



**CITY OF WILDOMAR
CITY COUNCIL REGULAR MEETING
CONSENT CALENDAR
Agenda Staff Report # 1.9
Meeting Date: July 8, 2026**

SUBJECT: Levy and Collection of Special Taxes within Community Facilities District No. 2022-1 (Services) for Fiscal Year 2026-27

SUBMITTED BY: Jason Farag, Public Works Director/City Engineer

PREPARED BY: Jason Farag, Public Works Director/City Engineer

ACTION:
Adopt a Resolution entitled:

RESOLUTION NO. 2026 - _____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, ORDERING THE LEVY AND COLLECTION OF SPECIAL TAXES WITHIN COMMUNITY FACILITIES DISTRICT NO. 2022-1 (SERVICES), FOR FISCAL YEAR 2026-27

SUMMARY:

Annually, the City determines the amount of the special tax for CFD 2022-1 (Services) that should be charged to cover service expenses consistent with the rate and method of apportionment approved by the City Council at the time the CFD was formed.

BACKGROUND:

The State legislature enacted the Mello-Roos Act in 1982 to assist public agencies in financing certain public improvements by creating Community Facilities Districts (CFDs) and either issuing tax exempt securities that are repaid by annual levy of special taxes within the CFD, or to provide for the financing of on-going public services through a special tax levied on parcels within the CFD.

In 2022, the City established CFD No. 2022-1. Three special taxes (Special Tax A, Special Tax B, and Special Tax C) are levied on properties within the CFD to fund the maintenance of certain improvements and to fund public safety services. The improvements maintained by the CFD that are funded by Special Tax A include items such as landscaping, streetlighting, street maintenance, drainage, parks and trail, and graffiti abatement. Also, Special Tax B of the CFD finances certain public safety services to meet the increased demands new development places on police and fire protection services for all residential developments. In addition, Special Tax C is a Contingent Tax only if the HOA/POA is unable to maintain the contingent services. The three tax rates are proposed to escalate each year. Special Tax A will escalate at the greater of Consumer Price Index (CPI) or 2%, not to exceed 6%. Special Tax B will escalate at the greater of Consumer Price Index (CPI) or 5%, not to exceed 6%. Special Tax C (Contingent) will escalate at the greater of Consumer Price Index (CPI) or 2%, not to exceed 6%.

DISCUSSION:

Annually, the City Council determines the amount of the special tax for CFD 2022-1 (Services) that should be charged to cover service expenses within the district zones consistent with the rate and method of apportionment approved by the City Council at the time the CFD was formed.

Exhibit A to the attached Resolution includes the preliminary levy rolls for CFD 2022-1 for FY 2026-27.

ACCOUNT CODE:

- Zone 0 - \$63,918.08
- Zone 1 - \$39,752.97
- Zone 2 - \$51,711.12
- Zone 4 - \$32,204.58
- Zone 5 - \$101,571.33
- Zone 6 - \$15,001.70
- Zone 8 - \$14,833.14
- Zone 9 - \$3,420.74
- Zone 10 - \$5,585.78
- Zone 12 - \$40,478.75
- Special Tax B - \$407,893.51

FISCAL IMPACT:

Community Facilities District No. 2022-1 (Services) will generate a maximum special tax of \$368,478.21 in Special Tax A and \$407,893.51 in Special Tax B for Fiscal Year 2026-27. Expenses for the Fiscal Year 2026-27 for Zone(s) Original - 12 cannot be estimated at this time because not all certificates of occupancy and acceptance of the facilities have occurred at this time. As facilities are accepted and maintenance occurs within these zones, District funds will be used to offset the applicable maintenance expenditures.

ATTACHMENTS:

- [Resolution and Exhibit B of Resolution](#)
- [Exhibit A of Resolution](#)