

COUNTY OF ORANGE
SPECIAL DISTRICT BUDGET FOR SUNSET BEACH SANITARY DISTRICT
FISCAL YEAR 2023-24

At a meeting held on August 10, 2023, the Board of
Directors of the Sunset Beach Sanitary District duly
adopted the budget (enclose copy of Resolution or Minute Order) for Fiscal Year
in the amount of \$ 2,034,868.

BUDGET BALANCING ACCOUNT

Should any numbers listed on these forms be revised or updated, please indicate, in the
space provided below, the amount which may be adjusted to balance the total requirements
and the available financing.

Adjust Misc. Exp. Acct# 1700


Signature of Chairperson of Board


Signature of Secretary

ADDITIONAL INFORMATION REQUIRED

Time of Regular Board Meeting: 6:30 p.m.

Directors: 5 Chairperson: Graham K. Hoad
(Please Print)

Bernard Hartmann, Treasurer K.C. Coultrup, Director

Dave Evans, Director

Secretary: John H. Woods Clerk of the Board: Chris Montana

Attorney: Lewis, Brisbois, Bisgaard & Smith Auditors: CliftonLarsonAllen, LLP

Mailing address of district: P.O. Box 1185
Sunset Beach, CA 90742

ATTN: Chris Montana Telephone: (714) 840-7077

Person to contact regarding budget: Chris Montana

Telephone: (714) 840-7077

E-mail: blueskyhb@aol.com

BUDGET FORM
FUND# and NAME: #749 - SUNSET BEACH SANITARY DISTRICT
FISCAL YEAR 2023-24

| Detail by Revenue Source and Expenditure Object | 2023-24 Adopted by the Board |
|--|------------------------------------|
| FUND BALANCE AVAILABLE AS OF 6/30/2023 | 390,368 |
| CANCELLATION OF RESERVES | 20,000 |
| REVENUE | |
| 6210 Property Taxes Current Secured | 1,010,500 |
| 6220 Property Taxes Current Unsecured | 29,500 |
| 6280 Property Taxes Current Supplemental | 20,000 |
| 6300 Property Taxes Prior Supplemental | 500 |
| 6610 Interest | 30,000 |
| 6690 State Homeowners Property Tax Relief | 4,000 |
| 7520 Sanitation Services - sewer connection fees | 10,000 |
| 7600 Special Assessments | 515,000 |
| 7670 Misc. / Franchise Fees | 5,000 |
| TOTAL REVENUE | 1,624,500 |
| TOTAL AVAILABLE FINANCING | 2,034,868 |
| EXPENDITURES/APPROPRIATIONS | |
| 0100 Salary - Superintendent | 97,000 |
| 0101-0001 Salary - Superintendent II | 40,000 |
| 0101-0002 Salary - Asst. Superintendents | 55,000 |
| 0112 Directors' Fees | 10,000 |
| 0200 Retirement-Employers' Soc Sec | 12,500 |
| 0301 State Employer's Tax (UI & ETT) | 1,000 |
| 0352 Workers' Compensation Insur | 10,000 |
| 0401 Medicare-Employer's Medicare | 3,000 |
| 0702-0003 Answering Service | 1,000 |
| 0702-0004 Cell Phone Expense | 1,000 |
| 0702-0005 Pump Station Phone Lines | 2,000 |
| 1000 Trash Pick-Up | 299,500 |
| 1100 Insurance - Liability | 16,000 |
| 1300-0006 Maintenance-Manholes | 50,000 |
| 1300-0007 Maintenance-Generators | 15,000 |
| 1300-0008 Maintenance-Shop Supplies | 2,000 |
| 1300-0009 Emergency Repairs | 50,000 |
| 1400-0010 Bldg & Improv - Pump Stations | 150,000 |
| 1400-0011 Bldg & Improv - Sewer Lines | 75,000 |
| 1400-0012 Bldg & Improv - CCTV | 25,000 |
| 1600 Memberships | 12,500 |
| 1800 Office Expense | 1,500 |
| 1900 Prof/Specialized County Fees | 6,500 |
| 1909-0014 Contracts - Audit | 16,500 |
| 1909-0015 Contracts - Legal | 30,000 |
| 1909-0016 Contracts - Assessor | 5,000 |
| 1909-0017 Contracts - General Accounting | 60,000 |
| 1912 Investment Admin Fees | 1,500 |

