

CITY OF WILDOMAR

Annual Report



FISCAL YEAR 2023-24



SPICER CONSULTING
GROUP

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Community Facilities District No. 2013-1 (Services) Zone 1

District Profile

Project Description

Community Facilities District No. 2013-1 (Services) Zone 1 (the “CFD No. 2013-1 Zone 1”) was formed to finance all costs attributable to Landscaping, Lighting Maintenance, Graffiti Abatement, Street Sweeping, Pavement Management, and Parks and Trail Maintenance.

Location

CFD No. 2013-1 Zone 1 is generally located southwest of Interstate 15, its boundaries are in the vicinity of Clinton Keith Rd, Stable Lane Rd, Windsong Ln, and Arnett Rd. CFD No. 2013-1 Zone 1 comprises over 19 acres and includes 81 parcels.

Bond Profile and Principal Amount of Bonds Outstanding

CFD No. 2013-1 Zone 1 is a non-bonded district.

Special Tax Information

Special Tax

The amount collected each year is determined by the Special Tax formula and can vary from year to year, but shall not exceed the maximum authorized (or permitted) Special Tax rates. The amount levied for Fiscal Year 2023-24 tax year is \$38,274.12. The Maximum Special Tax rates for Fiscal Year 2023-2024 are as follows:

On each July 1, commencing July 1, 2015, the Maximum Special Tax for the Facilities rate for Residential Property shall increase by: i) the cumulative percentage increase in the Consumer Price Index for all Urban Consumers (“CPI-U”) for the Riverside-San Bernardino-Ontario California Standard Metropolitan Statistical area as it stands on March of each year over the preceding Fiscal Year, as published by the Bureau of Labor Statistics of the United States Department of Labor, or ii) by two percent (2.0%), whichever is greater. The Bureau of Labor Statistics of the United States Department of Labor has discontinued the Los Angeles-Riverside-Orange County, CA Index. The Consumer Price Index rate for Fiscal Year 2023-24 is 4.56%.

Table 1-1

Maximum Special Tax Rates

Category	Taxable Unit	Maximum Special Tax
Single Family Residential	Residential Unit	\$480.63

Table 1-2

Special Tax Breakdown

Category	Parcels	Levied Amount	Maximum Special Tax	% of Maximum Special Tax
Single Family Residential	81	\$38,274.12	\$38,931.01	98.31%

Payment History

Delinquencies are calculated through June 2023 and may reflect parcels that may already be on a payment plan.

Delinquency Rate for Fiscal Year 2022-23

As of June 2023, the delinquency rate for CFD No. 2013-1 Zone 1 for Fiscal Year 2022-23 is 0.62%.

Information Concerning Delinquent Parcels

CFD No. 2013-1 Zone 1 delinquency information as of June 2023, is illustrated in Table 1-3 below:

*Table 1-3
Delinquency Summary*

Fiscal Year	Levied		Delinquent		
	Parcels	Amount	Parcels	Amount	Del. Rate
2018-19	81	\$31,069.98	0	\$0.00	0.00%
2019-20	81	\$31,909.14	0	\$0.00	0.00%
2020-21	81	\$32,547.42	0	\$0.00	0.00%
2021-22	81	\$33,705.72	0	\$0.00	0.00%
2022-23	81	\$36,605.52	1	\$225.96	0.62%
Total		\$165,837.78	1	\$225.96	0.14%

Community Facilities District No. 2013-1 (Services) Zone 2

District Profile

Project Description

Community Facilities District No. 2013-1 (Services) Zone 2 (the “CFD No. 2013-1 Zone 2”) was formed to finance all costs attributable to Landscaping, Lighting Maintenance, Graffiti Abatement, Street Sweeping, Pavement Management, and Parks and Trail Maintenance.

Location

CFD No. 2013-1 Zone 2 is generally located northeast of Interstate 15, its boundaries include George Ave, Varian Way, and Iodine Springs Rd and is south of La Estrella St. CFD No. 2013-1 Zone 2 comprises over 10 acres and includes 52 parcels.

Bond Profile and Principal Amount of Bonds Outstanding

CFD No. 2013-1 Zone 2 is a non-bonded district.

Special Tax Information

Special Tax

The amount collected each year is determined by the Special Tax formula and can vary from year to year, but shall not exceed the maximum authorized (or permitted) Special Tax rates. The amount levied for Fiscal Year 2023-24 tax year is \$24,098.52. The Maximum Special Tax rates for Fiscal Year 2023-24 are as follows:

On each July 1, commencing July 1, 2015, the Maximum Special Tax for the Facilities rate for Residential Property shall increase by: i) the cumulative percentage increase in the Consumer Price Index for all Urban Consumers (“CPI-U”) for the Riverside-San Bernardino-Ontario California Standard Metropolitan Statistical area as it stands on March of each year over the preceding Fiscal Year, as published by the Bureau of Labor Statistics of the United States Department of Labor, or ii) by two percent (2.0%), whichever is greater. The Bureau of Labor Statistics of the United States Department of Labor has discontinued the Los Angeles-Riverside-Orange County, CA Index. The Consumer Price Index rate for Fiscal Year 2023-24 is 4.56%.

*Table 2-1
Maximum Special Tax Rates*

Category	Taxable Unit	Maximum Special Tax
Single Family Residential	Residential Unit	\$480.63

*Table 2-2
Special Tax Breakdown*

Category	Parcels	Levied Amount	Maximum Special Tax	% of Maximum Special Tax
Single Family Residential	51	\$24,098.52	\$24,512.12	98.31%

Payment History

Delinquencies are calculated through June 2023 and may reflect parcels that may already be on a payment plan.

Delinquency Rate for Fiscal Year 2022-23

As of June 2023, there were no delinquencies in the payment of the Special Tax for CFD No. 2013-1 Zone 2 for Fiscal Year 2022-23.

Information Concerning Delinquent Parcels

CFD No. 2013-1 Zone 2 delinquency information as of June 2023, is illustrated in Table 2-3 below:

*Table 2-3
Delinquency Summary*

Fiscal Year	Levied		Delinquent		
	Parcels	Amount	Parcels	Amount	Del. Rate
2018-19	51	\$19,562.58	0	\$0.00	0.00%
2019-20	51	\$20,090.94	0	\$0.00	0.00%
2020-21	51	\$20,492.82	0	\$0.00	0.00%
2021-22	51	\$21,222.12	0	\$0.00	0.00%
2022-23	51	\$23,047.92	0	\$0.00	0.00%
Total		\$104,416.38	0	\$0.00	0.00%

Community Facilities District No. 2013-1 (Services) Zone 3

District Profile

Project Description

Community Facilities District No. 2013-1 (Services) Zone 3 (the “CFD No. 2013-1 Zone 3”) was formed to finance all costs attributable to Landscaping, Lighting Maintenance, Graffiti Abatement, Street Sweeping, Pavement Management, and Parks and Trail Maintenance.

Location

CFD No. 2013-1 Zone 3 is generally located west of Interstate 15, its boundaries include Palomar St and Mc Vicar St, and is northwest of Clinton Keith Rd. CFD No. 2013-1 Zone 3 comprises over 46 acres and includes 168 parcels.

Bond Profile and Principal Amount of Bonds Outstanding

CFD No. 2013-1 Zone 3 is a non-bonded district.

Special Tax Information

Special Tax

The amount collected each year is determined by the Special Tax formula and can vary from year to year, but shall not exceed the maximum authorized (or permitted) Special Tax rates. The amount levied for Fiscal Year 2023-24 tax year is \$70,878.78. The Maximum Special Tax rates for Fiscal Year 2023-24 are as follows:

On each July 1, commencing July 1, 2016, the Maximum Special Tax for the Facilities rate for Residential Property shall increase by: i) the cumulative percentage increase in the Consumer Price Index for all Urban Consumers (“CPI-U”) for the Riverside-San Bernardino-Ontario California Standard Metropolitan Statistical area as it stands on March of each year over the preceding Fiscal Year, as published by the Bureau of Labor Statistics of the United States Department of Labor, or ii) by two percent (2.0%), whichever is greater. The Bureau of Labor Statistics of the United States Department of Labor has discontinued the Los Angeles-Riverside-Orange County, CA Index. The Consumer Price Index rate for Fiscal Year 2023-24 is 4.56%.

*Table 3-1
Maximum Special Tax Rates*

Category	Taxable Unit	Maximum Special Tax
Single Family Residential	Residential Unit	\$471.21

*Table 3-2
Special Tax Breakdown*

Category	Parcels	Levied Amount	Maximum Special Tax	% of Maximum Special Tax
Single Family Residential	153	\$70,878.78	\$72,094.47	98.31%

Payment History

Delinquencies are calculated through June 2023 and may reflect parcels that may already be on a payment plan.

Delinquency Rate for Fiscal Year 2022-23

As of June 2023, the delinquency rate for CFD No. 2013-1 Zone 3 for Fiscal Year 2022-23 is 0.65%.

Information Concerning Delinquent Parcels

CFD No. 2013-1 Zone 3 delinquency information as of June 2023, is illustrated in Table 3-3 below:

*Table 3-3
Delinquency Summary*

Fiscal Year	Levied		Delinquent		
	Parcels	Amount	Parcels	Amount	Del. Rate
2018-19	132	\$49,639.92	0	\$0.00	0.00%
2019-20	153	\$59,091.66	1	\$386.22	0.65%
2020-21	153	\$60,272.82	1	\$393.94	0.65%
2021-22	153	\$62,417.88	1	\$407.96	0.65%
2022-23	153	\$67,788.18	1	\$443.06	0.65%
Total		\$299,210.46	1	\$1,631.18	0.55%

Community Facilities District No. 2013-1 (Services) Zone 4

District Profile

Project Description

Community Facilities District No. 2013-1 (Services) Zone 4 (the “CFD No. 2013-1 Zone 4”) was formed to finance all costs attributable to Lighting Maintenance.

Location

CFD No. 2013-1 Zone 4 is generally located west of Interstate 15, its boundaries include Bundy Canyon Rd, and Almond St. CFD No. 2013-1 Zone 4 comprises over 3 acres and includes 3 parcels.

Bond Profile and Principal Amount of Bonds Outstanding

CFD No. 2013-1 Zone 4 is a non-bonded district.

Special Tax Information

Special Tax

The amount collected each year is determined by the Special Tax formula and can vary from year to year, but shall not exceed the maximum authorized (or permitted) Special Tax rates. The amount levied for Fiscal Year 2023-24 tax year is \$256.04. The Maximum Special Tax rates for Fiscal Year 2023-24 are as follows:

On each July 1, commencing July 1, 2016, the Maximum Special Tax for the Facilities rate for Non-Residential Property shall increase by: i) the cumulative percentage increase in the Consumer Price Index for all Urban Consumers (“CPI-U”) for the Riverside-San Bernardino-Ontario California Standard Metropolitan Statistical area as it stands on March of each year over the preceding Fiscal Year, as published by the Bureau of Labor Statistics of the United States Department of Labor, or ii) by two percent (2.0%), whichever is greater. The Bureau of Labor Statistics of the United States Department of Labor has discontinued the Los Angeles-Riverside-Orange County, CA Index. The Consumer Price Index rate for Fiscal Year 2023-24 is 4.56%.

*Table 4-1
Maximum Special Tax Rates*

Category	Taxable Unit	Maximum Special Tax
Non-Residential Property	Acre	\$70.01

*Table 4-2
Special Tax Breakdown*

Category	Parcels	Acres	Levied Amount	Maximum Special Tax	% of Maximum Special Tax
Non-Residential Property	3	3.72	\$256.04	\$260.45	98.31%

Payment History

Delinquencies are calculated through June 2023 and may reflect parcels that may already be on a payment plan.

Delinquency Rate for Fiscal Year 2022-23

As of June 2023, there were no delinquencies in the payment of the Special Tax for CFD No. 2013-1 Zone 4 for Fiscal Year 2022-23.

Community Facilities District No. 2013-1 (Services) Zone 5

District Profile

Project Description

Community Facilities District No. 2013-1 (Services) Zone 5 (the “CFD No. 2013-1 Zone 5”) was formed to finance all costs attributable to Landscaping, Lighting Maintenance, Graffiti Abatement, Street Sweeping, Pavement Management, and Parks and Trail Maintenance.

Location

CFD No. 2013-1 Zone 5 is generally located northeast of Interstate 15, its boundaries include Elizabeth Ln, Prielipp Rd. and Estes Park Ct, and to the north of Hobart Ct, and Arron Ct. CFD No. 2013-1 Zone 5 comprises over 19 acres and includes 72 parcels.

Bond Profile and Principal Amount of Bonds Outstanding

CFD No. 2013-1 Zone 5 is a non-bonded district.

Special Tax Information

Special Tax

The amount collected each year is determined by the Special Tax formula and can vary from year to year, but shall not exceed the maximum authorized (or permitted) Special Tax rates. The amount levied for Fiscal Year 2023-24 tax year is \$46,851.76. The Maximum Special Tax rates for Fiscal Year 2023-24 are as follows:

On each July 1, commencing July 1, 2016, the Maximum Special Tax for the Facilities rate for Residential Property shall increase by: i) the cumulative percentage increase in the Consumer Price Index for all Urban Consumers (“CPI-U”) for the Riverside-San Bernardino-Ontario California Standard Metropolitan Statistical area as it stands on March of each year over the preceding Fiscal Year, as published by the Bureau of Labor Statistics of the United States Department of Labor, or ii) by two percent (2.0%), whichever is greater. The Bureau of Labor Statistics of the United States Department of Labor has discontinued the Los Angeles-Riverside-Orange County, CA Index. The Consumer Price Index rate for Fiscal Year 2023-24 is 4.56%.

*Table 5-1
Maximum Special Tax Rates*

Category	Taxable Unit	Maximum Special Tax
Single Family Residential	Residential Unit	\$711.26

*Table 5-2
Special Tax Breakdown*

Category	Parcels	Levied Amount	Maximum Special Tax	% of Maximum Special Tax
Single Family Residential	67	\$46,851.76	\$47,654.54	98.32%

Payment History

Delinquencies are calculated through June 2023 and may reflect parcels that may already be on a payment plan.

Delinquency Rate for Fiscal Year 2022-23

As of June 2023, there were no delinquencies in the payment of the Special Tax for CFD No. 2013-1 Zone 5 for Fiscal Year 2022-23.

Information Concerning Delinquent Parcels

CFD No. 2013-1 Zone 5 delinquency information as of June 2023, is illustrated in Table 5-3 below:

*Table 5-3
Delinquency Summary*

Fiscal Year	Levied		Delinquent		
	Parcels	Amount	Parcels	Amount	Del. Rate
2018-19	67	\$38,033.22	0	\$0.00	0.00%
2019-20	67	\$39,059.66	0	\$0.00	0.00%
2020-21	67	\$39,840.88	0	\$0.00	0.00%
2021-22	67	\$41,259.94	0	\$0.00	0.00%
2022-23	67	\$44,808.26	0	\$0.00	0.00%
Total		\$203,001.96	0	\$0.00	0.00%

Community Facilities District No. 2013-1 (Services) Zone 7

District Profile

Project Description

Community Facilities District No. 2013-1 (Services) Zone 7 (the “CFD No. 2013-1 Zone 7”) was formed to finance all costs attributable to Landscaping, Lighting Maintenance, Graffiti Abatement, Street Sweeping, Pavement Management, and Parks and Trail Maintenance.

Location

CFD No. 2013-1 Zone 7 is generally located northeast of Interstate 15, its boundaries include David Ln, and is north of Clinton Keith Rd and northwest of Via Sarah. CFD No. 2013-1 Zone 7 comprises over 5 acres and includes 28 parcels.

Bond Profile and Principal Amount of Bonds Outstanding

CFD No. 2013-1 Zone 7 is a non-bonded district.

Special Tax Information

Special Tax

For Fiscal Year 2023-24 CFD No. 2013-1 Zone 7 was not levied, but will be levied in future years.

On each July 1, commencing July 1, 2017, the Maximum Special Tax for the Facilities rate for Residential Property shall increase by: i) the cumulative percentage increase in the Consumer Price Index for all Urban Consumers (“CPI-U”) for the Riverside-San Bernardino-Ontario California Standard Metropolitan Statistical area as it stands on March of each year over the preceding Fiscal Year, as published by the Bureau of Labor Statistics of the United States Department of Labor, or ii) by two percent (2.0%), whichever is greater. The Bureau of Labor Statistics of the United States Department of Labor has discontinued the Los Angeles-Riverside-Orange County, CA Index. The Consumer Price Index rate for Fiscal Year 2023-24 is 4.56%.

Table 6-1

Assigned Special Tax Rates

Category	Taxable Unit	Maximum Special Tax
Single Family Residential	Residential Unit	\$915.89

Payment History

Delinquencies are calculated through June 2023 and may reflect parcels that may already be on a payment plan.

