

**FY16 DRAFT BUDGET**  
**CAPISTRANO BAY COMMUNITY SERVICES DISTRICT**  
**FY 2016 PROPERTY TAX USER FEE REVENUE WORKSHEET**

Note: The **property tax revenue estimate** is calculated from the actual taxes apportioned in the prior year and increased by the 2% allowed under Prop. 13. The **RR parking** rates increase by the CPI and the **User Fee rates** will remain unchanged from the prior year.

**DRAFT**

**ITEM NO. 10**

**1. Property Tax**

a) Property tax from FY14-15 (apportioned)      **\$ 762,536.00**  
 b) 2% increase by Prop. 13                              **\$ 15,250.72**

c) sum of lines a + b

**FY16 Estimated Tax Rvnuce      777,786.72**

**2. User Fee Breakdown**

	<u>LvngUnitFactor</u>	<u>Rate</u>	x		
a) Undeveloped Lot	.5	538.18	x	16 units =	8,610.88
b) Single Living Unit	1.0	1,076.35	x	151 units =	162,528.85
c) Single Unit with half lot	1.25	1,345.44	x	4 units =	5,381.76
d) Single Unit with full Lot	1.5	1,614.53	x	6 units =	9,687.18
e) Single Unit w/ 1.3 lots    N/A		-	x	units =	-
f) Double Living Unit	2.0	2,152.70	x	17 units =	36,595.90
g) Double Unit w/ half lot	2.25	2,421.79	x	1 units =	2,421.79
				195 units	<b>\$ 225,226.36</b>
				Round to	<b>\$ 225,225.00</b>

**3. Other Revenue**

	<b>FY16</b>	<b>FY15</b>	<b>FY14</b>	<b>FY13</b>
Summer trash program (52 units @ \$85)	4,420.00	4,420.00	4,675.00	3,420.00
All accounts interest combined (prior year)	-	-		
Development Impact Fee (prior yr - \$30,624)	20,000.00	15,000.00	15,000.00	25,000.00
Transponder Fee (100 units @ \$20)	2,000.00	2,000.00	2,000.00	1,500.00
Annual Fee for County Gate	5,475.00	5,475.00	4,000.00	4,000.00
RR Parking Revenue	37,800.00	38,200.00	37,500.00	39,000.00
<b>Total</b>	<b>69,695.00</b>	<b>65,095.00</b>	<b>63,175.00</b>	<b>72,920.00</b>

**4. Summary**

FY2016 Estimated Tax Revenue -	777,786.72	748,360.74	701,358.12	693,600.00
FY2016 User Fee Revenue -	225,225.00	226,000.00	226,000.00	225,000.00
FY2016 Other Revenue (from item 3)	69,695.00	65,095.00	63,175.00	72,920.00
<b>Total FY2016 Estimated Revenue</b>	<b>1,072,706.72</b>	<b>1,039,455.74</b>	<b>990,533.12</b>	<b>991,520.00</b>

(1 of 5)

