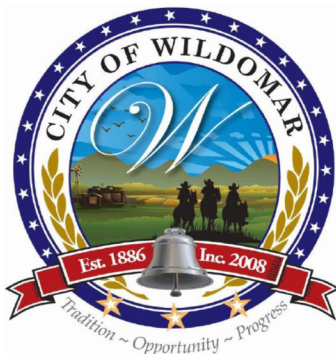




# CITY OF WILDOMAR

## Annual Report



### **Fiscal Year 2024-25**

Community Facilities District No. 2022-1  
(Maintenance Services)

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Appendix A – Boundary Maps

## 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 2024-25 tax year is \$47,585.04. The Maximum Special Tax rates for Fiscal Year 2024-25 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 2024-25 is 4.25%.

Table 1-1

Maximum Special Tax A Rates

Category	Taxable Unit	Maximum Special Tax
Single Family Residential	Residential Unit	\$444.74
Approved Property	Residential Unit	\$444.74

Table 1-2

Maximum Special Tax C Rates (Contingent)

Category	Taxable Unit	Maximum Special Tax
Single Family Residential	Residential Unit	\$284.50
Approved Property	Residential Unit	\$284.50

*Table 1-3  
Special Tax A Breakdown*

Category	Parcels	Levied Amount	Maximum Special Tax	% of Maximum Special Tax
Single Family Residential	107	\$47,585.04	\$47,586.70	100.00%

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

### Payment History

Delinquencies are calculated through June 2024 and may reflect parcels that may already be on a payment plan.

### *Delinquency Rate for Fiscal Year 2023-24*

As of June 2024, the delinquency rate for CFD No. 2022-1 Original for Fiscal Year 2023-24 is 0.00%.

### *Information Concerning Delinquent Parcels*

CFD No. 2022-1 Original delinquency information as of June 2024, is illustrated in Table 1-4 below:

*Table 1-4  
Delinquency Summary*

Fiscal Year	Levied		Delinquent		
	Parcels	Amount	Parcels	Amount	Del. Rate
2023-24	1	\$17,917.40	0	\$0.00	0.00%
<b>Total</b>		<b>\$17,917.40</b>	<b>0</b>	<b>\$0.00</b>	<b>0.00%</b>

## 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 2024-25 tax year is \$37,617.20. The Maximum Special Tax rates for Fiscal Year 2024-25 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 2024-25 is 4.25%.

Table 2-1

Maximum Special Tax Rates

Category	Taxable Unit	Maximum Special Tax
Multi Family Residential	Residential Unit	\$221.28

Table 2-2

Special Tax Breakdown

Category	Parcels	EDU	Levied Amount	Maximum Special Tax	% of Maximum Special Tax
Multi-Family Residential	1	170	\$37,617.20	\$37,617.21	100.00%

## Payment History

Delinquencies are calculated through June 2024 and may reflect parcels that may already be on a payment plan.

### *Delinquency Rate for Fiscal Year 2023-24*

As of June 2024, the delinquency rate for CFD No. 2022-1 Zone 1 for Fiscal Year 2023-24 is 0.00%.

### *Information Concerning Delinquent Parcels*

CFD No. 2022-1 Zone 1 delinquency information as of June 2024, is illustrated in Table 2-3 below:

*Table 2-3  
Delinquency Summary*

Fiscal Year	Levied		Delinquent		
	Parcels	Amount	Parcels	Amount	Del. Rate
2023-24	1	\$36,083.66	0	\$0.00	0.00%
<b>Total</b>		<b>\$36,083.66</b>	<b>0</b>	<b>\$0.00</b>	<b>0.00%</b>

## 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. Contingent Services such as additional Drainage is also permitted.

#### 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 2024-25 tax year is \$48,931.96. The Maximum Special Tax rates for Fiscal Year 2024-25 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 2024-25 is 4.25%.

Table 3-1

Maximum Special Tax A Rates

Category	Taxable Unit	Maximum Special Tax
Single Family Residential	Residential Unit	\$635.49

Table 3-2

Maximum Special Tax C Rates (Contingent)

Category	Taxable Unit	Maximum Special Tax
Single Family Residential	Residential Unit	\$285.59



*Table 3-3  
Special Tax A Breakdown*

Category	Parcels	Levied Amount	Maximum Special Tax	% of Maximum Special Tax
Single Family Residential	77	\$48,931.96	\$48,932.90	100.00%

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

### Payment History

Delinquencies are calculated through June 2024 and may reflect parcels that may already be on a payment plan.