Information Concerning Delinquent Parcels

CFD No. 2013-1 Zone 7 was not levied in Fiscal Year 2022-23 or any prior years; therefore, as of June 2023, there are zero delinquencies.

Community Facilities District No. 2013-1 (Services) Zone 8

District Profile

Project Description

Community Facilities District No. 2013-1 (Services) Zone 8 (the “CFD No. 2013-1 Zone 8”) was formed to finance all costs attributable to Landscaping, Lighting Maintenance, Graffiti Abatement, Street Sweeping, Pavement Management, Drainage Maintenance, and Parks and Trail Maintenance.

Location

CFD No. 2013-1 Zone 8 is generally located southwest of Interstate 15, its boundaries include Orange St, and Laguna Rd. CFD No. 2013-1 Zone 8 comprises over 4 acres and includes 10 parcels.

Bond Profile and Principal Amount of Bonds Outstanding

CFD No. 2013-1 Zone 8 is a non-bonded district.

Special Tax Information

Special Tax

The amount collected each year is determined by the Special Tax formula and can vary from year to year, but shall not exceed the maximum authorized (or permitted) Special Tax rates. The amount levied for Fiscal Year 2023-24 tax year is \$10,204.00. The Maximum Special Tax rates for Fiscal Year 2023-24 are as follows:

On each July 1, commencing July 1, 2017, the Maximum Special Tax for the Facilities rate for Residential Property shall increase by: i) the cumulative percentage increase in the Consumer Price Index for all Urban Consumers (“CPI-U”) for the Riverside-San Bernardino-Ontario California Standard Metropolitan Statistical area as it stands on March of each year over the preceding Fiscal Year, as published by the Bureau of Labor Statistics of the United States Department of Labor, or ii) by two percent (2.0%), whichever is greater. The Bureau of Labor Statistics of the United States Department of Labor has discontinued the Los Angeles-Riverside-Orange County, CA Index. The Consumer Price Index rate for Fiscal Year 2023-24 is 4.56%.

*Table 7-1
Maximum Special Tax Rates*

Category	Taxable Unit	Maximum Special Tax
Single Family Residential	Residential Unit	\$1,037.89

*Table 7-2
Special Tax Breakdown*

Category	Parcels	Levied Amount	Maximum Special Tax	% of Maximum Special Tax
Single Family Residential	10	\$10,204.00	\$10,378.89	98.31%

Payment History

Delinquencies are calculated through June 2023 and may reflect parcels that may already be on a payment plan.

Delinquency Rate for Fiscal Year 2022-23

As of June 2023, there were no delinquencies in the payment of the Special Tax for CFD No. 2013-1 Zone 8 for Fiscal Year 2022-23.

Information Concerning Delinquent Parcels

CFD No. 2013-1 Zone 8 delinquency information as of June 2023, is illustrated in Table 7-3 below:

*Table 7-3
Delinquency Summary*

Fiscal Year	Levied		Delinquent		
	Parcels	Amount	Parcels	Amount	Del. Rate
2018-19	10	\$8,283.40	0	\$0.00	0.00%
2019-20	10	\$8,507.00	0	\$0.00	0.00%
2020-21	10	\$8,677.20	0	\$0.00	0.00%
2021-22	10	\$8,986.20	0	\$0.00	0.00%
2022-23	10	\$9,759.00	0	\$0.00	0.00%
Total		\$44,212.80	0	\$0.00	0.00%

Community Facilities District No. 2013-1 (Services) Zone 9

District Profile

Project Description

Community Facilities District No. 2013-1 (Services) Zone 9 (the “CFD No. 2013-1 Zone 9”) was formed to finance all costs attributable to Landscaping, Lighting Maintenance, Graffiti Abatement, Street Sweeping, Pavement Management, and Drainage Maintenance.

Location

CFD No. 2013-1 Zone 9 is generally located west of Interstate 15, its boundaries include Bundy Canyon Rd, and Angels Ln. CFD No. 2013-1 Zone 9 comprises over one acre and includes one parcel.

Bond Profile and Principal Amount of Bonds Outstanding

CFD No. 2013-1 Zone 9 is a non-bonded district.

Special Tax Information

Special Tax

The amount collected each year is determined by the Special Tax formula and can vary from year to year, but shall not exceed the maximum authorized (or permitted) Special Tax rates. The amount levied for Fiscal Year 2023-24 tax year is \$12,754.60. The Maximum Special Tax rates for Fiscal Year 2023-24 are as follows:

On each July 1, commencing July 1, 2017, the Maximum Special Tax for the Facilities rate for Non-Residential Property shall increase by: i) the cumulative percentage increase in the Consumer Price Index for all Urban Consumers (“CPI-U”) for the Riverside-San Bernardino-Ontario California Standard Metropolitan Statistical area as it stands on March of each year over the preceding Fiscal Year, as published by the Bureau of Labor Statistics of the United States Department of Labor, or ii) by two percent (2.0%), whichever is greater. The Bureau of Labor Statistics of the United States Department of Labor has discontinued the Los Angeles-Riverside-Orange County, CA Index. The Consumer Price Index rate for Fiscal Year 2023-24 is 4.56%.

*Table 8-1
Maximum Special Tax Rates*

Category	Taxable Unit	Maximum Special Tax
Non-Residential Property	Acre	\$10,215.04

*Table 8-2
Special Tax Breakdown*

Category	Parcels	Acres	Levied Amount	Maximum Special Tax	% of Maximum Special Tax
Non-Residential Property	1	1.27	\$12,754.60	\$12,973.10	98.32%

Payment History

Delinquencies are calculated through June 2023 and may reflect parcels that may already be on a payment plan.

Delinquency Rate for Fiscal Year 2022-23

As of June 2023, there were no delinquencies in the payment of the Special Tax for CFD No. 2013-1 Zone 9 for Fiscal Year 2022-23.

Community Facilities District No. 2013-1 (Services) Zone 10

District Profile

Project Description

Community Facilities District No. 2013-1 (Services) Zone 10 (the “CFD No. 2013-1 Zone 10”) was formed to finance all costs attributable to Landscaping, Lighting Maintenance, Graffiti Abatement, Street Sweeping, Pavement Management, Drainage Maintenance, and Parks and Trail Maintenance.

Location

CFD No. 2013-1 Zone 10 is generally located southwest of Interstate 15, its boundaries include Norgrove Pl, Palomar St, and Lone Ln. CFD No. 2013-1 Zone 10 comprises over 14 acres and includes 60 parcels.

Bond Profile and Principal Amount of Bonds Outstanding

CFD No. 2013-1 Zone 10 is a non-bonded district.

Special Tax Information

Special Tax

The amount collected each year is determined by the Special Tax formula and can vary from year to year, but shall not exceed the maximum authorized (or permitted) Special Tax rates. The amount levied for Fiscal Year 2023-24 tax year is \$49,894.80. The Maximum Special Tax rates for Fiscal Year 2023-24 are as follows:

On each July 1, commencing July 1, 2017, the Maximum Special Tax for the Facilities rate for Residential Property shall increase by: i) the cumulative percentage increase in the Consumer Price Index for all Urban Consumers (“CPI-U”) for the Riverside-San Bernardino-Ontario California Standard Metropolitan Statistical area as it stands on March of each year over the preceding Fiscal Year, as published by the Bureau of Labor Statistics of the United States Department of Labor, or ii) by two percent (2.0%), whichever is greater. The Bureau of Labor Statistics of the United States Department of Labor has discontinued the Los Angeles-Riverside-Orange County, CA Index. The Consumer Price Index rate for Fiscal Year 2023-24 is 4.56%.

*Table 9-1
Maximum Special Tax Rates*

Category	Taxable Unit	Maximum Special Tax
Single Family Residential	Residential Unit	\$845.84

*Table 9-2
Special Tax Breakdown*

Category	Parcels	Levied Amount	Maximum Special Tax	% of Maximum Special Tax
Single Family Residential	60	\$49,894.80	\$50,750.34	98.31%

Payment History

Delinquencies are calculated through June 2023 and may reflect parcels that may already be on a payment plan.

Delinquency Rate for Fiscal Year 2022-23

As of June 2023, there were no delinquencies in the payment of the Special Tax for CFD No. 2013-1 Zone 10 for Fiscal Year 2022-23.

Information Concerning Delinquent Parcels

CFD No. 2013-1 Zone 10 delinquency information as of June 2023, is illustrated in Table 9-3 below:

*Table 9-3
Delinquency Summary*

Fiscal Year	Levied		Delinquent		
	Parcels	Amount	Parcels	Amount	Del. Rate
2022-23	27	\$21,758.22	0	\$0.00	0.00%
Total		\$21,758.22	0	\$0.00	0.00%

Community Facilities District No. 2013-1 (Services) Zone 11

District Profile

Project Description

Community Facilities District No. 2013-1 (Services) Zone 11 (the “CFD No. 2013-1 Zone 11”) was formed to finance all costs attributable to Landscaping, Lighting Maintenance, Graffiti Abatement, Street Sweeping, Pavement Management, Drainage Maintenance, and Trail Maintenance.

Location

CFD No. 2013-1 Zone 11 is generally located southwest of Interstate 15, its boundaries include Hidden Springs Rd, Clinton Keith Rd, and Interstate 15. CFD No. 2013-1 Zone 11 comprises over 4 acres and includes 11 parcels, 8 parcels are classified as Non-Resident Property and 3 are Exempt parcels.

Bond Profile and Principal Amount of Bonds Outstanding

CFD No. 2013-1 Zone 11 is a non-bonded district.

Special Tax Information

Special Tax

The amount collected each year is determined by the Special Tax formula and can vary from year to year, but shall not exceed the maximum authorized (or permitted) Special Tax rates. The amount levied for Fiscal Year 2023-24 tax year is \$19,324.46. The Maximum Special Tax rates for Fiscal Year 2023-24 are as follows:

On each July 1, commencing July 1, 2019, the Maximum Special Tax for the Facilities rate for Non-Residential Property shall increase by: i) the cumulative percentage increase in the Consumer Price Index for all Urban Consumers (“CPI-U”) for the Riverside-San Bernardino-Ontario California Standard Metropolitan Statistical area as it stands on March of each year over the preceding Fiscal Year, as published by the Bureau of Labor Statistics of the United States Department of Labor, or ii) by two percent (2.0%), whichever is greater. The Bureau of Labor Statistics of the United States Department of Labor has discontinued the Los Angeles-Riverside-Orange County, CA Index. The Consumer Price Index rate for Fiscal Year 2023-24 is 4.56%.

*Table 10-1
Maximum Special Tax Rates*

Category	Taxable Unit	Maximum Special Tax
Non-Residential Property	Acre	\$4,138.01

*Table 10-2
Special Tax Breakdown*

Category	Parcels	Acres	Levied Amount	Maximum Special Tax	% of Maximum Special Tax
Non-Residential Property	8	4.75	\$19,324.46	\$19,655.57	98.32%

Payment History

Delinquencies are calculated through June 2023 and may reflect parcels that may already be on a payment plan.

Delinquency Rate for Fiscal Year 2022-23

As of June 2023, there were no delinquencies in the payment of the Special Tax for CFD No. 2013-1 Zone 11 for Fiscal Year 2022-23.

Community Facilities District No. 2013-1 (Services) Zone 12

District Profile

Project Description

Community Facilities District No. 2013-1 (Services) Zone 12 (the “CFD No. 2013-1 Zone 12”) was formed to finance all costs attributable to Landscaping Maintenance, Graffiti Abatement, Street Lighting, and Trail Maintenance.

Location

CFD No. 2013-1 Zone 12 is generally located southwest of Interstate 15, its boundaries include Gruwell St, Union St, and Sexton St. CFD No. 2013-1 Zone 12 comprises over 2 acres and includes 4 parcels.

Bond Profile and Principal Amount of Bonds Outstanding

CFD No. 2013-1 Zone 12 is a non-bonded district.

Special Tax Information

Special Tax

For Fiscal Year 2023-24 CFD No. 2013-1 Zone 12 was not levied but will be levied in future years.

On each July 1, commencing July 1, 2018, the Maximum Special Tax for the Facilities rate for Residential Property shall increase by: i) the cumulative percentage increase in the Consumer Price Index for all Urban Consumers (“CPI-U”) for the Riverside-San Bernardino-Ontario California Standard Metropolitan Statistical area as it stands on March of each year over the preceding Fiscal Year, as published by the Bureau of Labor Statistics of the United States Department of Labor, or ii) by two percent (2.0%), whichever is greater. The Bureau of Labor Statistics of the United States Department of Labor has discontinued the Los Angeles-Riverside-Orange County, CA Index. The Consumer Price Index rate for Fiscal Year 2023-24 is 4.56%.

Table 11-1

Maximum Special Tax Rates

Category	Taxable Unit	Maximum Special Tax ¹
Single Family Residential	Residential Unit	\$1,837.11

Payment History

Delinquencies are calculated through June 2023 and may reflect parcels that may already be on a payment plan.

Information Concerning Delinquent Parcels

CFD No. 2013-1 Zone 12 was not levied in Fiscal Year 2022-23 or any prior years; therefore, as of June 2023, there are zero delinquencies.

¹ The Maximum Special Tax includes a Contingent Tax for street sweeping of \$154.98 for FY 2023-24.

Community Facilities District No. 2013-1 (Services) Zone 13

District Profile

Project Description

Community Facilities District No. 2013-1 (Services) Zone 13 (the “CFD No. 2013-1 Zone 13”) was formed to finance all costs attributable to Street Sweeping, Pavement Management, Parks, Trail Maintenance, and Graffiti Abatement.

Location

CFD No. 2013-1 Zone 13 is generally located southwest of Interstate 15, its boundaries include Union St at the intersection of Mayes Ln. CFD No. 2013-1 Zone 13 comprises over 2 acres and includes 4 parcels.

Bond Profile and Principal Amount of Bonds Outstanding

CFD No. 2013-1 Zone 13 is a non-bonded district.

Special Tax Information

Special Tax

The amount collected each year is determined by the Special Tax formula and can vary from year to year, but shall not exceed the maximum authorized (or permitted) Special Tax rates. The amount levied for Fiscal Year 2023-24 tax year is \$1,277.10. The Maximum Special Tax rates for Fiscal Year 2023-24 are as follows:

On each July 1, commencing July 1, 2018, the Maximum Special Tax for the Facilities rate for Residential Property shall increase by: i) the cumulative percentage increase in the Consumer Price Index for all Urban Consumers (“CPI-U”) for the Riverside-San Bernardino-Ontario California Standard Metropolitan Statistical area as it stands on March of each year over the preceding Fiscal Year, as published by the Bureau of Labor Statistics of the United States Department of Labor, or ii) by two percent (2.0%), whichever is greater. The Bureau of Labor Statistics of the United States Department of Labor has discontinued the Los Angeles-Riverside-Orange County, CA Index. The Consumer Price Index rate for Fiscal Year 2023-24 is 4.56%.

*Table 12-1
Assigned Special Tax Rates*

Category	Taxable Unit	Maximum Special Tax
Single Family Residential	Residential Unit	\$433.00

*Table 12-2
Special Tax Breakdown*

Category	Parcels	Levied Amount	Maximum Special Tax	% of Maximum Special Tax
Single Family Residential	3	\$1,277.10	\$1,299.01	98.31%

Payment History

Delinquencies are calculated through June 2023 and may reflect parcels that may already be on a payment plan.

Delinquency Rate for Fiscal Year 2022-23

As of June 2023, the delinquency rate for CFD No. 2013-1 Zone 13 for Fiscal Year 2022-23 is 18.33%.

Information Concerning Delinquent Parcels

CFD No. 2013-1 Zone 13 delinquency information as of June 2023, is illustrated in Table 12-3 below:

*Table 12-3
Delinquency Summary*

Fiscal Year	Levied		Delinquent		
	Parcels	Amount	Parcels	Amount	Del. Rate
2018-19	1	\$345.58	0	\$0.00	0.00%
2019-20	1	\$1,064.70	0	\$0.00	0.00%
2020-21	3	\$1,086.00	0	\$0.00	0.00%
2021-22	3	\$1,124.70	1	\$187.45	16.67%
2022-23	3	\$1,221.42	1	\$223.92	18.33%
Total		\$4,842.40	1	\$411.37	8.50%

Community Facilities District No. 2013-1 (Services) Zone 14

District Profile

Project Description

Community Facilities District No. 2013-1 (Services) Zone 14 (the “CFD No. 2013-1 Zone 14”) was formed to finance all costs attributable to Landscaping Maintenance, Lighting, Street Sweeping, Pavement Management, and Drainage.

Location

CFD No. 2013-1 Zone 14 is generally located southwest of Interstate 15, its boundary include Mission Trails at the intersection of Corydon Rd. CFD No. 2013-1 Zone 14 comprises over 2 acres and includes 2 parcels.

Bond Profile and Principal Amount of Bonds Outstanding

CFD No. 2013-1 Zone 14 is a non-bonded district.

