

CAPISTRANO BAY COMMUNITY SERVICES DISTRICT  
 FY 2023 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 - FY23

**1. Property Tax**

a) Property tax from FY22 (apportioned)	\$ 1,199,525
b) 2% increase by Prop. 13	\$ 23,991

c) sum of lines a + b **FY23 Estimated Tax Revenue \$ 1,223,516**

	<u>LvngUnitFactor</u>	<u>Rate</u>			
<b>2. Special Benefit Fee Breakdown</b>					
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	<b>\$ 227,379.05</b>
				Round to	<b>\$ 227,379</b>

**3. Other Revenue**

	FY23	FY22	FY21	FY20
Summer trash program (35 units @ \$110)	3,850	3,885	3,500	3,975
All accounts interest combined (prior year)	1,000	975	2,500	6,109
Development Impact Fee (prior yr - \$11,000)	10,000	9,508	11,144	11,065
Development Impact Fee (from Road Maint Fund)	21,000	21,000		
From reserves (shoreline protection)	200,000	46,000		
Transponder Fee (200 units @ \$20)	4,000	2,920	5,745	3,840
Annual Fee for County Gate	5,475	5,475	10,950	-
RR Parking Revenue (394 spaces x 125/space)	49,250	45,310	45,310	43,340
Late Fees/Misc. Revenue/Park. Cites				177

<b>Total</b>	<b>\$ 294,575</b>	<b>\$ 135,073</b>	<b>\$ 79,149</b>	<b>\$ 68,506</b>
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**4. Summary**

FY2023 Estimated Tax Revenue -	1,223,516	1,164,641	1,112,111	1,069,555
FY2023 Special Benefit Fee Revenue -	227,379	227,379	227,379	
FY2023 Other Revenue (from item 3)	294,575	135,073	79,149	68,506
<b>Total FY2023 Estimated Revenue</b>	<b>\$ 1,745,470</b>	<b>\$ 1,527,093</b>	<b>\$ 1,418,639</b>	<b>\$ 1,138,061</b>