SUBMITTAL TO THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

ITEM: 11.1
(ID # 30785)
MEETING DATE:
Tuesday, July 14, 2026

FROM : EXECUTIVE OFFICE

SUBJECT: EXECUTIVE OFFICE: Enrollment of FY 2026-27 Special Tax Levies for County Community Facilities Districts (CFDs), All Districts [$0].

RECOMMENDED MOTION: That the Board of Supervisors acting ex-officio as the Community Facilities District Legislative Body:

1. Approve and adopt the following resolutions authorizing the enrollment of the FY 2026-27 Special Tax Levies in a not-to-exceed amount for the Community Facilities Districts:

   Resolution No. CFD 2026-01, Resolution of Community Facilities District No. 89-4 of the County of Riverside Authorizing the Levy and Enrollment of a Special Tax for Fiscal Year 2026-2027.

   Resolution No. CFD 2026-02, Resolution of Community Facilities District No. 03-1 (Newport Road) of the County of Riverside Authorizing the Levy and Enrollment of a Special Tax for Fiscal Year 2026-2027.

   Resolution No. CFD 2026-03, Resolution of Community Facilities District No. 04-2 (Lake Hills Crest) of the County of Riverside Authorizing the Levy and Enrollment of a Special Tax for Fiscal Year 2026-2027.

   Resolution No. CFD 2026-04, Resolution of Community Facilities District No. 05-8 (Scott Road) of the County of Riverside Authorizing the Levy and Enrollment of a Special Tax for Fiscal Year 2026-2027.

   Resolution No. CFD 2026-05, Resolution of Community Facilities District No. 07-2 (Clinton Keith) of the County of Riverside Authorizing the Levy and Enrollment of a Special Tax for Fiscal Year 2026-2027.

ACTION:Policy

Don Kent, Chief Finance Officer 6/22/2026

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Gutierrez, seconded by Supervisor Medina and duly carried, IT WAS ORDERED that the above matter is approved as recommended.

Ayes:	Medina, Spiegel, and Gutierrez
Nays:	None
Absent:	Washington and Perez
Date:	July 14, 2026
xc:	EO

Kimberly A. Rector
Clerk of the Board
By: ______________
Deputy

SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST				
NET COUNTY COST				
SOURCE OF FUNDS: N/A			Budget Adjustment:	No
			For Fiscal Year:	26/27

C.E.O. RECOMMENDATION: Approve

BACKGROUND:

Summary

Section 53340 of the California Government Code allows the legislative body of a community facilities district to annually provide for, by resolution, the levy of special taxes to be enrolled for each fiscal year. Attached are the resolutions for the Community Facilities Districts for which the Board serves as the legislative body. The resolutions conform to the requirements of the aforementioned statute as well as the Rate and Method of Apportionment for the respective Community Facilities Districts.

The status and key indicators for both the Community Facilities Districts are shown on the attached Exhibit A.

Prev. Agn. Ref.: 11.1 on 7/1/25

Impact on Residents and Businesses

Citizens who reside within the boundaries of the Community Facilities Districts listed in Exhibit A will continue to be levied the approved amounts.

ATTACHMENTS:

1. Exhibit A – Key Indicators Affecting FY 2026-2027 Community Facilities District Levies
2. Resolution No. CFD 2026-01
3. Resolution No. CFD 2026-02
4. Resolution No. CFD 2026-03
5. Resolution No. CFD 2026-04
6. Resolution No. CFD 2026-05

Stephanie Nelson
Stephanie Nelson 6/17/2026

Aaron Gettis
Aaron Gettis, Chief Deputy County Counsel 6/19/2026

Board of Supervisors
***Ex Officio* Legislative Body**

County of Riverside
Community Facilities Districts

RESOLUTION NO. CFD 2026-01

RESOLUTION OF COMMUNITY FACILITIES DISTRICT NO. 89-4 OF THE COUNTY OF RIVERSIDE AUTHORIZING THE LEVY AND ENROLLMENT OF A SPECIAL TAX FOR FISCAL YEAR 2026-2027

WHEREAS, the Board of Supervisors of the County of Riverside (respectively, the "Board" and the "County") by the adoption of Resolution No. 91-219 on April 30, 1991, established Community Facilities District No. 89-4 of the County of Riverside, California (the "CFD"), as modified by the change proceedings approved by the Board, acting *ex-officio* as the Legislative Body of the CFD (the "Legislative Body"), by adoption of Resolution No. CFD 2005-03 on March 22, 2005, pursuant to the Mello-Roos Community Facilities District Act of 1982, as amended, Chapter 2.5 (commencing with Section 53311) of Part l of Division 2 of Title 5 of the California Government Code (the "Act"); and

