

Meeting #633

CAPISTRANO BAY DISTRICT
AGENDA REPORT
June 27th, 2017

Financial Reports

ITEM 8b

Draft Budget for FY18

The following two pages detail our estimated revenue/income and a summary of operating expenses.

Estimated Revenue - \$1,165,324.00

Estimated Expenses - \$1,112,986.00
\$ + 52,338.00

CAPISTRANO BAY COMMUNITY SERVICES DISTRICT
FY 2018 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 - FY18

1. Property Tax

| | |
|---|----------------------|
| a) Property tax from FY17 (apportioned) | \$ 866,162.00 |
| b) 2% increase by Prop. 13 | \$ 17,323.24 |

c) sum of lines a + b

FY18 Estimated Tax Rvnu **883,485.24**

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

| | FY18 | FY17 | FY16 | FY15 |
|---|------------------|------------------|------------------|------------------|
| Summer trash program (47 units @ \$85) | 3,995.00 | 4,320.00 | 4,420.00 | 4,420.00 |
| All accounts interest combined (prior year) | 1,944.00 | 1,944.00 | | |
| Development Impact Fee (prior yr - \$3000) | 3,000.00 | 3,000.00 | 20,000.00 | 15,000.00 |
| Transponder Fee (200 units @ \$25) | 5,000.00 | 3,750.00 | 2,000.00 | 2,000.00 |
| Annual Fee for County Gate | 5,475.00 | 5,475.00 | 5,475.00 | 5,475.00 |
| RR Parking Revenue | 37,200.00 | 38,200.00 | 37,800.00 | 36,700.00 |
| Total | 56,614.00 | 56,689.00 | 69,695.00 | 63,595.00 |

4. Summary

| | | | | |
|---------------------------------------|---------------------|---------------------|-------------------|-------------------|
| FY2018 Estimated Tax Revenue - | 883,485.24 | 748,360.74 | 701,358.12 | 693,600.00 |
| FY2018 User Fee Revenue - | 225,225.00 | 226,000.00 | 226,000.00 | 225,000.00 |
| FY2018 Other Revenue (from item 3) | 56,614.00 | 56,689.00 | 63,175.00 | 63,595.00 |
| Total FY2018 Estimated Revenue | 1,165,324.24 | 1,031,049.74 | 990,533.12 | 982,195.00 |

Capistrano Bay District CHART OF ACCOUNTS FY18

FYE June 30, 2018

| VMS Code | Budget Names | Amount |
|---------------------|--------------------------------|------------------------|
| INCOME | | |
| 4130 | AD99-1 Bond Collections - DONE | 0 |
| 4140 | Annual Fee for County Gate | 5,475 |
| 4160 | Parking - Permits & OCTA Fees | 37,200 |
| 4020 | Property Tax Revenue | 883,485 |
| 4010 | User Fee Revenue | 225,225 |
| 4190 | Summer Trash Collection | 3,995 |
| 4120 | Transponder Revenue | 5,000 |
| 4150 | Interest Income | 1,944 |
| 4110 | Development Impact Fee Revenue | 3,000 |
| 4170 | Late Fees & Misc Revenue | 0 |
| Total Income | | \$ 1,165,324.00 |

| EXPENSES | General & Admin | |
|----------|--------------------------------------|-------------------|
| 8340 | AD99-1 Bond Payments | 0 |
| 8250 | Administrative Expense - Webb | 1,500 |
| 8020 | Auditing Services (RAMS & CPA) | 13,255 |
| 8025 | Auditing Services (AD99-1) | 2,400 |
| 8015 | Bank Charges | 100 |
| 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 Management | 400 |
| 8060 | Equipment - Copy Machine Lease | 3,760 |
| 8055 | Equipment - Copy Machine County Tax | 70 |
| 8120 | Legal Expense | 6,000 |
| 8130 | Liability Ins. + \$1000 deductible | 13,650 |
| 8140 | Memberships (LAFCO/Carb/CSDA) | 5,035 |
| 8145 | MHTL Survey / LCP Committee | 6,400 |
| 8490 | Misc General Expenses | 200 |
| 8350 | Notices to Community | 3,000 |
| 8237 | Office Equipment (computer, etc) | 2,600 |
| 8240 | Office Supplies | 3,000 |
| 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 | 4,500 |
| 7133 | Security / Bonuses for Staff | 1,800 |
| 7134 | Security / Contingencies | 800 |
| 7132 | Security / DwellingLIVE Guest Pass | 2,000 |
| 7131 | Security / DwellingLIVE License Fee | 6,960 |
| 7135 | Security / Radar Certification | 200 |
| 7130 | Security / Securitas Contract | 406,000 |
| 7139 | Security/Surveillance Camera Upgrade | 3,500 |
| 7136 | Security / Transponders | 5,500 |
| 7137 | Security / Trans (Reader Service) | 1,500 |
| 8410 | Website Hosting | 1,100 |
| | | \$ 574,345 |