BUDGET FORM
FUND# and NAME: #749 - SUNSET BEACH SANITARY DISTRICT
FISCAL YEAR 2023-24

| Detail by Revenue Source and Expenditure Object | 2023-24 Adopted by the Board |
|---|------------------------------------|
| 2000 Publication and Legal Notices | 4,000 |
| 2110-0013 Engineering & Const - District Engineer | 70,000 |
| 2110 Engineering & Const - Sewer Lateral Testing, Mapping | 15,000 |
| 2110 Engineering & Const - Broadway Pump Station Bypass Sewer Project | 200,000 |
| 2210-0020 Rents & Leases-Bldgs | 15,000 |
| 2601 Private Auto Mileage | 500 |
| 2602 Superintendent's Auto Allowance | 4,800 |
| 2700 Meeting and Conference Expense | 500 |
| 2800-0021 Utilities-SWRCB | 4,000 |
| 2800-0022 Utilities-SCE | 7,500 |
| 2800-0023 Utilities-OCSD-Treatment | 175,000 |
| 2800-0024 Utilities-OCSD-Capital Replacement | 33,625 |
| 2800-0025 Utilities-OCSD-Wastewater Permit | 3,000 |
| 2800-0026 Utilities-OCSD-FOG | 15,000 |
| 2800-0027 Utilities-HB-Operations & Maint. | 15,000 |
| 2800-0028 Utilities-HB-Capital Replacement | 12,310 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 1,623,735 |
| INCREASE OR NEW RESERVES | |
| 9813 Capital Projects Reserve | 251,133 |
| 9813 Emergency Reserve | 160,000 |
| TOTAL FINANCING REQUIREMENTS | 2,034,868 |

Instructions for Series 700 County Funds

Reserve cancellations and increases:

Input the Reserve balance sheet account and Department balance sheet account if applicable (e.g. 9811-0001).

Revenue: Input the Revenue account and Department revenue if applicable (e.g. 6210-0001).

Expenditures/Appropriations:

Input the Expenditure object and Department object if applicable (e.g. 1900-0001).

Totals: Total Available Financing must agree to Total Financing Requirements.
 Total Available Financing = Beginning FBA + Reserve Cancellations + Total Revenue
 Total Financing Requirements = Total Expenditures/Appropriations + Increases/New Reserves

COUNTY OF ORANGE
 SUNSET BEACH SANITARY DISTRICT
 FISCAL YEAR 2023-24

SCHEDULE FOR FUND BALANCE AVAILABLE

| <u>Line</u> | | |
|-------------|--|----------------------|
| 1. | Fund Balance - 06/30/22 (from last year's schedule, Line 4) <i>* \$1,873,916 with County = BSA's 9813 \$1,478,500 + 9990 \$395,416</i> | <u>2,551,236</u> |
| 2. | Add: Actual Revenues FY - 2022-2023 <i>* \$1,619,596 with County.</i> | <u>1,673,071</u> |
| 3. | Less: Actual Expenditures FY - 2022-2023 <i>* All included in County general ledger</i> | (<u>1,542,995</u>) |
| 4. | Fund Balance 06/30/23 (Line 1 + 2 - 3) <i>* \$1,950,516 with County = BSA's 9813 \$1,809,700 + 9990 \$140,816</i> | <u>2,681,312</u> |
| 5. | Less Total Reserves @ 06/30/23 (from total of Column 1, Schedule of Reserve Requirements) | |
| | 5A. General Reserves _____ | |
| | 5B. Other Reserves <u>2,290,944</u> <i>* \$1,809,700 with County: BSA 9813 - Designated Capital Projects</i> | |
| | 5C. Total Reserves (line 5A + 5B) | (<u>2,290,944</u>) |
| 6. | Total Fund Balance Available 07/01/23 (Line 4 less 5C). Post this number to Budget Form, Fund Balance Available | <u>390,368</u> |