Special Tax Information

Special Tax

The amount collected each year is determined by the Special Tax formula and can vary from year to year, but shall not exceed the maximum authorized (or permitted) Special Tax rates. The amount levied for Fiscal Year 2023-24 tax year is \$7,876.22. The Maximum Special Tax rates for Fiscal Year 2023-24 are as follows:

On each July 1, commencing July 1, 2019, the Maximum Special Tax for the Facilities rate for Non-Residential Property shall increase by: i) the cumulative percentage increase in the Consumer Price Index for all Urban Consumers (“CPI-U”) for the Riverside-San Bernardino-Ontario California Standard Metropolitan Statistical area as it stands on March of each year over the preceding Fiscal Year, as published by the Bureau of Labor Statistics of the United States Department of Labor, or ii) by two percent (2.0%), whichever is greater. The Bureau of Labor Statistics of the United States Department of Labor has discontinued the Los Angeles-Riverside-Orange County, CA Index. The Consumer Price Index rate for Fiscal Year 2023-24 is 4.56%.

*Table 13-1
Maximum Special Tax Rates*

Category	Taxable Unit	Maximum Special Tax
Non-Residential Property	Acre	\$2,913.15

*Table 13-2
Special Tax Breakdown*

Category	Parcels	Acres	Levied Amount	Maximum Special Tax	% of Maximum Special Tax
Non-Residential Property	2	2.75	\$7,876.22	\$8,011.17	98.32%

Payment History

Delinquencies are calculated through June 2023 and may reflect parcels that may already be on a payment plan.

Delinquency Rate for Fiscal Year 2022-23

As of June 2023, there were no delinquencies in the payment of the Special Tax for CFD No. 2013-1 Zone 14 for Fiscal Year 2022-23.

Community Facilities District No. 2013-1 (Services) Zone 15

District Profile

Project Description

Community Facilities District No. 2013-1 (Services) Zone 15 (the “CFD No. 2013-1 Zone 15”) was formed to finance all costs attributable to Landscaping Maintenance, Lighting Expenses, Street Sweeping and Pavement Management, Drainage Maintenance, Trail Maintenance and Graffiti Abatement.

Location

CFD No. 2013-1 Zone 15 is generally located northeast of Interstate 15, its boundaries include George Ave, and Clinton Keith Rd. CFD No. 2013-1 Zone 15 comprises over 5 acres and includes one parcel.

Bond Profile and Principal Amount of Bonds Outstanding

CFD No. 2013-1 Zone 15 is a non-bonded district.

Special Tax Information

Special Tax

The amount collected each year is determined by the Special Tax formula and can vary from year to year, but shall not exceed the maximum authorized (or permitted) Special Tax rates. The amount levied for Fiscal Year 2023-24 tax year is \$18,974.00. The Maximum Special Tax rates for Fiscal Year 2023-24 are as follows:

On each July 1, commencing July 1, 2020, the Maximum Special Tax for the Facilities rate for Non-Residential Property shall increase by: i) the cumulative percentage increase in the Consumer Price Index for all Urban Consumers (“CPI-U”) for the Riverside-San Bernardino-Ontario California Standard Metropolitan Statistical area as it stands on March of each year over the preceding Fiscal Year, as published by the Bureau of Labor Statistics of the United States Department of Labor, or ii) by two percent (2.0%), whichever is greater. The Bureau of Labor Statistics of the United States Department of Labor has discontinued the Los Angeles-Riverside-Orange County, CA Index. The Consumer Price Index rate for Fiscal Year 2023-24 is 4.56%.

*Table 14-1
Maximum Special Tax Rates*

Category	Taxable Unit	Maximum Special Tax
Non-Residential Property	Acre	\$4,059.40

*Table 14-2
Special Tax Breakdown*

Category	Parcels	Acres	Levied Amount	Maximum Special Tax	% of Maximum Special Tax
Non-Residential Property	1	4.91	\$18,974.00	\$19,931.66	95.20%

Payment History

Delinquencies are calculated through June 2023 and may reflect parcels that may already be on a payment plan.

Delinquency Rate for Fiscal Year 2022-23

As of June 2023, there were no delinquencies in the payment of the Special Tax for CFD No. 2013-1 Zone 15 for Fiscal Year 2022-23.

Community Facilities District No. 2013-1 (Services) Zone 16

District Profile

Project Description

Community Facilities District No. 2013-1 (Services) Zone 16 (the “CFD No. 2013-1 Zone 16”) was formed to finance all costs attributable to Landscaping, Lighting Expenses, Street Sweeping, Pavement Management, and Drainage Maintenance.

Location

CFD No. 2013-1 Zone 16 is generally located northeast of Interstate 15, north of Bunny Trail and west of Jana Lane. CFD No. 2013-1 Zone 16 comprises over 4 acres and includes one parcel.

Bond Profile and Principal Amount of Bonds Outstanding

CFD No. 2013-1 Zone 16 is a non-bonded district.

Special Tax Information

Special Tax

The amount collected each year is determined by the Special Tax formula and can vary from year to year, but shall not exceed the maximum authorized (or permitted) Special Tax rates. The amount levied for Fiscal Year 2023-24 tax year is \$5,708.68. The Maximum Special Tax rates for Fiscal Year 2023-24 are as follows.

On each July 1, commencing July 1, 2020, the Maximum Special Tax for the Facilities rate for Non-Residential Property shall increase by: i) the cumulative percentage increase in the Consumer Price Index for all Urban Consumers (“CPI-U”) for the Riverside-San Bernardino-Ontario California Standard Metropolitan Statistical area as it stands on March of each year over the preceding Fiscal Year, as published by the Bureau of Labor Statistics of the United States Department of Labor, or ii) by two percent (2.0%), whichever is greater. The Bureau of Labor Statistics of the United States Department of Labor has discontinued the Los Angeles-Riverside-Orange County, CA Index. The Consumer Price Index rate for Fiscal Year 2023-24 is 4.56%.

*Table 15-1
Maximum Special Tax Rates*

Category	Taxable Unit	Maximum Special Tax
Non-Residential Property	Acre	\$1,845.14

*Table 15-2
Special Tax Breakdown*

Category	Parcels	Acres	Levied Amount	Maximum Special Tax	% of Maximum Special Tax
Non-Residential Property	1	4.40	\$5,708.68	\$8,118.62	70.32%

Payment History

Delinquencies are calculated through June 2023 and may reflect parcels that may already be on a payment plan.

Delinquency Rate for Fiscal Year 2022-23

As of June 2023, there were no delinquencies in the payment of the Special Tax for CFD No. 2013-1 Zone 16 for Fiscal Year 2022-23.

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Community Facilities District No. 2013-1 (Services) Zone 17

District Profile

Project Description

Community Facilities District No. 2013-1 (Services) Zone 17 (the “CFD No. 2013-1 Zone 17”) was formed to finance all costs attributable to Landscaping, Lighting Maintenance, Graffiti Abatement, Streets and Pavement Management, Drainage Maintenance, Park Maintenance and Trail Maintenance.

Location

CFD No. 2013-1 Zone 17 is generally located southwest of Interstate 15, its boundaries include Grand Ave and Nyiri Way. CFD No. 2013-1 Zone 17 comprises over 3 acres and includes one parcel.

Bond Profile and Principal Amount of Bonds Outstanding

CFD No. 2013-1 Zone 17 is a non-bonded district.

Special Tax Information

Special Tax

For Fiscal Year 2023-24 CFD No. 2013-1 Zone 17 was not levied, but will be levied in future years.

On each July 1, commencing July 1, 2020, the Maximum Special Tax for the Facilities rate for Residential Property shall increase by: i) the cumulative percentage increase in the Consumer Price Index for all Urban Consumers (“CPI-U”) for the Riverside-San Bernardino-Ontario California Standard Metropolitan Statistical area as it stands on March of each year over the preceding Fiscal Year, as published by the Bureau of Labor Statistics of the United States Department of Labor, or ii) by two percent (2.0%), whichever is greater. The Bureau of Labor Statistics of the United States Department of Labor has discontinued the Los Angeles-Riverside-Orange County, CA Index. The Consumer Price Index rate for Fiscal Year 2023-24 is 4.56%.

Table 16-1

Maximum Special Tax Rates

Category	Taxable Unit	Maximum Special Tax
Single Family Residential	Residential Unit	\$1,230.40

Payment History

Delinquencies are calculated through June 2023 and may reflect parcels that may already be on a payment plan.

Information Concerning Delinquent Parcels

CFD No. 2013-1 Zone 17 was not levied in Fiscal Year 2022-23 or any prior years; therefore, as of June 2023, there are zero delinquencies.

Community Facilities District No. 2013-1 (Services) Zone 18

District Profile

Project Description

Community Facilities District No. 2013-1 (Services) Zone 18 (the “CFD No. 2013-1 Zone 18”) was formed to finance all costs attributable to Landscaping, Lighting Expenses, Street Sweeping, Pavement Management, and Drainage Maintenance.

Location

CFD No. 2013-1 Zone 18 is generally located at the east of Interstate 15 and south of Bundy Canyon Rd. CFD No. 2013-1 Zone 18 comprises over 6 acres and includes 2 parcels.

Bond Profile and Principal Amount of Bonds Outstanding

CFD No. 2013-1 Zone 18 is a non-bonded district.

Special Tax Information

Special Tax

The amount collected each year is determined by the Special Tax formula and can vary from year to year, but shall not exceed the maximum authorized (or permitted) Special Tax rates. The amount levied for Fiscal Year 2023-24 tax year is \$22,187.68. The Maximum Special Tax rates for Fiscal Year 2023-24 are as follows.

On each July 1, commencing July 1, 2020, the Maximum Special Tax for the Facilities rate for Non-Residential Property shall increase by: i) the cumulative percentage increase in the Consumer Price Index for all Urban Consumers (“CPI-U”) for the Riverside-San Bernardino-Ontario California Standard Metropolitan Statistical area as it stands on March of each year over the preceding Fiscal Year, as published by the Bureau of Labor Statistics of the United States Department of Labor, or ii) by two percent (2.0%), whichever is greater. The Bureau of Labor Statistics of the United States Department of Labor has discontinued the Los Angeles-Riverside-Orange County, CA Index. The Consumer Price Index rate for Fiscal Year 2023-24 is 4.56%.

*Table 17-1
Maximum Special Tax Rates*

Category	Taxable Unit	Maximum Special Tax
Non-Residential Property	Acre	\$4,024.05
Undeveloped Property	Acre	\$4,024.05

*Table 17-2
Special Tax Breakdown*

Category	Parcels	Acres	Levied Amount	Maximum Special Tax	% of Maximum Special Tax
Non-Residential Property	1	1.05	\$4,212.86	\$4,225.25	99.71%
Undeveloped Property	5	4.48	\$17,974.82	\$18,027.75	99.71%
Total	6	5.53	\$22,187.68	\$22,253.01	99.71%

Payment History

Delinquencies are calculated through June 2023 and may reflect parcels that may already be on a payment plan.

Delinquency Rate for Fiscal Year 2022-23

As of June 2023, there were no delinquencies in the payment of the Special Tax for CFD No. 2013-1 Zone 18 for Fiscal Year 2022-23.

Community Facilities District No. 2013-1 (Services) Zone 19

District Profile

Project Description

Community Facilities District No. 2013-1 (Services) Zone 19 (the “CFD No. 2013-1 Zone 19”) was formed to finance all costs attributable to Landscaping, Streets and Pavement Management, Street Lighting Expenses, Drainage Maintenance, Parks, Trail Maintenance, and Graffiti Abatement.

Location

CFD No. 2013-1 Zone 19 is generally located at the east of Interstate 15, south of Bundy Canyon Rd., and north of Baxter Rd. CFD No. 2013-1 Zone 19 comprises over 2 acres and includes 2 parcels.

Bond Profile and Principal Amount of Bonds Outstanding

CFD No. 2013-1 Zone 19 is a non-bonded district.

Special Tax Information

Special Tax

The amount collected each year is determined by the Special Tax formula and can vary from year to year, but shall not exceed the maximum authorized (or permitted) Special Tax rates. The amount levied for Fiscal Year 2023-24 tax year is \$90,167.00. The Maximum Special Tax rates for Fiscal Year 2023-24 are as follows.

On each July 1, commencing July 1, 2020, the Maximum Special Tax for the Facilities rate for Residential Property shall increase by: i) the cumulative percentage increase in the Consumer Price Index for all Urban Consumers (“CPI-U”) for the Riverside-San Bernardino-Ontario California Standard Metropolitan Statistical area as it stands on March of each year over the preceding Fiscal Year, as published by the Bureau of Labor Statistics of the United States Department of Labor, or ii) by two percent (2.0%), whichever is greater. The Bureau of Labor Statistics of the United States Department of Labor has discontinued the Los Angeles-Riverside-Orange County, CA Index. The Consumer Price Index rate for Fiscal Year 2023-24 is 4.56%.

*Table 18-1
Maximum Special Tax Rates*

Category	Taxable Unit	Maximum Special Tax
Single Family Residential	Residential Unit	\$1,309.04

*Table 18-2
Special Tax Breakdown*

Category	Parcels	Levied Amount	Maximum Special Tax	% of Maximum Special Tax
Single Family Residential	70	\$90,167.00	\$91,632.55	98.40%

Payment History

Delinquencies are calculated through June 2023 and may reflect parcels that may already be on a payment plan.

Delinquency Rate for Fiscal Year 2022-23

As of June 2023, there were no delinquencies in the payment of the Special Tax for CFD No. 2013-1 Zone 19 for Fiscal Year 2022-23.

Information Concerning Delinquent Parcels

CFD No. 2013-1 Zone 19 delinquency information as of June 2023, is illustrated in Table 18-3 below:

*Table 18-3
Delinquency Summary*

Fiscal Year	Levied		Delinquent		
	Parcels	Amount	Parcels	Amount	Del. Rate
2020-21	14	\$15,335.32	0	\$0.00	0.00%
2021-22	63	\$71,465.94	0	\$0.00	0.00%
2022-23	70	\$86,235.80	0	\$0.00	0.00%
Total		\$173,037.06	0	\$0.00	0.00%

Community Facilities District No. 2013-1 (Services) Zone 20

District Profile

Project Description

Community Facilities District No. 2013-1 (Services) Zone 20 (the “CFD No. 2013-1 Zone 20”) was formed to finance all costs attributable to Landscaping, Street Sweeping and Pavement Management, Drainage Maintenance, and Trail Maintenance.

Location

CFD No. 2013-1 Zone 20 is generally located east of Interstate 15, south of Clinton Keith Rd., and west of Elizabeth Rd. CFD No. 2013-1 Zone 20 comprises over 28 acres and includes one parcel.

Bond Profile and Principal Amount of Bonds Outstanding

CFD No. 2013-1 Zone 20 is a non-bonded district.

Special Tax Information

Special Tax

For Fiscal Year 2023-24 CFD No. 2013-1 Zone 20 was not levied, but will be levied in future years.

On each July 1, commencing July 1, 2020, the Maximum Special Tax for the Facilities rate for Non-Residential Property shall increase by: i) the cumulative percentage increase in the Consumer Price Index for all Urban Consumers (“CPI-U”) for the Riverside-San Bernardino-Ontario California Standard Metropolitan Statistical area as it stands on March of each year over the preceding Fiscal Year, as published by the Bureau of Labor Statistics of the United States Department of Labor, or ii) by two percent (2.0%), whichever is greater. The Bureau of Labor Statistics of the United States Department of Labor has discontinued the Los Angeles-Riverside-Orange County, CA Index. The Consumer Price Index rate for Fiscal Year 2023-24 is 4.56%.

*Table 19-1
Maximum Special Tax Rates*

Category	Taxable Unit	Maximum Special Tax
Non-Residential Property	Acre	\$3,042.80

Payment History

Delinquencies are calculated through June 2023 and may reflect parcels that may already be on a payment plan.

Information Concerning Delinquent Parcels

CFD No. 2013-1 Zone 20 was not levied in Fiscal Year 2022-23 or any prior years; therefore, as of June 2023, there are zero delinquencies.

Community Facilities District No. 2013-1 (Services) Zone 21

District Profile

Project Description

Community Facilities District No. 2013-1 (Services) Zone 21 (the “CFD No. 2013-1 Zone 21”) was formed to finance all costs attributable to Lighting, Streets, and Drainage Maintenance.

Location

CFD No. 2013-1 Zone 21 is generally located east of Interstate 15, south of Clinton Keith Rd., and east of Horseshoe Ct. CFD No. 2013-1 Zone 21 comprises over 8 acres and includes 4 parcels.

Bond Profile and Principal Amount of Bonds Outstanding

CFD No. 2013-1 Zone 21 is a non-bonded district.

