

COUNTY OF ORANGE  
SPECIAL DISTRICT BUDGET FOR Sunset Beach Sanitary District  
FISCAL YEAR 2024-25

At a meeting held on August 8, 2024, the Board of  
Directors of the Sunset Beach Sanitary District duly  
adopted the budget (enclose copy of Resolution or Minute Order) for Fiscal Year 2024-25  
in the amount of \$ 14,438,382.

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 Hoad  
(Please Print)

Bernard Hartmann Dave Evans

K.C. Coultrup

Secretary John H. Woods Mgr/Supv: Brad VanMalsen

Attorney: Lewis, Brisbois, Bisgaard & Smith Auditors: Clifton Larson Allen, LLP

Mailing address of district: P.O. Box 1185

Sunset Beach, CA 90742

ATTN: Chris Montana, District Clerk 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 2024-25**

Detail by Revenue Source and Expenditure Object	2024-25 Adopted by the Board
FUND BALANCE AVAILABLE AS OF 6/30/2024	492,674
CANCELLATION OF RESERVES	1,560,833
STATE WATER RESOURCES CONTROL BOARD- CWSRF-PROJECT FUNDING (Outside County)	10,500,000
<b>REVENUE</b>	
6210 Property Taxes Current Secured	1,068,000
6220 Property Taxes Current Unsecured	30,000
6280 Property Taxes Current Supplemental	28,500
6300 Property Taxes Prior Supplemental	500
6610 Interest	35,000
6690 State Homeowners Property Tax Relief	4,000
7520 Sanitation Services - sewer connection fees	10,000
7600 Special Assessments	703,875
7670 Misc. / Franchise Fees	5,000
<b>TOTAL REVENUE</b>	<b>1,884,875</b>
<b>TOTAL AVAILABLE FINANCING</b>	<b>14,438,382</b>
<b>EXPENDITURES/APPROPRIATIONS</b>	
0100 Salary - Superintendent	100,000
0101-0001 Salary - Superintendent II	42,000
0101-0002 Salary - Asst. Superintendents	58,000
0112 Directors' Fees	12,000
0200 Retirement-Employers' Soc Sec	13,000
0301 State Employer's Tax (UI & ETT)	1,000
0352 Workers' Compensation Insur	11,000
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	314,500
1100 Insurance - Liability	18,500
1300-0006 Maintenance-Manholes	35,000
1300-0007 Maintenance-Generators	2,000
1300-0008 Maintenance-Shop Supplies	2,000
1300-0009 Emergency Repairs	35,000
1400-0010 Bldg & Improv - Pump Stations	30,000
1400-0011 Bldg & Improv - Sewer Lines	65,000
1600 Memberships	14,000
1800 Office Expense	1,700
1900 Prof/Specialized County Fees	6,500
1909-0014 Contracts - Audit	19,000
1909-0015 Contracts - Legal	20,000
1909-0016 Contracts - Assessor	5,000
1909-0017 Contracts - General Accounting	65,000

**BUDGET FORM**  
**FUND# and NAME: #749 - SUNSET BEACH SANITARY DISTRICT**  
**FISCAL YEAR 2024-25**

Detail by Revenue Source and Expenditure Object	2024-25 Adopted by the Board
1912 Investment Admin Fees	1,000
2000 Publication and Legal Notices	4,000
2110-0013 Engineering & Const - District Engineer	70,000
2110 Engineering & Const - Broadway Pump Station Bypass Sewer Project	13,200,000
2210-0020 Rents & Leases-Bldgs	18,000
2601 Private Auto Mileage	500
2602 Superintendent's Auto Allowance	4,800
2700 Meeting and Conference Expense	447
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	2,000
2800-0027 Utilities-HB-Operations & Maint.	10,000
2800-0028 Utilities-HB-Capital Replacement	12,310
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>14,423,382</b>
INCREASE OR NEW RESERVES (Interest Earned Outside of County)	15,000
<b>TOTAL FINANCING REQUIREMENTS</b>	<b>14,438,382</b>

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 2024-25

SCHEDULE FOR FUND BALANCE AVAILABLE

<u>Line</u>		
1.	Fund Balance - 06/30/23 (from last year's schedule, Line 4) <u>* \$1,950,516 with County = BSA's 9813 \$1,809,700 + 9990 \$140,816</u>	<u>2,681,312</u>
2.	Add: Actual Revenues FY - 2023-2024 <u>* \$1,708,870 with County.</u>	<u>1,761,371</u>
3.	Less: Actual Expenditures FY - 2023-2024 <u>* \$1,235,834 with County.</u>	<u>( 1,255,866 )</u>
4.	Fund Balance 06/30/24 (Line 1 + 2 - 3) <u>* \$2,423,553 with County = BSA's 9813 \$2,060,833 + 9990 \$362,720</u>	<u>3,186,817</u>
5.	Less Total Reserves @ 06/30/24 (from total of Column 1, Schedule of Reserve Requirements)	
5A.	General Reserves _____	
5B.	Other Reserves <u>2,694,143</u> <u>* \$2,060,833 with County: BSA 9813 - Designated Capital Projects</u>	
5C.	Total Reserves (line 5A + 5B)	<u>( 2,694,143 )</u>
6.	Total Fund Balance Available 07/01/24 (Line 4 less 5C). Post this number to Budget Form, Fund Balance Available	<u>492,674</u>

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

COUNTY OF ORANGE  
 Sunset Beach Sanitary DISTRICT  
 FOR FISCAL YEAR 2024-2025  
 SCHEDULE FOR RESERVE REQUIREMENTS

	1 2023-2024 Current Reserves	2 Cancellation Of Reserves	3 Increase Or New Reserves	4 Reserve For 2024-2025
Description/BSA/Dept BSA General Reserves (BSA 9850)				
Imprest Cash (BSA 9829)				
Other Reserves (Provide Detail):				
Capital Projects (BSA 9813)	2,060,833	1,560,833		500,000
Emergency Reserve - LAIF	633,310	(1)	15,000	(2) 648,310
(LAIF is Outside County)				
<b>TOTAL</b>	<u>2,694,143</u>	<u>1,560,833</u>	<u>15,000</u>	<u>1,148,310</u>

(1) This amount exceeded 2023-24 budget amount by \$12,066 due to more interest earned than estimate.  
 (2) This amount is an estimate. Actual increase to 2024-25 reserve will equal total interest income earned.

INSTRUCTIONS

- Record current reserves in Column 1. Post amounts from Column 1 to Schedule for Fund Balance Available, Lines 5A and/or 5B.
- 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
- 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
- Reserves for 2024-2025 (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. 2024-08-01

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 8th, 2024 Board Meeting as follows:

**MOTION:** To approve and adopt the budget of \$14,438,382 for the fiscal year 2024-2025, 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: *Director Dave Evans*


Seconded by: *Secretary John H. Woods*

Ayes: 4

Nays: ~~0~~

Absent: 1

  
Graham K. Hoad, President

  
John H. Woods, Secretary

I hereby certify that the above is true and correct:

  
Chris Montana, Clerk of the Board