

CAPISTRANO BAY DISTRICT
AGENDA REPORT
March 29, 2022

Financial Reports

ITEM 8b

Budget Revisions

With the Board approving the creation of the Advisory Committee in January and committing \$100,000 to fund the first phase (vetting/selecting/assigning task to professional consultants), the previously approved FY22 budget was revised accordingly, to indicate where the funds originated, to meet the commitment.

Using the Budget/Chart of Accounts on the attached page to follow along, the Advisory Committee funds totaling \$100,000 were created as follows:

Advisory Committee Fund Commitment - \$100,000

| | |
|---|---------------|
| GL Code #8810 (Shoreline Protection Consultants) funded in June at | 20,000 |
| GL Code #7740 (Vacant Lot Bi-Annual Payments) actual excess for this year | 34,000 |
| Create new Income GL Code #4130 (transfer from Reserves) | <u>46,000</u> |
| | \$100,000 |

To meet the Committee fund requirement, it was only necessary to transfer \$46,000 rather than the full \$100K.

CAPISTRANO BAY DISTRICT
BUDGET / CHART OF ACCOUNTS ITEM NO. 8 b
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 |
| 4130 | Infrastructure Protect. from SLR | 46,000 |
| 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 |
| 4010 | Special Benefit / User Fee Revenue | 227,379 |
| 4190 | Summer Trash Collection | 3,885 |
| 4120 | Transponder Revenue | 4,000 |
| Total Income | | \$ 1,501,427 |

| 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/Schwerdfeger | 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 |
| 7130 | Security / AUS Contract | 543,432 |
| 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 |
| 7138 | Security / July 4th Allowance | 5,000 |
| 7135 | Security / Radar Cert | 0 |
| 7139 | Security / Surveillance Camera Maint. | 1,000 |
| 7137 | Security / Trans (Reader Service) | 600 |
| 7136 | Security / Transponders | 2,400 |
| 8410 | Website Hosting | 2,050 |
| Total | | \$ 744,953 |

| Employee Expenses | | |
|--------------------------|----------------------------------|-------------------|
| 8265 | Health 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 |
| Total | | \$ 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 Trtmt (RPW) | 5,150 |
| Total | | \$ 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 |
| 7010 | Lighting Maintenance for LS | 500 |
| 7020 | Lighting / Holiday @ Gate Entry | 4,500 |
| 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 |
| Total | | \$ 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 |
| Total | | \$ 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 |
| 7780 | Storm Drain Repairs from High Tides | 12,000 |
| 7740 | Vacant Lot Purchase (max annual pymts) | 56,382 |
| Total | | \$ 80,382 |

| Non Operational Items | | |
|------------------------------|--|----------------------|
| 8805 | Gen Rsrve Contrib (minimum \$61,632) | 143,462 |
| 8810 | Shoreline Protection Consultants | 100,000 |
| 8815 | Shoreline Protection Engineering | 10,000 |
| 8820 | Undergrounding Utilities (on hold for now) | 0 |
| Total | | \$ 253,462.00 |

Total Expenses \$ 1,501,427