

COMMUNITY FACILITIES DISTRICT NO. 1

PARK MAINTENANCE

ANNUAL
SPECIAL TAX

2026/27

REPORT

REPORT DATE: MAY 2026

CITY OF MORENO VALLEY
SPECIAL DISTRICTS DIVISION
FINANCIAL & MANAGEMENT SERVICES DEPARTMENT

14177 Frederick St.
PO Box 88005
Moreno Valley, CA 92552
SDAdmin@moval.org
951.413.3470



TABLE OF CONTENTS

I. INTRODUCTION	1
A. Description of Proceedings	1
B. The District.....	1
i. Boundaries of the District	1
ii. Boundaries of the Future Annexation Area	2
iii. Annexations	2
iv. Description of Services	2
II. DISTRICT FUNDED PARK IMPROVEMENTS	3
III. COMPUTATION OF THE SPECIAL TAX REQUIREMENT	5
A. Annual Escalation Factor	5
B. Maintenance and Operation Costs	5
C. Administrative Expenses.....	5
D. Reserve Fund	5
E. Special Tax Requirement.....	6
IV. SPECIAL TAX CALCULATION	7
A. Special Tax Rate	7
B. Method of Apportionment.....	8
C. Delinquencies	8
V. SPECIAL TAX ALLOCATION (TAX ROLL)	9
Appendix A : Annexations	A-1
Appendix B : District Boundary Map.....	B-1
Appendix C : Special Tax Allocation (Tax Roll).....	C-1

TABLES

Table 1: Summary of Actions	1
Table 2: Park Improvements	3
Table 3: Park Amenities	4
Table 4: Proposed Special Tax Requirement	6
Table 5: Land Use Categories	7
Table 6: Special Tax Rate.....	7
Table 7: Current Delinquencies	8

LIST OF PARTICIPANTS

Community Facilities District No. 1

City Contacts

Jeremy Bubnick
Parks & Community Services Director
14075 Frederick Street
P.O. Box 88005
Moreno Valley, CA 92552-0805
951.413.3280
jeremyb@moval.org

Valerie Arenas Rey
Special Districts Division Manager
14177 Frederick Street
P.O. Box 88005
Moreno Valley, CA 92552-0805
951.413.3492
valeriere@moval.org

Special Tax Consultant

Matthew E. Webb
Albert A. Webb Associates
3788 McCray Street
Riverside, CA 92506
951.686.1070
matt.webb@webbassociates.com

Special Counsel

Warren B. Diven
Best Best & Krieger LLP
655 West Broadway, 15th Floor
San Diego, CA 92101
619.525.1337
warren.diven@bbklaw.com

I. INTRODUCTION

A. DESCRIPTION OF PROCEEDINGS

The City Council of the City of Moreno Valley, acting in its capacity as President and Members of the Board of Directors for the Moreno Valley Community Services District (“CSD Board”), formed Community Facilities District No. 1 (“District”) pursuant to the provisions of the Mello-Roos Community Facilities Act of 1982. The City requires property owners of new development projects to mitigate the increased costs on parks located within the District by providing an ongoing funding source for maintenance of the park facilities. The District was formed on July 8, 2003 to provide the residential development community with a tool to provide this ongoing funding. Residential developers electing to use this tool authorize the City to levy a special tax onto the property tax bill of properties within the development project. A summary of the actions taken in the formation of the District is listed below.

Table 1: Summary of Actions

Document	Number	Date
Resolution Adopting a Boundary Map	CSD 2003-08	May 27, 2003
Resolution of Intention to Establish the District	CSD 2003-09	May 27, 2003
Resolution Adopting CFD 1 Future Annexation Area Map	CSD 2003-11	May 27, 2003
Resolution of Intention to Annex Territory in the Future	CSD 2003-12	May 27, 2003
Resolution Removing Certain Territory, Approving an Amended	CSD 2003-23	July 8, 2003
Boundary Map, and Forming and Establishing the District	CSD 2003-23	July 8, 2003
Resolution Authorizing Future Annexation of Territory	CSD 2003-26	July 8, 2003
Urgency Ordinance Authorizing the Levy of a Special Tax	CSD-40	July 8, 2003
Ordinance Authorizing the Levy of a Special Tax	CSD-41	August 26, 2003

B. THE DISTRICT

The District funds the continued maintenance and/or repair of Parks and Park Improvements and all the effort by Park Rangers that is devoted to the maintenance of the Parks and Park Improvements and public safety, as defined in the Rates and Method of Apportionment (“RMA”), of those facilities included within the District.

i. BOUNDARIES OF THE DISTRICT

The original boundaries included five tracts identified by parcel numbers in Appendix C of the June 2003 Community Facilities District Report, prepared by Albert A. Webb Associates. Following the Public Hearing on July 8, 2003, the CSD Board amended the May 27, 2003 boundary map to delete two of the five identified tracts, Tentative Tracts 30708 and 29857. Tentative Tracts 31050, 30998, and 30924 formed the original District, which included 154 dwelling units. In December 2004, Tentative Tract 30708 annexed into the District as part of Annexation No. 2004-5. Tentative Tract 29857 may be annexed into the District in the future. The parcel associated with Tentative Tract 30998 was later acquired by the Moreno Valley Unified School District and is now exempt from the special tax under the RMA, adjusting the original parcel count of the District to 107 parcels.

ii. BOUNDARIES OF THE FUTURE ANNEXATION AREA

The future annexation boundaries include the balance of the area that was included within the City's boundaries, as of the date of the map approval.

iii. ANNEXATIONS

As a requirement of development, single-family and multi-family residential projects were approved on the condition the property owner would provide a funding source to support the operations and ongoing maintenance of certain park facilities within the District. The qualified elector (i.e. landowner or registered voter, depending on the number of registered voters) could annex into the District and authorize the levy of the annual special tax on the property tax roll of the property or fund an endowment to cover the ongoing obligation for the project. The endowment option was never selected. A list of developments whose parcels annexed into the District is included in Appendix A.

CFD 1 does not include a rate for non-residential development projects. Park facilities constructed as part of a non-residential project (e.g. trails) do not have a revenue stream to fund the ongoing maintenance and operations. In efforts to keep pace with the increases in the costs to maintain park facilities while providing a funding mechanism for all development types, staff formed a new Community Facilities District known as CFD No. 2021-01 (Parks Maintenance). This new district will be available for use by all development project types and establishes a special tax rate based on the projected addition of new park facilities and increased maintenance costs related to those facilities. All future projects conditioned to provide funding for park facilities will fund CFD 2021-01.

iv. DESCRIPTION OF SERVICES

Revenue received from the special tax can be used to fund the District's park improvements as further described below:

"Parks and Park Improvements" means Parks and Park Improvements which are to be developed, constructed, installed, and maintained within and in the area of the District and which will be owned and operated by the District for the benefit of the residents of the District.