#### *Delinquency Rate for Fiscal Year 2023-24*

As of June 2024, the delinquency rate for CFD No. 2022-1 Zone 2 for Fiscal Year 2023-24 is 1.75%.

#### *Information Concerning Delinquent Parcels*

CFD No. 2022-1 Zone 2 delinquency information as of June 2024, is illustrated in Table 3-4 below:

*Table 3-4  
Delinquency Summary*

Fiscal Year	Levied		Delinquent		
	Parcels	Amount	Parcels	Amount	Del. Rate
2023-24	57	\$34,746.06	1	\$609.58	1.75%
<b>Total</b>		<b>\$34,746.06</b>	<b>1</b>	<b>\$609.58</b>	<b>1.75%</b>



## 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 2024-25 tax year is \$30,474.36. The Maximum Special Tax rates for Fiscal Year 2024-25 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 2024-25 is 4.25%.

Table 4-1  
Maximum Special Tax Rates

Category	Taxable Unit	Maximum Special Tax
Non-Residential Property	Acre	\$4,232.55
Approved Property	Acre	\$4,232.55
Undeveloped Property	Acre	\$4,232.55

Table 4-2  
Special Tax Breakdown

Category	Parcels	Acres	Levied Amount	Maximum Special Tax	% of Maximum Special Tax
Non-Residential Property	1	7.20	\$30,474.36	\$30,474.36	100.00%
Undeveloped Property	2	2.42	\$0.00	\$10,242.77	0.00%
<b>Totals</b>	<b>3</b>	<b>9.62</b>	<b>\$30,474.36</b>	<b>\$40,717.13</b>	<b>74.84%</b>

## Payment History

Delinquencies are calculated through June 2024 and may reflect parcels that may already be on a payment plan.

### *Delinquency Rate for Fiscal Year 2023-24*

As of June 2024, the delinquency rate for CFD No. 2022-1 Zone 4 for Fiscal Year 2023-24 is 0.00%.

### *Information Concerning Delinquent Parcels*

CFD No. 2022-1 Zone 4 delinquency information as of June 2024, is illustrated in Table 4-3 below:

*Table 4-3  
Delinquency Summary*

Fiscal Year	Levied		Delinquent		
	Parcels	Amount	Parcels	Amount	Del. Rate
2023-24	1	\$29,232.00	0	\$0.00	0.00%
<b>Total</b>		<b>\$29,232.00</b>	<b>0</b>	<b>\$0.00</b>	<b>0.00%</b>

## Community Facilities District No. 2022-1 (Services) Tax Zone 5

### District Profile

#### Project Description

Community Facilities District No. 2022-1 (Services) Tax Zone 5 (the “CFD No. 2022-1 Zone 5”) was formed to finance all costs attributable to Lighting, Streets, Drainage, Parks, Trails, and Graffiti Abatement. Contingent Services such as Landscaping and additional Drainage is also permitted.

#### Location

CFD No. 2022-1 Zone 5 is generally located on the intersection of Palomar St and Starbuck Cir., south of Clinton Keith. CFD No. 2022-1 Zone 5 comprises over 41 acres and will include 117 parcels.

#### Bond Profile and Principal Amount of Bonds Outstanding

CFD No. 2022-1 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 2024-25 tax year is \$1,642.96. The Maximum Special Tax rates for Fiscal Year 2024-25 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 2024-25 is 4.25%.

*Table 5-1  
Maximum Special Tax A Rates*

Category	Taxable Unit	Maximum Special Tax
Single Family Residential	Residential Unit	\$821.49
Approved Property	Residential Unit	\$821.49

*Table 5-2  
Maximum Special Tax C Rates (Contingent)*

Category	Taxable Unit	Maximum Special Tax
Single Family Residential	Residential Unit	\$524.38
Approved Property	Residential Unit	\$524.38

*Table 5-3*  
*Special Tax A Breakdown*

Category	Parcels	Levied Amount	Maximum Special Tax	% of Maximum Special Tax
Single Family Residential	2	\$1,642.96	\$1,642.98	100.00%

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

### **Payment History**

Delinquencies are calculated through June 2024 and may reflect parcels that may already be on a payment plan.

### *Information Concerning Delinquent Parcels*

Fiscal Year 2024-25 was the first time CFD 2022-1 Zone 5 was levied. Therefore, there are no delinquencies in the payment of the Special Tax for CFD No. 2022-1 Zone 5 for Fiscal Year 2023-24.

## Community Facilities District No. 2022-1 (Services) Tax Zone 9

### District Profile

#### *Project Description*

Community Facilities District No. 2022-1 (Services) Tax Zone 9 (the “CFD No. 2022-1 Zone 9”) was formed to finance all costs attributable to Lighting and Street Maintenance. Contingent Services such as Landscaping is also permitted.

