

Capistrano Bay District DRAFT BUDGET

ITEM NO. 76

FYE June 30, 2017
June 24, 2016

VMS Code	Budget Names	Amount
INCOME		
4130	AD99-1 Bond Collections	46,000
4140	Annual Fee for County Gate	5,475
4160	Parking - Permits & OCTA Fees	38,200
4020	Property Tax Revenue	795,906
4010	User Fee Revenue	225,225
4190	Summer Trash Collection	4,320
4120	Transponder Revenue	3,750
4150	Interest Income	825
4110	Development Impact Fee Revenue	3,000
4170	Late Fees	0
Total Income		\$1,122,701

EXPENSES	General & Admin	
8340	AD99-1 Bond Payments	46,000
8250	Administrative Expense - Webb	2,500
8020	Auditing Services (RAMS & CPA)	13,025
8025	Auditing Services (AD99-1)	2,400
8015	Bank Charges	200
8420	Board Mtg Rm Rental / Stipend	4,435
8010	Communications - Phone/Internet/Fax	2,880
8045	Contribution - CBRA Annual Mtg	1,500
8050	Contribution - Pacific Legal	10,000
8110	Document/Misc Storage	340
8060	Equipment - Copy Machine Lease	3,760
8055	Equipment - Copy Machine County Tax	30
8120	Legal Expense	6,000
8130	Liability Insurance	12,500
8140	Memberships (LAFCO/Carb/CSDA)	4,700
8145	MHTL Survey / LCP Committee	7,250
8490	Misc General Expenses	200
8350	Notices to Community	3,000
8237	Office Equipment (computer, etc)	2,600
8240	Office Supplies	3,500
8230	Photo Copying	600
8225	Police Uniforms / Laundry	500
8210	Property Management Contract	21,600
8290	Railroad Parking Expense - OCTA	37,600
7138	Security / Allowance for July 4th	5,500
7133	Security / Bonuses for Staff	1,800
7134	Security / Contingencies	800
7132	Security / DwellingLIVE Guest Pass	2,500
7131	Security / DwellingLIVE License Fee	6,780
7135	Security / Radar Certification	150
7130	Security / Securitas Contract	404,940
7136	Security / Transponders	4,375
7137	Security / Trans (Reader Service)	1,000
8410	Website Hosting	1,100
		\$ 616,065

Employee Expenses		
8265	Health Insurance	21,006
8252	Payroll Processing Fees	1,900
8255	Payroll Tax Expense	15,920
8258	Salary / Wages (Manager) Don	90,000
8260	Salary / Wages (Security) Matt	34,840
8262	Salary / Wages (Security) Jim	34,320
8280	Training/Seminars/Travel/Meals	2,150
8135	Workers Comp Insurance	4,210
		\$ 204,346

VMS Code	Landscape Maintenance	Amount
6050	Irrigation Repairs (Western)	1,000
6010	Landscape Contract (Western)	14,400
6020	Landscape Extras (Western)	1,300
6025	Landscape Misc (Luna & McGee)	600
6030	Palm Tree Trimming	2,500
6055	White Fly Spray	1,000
		\$ 20,800

General Repairs & Maintenance		
7060	Beach Cleanup	10,000
7055	Block Wall & Fence Repair	3,000
7070	Computer Consultant	700
7316	Drains / Catch Basin / Filter Maint.	5,000
7125	Driveway Pressure Washing	3,000
7030	Electrical Repair	500
7210	Fire Extinguisher Refills	150
7110	Gate Mech Repairs (NG & Lift Gate)	500
7111	Gate Mech Repairs (Wooden)	2,150
7020	Lighting / Holiday @ Gate Entry	3,000
7010	Lighting Maintenance for LS	500
7315	Misc Maintenance	3,800
7310	Mutt Mitt Disposable Bags	960
7035	Painting / Re-Oiling Woodwork	3,600
7140	Patrol Vehicle Maintenance	1,600
7330	Pavement Consultant	0
7410	Pest Control	1,000
7040	Plumbing Repair	800
7050	Roof Repair	500
7320	Sand Grading/Tractor Service	3,500
7415	Signage	500
7420	Small Tools & Equipment	400
7120	Street Sweeping	8,200
7505	Traffic Engineer Consultant	0
7510	Winter Roadway Cleanup (flooding)	10,000
		\$ 63,360

Utilities		
5010	Electricity / LS & Guard Shack (3078)	6,000
5020	Electricity / Street Lights (3553/6358)	7,500
5030	Gas	3,300
5040	Trash Services	50,500
5070	Water & Sewer	3,800
		\$ 71,100

Capital Improvements		
7710	Block Wall Repairs	15,000
7720	District Admin Office Interior Work	2,500
7730	Guard Shack Rear Office Improvement	3,500
7750	Pedestrian Sidewalk Repairs	3,000
7760	Rock Barrier Plates at 6 Drain Locations	1,500
7770	Seal Coating of NG Road	1,100
7780	Trench Drain Repair @ 35195	2,800
		\$ 29,400

Reserves		
	General Reserve Contribution	117,630
8810	General Reserve Shoreline Protection	0
8820	General Reserve Undergrounding Utility	0
8310	Reserve Study Update	0
		\$ 117,630

Total Expenses \$ 1,122,701

CAPISTRANO BAY COMMUNITY SERVICES DISTRICT
FY 2017 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 REVENUE WORKSHEET

ITEM 7b

1. Property Tax

a) Property tax from FY15-16 (apportioned)	\$ 780,300.00
b) 2% increase by Prop. 13	\$ 15,606.00

c) sum of lines a + b

FY17 Estimated Tax Rvnu **795,906.00**

2. User Fee Breakdown

	<u>LvngUnitFactor</u>	<u>Rate</u>			
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	\$ 225,226.36
				Round to	\$ 225,225.00

3. Other Revenue

	FY17	FY16	FY15	FY14
AD99-1 Bond Collections	46,000.00	-	4,420.00	4,675.00
Annual Fee for County Gate	5,475.00	-	-	
Parking - Permits & OCTA Fees	38,200.00	-	15,000.00	15,000.00
Summer Trash Collection (48 units @ \$90)	4,320.00	-	2,000.00	2,000.00
Transponder Revenue (150 units @ \$25)	3,750.00	-	5,475.00	4,000.00
Interest Income All Accounts Combined (prior year)	825.00	-	38,200.00	37,500.00
Development Impact Fee Revenue (prior yr - \$3,000)	3,000.00	-	65,095.00	63,175.00
Total	101,570.00			

4. Summary

FY2017 Estimated Tax Revenue -	795,906.00	-	748,360.74	701,358.12
FY2017 User Fee Revenue -	225,225.00	-	226,000.00	226,000.00
FY2017 Other Revenue (from item 3)	101,570.00	-	65,095.00	63,175.00
Total FY2017 Estimated Revenue	1,122,701.00	-	1,039,455.74	990,533.12