



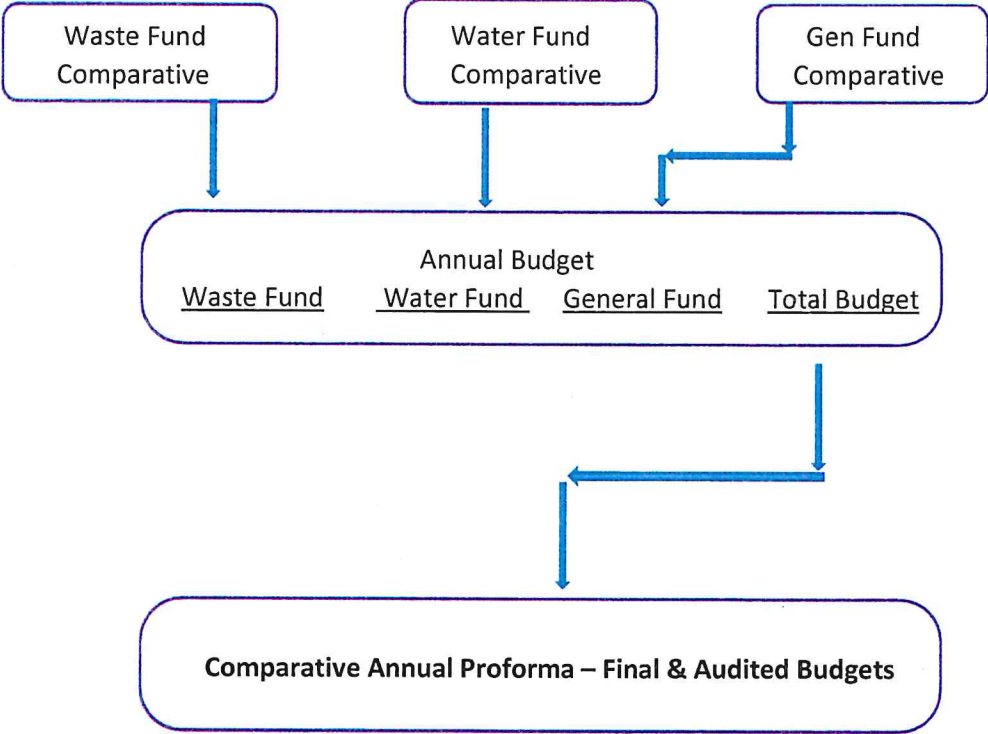
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San Simeon Community
Services District
Budget Committee's
Information

Budget 2021-22

San Simeon Community Services District
Budget Process

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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, 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.



Databases, Tables & Calculators by Subject

Change Output Options:

From: 2011 To: 2021

include graphs include annual averages [More Formatting Options](#)

Data extracted on: May 10, 2021 (1:23:10 AM)

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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, not seasonally adjusted
 Area: Los Angeles-Long Beach-Anaheim, CA
 Item: All items
 Base Period: 1982-84=100

Download: [xls](#)

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual	HALF1	HALF2
2011	228.652	229.729	232.241	233.319	233.367	232.328	231.303	231.833	233.022	233.049	232.731	231.567	231.928	231.606	232.251
2012	233.441	234.537	236.941	236.866	237.032	236.025	235.776	237.222	238.104	240.111	237.675	236.042	236.648	235.807	237.488
2013	238.015	239.753	239.995	239.043	239.346	239.223	238.920	239.219	239.611	239.940	238.677	238.742	239.207	239.229	239.185
2014	239.857	241.059	242.491	242.437	243.362	243.528	243.727	243.556	243.623	243.341	241.753	240.475	242.434	242.122	242.746
2015	239.724	241.297	243.738	243.569	246.093	245.459	247.066	246.328	245.431	245.812	245.711	245.357	244.632	243.313	245.951
2016	247.155	247.113	247.873	248.368	249.554	249.789	249.784	249.700	250.145	251.098	250.185	250.189	249.246	248.309	250.184
2017	252.373	253.815	254.525	254.971	255.674	255.275	256.023	256.739	257.890	258.883	259.135	259.220	256.210	254.439	257.982
2018	261.235	263.012	264.158	265.095	266.148	265.522	266.007	266.665	268.032	269.482	268.560	267.631	265.962	264.195	267.730
2019	269.468	269.608	271.311	273.945	274.479	274.380	274.682	274.579	276.054	278.075	277.239	275.553	274.114	272.199	276.030
2020	277.755	278.657	276.589	275.853	276.842	278.121	279.899	280.116	279.366	279.947	280.102	279.560	278.567	277.303	279.832
2021	280.178	281.347	282.648												