WHEREAS, pursuant to the provisions of the Act, proceedings to amend the Rate and Method of Apportionment of Special Tax (respectively, the "Rate and Method" and the "Special Tax") for the CFD were concluded by the Board's adoption of Ordinance No. 709.1 on March 29, 2005, that amended Ordinance No. 709, adopted June 11, 1991 (collectively, the "Ordinance"); and

WHEREAS, the Legislative Body adopted Resolution No. 91-636 on December 3, 1991 that was amended by Resolution No. 92-053, adopted on January 21, 1992 to provide for the sale and issuance of $4,825,000 in Special Tax Improvement Bonds (the "Series 1992 Bonds"); and

WHEREAS, the Legislative Body by the adoption of Resolution No. CFD 2005-05 on May 17, 2005 authorized the sale and issuance of $4,280,000 in Special Tax Refunding Bonds (the "Series 2005 Refunding Bonds") to refund the Series 1992 Bonds; and

WHEREAS, the Legislative Body by the adoption of Resolution No. CFD 2018-02 on January 30, 2018 authorized the sale and issuance of $2,700,000 in Special Tax Refunding Bonds (the "Series 2018 Refunding Bonds") to refund the Series 2005 Refunding Bonds; and

WHEREAS, all conditions precedent to the levy of the Special Tax in accordance with the Ordinance have been satisfied;

FORM APPROVED COUNTY COUNSEL
BY: [signature] 6/17/26
STEPHANIE K. NELSON DATE

JUL 1 4 2026 **11.1**

NOW, THEREFORE, BE IT RESOLVED, FOUND, DETERMINED AND ORDERED by the Board of Supervisors of the County of Riverside, California, acting *ex-officio* as the Legislative Body for Community Facilities District No. 89-4 of the County of Riverside, in regular session assembled on July 14, 2026, as follows:

Section 1. Each of the above recitals is true and correct.

Section 2. Pursuant to the provisions of Resolution No. CFD 2018-02 and the Ordinance, the Special Tax is to be levied up to an aggregate amount of $300,000 for fiscal year 2026-2027 that is to be apportioned among the parcels which comprise the CFD consistent with the Rate and Method to be provided by Webb Municipal Finance to the Auditor-Controller of the County of Riverside (the "Auditor-Controller").

Section 3. The amount of Special Tax to be levied for fiscal year 2026-2027 does not exceed the amount authorized by the Ordinance and approved by the qualified electors of the CFD.

Section 4. The proceeds of the Special Tax levy shall be used to pay, in whole or in part, the costs of the following:

A. Payment of principal and interest on the outstanding Series 2018 Refunding Bonds;

B. Replenishment of the required bond reserve fund, or other reserve funds, if necessary.

C. Payment of the administrative expenses of the CFD, as provided in the Act, Resolution Nos. 91-219, CFD 2005-03, CFD 2005-05, CFD 2018-02, the Ordinance and the Fiscal Agent Agreement pursuant to which the Series 2018 Refunding Bonds were issued.

The proceeds of the Special Tax levy shall be used as set forth above, and shall not be used for any other purpose.

Section 5. The Auditor-Controller is hereby directed to enter the levy of the Special Tax for fiscal year 2026-2027 as apportioned pursuant to the Rate and Method on all taxable parcels within the CFD in accordance with this Resolution in a space marked "CFD 89-4" on the equalized secured tax roll for fiscal year 2026-2027.

Section 6. The Auditor-Controller shall, at the close of the tax collection period, promptly render to the CFD a detailed report showing the amount of Special Tax, penalties, interest and fees collected, and from which parcels each was collected. Any expenses to be paid to the Auditor-Controller for carrying out the foregoing responsibilities shall be collected in accordance with a contract entered into between the CFD and the Auditor-Controller, pursuant to Section 29304 of the California Government Code.

PASSED and ADOPTED by the Board of Supervisors, acting *ex-officio* as the Legislative Body of the CFD on July 14, 2026.

Karen S. Spiegel

KAREN SPIEGEL, CHAIR
Board of Supervisors, acting *ex officio* as the Legislative Body of the CFD

ATTEST:

KIMBERLY RECTOR, Clerk to the Legislative Body of the CFD

Deputy

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Board of Supervisors **County of Riverside**
***Ex Officio* Legislative Body** **Community Facilities District**

RESOLUTION NO. CFD 2026-01

RESOLUTION OF COMMUNITY FACILITIES DISTRICT NO. 89-4 OF THE COUNTY OF RIVERSIDE AUTHORIZING THE LEVY OF A SPECIAL TAX FOR FISCAL YEAR 2026-2027

ROLL CALL:

Ayes:	Medina, Spiegel, and Gutierrez
Nays:	None
Absent:	Washington and Perez
Abstain:	None

The foregoing is certified to be a true copy of a resolution duly adopted by said Board of Supervisors on the date therein set forth.