#### *Location*

CFD No. 2022-1 Zone 9 is generally located north of the intersection of Orange St and Bundy Canyon Rd. CFD No. 2022-1 Zone 9 comprises over 1 acre and will include one parcel.

#### *Bond Profile and Principal Amount of Bonds Outstanding*

CFD No. 2022-1 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 2024-25 tax year is \$3,236.96. The Maximum Special Tax rates for Fiscal Year 2024-25 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 2024-25 is 4.25%.

*Table 6-1  
Maximum Special Tax A Rates*

Category	Taxable Unit	Maximum Special Tax
Non-Residential Property	Acre	\$2,814.75

*Table 6-2  
Maximum Special Tax C Rates (Contingent)*

Category	Taxable Unit	Maximum Special Tax
Non-Residential Property	Acre	\$2,472.81

Table 6-3  
Special Tax A Breakdown

Category	Parcels	EDU	Levied Amount	Maximum Special Tax	% of Maximum Special Tax
Non-Residential Property	1	1.41	\$3,236.96	\$3,236.96	81.56%

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

### Payment History

Delinquencies are calculated through June 2024 and may reflect parcels that may already be on a payment plan.

### Information Concerning Delinquent Parcels

Fiscal Year 2024-25 was the first time CFD 2022-1 Zone 9 was levied. Therefore, there are no delinquencies in the payment of the Special Tax for CFD No. 2022-1 Zone 9 for Fiscal Year 2023-24.

## 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. 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 2024-25 tax year is \$145,339.78. The Assigned Special Tax B rates for Fiscal Year 2024-25 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 2024-25 is 4.25%.

*Table 7-1  
Maximum Special Tax Rates*

Zones	Taxable Unit	Maximum Special Tax
Original	Residential Unit	\$474.08
Zone 1	Residential Unit	\$336.26
Zone 2	Residential Unit	\$474.08
Zone 5	Residential Unit	\$474.08



*Table 7-2  
Special Tax Breakdown*

Zones	EDU	Levied Amount	Maximum Special Tax	% of Maximum Special Tax
Original	107	\$50,724.42	\$50,726.02	100.00%
Zone 1	170	\$57,164.62	\$57,164.63	100.00%
Zone 2	77	\$36,502.62	\$36,503.78	100.00%
Zone 5	2	\$948.12	\$948.15	100.00%
<b>Total</b>	<b>356</b>	<b>\$145,339.78</b>	<b>\$145,342.58</b>	<b>100.00%</b>

### Payment History

Delinquencies are calculated through June 2024 and may reflect parcels that may already be on a payment plan.

#### *Delinquency Rate for Fiscal Year 2023-24*

As of June 2024, the delinquency rate for CFD No. 2022-1 Special Tax B for Fiscal Year 2023-24 is 0.46%.

#### *Information Concerning Delinquent Parcels*

CFD No. 2022-1 Special Tax B delinquency information as of June 2024, is illustrated in Table 7-3 below:

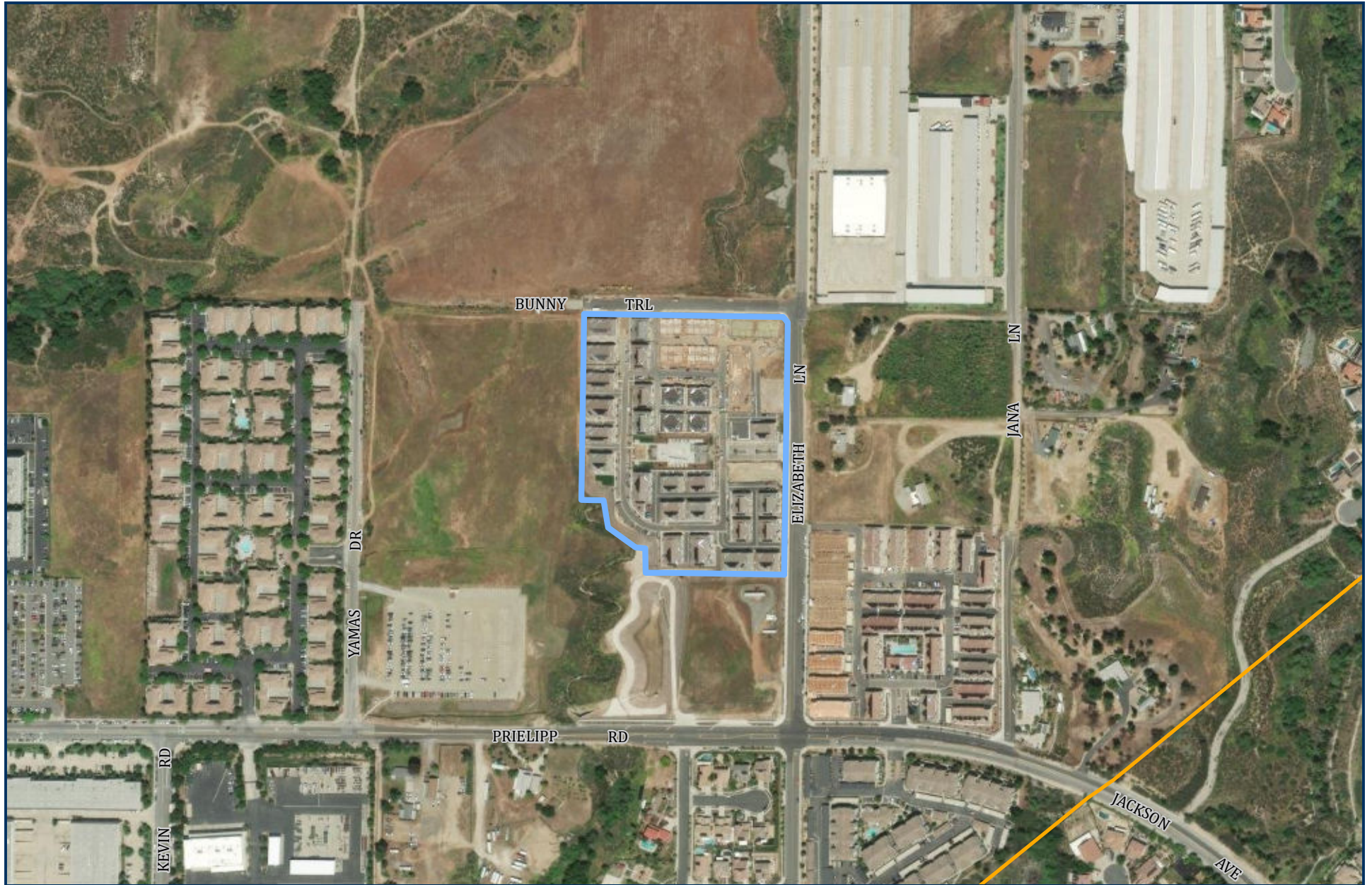
*Table 7-3  
Delinquency Summary*

Fiscal Year	Levied		Delinquent		
	Parcels	Amount	Parcels	Amount	Del. Rate
2023-24	59	\$99,141.00	1	\$451.50	0.46%
<b>Total</b>		<b>\$99,141.00</b>	<b>1</b>	<b>\$451.50</b>	<b>0.46%</b>