12-Month Percent Change

Series Id: CUURS49ASAO
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 Area: Los Angeles-Long Beach-Anaheim, CA
 Item: All items
 Base Period: 1982-84=100

Download: [xls](#)

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual	HALF1	HALF2
2011	1.8	2.3	3.0	3.3	3.1	2.9	2.4	2.4	3.1	2.8	3.0	2.2	2.7	2.7	2.6
2012	2.1	2.1	2.0	1.5	1.6	1.6	1.9	2.3	2.2	3.0	2.1	1.9	2.0	1.8	2.3
2013	2.0	2.2	1.3	0.9	1.0	1.4	1.3	0.8	0.6	-0.1	0.4	1.1	1.1	1.5	0.7
2014	0.8	0.5	1.0	1.4	1.7	1.8	2.0	1.8	1.7	1.4	1.3	0.7	1.3	1.2	1.5
2015	-0.1	0.1	0.5	0.5	1.1	0.8	1.4	1.1	0.7	1.0	1.6	2.0	0.9	0.5	1.3
2016	3.1	2.4	1.7	2.0	1.4	1.8	1.1	1.4	1.9	2.2	1.8	2.0	1.9	2.1	1.7
2017	2.1	2.7	2.7	2.7	2.5	2.2	2.5	2.8	3.1	3.1	3.6	3.6	2.8	2.5	3.1
2018	3.5	3.6	3.8	4.0	4.1	4.0	3.9	3.9	3.9	4.1	3.6	3.2	3.8	3.8	3.8
2019	3.2	2.5	2.7	3.3	3.1	3.3	3.3	3.0	3.0	3.2	3.2	3.0	3.1	3.0	3.1
2020	3.1	3.4	1.9	0.7	0.9	1.4	1.9	2.0	1.2	0.7	1.0	1.5	1.6	1.9	1.4
2021	0.9	1.0	2.2												

SSCSD 2018 Income by Category

RATE CODE	METERS BILLED	WATER USAGE	WATER CHARGES	RATE NAME	SEWER CHARGES	SERVICE CHARGES	TOTAL
1	163/98	429,100	50,885.69	Residential	38,257.43	65,304.62	\$154,447.74
2	202/0	6,500	704.55	Turned Off	838.99	461.97	\$2,005.51
3	4/3	24,200	2,884.88	Commercial	2,168.88	1,596.72	\$6,650.48
4	15/14	808,100	97,401.82	Motel	118,524.96	5,145.79	\$221,072.57
5	5/5	192,837	22,928.60	Restaurant	43,378.21	2,254.54	\$68,561.35
6	1/1	122,500	14,550.08	Mobile Home Park	10,938.49	193.98	\$25,682.55
7	12/8	45,680	9,136.21	Irrigation	-	4,790.16	\$13,926.37
8	2/2	54,958	6,633.55	Restaurantcompound	12,550.22	269.86	\$19,453.63
9	21/17	1,346,906	160,925.92	Motelcompound	196,389.12	2,868.27	\$360,183.31
10	1/0	1,200	142.62	Mobilehomecompound	107.22	102.60	\$352.44
11	1/1	64,300	7,687.85	commercialcompound	5,780.13	-	\$13,467.98
13	1/0	0	-	Subsidized Sewer Rate	-	-	\$399.18
							\$886,203.11