**CAPISTRANO BAY DISTRICT  
FY16 BUDGET AND FY15 BUDGET  
AND PRIOR YEAR ACTUALS**

**FY16 DRAFT BUDGET**

	<b>FY 2016 BUDGET</b>	<b>FY 2015 BUDGET</b>	<b>FY 2015 EST. ACTUALS</b>	<b>FY 2014 ACTUALS</b>	<b>FY 2013 ACTUALS</b>	<b>FY 2012 ACTUALS</b>
<b>INCOME</b>						
Annual Fee for County Gate	\$5,475	\$5,475	\$5,475.00	\$4,000.00	\$4,000.00	\$4,000.00
Development Impact Fee	20,000	15,000	40,052.00	22,413.43	-	43,824.00
Interest income	0	0	619.00	57.03	47.87	269.00
Late Fees	0	0	-	-	150.00	-
Property Tax Revenue	777,786	748,360	762,536.00	763,890.76	730,307.59	680,944.00
Railroad Parking Revenue	37,800	38,200	38,104.00	37,705.50	35,895.00	37,900.00
Summer Trash Program	4,420	4,420	4,860.00	7,690.00	-	3,600.00
Transponder Revenue	2,000	2,000	3,180.00	3,435.00	2,835.00	3,555.00
User Fee Revenue	225,225	226,000	226,302.71	226,302.06	225,226.36	225,177.00
Fines	0	0	-	300.00	-	-
FMV Adjustment FY13	0	0	-	-	(21.78)	-
Miscellaneous Revenue FY13	0	0	-	-	100.00	-
Unreconciled Income FY13	0	0	-	-	2,375.46	-
<b>TOTAL INCOME</b>	<b>\$1,072,706</b>	<b>\$1,039,455</b>	<b>\$ 1,081,128.71</b>	<b>\$ 1,065,793.78</b>	<b>\$ 1,000,915.50</b>	<b>\$ 999,269.00</b>
<b>EXPENSES</b>						
<b>GENERAL &amp; ADMINISTRATIVE:</b>						
Administrative Expenses ~ Webb	\$5,000	\$6,000	\$1,950.00	\$4,530.66	\$4,712.50	\$0.00
Annual Financial Audit	10,800	10,800	12,870.00	8,760.00	14,248.00	14,170.00
Bank Charges	300	500	195.00	339.16	257.14	80.00
Board Mtg Rm Rental (UMC)	1,200	1,400	1,000.00	1,000.00	3,510.00	-
Bookkeeping Services (FY13) (FY12)			-	-	2,151.89	9,525.00
Communications ~ Telephone/Fax/Internet	2,880	2,050	2,763.00	1,973.48	4,333.45	4,390.00
Contribution to CBRA for Summer Mtg	1,500	1,500	1,500.00	1,500.00	-	-
Contribution to Pacific Legal Foundation	8,500	7,500	7,500.00	5,000.00	-	-
Copy Machine County Tax (Property Tax FY13) (FY12)	50	50	50.00	36.60	1,122.48	1,157.00
Copy Machine Lease	3,640	3,000	3,204.00	2,857.33	2,753.46	2,840.00
Document/Misc Storage (Office JY13) (FY12)	1,500	1,500	1,416.00	1,678.16	9,415.00	12,393.00
Legal Expense	10,000	12,000	4,340.00	11,676.28	9,962.78	8,310.00
Liability Insurance	12,500	12,000	12,084.00	13,669.00	13,669.00	27,821.00
Memberships (Carbonite/CA)	3,650	3,485	-	3,289.00	2,880.07	3,164.00
Special Dist/LAFCO/etc)						
MHTL Survey / LCP Committee	7,000	7,000	3,997.00	3,750.00	-	6,000.00
Miscellaneous Expenses	200	200	114.00	1,180.00	1,771.27	-
Notices to Community	3,000	2,120	1,429.00	-	-	-
Office Computer Supplies	1,000	1,000	746.00	-	-	-
Office Equipment Purchase	2,600	2,200	204.00	277.51	-	215.00
Office Supplies	4,000	4,000	3,350.00	4,279.31	13,945.87	5,835.00
Photo Copying	600	600	228.00	517.92	465.00	-
Police Uniforms & Laundry	700	100	553.00	-	-	-