KIMBERLY A. RECTOR, Clerk of said Board

By: ______________________

Deputy

07/14/2026 Item 11.1

RESOLUTION NO. CFD 2026-02

RESOLUTION OF COMMUNITY FACILITIES DISTRICT NO. 03-1 (NEWPORT ROAD) OF THE COUNTY OF RIVERSIDE AUTHORIZING THE LEVY AND ENROLLMENT OF A SPECIAL TAX FOR FISCAL YEAR 2026-2027

WHEREAS, the Board of Supervisors of the County of Riverside (respectively, the "Board" and the "County") by the adoption of Resolution No. 2003-173 on April 15, 2003, established Community Facilities District No. 03-1 (Newport Road) of the County of Riverside, California (the "CFD"), pursuant to the Mello-Roos Community Facilities District Act of 1982, as amended, Chapter 2.5 (commencing with Section 53311) of Part l of Division 2 of Title 5 of the California Government Code (the "Act"); and

WHEREAS, pursuant to the provisions of the Act, proceedings to establish the Rate and Method of Apportionment of Special Tax (respectively, the "Rate and Method" and the "Special Tax") for the CFD were concluded by the Board's adoption of Ordinance No. 827 on August 26, 2003 (the "Ordinance"); and

WHEREAS, the Board, acting *ex-officio* as the Legislative Body of the CFD (the "Legislative Body"), by adoption of Resolution No. CFD 2004-15 on August 10, 2004 authorized the sale and issuance of $18,000,000 of Special Tax Improvement Bonds (the "Series 2004 Bonds"); and

WHEREAS, the Legislative Body by the adoption of Resolution No. CFD 2014-11 on November 4, 2014 authorized the sale and issuance of $17,000,000 of Special Tax Refunding Bonds (the "Series 2014 Bonds") to refund the Series 2004 Bonds; and

WHEREAS, all conditions precedent to the levy of the Special Tax in accordance with the Ordinance have been satisfied;

NOW, THEREFORE, BE IT RESOLVED, FOUND, DETERMINED AND ORDERED by the Board of Supervisors of the County of Riverside, California, acting *ex-officio* as the Legislative Body for Community Facilities District No. 03-1 (Newport Road) of the County of Riverside, in regular session assembled on July 14, 2026, as follows:

Section 1. Each of the above recitals is true and correct.

Section 2. Pursuant to the provisions of Resolution No. CFD 2004-15, Resolution No. CFD

FORM APPROVED COUNTY COUNSEL
BY: STEPHANIE K. NELSON DATE

JUL 1 4 2026 **11.1**

2014-11, and the Ordinance, the Special Tax is to be levied up to an aggregate amount of $1,400,000 for fiscal year 2026-2027 that is to be apportioned among the parcels which comprise the CFD consistent with the Rate and Method to be provided by Webb Municipal Finance to the Auditor-Controller of the County of Riverside (the "Auditor-Controller").

Section 3. The amount of Special Tax to be levied for fiscal year 2026-2027 does not exceed the amount authorized by the Ordinance and approved by the qualified electors of the CFD.

Section 4. The proceeds of the Special Tax levy shall be used to pay, in whole or in part, the costs of the following:

A. Payment of principal and interest on the outstanding Series 2014 Bonds;

B. Replenishment of the required bond reserve fund, or other reserve funds, if necessary.

C. Payment of the administrative expenses of the CFD, as provided in the Act, Resolution Nos. 2003-173, CFD 2004-15, & CFD 2014-11, the Ordinance, and the Fiscal Agent Agreement pursuant to which the Series 2014 Bonds were issued.

The proceeds of the Special Tax levy shall be used as set forth above, and shall not be used for any other purpose.

Section 5. The Auditor-Controller is hereby directed to enter the levy of the Special Tax for fiscal year 2026-2027 as apportioned pursuant to the Rate and Method on all taxable parcels within the CFD in accordance with this Resolution in a space marked “CFD 03-1 (Newport Road)” on the equalized secured tax roll for fiscal year 2026-2027.

Section 6. The Auditor-Controller shall, at the close of the tax collection period, promptly render to the CFD a detailed report showing the amount of Special Tax, penalties, interest and fees collected, and from which parcels each was collected. Any expenses to be paid to the Auditor-Controller for carrying out the foregoing responsibilities shall be collected in accordance with a contract entered into between the CFD and the Auditor-Controller, pursuant to Section 29304 of the California Government Code.

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PASSED and ADOPTED by the Board of Supervisors, acting *ex-officio* as the Legislative Body of the CFD on July 14, 2026.