Residential	\$180,482.73	20%
Turned Off	\$2,005.51	0%
Commercial	\$20,118.46	2%
Motel	\$581,255.88	66%
Restaurant	\$88,014.98	10%
Irrigation	\$13,926.37	2%
Subsidized Sewer Rate	\$399.18	0%
		\$886,203.11

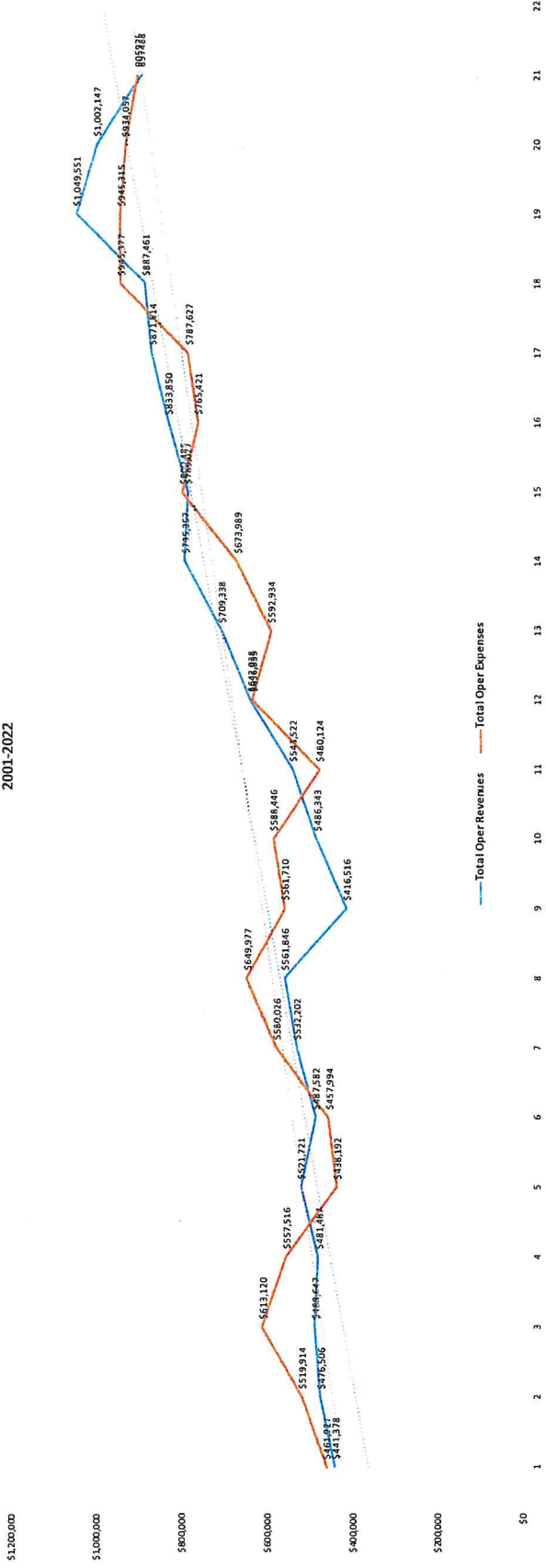
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Cavalier Inn 2018 with road closures

