

COMMUNITY FACILITIES DISTRICT NO. 2021-01

PARKS MAINTENANCE

ANNUAL
SPECIAL TAX

2024/25

REPORT

REPORT DATE: MAY 2024

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

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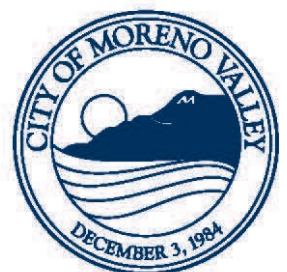


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Community Facilities District No. 2021-01

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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. 2021-01 (“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 certain park facilities. The District was formed on June 1, 2021 to provide the residential and non-residential development community with a tool to provide this ongoing funding. 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 of Intention to Establish the District	CSD 2021-10	April 20, 2021
Resolution Adopting a Boundary Map	CSD 2021-10	April 20, 2021
Resolution Establishing the District	CSD 2021-22	June 1, 2021
Resolution Declaring Results of Election	CSD 2021-23	June 1, 2021
Ordinance Authorizing the Levy of a Special Tax	Ordinance No. CSD 55	June 1, 2021
Resolution Authorizing Future Annexation of Territory	CSD 2021-36	October 19, 2021
Resolutions of Intention to Annex Certain Parcels	CSD 2021-30 through 35	October 19, 2021
Resolution of Intention to Designate the Future Annexation Area	CSD 2021-38 through 49	December 7, 2021
Public Hearing to Designate Future Annexation Area	Ordinance No. CSD 56	December 7, 2021

B. The District

The District funds the continued maintenance and/or repair of certain Parks and Park Improvements, as defined in the Resolution of Intent (“ROI”), of those facilities included within the District.

i. Boundaries of the District

The Boundary Map was recorded on October 27, 2021, as Document Number 2021-0635742, in Book 87 of Maps of Assessment and Community Facilities Districts at Page 81, in the Office of the County Recorder in the County of Riverside.

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. Future Annexations

As a requirement of development, projects are approved on the condition the property owner provides a funding source to support the operations and ongoing maintenance of the facilities within the District.

The qualified elector (i.e. landowner or registered voter, depending on the number of registered voters) can 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.

A list of developments whose parcels annexed into the District is included in Appendix A. To-date, the endowment option has not been selected.

iv. Description of Services

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

Park Maintenance Services: Maintaining, lighting, and operating parks and park improvements that are owned and operated by the CSD, to the extent such services are in addition to services already provided at the time CFD No. 2021-01 is created and do not supplant existing services.

Fundable services include (i) planting, replanting, mowing, trimming, irrigation and fertilization of grass, trees, shrubs, and other plants and vegetation, (ii) the operation, maintenance, repair, and replacement of irrigation systems and lighting systems, (iii) the operation maintenance, repair and replacement of any real property or improvements with a useful life of more than five years.

Fundable costs include, but are not limited to: (i) contracted costs for such services, (ii) salaries and benefits of staff, including park rangers, devoted to such services, (iii) expenses related to equipment, apparatus, and supplies related to these services, (iv) administrative and overhead costs, including staff time, associated with providing such services, and (v) lifecycle costs associated with the repair and replacement of facilities and improvements.

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
Santiago Park	NEC Indian St. and Santiago Ave.	36760	March 1, 2022
TeenSPOT	14075 Frederick Street		June 9, 2021
Civic Center Amphitheater	14075 Frederick Street		June 24, 2021
Community Demonstration Garden	14075 Frederick Street		February 23, 2022
OPEN SPACE/FUTURE SITES			
Project Name	Location	Tract No.	Opening Date
TBD	SWC of Brodiaea Ave. and Redlands Blvd.	-	TBD
Rancho Verde Park	East side of Lasselle St.	30321	TBD
EQUESTRIAN FACILITIES			
Project Name	Location	Tract No.	Opening Date
AQUEDUCT BIKEWAY			
Project Name	Location	Tract No.	Opening Date
Bikeway/ Juan Bautista Trail	South of Dracaea Ave. east of Elsworth St. to Pan Am Blvd.	32215	TBD
Bikeway/ Juan Bautista Trail	South of Gentian Ave. to Perris Blvd.	36760	May 1, 2022
Bikeway/ Juan Bautista Trail	South of Iris Ave. to Red Maple Ln.	37909	TBD
MULTI-USE TRAILS			
Project Name	Trail Head to End of Trail Development	Tract No.	Opening Date
Eucalyptus Ave. Trails East	Eucalyptus Ave from Redlands to Theodore	PM 35629	November 14, 2022
Covey Ranch	East Perris Blvd. at Covey Rd.	31592	June 5, 2023
Quincy Ch. Trails	Cactus Ave. to Brodiaea Ave.	36436	August 10, 2022
Pigeon Pass Trail	Boulder Ridge Tract	24203	July 28, 2022
Cactus Corridor	Brodiaea Ave. and Quincy St.	36436	August 10, 2022
Alessandro Trail	Landon Rd. from Alessandro Blvd. to Brodiaea Ave.	31590	May 17, 2023
Sketchers Trail	Redlands Blvd. east to Theodore St.	35629	November 14, 2022
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	Zip Code	Banquet Facility	Barbecue	Baseball/Softball Field	Basketball Court	Dog Park	Fitness Equipment	Football Field	Multi-use Athletic Field	Off-street Parking	Picnic Tables	Picnic Shelter	Playground	Restroom	Security Lighting	Snack Bar	Trailhead	Trail	Walking Path	Water Feature
Alessandro Trail - Alessandro Boulevard to Brodiaea Avenue	CFD# 2021-01	92551																	●		
Bikeway/ Juan Bautista Trail - South of Dracaea Avenue East of Elsworth Street to Pan Am Boulevard	CFD# 2021-01	92551	FUTURE SITE																		
Bikeway/ Juan Bautista Trail - South of Iris Avenue to Red Maple Lane	CFD# 2021-01	92551	FUTURE SITE																		
Covey Ranch - East Perris Boulevard at Covey Road	CFD# 2021-01	92551																	●		
Eucalyptus Avenue Trails East - Eucalyptus Avenue from Redlands to Theodore	CFD# 2021-01	92551																	●		
Rancho Verde Park - Lasselle & Cremello Way	CFD# 2021-01	92551	FUTURE SITE																		
Sketchers Trail - Redlands Boulevard East to Theodore Street	CFD# 2021-01	92551																	●		
Bikeway/Juan Bautista Trail - South of Gentian Avenue to Perris Boulevard	CFD# 2021-01	92551																	●		
Cactus Corridor - Brodiaea Avenue and Quincy Street	CFD# 2021-01	92551																	●		
¹Civic Center Amphitheater - 14075 Frederick Street	CFD# 2021-01	92551									●	●			●						
Community Demonstration Garden - 14075 Frederick Street	CFD# 2021-01	92551									●	●								●	●
TeenSPOT - 14075 Frederick Street	CFD# 2021-01	92551									●	●		●	●						
Pigeon Pass Trail - Boulder Ridge Tract	CFD# 2021-01	92551																	●		
Santiago Park - Indian Street and Santiago Avenue	CFD# 2021-01	92551		●		●		●				●	●	●	●	●				●	
Quincy Ch. Trails - Cactus Avenue to Brodiaea Avenue	CFD# 2021-01	92551																	●		

