

CAPISTRANO BAY COMMUNITY SERVICES DISTRICT FY 2022 PROPERTY TAX / SPECIAL BENEFIT 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 **Special Benefit Fee rates** will remain unchanged from the prior year.

BUDGET REVENUE WORKSHEET - FY22

1. Property Tax

a) Property tax from FY21 (apportioned)	\$ 1,112,135
b) 2% increase by Prop. 13	\$ 22,243

c) sum of lines a + b **FY22 Estimated Tax Rvnu** \$ **1,134,378**

	<u>LvngUnitFactor</u>	<u>Rate</u>			
2. <u>Special Benefit Fee Breakdown</u>					
a) Undeveloped Lot	.5	538.18	x	13 units =	6,996.34
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	7 units =	11,301.71
e) Single Unit w/ 1.3 lots	N/A	-	x	units =	-
f) Double Living Unit	2.0	2,152.70	x	18 units =	38,748.60
g) Double Unit w/ half lot	2.25	2,421.79	x	1 units =	2,421.79
				195 units	\$ 227,379.05
				Round to	\$ 227,379

3. Other Revenue

	FY22	FY21	FY20	FY19
Summer trash program (37 units @ \$105)	3,885	3,500	3,975	3,600
All accounts interest combined (prior year)	4,000	2,500	6,109	5,461
Development Impact Fee (prior yr - \$11,000)	10,000	11,144	11,065	9,896
Development Impact Fee (from Road Maint Fund)	21,000			
Transponder Fee (200 units @ \$20)	4,000	5,745	3,840	3,000
Annual Fee for County Gate	5,475	10,950	-	5,475
RR Parking Revenue (394 spaces x 115/space)	45,310	45,310	43,340	41,370
Late Fees/Misc. Revenue/Park. Cites			177	300

Total	\$ 93,670	\$ 79,149	\$ 68,506	\$ 69,102
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4. Summary

FY2021 Estimated Tax Revenue -	1,134,378	1,112,111	1,069,555	1,024,223
FY2021 Special Benefit Fee Revenue -	227,379	227,379		227,469
FY2021 Other Revenue (from item 3)	93,670	79,149	68,506	69,102
Total FY2021 Estimated Revenue	\$ 1,455,427	\$ 1,418,639	\$ 1,138,061	\$ 1,320,794

**CAPISTRANO BAY DISTRICT
BUDGET / CHART OF ACCOUNTS
FYE JUNE 30, 2022**

GL Code	Budget Names	Amount
INCOME		
4140	Annual Fee for County Gate	5,475
4110	Development Impact Fee Revenue	10,000
4110	DIF Revenue (Road Fund)	21,000
4150	Interest Income	4,000
4170	Late Fees / Misc. Revenue/Park. Cites	0
4160	Parking - Permits & OCTA Fees	45,310
4020	Property Tax Revenue	1,134,378
4190	Summer Trash Collection	3,885
4120	Transponder Revenue	4,000
4010	Special Benefit / User Fee Revenue	227,379
	Total Income	\$ 1,455,427

EXPENSES	General & Admin	
8020	Auditing Services (RAMS)	11,665
8015	Bank Charges	100
8420	Board Mtg Rm Rental / Stipend	4,500
8010	Communications - Ph/Internet/Fax	4,474
8045	Contribution - CBRA Annual Mtg	2,500
8050	Contribution - Pacific Legal / CRC	11,000
8110	Document Management	300
8060	Equipment - Copy Machine Lease	3,020
8055	Equipment - Copy Machine County Tax	50
8120	Legal Fees / Owen/Schwerdtfeger	25,000
8130	Liability Ins / EQ-Flood	20,200
8140	Memberships (LAFCO/Carb/CSDA)	8,100
8145	MHTL Survey / LCP Committee	6,900
8490	Misc General Expenses	400
8350	Notices to Community	1,500
8237	Office Equipment (computer, etc)	2,000
8240	Office Supplies	3,000
8230	Photo Copying	500
8210	Property Management Contract	27,900
8290	Railroad Parking Expense - OCTA	44,927
8310	Reserve Study Update (next in FY23)	0
7138	Security / Allowance for July 4th	5,000
7133	Security / Bonuses for Staff	2,000
7134	Security / Contingencies	500
7132	Security / DwellingLIVE Guest Pass	2,650
7131	Security / DwellingLIVE License Fee	7,285
7135	Security / Radar Cert	0
7130	Security / AUS Contract	543,432
7139	Security/Surveillance Camera Maint.	1,000
7136	Security / Transponders	2,400
7137	Security / Trans (Reader Service)	600
8410	Website Hosting	2,050
		\$ 744,953

	Employee Expenses	
8265	Heath Insurance	30,900
8252	Payroll Processing Fees	2,650
8255	Payroll Tax Expense	12,500
8258	Salary / Wages (Manager) Don	95,795
8264	Salary / Wages (Admin Assistant)	40,300
8280	Training/Seminars/Travel/Meals	200
8135	Workers Comp Insurance	1,726
		\$ 184,071

GL Code	Landscape Maintenance	Amount
6050	Irrigation Repairs(Wstrn)	7,908
6010	Landscape Contract (Western)	28,080
6020	Landscape Extras(Wstrn)	5,850
6025	Landscape Misc (Luna & McGee)	2,000
6030	Palm Tree Trimming	5,200
6055	White Fly / Bamboo Trtmnt (RPW)	5,150
		\$ 54,188

	General Repairs & Maintenance	
7060	Beach Cleanup	15,000
7055	Block Wall & Fence Repair	2,000
7070	Computer Consultant	1,000
7316	Drains / Catch Basin / Filter Maint.	5,000
7125	Driveway Pressure Washing	2,910
7030	Electrical Repair	500
7210	Fire Extinguisher Refills	190
7111	Gate Repairs / Maint. (ALL)	2,460
7020	Lighting / Holiday @ Gate Entry	4,500
7010	Lighting Maintenance for LS	500
7315	Misc Maintenance	3,000
7310	Mutt Mitt Disposable Bags	860
7035	Painting / Re-Oiling Woodwork	9,250
7140	Patrol Vehicle Maintenance	1,670
7330	Pavement Maintenance	21,000
7410	Pest Control	5,145
7040	Plumbing Repair	500
7050	Roof Repair	2,000
7320	Sand Grade / Tractor Svc (@ Storm Drains)	2,000
7415	Signage	300
7420	Small Tools & Equipment	400
7120	Street Sweeping	15,420
7510	Winter Roadway Cleanup (flooding)	5,000
		\$ 100,605

	Utilities	
5010	Electricity / LS and at Guard Shack (5307)	3,840
5020	Electricity / Street Lights (3553/6358)	8,305
5030	Gas	6,420
5040	Trash Services	59,201
5070	Water & Sewer	6,000
		\$ 83,766

	Planned Improvements	
7710	Block Wall Repairs (under \$2K see #7055)	5,000
7720	District Admin Office Interior Work	3,000
7730	Guard Shack Rear Office Improvement	4,000
	<i>Vacant Lot Purchase (max annual pymts)</i>	90,382
7780	Storm Drain Repairs from High Tides	12,000
		\$ 114,382

	Non Operational Items	
8805	Gen Rsrve Contrib (minimum \$61,632)	143,462
8810	Shoreline Protection Consultants	20,000
8815	Shoreline Protection Engineering	10,000
8820	Undergrounding Utilities (on hold for now)	0
		\$ 173,462.00

Total Expenses \$ 1,455,427