

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

GL Code	Budget Names	Amount
INCOME		
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
	S \$	2,381,222

EXPENSE	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	5,180
8045	Contribution - CBRA Annual Mtg	3,000
8050	Contribution - PLF/SCC/PMMC	12,000
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)	4,730
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/Trans Rdr Svc/Sys Contrlr	3,884
7136	Security/Transponders	2,400
8410	Website Hosting	3,300
	\$	856,558

Employee Expenses		
8265	Heath Insurance	27,648
8252	Payroll Processing Fees	3,098
8255	Payroll Tax Expense	13,977
8258	Salary / Wages (District Manager)	105,795
8262		0
8264	Salary / Wages (Admin Assistant)	49,504
8280	Training/Seminars/Travel/Meals	1,350
8135	Workers Comp Insurance	1,999
	\$	203,370

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
	\$	51,840

General Repairs & Maintenance		
7060	Beach Cleanup/Restack Armoring	15,000
7055	Block Wall & Fence Repairs	16,200
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
	\$	201,229

Utilities		
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
	\$	109,550

Planned Improvements		
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
	\$	87,000

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

Non Operational Items		
8805	Gen Rsrve Contrib (minimum \$69,365)	477,548
8810	Shoreline Protection Consultants	250,000
8815	Shoreline Protection Engineering	75,000
		0
	\$	802,548.00

Total Expenses \$ 2,381,222