

CAPISTRANO BAY COMMUNITY SERVICES DISTRICT
 FY 2024 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 - FY24

1. Property Tax

a) Property tax from FY23 (apportioned)	\$	1,315,178
b) 2% increase by Prop. 13	\$	26,304

c) sum of lines a + b		FY24 Estimated Tax Rvnu	\$ 1,341,482
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2. Special Benefit Fee Breakdown

	<u>LvngUnitFactor</u>	<u>Rate</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
					Round to
					\$ 227,379

3. Other Revenue

	Estimate FY24	Actuals FY23	Actuals FY22	Actuals FY21
Summer trash program (29 units @ \$120)	3,480	3,850	3,885	3,500
All accounts interest combined (prior year)	1,000	4,249	975	2,500
Development Impact Fee (prior yr - \$)	10,000	11,984	13,580	7,546
Development Impact Fee (from Road Maint Fund)	21,000	21,000	21,000	
From reserves (shoreline protection)	200,000	200,000	46,000	
Transponder Fee (200 units @ \$20)	4,000	2,500	2,920	5,745
Annual Fee for County Gate	5,475	5,475	5,475	10,950
RR Parking Revenue (394 spaces x 130/space)	51,220	49,250	45,310	45,310
Late Fees/Misc. Revenue/Park. Cites		850		

Total	\$ 296,175	\$ 299,158	\$ 139,145	\$ 75,551
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4. Summary

FY2024 Estimated Tax Revenue -	1,341,482	1,278,494	1,164,641	1,112,111
FY2024 Special Benefit Fee Revenue -	227,379	226,841	227,379	227,379
FY2024 Other Revenue (from item 3)	296,175	299,158	139,145	75,551
Total FY2024 Estimated Revenue	\$ 1,865,036	\$ 1,804,493	\$ 1,531,165	\$ 1,415,041