"Services" means the maintenance and/or repair of Parks and Park Improvements, including, but not limited to, the planting, replanting, mowing, trimming, irrigation and fertilization of grass, trees, shrubs, and other ornamental plants and vegetation, the operation, maintenance, repair, and replacement of irrigation systems associated with Parks and Park Improvements, and all the effort by Park Rangers that is devoted to the maintenance of the Parks and Park Improvements and public safety.

II. DISTRICT FUNDED PARK IMPROVEMENTS

The park facilities included in the District that can be maintained in whole or in part through revenue collected from the levy of special taxes are listed below.

Table 2: Park Improvements

PARKS¹			
Project Name	Location	Tract No.	Opening Date
Celebration Park	John F Kennedy Dr. and Oliver St.	22709	June 3, 2006
Hound Town Dog Park	N/E Redlands & Locust	-	January 30, 2014
Lasselle Sports Park	West side of Lasselle St.	PM 30352	September 27, 2014
Patriot Park	SEC Perris Blvd. and Filaree Ave.	2995	June 14, 2010
Rock Ridge Park	East of Nason St.	32834	June 22, 2009
Shadow Mountain Park	North side of Presidio Hills Dr.	23553	January 27, 2004
Towngate II Park	Arbor Park Ln.	29143	January 14, 2005
Vista Lomas Park	North side of Iris Ave.	30286	September 9, 2003
OPEN SPACE/FUTURE SITES			
Project Name	Location	Tract No.	Opening Date
Hidden Springs Passive Park	NWC of Hidden Springs Drive and Greenridge Dr.	PM 20970	December 31, 2015
EQUESTRIAN FACILITIES			
Project Name	Location	Tract No.	Opening Date
Rancho Verde Equestrian Staging Area	East side of Lasselle St.	30321	January 29, 2007
Cottonwood Staging Area	North side of Cottonwood Ave.	31269	December 10, 2007
Cold Creek Trail Head	27334 Cold Creek Ct.	32834	October 26, 2010
AQUEDUCT BIKEWAY			
Project Name	Location	Tract No.	Opening Date
Bikeway/Juan Bautista Trail	South of Bay Ave. to west side of Graham St.	15387	April 18, 2007
Bikeway/ Juan Bautista Trail	South of Delphinium Ave. to north of Perham Ct.	19711	April 18, 2007
Bikeway/ Juan Bautista Trail	Aqueduct Way from Pan Am Blvd. to Cottonwood Ave.	10895	April 18, 2007
Bikeway/ Juan Bautista Trail	South of Perham Ct. to north of John F Kennedy Dr.	19711	April 18, 2007
Bikeway/ Juan Bautista Trail	East of Heacock St. between Cactus Ave. and Unity Ct.	9829-1	April 18, 2007
Bikeway/ Juan Bautista Trail	South of JFK Dr. SEC of Indian St./Vandenberg Dr. to NWC of Oakham Ct./Fay Ave.	10006	October 27, 2009
Bikeway/ Juan Bautista Trail	North of Gentian Ave. to Indian St.	22180-2	May 25, 2020
MULTI-USE TRAILS			
Project Name	Trail Head to End of Trail Development	Tract No.	Opening Date
Cactus Trails	South side of Cactus Ave. east of JFK Dr. to east end of Cactus Ave. at water tank	30232	June 23, 2005
Cactus Trails	Cactus connector S. along Avalon Ave. to Forest Oaks Way	30233	June 23, 2005
Cactus Trails	Cactus Ave. west of Oliver St.	31128	November 8, 2005
Cactus Trails	South side of Cactus Ave. from Oliver St. east to end of Tract 22709	22709	November 8, 2005
Cactus Trails	South side of Cactus Ave. w/of Moreno Beach Blvd. to end of Tract 31889	31889	June 19, 2006
Rancho Verde Trails	Second tract N/E of Rancho Verde Staging	30318	July 11, 2006
Rancho Verde Trails	First tract N/E of Rancho Verde Staging	30321	July 11, 2006
Quincy Ch. Trails	Quincy Channel Trail Between Cottonwood Ave. and Bay Ave.	31284	November 8, 2006
Redlands Blvd. Trails	West side of Redlands Blvd. at Cottonwood Ave. north to Dracaea Ave.	31269	May 14, 2007
Cottonwood Trails	Cottonwood Ave. Trail from Redlands Blvd. to Quincy Channel	31269-1	May 14, 2007
Auto Mall Trails	Trail extension east of Auto Mall Trail to Tract 32835	PM 30882	August 20, 2007
Cottonwood Trails	Cottonwood Ave. east of Quincy St.	31269	April 8, 2008
Redlands Blvd. Trails	Redlands Blvd. Trails South of Cottonwood Ave.	32625	August 1, 2008
Iris Ave Trails	Trail behind Tract 29920	29920	September 16, 2008
Iris Ave Trails	Trail from tract 29920 to Tract 22936	30268	September 16, 2008
Nason Trails (Cold Creek)	Trails south east of Nason St. and Eucalyptus Ave.	32834	October 26, 2010
Sunnymead Ranch	Trail E. of Via Del Norte to Pigeon Pass Rd.	23553	January 1, 2004
Sunnymead Ranch	Trail N. of Sunnymead Ranch Parkway to South of Lawless Rd. to Tract	23553	January 1, 2004
Cactus Trails	W. Landon Rd. between Cactus Ave. and Brodiaea Ave.	31129	January 16, 2012
Aldi Trail	Eucalyptus Ave from Quincy to Redlands Blvd.	PM 35607	July 1, 2015
Eucalyptus Ave. Trails West	Fire Station 58 to Quincy St.	35679	June 1, 2019

¹ Additional Park Facilities may be listed in the Parks, Recreation and Open Space Comprehensive Master Plan.

