

CAPISTRANO BAY DISTRICT BUDGET / CHART OF ACCOUNTS FYE JUNE 30, 2025

GL Code

INCOME	Budget Names	Amount
4140	Annual Fee for County Gate	0
4110	Development Impact Fee Revenue	10,000
4110	DIF Revenue (Road Fund)	21,000
4135	From Reserves	200,000
4150	Interest Income	1,001
4170	Late Fees / Misc Revenue/Park. Cites	0
4160	Parking - Permits & OCTA Fees	53,190
4020	Property Tax Revenue	1,410,990
4010	Special Benefit / User Fee Revenue	227,917
4190	Summer Trash Collection	4,125
4120	Transponder Revenue	4,000
Total Income		\$ 1,932,223

EXPENSES	General & Admin	
8020	Auditing Services (RAMS)	13,820
8015	Bank Charges	420
8420	Board Mtg Rm Rental / Stipend	4,500
8010	Communications - Ph/Internet/Fax	4,700
8045	Contribution - CBRA Annual Mtg	3,000
8050	Contribution - Pacific Legal / CRC	11,000
8110	Document Management	300
8060	Equipment - Copy Machine Lease	2,640
8055	Equipment - Copy Machine County Tax	50
8120	Legal Fees / Owen/Schwerdfeger	20,000
8130	Liability Ins / EQ-Flood	25,722
8140	Memberships (LAFCO/Carb/CSDA)	11,311
8145	MHTL Survey / LCP Committee	17,000
8490	Misc General Expenses	0
8350	Notices to Community	1,668
8237	Office Equipment (computer, etc)	4,000
8240	Office Supplies	2,500
8230	Photo Copying	1,500
8225	Police Uniforms / Laundry	0
8210	Property Management Contract	28,100
8290	Railroad Parking Expense - OCTA	52,393
8310	Reserve Study Update (next in FY23)	2,000
7130	Security / AUS Contract	548,922
7133	Security / Bonuses for Staff	13,500
7134	Security / Contingencies / Temp Fuel	2,300
7132	Security / DwellingLIVE Guest Pass	2,000
7131	Security / DwellingLIVE License Fee	8,032
7138	Security / July 4th Allowance	2,000
7135	Security / Radio System Maint.	500
7139	Security / Surveillance Camera Maint.	2,730
7137	Security / Trans (Reader Service)	1,500
7136	Security / Transponders	2,400
8410	Website Hosting	3,000
Total		\$ 793,508

Employee Expenses

8265	Health Insurance	27,648
8252	Payroll Processing Fees	3,098
8255	Payroll Tax Expense	12,946
8258	Salary / Wages (Manager) Don	95,795
8262	Salary / Wages (Police) Jim	0
8264	Salary / Wages (Admin Assistant)	49,504
8280	Training/Seminars/Travel/Meals	1,350
8135	Workers Comp Insurance	1,728
Total		\$ 192,068

GL Code	Landscape Maintenance	Amount
6050	Irrigation Repairs (Wstrn)	2,000
6010	Landscape Contract (Western)	29,400
6020	Landscape Extras (Wstrn)	4,300
6025	Landscape Misc (Luna & McGee)	2,000
6030	Palm Tree Trimming	5,690
6055	White Fly / Bamboo Trtmt (RPW)	5,500
Total		\$ 48,890

General Repairs & Maintenance

7060	Beach Cleanup	15,000
7055	Block Wall & Fence Repair	5,000
7070	Computer Consultant	2,760
7316	Drains / Catch Basin / Filter Maint.	12,052
7125	Driveway Pressure Washing	2,904
7030	Electrical Repair	1,000
7210	Fire Extinguisher Refills	190
7111	Gate Repairs / Maint. (ALL)	2,008
7010	Lighting Maintenance for LS (OLP)	3,500
7020	Lighting / Holiday @ Gate Entry (OLP)	8,750
7315	Misc Maintenance	4,770
7310	Mutt Mitt Disposable Bags	1,750
7035	Painting / Re-Oiling Woodwork	16,000
7140	Patrol Vehicle Maintenance	0
7145	Police Equipment	0
7330	Pavement Maintenance	50,000
7410	Pest Control	11,885
7040	Plumbing Repair	1,200
7050	Roof Repair	1,000
7320	Sand Grade / Tractor Svc (@ Storm Drains)	0
7415	Signage	300
7420	Small Tools & Equipment	450
7120	Street Sweeping	15,870
7510	Winter Roadway Cleanup (flooding)	3,000
Total		\$ 159,389

Utilities

5010	Electricity / LS and at Guard Shack (5307)	4,800
5020	Electricity / Street Lights (3553/6358)	9,624
5030	Gas	5,160
5040	Trash Services	84,609
5070	Water & Sewer	8,688
Total		\$ 112,881

Planned Improvements

7710	Block Wall Repairs (under \$2K see #7055)	60,000
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
Total		\$ 77,000

Land

9930	Interest Allocation (Vacant Lot)	28,808
9923	Principal Payments (Vacant Lot)	40,320
Total		\$ 69,128

Non Operational Items

8805	Gen Rsrve Contrib (minimum \$59,365)	129,359
8810	Shoreline Protection Consultants	300,000
8815	Shoreline Protection Engineering	50,000
8820	Undergrounding Utilities (on hold for now)	0
Total		\$ 479,359.00

Total Expenses \$ 1,932,223