

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

GL Code	Budget Names	Amount
<b>INCOME</b>		
4140	Annual Fee for County Gate	0
4110	Development Impact Fee Revenue	10,000
4110	DIF Revenue (Road Fund)	71,000
4135	From Reserves	120,000
4150	Interest Income	1,000
4170	Annual Parcel Tax (\$600,000)	
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
	<b>S \$</b>	<b>1,902,222</b>

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/Schwerdtfeger	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	1,700
8237	Office Equipment (computer, etc)	4,000
8240	Office Supplies	2,500
8230	Photo Copying	1,500
8225	Police Uniforms / Laundry	remove next year
8210	Property Management Contract	28,100
8290	Railroad Parking Expense - OCTA	52,400
8310	Reserve Study Update (next in FY23)	2,000
7130	Security / AUS Contract	656,200
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	8,040
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
	<b>\$</b>	<b>900,833</b>

EXPENSES	Employee Expenses	
8265	Heath 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
	<b>\$</b>	<b>192,068</b>

GL Code	Landscape Maintenance	Amount
6050	Irrigation Repairs (Wstrn)	2,000
6010	Landscape Contract (Western)	30,000
6020	Landscape Extras (Wstrn)	4,300
6025	Landscape Misc (Luna & McGee)	4,000
6030	Palm Tree Trimming	5,690
6055	White Fly / Bamboo Trtmt (RPW)	5,500
	<b>\$</b>	<b>51,490</b>

GL Code	General Repairs & Maintenance	Amount
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	71,000
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
	<b>\$</b>	<b>180,389</b>

GL Code	Utilities	Amount
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	73,279
5070	Water & Sewer	8,688
	<b>\$</b>	<b>101,551</b>

GL Code	Planned Improvements	Amount
7710	Storage Bldg. Annex to office	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
	<b>\$</b>	<b>77,000</b>

GL Code	Land	Amount
9930	Interest Allocation (Vacant Lot)	28,808
9923	Principal Payments (Vacant Lot)	40,320
	<b>\$</b>	<b>69,128</b>

GL Code	Non Operational Items	Amount
8805	Gen Rsrve Contrib (minimum \$69,365)	70,000
8810	Shoreline Protection Consultants	100,000
8815	Shoreline Protection Engineering	20,000
8820	Undergrounding Utilities (on hold for now)	0
	<b>\$</b>	<b>190,000.00</b>

Total Expenses **\$ 1,762,459**

CAPISTRANO BAY COMMUNITY SERVICES DISTRICT  
 FY 2025 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.

## DRAFT BUDGET REVENUE WORKSHEET - FY25

**1. Property Tax**

a) Property tax from FY24 (apportioned)	\$ 1,383,324
b) 2% increase by Prop. 13	\$ 27,666

c) sum of lines a + b

**FY24 Estimated Tax Rvnu \$ 1,410,990**

**2. Special Benefit Fee Breakdown**

	<u>LvngUnitFactor</u>	<u>Rate</u>			
a) Undeveloped Lot	.5	538.18	x	12 units =	6,458.16
b) Single Living Unit	1.0	1,076.35	x	150 units =	161,452.50
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	19 units =	40,901.30
g) Double Unit w/ half lot	2.25	2,421.79	x	1 units =	2,421.79
					<b>195 units \$ 227,917.22</b>
					Round to \$ 227,917

**3. Other Revenue**

	Estimate FY25	Actuals FY24	Actuals FY23	Actuals FY22
Summer trash program (33 units @ \$125)	4,125	3,600	3,850	3,885
All accounts interest combined (prior year)	1,000	10,572	4,249	975
Development Impact Fee (prior yr - \$)	10,000	15,072	11,984	13,580
Development Impact Fee (from Road Maint Fund)	71,000	-	21,000	21,000
From reserves (shoreline protection)	120,000	-	200,000	46,000
Transponder Fee (200 units @ \$20)	4,000	3,640	2,500	2,920
		5,475	5,475	5,475
RR Parking Revenue (394 spaces x 135/space)	53,190	50,830	49,250	45,310
Late Fees/Misc. Revenue/Park. Cites		1,503	850	
Parcel Tax (\$600,000)				
<b>Total</b>	<b>\$ 263,315</b>	<b>\$ 90,692</b>	<b>\$ 299,158</b>	<b>\$ 139,145</b>

**4. Summary**

FY2025 Estimated Tax Revenue -	1,410,990	1,376,592	1,278,494	1,164,641
FY2025 Special Benefit Fee Revenue -	227,917	226,840	226,841	227,379
FY2025 Other Revenue (from item 3)	263,315	90,692	299,158	139,145
<b>Total FY2025 Estimated Revenue</b>	<b>\$ 1,902,223</b>	<b>\$ 1,694,124</b>	<b>\$ 1,804,493</b>	<b>\$ 1,531,165</b>