Table 3: Park Amenities

Moreno Valley Parks Amenities																			
Name - Address	Funding Source Location	Banquet Facility	Barbecue	Baseball/Softball Field	Basketball Court	Dog Park	Fitness Equipment	Football Field	Golf Course	Horse Arena	Multi-use Athletic Field	Off-street Parking	Pickleball Court	Picnic Tables	Picnic Shelter	Playground	Restroom	Security Lighting	Skate Park
Auto Mall Trails - East of Auto Mall Trail to Tract 32835	CFD#1																		
Aldi Trail - Eucalyptus Avenue from Quincy to Redlands Boulevard	CFD#1																		
Bikeway/ Juan Bautista Trail	CFD#1																		
Cactus Trail	CFD#1																		
Celebration Park - 14965 Morgan Avenue	CFD#1		•		•							•		•	•	•	•	•	
Cottonwood Staging Area - North side of Cottonwood Avenue	CFD#1									•									
Cottonwood Trails	CFD#1																		
Cold Creek Trail Head - 27334 Cold Creek Court	CFD#1									•									
Eucalyptus Avenue Trails West - Fire Station 58 to Quincy Street	CFD#1																		
Iris Avenue Trails	CFD#1																		
Hidden Springs Passive Nature Park - Hidden Springs Parkway and Greenridge St.	CFD#1												•						
Hound Town Dog Park - 11150 Redlands Boulevard	CFD#1				•							•					•		
Lasselle Sports Park - 17155 Lasselle Street	CFD#1		•				•					•		•	•	•	•	•	•
Nason Trails (Cold Creek) Southeast of Nason Street and Eucalyptus Avenue	CFD#1																		
Patriot Park - 15310 Perris Boulevard	CFD#1			•									•		•		•		
Quincy Ch. Trail - Cottonwood Avenue and Bay Avenue	CFD#1																		
Rancho Verde Trail - North East of Rancho Verde Staging	CFD#1																		
Rancho Verde Equestrian Staging Area - East side of Lasselle Street	CFD#1									•									
Redlands Boulevard Trails	CFD#1																		
Rock Ridge Park - 27119 Waterford Way	CFD#1		•											•	•	•	•		
Shadow Mountain Park - 23239 Presidio Hills Drive	CFD#1		•	•							•			•	•	•	•		
Sunnymead Ranch Trail	CFD#1																		
TownGate II Park - 13100 Arbor Park Lane	CFD#1	•	•								•		•	•	•		•		
Vista Lomas Park - 26700 Iris Avenue	CFD#1		•		•						•	•	•	•	•		•		

III. COMPUTATION OF THE SPECIAL TAX REQUIREMENT

The City is authorized to levy the special tax consistent with the RMA, which was approved by the legislative body and the qualified electors of the District. The special tax requirement includes the costs for maintenance and operation services of District facilities, administrative expenses, and replenishment of the contingency reserve fund for each year. Other available revenues are considered when calculating the special tax and may be used to offset the annual special tax requirement.

A. ANNUAL ESCALATION FACTOR

On each July 1 following the year the tax rate areas were established ("Base Year"), the maximum special tax rate shall be increased by the greater of the increase in the annual percent change in the Consumer Price Index (CPI) or two percent (2%). The CPI is based on the Department of Labor, Bureau of Labor Statistics, Regional Consumer Price Index for all Urban Consumers for Los Angeles-Long Beach-Anaheim.¹ The Maximum Special Tax Annual Adjustment is shown below in Table 6. Prior year escalators are available upon request.

B. MAINTENANCE AND OPERATION COSTS

The District will provide, to the extent funds are available, the ongoing maintenance of park improvements and all efforts by the Park Rangers associated with facilities identified in Section II. Services are defined in Section I.B.iv.

C. ADMINISTRATIVE EXPENSES

Administrative expenses are those directly related to the administration of the District. They include, but are not limited to, costs related to the City's general administrative services, overhead for personnel support, building and maintenance, insurance, CSD Board support, City Manager support, purchasing, and communications.

D. RESERVE FUND

Consistent with the RMA, a contingency reserve can be established in an amount equal to ten percent (10%) of the estimated costs of providing the Services and estimated Administrative Expenses for any fiscal year to provide for the payment of unexpected costs, which may be incurred during the fiscal year.

¹ In January 2018, the Bureau of Labor Statistics introduced a new geographic area sample for the CPI. Riverside, CA, which was previously included in the Los Angeles-Riverside-Orange County, CA MSA (Metropolitan Statistical Area), will now be included in a separate CBSA (Core Based Statistical Area) and will be considered a new index named Riverside-San Bernardino-Ontario, starting at 100.000. The Los Angeles-Riverside-Orange County, CA index was renamed "Los Angeles-Long Beach-Anaheim". Because the CPI approved by the qualified electors was the Los Angeles-Riverside-Orange County index, and it was renamed and not eliminated, CSD General Counsel determined the District would continue to use the Los Angeles-Long Beach-Anaheim index.

E. SPECIAL TAX REQUIREMENT

The Special Tax Requirement calculation is provided in the following table.

Table 4: Proposed Special Tax Requirement

SPECIAL TAX REQUIREMENT	
Personnel Services	\$ 736,676.00
Operations and Maintenance ¹	890,279.00
Material & Supplies	113,850.00
Debt Service	-
Fixed Charges (Overhead, Administration, & Replacement)	148,356.00
Capital Improvement Projects and Fixed Assets	225,000.00
Gross Special Tax Requirement	\$ 2,114,161.00
CREDITS: CONTRIBUTIONS & TRANSFERS	
Transfer from Community Services District Zone E-8	(38,887.75)
Use of Money & Property	(9,000.00)
Fund Balance Contribution/(Draw)	327,369.99
Total Contributions/Transfers	\$ 279,482.24
TOTAL NET SPECIAL TAX REQUIREMENT	\$ 2,393,643.24
¹ Based on the CSD Board Proposed Budget.	

IV. SPECIAL TAX CALCULATION

A levy of special tax shall be collected annually at the same time and in the same manner as the property taxes are collected and shall be subject to the same penalties and the same procedure, sale and lien priority in case of delinquency as applicable for ad valorem taxes; however, the CSD Board may use a direct billing procedure for any special taxes that cannot be collected on the Riverside County property tax bill or if necessary, may by resolution, elect to collect the special taxes at a different time or in a different manner to meet its financial obligations.

A. SPECIAL TAX RATE

The special tax rate per dwelling unit (DU) that can be levied by the CSD Board in any fiscal year is calculated using the Land Use Categories listed in Table 5 and the Special Tax Rate listed in Table 6.

Table 5: Land Use Categories

Land Use Category	Description	Dwelling Units
1	Single-family Residential and Multifamily Residential	One / Residence or Residential Unit
2	All Other Property	Two / Acre

In accordance with the RMA, property classified as commercial or industrial and publicly owned or dedicated property will be identified as exempt with regard to the special tax. The exemption also applies to sliver parcels, common lots, open space, or any other property that cannot be developed.

Table 6: Special Tax Rate

Fiscal Year	Maximum Special Tax Annual Adjustment	Maximum Special Tax	Applied Special Tax ²
2003/04 ¹	-	\$ 115.00	\$ 115.00
2020/21	2.96%	181.59	146.32
2021/22	2.00%	185.22	153.64
2022/23	6.57%	197.39	163.74
2023/24	4.93%	207.12	180.12
2024/25	3.47%	214.31	198.14
2025/26	3.42%	221.64	217.96
2026/27	3.01%	228.31	228.30
¹ Rates between base year and data supplied are on file and available upon request.			
² The applied special tax cannot exceed the maximum special tax; amounts must be even numbers in accordance with County guidelines.			