¹The Civic Center Amphitheatre restroom is currently in the design phase of development. The project is scheduled for completion by FY24/25.

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 rates shall be increased by the greater of the increase in the annual percentage change in the Consumer Price Index (CPI) or five percent (5%). The CPI is based on the Department of Labor, Bureau of Labor Statistics, Regional Consumer Price Index for All Urban Consumers for Riverside-San Bernardino-Ontario County.

Table 4: Annual Escalation

Fiscal Year	% Change in CPI	% Used to Increase Maximum Rates
2022/23	5.76%	5.76%
2023/24	8.70%	8.70%
2024/25	4.65%	5.00%

B. Maintenance and Operations Costs

The District will provide, to the extent funds are available, the ongoing maintenance of park improvements and all efforts by the staff 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

Operating reserves (cash flow to fund services until the first installment of the property tax levy is received) and Repair and Replacement reserves (to cover repair or replacement needs), if applicable, will be maintained for the District.

E. Special Tax Requirement

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

Table 5: Proposed Special Tax Requirement

SPECIAL TAX REQUIREMENT	
Personnel Services	\$ -
Operations and Maintenance	145,900.00
Material & Supplies	-
Fixed Charges (Overhead, Administration, & Replacement)	-
Capital Improvement Projects and Fixed Assets	-
Gross Special Tax Requirement ¹	\$ 145,900.00
 CREDITS: CONTRIBUTIONS & TRANSFERS	
FY 23 Loan payback	\$ 93,647.10
Estimated FY 24 Loan payback ²	\$ 76,662.16
Fund Balance Contribution/(Draw)	0.00
Total Contributions/Transfers	\$ 170,309.26
TOTAL NET SPECIAL TAX REQUIREMENT	\$ 316,209.26
 ¹ Based on the CSD Board Proposed Budget.	
² Short term loan to cover shortfall. Will be trued up with in next FY.	

IV. SPECIAL TAX CALCULATION

A levy of special tax shall be collected annually at the same time and in the same manner as the ad valorem 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 that can be levied by the CSD Board in any fiscal year is calculated using the Land Use Categories listed in Table 5.

Table 6: Land Use Categories

Property Type	Per
Single Family Property	Unit ¹
Multi-Family Property	Unit ¹
Mobile Home Property	Unit ¹
Commercial Property	1,000 Feet of Building Square Footage
Office Property	1,000 Feet of Building Square Footage
Industrial Property	1,000 Feet of Building Square Footage
Undeveloped Property	Parcel
¹ Unit as defined in the RMA.	

In accordance with the RMA, no Special Tax shall be levied on Agricultural Property, Property Owner Association Property, Welfare Exempt Property or Public Property, except as otherwise provided in Sections 53317.3 and 53317.5 of the Act.

Table 7: Special Tax Rate

Property Type	Unit of Calculation	Maximum	Applied
Residential Property			
Single Family	Unit	\$ 351.98	\$ 351.96
Multi-Family	Unit	351.98	351.96
Mobile Home	Unit	351.98	351.96
Non Residential Property			
Commercial	1,000 Feet of Building Square Footage	\$ 22.56	\$ 22.56
Office	1,000 Feet of Building Square Footage	37.56	37.56
Industrial	1,000 Feet of Building Square Footage	10.95	10.95
Undeveloped Property			
All	Parcel	\$ -	\$ -

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 Administrative Expenses, (b) the Annual Services Costs, (c) any amount required to establish or replenish any reserve or replacement fund established in connection with CFD 2021-01, and (d) any reasonably anticipated delinquent Special Tax based on the delinquency rate for any Special Tax levied in the previous Fiscal Year (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

There are no delinquencies in the District as of the date of this report.

Table 8: Current Delinquencies

FY	Amount Levied	Amount Delinquent	Number of Delinquent Parcels	Percent Delinquent
2021/22	-	-	-	-
2022/23	38,898.16	308.38	1	0.79%
2023/24	\$48,971.88	1,173.72	6	2.40%
¹ Levy amounts delinquent as of May 2024. 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 shall be levied on all taxable property annexed into the District. Appendix C includes a list of each assessor's parcel number and the applicable maximum and applied special taxes for all tax rate areas applicable to the parcel.