Karen S. Spiegel

KAREN SPIEGEL, CHAIR
Board of Supervisors, acting *ex officio* as the Legislative Body of the CFD

ATTEST:

KIMBERLY RECTOR, Clerk to the Legislative Body of the CFD

Deputy

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JUL 14 2026 11.1

Board of Supervisors
***Ex Officio* Legislative Body**

County of Riverside
Community Facilities District

RESOLUTION NO. CFD 2026-02

RESOLUTION OF COMMUNITY FACILITIES DISTRICT NO. 03-1 (NEWPORT ROAD) OF THE COUNTY OF RIVERSIDE AUTHORIZING THE LEVY OF A SPECIAL TAX FOR FISCAL YEAR 2026-2027

ROLL CALL:

Ayes: Medina, Spiegel, and Gutierrez

Nays: None

Absent: Washington and Perez

Abstain: None

The foregoing is certified to be a true copy of a resolution duly adopted by said Board of Supervisors on the date therein set forth.

KIMBERLY A. RECTOR, Clerk of said Board

By: ____________________

Deputy

Board of Supervisors
***Ex Officio* Legislative Body**

County of Riverside
Community Facilities Districts

RESOLUTION NO. CFD 2026-03

RESOLUTION OF COMMUNITY FACILITIES DISTRICT NO. 04-2 (LAKE HILLS CREST) OF THE COUNTY OF RIVERSIDE AUTHORIZING THE LEVY AND ENROLLMENT OF A SPECIAL TAX FOR FISCAL YEAR 2026-2027

WHEREAS, the Board of Supervisors of the County of Riverside (respectively, the "Board" and the "County") by the adoption of Resolution No. 2005-03 on January 11, 2005 established Community Facilities District No. 04-2 (Lake Hills Crest) of the County of Riverside, California (the "CFD"), pursuant to the Mello-Roos Community Facilities District Act of 1982, as amended, Chapter 2.5 (commencing with Section 53311) of Part l of Division 2 of Title 5 of the California Government Code (the "Act"); and

WHEREAS, pursuant to the provisions of the Act, proceedings to establish the Rate and Method of Apportionment of Special Tax (respectively, the "Rate and Method" and the "Special Tax") for the CFD were concluded by the Board's adoption of Ordinance No. 834 on January 25, 2005 (the "Ordinance"); and

WHEREAS, the Board, acting *ex-officio* as the Legislative Body of the CFD (the "Legislative Body"), adopted Resolution No. CFD 2005-06 on June 28, 2005 to provide for the sale and issuance of $25,820,000 in Special Tax Bonds (the "Series A 2005 Bonds"); and

WHEREAS, the Legislative Body by the adoption of Resolution No. CFD 2012-12 on July 31, 2012 authorized the sale and issuance of $19,665,000 of Special Tax Refunding Bonds (the "Series 2012 Refunding Bonds") to refund the Series A 2005 Bonds; and

WHEREAS, the Legislative Body by the adoption of Resolution No. CFD 2024-01 on April 30, 2024 authorized the sale and issuance of $9,895,000 of Special Tax Refunding Bonds (the "Series 2024 Refunding Bonds") to refund the Series 2012 Refunding Bonds; and

WHEREAS, all conditions precedent to the levy of the Special Tax in accordance with the Ordinance have been satisfied;

NOW, THEREFORE, BE IT RESOLVED, FOUND, DETERMINED AND ORDERED by the Board of Supervisors of the County of Riverside, California, acting *ex-officio* as the Legislative Body for Community Facilities District No. 04-2 (Lake Hills Crest) of the County of Riverside, in regular session

FORM APPROVED COUNTY COUNSEL
BY: [signature] 6/17/26
STEPHANIE K. NELSON DATE

JUL 1 4 2026 **11 . 1**

assembled on July 14, 2026, as follows:

Section 1. Each of the above recitals is true and correct.

Section 2. Pursuant to the provisions of Resolution No. CFD 2024-01 and the Ordinance, the Special Tax is to be levied up to an aggregate amount of $1,300,000 for fiscal year 2026-2027 that is to be apportioned among the parcels which comprise the CFD consistent with the Rate and Method to be provided by Webb Municipal Finance to the Auditor-Controller of the County of Riverside (the "Auditor-Controller").

Section 3. The amount of Special Tax to be levied for fiscal year 2026-2027 does not exceed the amount authorized by the Ordinance and approved by the qualified electors of the CFD.

Section 4. The proceeds of the Special Tax levy shall be used to pay, in whole or in part, the costs of the following:

A. Payment of principal and interest on the outstanding Series 2024 Refunding Bonds;

B. Replenishment of the required bond reserve fund, or other reserve funds, if necessary.

C. Payment of the administrative expenses of the CFD, as provided in the Act, Resolution Nos. 2005-03, CFD 2012-12, and CFD 2024-01 and the Ordinance, and the Fiscal Agent Agreement pursuant to which the Series 2024 Refunding Bonds were issued.

The proceeds of the Special Tax levy shall be used as set forth above, and shall not be used for any other purpose.

Section 5. The Auditor-Controller is hereby directed to enter the levy of the Special Tax for fiscal year 2026-2027 as apportioned pursuant to the Rate and Method on all taxable parcels within the CFD in accordance with this Resolution in a space marked "CFD 04-2 (Lake Hills Crest)" on the equalized secured tax roll for fiscal year 2026-2027.