Prepared by: (District) Chris Montana Telephone: (714) 840-7077

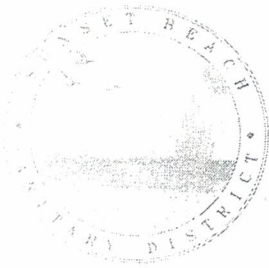
COUNTY OF ORANGE
 SUNSET BEACH SANITARY DISTRICT
 FOR FISCAL YEAR 2023-2024
 SCHEDULE FOR RESERVE REQUIREMENTS

| Description/BSA/Dept BSA General Reserves (BSA 9850) | 1 2022-2023 Current Reserves | 2 Cancellation Of Reserves | 3 Increase Or New Reserves | 4 Reserve For 2023-2024 |
|---|------------------------------------|----------------------------------|----------------------------------|-------------------------------|
| Imprest Cash (BSA 9829) | | | | |
| Other Reserves (Provide Detail): | | | | |
| Capital Projects (BSA 9813) | 1,809,700 | | 251,133 | 2,060,833 |
| Emergency Reserve w/LAIF | 461,244 | | 160,000 | 621,244 |
| SB 1383 Reserve | 20,000 | 20,000 | | 0 |
| TOTAL | <u>2,290,944</u> | | <u>411,133</u> | <u>2,702,077</u> |

INSTRUCTIONS

1. Record current reserves in Column 1. Post amounts from Column 1 to Schedule for Fund Balance Available, Lines 5A and/or 5B.
2. Record any decreases in reserves for the new budget year to Column 2.
Post all Cancellation of Reserves in Column 2 to Budget Form, Cancellations of Reserves
3. Record any increases or new reserves for the new budget year to Column 3.
Post all Increases/New Reserves in Column 3 to Budget Form, Increases/New Reserves
4. Reserves for 2023-2024 (Column 4) = Current reserves (Column 1) - Cancellation of Reserves (Column 2) + Increase or New Reserves (Column 3).

Prepared by: (District) Chris Montana Telephone: (714) 840-7077



Sunset Beach Sanitary District

Of Orange County

P.O. Box 1185

Sunset Beach, CA 90742

(562) 493-9932

www.sunsetbeachsd.org

RESOLUTION NO. 2023-08-01

The approval and adoption of the County of Orange Special District Budget for the Sunset Beach Sanitary District is contained in the minutes of the August 10th, 2023 Board Meeting as follows:

MOTION: To approve and adopt the budget of \$2,034,868 for the fiscal year 2023-2024, including reserves, and to certify that the tax rates are levied in accordance with Sections 93 and 96.31 of the Revenue and Taxation code, as applicable.

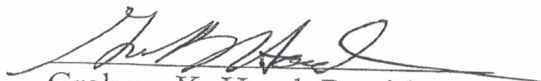
Motion made by: *Secretary John H. Woods*

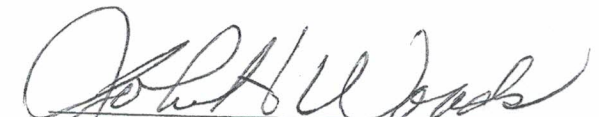
Seconded by: *Treasurer Bernard Hartmann*

Ayes: *5*

Nays: *0*

Absent: *0*


Graham K. Hoad, President


John H. Woods, Secretary

I hereby certify that the above is true and correct:


Chris Montana, Clerk of the Board