\$164,778.92

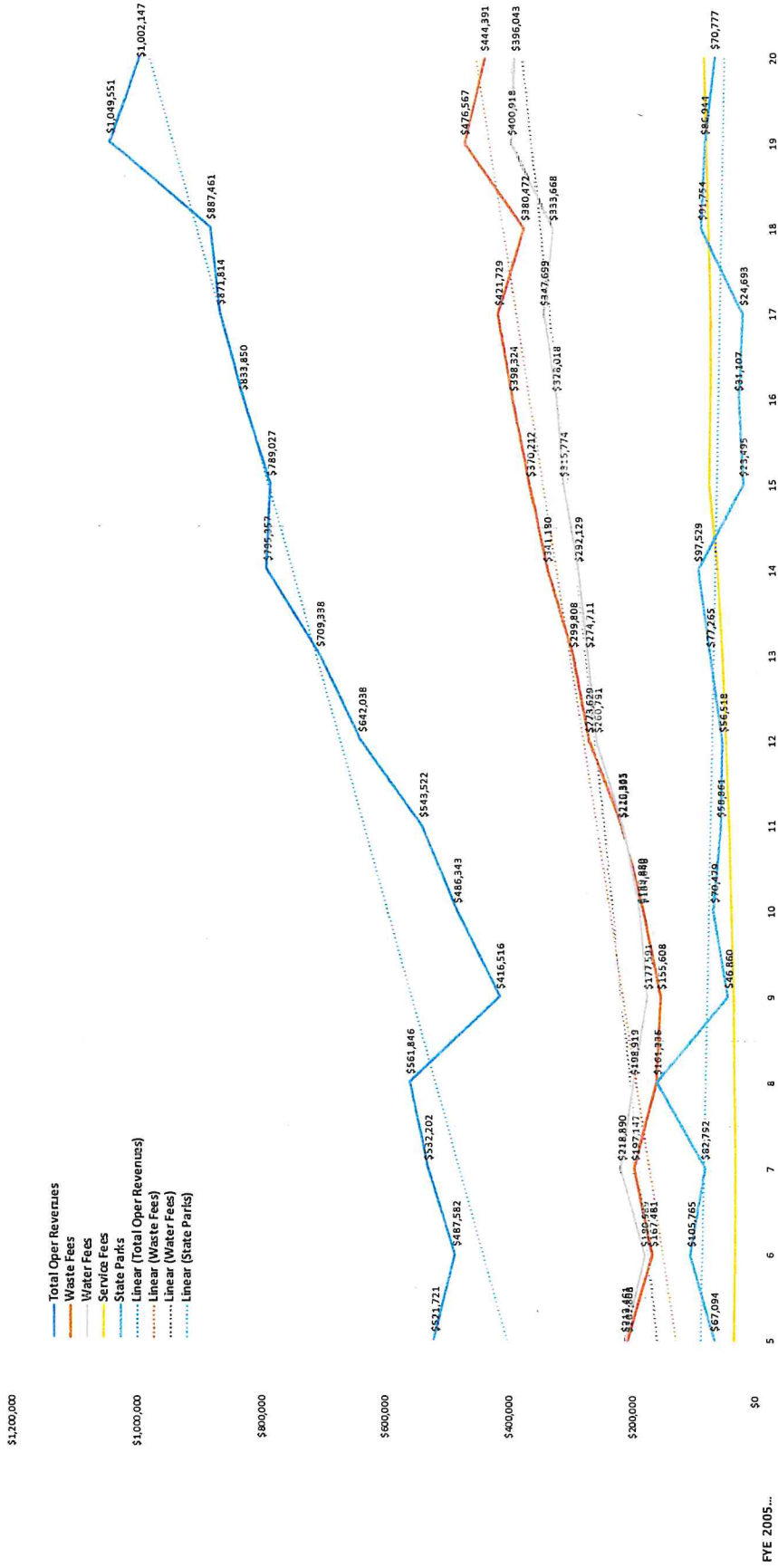
19%

SSCSD Annual Revenue & Expense Graph 2001-2022