Section 6. The Auditor-Controller shall, at the close of the tax collection period, promptly render to the CFD a detailed report showing the amount of Special Tax, penalties, interest and fees collected, and from which parcels each was collected. Any expenses to be paid to the Auditor-Controller for carrying out the foregoing responsibilities shall be collected in accordance with a contract entered into between the CFD and the Auditor-Controller, pursuant to Section 29304 of the California Government Code.

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PASSED and ADOPTED by the Board of Supervisors, acting *ex-officio* as the Legislative Body of the CFD on July 14, 2026.

Karen S. Spiegel

KAREN SPIEGEL, CHAIR
Board of Supervisors, acting *ex officio* as the Legislative Body of the CFD

ATTEST:

KIMBERLY RECTOR, Clerk to the Legislative Body of the CFD

Deputy

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Board of Supervisors
***Ex Officio* Legislative Body**

County of Riverside
Community Facilities District

RESOLUTION NO. CFD 2026-03

RESOLUTION OF COMMUNITY FACILITIES DISTRICT NO. 04-2 (LAKE HILLS CREST) OF THE COUNTY OF RIVERSIDE AUTHORIZING THE LEVY OF A SPECIAL TAX FOR FISCAL YEAR 2026-2027

ROLL CALL:

Ayes: Medina, Spiegel, and Gutierrez

Nays: None

Absent: Washington and Perez

Abstain: None

The foregoing is certified to be a true copy of a resolution duly adopted by said Board of Supervisors on the date therein set forth.

KIMBERLY A. RECTOR, Clerk of said Board

By: ______________________

Deputy

07/14/2026 Item 11.1

Board of Supervisors
***Ex Officio* Legislative Body**

County of Riverside
Community Facilities Districts

RESOLUTION NO. CFD 2026-04

RESOLUTION OF COMMUNITY FACILITIES DISTRICT NO. 05-8 (SCOTT ROAD) OF THE COUNTY OF RIVERSIDE AUTHORIZING THE LEVY AND ENROLLMENT OF A SPECIAL TAX FOR FISCAL YEAR 2026-2027

WHEREAS, the Board of Supervisors of the County of Riverside (respectively, the "Board" and the "County") by the adoption of Resolution No. 2006-092 on April 4, 2006, established Community Facilities District No. 05-8 (Scott Road) of the County of Riverside, California (the "CFD"), pursuant to the Mello-Roos Community Facilities District Act of 1982, as amended, Chapter 2.5 (commencing with Section 53311) of Part l of Division 2 of Title 5 of the California Government Code (the "Act"); and

WHEREAS, pursuant to the provisions of the Act, proceedings to establish the Rate and Method of Apportionment of Special Tax (respectively, the "Rate and Method" and the "Special Tax") for the CFD were concluded by the Board's adoption of Ordinance No. 852 on April 25, 2006 (the "Ordinance"); and

WHEREAS, the Board, acting *ex-officio* as the Legislative Body of the CFD (the "Legislative Body"), by adoption of Resolution No. CFD 2006-02 on April 4, 2006 authorized the sale and issuance of three series of bonds in an amount not to exceed $100,000,000 of Special Tax Improvement Bonds (the "Improvement Bonds"); and

WHEREAS, the Legislative Body by the adoption of Resolution No. CFD 2013-01 on January 29, 2013 authorized the sale and issuance of $16,875,000 of Special Tax Refunding Bonds (the "Series 2013 Refunding Bonds") to refund the Improvement Bonds; and

WHEREAS, the Legislative Body by the adoption of Resolution No. CFD 2018-10 on November 6, 2018 authorized the sale and issuance of $5,120,000 of Special Tax Bonds (the "Series 2018 Bonds") on a parity with the 2013 Bonds; and

WHEREAS, the Legislative Body by the adoption of Resolution No. CFD 2024-02 on April 30, 2024 authorized the sale and issuance of $13,375,000 of Special Tax Refunding Bonds (the "Series 2024 Refunding Bonds") to refund the Series 2013 Refunding Bonds; and

FORM APPROVED COUNTY COUNSEL
BY: [signature] 6/17/26
STEPHANIE K. NELSON DATE

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WHEREAS, all conditions precedent to the levy of the Special Tax in accordance with the Ordinance have been satisfied;

NOW, THEREFORE, BE IT RESOLVED, FOUND, DETERMINED AND ORDERED by the Board of Supervisors of the County of Riverside, California, acting *ex-officio* as the Legislative Body for Community Facilities District No. 05-8 (Scott Road) of the County of Riverside, in regular session assembled on July 14, 2026, as follows:

Section 1. Each of the above recitals is true and correct.

