

CAPISTRANO BAY DISTRICT
AGENDA REPORT
May 26, 2020

Financial

ITEM 8b

User Fee Assessment/Review by Willdan Financial

The agent from Willdan Financial Services, Mike Medve, has explained that the rates charged for the User Fee will remain at last year's levels, as shown in the chart below:

	<u>LvngUnitFactor</u>	<u>Rate</u>				
<u>User Fee Breakdown</u>						
a) Undeveloped Lot	.5	538.18	x	13	units =	6,996.34
b) Single Living Unit	1.0	1,076.35	x	151	units =	162,528.85
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	18	units =	38,748.60
g) Double Unit w/ half lot	2.25	2,421.79	x	1	units =	2,421.79
				195	units	\$ 227,379.05

In order to remain in compliance with California Proposition 218 and changes in the law, the District had no choice this year but to postpone the annual User Fee Assessment for this fiscal year to allow time for the compliance review by counsel and the Assessment Engineer, Willdan Financial Services.

We're about halfway complete with the review process. The remaining schedule that gets us to the finish line by mid-July is as follows:

- legal review/approval of the final Engineer's Report
- mail out two-week notice for the Public Hearing
- conduct the Public Hearing (State emergency COVID-19 declaration allows for this to be done remotely, in a similar setting as our remote Board meetings)
- finalize assessment-forming resolutions
- mail out first billing of User Fee Assessment in mid-July

This procedure brings the District into compliance with current changes in the law and puts the District back on a financially responsible revenue track, and in timing with the roll over to the new fiscal year which commences on July 1.