Appendix A: Annexations

Annexation Number	Tract No./Development	Number of Parcels ¹	Resolution No.	Date of Annexation	Tax Rate Areas & Maintenance Categories
5	The District Retail & Grocery (Sprouts)	3	CSD 2021-30	December 7, 2021	Commercial
6	Custom Home, 11950 Mathews Rd.	1	CSD 2021-31	December 7, 2021	Single Family
7	PM 37429	1	CSD 2021-32	December 7, 2021	Single Family
8	Resource Corporate Center	1	CSD 2021-33	December 7, 2021	Industrial
10	PAMA Business Park/Alessandro Industrial Center	9	CSD 2021-34	December 7, 2021	Industrial
11	Woodspring Suites at Moreno Valley Festival	1	CSD 2021-35	December 7, 2021	Commercial
Amendment Number	Tract No./Development	Number of Parcels ¹	Resolution No.	Date of Annexation	Tax Rate Areas & Maintenance Categories
1	ADU, 15510 Arobles	1	CSD 2022-04	March 1, 2022	Single Family
2	ADU, 23574 Lake Valley Dr.	1	CSD 2022-05	March 1, 2022	Single Family
3	Winchell's Donut Shop	1	CSD 2022-06	March 1, 2022	Commercial
4	ADU, 13625 Sylmar Dr.	1	CSD 2022-07	March 1, 2022	Single Family
5	Jr. ADU, 14780 Alba Way	1	CSD 2022-08	March 1, 2022	Single Family
6	ADU, 23610 David Ln.	1	CSD 2022-09	March 1, 2022	Single Family
7	Popeye's at Stoneridge	1	CSD 2022-10	March 1, 2022	Commercial
8	ADU, 24668 Goya Ave.	1	CSD 2022-11	March 1, 2022	Single Family
9	ADU, 14432 Chantry Dr.	1	CSD 2022-18	April 5, 2022	Single Family
10	Texas Roadhouse Restaurant	1	CSD 2022-19	April 5, 2022	Commercial
11	ADU, 24363 Comfort Ct.	1	CSD 2022-20	April 5, 2022	Single Family
13	Custom Home, Kalmia	1	CSD 2022-21	April 5, 2022	Single Family
12	ADU, 27861 Spring Grove St.	1	CSD 2022-22	May 3, 2022	Single Family
14	Skechers Bldg. 2 West Pavillion	1	CSD 2022-23	May 3, 2022	Industrial
15	Jr. ADU, 13331 Harewood Dr.	1	CSD 2022-27	June 21, 2022	Single Family
16	ADU, 16504 Dartmoor Cir.	1	CSD 2022-28	June 21, 2022	Single Family
17	ADU, 21898 Winding Rd.	1	CSD 2022-29	June 21, 2022	Single Family
18	ADU, 23769 Hemlock Ave.	1	CSD 2022-30	June 21, 2022	Single Family
19	ADU, 24947 Branch St.	1	CSD 2022-31	June 21, 2022	Single Family
20	ADU, 13738 Regis Dr.	1	CSD 2022-32	June 21, 2022	Single Family
21	ADU, 25681 Palmwood Dr.	1	CSD 2022-33	June 21, 2022	Single Family
22	Jr. ADU, 24955 Econdido Ct.	1	CSD 2022-34	June 21, 2022	Single Family
23	TR 37909, Beazer Homes, Iris Park Community	1	CSD 2022-35	June 21, 2022	Single Family
26	ADU, 24908 Alessandro	1	CSD 2022-36	June 21, 2022	Single Family

Amendment Number	Tract No./Development	Number of Parcels ¹	Resolution No.	Date of Annexation	Tax Rate Areas & Maintenance Categories
27	ADU, 13318 Sunfield	1	CSD 2022-37	June 21, 2022	Single Family
28	Rivard Business Park	2	CSD 2022-47	September 6, 2022	Industrial
29	ADU - 25675 Aspenwood Ct Am 29	1	CSD 2022-48	September 6, 2022	Single Family
30	Custom Home - 25542 Overlook Cir.	1	CSD 2022-49	September 6, 2022	Single Family
31	TTM 37725	5	CSD 2022-50	September 6, 2022	Single Family
32	Jiffy Lube at Stoneridge	1	CSD 2022-51	September 6, 2022	Commercial
33	TTM 35931	5	CSD 2022-52	September 6, 2022	Multifamily
34	TTM 37580	1	CSD 2022-53	September 6, 2022	Single Family
35	TTM 32408	79	CSD 2022-54	September 6, 2022	Single Family
38	PEN21-0208 Commercial Center at Perris & Iris Aldi	3	CSD 2022-55	September 6, 2022	Commercial
39	ADU - 24937 Atwood Ave.	1	CSD 2022-56	September 6, 2022	Single Family
40	ADU - 12360 Yuma Ct Am 40	1	CSD 2022-58	October 4, 2022	Single Family
41	ADU - 12273 Turton Ln	1	CSD 2022-59	October 4, 2022	Single Family
43	ADU - 25476 Kalmia St.	1	CSD 2022-60	October 4, 2022	Single Family
44	ADU - 22800 Bay Ave.	1	CSD 2022-61	October 4, 2022	Single Family
45	ADU - 23268 Lawless Rd. Am.45	1	CSD 2022-62	October 4, 2022	Single Family
46	ADU - 25469 Lupine	1	CSD 2022-63	October 4, 2022	Single Family
36	ADU - 25434 Alpha St.	1	CSD 2022-64	October 18, 2022	Single Family
37	ADU - 22474 Cobble Creek Dr.	1	CSD 2022-65	October 18, 2022	Single Family
47	ADU - 22824 Chambray Dr	1	CSD 2022-66	October 18, 2022	Single Family
48	ADU - 12094 Coachman Ln	1	CSD 2022-67	October 18, 2022	Single Family
24	TTM 33607 Iris Town Homes	2	CSD 2022-69	November 1, 2022	Multifamily
42	Industrial Warehouse Bldg. at Krameria and Heacock	1	CSD 2022-70	November 1, 2022	Industrial
50	ADU - 15330 Theresa	1	CSD 2022-71	December 6, 2022	Single Family
51	ADU - 24707 Carolyn Ave Am. 51	1	CSD 2022-72	December 6, 2022	Single Family
52	ADU -14138 Blue Ribbon Ln Am. 52	1	CSD 2022-73	December 6, 2022	Single Family
53	Medical Office Building at Towngate Square	1	CSD 2022-74	December 6, 2022	Office
54	ADU - 25702 Dandelion	1	CSD 2022-75	December 6, 2022	Single Family
55	ADU - 24708 Patrician Ct.	1	CSD 2022-76	December 6, 2022	Single Family
57	ADU - 24576 Qualton Ct	1	CSD 2022-77	December 6, 2022	Single Family
61	ADU - 13622 Persimmon Rd.	1	CSD 2022-78	December 6, 2022	Single Family
56	Apollo IV	1	CSD 2023-02	January 17, 2023	Multifamily
58	Clubhouse at Moreno Valley Golf Course	4	CSD 2023-03	January 17, 2023	Commercial
64	ADU - 14788 Kennebec Ct.	1	CSD 2023-04	January 17, 2023	Single Family