Special Tax Information

Special Tax

The amount collected each year is determined by the Special Tax formula and can vary from year to year, but shall not exceed the maximum authorized (or permitted) Special Tax rates. The amount levied for Fiscal Year 2023-24 tax year is \$2,723.22. The Maximum Special Tax rates for Fiscal Year 2023-24 are as follows.

On each July 1, commencing July 1, 2020, the Maximum Special Tax for the Facilities rate for Non-Residential Property shall increase by: i) the cumulative percentage increase in the Consumer Price Index for all Urban Consumers (“CPI-U”) for the Riverside-San Bernardino-Ontario California Standard Metropolitan Statistical area as it stands on March of each year over the preceding Fiscal Year, as published by the Bureau of Labor Statistics of the United States Department of Labor, or ii) by two percent (2.0%), whichever is greater. The Bureau of Labor Statistics of the United States Department of Labor has discontinued the Los Angeles-Riverside-Orange County, CA Index. The Consumer Price Index rate for Fiscal Year 2023-24 is 4.56%.

Table 20-1
Maximum Special Tax Rates

Category	Taxable Unit	Maximum Special Tax
Non-Residential Property	Acre	\$308.87

Table 20-2
Special Tax Breakdown

Category	Parcels	Acres	Levied Amount	Maximum Special Tax	% of Maximum Special Tax
Non-Residential Property	1	8.96	\$2,723.22	\$2,767.46	98.40%

Payment History

Delinquencies are calculated through June 2023 and may reflect parcels that may already be on a payment plan.

Information Concerning Delinquent Parcels

As of June 2023, there were no delinquencies in the payment of the Special Tax for CFD No. 2013-1 Zone 21 for Fiscal Year 2022-23.

Community Facilities District No. 2013-1 (Services) Zone 22

District Profile

Project Description

Community Facilities District No. 2013-1 (Services) Zone 22 (the “CFD No. 2013-1 Zone 22”) was formed to finance all costs attributable to Streets, Parks, and Graffiti Abatement.

Location

CFD No. 2013-1 Zone 22 is generally located east of Interstate 15, north of Baxter Rd., and bordered by Western Way and Killarney Ln. CFD No. 2013-1 Zone 22 comprises over 4 acres and includes one parcel.

Bond Profile and Principal Amount of Bonds Outstanding

CFD No. 2013-1 Zone 22 is a non-bonded district.

Special Tax Information

Special Tax

For Fiscal Year 2023-24 CFD No. 2013-1 Zone 22 was not levied, but will be levied in future years.

On each July 1, commencing July 1, 2021, the Maximum Special Tax for the Facilities rate for Residential Property shall increase by: i) the cumulative percentage increase in the Consumer Price Index for all Urban Consumers (“CPI-U”) for the Riverside-San Bernardino-Ontario California Standard Metropolitan Statistical area as it stands on March of each year over the preceding Fiscal Year, as published by the Bureau of Labor Statistics of the United States Department of Labor, or ii) by two percent (2.0%), whichever is greater. The Bureau of Labor Statistics of the United States Department of Labor has discontinued the Los Angeles-Riverside-Orange County, CA Index. The Consumer Price Index rate for Fiscal Year 2023-24 is 4.56%.

*Table 21-1
Maximum Special Tax Rates*

Category	Taxable Unit	Maximum Special Tax
Single Family Residential	Residential Unit	\$1,493.52

Payment History

Delinquencies are calculated through June 2023 and may reflect parcels that may already be on a payment plan.

Information Concerning Delinquent Parcels

CFD No. 2013-1 Zone 22 was not levied in Fiscal Year 2022-23 or any prior years; therefore, as of June 2023, there are zero delinquencies.

Community Facilities District No. 2013-1 (Services) Zone 23

District Profile

Project Description

Community Facilities District No. 2013-1 (Services) Zone 23 (the “CFD No. 2013-1 Zone 23”) was formed to finance all costs attributable to Landscaping, Lighting, Streets, Drainage, Parks, Trails, and Graffiti Abatement.

Location

CFD No. 2013-1 Zone 23 is generally located northwest of McVicar St and southwest of Palomar St. CFD No. 2013-1 Zone 23 comprises over 18.81 acres and includes 3 parcels.

Bond Profile and Principal Amount of Bonds Outstanding

CFD No. 2013-1 Zone 23 is a non-bonded district.

Special Tax Information

Special Tax

For Fiscal Year 2023-24 CFD No. 2013-1 Zone 23 was not levied, but will be levied in future years.

On each July 1, commencing July 1, 2022, the Maximum Special Tax for the Facilities rate for Residential Property shall increase by: i) the cumulative percentage increase in the Consumer Price Index for all Urban Consumers (“CPI-U”) for the Riverside-San Bernardino-Ontario California Standard Metropolitan Statistical area as it stands on March of each year over the preceding Fiscal Year, as published by the Bureau of Labor Statistics of the United States Department of Labor, or ii) by two percent (2.0%), whichever is greater. The Bureau of Labor Statistics of the United States Department of Labor has discontinued the Los Angeles-Riverside-Orange County, CA Index. The Consumer Price Index rate for Fiscal Year 2023-24 is 4.56%.

*Table 22-1
Maximum Special Tax Rates*

Category	Taxable Unit	Maximum Special Tax
Single Family Residential	Residential Unit	\$2,105.59

Payment History

Delinquencies are calculated through June 2023 and may reflect parcels that may already be on a payment plan.

Information Concerning Delinquent Parcels

CFD No. 2013-1 Zone 23 was not levied in Fiscal Year 2022-23 or any prior years; therefore, as of June 2023, there are zero delinquencies

Community Facilities District No. 2013-1 (Services) Zone 24

District Profile

Project Description

Community Facilities District No. 2013-1 (Services) Zone 24 (the “CFD No. 2013-1 Zone 24”) was formed to finance all costs attributable to Landscaping, Lighting, Streets, Drainage, Parks, Trails, and Graffiti Abatement.

Location

CFD No. 2013-1 Zone 24 is generally located northeast of Grand Ave and northwest of McVicar St. CFD No. 2013-1 Zone 24 comprises over 37 acres and includes 2 parcels.

Bond Profile and Principal Amount of Bonds Outstanding

CFD No. 2013-1 Zone 24 is a non-bonded district.

Special Tax Information

Special Tax

The amount collected each year is determined by the Special Tax formula and can vary from year to year, but shall not exceed the maximum authorized (or permitted) Special Tax rates. The amount levied for Fiscal Year 2023-24 tax year is \$75,887.28. The Maximum Special Tax rates for Fiscal Year 2023-24 are as follows.

On each July 1, commencing July 1, 2022, the Maximum Special Tax for the Facilities rate for Residential Property shall increase by: i) the cumulative percentage increase in the Consumer Price Index for all Urban Consumers (“CPI-U”) for the Riverside-San Bernardino-Ontario California Standard Metropolitan Statistical area as it stands on March of each year over the preceding Fiscal Year, as published by the Bureau of Labor Statistics of the United States Department of Labor, or ii) by two percent (2.0%), whichever is greater. The Bureau of Labor Statistics of the United States Department of Labor has discontinued the Los Angeles-Riverside-Orange County, CA Index. The Consumer Price Index rate for Fiscal Year 2023-24 is 4.56%.

*Table 23-1
Maximum Special Tax Rates*

Category	Taxable Unit	Maximum Special Tax
Single Family Residential	Residential Unit	\$2,107.99
Approved Property	Residential Unit	\$2,107.99

*Table 23-2
Special Tax Breakdown*

Category	Parcels	Levied Amount	Maximum Special Tax	% of Maximum Special Tax
Single Family Residential	36	\$75,887.28	\$75,887.49	100.00%
Approved Property	72	\$0.00	\$151,774.98	0.00%
Total	108	\$75,887.28	\$227,662.47	33.33%

Payment History

Delinquencies are calculated through June 2023 and may reflect parcels that may already be on a payment plan.

Information Concerning Delinquent Parcels

Fiscal Year 2023-24 was the first time CFD 2013-1 Zone 24 was levied. Therefore, there are no delinquencies in the payment of the Special Tax for CFD No. 2013-1 Zone 24 for Fiscal Year 2022-23.

Community Facilities District No. 2013-1 Special Tax B

District Profile

Project Description

Community Facilities District No. 2013-1 Special Tax B (the “CFD No. 2013-1 Special Tax B”) was formed to finance the direct costs for (i) Police Protection Services, (ii) Fire Protection and Suppression Services, and (iii) fund an operating reserve for the costs of Services as determined by the Administrator.

Location

CFD No. 2013-1 Special Tax B has potential annexation areas citywide and is for residential properties only. CFD No. 2013-1 Special Tax B comprises over 116 acres and includes 462 parcels. Please see Appendix A, for a more accurate description of the boundaries for CFD No. 2013-1 Special Tax B.

Bond Profile and Principal Amount of Bonds Outstanding

CFD No. 2013-1 Special Tax B is a non-bonded district.

Special Tax Information

Special Tax

The amount collected each year is determined by the Special Tax formula and can vary from year to year, but shall not exceed the maximum authorized (or permitted) Special Tax rates. The amount levied for Fiscal Year 2023-24 tax year is \$200,537.14. The Assigned Special Tax B rates for Fiscal Year 2023-24 are as follows:

On each July 1, commencing July 1, 2015, the Maximum Special Tax B for Developed Property shall increase by: i) the cumulative percentage increase in the Consumer Price Index for all Urban Consumers (“CPI-U”) for the Riverside-San Bernardino-Ontario California Standard Metropolitan Statistical area as it stands on March of each year over the preceding Fiscal Year, as published by the Bureau of Labor Statistics of the United States Department of Labor, or ii) by five percent (5.0%), whichever is greater. The Bureau of Labor Statistics of the United States Department of Labor has discontinued the Los Angeles-Riverside-Orange County, CA Index. The Consumer Price Index rate for Fiscal Year 2023-24 is 4.56%.

Table 24-1
Maximum Special Tax Rates

Zones	Taxable Unit	Maximum Special Tax
Zone 1	Residential Unit	\$396.69
Zone 2	Residential Unit	\$396.69
Zone 3	Residential Unit	\$377.80
Zone 5	Residential Unit	\$377.80
Zone 7	Residential Unit	\$359.81
Zone 8	Residential Unit	\$359.81
Zone 10	Residential Unit	\$359.81
Zone 12	Residential Unit	\$342.68
Zone 13	Residential Unit	\$396.69
Zone 17	Residential Unit	\$396.69
Zone 19	Residential Unit	\$396.69
Zone 22	Residential Unit	\$396.69
Zone 23	Residential Unit	\$396.69
Zone 24	Residential Unit	\$396.69

Table 24-2
Special Tax Breakdown

Zones	Parcels	Levied Amount	Maximum Special Tax	% of Maximum Special Tax
Zone 1	81	\$31,601.34	\$32,132.15	98.35%
Zone 2	51	\$19,897.14	\$20,231.36	98.35%
Zone 3	153	\$56,848.68	\$57,803.87	98.35%
Zone 5	67	\$24,894.52	\$25,312.81	98.35%
Zone 7	0	\$0.00	\$0.00	0.00%
Zone 8	10	\$3,538.60	\$3,598.12	98.35%
Zone 10	60	\$21,231.60	\$21,588.75	98.35%
Zone 12	0	\$0.00	\$0.00	0.00%
Zone 13	3	\$1,170.42	\$1,190.08	98.35%
Zone 17	0	\$0.00	\$0.00	0.00%
Zone 19	70	\$27,309.80	\$27,768.29	98.35%
Zone 22	0	\$0.00	\$0.00	0.00%
Zone 23	0	\$0.00	\$0.00	0.00%
Zone 24	36	\$14,045.04	\$14,280.81	98.35%
Total	531	\$200,537.14	\$203,906.24	98.35%

Payment History

Delinquencies are calculated through June 2023 and may reflect parcels that may already be on a payment plan.

Delinquency Rate for Fiscal Year 2022-23

As of June 2023, the delinquency rate for CFD No. 2013-1 Special Tax B for Fiscal Year 2022-23 is 0.43%.

Information Concerning Delinquent Parcels

CFD No. 2013-1 Special Tax B delinquency information as of June 2023, is illustrated in Table 24-3 below:

*Table 24-3
Delinquency Summary*

Fiscal Year	Levied		Delinquent		
	Parcels	Amount	Parcels	Amount	Del. Rate
2018-19	342	\$98,304.30	0	\$0.00	0.00%
2019-20	365	\$109,984.00	1	\$296.58	0.27%
2020-21	379	\$120,060.26	1	\$311.40	0.26%
2021-22	428	\$142,886.74	2	\$475.27	0.33%
2022-23	462	\$166,914.58	3	\$718.66	0.43%
Total		\$638,149.88	3	\$1,801.91	0.28%

Community Facilities District No. 2017-1 Development Impact Fee (DIF) Deferral, Zone 1

District Profile

Project Description

Community Facilities District No. 2017-1 Development Impact Fee (DIF) Deferral, Zone 1 (the “CFD No. 2017-1 Zone 1”) was formed for the purpose of repaying the deferred Development Impact Fees in the amount of \$543,021.30 plus interest.

The special tax secured by the lien is authorized to be levied for the purpose of: (a) paying for the cost of the construction, purchase, modification, expansion, rehabilitation and/or improvement of drainage, library, park, roadway and other public facilities of the City, including the foregoing public facilities which are included in the City’s fee programs with respect to such facilities and authorized to be financed under the Mello-Roos Community Facilities Act of 1982, as amended (the “Facilities”) and to finance the incidental expenses (the “Incidental Expenses”) to be incurred, including; (b) (1) the cost of engineering, planning and designing the facilities; and (2) all cost, including costs of the property owners petitioning for formation of the District, associated with the creation of the District, the determination of the amount of special taxes to be levied and cost otherwise incurred in order to carry out the authorized purposes of the District; and (3) any other expenses incidental to the construction, acquisition, modification, rehabilitation, completion and inspection of the Facilities.

Location

CFD No. 2017-1 Zone 1 is generally located southwest of Interstate 15, its boundaries include Hidden Springs Rd, Clinton Keith Rd, and Interstate 15. CFD No. 2017-1 Zone 1 comprises over 4 acres and includes 11 parcels, 8 parcels are classified as Taxable and 3 are Exempt parcels.

Bond Profile and Principal Amount of Bonds Outstanding

CFD No. 2017-1 Zone 1 is a non-bonded district.

Special Tax Information

Special Tax

The amount collected each year is determined by the Special Tax formula and can vary from year to year, but shall not exceed the maximum authorized (or permitted) Special Tax rates. The amount levied for Fiscal Year 2023-24 tax year is \$84,080.16. The Maximum Special Tax rates for Fiscal Year 2023-24 are as follows:

The Local Agency Investment Fund (LAIF) rate of return, compound quarterly, commencing on the date the City issues the first Certificate(s) of Occupancy for the project. As of June 30, 2023, the LAIF quarterly rate was 3.15%.

Table 25-1
Maximum Special Tax Rates

Classification	Taxable Unit	Maximum Special Tax
Taxable	Acre	\$47,475.47

Table 25-2
Special Tax Breakdown

Category	Parcels	Acres	Levied Amount	Maximum Special Tax	% of Maximum Special Tax
Taxable	8	4.75	\$84,080.16	\$225,508.50	37.28%

Payment History

Delinquencies are calculated through June 2023 and may reflect parcels that may already be on a payment plan.

Delinquency Rate for Fiscal Year 2022-23

As of June 2023, there were no delinquencies in the payment of the Special Tax for CFD No. 2017-1 Zone 1 for Fiscal Year 2022-23.

Community Facilities District No. 2022-1 (Services) Tax Zone Original

District Profile

Project Description

Community Facilities District No. 2022-1 (Services) Tax Zone Original (the “CFD No. 2022-1 Original”) was formed to finance all costs attributable to Landscaping, Streetlighting, Street Maintenance, Parks, and Graffiti Abatement. Contingent Services such as, additional Landscaping, Streetlighting, Street Maintenance, and Drainage is also permitted.

Location

CFD No. 2022-1 Zone Original is generally located on the southwest corner of Elizabeth Ln and Bunny Trail. CFD No. 2022-1 Original comprises over 20 acres and includes 136 parcels.

Bond Profile and Principal Amount of Bonds Outstanding

CFD No. 2022-1 Original is a non-bonded district.

Special Tax Information

Special Tax

The amount collected each year is determined by the Special Tax formula and can vary from year to year, but shall not exceed the maximum authorized (or permitted) Special Tax rates. The amount levied for Fiscal Year 2023-24 tax year is \$17,917.40. The Maximum Special Tax rates for Fiscal Year 2023-24 are as follows:

On each July 1, commencing July 1, 2023, the Maximum Special Tax rates for Developed Property, Approved Property and Undeveloped Property shall increase by: i) the percentage increase in the Consumer Price Index for all Urban Consumers (“CPI-U”) for the Riverside-San Bernardino-Ontario California Standard Metropolitan Statistical area since the beginning of the preceding Fiscal Year, not to exceed 6%, or ii) by two percent (2.0%), whichever is greater. The Consumer Price Index rate for Fiscal Year 2023-24 is 4.56%.

