	4230 Prop tax admin fee SB 2557			X
	4270	4270 Current utility tax			X
	4280	4280 State aid-homeowners			X
		Total Property Taxes			X
		Other Income			
	4750	Fema-storm damage funds	X	X	X
	4800	Miscellaneous Income	X	X	X
	4900	Late fees & adjustments	X	X	X
		Total Income			
		Expenses			
	6000	Accounting	33%	33%	33%
	6015	Auto Expenses			
	6017	Bad Debts	X	X	X
	6020	Bank Fees			X
	6025	Bookkeeping	33%	33%	33%
	6030	Director Fees	33%	33%	33%
	6031	Payroll Expense	33%	33%	33%
	6035	Dues and Subscriptions			100%
	6045	Electrical Power up to \$66K Total (sub frm Op Mang)	X	X	X
	6050	Election Expenses			X
	6055	Road Maintence			X
	6060	RipRap Engineering	X		
	6065	Equipment Rental	X	X	X
	6075	Insurance-PERS Health			X
	6076	Pension Plan - PERS Retirement	50%	50%	
	6080	Insurance - Liability	50%	50%	
	6095	LAFCO Costs Apportionment			100%
	6100	Legal Fees	X-33%	X-33%	X-33%
	6105	Licenses and permits	X	X	X
	6110	Memberships and seminars		Dues & Subs	
	6115	Miscellaneous expenses	X	X	X
	6120	Office Expenses			X
	6125	Operations Management	50%	40%	10%
	6130	Prevent/Maint Repair/Supplies -\$2,500 to \$40K max	X	X	X
	6135	Weed Abatement			X
	6145	Professional Fees	X	X	X
	6150	Contingency	X	X	X
	6180	Street lights			X
	6191	Emergency Water Standby/RO		X	
	6192	Excess Repairs/Capital +\$2,500 w/apprl	X	X	X
		Excess PG&E Utilities	a	Proportaionate to PGE actg	
	6195	Website Support	33%	33%	33%
		Total Expense			
		Net Operating Income(Loss)			
		Other Income/Expenses			
		Other Income			
	8010	Interest Income			X
	8030	Interest - LAIF			X
		Grant Funds	X	X	X
		Total Other Income			
		Other Expenses			
	9010	Depreciation Expense	X	X	X
	9030	Capital Projects/Improvements	X	X	X
		Water Well Loan Interest		X	
		Water Well Loan Repayment		X	
		Future Capital Project Funding	X	X	X
		Total Other Expenses			
		Net Other Income (Loss)			
		Net Income (Loss)			
		X indicates as billed per fund (not allocated)			
		a Allocate at the end of the year proportionally to totals			