Annexation Number	Tract No./Development	Number of Parcels ¹	Resolution No.	Date of Annexation	Tax Rate Areas & Maintenance Categories
65	ADU - 23840 Cold Spring	1	CSD 2023-05	January 17, 2023	Single Family
67	ADU - 14134 Martinique Pl	1	CSD 2023-06	January 17, 2023	Single Family
68	ADU - 25779 Onate	1	CSD 2023-07	January 17, 2023	Single Family
59	TTM 38123	4	CSD 2023-09	February 21, 2023	Single Family
62	TR 37462	2	CSD 2023-10	February 21, 2023	Single Family
63	ADU - 22400 Bay Ave.	1	CSD 2023-11	February 21, 2023	Single Family
69	ADU - 28778 Mcabee Ave.	1	CSD 2023-12	February 21, 2023	Single Family
72	ADU - 24649 La Barca Way	1	CSD 2023-13	February 21, 2023	Single Family
74	ADU - 23433 Dome St.	1	CSD 2023-14	February 21, 2023	Single Family
49	ADU - 17148 Via Xavier Ln.	1	CSD 2023-15	March 21, 2023	Single Family
66	Old 215 Industrial Business Park	10	CSD 2023-16	March 21, 2023	Industrial
70	ADU - 15769 Cayman Cir.	1	CSD 2023-17	March 21, 2023	Single Family
75	ADU - 16812 Baltic Ct.	1	CSD 2023-18	March 21, 2023	Single Family
76	TR 24301	8	CSD 2023-19	March 21, 2023	Single Family
77	Custom Home Crosswell on Atwood	1	CSD 2023-20	March 21, 2023	Single Family
78	ADU - 13400 Birchwood Dr	1	CSD 2023-28	April 18, 2023	Single Family
81	ADU - 25661 Dracaea	1	CSD 2023-29	April 18, 2023	Single Family
86	ADU - 22062 Monico Dr	1	CSD 2023-30	April 18, 2023	Single Family
87	ADU - 14361 Anthony Pl.	1	CSD 2023-31	April 18, 2023	Single Family
88	ADU - 25037 Quebrada	1	CSD 2023-32	April 18, 2023	Single Family
89	Fir Ave Apartments	1	CSD 2023-33	April 18, 2023	Multifamily
71	76 Gas Station	4	CSD 2023-36	May 16, 2023	Commercial
73	ADU - 12869 Perris Blvd.	1	CSD 2023-37	May 16, 2023	Single Family
80	Rocas Grandes Apartment	1	CSD 2023-38	May 16, 2023	Multifamily
91	ADU - 24268 Virginia Ln	1	CSD 2023-39	May 16, 2023	Single Family
82	ADUs - 11491 & 11489 Mindora Dr.	1	CSD 2023-53	June 20, 2023	Single Family
83	ADU & Jr. ADU - 14139 Cypress Sands Ln.	1	CSD 2023-54	June 20, 2023	Single Family
84	ADU & Jr. ADU - 24229 & 24231 Bay Ave.	1	CSD 2023-55	June 20, 2023	Single Family
85	ADU & Jr. ADU - 26074 and 26076 Bay Ave.	1	CSD 2023-56	June 20, 2023	Single Family
92	ADU - 24438 Lamont Dr.	1	CSD 2023-57	June 20, 2023	Single Family
95	ADU - 12658 Laury Ln.	1	CSD 2023-58	June 20, 2023	Single Family
96	ADU - 13210 Edgemont St.	1	CSD 2023-59	June 20, 2023	Single Family
97	ADU - 10007 Arrow Leaf	1	CSD 2023-60	June 20, 2023	Single Family
98	ADU - 12089 Webb St.	1	CSD 2023-61	June 20, 2023	Single Family