Section 2. Pursuant to the provisions of Resolution No. CFD 2018-10 and Resolution No. CFD 2024-02, and the Ordinance, the Special Tax is to be levied up to an aggregate amount of $3,800,000 for fiscal year 2026-2027 that is to be apportioned among the parcels which comprise the CFD consistent with the Rate and Method to be provided by Webb Municipal Finance to the Auditor-Controller of the County of Riverside (the "Auditor-Controller").

Section 3. The amount of Special Tax to be levied for fiscal year 2026-2027 does not exceed the amount authorized by the Ordinance and approved by the qualified electors of the CFD.

Section 4. The proceeds of the Special Tax levy shall be used to pay, in whole or in part, the costs of the following:

A. Prior to the issuance of bonds for an improvement phase:

1. Payment of the administrative expenses of the CFD, as provided in the Act, Resolution Nos. 2006-092, CFD 2013-01, CFD 2018-10 and CFD 2024-02, and the Ordinance.
2. Special Tax payments may be applied to the cost of facilities thereby reducing the amount of construction funds required to be financed for each phase of improvements;

B. Subsequent to the issuance of bonds for an improvement phase:

1. Payment of principal and interest on the Improvement Bonds when issued;
2. Replenishment of the required bond reserve fund, or other reserve funds, if necessary.
3. Payment of the administrative expenses of the CFD, as provided in the Act, Resolution Nos. 2006-092, CFD 2013-01, CFD 2018-10 and CFD 2024-02, and the Ordinance.
4. Special Tax payments may be applied to the cost of facilities thereby reducing the amount of construction funds required to be financed for each phase of improvements.

The proceeds of the Special Tax levy shall be used as set forth above, and shall not be used for any other purpose.

Section 5. The Auditor-Controller is hereby directed to enter the levy of the Special Tax for fiscal year 2026-2027 as apportioned pursuant to the Rate and Method on all taxable parcels within the CFD in accordance with this Resolution in a space marked "CFD 05-8 (Scott Road)" on the equalized secured tax roll for fiscal year 2026-2027.

Section 6. The Auditor-Controller shall, at the close of the tax collection period, promptly render to the CFD a detailed report showing the amount of Special Tax, penalties, interest and fees collected, and from which parcels each was collected. Any expenses to be paid to the Auditor-Controller for carrying out the foregoing responsibilities shall be collected in accordance with a contract entered into between the CFD and the Auditor-Controller, pursuant to Section 29304 of the California Government Code.

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PASSED and ADOPTED by the Board of Supervisors, acting *ex-officio* as the Legislative Body of the CFD on July 14, 2026.

Karen S. Spiegel

KAREN SPIEGEL, CHAIR
Board of Supervisors, acting *ex officio* as the Legislative Body of the CFD

ATTEST:

KIMBERLY RECTOR, Clerk to the Legislative Body of the CFD

Deputy

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Board of Supervisors
***Ex Officio* Legislative Body**

County of Riverside
Community Facilities District

RESOLUTION NO. CFD 2026-04

RESOLUTION OF COMMUNITY FACILITIES DISTRICT NO. 05-8 (SCOTT ROAD) OF THE COUNTY OF RIVERSIDE AUTHORIZING THE LEVY OF A SPECIAL TAX FOR FISCAL YEAR 2026-2027

ROLL CALL:

Ayes: Medina, Spiegel, and Gutierrez

Nays: None

Absent: Washington and Perez

Abstain: None

The foregoing is certified to be a true copy of a resolution duly adopted by said Board of Supervisors on the date therein set forth.

KIMBERLY A. RECTOR, Clerk of said Board

By: ____________________________

Deputy

07/14/2026 Item 11.1

Board of Supervisors
***Ex Officio* Legislative Body**

County of Riverside
Community Facilities Districts

RESOLUTION NO. CFD 2026-05

RESOLUTION OF COMMUNITY FACILITIES DISTRICT NO. 07-2 (CLINTON KEITH) OF THE COUNTY OF RIVERSIDE AUTHORIZING THE LEVY AND ENROLLMENT OF A SPECIAL TAX FOR FISCAL YEAR 2026-2027

FORM APPROVED COUNTY COUNSEL
BY: [signature] 6/17/26
STEPHANIE K. NELSON DATE

WHEREAS, the Board of Supervisors of the County of Riverside (respectively, the "Board" and the "County") by the adoption of Resolution No. 2007-286 on June 12, 2007, established Community Facilities District No. 07-2 (Clinton Keith) of the County of Riverside, California (the "CFD"), pursuant to the Mello-Roos Community Facilities District Act of 1982, as amended, Chapter 2.5 (commencing with Section 53311) of Part l of Division 2 of Title 5 of the California Government Code (the "Act"); and

WHEREAS, pursuant to the provisions of the Act, proceedings to establish the Rate and Method of Apportionment of Special Tax (respectively, the "Rate and Method" and the "Special Tax") for the CFD were concluded by the Board's adoption of Ordinance No. 870 on June 26, 2007 (the "Ordinance"); and