| Employee Expenses | | |
|-------------------|----------------------------------|-------------------|
| 8265 | Heath Insurance | 26,550 |
| 8252 | Payroll Processing Fees | 2,200 |
| 8255 | Payroll Tax Expense | 15,920 |
| 8258 | Salary / Wages (Manager) Don | 90,000 |
| 8260 | Salary / Wages (Police) Matt | 35,360 |
| 8262 | Salary / Wages (Police) Jim | 34,840 |
| 8264 | Salary / Wages (Admin Assistant) | 24,570 |
| 8280 | Training/Seminars/Travel/Meals | 1,650 |
| 8135 | Workers Comp Insurance | 4,377 |
| | | \$ 235,467 |

| VMS Code | Landscape Maintenance | Amount |
|----------|-------------------------------|------------------|
| 6050 | Irrigation Repairs (Western) | 1,000 |
| 6010 | Landscape Contract (Western) | 14,400 |
| 6020 | Landscape Extras (Western) | 7,000 |
| 6025 | Landscape Misc (Luna & McGee) | 1,500 |
| 6030 | Palm Tree Trimming | 3,000 |
| 6055 | White Fly Spray | 1,200 |
| | | \$ 28,100 |

| General Repairs & Maintenance | | |
|-------------------------------|--------------------------------------|------------------|
| 7060 | Beach Cleanup | 10,000 |
| 7055 | Block Wall & Fence Repair | 4,000 |
| 7070 | Computer Consultant | 700 |
| 7316 | Drains / Catch Basin / Filter Maint. | 6,500 |
| 7125 | Driveway Pressure Washing | 3,200 |
| 7030 | Electrical Repair | 2,700 |
| 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 | 7,200 |
| 7140 | Patrol Vehicle Maintenance | 1,600 |
| 7330 | Pavement Maintenance | 11,600 |
| 7410 | Pest Control | 1,000 |
| 7040 | Plumbing Repair | 800 |
| 7050 | Roof Repair | 2,200 |
| 7320 | Sand Grading/Tractor Service | 3,500 |
| 7415 | Signage | 500 |
| 7420 | Small Tools & Equipment | 400 |
| 7120 | Street Sweeping | 8,200 |
| 7505 | Traffic Engineer Consultant | 3,500 |
| 7510 | Winter Roadway Cleanup (flooding) | 10,000 |
| | | \$ 88,660 |

| Utilities | | |
|-----------|---|------------------|
| 5010 | Electricity / LS & Guard Shack | 4,800 |
| 5020 | Electricity / Street Lights (3553/6358) | 7,860 |
| 5030 | Gas | 3,300 |
| 5040 | Trash Services | 51,000 |
| 5070 | Water & Sewer | 6,150 |
| | | \$ 73,110 |

| Planned Improvements | | |
|----------------------|-------------------------------------|------------------|
| 7710 | Block Wall Repairs | 5,000 |
| 7720 | District Admin Office Interior Work | 6,000 |
| 7730 | Guard Shack Rear Office Improvement | 3,500 |
| 7750 | Pedestrian Sidewalk Repairs | 3,000 |
| 7780 | Trench Drain Repair @ 35195 | 2,800 |
| | | \$ 20,300 |

| Non Operational Items | | |
|-----------------------|--|---------------------|
| | General Reserve Contribution | 90,504 |
| 8810 | Shoreline Protection Consultants - \$118,000 | 0 |
| 8815 | Shoreline Engineer - \$10,000 | 0 |
| 8820 | Undergrounding Utilities | 2,500 |
| 8310 | Reserve Study Update (next in FY19) | 0 |
| | | \$ 93,004.00 |

Total Expenses \$ 1,112,986