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	FY 2016 BUDGET	FY 2015 BUDGET	FY 2015 EST. ACTUALS	FY 2014 ACTUALS	FY 2013 ACTUALS	FY 2012 ACTUALS
Postage	650	650	140.00	551.89	597.26	-
Railroad Parking Expense ~ OCTA	37,800	37,800	36,659.00	35,509.00	-	34,933.00
Reserve Study Update (last done 2/3/14)	0	0	-	1,285.00	-	-
Security ~ Allowance for 4th of July	4,500	4,500	4,325.00	821.46	-	-
Security ~ Bonuses for Staff (x-mas)	1,800	1,800	1,400.00	-	1,250.00	-
Security ~ Contingencies	800	0	-	-	-	-
Security ~ Dwelling Live Guest Passes	3,000	3,230	3,094.00	2,594.55	-	-
Security ~ Dwelling Live License Fee	6,780	6,615	6,103.00	5,510.00	-	-
Security ~ Radar Certification	150	175	65.00	130.00	-	-
Security ~ Securitas Annual Contract	365,777	365,777	-	359,935.08	343,599.88	351,670.00
Security ~ Transponders (125 add'l trans.)	2,500	3,000	1,993.00	2,922.84	-	-
Security ~ Transponders (Reader Service)	1,000	2,300	198.00	-	-	-
Tax ~ Apportionment Fees	8,700	8,500	8,794.00	3,221.98	-	-
Webb Management Contract	21,600	21,600	21,600.00	21,600.00	21,600.00	-
Website Hosting	1,100	1,100	865.00	820.80	807.60	-
<b>Total General &amp; Administrative</b>	<b>\$536,777</b>	<b>\$536,052</b>	<b>\$ 144,729.00</b>	<b>\$ 501,217.01</b>	<b>\$ 453,052.65</b>	<b>\$ 482,503.00</b>
<b>EMPLOYEE DEVELOPMENT:</b>						
Conferences/Seminars/Training/Travel/Meal	\$1,500	\$2,500	\$ 656.00	\$ 262.00	\$ 278.00	-
Health Insurance	19,260	17,508	17,912.00	18,579.17	19,283.83	18,287.00
Payroll Processing Fees	1,700	1,700	1,960.00	1,649.50	5,484.37	-
Payroll Tax Expenses ~ (All 3 Employees)	15,500	15,230	-	9,006.81	32,146.38	-
Salary ~ Auto Allowance for Mgr (\$4,000)	0	0	4,000.00	-	168.66	-
Salary ~ Dental Allowance for Mgr (\$2,075)	0	0	2,075.00	-	-	-
Salary ~ Manager (Base Salary \$80,787)	88,400	86,800	79,203.00	86,784.00	64,656.49	99,415.00
Salary ~ Retire. Allowance for Mgr (\$1,500)	0	0	1,500.00	-	-	-
Salary ~ Payroll Tax Exp for Mgr (\$8,678)	0	0	-	-	-	-
Salary ~ Police Officer #1 (Part-Time) Matt	34,320	34,320	-	22,447.00	2,615.78	12,560.00
Salary ~ Police Officer #2 (Part-Time) Jim	33,280	31,200	-	-	-	-
Worker's Comp	4,060	3,875	-	1,231.08	3,159.45	2,160.00
<b>Total Employee Development:</b>	<b>\$198,020</b>	<b>\$193,133</b>	<b>\$ 107,306.00</b>	<b>\$ 139,959.56</b>	<b>\$ 127,792.96</b>	<b>\$ 132,422.00</b>
<b>LANDSCAPE MAINTENANCE:</b>						
Irrigation Repairs ~ Bemus	\$700	\$635	\$ 437.00	\$ 525.27	\$ 482.92	-
Landscape Contract ~ Bemus	13,500	12,600	12,915.00	11,200.00	8,888.50	-
Landscape Extras ~ Bemus	1,300	1,300	310.00	4,787.85	9,688.91	-
Landscape Misc ~ Luna/Magee	1,000	2,500	470.00	255.00	59.41	-
Palm Tree Trimming	3,200	3,800	1,748.00	1,700.00	-	-
White Fly Spray	1,300	1,200	-	1,207.52	-	-
<b>Total Landscape Maintenance</b>	<b>\$21,000</b>	<b>\$22,035</b>	<b>\$ 15,880.00</b>	<b>\$ 19,675.64</b>	<b>\$ 19,119.74</b>	<b>\$ 20,848.00</b>

