

ITEM 9b

CAPISTRANO BAY DISTRICT BUDGET / CHART OF ACCOUNTS FYE JUNE 30, 2027

GL Code	Budget Names	Amount
INCOME		
4110	DIF Fees estimate from new construx	20,000
4110	DIF Transfer from DIF Road Fund	60,000
4150	Interest Income	25,000
4125	Parcel Tax Revenue	516,000
4170	Late Fees/MiscRevenue/Park Cites	0
4160	RR Parking - Permits & OCTA Fees	57,130
4020	Property Tax Revenue	1,528,725
4010	Special Benefit-User Fee Revenue	227,917
4190	Summer Trash Collection	7,030
4120	Transponder Revenue	3,000
	S \$	2,444,802

EXPENSE	General & Admin	
8020	Auditing Services (RAMS)	14,945
8015	Bank Charges	50
8420	Board Mtg Rm Rental / Stipend	4,500
8010	Communications - Ph/Internet/Fax	5,486
8045	Contribution - CBRA Annual Mtg	3,000
8050	Contribution - PLF/SCC/PMMC	17,000
8110	Document Management	300
8060	Equipment - Copy Machine Lease	2,842
8055	Equipment - Copy Machine County Tax	0
8120	Legal Fees / Redwood Public Law	25,000
8130	Liability Ins / EQ-Flood	30,932
8140	Memberships (LAFCO/Carb/CSDA)	12,894
8145	MHTL Survey	27,000
8490	Misc General Expenses	0
8350	Notices to Community	1,600
8237	Office Equipment (computer, etc)	3,000
8240	Office Supplies	2,500
8230	Photo Copying	1,000
8225		
8210	Property Management Contract	29,300
8290	Railroad Parking Lease - OCTA	55,574
8310	ReserveStudyUpdate (next in FY25)	2,000
7130	Security/AUS Contract	671,701
7133	Security/Bonuses for Staff	13,500
7134	Security/Contingencies/Fuel	5,300
7132	Security/DwellingLIVE Guest Passes	2,000
7131	Security/DwellingLIVE License Fee	62,392
7138	Security/July 4th Allowance	2,600
7135	Security/Radio System Maint.	500
7139	Security/SurveillanceCamera Maint.	4,793
7137	Security/Trans Rdr Svc/Sys Contrlr	1,000
7136	Security/Transponders	3,600
8410	Website Hosting	3,400
	\$	1,009,708

EXPENSE	Employee Expenses	
8265	Heath Insurance	26,680
8252	Payroll Processing Fees	3,785
8255	Payroll Tax Expense	14,852
8258	Salary / Wages (District Manager)	105,795
8262		0
8264	Salary / Wages (Admin Assistant)	59,220
8280	Training/Seminars/Travel/Meals	800
8135	Workers Comp Insurance	2,422
	\$	213,554

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)	7,855
	\$	54,195

GL Code	General Repairs & Maintenance	Amount
7060	Beach Cleanup/Restack Armoring	25,000
7055	Block Wall & Fence Repairs	21,840
7070	Computer Consultant	2,928
7316	Drains / Catch Basin / Filter Maint.	18,052
7125	Driveway Pressure Washing	8,175
7030	Electrical Repair	1,000
7210	Fire Extinguisher Refills	190
7111	Gate Repairs / Maint. (ALL)	2,010
7010	Lighting Maintenance for LS (OLP)	4,730
7020	Lighting / Holiday @ Gate Entry (OLP)	9,613
7315	Misc Maintenance	6,890
7310	Mutt Mitt Disposable Bags	1,380
7035	Painting / Re-Oiling Woodwork	15,600
7140		0
7145		0
7330	Pavement Maintenance	5,000
7410	Pest Control	7,552
7040	Plumbing Repair	55,009
7050	Roof Repair	1,000
7320		0
7415	Signage	500
7420	Small Tools & Equipment	600
7120	Street Sweeping	17,350
7510	Winter Roadway Cleanup (flooding)	5,000
	\$	209,419

GL Code	Utilities	Amount
5010	Electricity / LS & Guard Shack (5307)	3,996
5020	Electricity / Street Lights (3553/6358)	9,768
5030	Gas	7,200
5040	Trash Services	114,160
5070	Water & Sewer	9,492
	\$	144,616

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	75,000
	\$	152,000

GL Code	Land	Amount
9930	Interest Allocation (Vacant Lot)	26,207
9923	Principal Payments (Vacant Lot)	42,921
	\$	69,128

GL Code	Non Operational Items	Amount
8805	Gen Rsrve Contrib (minimum \$73,464)	117,181
8810	Shoreline Protection Consultants	400,000
8815	Shoreline Protection Engineering	75,000
		0
	\$	592,181.00

Total Expenses \$ 2,444,802