

ITEM 9a

CAPISTRANO BAY DISTRICT BUDGET / CHART OF ACCOUNTS FYE JUNE 30, 2026

GL Code	Budget Names	Amount
INCOME		
4125	Parcel Tax Revenue	600,000
4110	DIF Fees estimate from new construx	20,000
4110	DIF Transfer from DIF Road Fund	60,000
4135		
4150	Interest Income	14,001
4170	Late Fees/MiscRevenue/Park Cites	0
4160	RR Parking - Permits & OCTA Fees	55,160
4020	Property Tax Revenue	1,488,711
4010	Special Benefit-User Fee Revenue	227,917
4190	Summer Trash Collection	5,100
4120	Transponder Revenue	3,000
	S \$	2,473,889

EXPENSE	General & Admin	
8020	Auditing Services (RAMS)	14,450
8015	Bank Charges	540
8420	Board Mtg Rm Rental / Stipend	4,500
8010	Communications - Ph/Internet/Fax	5,186
8045	Contribution - CBRA Annual Mtg	3,000
8050	Contribution - PLF/SCC/PMMC	12,000
8110	Document Management	300
8060	Equipment - Copy Machine Lease	2,642
8055	Equipment - Copy Machine County Tax	0
8120	Legal Fees / Redwood Public Law	20,000
8130	Liability Ins / EQ-Flood	30,052
8140	Memberships (LAFCO/Carb/CSDA)	13,606
8145	MHTL Survey / LCP Committee	18,000
8490	Misc General Expenses	0
8350	Notices to Community	1,940
8237	Office Equipment (computer, etc)	3,000
8240	Office Supplies	2,500
8230	Photo Copying	1,500
8225		
8210	Property Management Contract	29,300
8290	Railroad Parking Lease - OCTA	53,763
8310	ReserveStudyUpdate (next in FY25)	2,000
7130	Security/AUS Contract	658,746
7133	Security/Bonuses for Staff	13,500
7134	Security/Contingencies/Fuel	3,500
7132	Security/DwellingLIVE Guest Passes	2,000
7131	Security/DwellingLIVE License Fee	8,674
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
	\$	919,512

Employee Expenses		
8265	Heath Insurance	32,546
8252	Payroll Processing Fees	3,368
8255	Payroll Tax Expense	14,272
8258	Salary / Wages (District Manager)	105,795
8262		0
8264	Salary / Wages (Admin Assistant)	52,780
8280	Training/Seminars/Travel/Meals	1,350
8135	Workers Comp Insurance	2,283
	\$	212,393

GL Code	Landscape Maintenance	Amount
6050	Irrigation Repairs (Paradise LS)	2,000
6010	Landscape Contract (Paradise LS)	30,000
6020	Landscape Extras (Paradise LS)	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	2,868
7316	Drains / Catch Basin / Filter Maint.	18,052
7125	Driveway Pressure Washing	2,904
7030	Electrical Repair	1,000
7210	Fire Extinguisher Refills	190
7111	Gate Repairs / Maint. (ALL)	27,500
7010	Lighting Maintenance for LS (OLP)	3,500
7020	Lighting / Holiday @ Gate Entry (OLP)	8,750
7315	Misc Maintenance	5,770
7310	Mutt Mitt Disposable Bags	1,625
7035	Painting / Re-Oiling Woodwork	16,000
7140		0
7145		0
7330	Pavement Maintenance	51,000
7410	Pest Control	7,275
7040	Plumbing Repair	40,000
7050	Roof Repair	1,000
7320		0
7415	Signage	500
7420	Small Tools & Equipment	600
7120	Street Sweeping	15,870
7510	Winter Roadway Cleanup (flooding)	3,000
	\$	238,604

Utilities		
5010	Electricity / LS & Guard Shack (5307)	4,740
5020	Electricity / Street Lights (3553/6358)	9,840
5030	Gas	5,160
5040	Trash Services	99,336
5070	Water & Sewer	9,120
	\$	128,196

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)	27,528
9923	Principal Payments (Vacant Lot)	41,600
	\$	69,128

Non Operational Items		
8805	Gen Rsrve Contrib (minimum \$73,464)	292,216
8810	Shoreline Protection Consultants	400,000
8815	Shoreline Protection Engineering	75,000
		0
	\$	767,216.00

Total Expenses \$ 2,473,889

CAPISTRANO BAY COMMUNITY SERVICES DISTRICT FY 2026 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.

BUDGET REVENUE WORKSHEET - FY26

1. Property Tax

a) Property tax from FY25 (apportioned)	\$	1,459,521
b) 2% increase by Prop. 13	\$	29,190

c) sum of lines a + b

FY26 Estimated Tax Rvnue \$ 1,488,711

	<u>LvngUnitFactor</u>	<u>Rate</u>			
2. Special Benefit Fee Breakdown					
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
				195 units	\$ 227,917.22
				Round to	\$ 227,917

3. Other Revenue

	<u>Estimate</u> FY26	<u>Actuals</u> FY25	<u>Actuals</u> FY24	<u>Actuals</u> FY23
Summer trash program (34 units @ \$150)	5,100	\$4,125	3,600	3,850
All accounts interest combined	14,000	\$14,709	10,572	4,249
Development Impact Fee	20,000	\$17,813	20,130	11,984
Development Impact Fee (from Road Maint Fund)	60,000		-	21,000
Parcel Tax Revenue	600,000	\$586,337	-	200,000
Transponder Fee (150 units @ \$20)	3,000	\$3,120	3,640	2,500
			5,475	5,475
RR Parking Revenue (394 spaces x 140/space)	55,160	\$52,785	50,830	49,250
Late Fees/Misc. Revenue		\$3,722	1,503	850
Infrastructure Protect from SLR			611,487	
Total	\$ 757,260	\$ 682,611	\$ 707,237	\$ 299,158

4. Summary

FY2026 Estimated Tax Revenue -	1,488,711	\$1,473,053	1,376,592	1,278,494
FY2026 Special Benefit Fee Revenue -	227,917	\$227,377	226,840	226,841
FY2026 Other Revenue (from item 3)	757,260	\$682,611	707,237	299,158
Total FY2026 Estimated Revenue	\$ 2,473,889	\$ 2,383,042	\$ 2,310,669	\$ 1,804,493