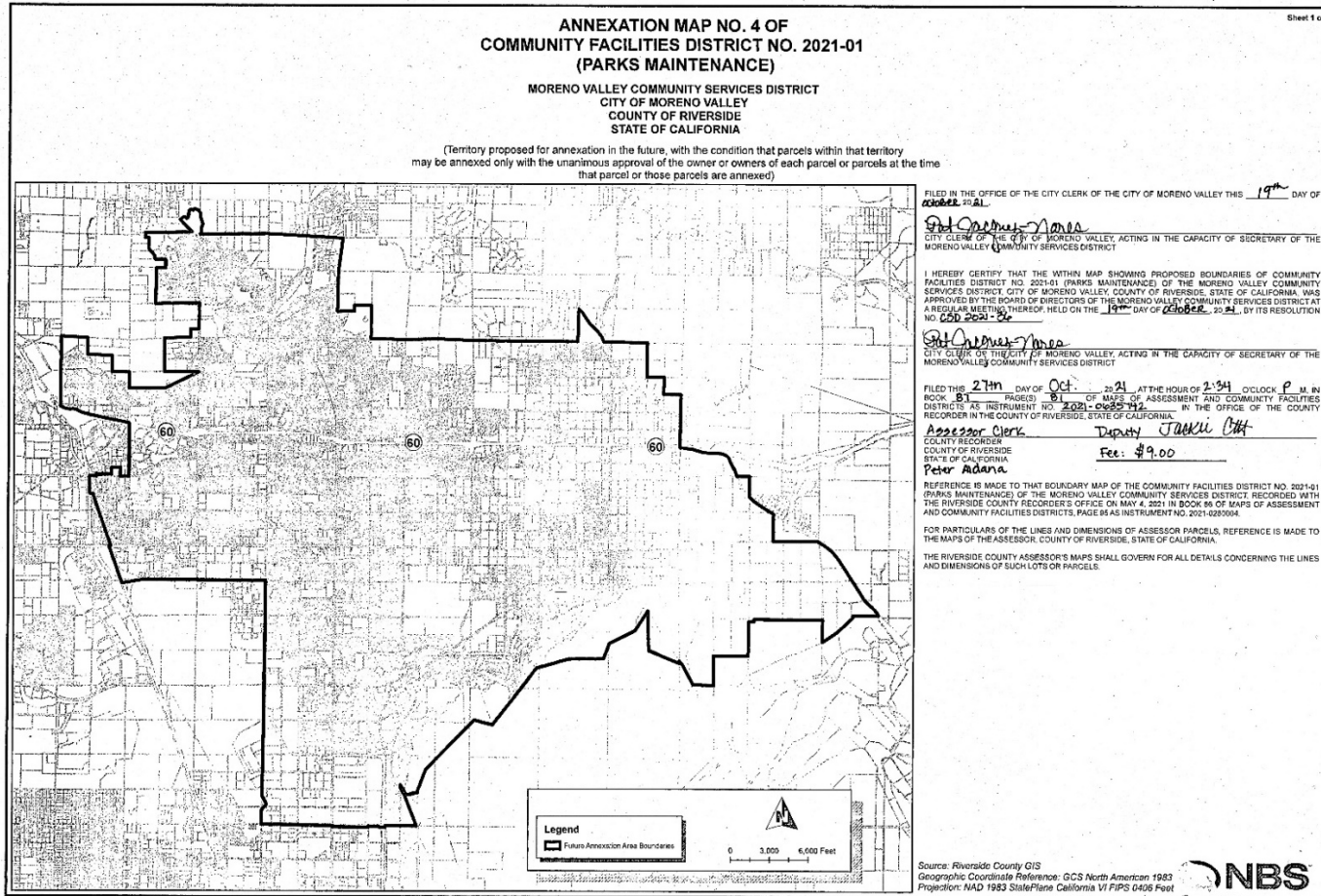
Annexation Number	Tract No./Development	Number of Parcels ¹	Resolution No.	Date of Annexation	Tax Rate Areas & Maintenance Categories
99	Crystal Cove Apts.	1	CSD 2023-62	June 20, 2023	Multifamily
101	ADU - 10050 Via Pescadero	1	CSD 2023-63	June 20, 2023	Single Family
90	ADU & Jr. ADU - 12673/12671 Sunnymeadows Dr.	1	CSD 2023-66	September 5, 2023	Single Family
93	Moss Bros. Jeep Dealership	1	CSD 2023-67	September 5, 2023	Commercial
100	ADU - 21236 Shakespeare Ct.	1	CSD 2023-68	September 5, 2023	Single Family
102	ADU - 13669 Phyllis Ave.	1	CSD 2023-69	September 5, 2023	Single Family
105	ADU - 11910 Venetian Dr.	1	CSD 2023-70	September 5, 2023	Single Family
108	7-Eleven Gas Station & Convenience Store	1	CSD 2023-71	September 5, 2023	Commercial
110	ADU - 11129 Red Hill Rd.	1	CSD 2023-72	September 5, 2023	Single Family
111	ADU - 15864 Alisa Viejo Ct.	1	CSD 2023-73	September 5, 2023	Single Family
112	ADU & Jr. ADU - 13790 Mangowood Dr.	1	CSD 2023-74	September 5, 2023	Single Family
113	ADU - 25596 Jonestown Dr.	1	CSD 2023-75	September 5, 2023	Single Family
60	ADU - 12054 Graham St.	1	CSD 2023-76	October 3, 2023	Single Family
79	TTM 38236	4	CSD 2023-77	October 3, 2023	Single Family
104	ADU - 24168 Mt Russell	1	CSD 2023-78	October 3, 2023	Single Family
106	TTM 38237	1	CSD 2023-79	October 3, 2023	Single Family
109	ADU - 10953 Mendoza Rd	1	CSD 2023-80	October 3, 2023	Single Family
114	ADU - 25404 Sand Creek Trl.	1	CSD 2023-81	October 3, 2023	Single Family
115	ADU - 22890 Scotia Ln.	1	CSD 2023-82	October 3, 2023	Single Family
116	ADU - 14701 Unity Ct.	1	CSD 2023-83	October 3, 2023	Single Family
94	Custom Home & ADU - 24935 Myers Ave.	1	CSD 2023-85	November 7, 2023	Single Family
107	ADU - 21623 Dracaea Ave.	1	CSD 2023-86	November 7, 2023	Single Family
118	Studio 6 Hotel	2	CSD 2023-87	November 7, 2023	Commercial
120	ADU - 24265 Sunnymead Blvd.	1	CSD 2023-88	November 7, 2023	Single Family
121	Dutch Bros. Coffee	1	CSD 2023-89	November 7, 2023	Commercial
122	CHASE Moreno Valley Business Center 2	1	CSD 2023-90	November 7, 2023	Commercial
123	CHASE Moreno Valley Business Center 3	1	CSD 2023-91	November 7, 2023	Commercial
124	CHASE Moreno Valley Business Center 4	1	CSD 2023-92	November 7, 2023	Commercial
125	Mister Car Wash	1	CSD 2023-93	November 7, 2023	Commercial
127	ADU - 11601 Kayal Ave.	1	CSD 2023-94	November 7, 2023	Single Family
126	ADU - 14191 Travers Dr.	1	CSD 2023-96	December 5, 2023	Single Family
129	Jr. ADU - 14775 Silvertree Rd.	1	CSD 2023-97	December 5, 2023	Single Family
131	ADU & Jr ADU - 24295 & 24291 Bairndale Dr.	1	CSD 2023-98	December 5, 2023	Single Family
128	ADU - 24543 Singer St.	1	CSD 2024-02	January 16, 2024	Single Family

