

COMMUNITY FACILITIES DISTRICT NO. 1

PARK MAINTENANCE

ANNUAL
SPECIAL TAX

2026/27

REPORT

REPORT DATE: MAY 2026

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

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



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LIST OF PARTICIPANTS

Community Facilities District No. 1

City Contacts

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

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

Special Tax Consultant

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

Special Counsel

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

I. INTRODUCTION

A. DESCRIPTION OF PROCEEDINGS

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

Table 1: Summary of Actions

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

B. THE DISTRICT

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

i. BOUNDARIES OF THE DISTRICT

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

ii. BOUNDARIES OF THE FUTURE ANNEXATION AREA

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

iii. ANNEXATIONS

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

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

iv. DESCRIPTION OF SERVICES

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

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

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

II. DISTRICT FUNDED PARK IMPROVEMENTS

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

Table 2: Park Improvements

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

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

Table 3: Park Amenities

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

III. COMPUTATION OF THE SPECIAL TAX REQUIREMENT

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

A. ANNUAL ESCALATION FACTOR

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

B. MAINTENANCE AND OPERATION COSTS

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

C. ADMINISTRATIVE EXPENSES

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

D. RESERVE FUND

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

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

E. SPECIAL TAX REQUIREMENT

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

Table 4: Proposed Special Tax Requirement

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

IV. SPECIAL TAX CALCULATION

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

A. SPECIAL TAX RATE

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

Table 5: Land Use Categories

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

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

Table 6: Special Tax Rate

Fiscal Year	Maximum Special Tax Annual Adjustment	Maximum Special Tax	Applied Special Tax ²
2003/04 ¹	-	\$ 115.00	\$ 115.00
2020/21	2.96%	181.59	146.32
2021/22	2.00%	185.22	153.64
2022/23	6.57%	197.39	163.74
2023/24	4.93%	207.12	180.12
2024/25	3.47%	214.31	198.14
2025/26	3.42%	221.64	217.96
2026/27	3.01%	228.31	228.30

¹Rates between base year and data supplied are on file and available upon request.
²The applied special tax cannot exceed the maximum special tax; amounts must be even numbers in accordance with County guidelines.

B. METHOD OF APPORTIONMENT

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

C. CURRENT DELINQUENCIES

The District’s delinquencies are summarized below.

Table 7: Current Delinquencies

FY	Amount Levied	Amount Delinquent ²	Number of Delinquent Parcels	Percent Delinquent
2018/19 ¹	\$ 1,277,219.14	\$ 14.17	1	0.00%
2019/20	1,318,635.84	29.26	1	0.00%
2020/21	1,351,265.20	73.16	1	0.01%
2021/22	1,561,750.60	428.01	6	0.03%
2022/23	1,708,872.50	829.66	6	0.05%
2023/24	1,874,641.86	2,177.87	16	0.12%
2024/25	2,074,454.38	5,813.03	34	0.28%
2025/26	2,283,488.38	289,683.81	727	12.69%

¹ No outstanding delinquencies in prior years. Information regarding prior delinquencies is on file and available upon request.
² Levy amounts delinquent as of April 2026. Payment of delinquent levy amounts will also include penalties and interest.
 Source: Riverside County Special Assessment Distribution Status Report

V. SPECIAL TAX ALLOCATION (TAX ROLL)

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

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Appendix A: Annexations

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

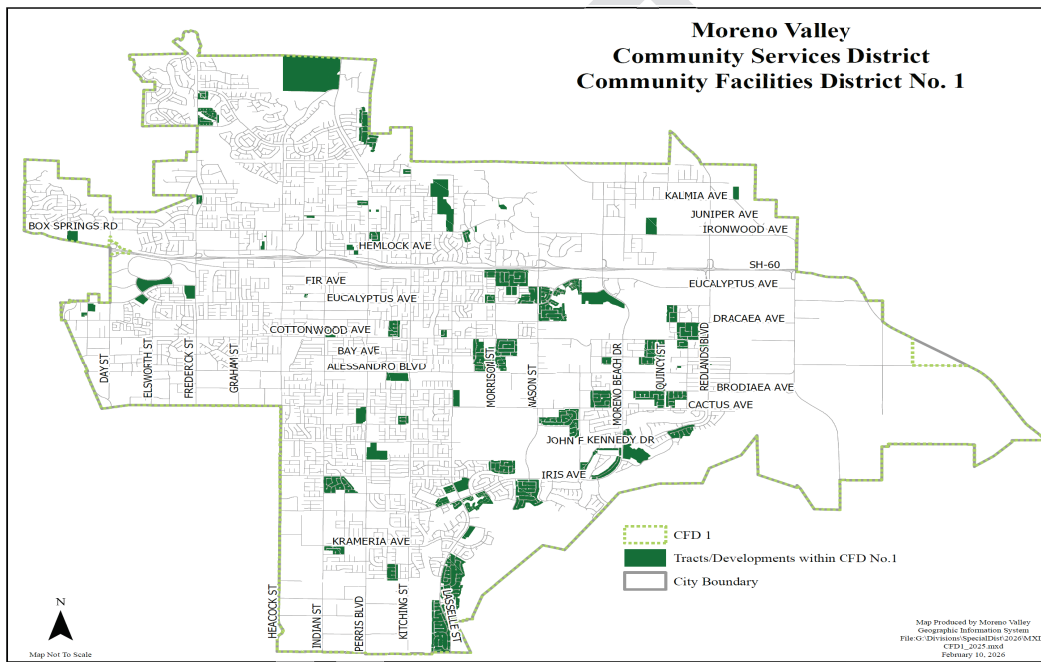
FY	Annexation Number	Tract No./ Development Name	Resolution No.	Date of Annexation
2005/06	2006-16	Broadstone at Valley View	CSD 2006-15	June 13, 2006
2005/06	2006-17	31149	CSD 2006-16	June 13, 2006
2006/07	2006-18	30921	CSD 2006-29	Sept. 12, 2006
2006/07	2006-19	Broadstone Vistas Apts.	CSD 2006-30	Sept.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

Original District Boundaries 30924, 31050

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

Appendix B: District Boundary Map

Map 1: Tracts/Developments within the District



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

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

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