

# ITEM 8b

## CAPISTRANO BAY DISTRICT BUDGET / CHART OF ACCOUNTS FYE JUNE 30, 2024

### GL Code

INCOME	Budget Names	Amount
4140	Annual Fee for County Gate	5,475
4110	Development Impact Fee Revenue	10,000
4110	DIF Revenue (Road Fund)	21,000
4135	From Reserves	200,000
4150	Interest Income	1,000
4170	Late Fees / Misc Revenue/Park. Cites	0
4160	Parking - Permits & OCTA Fees	51,220
4020	Property Tax Revenue	1,341,595
4010	Special Benefit / User Fee Revenue	227,379
4190	Summer Trash Collection	3,480
4120	Transponder Revenue	4,000
<b>Total Income</b>		<b>\$ 1,865,149</b>

### EXPENSES General & Admin

8020	Auditing Services (RAMS)	13,200
8015	Bank Charges	200
8420	Board Mtg Rm Rental / Stipend	4,500
8010	Communications - Ph/Internet/Fax	6,040
8045	Contribution - CBRA Annual Mtg	3,000
8050	Contribution - Pacific Legal / CRC	11,000
8110	Document Management	300
8060	Equipment - Copy Machine Lease	2,600
8055	Equipment - Copy Machine County Tax	50
8120	Legal Fees / Owen/Schwerdtfeger	10,000
8130	Liability Ins / EQ-Flood	23,013
8140	Memberships (LAFCO/Carb/CSDA)	10,765
8145	MHTL Survey / LCP Committee	15,400
8490	Misc General Expenses	400
8350	Notices to Community	1,725
8237	Office Equipment (computer, etc)	4,000
8240	Office Supplies	2,500
8230	Photo Copying	900
8225	Police Uniforms / Laundry	1,000
8210	Property Management Contract	28,100
8290	Railroad Parking Expense - OCTA	51,018
8310	Reserve Study Update (next in FY23)	2,000
7130	Security / AUS Contract	535,182
7133	Security / Bonuses for Staff	13,500
7134	Security / Contingencies / Temp Fuel	1,700
7132	Security / DwellingLIVE Guest Pass	1,900
7131	Security / DwellingLIVE License Fee	7,650
7138	Security / July 4th Allowance	2,000
7135	Security / Radar Cert / 2-Way Radio	400
7139	Security / Surveillance Camera Maint.	4,075
7137	Security / Trans (Reader Service)	600
7136	Security / Transponders	2,400
8410	Website Hosting	2,190
		<b>\$ 763,308</b>

### Employee Expenses

8265	Heath Insurance	27,700
8252	Payroll Processing Fees	3,093
8255	Payroll Tax Expense	17,504
8258	Salary / Wages (Manager) Don	95,800
8262	Salary / Wages (Police) Jim	72,800
8264	Salary / Wages (Admin Assistant)	48,048
8280	Training/Seminars/Travel/Meals	1,350
8135	Workers Comp Insurance	4,688
		<b>\$ 270,982</b>

GL Code	Landscape Maintenance	Amount
6050	Irrigation Repairs (Wstrn)	2,000
6010	Landscape Contract (Western)	29,400
6020	Landscape Extras (Wstrn)	3,000
6025	Landscape Misc (Luna & McGee)	2,000
6030	Palm Tree Trimming	5,500
6055	White Fly / Bamboo Trtmt (RPW)	5,500
		<b>\$ 47,400</b>

### General Repairs & Maintenance

7060	Beach Cleanup	15,000
7055	Block Wall & Fence Repair	2,000
7070	Computer Consultant	2,748
7316	Drains / Catch Basin / Filter Maint.	7,000
7125	Driveway Pressure Washing	2,904
7030	Electrical Repair	500
7210	Fire Extinguisher Refills	225
7111	Gate Repairs / Maint. (ALL)	2,008
7010	Lighting Maintenance for LS (OLP)	4,500
7020	Lighting / Holiday @ Gate Entry	7,910
7315	Misc Maintenance	4,000
7310	Mutt Mitt Disposable Bags	1,750
7035	Painting / Re-Oiling Woodwork	15,000
7140	Patrol Vehicle Maintenance	2,450
7145	Police Equipment	5,000
7330	Pavement Maintenance	21,000
7410	Pest Control	5,600
7040	Plumbing Repair	800
7050	Roof Repair	1,000
7320	Sand Grade / Tractor Svc (@ Storm Drains)	2,000
7415	Signage	300
7420	Small Tools & Equipment	450
7120	Street Sweeping	15,420
7510	Winter Roadway Cleanup (flooding)	3,000
		<b>\$ 122,565</b>

### Utilities

5010	Electricity / LS and at Guard Shack (5307)	6,060
5020	Electricity / Street Lights (3553/6358)	10,140
5030	Gas	6,552
5040	Trash Services	73,662
5070	Water & Sewer	7,260
		<b>\$ 103,674</b>

### Planned Improvements

7710	Block Wall Repairs (under \$2K see #7055)	2,000
7720	District Admin Office Interior Work	3,000
7730	Guard Shack Rear Office Improvement	4,000
7780	Storm Drain Repairs from High Tides	10,000
		<b>\$ 19,000</b>

### Land

9930	Interest Allocation (Vacant Lot)	30,049
9923	Principal Payments (Vacant Lot)	39,080
		<b>\$ 69,129</b>

### Non Operational Items

8805	Gen Rsrve Contrib (minimum \$63,480)	119,091
8810	Shoreline Protection Consultants	300,000
8815	Shoreline Protection Engineering	50,000
8820	Undergrounding Utilities (on hold for now)	0
		<b>\$ 469,091.00</b>

**Total Expenses \$ 1,865,149**