Annexation Number	Tract No./Development	Number of Parcels ¹	Resolution No.	Date of Annexation	Tax Rate Areas & Maintenance Categories
133	ADU & Jr. ADU - 13636 Thunderbird Dr.	1	CSD 2024-03	January 16, 2024	Single Family
134	Chase Moreno Valley Business Center 5	1	CSD 2024-04	January 16, 2024	Commercial
135	Chase Moreno Valley Business Center 1	1	CSD 2024-05	January 16, 2024	Commercial
136	Jr ADU - 14830 Kennebec Ct.	1	CSD 2024-06	January 16, 2024	Single Family
137	ADU - 15573 Nadia St.	1	CSD 2024-07	January 16, 2024	Single Family
103	ADU - 11684 Lyrebird	1	CSD 2024-09	February 6, 2024	Single Family
138	Custom Home - 22753 Featherbrook Ct.	1	CSD 2024-10	February 6, 2024	Single Family
139	ADU - 24166 Radwell Dr.	1	CSD 2024-11	February 6, 2024	Single Family
140	ADU - 12636 Broadleaf Dr.	1	CSD 2024-12	February 6, 2024	Single Family
142	Custom Home - Marisol & Melissa Eucalyptus Ave.	1	CSD 2024-13	February 6, 2024	Single Family
132	Farm Market - 29055 Alessandro Blvd.	3	CSD 2024-14	March 5, 2024	Commercial
141	ADU - 25052 Fir Ave.	1	CSD 2024-15	March 5, 2024	Single Family
143	ADU - Jr. ADU - 16430 Quarter Horse Rd.	1	CSD 2024-16	March 5, 2024	Single Family
144	ADU - Jr. ADU - 25844 Rancho Lucero Dr.	1	CSD 2024-17	March 5, 2024	Single Family
149	ADU - 25271 Oakstone Ct.	1	CSD 2024-18	March 5, 2024	Single Family
151	ADU - 24880 Eugena Ave.	1	CSD 2024-19	March 5, 2024	Single Family
152	ADU - 16829 Trinity Bay Ct.	1	CSD 2024-20	March 5, 2024	Single Family
154	ADU - 14799 Silvertree	1	CSD 2024-21	March 5, 2024	Single Family
147	ADU & Jr. ADU - 12547 Lasselle St.	1	CSD 2024-28	April 2, 2024	Single Family
145	Custom Home/Duplex - 24380 Atwood Ave.	1	CSD 2024-30	May 7, 2024	Multifamily
146	ADU - 24148 Fir Ave.	1	CSD 2024-31	May 7, 2024	Single Family
148	Continental Villages Apts.	1	CSD 2024-32	May 7, 2024	Multifamily
153	ADU - 24111 Eucalyptus Ave.	1	CSD 2024-33	May 7, 2024	Single Family
155	Jr. ADU - 24342 Fiji Dr.	1	CSD 2024-34	May 7, 2024	Single Family
156	ADU - 15112 Indian St.	1	CSD 2024-35	May 7, 2024	Single Family
157	ADU - 13745 Vellanto Way	1	CSD 2024-36	May 7, 2024	Single Family
158	Custom Home - Lasselle & Cottonwood Ave.	1	CSD 2024-37	May 7, 2024	Single Family
159	ADU - 23290 Vida Ct.	1	CSD 2024-38	May 7, 2024	Single Family
160	ADU - 13038 Sunbird Dr.	1	CSD 2024-39	May 7, 2024	Single Family
163	ADU - 14632 Antilles Dr.	1	CSD 2024-40	May 7, 2024	Single Family
164	ADU - 12200 Timlico Ct.	1	CSD 2024-41	May 7, 2024	Single Family
150	ADU - 25081 Juanita Ave.	1	TBD ²	June 4, 2024	Single Family
161	ADU - 27280 Arla St.	1	TBD ²	June 4, 2024	Single Family
162	Jr ADU - 13361 Tacoma Dr.	1	TBD ²	June 4, 2024	Single Family

