

CAPISTRANO BAY COMMUNITY SERVICES DISTRICT  
 FY 2025 PROPERTY TAX / SPECIAL BENEFIT FEE REVENUE WORKSHEET

Note: The **property tax revenue estimate** is calculated from the actual taxes apportioned increased by the 2% allowed under Prop. 13. The **RR parking** rates increase by the CF **Fee rates** will remain unchanged from the prior year.

**ITEM NO. 9a**

**DRAFT BUDGET REVENUE WORKSHEET - FY25**

DRAFT

**1. Property Tax**

a) Property tax from FY24 (apportioned)	\$	1,383,324
b) 2% increase by Prop. 13	\$	27,666

c) sum of lines a + b

FY24 Estimated Tax Rvnu **\$ 1,410,990**

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

**3. Other Revenue**

	Estimate FY25	Actuals FY24	Actuals FY23	Actuals FY22
Summer trash program (34 units @ \$125)	4,250	3,600	3,850	3,885
All accounts interest combined (prior year)	1,000	9,516	4,249	975
Development Impact Fee (prior yr - \$)	10,000	3,554	11,984	13,580
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	2,300	2,500	2,920
Annual Fee for County Gate	-	-	5,475	5,475
RR Parking Revenue (394 spaces x 135/space)	53,190	50,830	49,250	45,310
Late Fees/Misc. Revenue/Park. Cites		1,403	850	

<b>Total</b>	<b>\$ 293,440</b>	<b>\$ 71,203</b>	<b>\$ 299,158</b>	<b>\$ 139,145</b>
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**4. Summary**

FY2025 Estimated Tax Revenue -	1,410,990	1,292,226	1,278,494	1,164,641
FY2025 Special Benefit Fee Revenue -	227,917	226,302	226,841	227,379
FY2025 Other Revenue (from item 3)	293,440	71,203	299,158	139,145
<b>Total FY2025 Estimated Revenue</b>	<b>\$ 1,932,348</b>	<b>\$ 1,589,731</b>	<b>\$ 1,804,493</b>	<b>\$ 1,531,165</b>

as of 04/30/24