WHEREAS, the Board, acting *ex-officio* as the Legislative Body of the CFD (the "Legislative Body"), by adoption of Resolution No. CFD 2015-08 on July 17, 2015 authorized the sale and issuance of bonds in an amount not to exceed $27,000,000 of Special Tax Improvement Bonds (the "Series 2015 Bonds"); and

WHEREAS, the Board, acting *ex-officio* as the Legislative Body of the CFD (the "Legislative Body"), by adoption of Resolution No. CFD 2017-01 on May 2, 2017 authorized the sale and issuance of bonds in an amount not to exceed $8,500,000 of Special Tax Bonds, Series 2017 (the "Series 2017 Bonds"); and

WHEREAS, the Board, acting *ex-officio* as the Legislative Body of the CFD (the "Legislative Body"), by adoption of Resolution No. CFD 2020-01 on October 20, 2020 authorized the sale and issuance of bonds in an amount not to exceed $27,220,000 of Special Tax Bonds, Series 2020 (the "Series 2020 Bonds"); and

WHEREAS, all conditions precedent to the levy of the Special Tax in accordance with the Ordinance have been satisfied;

JUL 1 4 2026 **11.1**

NOW, THEREFORE, BE IT RESOLVED, FOUND, DETERMINED AND ORDERED by the Board of Supervisors of the County of Riverside, California, acting *ex-officio* as the Legislative Body for Community Facilities District No. 07-2 (Clinton Keith) of the County of Riverside, in regular session assembled on July 14, 2026, as follows:

Section 1. Each of the above recitals is true and correct.

Section 2. Pursuant to the provisions of Resolution No. CFD 2015-08, Resolution No. CFD 2017-01, Resolution No. CFD 2020-01 and the Ordinance, the Special Tax is to be levied up to an aggregate amount of $3,800,000 for fiscal year 2026-2027 that is to be apportioned among the parcels which comprise the CFD consistent with the Rate and Method to be provided by Webb Municipal Finance to the Auditor-Controller of the County of Riverside (the "Auditor-Controller").

Section 3. The amount of Special Tax to be levied for fiscal year 2026-2027 does not exceed the amount authorized by the Ordinance and approved by the qualified electors of the CFD.

Section 4. The proceeds of the Special Tax levy shall be used to pay, in whole or in part, the costs of the following:

A. Prior to the issuance of bonds for an improvement phase:

a. Payment of the administrative expenses of the CFD, as provided in the Act, Resolution Nos. 2007-286, CFD 2015-08, CFD 2017-01, and CFD 2020-01 and the Ordinance.

b. Special Tax payments may be applied to the cost of facilities thereby reducing the amount of construction funds required to be financed for each phase of improvements;

B. Subsequent to the issuance of bonds for an improvement phase:

a. Payment of principal and interest on the Improvement Bonds when issued;

b. Replenishment of the required bond reserve fund, or other reserve funds, if necessary.

c. Payment of the administrative expenses of the CFD, as provided in the Act, Resolution Nos. 2007-286, CFD 2015-08, CFD 2017-01, and CFD 2020-01 and the Ordinance.

d. Special Tax payments may be applied to the cost of facilities thereby reducing the amount of construction funds required to be financed for each phase of improvements.

The proceeds of the Special Tax levy shall be used as set forth above, and shall not be used for any other purpose.

Section 5. The Auditor-Controller is hereby directed to enter the levy of the Special Tax for fiscal year 2026-2027 as apportioned pursuant to the Rate and Method on all taxable parcels within the CFD in accordance with this Resolution in a space marked "CFD 07-2 (Clinton Keith)" on the equalized secured tax roll for fiscal year 2026-2027.

Section 6. The Auditor-Controller shall, at the close of the tax collection period, promptly render to the CFD a detailed report showing the amount of Special Tax, penalties, interest and fees collected, and from which parcels each was collected. Any expenses to be paid to the Auditor-Controller for carrying out the foregoing responsibilities shall be collected in accordance with a contract entered into between the CFD and the Auditor-Controller, pursuant to Section 29304 of the California Government Code.

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PASSED and ADOPTED by the Board of Supervisors, acting e*x-officio* as the Legislative Body of the CFD on July 14, 2026.

Karen S. Spiegel

KAREN SPIEGEL, CHAIR
Board of Supervisors, acting *ex officio* as the Legislative Body of the CFD

ATTEST:

KIMBERLY RECTOR, Clerk to the Legislative Body of the CFD

Deputy

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Board of Supervisors
***Ex Officio* Legislative Body**

County of Riverside
Community Facilities District

RESOLUTION NO. CFD 2026-05

RESOLUTION OF COMMUNITY FACILITIES DISTRICT NO. 07-2 (CLINTON KEITH) OF THE COUNTY OF RIVERSIDE AUTHORIZING THE LEVY OF A SPECIAL TAX FOR FISCAL YEAR 2026-2027

ROLL CALL:

Ayes:	Medina, Spiegel, and Gutierrez
Nays:	None
Absent:	Washington and Perez
Abstain:	None

The foregoing is certified to be a true copy of a resolution duly adopted by said Board of Supervisors on the date therein set forth.