*Table 26-1
Maximum Special Tax A Rates*

Category	Taxable Unit	Maximum Special Tax
Single Family Residential	Residential Unit	\$426.60
Approved Property	Residential Unit	\$426.60
Undeveloped Property	Acre	\$5,507.18

*Table 26-2
Maximum Special Tax C Rates (Contingent)*

Category	Taxable Unit	Maximum Special Tax
Single Family Residential	Residential Unit	\$272.90
Approved Property	Residential Unit	\$272.90
Undeveloped Property	Acre	\$3,525.76

*Table 26-3
Special Tax A Breakdown*

Category	Parcels ²	EDU	Levied Amount	Maximum Special Tax	% of Maximum Special Tax
Single Family Residential	1	42	\$17,917.40	\$17,917.40	100.00%

Special Tax C (Contingent) has not yet been levied for any Fiscal Year.

Payment History

Delinquencies are calculated through June 2023 and may reflect parcels that may already be on a payment plan.

Information Concerning Delinquent Parcels

Fiscal Year 2023-24 was the first time CFD 2022-1 Original was levied. Therefore, there are no delinquencies in the payment of the Special Tax for CFD No. 2022-1 Original for Fiscal Year 2022-23.

² One Parent Parcel with 42 Building Permits.

Community Facilities District No. 2022-1 (Services) Tax Zone 1

District Profile

Project Description

Community Facilities District No. 2022-1 (Services) Tax Zone 1 (the “CFD No. 2022-1 Zone 1”) was formed to finance all costs attributable to Landscaping, Lighting, Streets, Drainage, Parks, and Graffiti Abatement.

Location

CFD No. 2022-1 Zone 1 is generally located north of Prielipp Rd, east of Elizabeth Ln, and west of Jana Ln. CFD No. 2022-1 Zone 1 comprises over 9 acres and includes one parcel.

Bond Profile and Principal Amount of Bonds Outstanding

CFD No. 2022-1 Zone 1 is a non-bonded district.

Special Tax Information

Special Tax

The amount collected each year is determined by the Special Tax formula and can vary from year to year, but shall not exceed the maximum authorized (or permitted) Special Tax rates. The amount levied for Fiscal Year 2023-24 tax year is \$36,083.66. The Maximum Special Tax rates for Fiscal Year 2023-24 are as follows:

On each July 1, commencing July 1, 2023, the Maximum Special Tax A rates for Developed Property, Approved Property and Undeveloped Property shall increase by: i) the percentage increase in the Consumer Price Index for all Urban Consumers (“CPI-U”) for the Riverside-San Bernardino-Ontario California Standard Metropolitan Statistical area since the beginning of the preceding Fiscal Year, not to exceed 6%, or ii) by two percent (2.0%), whichever is greater. The Consumer Price Index rate for Fiscal Year 2023-24 is 4.56%.

*Table 27-1
Maximum Special Tax Rates*

Category	Taxable Unit	Maximum Special Tax
Multi-Family Residential	Residential Unit	\$212.26
Approved Property	Residential Unit	\$212.26
Undeveloped Property	Acre	\$4,363.29

*Table 27-2
Special Tax Breakdown*

Category	Parcels	EDU	Levied Amount	Maximum Special Tax	% of Maximum Special Tax
Multi-Family Residential	1	170	\$36,083.66	\$36,083.66	100.00%

Payment History

Delinquencies are calculated through June 2023 and may reflect parcels that may already be on a payment plan.

Information Concerning Delinquent Parcels

Fiscal Year 2023-24 was the first time CFD 2022-1 Zone 1 was levied. Therefore, there are no delinquencies in the payment of the Special Tax for CFD No. 2022-1 Zone 1 for Fiscal Year 2022-23.

Community Facilities District No. 2022-1 (Services) Tax Zone 2

District Profile

Project Description

Community Facilities District No. 2022-1 (Services) Tax Zone 2 (the “CFD No. 2022-1 Zone 2”) was formed to finance all costs attributable to Landscaping, Lighting, Streets, Drainage, Parks, Trails, and Graffiti Abatement.

Location

CFD No. 2022-1 Zone 2 is generally located at the southeast intersection of Monte Vista Dr and Summer Sage Way. CFD No. 2022-1 Zone 2 comprises over 38 acres and includes 77 parcels.

Bond Profile and Principal Amount of Bonds Outstanding

CFD No. 2022-1 Zone 2 is a non-bonded district.

Special Tax Information

Special Tax

The amount collected each year is determined by the Special Tax formula and can vary from year to year, but shall not exceed the maximum authorized (or permitted) Special Tax rates. The amount levied for Fiscal Year 2023-24 tax year is \$34,746.06. The Maximum Special Tax rates for Fiscal Year 2023-24 are as follows:

On each July 1, commencing July 1, 2023, the Maximum Special Tax A rates for Developed Property, Approved Property and Undeveloped Property shall increase by: i) the percentage increase in the Consumer Price Index for all Urban Consumers (“CPI-U”) for the Riverside-San Bernardino-Ontario California Standard Metropolitan Statistical area since the beginning of the preceding Fiscal Year, not to exceed 6%, or ii) by two percent (2.0%), whichever is greater. The Consumer Price Index rate for Fiscal Year 2023-24 is 4.56%.

*Table 28-1
Maximum Special Tax A Rates*

Category	Taxable Unit	Maximum Special Tax
Single Family Residential	Residential Unit	\$609.58
Approved Property	Residential Unit	\$609.58
Undeveloped Property	Acre	\$3,044.79

*Table 28-2
Maximum Special Tax C Rates (Contingent)*

Category	Taxable Unit	Maximum Special Tax
Single Family Residential	Residential Unit	\$273.95
Approved Property	Residential Unit	\$273.95
Undeveloped Property	Acre	\$1,368.69

Table 28-3
Special Tax A Breakdown

Category	Parcels	Levied Amount	Maximum Special Tax	% of Maximum Special Tax
Single Family Residential	57	\$34,746.06	\$34,746.33	100.00%
Approved Property	20	\$0.00	\$12,191.70	0.00%
Totals	77	\$34,746.06	\$46,938.03	74.03%

Special Tax C (Contingent) has not yet been levied for any Fiscal Year

Payment History

Delinquencies are calculated through June 2023 and may reflect parcels that may already be on a payment plan.

Information Concerning Delinquent Parcels

Fiscal Year 2023-24 was the first time CFD 2022-1 Zone 2 was levied. Therefore, there are no delinquencies in the payment of the Special Tax for CFD No. 2022-1 Zone 2 for Fiscal Year 2022-23.

Community Facilities District No. 2022-1 (Services) Tax Zone 4

District Profile

Project Description

Community Facilities District No. 2022-1 (Services) Tax Zone 4 (the “CFD No. 2022-1 Zone 4”) was formed to finance all costs attributable to Landscaping, Lighting, Streets, and Drainage.

Location

CFD No. 2022-1 Zone 4 is generally located north of Baxter Rd, east of White St, and west of I-15 South. CFD No. 2022-1 Zone 4 comprises over 9 acres and includes 3 parcels.

Bond Profile and Principal Amount of Bonds Outstanding

CFD No. 2022-1 Zone 4 is a non-bonded district.

Special Tax Information

Special Tax

The amount collected each year is determined by the Special Tax formula and can vary from year to year, but shall not exceed the maximum authorized (or permitted) Special Tax rates. The amount levied for Fiscal Year 2023-24 tax year is \$29,232.00. The Maximum Special Tax rates for Fiscal Year 2023-24 are as follows:

On each July 1, commencing July 1, 2024, the Maximum Special Tax A rates for Developed Property, Approved Property and Undeveloped Property shall increase by: i) the percentage increase in the Consumer Price Index for all Urban Consumers (“CPI-U”) for the Riverside-San Bernardino-Ontario California Standard Metropolitan Statistical area since the beginning of the preceding Fiscal Year, not to exceed 6%, or ii) by two percent (2.0%), whichever is greater. The Consumer Price Index rate for Fiscal Year 2023-24 is 4.56%.

*Table 29-1
Maximum Special Tax Rates*

Category	Taxable Unit	Maximum Special Tax
Non-Residential Property	Acre	\$4,060.00
Approved Property	Acre	\$4,060.00
Undeveloped Property	Acre	\$4,060.00

*Table 29-2
Special Tax Breakdown*

Category	Parcels	Acres	Levied Amount	Maximum Special Tax	% of Maximum Special Tax
Non-Residential Property	1	7.20	\$29,232.00	\$29,232.00	100.00%
Undeveloped Property	2	2.42	\$0.00	\$9,825.00	0.00%
Totals	3	9.62	\$29,232.00	\$39,057.00	74.84%

Payment History

Delinquencies are calculated through June 2023 and may reflect parcels that may already be on a payment plan.

Information Concerning Delinquent Parcels

Fiscal Year 2023-24 was the first time CFD 2022-1 Zone 4 was levied. Therefore, there are no delinquencies in the payment of the Special Tax for CFD No. 2022-1 Zone 4 for Fiscal Year 2022-23.

Community Facilities District No. 2022-1 Special Tax B

District Profile

Project Description

Community Facilities District No. 2022-1 Special Tax B (the “CFD No. 2022-1 Special Tax B”) was formed to finance the direct costs for (i) Police Protection Services, (ii) Fire Protection and Suppression Services, (iii) fund an operating reserve for the costs of Services as determined by the Administrator, and (iv) Administrative Expenses.

Location

CFD No. 2022-1 Special Tax B has potential annexation areas citywide and is for residential properties only. CFD No. 2022-1 Special Tax B comprises over 29 acres and includes 2 parcels. Please see Appendix A, for a more accurate description of the boundaries for CFD No. 2022-1 Special Tax B.

Bond Profile and Principal Amount of Bonds Outstanding

CFD No. 2022-1 Special Tax B is a non-bonded district.

Special Tax Information

Special Tax

The amount collected each year is determined by the Special Tax formula and can vary from year to year, but shall not exceed the maximum authorized (or permitted) Special Tax rates. The amount levied for Fiscal Year 2023-24 tax year is \$99,141.00. The Assigned Special Tax B rates for Fiscal Year 2023-24 are as follows:

On each July 1, commencing July 1, 2023, the Maximum Special Tax rates for Developed Property, Approved Property and Undeveloped Property shall increase by: i) the percentage increase in the Consumer Price Index for all Urban Consumers (“CPI-U”) for the Riverside-San Bernardino-Ontario California Standard Metropolitan Statistical area since the beginning of the preceding Fiscal Year, not to exceed 6%, or ii) by five percent (5.0%), whichever is greater. The Consumer Price Index rate for Fiscal Year 2023-24 is 4.56%.

*Table 30-1
Maximum Special Tax Rates*

Zones	Taxable Unit	Maximum Special Tax
Original	Residential Unit	\$451.50
Zone 1	Residential Unit	\$320.25
Zone 2	Residential Unit	\$451.50

*Table 30-2
Special Tax Breakdown*

Zones	EDU	Levied Amount	Maximum Special Tax	% of Maximum Special Tax
Original	42	\$18,963.00	\$18,963.00	100.00%
Zone 1	170	\$54,442.50	\$54,442.50	100.00%
Zone 2	57	\$25,735.50	\$25,735.50	100.00%
Total	269	\$99,141.00	\$99,141.00	100.00%

Payment History

Delinquencies are calculated through June 2023 and may reflect parcels that may already be on a payment plan.

Information Concerning Delinquent Parcels

Fiscal Year 2023-24 was the first time CFD 2022-1 Special Tax B was levied. Therefore, there are no delinquencies in the payment of the Special Tax for CFD No. 2022-1 Special Tax B for Fiscal Year 2022-23.

Community Facilities District No. 2022-2 (Horizon Place)

District Profile

Project Description

The Community Facilities District No. 2022-2 (the "CFD No. 2022-2") was formed to finance the costs of constructing and acquiring certain public facilities. The Authorized Facilities financed are: Drainage; Library; Park; Police; Fire; Roadway; Traffic; Administration and Community Center Facilities; Animal Shelter Facilities; and other Public Facilities of the City; Water and Sewer Facilities of Elsinore Valley Municipal Water District; and School Facilities.

Location

The CFD No. 2022-2 consists of approximately 20 gross acres and is generally located on the southwestern corner of Elizabeth Ln and Bunny Trail. The CFD No. 2022-2 development is expected to include 136 parcels.

Bond Profile and Principal Amount of Bonds Outstanding

CFD No. 2022-2 is not bonded at this time.

Special Tax Information

Special Tax

The amount collected each year is determined by the Special Tax formula and can vary from year to year, but shall not exceed the maximum authorized (or permitted) Special Tax rates. The amount levied for Fiscal Year 2023-24 tax year is \$133,203.84. The Assigned Special Tax rates for Fiscal Year 2023-24 are as follows:

On July 1, commencing July 1, 2023, the Assigned Special Tax Rate for Developed Property and the Maximum Special Tax Rate for Approved Property, Undeveloped Property, and Provisional Undeveloped Property for CFD No. 2022-2 shall increase by two percent (2.00%) of the amount in effect in the prior Fiscal Year.

*Table 31-1
Assigned Special Tax Rates for Developed Property*

Category	Taxable Unit	Assigned Special Tax
1. Single Family Residential Property (Less than 1,400 sq. ft.)	RU	\$3,022.26
2. Single Family Residential Property (1,400 to 1,600 sq. ft.)	RU	\$3,051.84
3. Single Family Residential Property (Greater than 1,600 sq. ft.)	RU	\$3,366.00
4. Multi-Family Property	Acre	\$45,536.88
5. Non-Residential Property	Acre	\$45,536.88

*Table 31-2
Maximum Special Tax Rate for Undeveloped Property*

Category	Taxable Unit	Maximum Special Tax
Undeveloped Property	Acre	\$45,536.88

*Table 31-3
Special Tax Breakdown*

Land Use Category	Parcels	Levied Amount	Assigned Special Tax	% of Assigned Special Tax
Single Family Residential (1,400 - 1,600 sq. ft.)	26	\$79,347.84	\$79,347.84	100.00%
Single Family Residential (Greater than 1,600 sq. ft.)	16	\$53,856.00	\$53,856.00	100.00%
Total	42	\$133,203.84	\$133,203.84	100.00%

Termination of Special Tax

For each Fiscal Year that any Bonds are outstanding, the Special Tax shall be levied on all Assessor's Parcels subject to the Special Tax as necessary to satisfy the Special Tax Requirement. The Special Tax shall cease not later than the 2064-2065 Fiscal Year, however, Special Tax will cease to be levied in an earlier Fiscal Year if the CFD Administrator has determined (i) that all required interest and principal payments on the CFD No. 2022-2 Bonds have been paid; (ii) all authorized facilities of CFD No. 2022-2 have been acquired and all reimbursements to the developer have been paid, (iii) no delinquent Special Taxes remain uncollected and (iv) all other obligations of CFD No. 2022-2 have been satisfied.

Payment History

Delinquencies are calculated through June 2023 and may reflect parcels that may already be on a payment plan.

Information Concerning Delinquent Parcels

Fiscal Year 2023-24 is the first year CFD No. 2022-2 has been levied. Therefore, there are no delinquencies in the payment of the Special Tax for CFD No. 2022-2 for Fiscal Year 2022-23.

Community Facilities District No. 2022-3 (Verano)

District Profile

Project Description

The Community Facilities District No. 2022-3 (the “CFD No. 2022-3”) was formed to finance the costs of constructing and acquiring certain public facilities. The Authorized Facilities financed are: Drainage; Library; Park; Police; Fire; Roadway; Traffic; Administration and Community Center Facilities; Animal Shelter Facilities; and other Public Facilities of the City; Water and Sewer Facilities of Elsinore Valley Municipal Water District; and School Facilities.

Location

The CFD No. 2022-3 consists of approximately 15.4 gross acres and is generally located to the east of Monte Vista Dr and south of Summer Sage Way. The CFD No. 2022-3 development is expected to include 77 parcels.

Bond Profile and Principal Amount of Bonds Outstanding

CFD No. 2022-3 is not bonded at this time.

Special Tax Information

Special Tax

The amount collected each year is determined by the Special Tax formula and can vary from year to year, but shall not exceed the maximum authorized (or permitted) Special Tax rates. The amount levied for Fiscal Year 2023-24 tax year is \$251,280.00. The Assigned Special Tax rates for Fiscal Year 2023-24 are as follows:

On July 1, commencing July 1, 2024, the Assigned Special Tax Rate for Developed Property and the Maximum Special Tax Rate for Approved Property, Undeveloped Property, and Provisional Undeveloped Property for CFD No. 2022-3 shall increase by two percent (2.00%) of the amount in effect in the prior Fiscal Year.