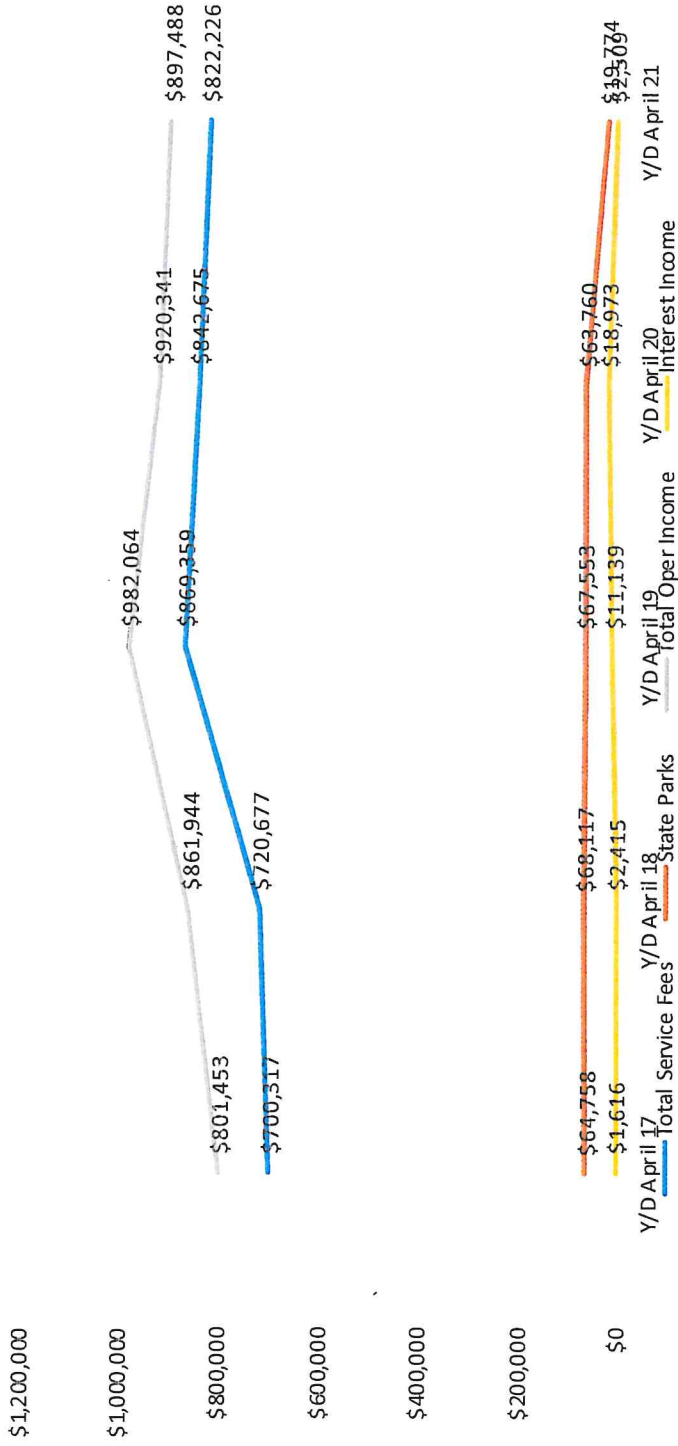


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SSCSD Annual Revenue Graph
2005-2022

