September 3, 2026

CONSENT ITEM STAFF REPORT

ITEM 7D. Receive and File Correction to Clerical Error in Adopted Budget

Recommendation:

1. Receive and file the attached corrected budget.

Discussion:

On August 6, 2026, your Board approved the budget for Fiscal Year 2026-27. Following budget adoption, a clerical error was noted in the distribution of the total electric budget across fund accounts. The error resulted in incorrect electric budget within the fund accounts and subtotals.

The error has been corrected on the attached budget for Account 6045 Electric Power. The total adopted budget remains the same.

Attachment:

1. Adopted budget

San Simeon Community Services District
Adopted Budget
Fiscal Year 2026-2027

	Fund Accounts	Wastewater Fund	Water Fund	Roads, Lighting, Weed Abatement	Total Preliminary Budget	FY25-26 Adj	Variance
Allocations		**65%**	**30%**	**5%**	**100%**	**100%**	
4000	**Operating Revenues**						
4005	Utility fees-waste Anticipated revenue- wastewater	$ 665,900	$0	$0	$ 665,900	$ 575,914	$ 89,986
4010	Utility fees-water Anticipated revenue- water	$0	$587,400	$0	$ 587,400	$ 524,862	$ 62,538
4012	Meter/Service fees Anticipated revenue- other	$0	$132,500	$0	$ 132,500	$ 127,491	$ 5,009
4050	State Parks-wastewater	$67,100	$0	$0	$ 67,100	$ 60,500	$ 6,600
	Total Operating Revenue	$733,000	$719,900	$0	$1,452,900	$1,288,767	$164,133
	Property Taxes						
4100	Prop Tax Income	$0	$0	$121,400.00	$ 121,400	$ 119,029	$ 2,371
	Total Property Taxes	$0	$0	$121,400.00	$121,400	$119,029	$2,371
	Other Income						
8010	Interest Income - CLASS	$26,000	$12,000	$2,000	$40,000	$ 50,000	$ (10,000)
8020	Interest- money market	$20	$9	$2	$30	$ 28	$ 2
8044	Grant Funds	$0	$0	$0	$0	$ -	$ -
4013	Late fees & adjustments	$0	$0	$0	$0	$2,332	($2,332)
	Total other Income	$26,020	$12,009	$2,002	$40,030	$52,360	($12,330)
	Total Income	**$759,020**	**$731,909**	**$123,402**	**$1,614,330**	**$1,460,156**	**$154,174**
	Expense						
6000	Accounting	$12,903	$5,955	$993	$ 19,850	$ 19,850	$ -
6020	Bank Fees	$1,098	$507	$84	$ 1,689	$ 1,689	$ -
6025	Bookkeeping	$29,368	$13,554	$2,259	$ 45,181	$ 45,181	$ -
6030	Director Fees	$2,340	$1,080	$180	$ 3,600	$ 3,600	$ -
6031	Payroll Expense	$179	$83	$14	$ 275	$ 275	$ -
6035	Dues and Subscriptions	$3,276	$1,512	$252	$ 5,040	$ 5,040	$ -
6045	Electrical Power	$80,500	$34,500	$10,000	$125,000	$ 125,000	$ -
6050	Election Expenses	$263	$122	$20	$ 405	$ 405	$ -
6055	Road Maintenance	$0	$0	$0	$0	$ 15,000	$ (15,000)
6060	RipRap Engineering	$0	$0	$0	$0	$ -	$ -
6065	Equipment Rental	$0	$0	$0	$0	$ -	$ -
6075	Insurance-PERS Health	$0	$0	$0	$0	$ -	$ -
6076	Pension Plan - PERS Retirement	$11,478	$5,297	$883	$17,658	$ 17,658	$ -
6080	Insurance - Liability	$8,427	$3,890	$648	$12,965	$ 12,965	$ -
6095	LAFCO Costs Apportionment	$2,265	$1,045	$174	$3,484	$ 3,484	$ -
6100	Legal Fees	$54,600	$25,200	$4,200	$84,000	$ 108,515	$ (24,515)
6105	Licenses and permits	$11,493	$5,305	$884	$17,682	$ 17,682	$ -
6110	Memberships and seminars	$0	$0	$0	$0	$ -	$ -
6115	Miscellaneous expenses	$0	$0	$0	$0	$ 2,330	$ (2,330)
6120	Office Expenses	$29,246	$13,498	$2,250	$ 44,994	$ 66,994	$ (22,000)
6125	O & M operations	$467,147	$251,540	$0	$ 718,687	$ 718,687	$ -
6130	Operating Repairs & Supplies	$0	$0	$0	$0	$ -	$ -
6135	Weed Abatement	$0	$0	$6,000	$6,000	$ 6,252	$ (252)
6145	Professional Fees	$26,000	$12,000	$2,000	$40,000	$ 34,000	$ 6,000
6191	Emergency Water Standby	$0	$15,202	$0	$15,202	$ 15,202	$ -
6192	Excess Repairs	$65,000	$30,000	$5,000	$100,000	$ 100,000	$ -

San Simeon Community Services District
Adopted Budget
Fiscal Year 2026-2027

	Fund Accounts	Wastewater Fund	Water Fund	Roads, Lighting, Weed Abatement	Total Preliminary Budget	FY25-26 Adj	Variance
6195	Website Support	$4,290	$1,980	$330	$6,600	$ 6,600	$ -
6200	Violations					$ 3,000	$ (3,000)
		$809,871	$422,270	$36,171	$1,268,312	$1,329,409	($61,097)
	Other Expenses						
9010	Depreciation Expense	$56,793	$26,212	$4,369	$ 87,374	$ 87,374	$ -
9030	Capital Projects/Improvements	$0	$0	$0	$0	$ -	$ -
9020a	Water Well Loan Interest	$0	$10,525	$0	$10,525	$ 11,025	$ (500)
9020b	Water Well Loan Repayment	$0	$10,165	$0	$10,165	$ 9,665	$ 500
	Capital Project - Pipe Bridge Painting	$0	$0	$0	$0	$ 10,000	$ (10,000)
	Capital Proj- Outfall Line Repair	$0	$0	$0	$0	$ -	$ -
	Reorg Study	$74,100	$34,200	$5,700	$114,000	$ 121,000	$ (7,000)
	Reorg County & LAFCO Labor	$9,750	$4,500	$750	$15,000	$ 20,000	$ (5,000)
	County CalWARN Response	$124,800	$57,600	$9,600	$192,000	$ 160,000	$ 32,000
	Total Other Expenses	265,443	$143,202	$20,419	$429,064	$419,064	$ 10,000
	Total Expense	**$1,075,314**	**$565,472**	**$56,590**	**$1,697,376**	**$1,748,473**	**($51,097)**
	Net Operating Income(Loss)	**($316,295)**	**$166,437**	**$66,812**	**($83,046)**	**($288,317)**	**$205,271**
	Use of Reserves				**$83,046**		