B. METHOD OF APPORTIONMENT

For each fiscal year, the CSD Board will determine the amount of the special tax to be levied to pay for (a) the estimated costs of providing the identified Services, (b) the amount estimated for Administrative Expenses, and (c) the amount required to fund or replenish the Contingency Reserve (collectively defined as the “Special Tax Requirement”). The special tax can be levied on all non-exempt parcels in the District, in an amount per DU, based on the Land Use Categories, up to the Special Tax Requirement. The amount of special tax to be levied on any parcel cannot exceed the amount calculated by multiplying the DUs for the parcel by the maximum special tax rate for the fiscal year.

C. CURRENT DELINQUENCIES

The District’s delinquencies are summarized below.

Table 7: Current Delinquencies

FY	Amount Levied	Amount Delinquent ²	Number of Delinquent Parcels	Percent Delinquent
2018/19 ¹	\$ 1,277,219.14	\$ 14.17	1	0.00%
2019/20	1,318,635.84	29.26	1	0.00%
2020/21	1,351,265.20	73.16	1	0.01%
2021/22	1,561,750.60	428.01	6	0.03%
2022/23	1,708,872.50	829.66	6	0.05%
2023/24	1,874,641.86	2,177.87	16	0.12%
2024/25	2,074,454.38	5,813.03	34	0.28%
2025/26	2,283,488.38	16,798.17	98	0.74%
¹ No outstanding delinquencies in prior years. Information regarding prior delinquencies is on file and available upon request.				
² Levy amounts delinquent as of June 2026. Payment of delinquent levy amounts will also include penalties and interest.				
Source: Riverside County Special Assessment Distribution Status Report				

V. SPECIAL TAX ALLOCATION (TAX ROLL)

The Special Tax Allocation, provided below, outlines which developments' parcels have been annexed into the District and the calculation of the total special tax levy for the fiscal year. For FY 2026/27, there are 10,484.64 taxable DUs in the District. A detailed Tax Roll by parcel is included in Appendix C.

Appendix A: Annexations

FY	Annexation Number	Tract No./ Development Name	Resolution No.	Date of Annexation
2003/04	2003-1	30316	CSD 2003-28	Nov. 25, 2003
2003/04	2003-1	30714	CSD 2003-28	Nov. 25, 2003
2003/04	2003-1	30319	CSD 2003-28	Nov. 25, 2003
2003/04	2003-1	30233	CSD 2003-28	Nov. 25, 2003
2003/04	2003-1	30320	CSD 2003-28	Nov. 25, 2003
2003/04	2003-2	27523	CSD 2004-03	March 23, 2004
2003/04	2003-2	30318	CSD 2004-03	March 23, 2004
2003/04	2003-2	30476	CSD 2004-03	March 23, 2004
2004/05	2004-3	30321	CSD 2004-18	July 13, 2004
2004/05	2004-3	31120	CSD 2004-18	July 13, 2004
2004/05	2004-3	31255	CSD 2004-18	July 13, 2004
2004/05	2004-4	29732	CSD 2004-25	Nov. 23, 2004
2004/05	2004-5	27593	CSD 2004-26	Dec. 14, 2004
2004/05	2004-5	30708	CSD 2004-26	Dec. 14, 2004
2004/05	2004-5	31128	CSD 2004-26	Dec. 14, 2004
2004/05	2004-5	31268	CSD 2004-26	Dec. 14, 2004
2004/05	2004-5	31269-1	CSD 2004-26	Dec. 14, 2004
2005/06	2005-6	29920	CSD 2005-13	July 12, 2005
2005/06	2005-6	31212	CSD 2005-13	July 12, 2005
2005/06	2005-6	31327	CSD 2005-13	July 12, 2005
2005/06	2005-7	BRE Prop Inc	CSD 2005-14	July 12, 2005
2005/06	2005-7	Lasselle Place Apts.	CSD 2005-14	July 12, 2005
2005/06	2005-8	30967	CSD 2005-18	Sept. 13, 2005
2005/06	2005-8	31129	CSD 2005-18	Sept. 13, 2005
2005/06	2005-8	31213	CSD 2005-18	Sept. 13, 2005
2005/06	2005-8	31284	CSD 2005-18	Sept. 13, 2005
2005/06	2005-8	31326	CSD 2005-18	Sept. 13, 2005
2005/06	2005-8	31424	CSD 2005-18	Sept. 13, 2005
2005/06	2005-8	32142	CSD 2005-18	Sept. 13, 2005
2005/06	2005-8	32143	CSD 2005-18	Sept. 13, 2005
2005/06	2005-8	32144	CSD 2005-18	Sept. 13, 2005
2005/06	2005-8	32210	CSD 2005-18	Sept. 13, 2005
2005/06	2005-9	Reserve at Moreno Valley Ranch	CSD 2005-19	Oct. 25, 2005
2005/06	2005-10	32145	CSD 2006-07	April 11, 2006
2005/06	2005-10	32146	CSD 2006-07	April 11, 2006
2005/06	2005-11	32018	CSD 2006-08	April 11, 2006
2005/06	2006-12	31257	CSD 2006-09	April 11, 2006
2005/06	2006-13	32834	CSD 2006-10	April 11, 2006
2005/06	2006-13	36933	CSD 2006-10	April 11, 2006
2005/06	2006-13	32836	CSD 2006-10	April 11, 2006
2005/06	2006-14	Stonegate 552	CSD 2006-13	June 13, 2006
2005/06	2006-15	Alessandro Apts.	CSD 2006-14	June 13, 2006
2005/06	2006-15	31494	CSD 2006-14	June 13, 2006
2005/06	2006-15	31591	CSD 2006-14	June 13, 2006
2005/06	2006-15	32625	CSD 2006-14	June 13, 2006
2005/06	2006-15	33437	CSD 2006-14	June 13, 2006