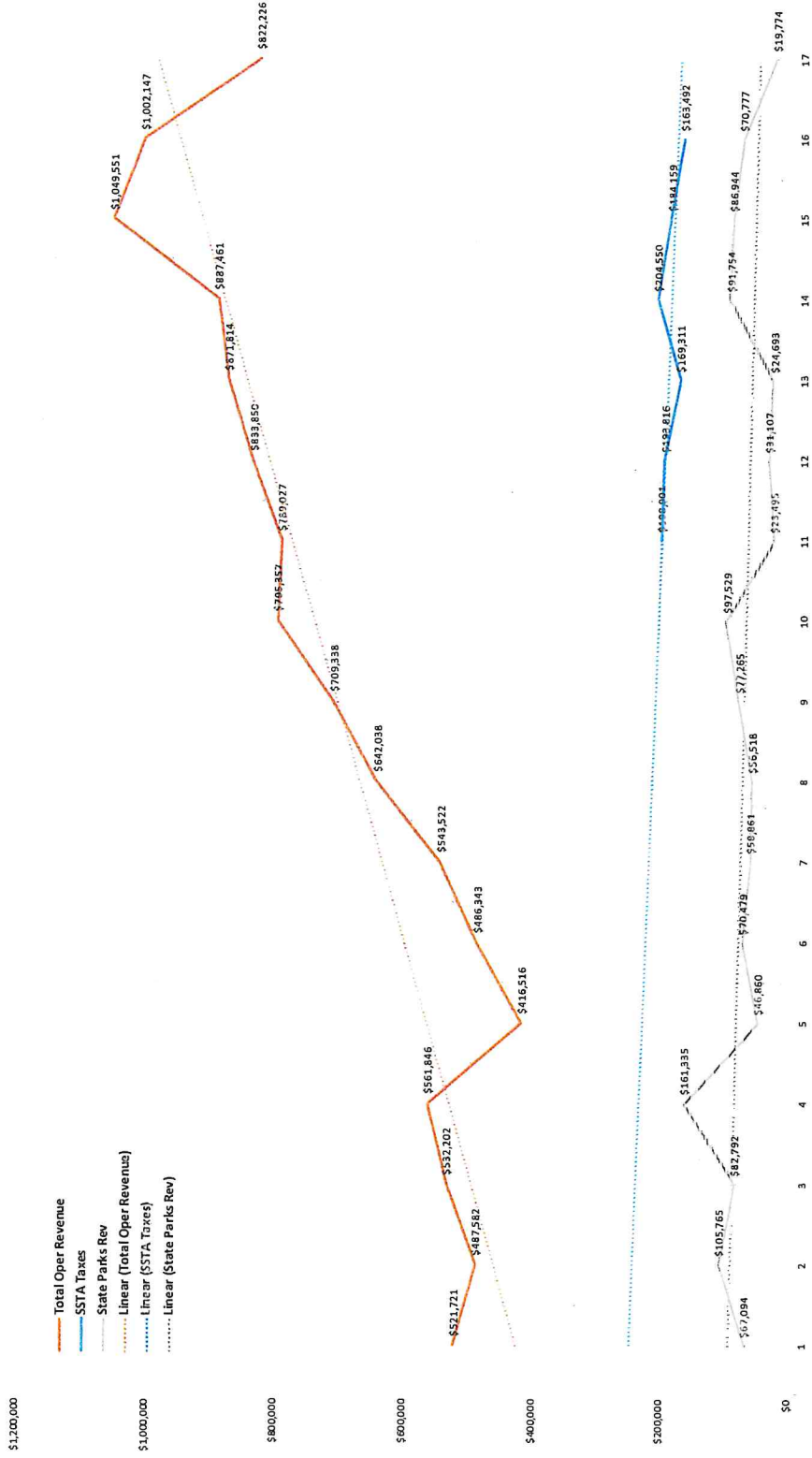


Y/D Income Comp @ April



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SSCSD Annual Revenue SSTA Tax Graph 2005-2022