*Table 32-1
Assigned Special Tax Rates for Developed Property*

Category	Taxable Unit	Assigned Special Tax
Single Family Residential (Less than 1,500 sq. ft.)	RU	\$4,195.00
Single Family Residential (1,500 - 1,700 sq. ft.)	RU	\$4,254.00
Single Family Residential (1,701 - 1,900 sq. ft.)	RU	\$4,476.00
Single Family Residential (Greater than 1,900 sq. ft.)	RU	\$4,678.00
Multi-Family (per Acre)	Acre	\$23,142.00
Non-Residential (per Acre)	Acre	\$23,142.00

*Table 32-2
Maximum Special Tax Rate for Approved Property*

Category	Taxable Unit	Maximum Special Tax
Approved Property	RU	\$4,637.00

*Table 32-3
Special Tax Breakdown*

Land Use Category	Parcels	Levied Amount	Assigned Special Tax	Maximum Special Tax	% of Assigned Special Tax
Single Family Residential (1,500 - 1,700 sq. ft.)	31	\$131,874.00	\$131,874.00	\$143,747.00	100.00%
Single Family Residential (1,701 - 1,900 sq. ft.)	11	\$49,236.00	\$49,236.00	\$51,007.00	100.00%
Single Family Residential (Greater than 1,900 sq. ft.)	15	\$70,170.00	\$70,170.00	\$70,170.00	100.00%
Approved Property	20	\$0.00	\$0.00	\$92,740.00	0.00%
Total	77	\$251,280.00	\$251,280.00	\$357,664.00	100.00%

Termination of Special Tax

For each Fiscal Year that any Bonds are outstanding, the Special Tax shall be levied on all Assessor's Parcels subject to the Special Tax as necessary to satisfy the Special Tax Requirement. The Special Tax shall cease not later than the 2064-2065 Fiscal Year, however, Special Tax will cease to be levied in an earlier Fiscal Year if the CFD Administrator has determined (i) that all required interest and principal payments on the CFD No. 2022-3 Bonds have been paid; (ii) all authorized facilities of CFD No. 2022-3 have been acquired and all reimbursements to the developer have been paid, (iii) no delinquent Special Taxes remain uncollected and (iv) all other obligations of CFD No. 2022-3 have been satisfied.

Payment History

Delinquencies are calculated through June 2023 and may reflect parcels that may already be on a payment plan.

Information Concerning Delinquent Parcels

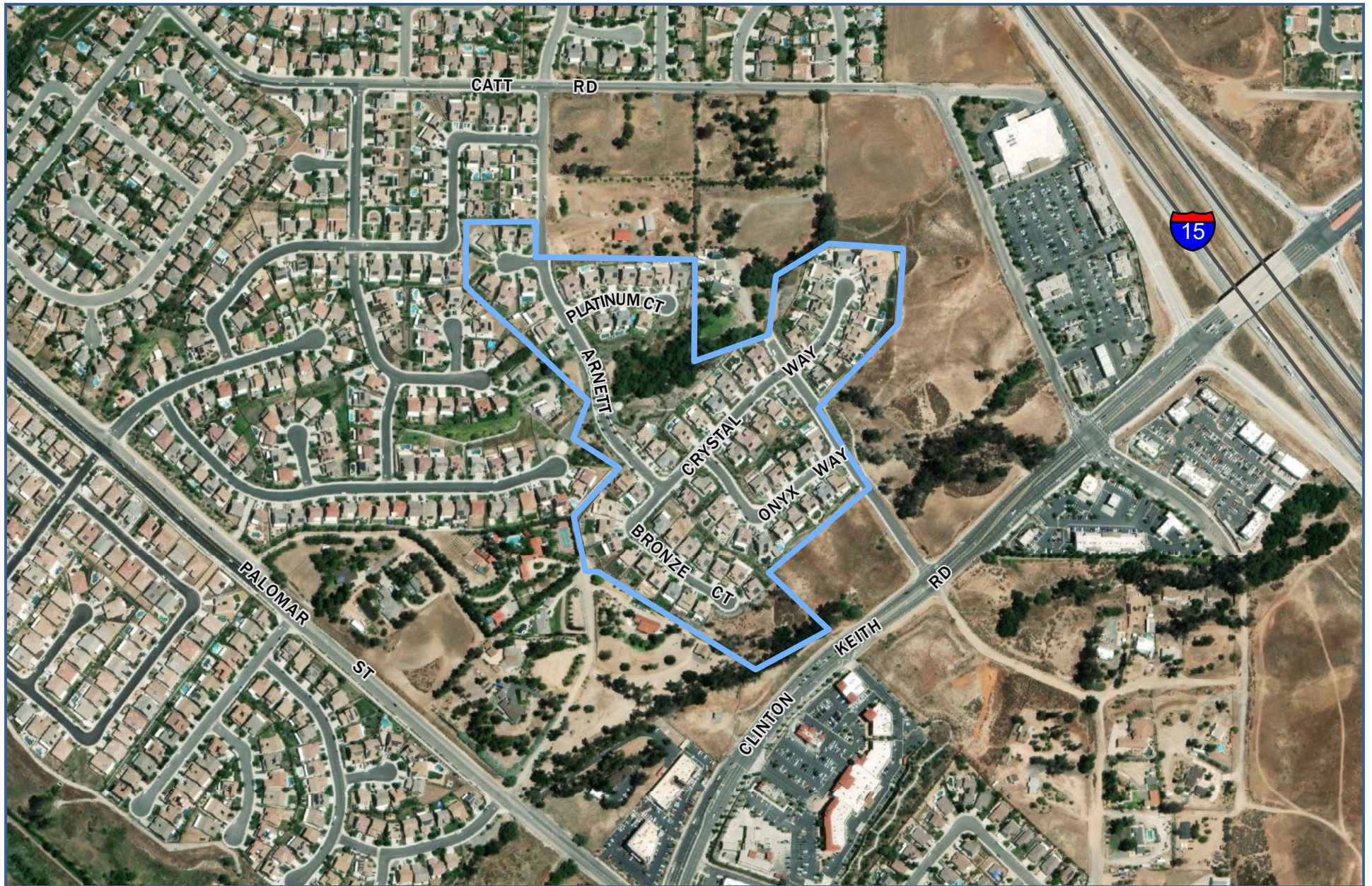
Fiscal Year 2023-24 is the first year CFD No. 2022-3 has been levied. Therefore, there are no delinquencies in the payment of the Special Tax for CFD No. 2022-3 for Fiscal Year 2022-23

APPENDIX A

Boundary Maps



SPICER CONSULTING
G R O U P



BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 2013-1
ZONE 1 (SERVICES)



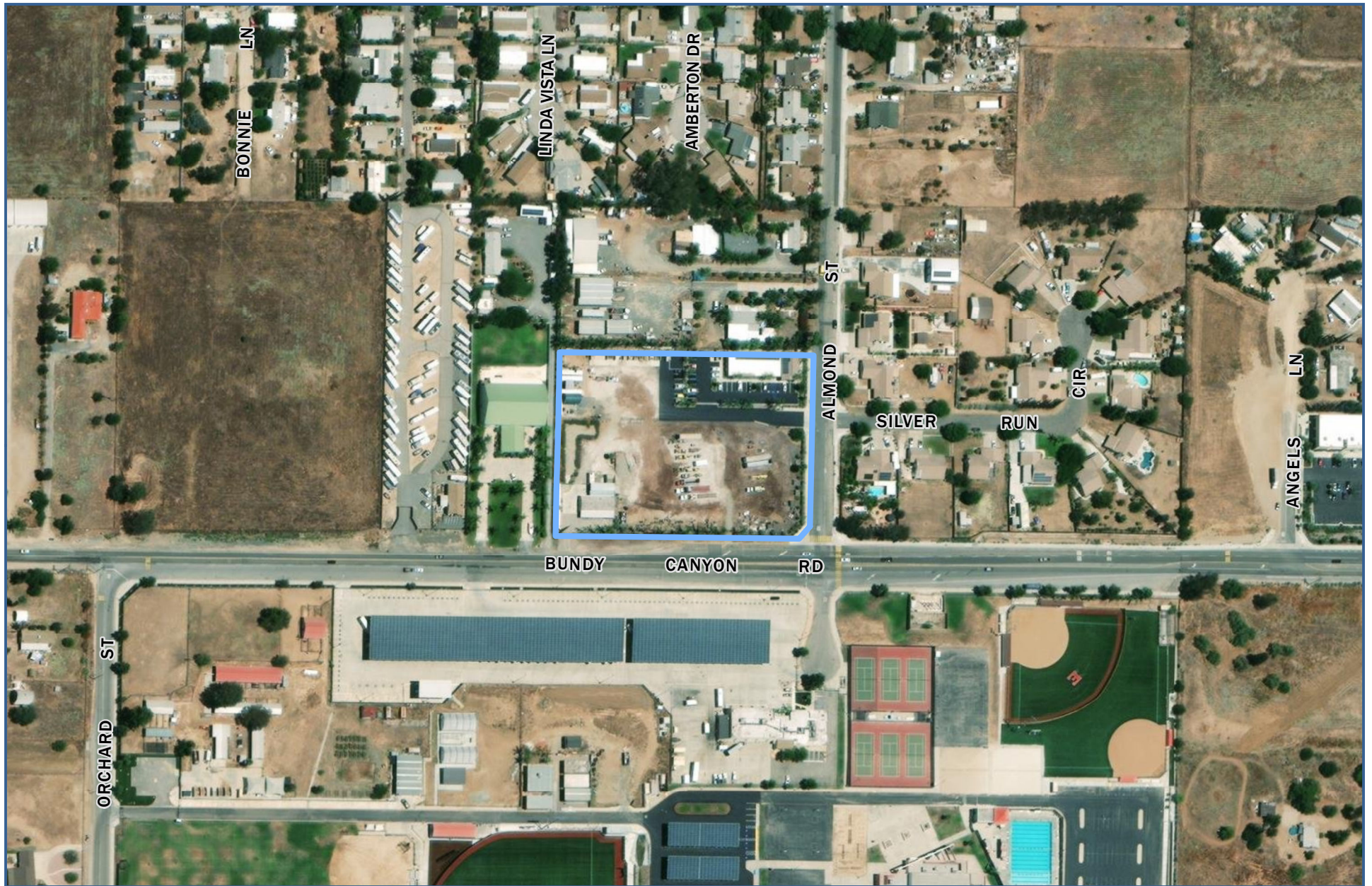
BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 2013-1
ZONE 2 (SERVICES)



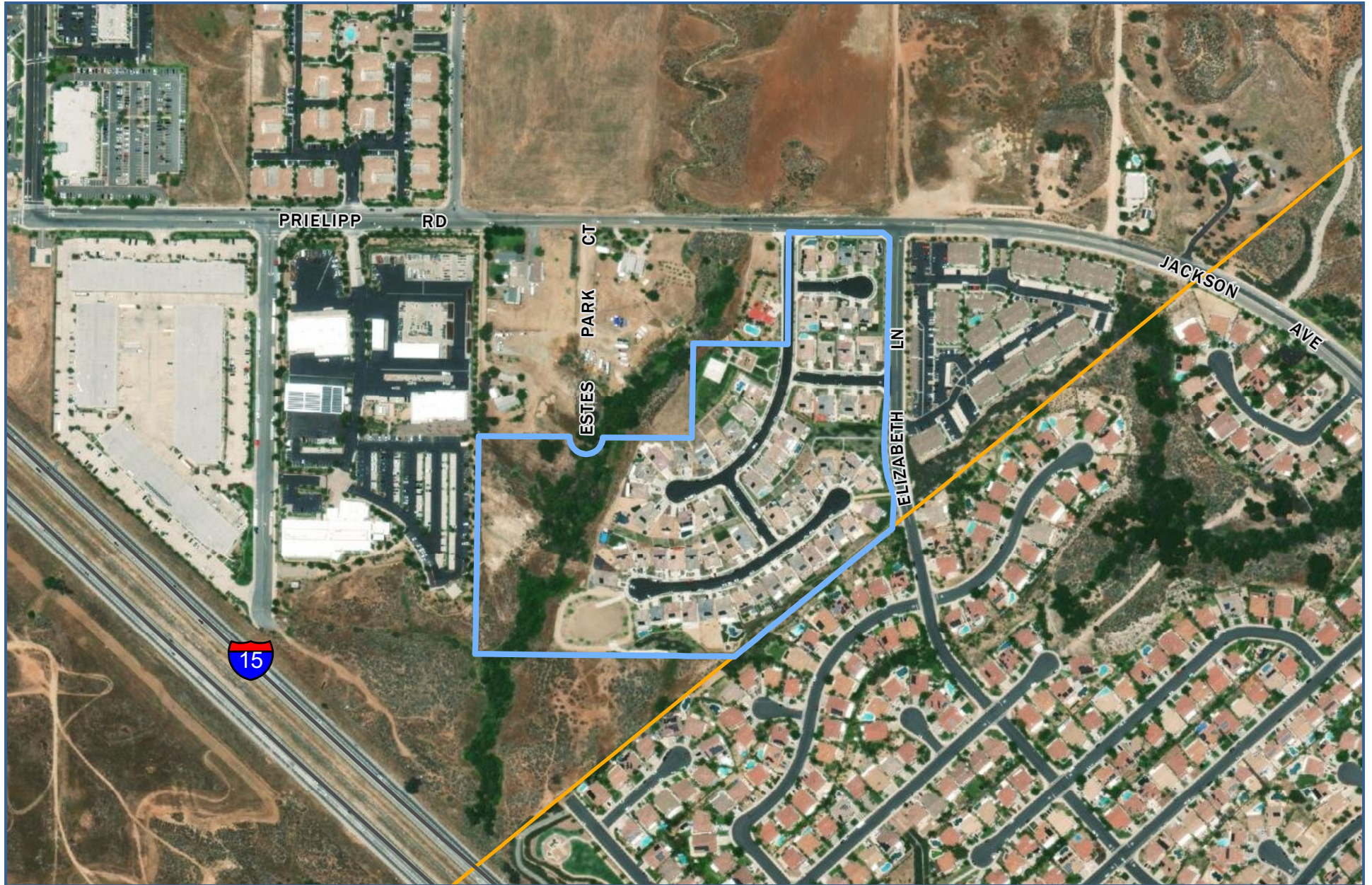
BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 2013-1
ZONE 3 (SERVICES)



BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 2013-1
ZONE 4 (SERVICES)



BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 2013-1
ZONE 5 (SERVICES)



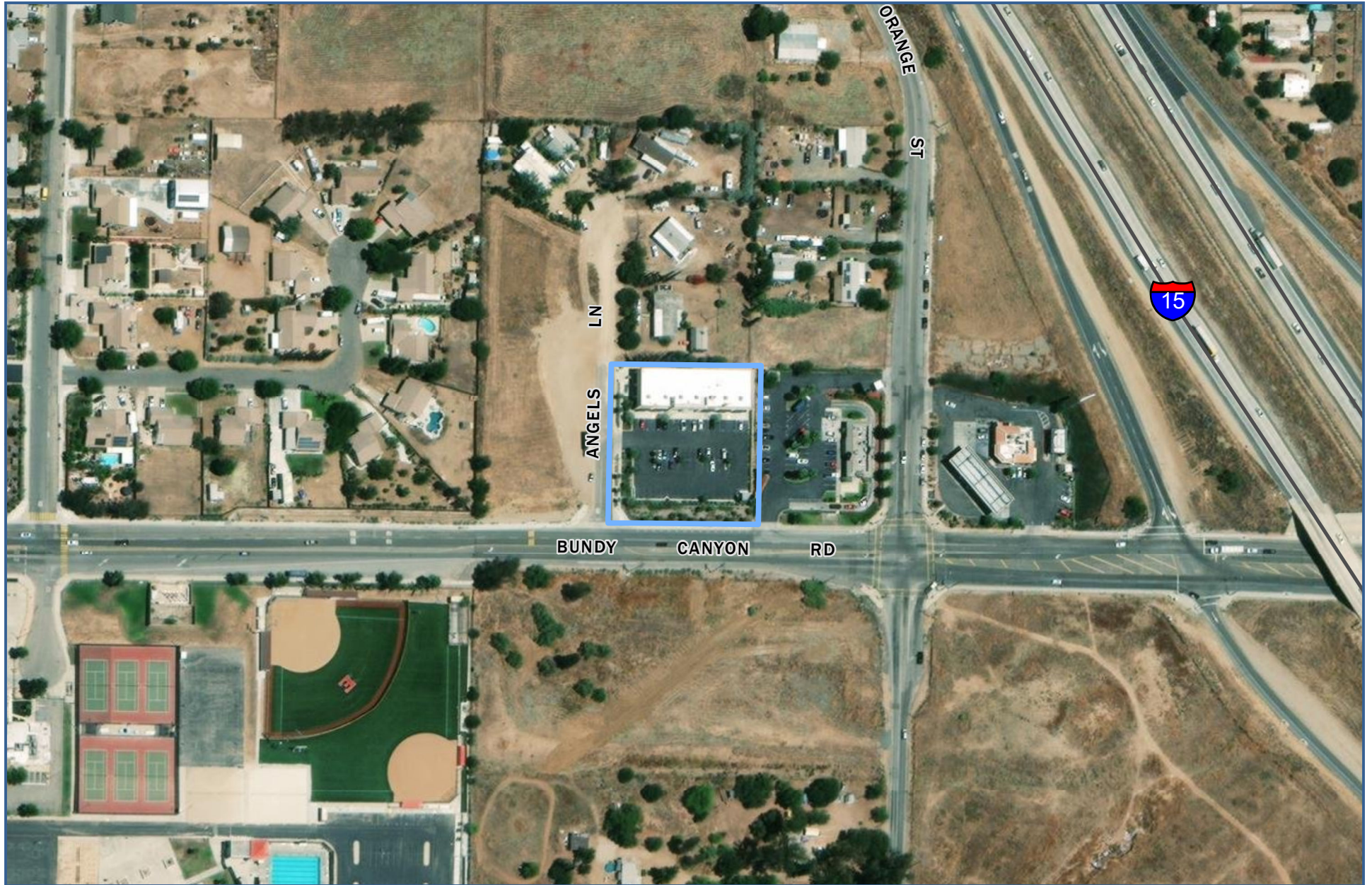
BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 2013-1
ZONE 7 (SERVICES)



BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 2013-1
ZONE 8 (SERVICES)



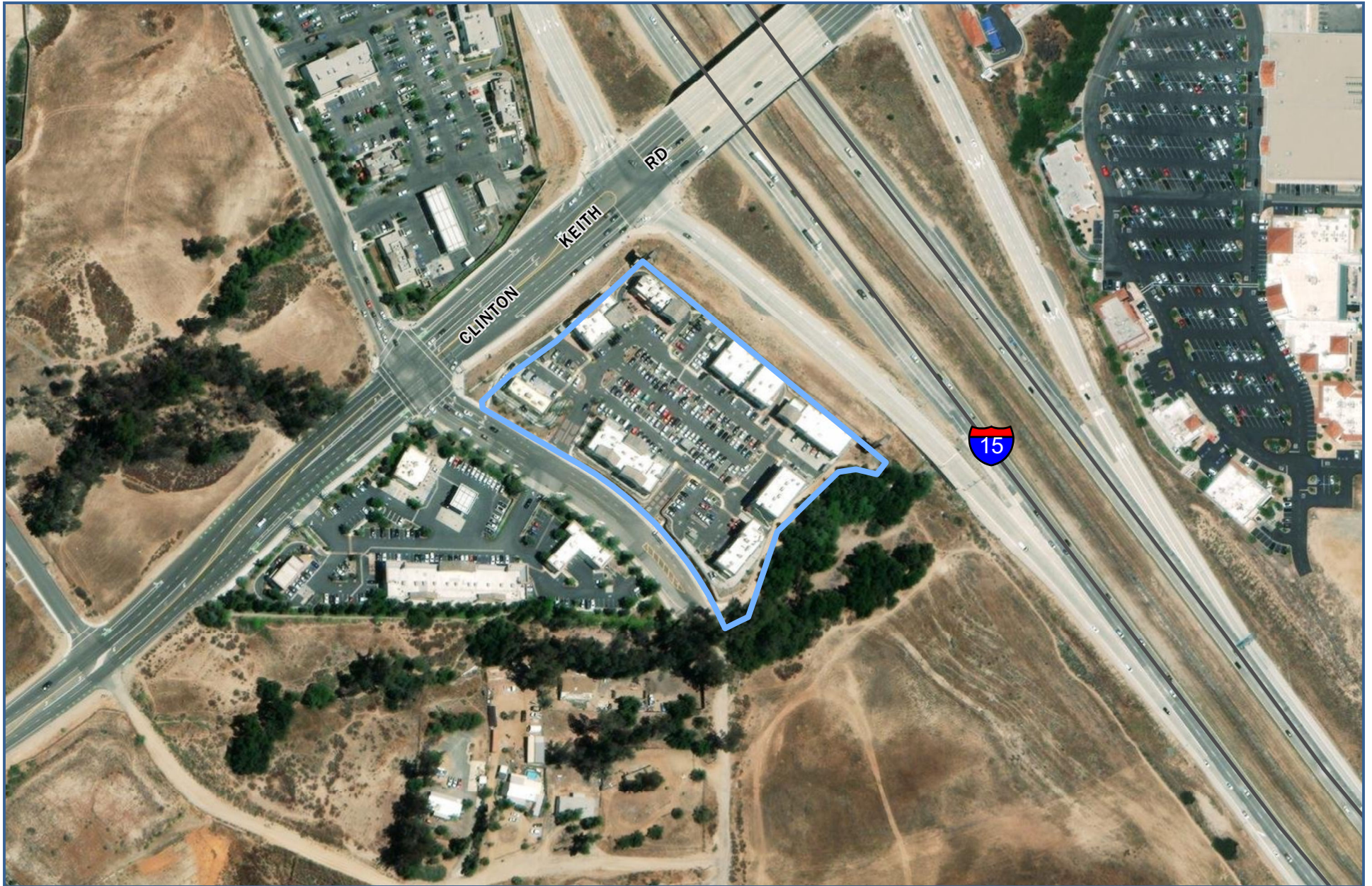
BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 2013-1
ZONE 9 (SERVICES)



BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 2013-1
ZONE 10 (SERVICES)



BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 2013-1
ZONE 11 (SERVICES)



BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 2013-1
ZONE 12 (SERVICES)



BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 2013-1
ZONE 13 (SERVICES)



BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 2013-1
ZONE 14 (SERVICES)



BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 2013-1
ZONE 15 (SERVICES)



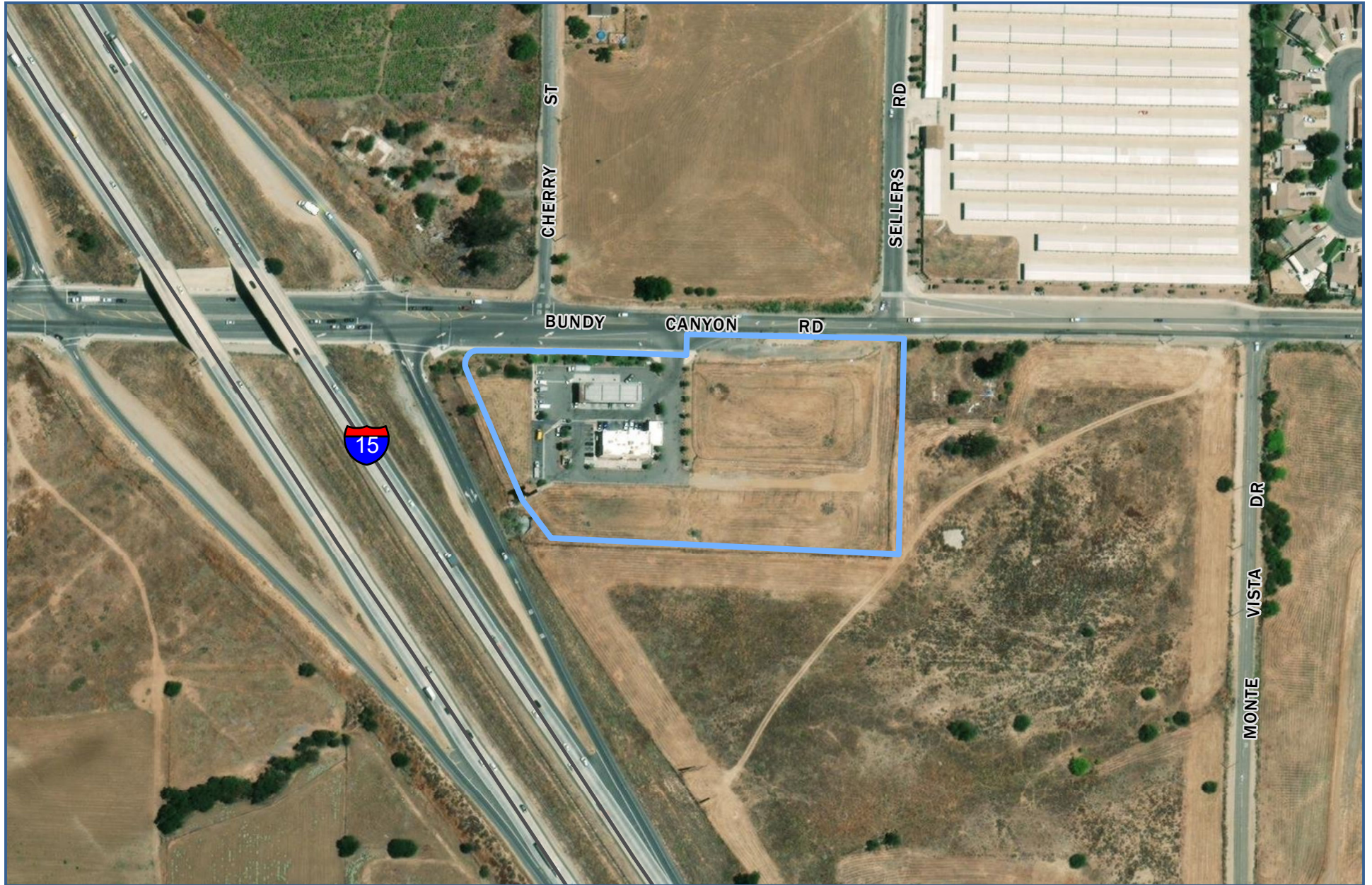
BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 2013-1
ZONE 16 (SERVICES)



BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 2013-1
ZONE 17 (SERVICES)



BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 2013-1
ZONE 18 (SERVICES)



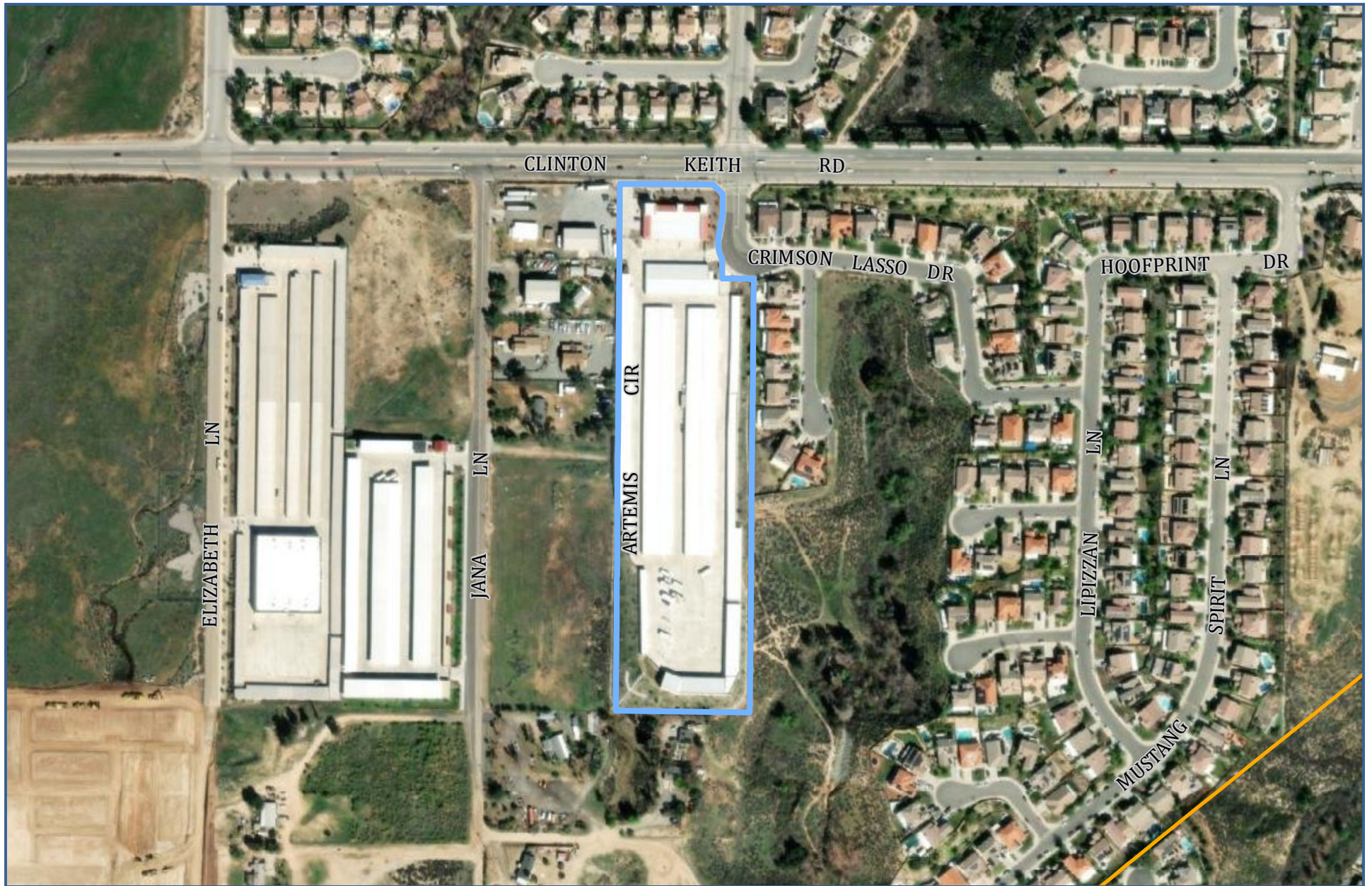
BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 2013-1
ZONE 19 (SERVICES)



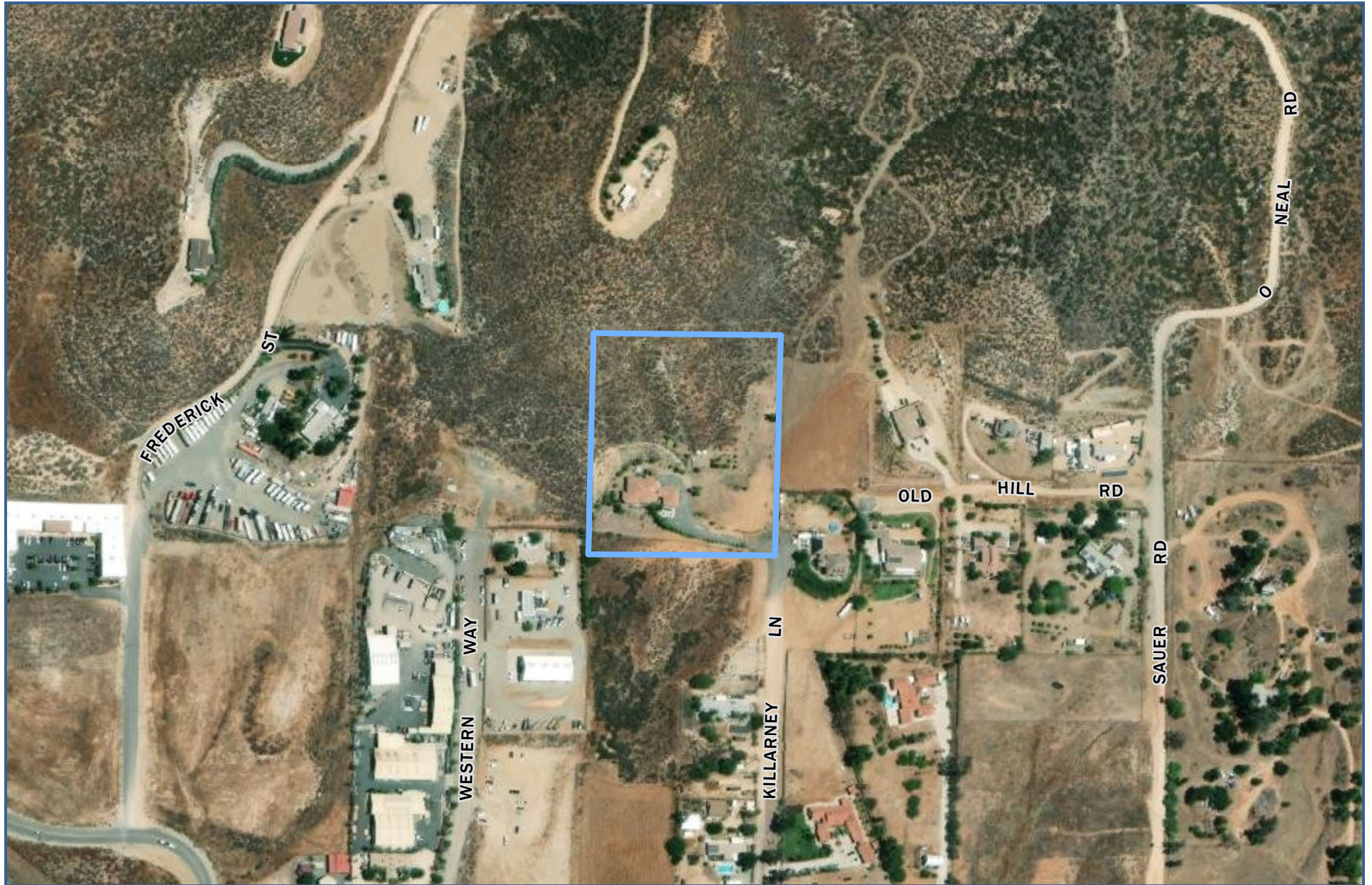
BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 2013-1
ZONE 20 (SERVICES)