KIMBERLY A. RECTOR, Clerk of said Board

By: ______________________

Deputy

EXHIBIT A
Key Indicators Affecting FY 2026-27 Community Facilities District Levies

The Community Facilities Districts (CFD), which have not yet reached build out have experienced both residential and commercial development. During the past year 86 permits for residential development and 1 permit for commercial development have been issued for CFD 05-8 and CFD 03-1, respectively. CFD 03-1 continues to also experience significant ongoing residential development. Delinquency rates have continued to remain low, remaining at an overall acceptable level as provided in the foreclosure covenant. The Executive Office continues to diligently pursue the delinquent parcels in accordance with the foreclosure covenants. At this time, there are no CFDs in jeopardy of default due to delinquency. Details on the status of the various Districts follow below:

CFD 89-4	FY 2026-27	FY 2025-26	% Change
Proposed/Actual Levy	$281,957.60	$282,218.50	-0.09%
Total Administration as % of levy*	21.85%	21.62%	1.06%
Delinquency Rate for Prior Year Levy	2.01%	0.00%	N/A

The District issued Refunding Bonds with a new money component in May 2005. This new series extended the final maturity of the District from 2016 to 2030. The District was also part of a private placement refunding with CFD 89-1, for which bonds were issued on February 20, 2018. There were no newly developed parcels within the District during the past Fiscal Year and there are 2 parcels which remain undeveloped. The revenue from undeveloped property will not be necessary to meet debt service for the District, therefore only developed property will be levied. The tax delinquency rate for the prior year levy increased to 2.01% from 0.00%.

CFD 03-1 (Newport Road)	FY 2026-27	FY 2025-26	% Change
Proposed/Actual Levy	$1,333,000.00	$1,250,812.30	6.57%
Total Administration as % of levy*	5.25%	5.60%	-6.25%
Delinquency Rate for Prior Year Levy	1.48%	1.22%	21.31%

This District was refunded in December 2014. Although the construction of Newport Road has been completed, the development has continued within this District. The delinquency rate for the prior Fiscal Year increased from 1.22% to 1.48%. It has been a pattern in this District for most, if not all, of the prior year delinquent parcels to redeem during the following Fiscal Year. This has prevented any requirement to draw on the Reserve Fund.

CFD 04-2 (Lakehills Crest)	FY 2026-27	FY 2025-26	% Change
Proposed/Actual Levy	$1,273,376.65	$1,264,267.84	0.72%
Total Administration as % of levy*	4.76%	4.29%	10.96%
Delinquency Rate for Prior Year Levy	2.73%	2.26%	20.80%

This District was recently refunded in June 2024. Full subdivision and development have occurred at 510 parcels. The delinquency rate, when compared to the rate at the same time last year, increased from 2.26% to 2.73%. The delinquency rate continues to stay below the foreclosure covenant.

* *Includes other County departments, fiscal agent, tax consultant, and legal fees*

CFD 05-8 (Scott Road)	FY 2026-27	FY 2025-26	% Change
Proposed/Actual Levy	$3,759,440.39	$3,271,879.50	14.90%
Total Administration as % of levy*	2.17%	2.27%	-4.41%
Delinquency Rate for Prior Year Levy	0.51%	0.62%	-17.74%

This District was recently refunded in June 2024. The purpose of the CFD is to finance TUMF fee obligations. There is a total of 2,460 parcels developed within the District. As with the prior Fiscal Year, all developed parcels will be levied at their full Assigned Special Tax rate until the final series of bonds are issued. For Fiscal Year 2026-27, the levy on developed parcels will comprise over 100% debt service coverage. The undeveloped parcels will not need to be levied. The tax delinquency rate decreased from 0.62% to 0.51%.

CFD 07-2 (Clinton Keith Rd)	FY 2026-27	FY 2025-26	% Change
Proposed/Actual Levy	$3,743,404.96	$3,624,469.48	3.28%
Total Administration as % of levy*	2.33%	2.35%	-0.85%
Delinquency Rate for Prior Year Levy	1.40%	1.48%	-5.41%

This District was formed in July 2007 and the initial series of bonds was issued in August 2015 followed by parity issuances in June 2017 and October 2020. Additional bonds for the CFD may be issued for refunding purposes only. The purpose of the District is to finance TUMF and RBBD fees that will be used for the widening of Clinton Keith Road between Antelope Road and State Route 79. For Fiscal Year 2026-27 there are 3,076 developed parcels that will be levied Special Taxes. The tax delinquency rate decreased from 1.48% to 1.40%.

* *Includes other County departments, fiscal agent, tax consultant, and legal fees*