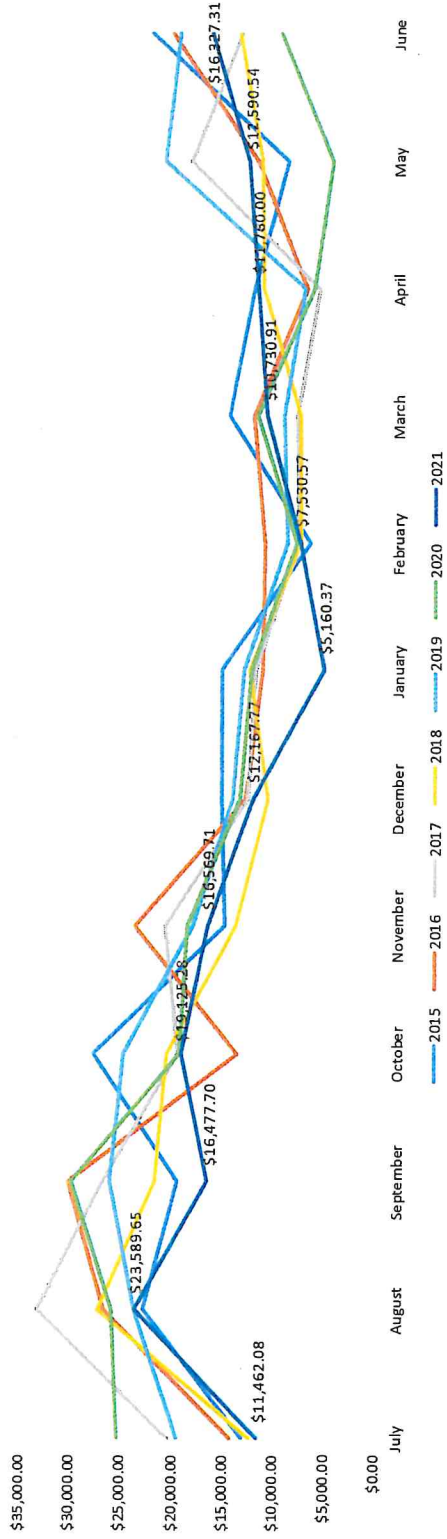
Annual Bed Tax History



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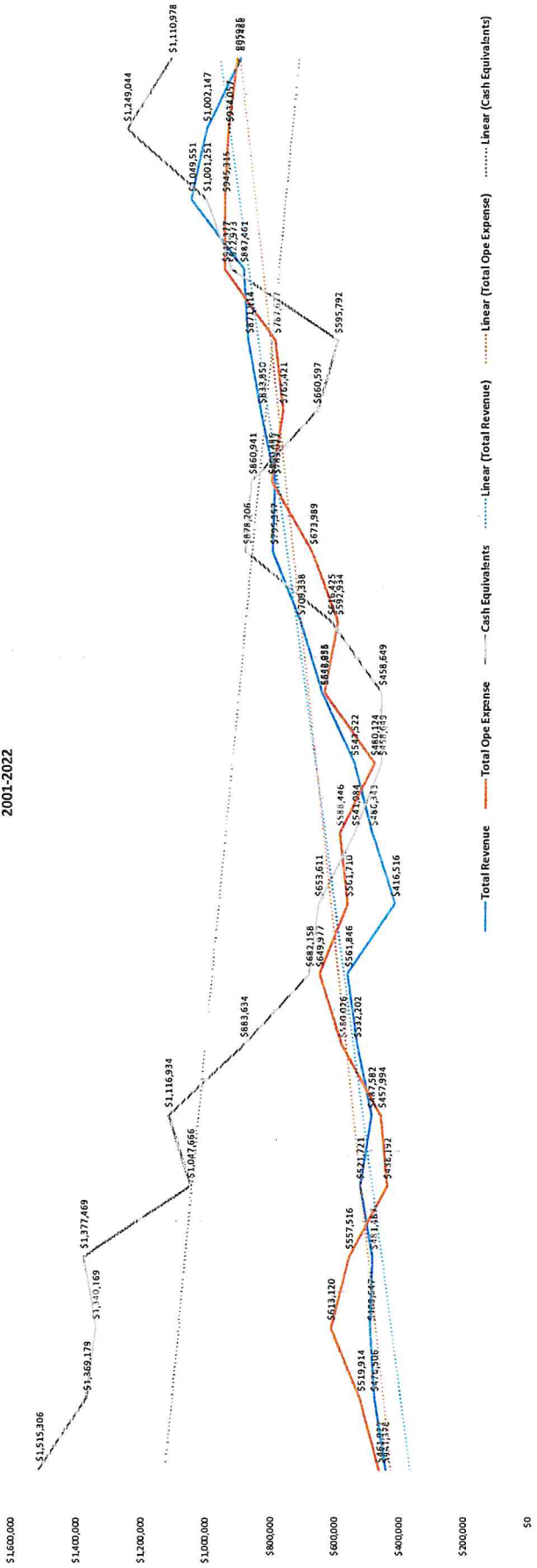
San Simeon Tourism Alliance
Bed Tax Tracking

SSTA Tax History



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SSCSD Annual Revenue & Expense Graph
2001-2022



Budgets

