

CAPISTRANO BAY COMMUNITY SERVICES DISTRICT
FY 2026 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 - FY26

1. Property Tax

a) Property tax from FY25 (apportioned)	\$ 1,459,521
b) 2% increase by Prop. 13	\$ 29,190

c) sum of lines a + b

FY26 Estimated Tax Rvnue \$ 1,488,711

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

3. Other Revenue

	Estimate FY26	Actuals FY25	Actuals FY24	Actuals FY23
Summer trash program (34 units @ \$150)	5,100	\$4,125	3,600	3,850
All accounts interest combined	14,000	\$14,709	10,572	4,249
Development Impact Fee	20,000	\$17,813	20,130	11,984
Development Impact Fee (from Road Maint Fund)	60,000		-	21,000
Parcel Tax Revenue	600,000	\$586,337	-	200,000
Transponder Fee (150 units @ \$20)	3,000	\$3,120	3,640	2,500
			5,475	5,475
RR Parking Revenue (394 spaces x 140/space)	55,160	\$52,785	50,830	49,250
Late Fees/Misc. Revenue		\$3,722	1,503	850
Infrastructure Protect from SLR			611,487	
Total	\$ 757,260	\$ 682,611	\$ 707,237	\$ 299,158

4. Summary

FY2026 Estimated Tax Revenue -	1,488,711	\$1,473,053	1,376,592	1,278,494
FY2026 Special Benefit Fee Revenue -	227,917	\$227,377	226,840	226,841
FY2026 Other Revenue (from item 3)	757,260	\$682,611	707,237	299,158
Total FY2026 Estimated Revenue	\$ 2,473,889	\$ 2,383,042	\$ 2,310,669	\$ 1,804,493