# Appendix A:

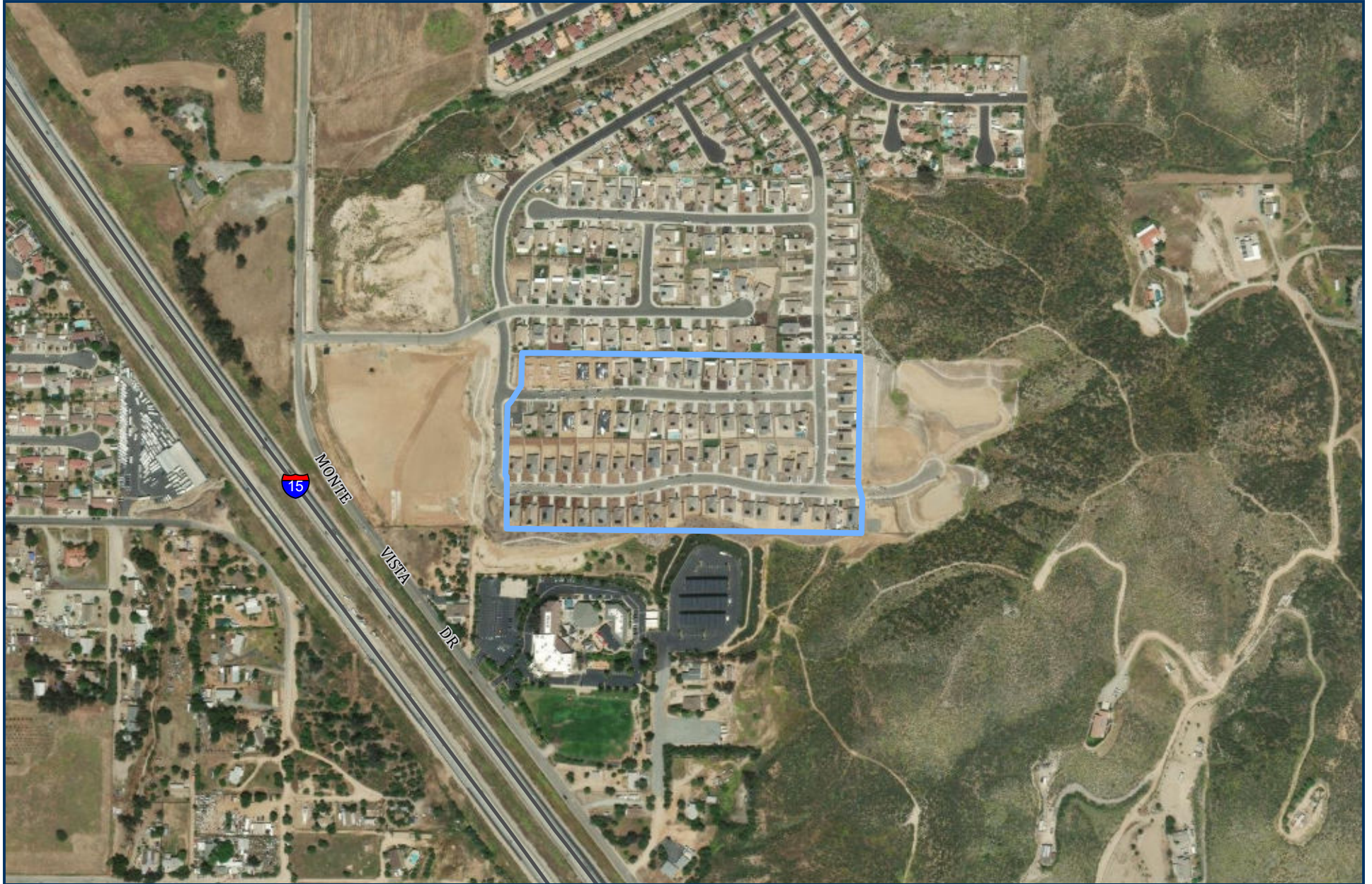
## Boundary Maps



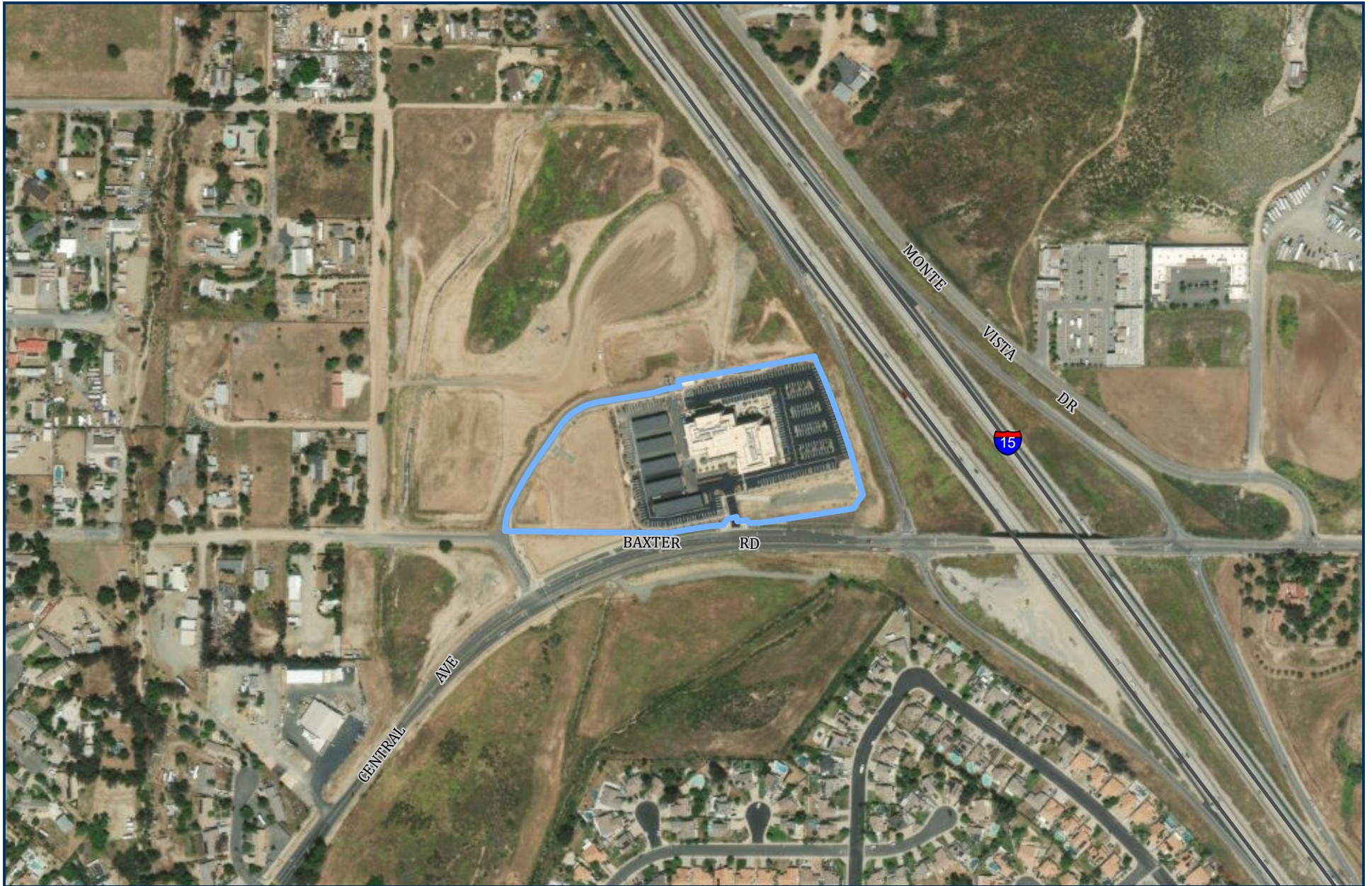




