

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

GL Code	Budget Names	Amount
<b>INCOME</b>		
4125	Parcel Tax Revenue	600,000
4110	DIF Fees estimate from new construx	10,000
4110	DIF Transfer from DIF Road Fund	70,000
4135		
4150	Interest Income	1,000
4170	Late Fees/MiscRevenue/Park Cites	0
4160	RR 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>\$ 2,381,222</b>

EXPENSE	General & Admin	Amount
8020	Auditing Services (RAMS)	13,820
8015	Bank Charges	420
8420	Board Mtg Rm Rental / Stipend	4,500
8010	Communications - Ph/Internet/Fax	5,910
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		
8210	Property Management Contract	28,100
8290	Railroad Parking Lease - OCTA	52,400
8310	ReserveStudyUpdate (next in FY25)	2,000
7130	Security/AUS Contract	606,431
7133	Security/Bonuses for Staff	13,500
7134	Security/Contingencies/Fuel	2,900
7132	Security/DwellingLIVE Guest Passes	2,000
7131	Security/DwellingLIVE License Fee	8,040
7138	Security/July 4th Allowance	2,000
7135	Security/Radio System Maint.	500
7139	Security/SurveillanceCamera Maint.	2,730
7137	Security/Transponder Reader Svc.	1,500
7136	Security/Transponders	2,400
8410	Website Hosting	3,300
		<b>\$ 853,174</b>

EXPENSE	Employee Expenses	Amount
8265	Health Insurance	27,648
8252	Payroll Processing Fees	3,098
8255	Payroll Tax Expense	12,946
8258	Salary / Wages (District Manager)	95,795
8262		0
8264	Salary / Wages (Admin Assistant)	49,504
8280	Training/Seminars/Travel/Meals	1,350
8135	Workers Comp Insurance	1,728
		<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)	4,350
6030	Palm Tree Trimming	5,690
6055	White Fly / Bamboo Trtmnt (RPW)	5,500
		<b>\$ 51,840</b>

GL Code	General Repairs & Maintenance	Amount
7060	Beach Cleanup/Restack Armoring	15,000
7055	Block Wall & Fence Repairs	16,110
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	5,410
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	80,000
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>\$ 201,139</b>

GL Code	Utilities	Amount
5010	Electricity / LS & Guard Shack (5307)	4,800
5020	Electricity / Street Lights (3553/6358)	9,624
5030	Gas	5,160
5040	Trash Services	81,278
5070	Water & Sewer	8,688
		<b>\$ 109,550</b>

GL Code	Planned Improvements	Amount
7760	Storage Bldg. Annex to office	70,000
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>\$ 87,000</b>

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

GL Code	Non Operational Items	Amount
8805	Gen Rsrve Contrib (minimum \$69,365)	492,323
8810	Shoreline Protection Consultants	250,000
8815	Shoreline Protection Engineering	75,000
		<b>\$ 817,323.00</b>

**Total Expenses \$ 2,381,222**

CAPISTRANO BAY DISTRICT  
AGENDA REPORT  
September 24, 2024

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*Financial Report*

## ITEM 9a

### Draft Budget Review for FY25

The following is a listing of those budget line items highlighted in green on the *Chart of Accounts*, requiring a bit further explanation and discussion to better inform the Board prior to budget approval:

**# 4125 – Parcel Tax Revenue \$600,000**

This is the amount to be received by the District this year from the Parcel Tax measure that was voted in by homeowners last December. The tax will appear as a separate line item, starting this fall, on everyone’s property tax bill. Payment goes to the County then gets apportioned back to the District.

**# 8010 – Communications-phone/internet/fax \$5910**

Nothing unusual here with the exception that the District Manager and Admin Assistant are using and paying for their personal cell phones, not only for personal use, but also for District use, at no expense to the District.

The Manager is using an older iPhone 8 that is in need of upgrading and is requesting the following: that the District front the cost for upgrading to the iPhone15 (soon to be obsolete by the iPhone16 and hence at a discount at Costco) at the estimated cost of \$730 w/o discount. Also, that the Manager retain his current T-Mobile personal family plan, with the District providing a monthly allowance at a prorated amount to account for the work-related portion of the monthly fee.

Likewise, the prorated monthly allowance should also apply to the work-related use by the Admin Assistant.

For this item, a reasonable estimate would be an annual reimbursement of \$240 to each employee. If approved, these proposed allowances are already factored in and the amount shown above of \$5910 would not change.

**#8050 – Contributions/PLF/SCC/PMMC**

PLF – Pacific Legal Foundation	\$10,000
SCC – Smart Coast California	1,000
PMMC – Pacific Marine Mammal Center	1,000

**# 7130 – Security/AUS Contract \$606,431**

This covers the wage increase through December plus the \$1.00/hr increase on Jan 1, 2025 to June 30. On July 1 there will be another \$1.00/hr increase but that increase will show on next year's budget.

**# 8258 – Salary/Wages for District Manager \$95,795**

The Manager's last pay increase was in 2021, with no cost of living or merit increases since then. In addition to your consideration of an increase, the Manager would appreciate your consideration of a change in our work week. Many cities and public agencies are closed on Fridays or every other Friday – perhaps the District could adopt a similar schedule.

Regarding the Manager's vacation and sick days allowance, as per the current Personnel Policy, he is allowed 20 vacation days and 15 sick days. Since the Admin Assistant has been granted all allowed time off as 'personal days' (whether sick or personal), it seems a reasonable request to revise the Personnel Policy to upgrade the allowed time off for the Manager as all 'personal days'. This would result in no increase in allowed time but would give the Manager a total of 35 personal days.

**# 8135 – Workers Comp Insurance \$1728**

This item is directly related to salary/wages for employees and will be adjusted according to any changes approved in *Salary/Wages*.

**# 6025 – Landscape Misc. \$4350**

In addition to the regular allowance here, four trees at \$2350 total are planned for planting in the District's vacant lot, along the side of the open channel storm drain. This has a two-fold purpose: first, to begin cleaning up the appearance of the lot and second, to provide some screening for the adjacent property owner during those times when the District has to bring in heavy equipment for beach maintenance purposes.

**# Beach Cleanup/Restack Armoring \$15,000**

The winter forecast is for an El Nino neutral weather pattern which typically means a bit less rain and more mild temperatures. So while the District will most likely not have a lot of beach cleanup through this winter, we are going to have to monitor the slipping, sinking and toppling of all those boulders out on the beach, some of which are encroaching over the MHTL. The District will set up the cleanup but homeowners with encroaching armoring will have to cover the cost.

**# 7055 – Block Wall & Fence Repairs \$16,110**

The District and OC Parks have agreed to split the cost of replacement of the old rusted chainlink fence that runs along the bike path and separates the County property from the District's North Gate maintenance yard. The fence is falling over and is being held up by wood stakes and some of those plastic K-rails. Our share is \$11,110.

**# 7760 – Storage Annex to District Office \$70,000**

Staff is growing out of the 10x20 District office and needs a bit more storage space. The City Zoning Code will allow a detached structure of up to 120 sq.ft. on your property, without a permit. A 10x12 structure would suffice to provide the additional storage space that the District office needs. The intended design of the exterior would match the existing District office with lava stone wainscoting and wrapped with Ipe hardwood and standing seam metal roof, on a concrete slab, all positioned in the parking space next to the office.

**# 8805 – General Reserve Contribution \$492,323**

This is simply a plug-number to balance revenue and expenses and to show what we expect to have unspent that will go into Reserves at the end of the fiscal year.