FY	Annexation Number	Tract No./ Development Name	Resolution No.	Date of Annexation
2005/06	2006-16	Broadstone at Valley View	CSD 2006-15	June 13, 2006
2005/06	2006-17	31149	CSD 2006-16	June 13, 2006
2006/07	2006-18	30921	CSD 2006-29	Sept. 12, 2006
2006/07	2006-19	Broadstone Vistas Apts.	CSD 2006-30	Sept. 12, 2006
2006/07	2006-22	31618	CSD 2007-01	Jan. 9, 2007
2006/07	2006-22	32194	CSD 2007-01	Jan. 9, 2007
2006/07	2006-22	32715	CSD 2007-01	Jan. 9, 2007
2006/07	2006-20	33256	CSD 2007-07	May 22, 2007
2006/07	2006-21	33436	CSD 2007-08	May 22, 2007
2006/07	2007-23	32005	CSD 2007-09	May 22, 2007
2006/07	2007-24	32515	CSD 2007-10	May 22, 2007
2006/07	2007-25	Oakwood Apts.	CSD 2007-11	May 22, 2007
2006/07	2007-26	34299	CSD 2007-12	May 22, 2007
2007/08	2007-27	33962	CSD 2008-02	Feb. 12, 2008
2007/08	2008-28	31414	CSD 2008-04	May 27, 2008
2008/09	2008-29	Palm Desert Apts.	CSD 2008-21	Sept. 23, 2008
2009/10	2009-30	32505	CSD 2010-01	Jan. 12, 2010
2011/12	2011-31	Hemlock Family Apts.	CSD 2011-25	Dec. 13, 2011
2014/15	2014-32	36598	CSD 2014-22	Oct. 14, 2014
2014/15	2015-33	36436	CSD 2015-02	Jan. 27, 2015
2014/15	2015-34	31789	CSD 2015-03	Feb. 10, 2015
2015/16	2015-35	Villa Camille, LP (Apts)	CSD 2015-30	Oct. 13, 2015
2015/16	2015-36	Williams (Custom Home)	CSD 2015-30	Oct. 13, 2015
2015/16	2015-37	31592 ¹	CSD 2015-34	Dec. 1, 2015
2015/16	2016-38	36882	CSD 2016-03	Apr. 5, 2016
2015/16	2016-39	35606	CSD 2016-10	May 3, 2016
2016/17	2016-40	Riverview Partners, LP (Apts)	CSD 2017-04	April 18, 2017
2016/17	2017-41	31305	CSD 2017-05	May 2, 2017
2016/17	2017-42	Sadik (Custom Home)	CSD 2017-23	June 20, 2017
2017/18	2017-43	Fernandez (Custom Home)	CSD 2017-28	Dec. 5, 2017
2017/18	2017-44	OM MacArthur LLC (Apts)	CSD 2017-28	Dec. 5, 2017
2017/18	2018-45	Continental Dev (Apts)	CSD 2018-08	May 1, 2018
2018/19	2019-46	Latham Homes Inc. (Custom Home)	CSD 2019-09	May 7, 2019
2019/20	2019-48	Villa Annette (Apts)	CSD 2019-25	Nov. 19, 2019
2019/20	2019-49	J. Palafox (Custom Home)	CSD 2019-24	Oct. 15, 2019
2019/20	2019-50	J. Flores (Custom Home)	CSD 2020-01	Jan. 21, 2020
2019/20	2019-51	ANJJ (Custom Home)	CSD 2020-02	Feb. 4, 2020
2020/21	2020-52	36708	CSD 2020-26	Oct. 6, 2020
2020/21	2020-53	36760	CSD 2020-24	Sept. 1, 2020
2020/21	2020-54	Courtyards at Cottonwood, LP (Apts)	CSD 2020-30	Dec. 1, 2020
2020/21	2020-55	M. Morales (Custom Home)	CSD 2020-27	Oct. 6, 2020
2020/21	2020-56	Apollo III Dev Group (Apts)	CSD 2020-28	Oct. 6, 2020
2020/21	2020-57	37544	CSD 2020-31	Dec. 1, 2020
2020/21	2020-58	36761	CSD 2020-32	Dec. 1, 2020
2020/21	2020-59	J. Franco (Custom Home)	CSD 2020-33	Dec. 1, 2020
2020/21	2020-61	N. Kahala (Custom Home)	CSD 2020-34	Dec. 1, 2020
2020/21	2021-62	31517	CSD 2021-01	Feb. 2, 2021
2020/21	2021-64	ROC III CA Belago (Apts.)	CSD 2021-02	Feb. 2, 2021

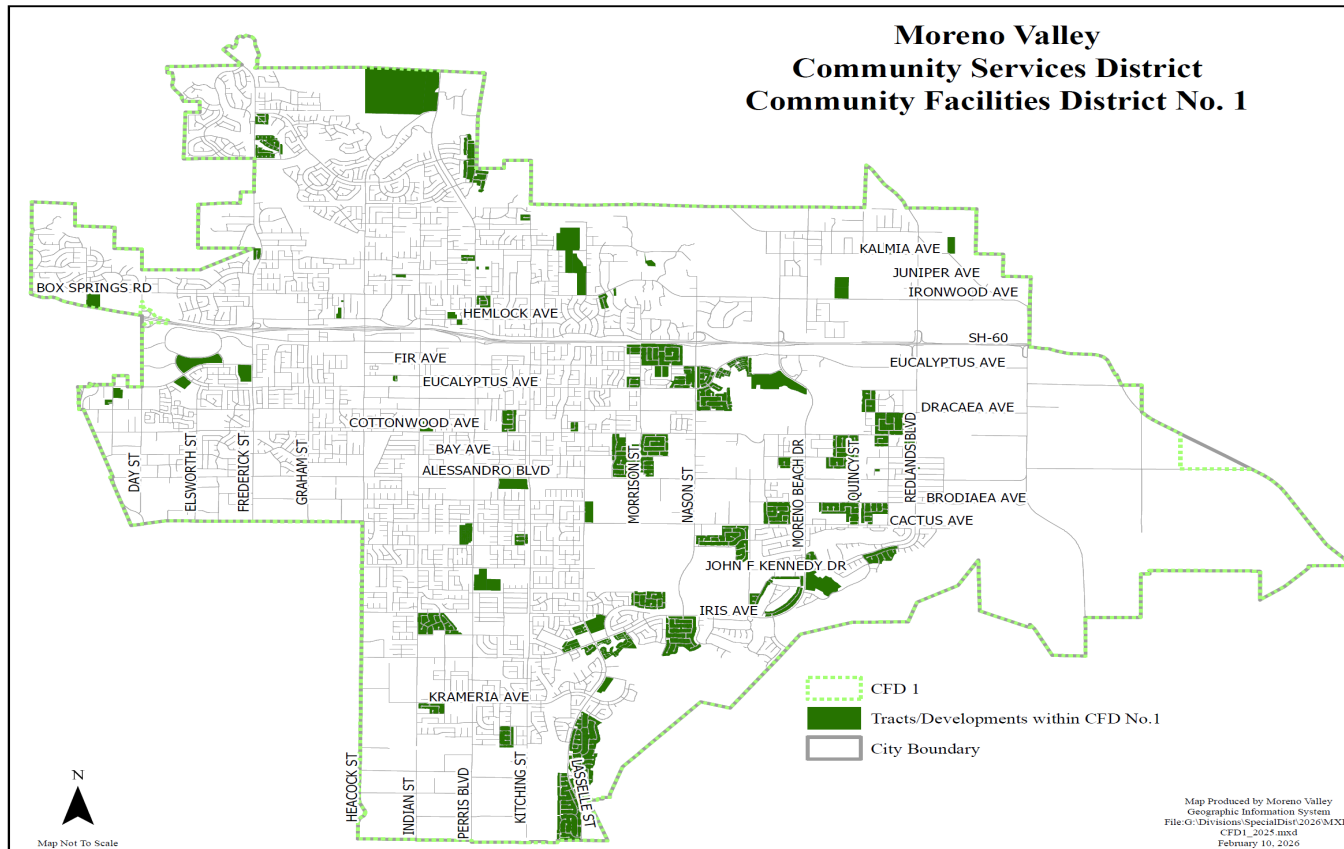
Original District Boundaries

30924, 31050

¹ The parcels associated with this Tract were outside the future annexation area boundaries of the District. A full Public Hearing process was conducted to annex this development into the District.