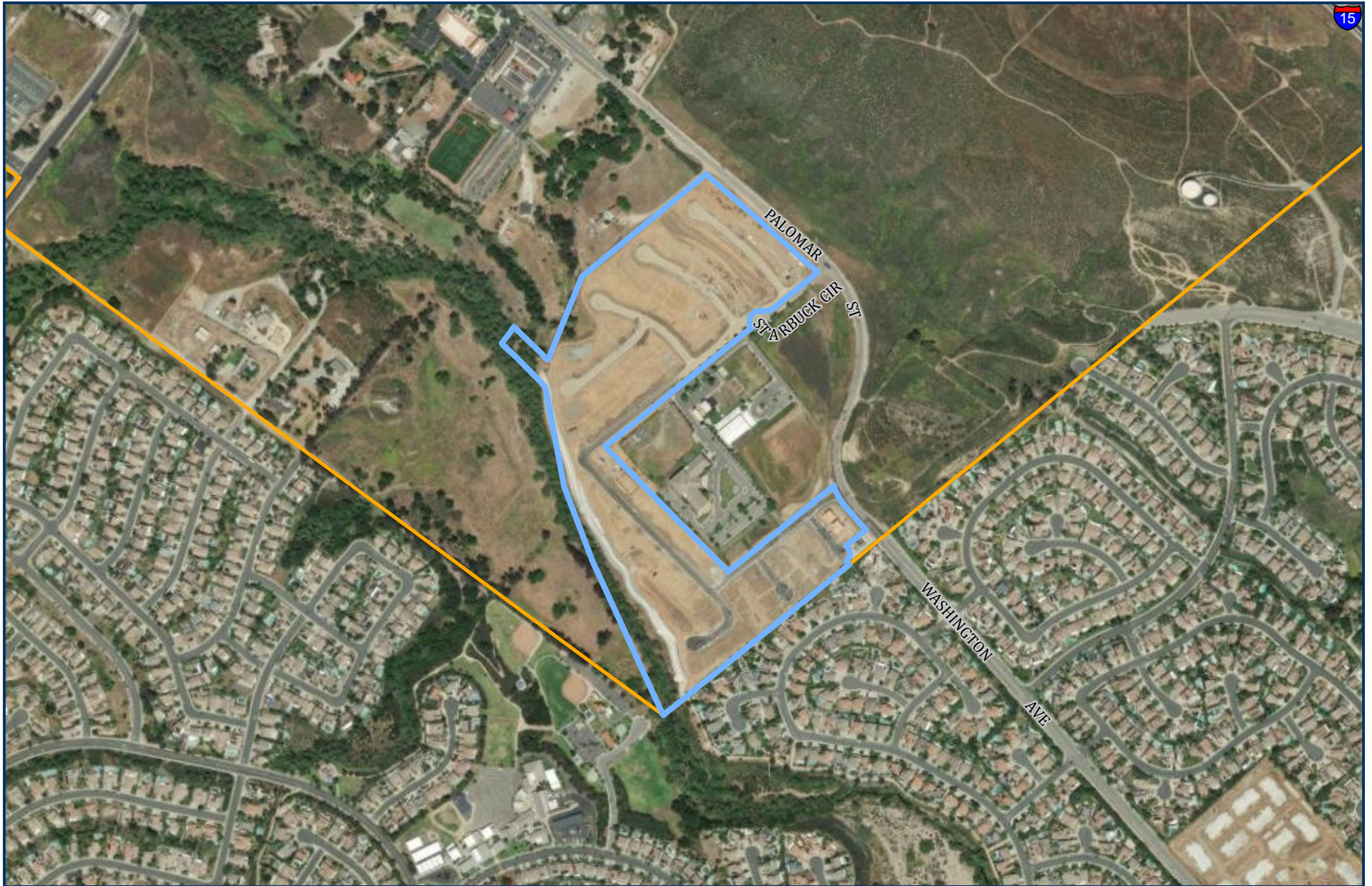




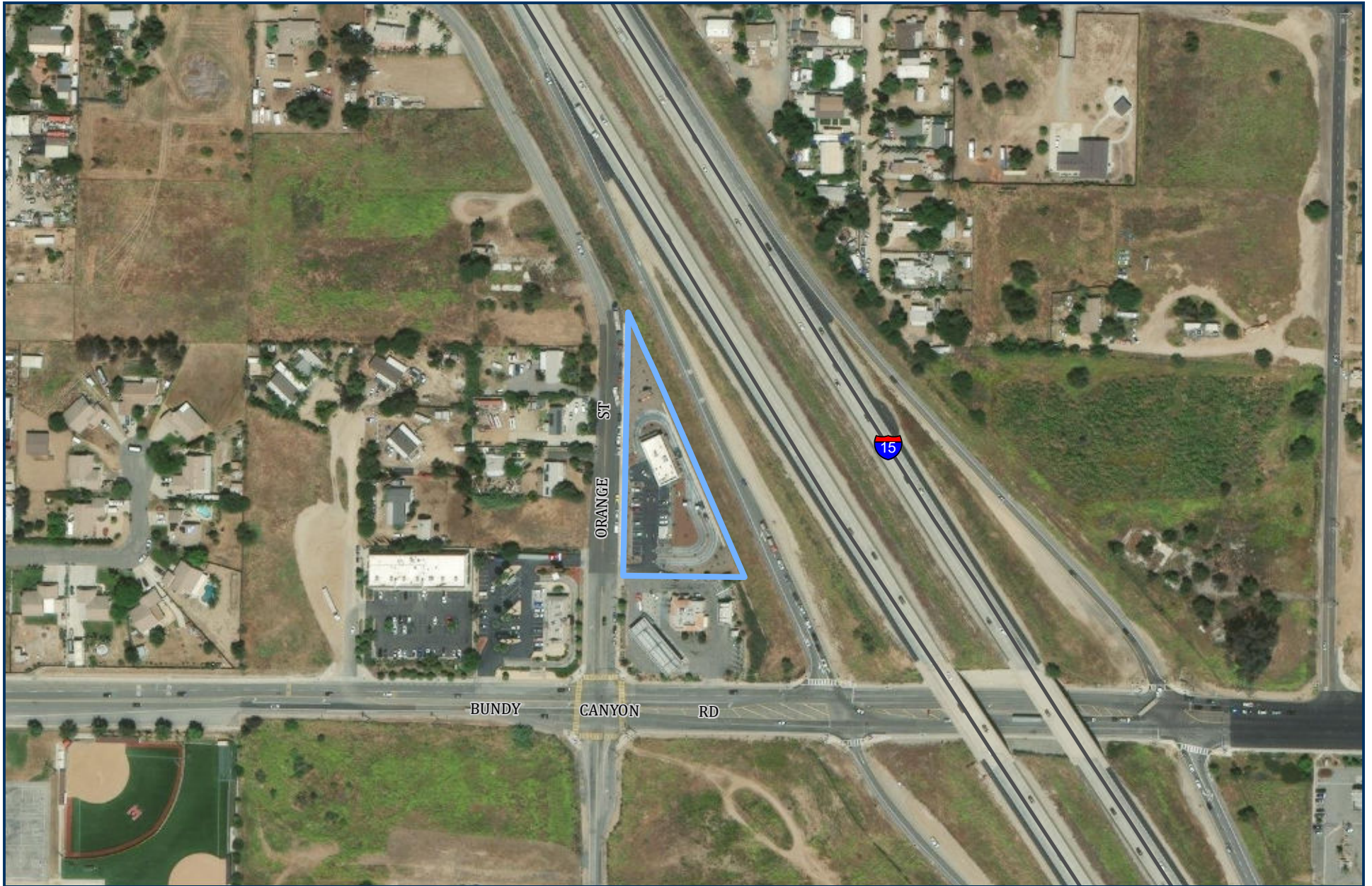