Annexation Number	Tract No./Development	Number of Parcels ¹	Resolution No.	Date of Annexation	Tax Rate Areas & Maintenance Categories
165	ADU - 12891 Shiray Ranch Rd.	1	TBD ²	June 4, 2024	Single Family
166	ADU - 12324 Kasota Ct.	1	TBD ²	June 4, 2024	Single Family
169	Jr. ADU - 24897 Citadel St.	1	TBD ²	June 4, 2024	Single Family
167	ADU & Jr. ADU - 23119 & 23123 Donahue Ct.	1	TBD ²	June 18, 2024	Single Family
170	ADU - 24928 Cottonwood Ave.	1	TBD ²	June 18, 2024	Single Family
171	ADU - 13281 Moreno Way	1	TBD ²	June 18, 2024	Single Family
172	ADU - 13346 Birchwood Dr.	1	TBD ²	June 18, 2024	Single Family
173	ADU - 13280 Birchwood Dr.	1	TBD ²	June 18, 2024	Single Family
174	ADU - 13802 Rockcrest Dr.	1	TBD ²	June 18, 2024	Single Family
175	ADU - 14865 Rembrandt Dr.	1	TBD ²	June 18, 2024	Single Family
176	ADU - 24484 Marilyn St.	1	TBD ²	June 18, 2024	Single Family
177	ADU - 24776 Alessandro Blvd.	1	TBD ²	June 18, 2024	Single Family
178	ADU - 24828 Chippendale St.	1	TBD ²	June 18, 2024	Single Family
179	ADU - 24843 Fir Ave.	1	TBD ²	June 18, 2024	Single Family
180	ADU - 24866 Cottonwood Ave.	1	TBD ²	June 18, 2024	Single Family
181	ADU - 24908 Cottonwood Ave.	1	TBD ²	June 18, 2024	Single Family
182	ADU - 24898 Cottonwood Ave.	1	TBD ²	June 18, 2024	Single Family
183	ADU - 24918 Cottonwood Ave.	1	TBD ²	June 18, 2024	Single Family
184	ADU - 25074 Gentian Ave.	1	TBD ²	June 18, 2024	Single Family
185	ADU - 13669 Stockbrook Rd.	1	TBD ²	June 18, 2024	Single Family
186	ADU - 13244 Empress St.	1	TBD ²	June 18, 2024	Single Family
187	ADU - Tierra de Oro	1	TBD ²	June 18, 2024	Single Family
188	ADU - 14375 Chantry	1	TBD ²	June 18, 2024	Single Family
189	Jr. ADU - 13741 Red Mahogany Dr.	1	TBD ²	June 18, 2024	Single Family
Total Annexed Parcels		202			
Original District	31590	105			Single Family
Total Parcels		307			
¹ Parcel counts may be updated from time to time due to the recordation of parcel or tract maps.					
² Subject to landowner approval, scheduled for dates listed.					

Appendix B: District Boundary Map

Future Annexation Area



COPY

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Appendix C: Special Tax Allocation (Tax Roll)