Appendix B: District Boundary Map

Map 1: Tracts/Developments within the District



Appendix C: Special Tax Allocation (Tax Roll)

APN	FY 2026/27 Applied Rate	APN	FY 2026/27 Applied Rate	APN	FY 2026/27 Applied Rate	APN	FY 2026/27 Applied Rate	APN	FY 2026/27 Applied Rate
260480001	228.30	308551006	228.30	474740004	228.30	485241010	228.30	487500048	228.30
260480002	228.30	308551007	228.30	474740005	228.30	485241011	228.30	487500049	228.30
260480003	228.30	308551008	228.30	474740006	228.30	485241012	228.30	487500050	228.30
260480004	228.30	308551009	228.30	474740007	228.30	485241013	228.30	487500051	228.30
260480005	228.30	308552001	228.30	474740008	228.30	485241014	228.30	487500052	228.30
260480006	228.30	308552002	228.30	474740009	228.30	485241015	228.30	487500053	228.30
260480007	228.30	308552003	228.30	474740010	228.30	485241016	228.30	487500054	228.30
260480008	228.30	308552004	228.30	474740011	228.30	485241017	228.30	487500055	228.30
260480009	228.30	308552005	228.30	474740012	228.30	485250001	228.30	487501001	228.30
260480010	228.30	308552006	228.30	474740013	228.30	485250002	228.30	487501002	228.30
260480011	228.30	308552007	228.30	474741001	228.30	485250003	228.30	487501003	228.30
260480012	228.30	308552008	228.30	474741002	228.30	485250004	228.30	487501004	228.30
260480013	228.30	308552009	228.30	474741003	228.30	485250005	228.30	487501005	228.30
260480014	228.30	308552010	228.30	474741004	228.30	485250006	228.30	487501006	228.30
260480015	228.30	308552011	228.30	474741005	228.30	485250007	228.30	487501007	228.30
260480016	228.30	308552012	228.30	474741006	228.30	485250008	228.30	487501008	228.30
260480017	228.30	308552013	228.30	474741007	228.30	485250009	228.30	487502001	228.30
260480018	228.30	308552014	228.30	474742001	228.30	485250010	228.30	487502002	228.30
260480019	684.90	308552015	228.30	474742002	228.30	485250011	228.30	487502003	228.30
260480020	228.30	308552016	228.30	474742003	228.30	485250012	228.30	487502004	228.30
260480021	228.30	308552017	228.30	474742004	228.30	485250013	228.30	487502005	228.30
260480022	228.30	308560001	228.30	474742005	228.30	485250014	228.30	487502006	228.30
260480023	228.30	308560002	228.30	474742006	228.30	485250015	228.30	487502007	228.30
260480024	228.30	308560003	228.30	474742007	228.30	485250016	228.30	487502008	228.30
260480025	228.30	308560004	228.30	474742008	228.30	485250017	228.30	487502009	228.30
260480026	228.30	308560005	228.30	474742009	228.30	485250018	228.30	487502010	228.30
260480027	228.30	308560006	228.30	474742010	228.30	485250019	228.30	487502011	228.30
260480028	228.30	308560007	228.30	474742011	228.30	485250020	228.30	487502012	228.30
260480029	228.30	308560008	228.30	474742012	228.30	485250021	228.30	487502013	228.30
260480030	228.30	308560009	228.30	474742013	228.30	485250022	228.30	487502014	228.30
260480031	228.30	308560010	228.30	474742014	228.30	485250023	228.30	487510001	228.30
260480032	228.30	308560011	228.30	474742015	228.30	485250024	228.30	487510002	228.30
260480033	228.30	308560012	228.30	474742016	228.30	485250025	228.30	487510003	228.30
260480034	228.30	308560013	228.30	474742017	228.30	485250026	228.30	487510004	228.30
260480035	228.30	308560014	228.30	474742018	228.30	485250027	228.30	487510005	228.30
260480036	228.30	308560015	228.30	474742019	228.30	485250028	228.30	487510006	228.30
260480037	228.30	308560016	228.30	474742020	228.30	485250029	228.30	487510007	228.30
260480038	228.30	308560017	228.30	474742021	228.30	485250030	228.30	487510008	228.30
260480039	228.30	308560018	228.30	474750001	228.30	485250031	228.30	487510009	228.30
260480040	228.30	308560019	228.30	474750002	228.30	485250032	228.30	487510010	228.30
260480041	228.30	308560023	228.30	474750003	228.30	485250033	228.30	487510011	228.30
260480042	228.30	308560024	228.30	474750004	228.30	485250034	228.30	487510012	228.30
260480043	228.30	308560025	228.30	474750005	228.30	485250035	228.30	487511001	228.30
260480044	228.30	308560026	228.30	474750006	228.30	485251001	228.30	487511002	228.30
260480045	228.30	308560027	228.30	474750007	228.30	485251002	228.30	487511003	228.30
260480046	228.30	308560028	228.30	474750008	228.30	485251003	228.30	487511004	228.30
260480047	228.30	308560029	228.30	474750009	228.30	485251004	228.30	487511005	228.30
260480048	228.30	308561001	228.30	474750010	228.30	485251005	228.30	487511006	228.30
260480049	228.30	308561002	228.30	474750011	228.30	485251006	228.30	487511007	228.30
260480050	228.30	308561003	228.30	474750012	228.30	485251007	228.30	487511008	228.30
260480051	228.30	308561004	228.30	474750013	228.30	485251008	228.30	487511009	228.30
260480052	228.30	308561005	228.30	474750014	228.30	485251009	228.30	487511010	228.30
260480053	228.30	308561006	228.30	474750015	228.30	485251010	228.30	487511011	228.30
260480054	228.30	308561007	228.30	474750016	228.30	485251011	228.30	487511012	228.30
260480055	228.30	308561008	228.30	474750017	228.30	485251012	228.30	487511013	228.30
260480056	228.30	308561009	228.30	474750018	228.30	485251013	228.30	487511014	228.30
260480057	228.30	308570001	228.30	474750019	228.30	485252001	228.30	487512001	228.30
260480058	228.30	308570002	228.30	474750020	228.30	485252002	228.30	487512002	228.30
260480059	228.30	308570003	228.30	474751001	228.30	485252003	228.30	487512003	228.30
260480060	228.30	308570004	228.30	474751002	228.30	485252004	228.30	487512004	228.30
260480061	228.30	308570005	228.30	474751003	228.30	485252005	228.30	487512005	228.30
260480062	228.30	308570006	228.30	474751004	228.30	485252006	228.30	487512006	228.30
260480063	228.30	308570007	228.30	474751005	228.30	485252007	228.30	487512007	228.30
260480064	228.30	308570008	228.30	474751006	228.30	485252008	228.30	487512008	228.30
260480065	228.30	308570009	228.30	474751007	228.30	485252009	228.30	487512009	228.30
260480066	228.30	308570010	228.30	474751008	228.30	485252010	228.30	487512010	228.30
260480067	228.30	308570011	228.30	474751009	228.30	485252011	228.30	487513001	228.30
260480068	228.30	308570012	228.30	474751010	228.30	485252012	228.30	487513002	228.30
260480069	228.30	308570013	228.30	474751011	228.30	485252013	228.30	487513003	228.30
260480070	228.30	308570014	228.30	474751012	228.30	485252014	228.30	487513004	228.30
260480071	228.30	308570015	228.30	474751013	228.30	485252015	228.30	487513005	228.30
260480072	228.30	308570016	228.30	474751014	228.30	485252016	228.30	487513006	228.30
260480073	228.30	308570017	228.30	474751015	228.30	485252017	228.30	487513007	228.30

