

CAPISTRANO BAY DISTRICT  
AGENDA REPORT  
*July 16, 2019*

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*Financial Report*

**ITEM 7**

FY20 Draft Budget

The close of the Annual District User Fee has resulted in a revenue reduction of \$227,000. In order to make up the shortfall, the Board is going to have to transfer funds from Reserves. The attached Draft Budget (Chart of Accounts) and the Revenue Worksheet provide a close approximation of expenses and how much would have to be transferred to make up the difference. That figure is shown on the Chart of Accounts as the last line item under INCOME and at this time that figure is \$118,562.00

The figures for Manager's Salary and Security Services are subject to adjustment when the Manager's Performance Appraisal is complete and the Board makes a final selection for Security Services.

It is important to understand that because the District is losing \$227,000, the annual reserves to be set aside for eventual replacement of depreciated assets is now zero. The last Reserve Study indicated that the District should be setting aside about \$70,000 each year.

See the next two pages for Draft Budget information.

# Capistrano Bay District CHART OF ACCOUNTS FY20

FYE June 30, 2020

## DRAFT BUDGET

GL Code	Budget Names	Amount
INCOME		
140	Annual Fee for County Gate	5,475
4110	Development Impact Fee Revenue	8,000
4150	Interest Income	5,000
4170	Late Fees / Misc. Revenue/Park. Cites	0
4160	Parking - Permits & OCTA Fees	43,340
4020	Property Tax Revenue	1,016,834
4190	Summer Trash Collection	4,000
4120	Transponder Revenue	4,000
4010	User Fee Revenue	0
NEW	Transfer From Reserves	118,562
	<b>Total Income</b>	<b>\$ 1,205,211</b>

EXPENSES	General & Admin	Amount
8020	Auditing Services (RAMS)	11,300
8015	Bank Charges	100
8420	Board Mtg Rm Rental / Stipend	4,500
8010	Communications - Phone/Internet/Fax	3,500
8045	Contribution - CBRA Annual Mtg	2,500
8050	Contribution - Pacific Legal	10,000
8110	Document Management	300
8060	Equipment - Copy Machine Lease	3,760
8055	Equipment - Copy Machine County Tax	40
8120	Legal Fees / Owen/Schwerdtfeger	50,000
8130	Liability Ins / EQ-Flood	15,400
8140	Memberships (LAFCO/Carb/CSDA)	7,250
8145	MHTL Survey / LCP Committee	6,400
8490	Misc General Expenses	400
8350	Notices to Community	2,400
8237	Office Equipment (computer, etc)	2,000
8240	Office Supplies	3,000
8230	Photo Copying	1,000
8210	Property Management Contract	25,500
8290	Railroad Parking Expense - OCTA	43,340
8310	Reserve Study Update (next in FY19)	1,800
7138	Security / Allowance for July 4th	5,000
7133	Security / Bonuses for Staff	1,800
7134	Security / Contingencies	800
7132	Security / DwellingLIVE Guest Pass	1,800
7131	Security / DwellingLIVE License Fee	7,440
7135	Security / Radar Certification	150
7130	Security / Securitas Contract	505,431
7139	Security/Surveillance Camera Upgrade	4,000
7136	Security / Transponders	3,000
7137	Security / Trans (Reader Service)	500
8410	Website Hosting	700
	<b>Total</b>	<b>\$ 725,111</b>

EXPENSES	Employee Expenses	Amount
8265	Health Insurance	24,400
8252	Payroll Processing Fees	2,200
8255	Payroll Tax Expense	12,300
8258	Salary / Wages (Manager) Don	91,000
8264	Salary / Wages (Admin Assistant)	33,200
8280	Training/Seminars/Travel/Meals	500
8135	Workers Comp Insurance	1,700
	<b>Total</b>	<b>\$ 165,300</b>

GL Code	Landscape Maintenance	Amount
6050	Irrigation Repairs (Western)	3,000
6010	Landscape Contract (Western)	20,000
6020	Landscape Extras (Western)	5,200
6025	Landscape Misc (Luna & McGee, SeaBass)	2,400
6030	Palm Tree Trimming	4,640
6055	White Fly Spray	1,200
	<b>Total</b>	<b>\$ 36,440</b>