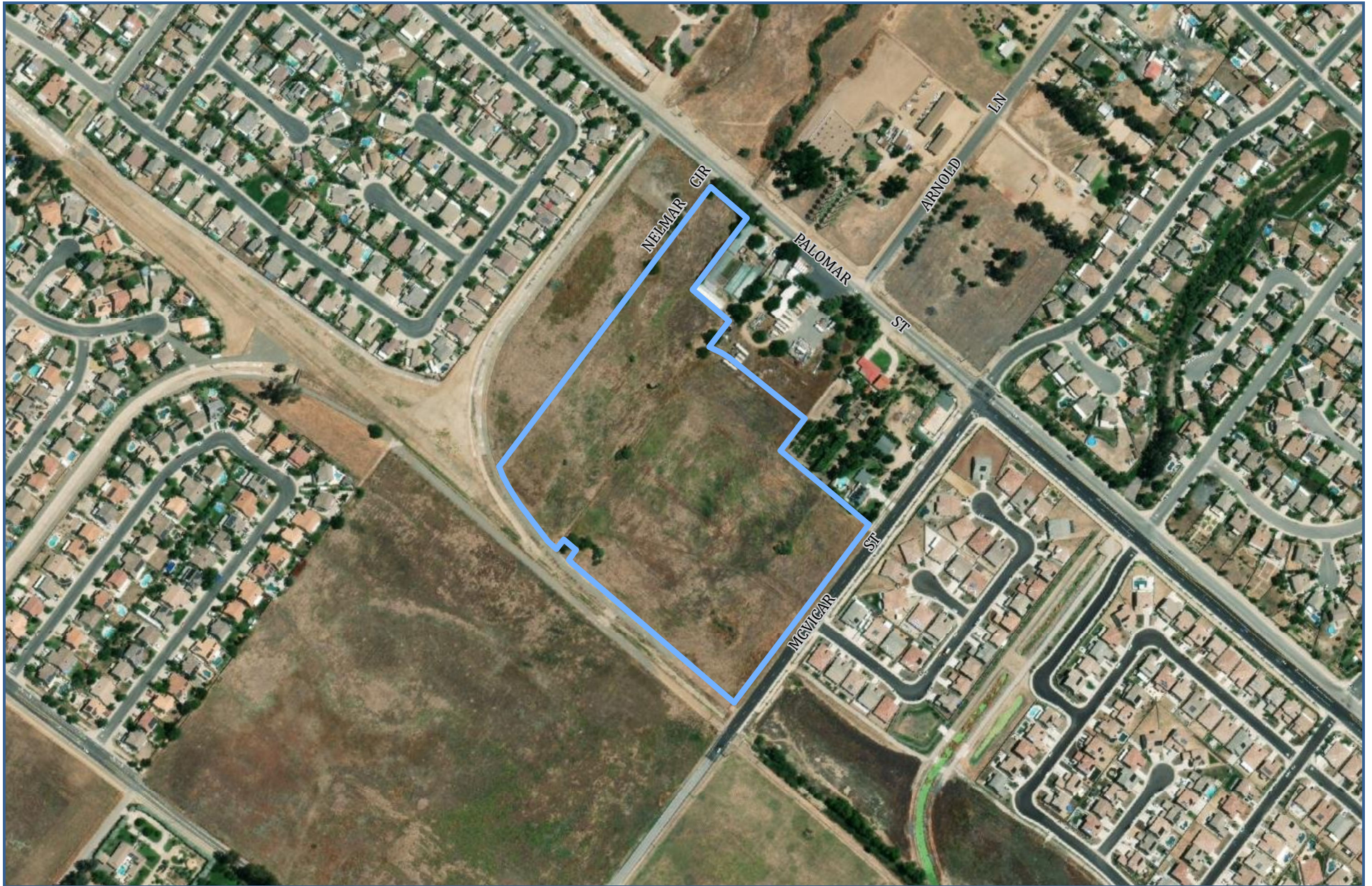
BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 2013-1
ZONE 21 (SERVICES)



BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 2013-1
ZONE 22 (SERVICES)



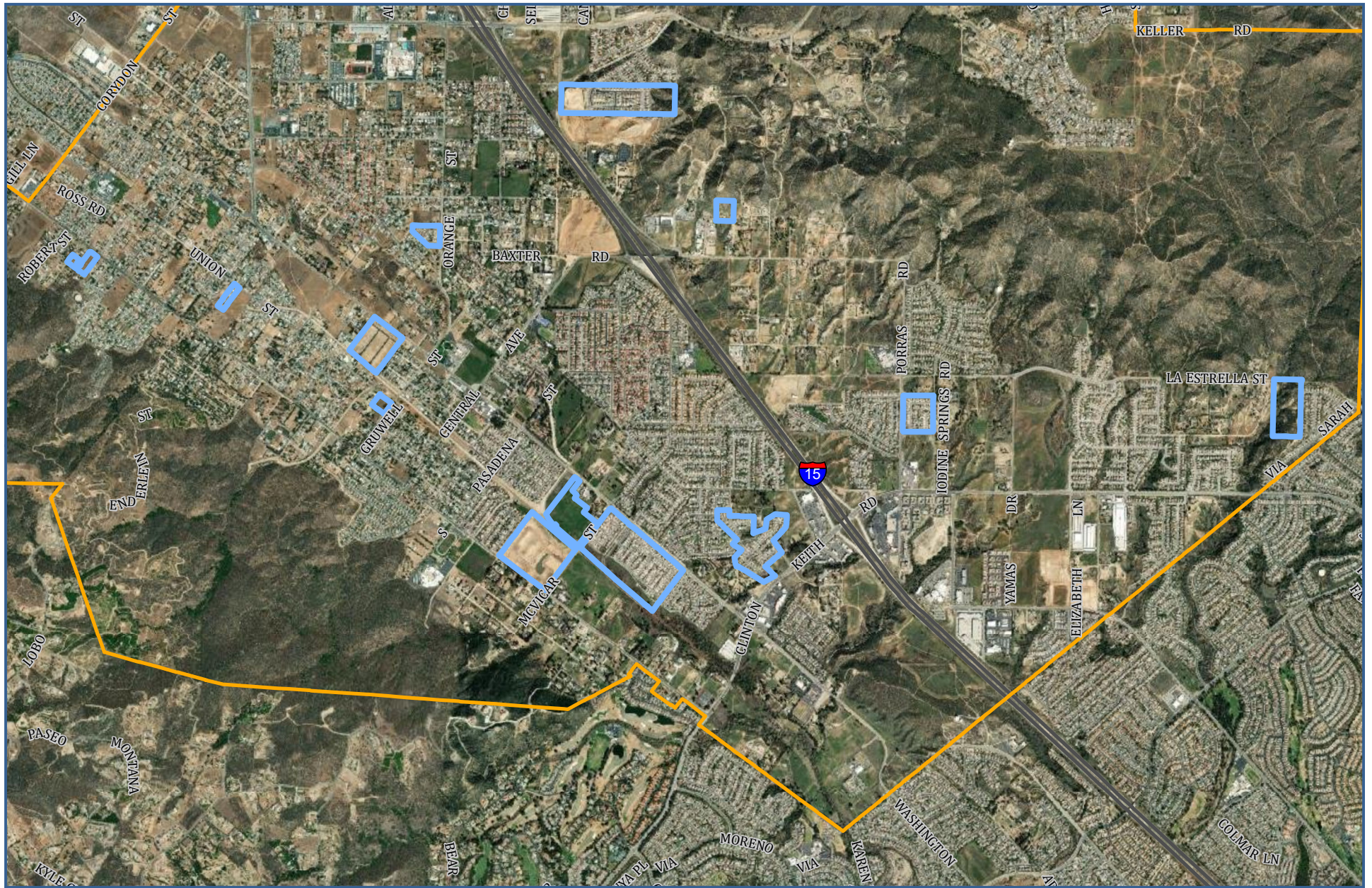
BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 2013-1
ZONE 23



BOUNDARY MAP

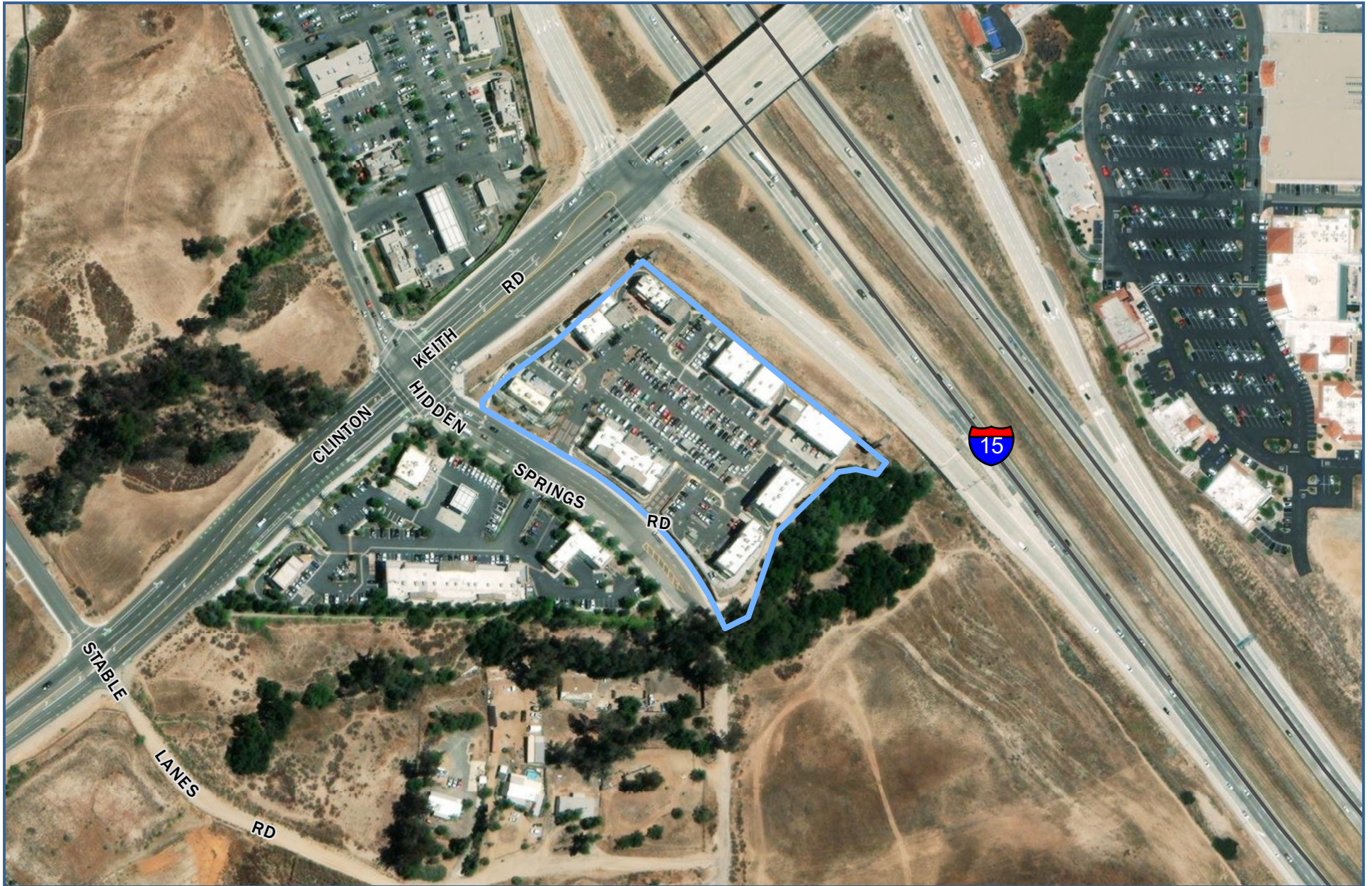
COMMUNITY FACILITIES DISTRICT NO. 2013-1
ZONE 24 (SERVICES)



BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 2013-1
SPECIAL TAX B





BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 2017-1
(DIF) DEFERRAL ZONE 1



BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 2022-1
ZONE ORIGINAL



BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 2022-1
ZONE 1



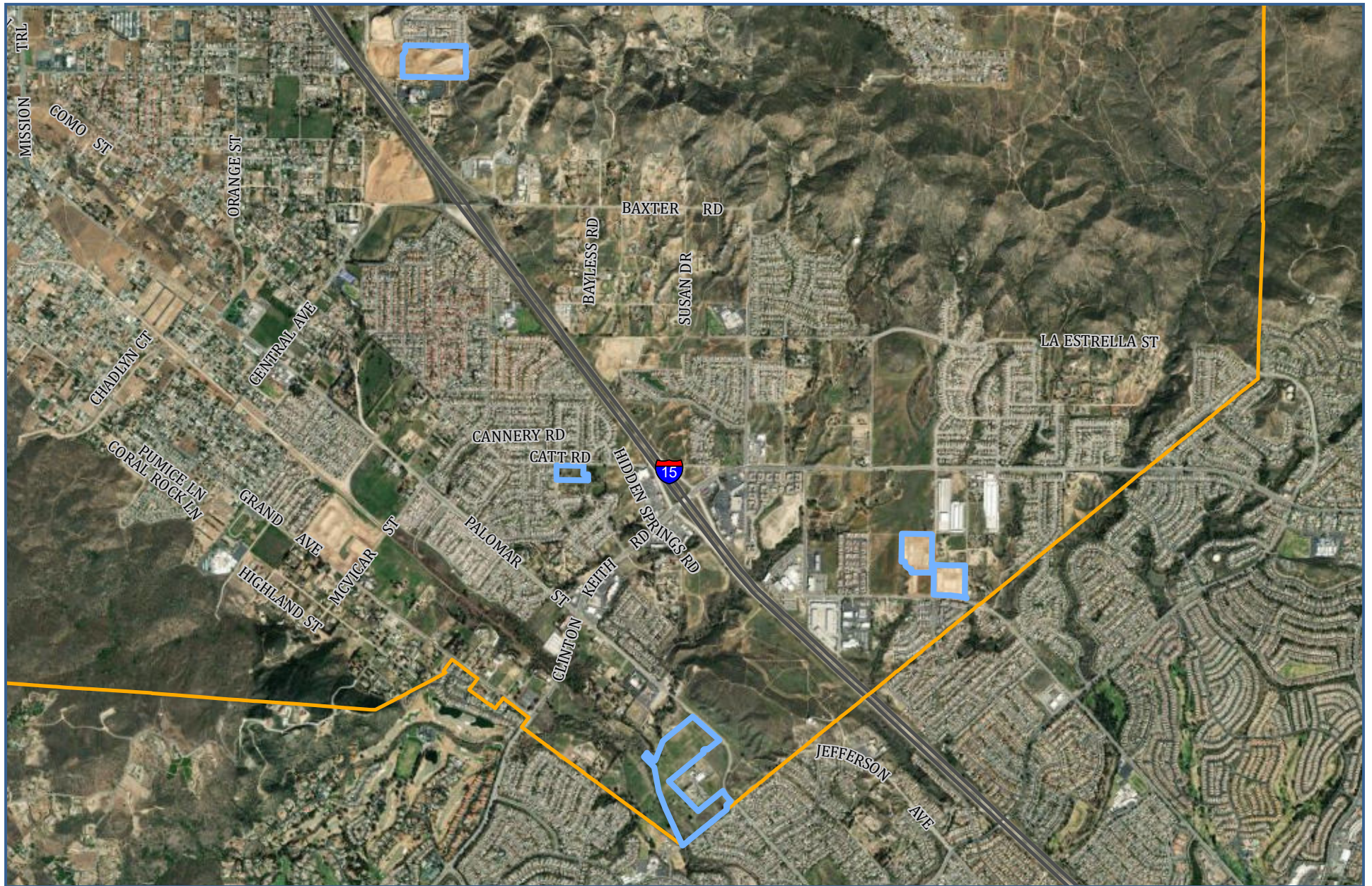
BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 2022-1
ZONE 2



BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 2022-1
ZONE 4



BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 2022-1
SPECIAL TAX B





BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 2022-2
(HORIZON PLACE)



BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 2022-3
(VERANO)



SPICER CONSULTING
GROUP