APN	FY 2026/27 Applied Rate	APN	FY 2026/27 Applied Rate	APN	FY 2026/27 Applied Rate	APN	FY 2026/27 Applied Rate	APN	FY 2026/27 Applied Rate
304520021	228.30	308613039	228.30	478342018	228.30	486523015	228.30	487582007	228.30
304520022	228.30	308613040	228.30	478342019	228.30	486523016	228.30	487582008	228.30
304520023	228.30	308613041	228.30	478342020	228.30	486523017	228.30	487582009	228.30
304520024	228.30	308613042	228.30	478342021	228.30	486523018	228.30	487582010	228.30
304520025	228.30	308613043	228.30	478342022	228.30	486523019	228.30	487582011	228.30
304520026	228.30	308613044	228.30	478350001	228.30	486523020	228.30	487582012	228.30
304520027	228.30	308613045	228.30	478350002	228.30	486523021	228.30	487582013	228.30
304520028	228.30	308613046	228.30	478350003	228.30	486523022	228.30	487582014	228.30
304520029	228.30	308613047	228.30	478350004	228.30	486523023	228.30	487582015	228.30
304520030	228.30	308613048	228.30	478351014	228.30	486523024	228.30	487582016	228.30
304520031	228.30	308613050	228.30	478351015	228.30	486523025	228.30	487582017	228.30
304520032	228.30	308613051	228.30	478351016	228.30	486531001	228.30	487582018	228.30
304521001	228.30	308613052	228.30	478351017	228.30	486531002	228.30	487590001	228.30
304521002	228.30	308613053	228.30	478351018	228.30	486531003	228.30	487590002	228.30
304521003	228.30	308613054	228.30	478351019	228.30	486531004	228.30	487590003	228.30
304521004	228.30	308613055	228.30	478351020	228.30	486531005	228.30	487590004	228.30
304521005	228.30	308613056	228.30	478351021	228.30	486531006	228.30	487590005	228.30
304521006	228.30	308613057	228.30	478351022	228.30	486531008	228.30	487590006	228.30
304521007	228.30	308620001	228.30	478351023	228.30	486531009	228.30	487590007	228.30
304521008	228.30	308620002	228.30	478351024	228.30	486531010	228.30	487590008	228.30
304521009	228.30	308620003	228.30	478351025	228.30	486531011	228.30	487590009	228.30
304521010	228.30	308620004	228.30	478351027	228.30	486531012	228.30	487590010	228.30
304521011	228.30	308620005	228.30	478351028	228.30	486531013	228.30	487590011	228.30
304521012	228.30	308620006	228.30	478351029	228.30	486531015	228.30	487590012	228.30
304521013	228.30	308620007	456.60	478351030	228.30	486531016	228.30	487590013	228.30
304521014	228.30	308620008	228.30	478351031	228.30	486531017	228.30	487590014	228.30
304521015	228.30	308620009	228.30	478351032	228.30	486531018	228.30	487590015	228.30
304521016	228.30	308620010	228.30	478352001	228.30	486531019	228.30	487590016	228.30
304521017	228.30	308620011	228.30	478352002	228.30	486531020	228.30	487591001	228.30
304521018	228.30	308620012	228.30	478352003	228.30	486531021	228.30	487591002	228.30
304521019	228.30	308620013	456.60	478352004	228.30	486531022	228.30	487591003	228.30
304521020	228.30	308620014	228.30	478352005	228.30	486531023	228.30	487591004	228.30
304521021	228.30	308620015	228.30	478352006	228.30	486531025	228.30	487591005	228.30
304521022	228.30	308620016	228.30	478352007	228.30	486531026	228.30	487591006	228.30
304530001	228.30	308620017	228.30	478352008	228.30	486531027	228.30	487591007	228.30
304530002	228.30	308620018	228.30	478352009	228.30	486531028	228.30	487591008	228.30
304530003	228.30	308620019	228.30	478352010	228.30	486531029	228.30	487591009	228.30
304530004	228.30	308620020	228.30	478352011	228.30	486531030	228.30	487591010	228.30
304530005	228.30	308620021	228.30	478352012	228.30	486531031	228.30	487591011	228.30
304530006	228.30	308620022	228.30	478352013	228.30	486531032	228.30	487591012	228.30
304530007	228.30	308620023	228.30	478352014	228.30	486531033	228.30	487591013	228.30
304530008	228.30	308620024	228.30	478352015	228.30	486531034	228.30	487591014	228.30
304530009	228.30	308620025	228.30	478352016	228.30	486531035	228.30	487591015	228.30
304530010	228.30	308620026	228.30	478352017	228.30	486531036	228.30	487591016	228.30
304530011	228.30	308620027	228.30	478352018	228.30	486531037	228.30	487591017	228.30
304531001	228.30	308620028	228.30	478352019	228.30	486531038	228.30	487591018	228.30
304531002	228.30	308620029	228.30	478352020	228.30	486531039	228.30	487591019	228.30
304531003	228.30	308620030	228.30	478352021	228.30	486531041	228.30	487591020	228.30
304531004	228.30	308620031	228.30	478352022	228.30	486531042	228.30	487592001	228.30
304531005	228.30	308620032	228.30	478352023	228.30	486531043	228.30	487592002	228.30
304531006	228.30	308620033	228.30	478352024	228.30	486531044	228.30	487592003	228.30
304540001	228.30	308620034	228.30	478360001	228.30	486531045	228.30	487592004	228.30
304540002	228.30	308620035	228.30	478360002	228.30	486531046	228.30	487592005	228.30
304540003	228.30	308620036	228.30	478360003	228.30	486531047	228.30	487592006	228.30
304540004	228.30	308620037	228.30	478360004	228.30	486531048	228.30	487592007	228.30
304540005	228.30	308620038	228.30	478360005	228.30	486531049	228.30	487592008	228.30
304540006	228.30	308620039	228.30	478360006	228.30	486531051	228.30	487592009	228.30
304540007	228.30	308620040	228.30	478360007	228.30	486531052	228.30	488100022	56,846.70
304540008	228.30	308620045	228.30	478360008	228.30	486531053	228.30	488110001	228.30
304540009	228.30	308621001	228.30	478360009	228.30	486531054	228.30	488110002	228.30
304540010	228.30	308621002	228.30	478360010	228.30	486531055	228.30	488110003	228.30
304540011	228.30	308621003	228.30	478360011	228.30	486531056	228.30	488110004	228.30
304540012	228.30	308621004	228.30	478360012	228.30	486531057	228.30	488110005	228.30
304540013	228.30	308621005	228.30	478360013	228.30	486531058	228.30	488110006	228.30
304540014	228.30	308621006	228.30	478360014	228.30	486531059	228.30	488110007	228.30
304540015	228.30	308621007	228.30	478360015	228.30	486531061	228.30	488110008	228.30
304540016	228.30	308621008	228.30	478360016	228.30	486531062	228.30	488110009	228.30
304540017	228.30	308621009	228.30	478360017	228.30	486531063	228.30	488110010	228.30
304540018	228.30	308631001	228.30	478360018	228.30	486531064	228.30	488110011	228.30
304540019	228.30	308631002	228.30	478360019	228.30	486531065	228.30	488110012	228.30
304540021	228.30	308631003	228.30	478360020	228.30	486531066	228.30	488110013	228.30
304540022	228.30	308631004	228.30	478360021	228.30	486531068	228.30	488110014	228.30
304540023	228.30	308631006	228.30	478360022	228.30	486531069	228.30	488110015	228.30