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	FY 2016 BUDGET	FY 2015 BUDGET	FY 2015 EST. ACTUALS	FY 2014 ACTUALS	FY 2013 ACTUALS	FY 2012 ACTUALS
<b>GENERAL REPAIRS &amp; MAINTENANCE:</b>						
Beach Cleanup Expense	\$10,000	\$10,000	\$ 1,645.00	\$ 135.00	\$ 420.00	\$ 2,450.00
Block Wall & Fence Repair	3,000	3,000	-	128.11	8,860.00	675.00
Computer Consultant	700	1,300	511.00	1,179.67	1,493.76	-
Contract Maint (FY14) (FY13) (FY12)	0	0	-	58,559.39	44,029.00	3,290.00
Drains, Catch Basins & Filter Maint.	5,000	5,000	5,548.00	14,235.15	10,209.31	3,680.00
Driveway Pressure Washing	3,000	2,820	2,970.00	2,820.00	-	-
Electrical Repair	500	500	100.00	488.00	784.25	-
Fire Extinguisher Refills	150	150	80.00	80.00	-	-
Fixed Assets Bldg & Improve (FY12)	0	0	-	-	-	11,760.00
Gates Mechanical Repairs (NG & Lift Gate)	500	500	383.00	-	-	-
Gate Mechanical Repairs (wooden)	2,150	2,150	3,301.00	2,801.82	-	-
Lighting/Holiday at Gate Entry	3,000	3,000	2,850.00	2,850.00	-	-
Lighting Maintenance for LS	500	500	233.00	48.48	-	-
Miscellaneous Maintenance	3,800	4,500	2,625.00	6,552.67	9,678.81	4,730.00
Mutt Mitt Disposable Dog Bags/Dispensers	960	960	866.00	986.29	-	-
Painting ~ ReOiling Woodwork @ Entry	3,600	3,600	3,062.00	4,403.93	4,583.00	4,300.00
Police Vehicle Maintenance	2,100	1,900	2,056.00	1,661.95	970.84	560.00
Pavement Consultant (\$2500) (N/A this year)	0	0	-	-	-	-
Pest Control ~ Termite/Rat/Bee Removal	1,000	1,350	800.00	950.00	1,325.00	-
Plumbing Repair	800	500	524.00	488.00	784.25	-
Roof Repair	500	500	-	-	1,775.00	-
Sand Grading & Vector Service	3,500	3,500	535.00	420.00	800.00	3,128.00
Signage	500	1,500	-	-	-	-
Small Tools & Equipment	400	150	513.00	6,878.28	1,254.10	165.00
Special Dept. Expense (FY13) (FY12)	0	0	-	-	2,933.22	2,805.00
Street Sweeping	8,200	7,800	7,668.00	7,029.00	10,723.00	-
Traffic Eng. Consultant (every 5 yrs ~ 2017)	0	0	-	-	1,900.50	-
Winter Flood Cleanup	10,000	10,000	165.00	5,819.00	-	5,040.00
<b>Total General Repairs &amp; Maintenance</b>	<b>\$63,860</b>	<b>\$65,180</b>	<b>\$ 36,435.00</b>	<b>\$ 118,514.74</b>	<b>\$ 102,524.04</b>	<b>\$ 42,583.00</b>
<b>UTILITIES:</b>						
Electricity ~ LS & Guard Shack	\$6,384	\$5,135	\$6,287.00	\$4,767.91	\$0.00	\$0.00
Electricity ~ Street Lights	7,440	6,900	7,436.00	6,925.70	10,559.63	0.00
Gas (tiki torches & lava bowl)	3,300	3,840	3,180.00	3,197.67	3,268.12	-
Trash Services (CR&R Trash)	52,400	50,000	52,080.00	44,488.27	42,898.92	54,330.00
Water, Irrigation & Sewer Fees	5,100	6,600	4,414.00	5,573.34	6,489.87	-
Hydrant Meter Water Use Fee street cleanup) N/A (for	0	0	-	-	-	-
<b>Total Utilities</b>	<b>\$74,624</b>	<b>\$72,475</b>	<b>\$ 73,397.00</b>	<b>\$ 64,952.89</b>	<b>\$ 63,216.54</b>	<b>\$ 54,330.00</b>

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	FY 2016 BUDGET	FY 2015 BUDGET	FY 2015 EST. ACTUALS	FY 2014 ACTUALS	FY 2013 ACTUALS	FY 2012 ACTUALS
<b>CAPITAL IMPROVEMENTS:</b>						
Block Wall Repairs	\$15,000	\$15,000	-	-	-	-
District Admin Office Improvements	50,000	45,000	1,203.00	-	-	-
Guard Shack Rear Office Improvements	3,500	2,500	-	-	-	-
Guard Shack Renovations (FY14)	0	0	-	-	-	-
North Gate Storage Improvement	5,000	2,500	-	-	-	-
Pedestrian Sidewalk Repairs	3,000					
Robertson's Settlement (FY13 Only)	0	0	-	-	12,000.00	-
Rock Barrier Plates at 3 Drain Locations	4,000					
Repair of Rubber Speed Cushions	1,700					
Seal Coating of the Road (FY14)	0	0	-	-	-	-
Seal Coating of NG Road	1,100	950	-	-	-	-
Trench Drain Repair at 35195	2,800					
<b>Total Reserve Allocations</b>	<b>\$86,100</b>	<b>\$65,950</b>	<b>\$ 1,203.00</b>	<b>\$ -</b>	<b>\$ 12,000.00</b>	<b>\$ -</b>
<b>RESERVES:</b>						
Reserve Contribution	\$70,980	\$84,630	\$ 84,630.00	\$ -	35,199.75	17,110.00
<b>TOTAL EXPENSES</b>	<b>\$1,051,361</b>	<b>\$1,039,455</b>	<b>\$ 463,580.00</b>	<b>\$ 844,319.84</b>	<b>\$ 812,905.68</b>	<b>\$ 749,796.00</b>
<b>NET OPERATING INCOME</b>	<b>\$21,345</b>	<b>\$0</b>	<b>\$617,548.71</b>	<b>\$221,473.94</b>	<b>\$188,009.82</b>	<b>\$249,473.00</b>