

CAPISTRANO BAY COMMUNITY SERVICES DISTRICT  
 FY 2027 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 - FY27**

**1. Property Tax**

a) Property tax from FY26 (apportioned)	\$ 1,498,750
b) 2% increase by Prop. 13	\$ 29,975

c) sum of lines a + b

FY27 Estimated Tax Rvnue \$ 1,528,725

**2. Special Benefit Fee Breakdown**

	<u>LvngUnitFactor</u>	<u>Rate</u>			
a) Undeveloped Lot (removed 071)	.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 FY27	Actuals FY26	Actuals FY25	Actuals FY24
Summer trash program (37 units @ \$190)	7,030		\$4,125	3,600
All accounts interest combined	25,000		\$14,709	10,572
Development Impact Fee	20,000		\$17,813	20,130
Development Impact Fee (from Road Maint Fund)	60,000			-
Parcel Tax Revenue	516,000		\$586,337	-
Transponder Fee (150 units @ \$20)	3,000		\$3,120	3,640
				5,475
RR Parking Revenue (394 spaces x 145/space)	57,130		\$52,785	50,830
Late Fees/Misc. Revenue			\$3,722	1,503
Infrastructure Protect from SLR				611,487
<b>Total</b>	<b>\$ 688,160</b>		<b>\$ 682,611</b>	<b>\$ 707,237</b>

**4. Summary**

FY2027 Estimated Tax Revenue -	1,528,725	\$1,473,053	1,376,592
FY2027 Special Benefit Fee Revenue -	227,917	\$227,377	226,840
FY2027 Other Revenue (from item 3)	688,160	\$682,611	707,237
<b>Total FY2027 Estimated Revenue</b>	<b>\$ 2,444,802</b>	<b>\$ 2,383,042</b>	<b>\$ 2,310,669</b>