APN	FY 2026/27 Applied Rate	APN	FY 2026/27 Applied Rate	APN	FY 2026/27 Applied Rate	APN	FY 2026/27 Applied Rate	APN	FY 2026/27 Applied Rate
308540039	228.30	316221019	228.30	485240023	228.30	487500009	228.30		
308540040	228.30	316221020	228.30	485240024	228.30	487500010	228.30		
308540041	228.30	316221021	228.30	485240025	228.30	487500011	228.30		
308540042	228.30	316221022	228.30	485240026	228.30	487500012	228.30		
308540043	228.30	316221023	228.30	485240027	228.30	487500013	228.30		
308540044	228.30	316221028	228.30	485240028	228.30	487500014	228.30		
308540045	228.30	316221029	228.30	485240029	228.30	487500015	228.30		
308540046	228.30	316221030	228.30	485240030	228.30	487500016	228.30		
308540047	228.30	316221031	228.30	485240031	228.30	487500017	228.30		
308540048	228.30	316221032	228.30	485240032	228.30	487500018	228.30		
308541001	228.30	316221033	228.30	485240033	228.30	487500019	228.30		
308541002	228.30	316221034	228.30	485240034	228.30	487500020	228.30		
308541003	228.30	316221035	228.30	485240035	228.30	487500021	228.30		
308541004	228.30	316221036	228.30	485240036	228.30	487500022	228.30		
308541005	228.30	471201008	75,873.22	485240037	228.30	487500023	228.30		
308541006	228.30	471201013	18,131.58	485240038	228.30	487500024	228.30		
308541007	228.30	473174013	228.30	485240039	228.30	487500025	228.30		
308541008	228.30	473200004	228.30	485240040	228.30	487500026	228.30		
308541009	228.30	473300002	4,287.46	485240041	228.30	487500027	228.30		
308541010	228.30	473300009	4,287.46	485240042	228.30	487500028	228.30		
308541011	228.30	474110004	18,948.90	485240043	228.30	487500029	228.30		
308541012	228.30	474110014	2,054.70	485240044	228.30	487500030	228.30		
308541013	228.30	474120011	228.30	485240045	228.30	487500031	228.30		
308541014	228.30	474120054	228.30	485240046	228.30	487500032	228.30		
308541015	228.30	474230005	456.60	485240047	228.30	487500033	228.30		
308541016	228.30	474250064	228.30	485240048	228.30	487500034	228.30		
308541017	228.30	474720010	228.30	485240049	228.30	487500035	228.30		
308541018	228.30	474720011	228.30	485240050	228.30	487500036	228.30		
308550001	228.30	474720012	228.30	485240051	228.30	487500037	228.30		
308550002	228.30	474720013	228.30	485240052	228.30	487500038	228.30		
308550003	228.30	474720014	228.30	485241001	228.30	487500039	228.30		
308550004	228.30	474720015	228.30	485241002	228.30	487500040	228.30		
308550005	228.30	474720016	228.30	485241003	228.30	487500041	228.30		
308550006	228.30	474720017	228.30	485241004	228.30	487500042	228.30		
308551001	228.30	474720018	228.30	485241005	228.30	487500043	228.30		
308551002	228.30	474720019	228.30	485241006	228.30	487500044	228.30		
308551003	228.30	474740001	228.30	485241007	228.30	487500045	228.30		
308551004	228.30	474740002	228.30	485241008	228.30	487500046	228.30		
308551005	228.30	474740003	228.30	485241009	228.30	487500047	228.30		
Subtotal 1	\$725,080.80	Subtotal 2	\$399,141.42	Subtotal 3	\$402,753.16	Subtotal 4	\$486,091.76	Subtotal 5	\$380,576.10

Special Tax Levy

Subtotal 1	\$725,080.80
Subtotal 2	\$399,141.42
Subtotal 3	\$402,753.16
Subtotal 4	\$486,091.76
Subtotal 5	\$380,576.10
Total Tax	
Roll:	\$2,393,643.24

Parcel Count

Subtotal 1	1,207
Subtotal 2	1,207
Subtotal 3	1,207
Subtotal 4	1,207
Subtotal 5	1,161
Total Parcel	
Count:	5,989