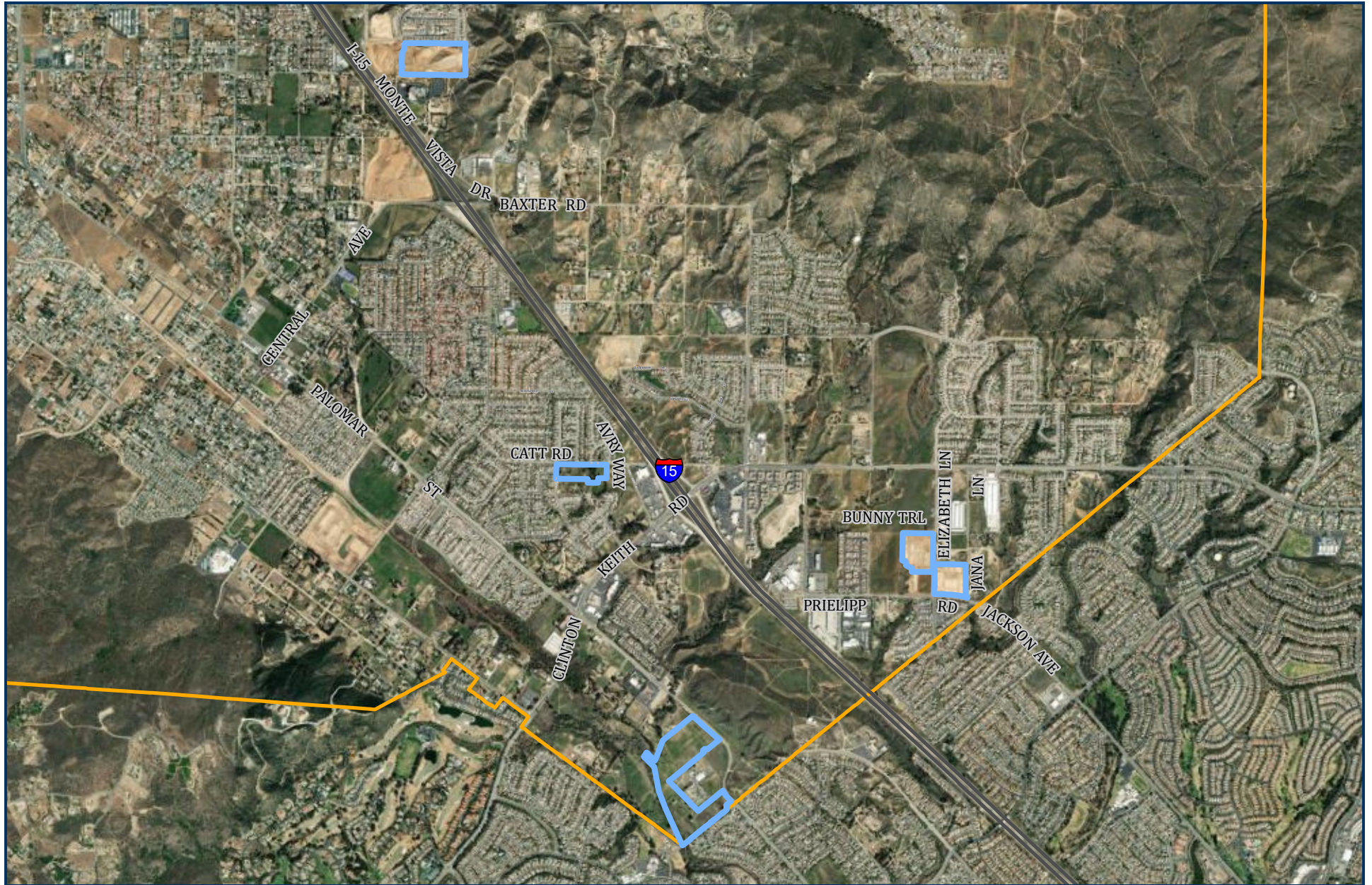




## BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 2022-1  
ZONE 9 (SERVICES)









**S P I C E R**  

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**CONSULTING GROUP**