GL Code	General Repairs & Maintenance	Amount
7060	Beach Cleanup	15,000
7055	Block Wall & Fence Repair	2,000
7070	Computer Consultant	1,500
7316	Drains / Catch Basin / Filter Maint.	11,100
7125	Driveway Pressure Washing	3,000
7030	Electrical Repair	2,700
7210	Fire Extinguisher Refills	150
7111	Gate Repairs / Maint. (ALL)	2,400
7020	Lighting / Holiday @ Gate Entry	4,200
7010	Lighting Maintenance for LS	400
7315	Misc Maintenance	3,400
7310	Mutt Mitt Disposable Bags	960
7035	Painting / Re-Oiling Woodwork	7,000
7140	Patrol Vehicle Maintenance	1,600
7330	Pavement Maintenance	5,000
7410	Pest Control	1,400
7040	Plumbing Repair	600
7050	Roof Repair	1,200
7320	Sand Grading/Tractor Service	3,000
7415	Signage	500
7420	Small Tools & Equipment	500
7120	Street Sweeping	15,000
7505	Traffic Engineer Consultant	0
7510	Winter Roadway Cleanup (flooding)	5,000
	<b>Total</b>	<b>\$ 87,610</b>

GL Code	Utilities	Amount
5010	Electricity / LS & Guard Shack	3,600
5020	Electricity / Street Lights (3553/6358)	8,100
5030	Gas	3,900
5040	Trash Services	51,000
5070	Water & Sewer	6,000
	<b>Total</b>	<b>\$ 72,600</b>

GL Code	Planned Improvements	Amount
7710	Block Wall Repairs	5,000
7720	District Admin Office Interior Work	6,850
7730	Guard Shack Rear Office Improvement	3,500
7780	Trench Drain Repair @ 35195 & 35595	12,800
	<b>Total</b>	<b>\$ 28,150</b>

GL Code	Non Operational Items	Amount
	General Reserve Contribution	0
8820	Undergrounding Utilities	90,000
	<b>Total</b>	<b>\$ 90,000.00</b>

**Total Expenses \$ 1,205,211**

CAPISTRANO BAY COMMUNITY SERVICES DISTRICT  
FY 2020 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.

## REVENUE WORKSHEET - FY20

**1. Property Tax**

a) Property tax from FY19 (apportioned)	\$	996,896
b) 2% increase by Prop. 13	\$	19,938

c) sum of lines a + b FY19 Estimated Tax Rvnu \$ 1,016,834

	<u>LvngUnitFactor</u>	<u>Rate</u>			
a) Undeveloped Lot	.5	-	x	13 units =	-
b) Single Living Unit	1.0	-	x	151 units =	-
c) Single Unit with half lot	1.25	-	x	4 units =	-
d) Single Unit with full Lot	1.5	-	x	7 units =	-
e) Single Unit w/ 1.3 lots N/A		-	x	units =	-
f) Double Living Unit	2.0	-	x	18 units =	-
g) Double Unit w/ half lot	2.25	-	x	1 units =	-
				195 units	\$ -
				Round to	\$ -

**3. Other Revenue**

	FY20	FY19	FY18	FY17
Summer trash program (40 units @ \$100)	4,000	3690	3,995	4,320
All accounts interest combined (prior year)	5,000	1561	1,944	1,944
Development Impact Fee (prior yr - \$9,896)	8,000	3000	3,000	3,000
Transponder Fee (200 units @ \$20)	4,000	4000	5,000	3,750
Annual Fee for County Gate	5,475	5475	5,475	5,475
RR Parking Revenue (394 sp x 110/sp)	43,340	41370	37,200	38,200
Late Fees/Misc. Revenue/Park. Cites	-	0		
Transfer from Reserves	118,562			
<b>Total</b>	<b>\$ 188,377</b>	<b>\$ 59,096</b>	<b>\$ 56,614</b>	<b>\$ 56,689</b>

**4. Summary**

FY2020 Estimated Tax Revenue -	1,016,834	943,916	883,485	748,361
FY2020 User Fee Revenue -	-	227,379	225,225	226,000
FY2020 Other Revenue (from item 3)	188,377	59,096	56,614	56,689
<b>Total FY2020 Estimated Revenue</b>	<b>\$ 1,205,211</b>	<b>\$ 1,230,391</b>	<b>\$ 1,165,324</b>	<b>\$ 1,031,050</b>