APN	FY 2024/25 Applied Rate	APN	FY 2024/25 Applied Rate	APN	FY 2024/25 Applied Rate	APN	FY 2024/25 Applied Rate	APN	FY 2024/25 Applied Rate
256243011	351.96	312370034	351.96	316230011	351.96	479582017	351.96	486590005	351.96
256272013	351.96	312370035	351.96	316230012	351.96	479603018	351.96	486590006	351.96
256342007	703.92	312370036	351.96	316230013	351.96	479641002	351.96	486590007	703.92
259550001	351.96	312370037	351.96	316230014	351.96	479653004	703.92	486590008	351.96
260126014	351.96	312370038	351.96	316230015	351.96	481090041	1,117.76	486590009	351.96
260161021	351.96	312370039	351.96	316230016	351.96	481140001	351.96	486590010	351.96
260231016	351.96	312370040	351.96	316230017	351.96	481210011	703.92	486590011	351.96
260450004	351.96	312370041	351.96	316230018	351.96	481210018	351.96	486590012	351.96
263132038	17,246.04	312370042	351.96	316230019	351.96	482020030	351.96	486590013	351.96
263140009	351.96	312370043	351.96	316230020	351.96	482030027	1,055.88	486590014	351.96
263160010	351.96	312370044	351.96	316230021	351.96	482060013	351.96	486590015	351.96
264091022	351.96	312370045	351.96	316230022	351.96	482080043	351.96	486590016	351.96
264092031	351.96	312370046	351.96	316230023	351.96	482201011	351.96	486590017	351.96
264192025	351.96	312370047	351.96	316230024	351.96	482201021	351.96	486590018	351.96
291161009	351.96	312370048	351.96	316230025	351.96	482311021	351.96	486590020	351.96
291233035	703.92	312380001	351.96	316230026	351.96	482362017	351.96	486591001	351.96
291331003	703.92	312380002	351.96	316230027	351.96	482371002	703.92	486591002	351.96
291344043	351.96	312380003	351.96	316230028	351.96	482382019	351.96	486591003	351.96
291393011	351.96	312380004	351.96	316230029	351.96	482396002	351.96	486591004	351.96
291570035	187.41	312380005	351.96	316230030	351.96	482421009	351.96	486591005	351.96
291650007	703.92	312380006	351.96	316230031	351.96	482421011	351.96	486591006	351.96
292041006	703.92	312380007	351.96	316230032	351.96	482481029	351.96	486591007	351.96
292191016	351.96	312380008	351.96	316230033	351.96	482491005	351.96	486591008	351.96
292221009	351.96	312380009	351.96	316230034	351.96	482536010	351.96	486591009	351.96
292222033	351.96	312380010	351.96	316230035	351.96	482600030	351.96	486591010	351.96
292280032	22.56	312380011	351.96	316230036	351.96	482631030	351.96	486591011	351.96
296233019	351.96	312380012	351.96	316230037	351.96	482653029	351.96	486591012	351.96
297280003	536.47	312380013	351.96	316230038	351.96	482662026	351.96	486591013	351.96
297280004	547.42	312380014	351.96	316230039	351.96	482690026	351.96	486591014	351.96
297280005	448.88	312380015	351.96	316230040	351.96	484060021	703.92	486591015	351.96
297280006	459.83	312380016	351.96	316230041	351.96	484060066	351.96	486591016	351.96
297280007	547.42	312380017	351.96	316230042	351.96	484134004	351.96	486591017	351.96
297280008	251.81	312380018	351.96	316230043	351.96	484143007	351.96	486591018	351.96
304220054	351.96	312380019	351.96	316230044	351.96	484153004	351.96	486591019	351.96
304510023	351.96	312380020	351.96	316230045	351.96	484273035	351.96	486591020	351.96
304600001	46,106.76	312380021	351.96	316230046	351.96	485064022	351.96	486591021	351.96
304600002	351.96	312380022	351.96	316230047	351.96	485142018	351.96	486592001	351.96
304600003	351.96	312380023	351.96	316230048	351.96	485182035	351.96	486592002	351.96
304600004	351.96	312380024	351.96	316230049	351.96	486141026	351.96	486592003	351.96
304600005	351.96	312380025	351.96	316230050	351.96	486222040	351.96	486592004	351.96
308040058	39,419.52	312380026	351.96	316230051	351.96	486280061	77,431.20	486592005	351.96
308390024	351.96	312380027	351.96	316230052	351.96	486580001	351.96	486592006	351.96
308414002	351.96	312380028	351.96	316230053	351.96	486580002	351.96	486592007	351.96
312370001	351.96	312380029	351.96	316230054	351.96	486580003	351.96	486592008	351.96
312370002	351.96	312380030	351.96	316230055	351.96	486580004	351.96	486592009	351.96
312370003	351.96	312380031	351.96	316230056	351.96	486580005	351.96	486592010	351.96
312370004	351.96	312380032	351.96	316230057	351.96	486580006	351.96	486592011	351.96
312370005	351.96	312380033	351.96	316230058	351.96	486580007	351.96	486592012	351.96
312370006	351.96	312380034	351.96	316230059	351.96	486580008	351.96	486592013	351.96
312370007	351.96	312380035	351.96	316230060	351.96	486580009	351.96	486592014	351.96
312370008	351.96	312380036	351.96	316230061	351.96	486580010	351.96	486592015	351.96
312370009	351.96	312380037	351.96	316230062	351.96	486580011	351.96	486592016	351.96
312370010	351.96	312380038	351.96	316230063	351.96	486580012	351.96	486592017	351.96
312370011	351.96	312380039	351.96	316230064	351.96	486580013	351.96	486592018	351.96
312370012	351.96	312380040	351.96	316230065	351.96	486580014	351.96	486592019	351.96
312370013	351.96	312380041	351.96	316230066	351.96	486580015	351.96	486592020	351.96
312370014	351.96	312380042	351.96	316230067	351.96	486580016	351.96	486592021	351.96
312370015	351.96	312380043	351.96	316230068	351.96	486580017	351.96	486592022	351.96
312370016	351.96	312380044	351.96	474084029	351.96	486580018	351.96	486592023	351.96
312370017	351.96	312380045	351.96	474161035	703.92	486580019	351.96	486592024	351.96
312370018	351.96	312380046	351.96	474170021	351.96	486580020	351.96	486592025	351.96
312370019	351.96	312380047	351.96	474180012	351.96	486580021	351.96	486592026	351.96
312370020	351.96	312380048	351.96	474181019	351.96	486580022	351.96	486592027	351.96
312370021	351.96	316052024	351.96	474391009	351.96	486580024	351.96	486592028	351.96

APN	FY 2024/25 Applied Rate	APN	FY 2024/25 Applied Rate	APN	FY 2024/25 Applied Rate	APN	FY 2024/25 Applied Rate	APN	FY 2024/25 Applied Rate
312370022	351.96	316141012	351.96	474402001	351.96	486581001	351.96	486592029	351.96
312370023	351.96	316141019	351.96	474590037	351.96	486581002	351.96	486592030	351.96
312370024	351.96	316230001	351.96	474644001	351.96	486581003	351.96	486592031	351.96
312370025	351.96	316230002	351.96	475200009	351.96	486581004	351.96	486592032	351.96
312370026	351.96	316230003	351.96	475300046	351.96	486581005	351.96	487012002	351.96
312370027	351.96	316230004	351.96	478280006	351.96	486581006	351.96	487492001	351.96
312370028	351.96	316230005	351.96	479040038	351.96	486581007	351.96	487494025	351.96
312370029	351.96	316230006	351.96	479060016	351.96	486581008	351.96	488350060	80.47
312370030	351.96	316230007	351.96	479120050	92.20	486590001	351.96	488400008	80.47
312370031	351.96	316230008	351.96	479402025	351.96	486590002	351.96		
312370032	351.96	316230009	351.96	479422006	351.96	486590003	351.96		
312370033	351.96	316230010	351.96	479514001	351.96	486590004	351.96		
Subtotal 1	\$130,411.31	Subtotal 2	\$26,748.96	Subtotal 3	\$26,841.16	Subtotal 4	\$106,705.76	Subtotal 5	\$25,502.06

Special Tax Levy

Subtotal 1	\$130,411.31
Subtotal 2	\$26,748.96
Subtotal 3	\$26,841.16
Subtotal 4	\$106,705.76
Subtotal 5	\$25,502.06
Total Tax Roll:	\$316,209.26

Parcel Count

Subtotal 1	76
Subtotal 2	76
Subtotal 3	76
Subtotal 4	76
Subtotal 5	73
Total Parcel Count	377