



# Community Facilities District No. 2016-1 Annual Special Tax Report

*Fiscal Year Ending June 30, 2025*

## Redlands Unified School District

2025 / 2026



A division of California Financial Services

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# Introduction

Community Facilities District No. 2016-1 (“CFD No. 2016-1”) of the Redlands Unified School District (the “School District”) was formed pursuant to the terms and provisions of the “Mello-Roos Community Facilities Act of 1982”, as amended (the “Act”), being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California. CFD No. 2016-1 is authorized under the Act to finance certain facilities (the “Authorized Facilities”) as established at the time of formation.

This Annual Special Tax Report (the “Report”) summarizes certain general and administrative information and analyzes the financial obligations of CFD No. 2016-1 for the purpose of establishing the Annual Special Tax Levy for Fiscal Year 2025/2026. The Annual Special Tax Levy is calculated pursuant to the First Amended Rate and Method of Apportionment (the “RMA”) which is attached to this Report as Exhibit A.

All capitalized terms not defined herein are used as defined in the RMA.

This Report is organized into the following Sections:

## **Section I – CFD Background**

Section I provides background information relating to the formation of CFD No. 2016-1.

## **Section II – Fiscal Year 2024/2025 Special Tax Levy**

Section II provides information regarding the levy and collection of Special Taxes for Fiscal Year 2024/2025 and an accounting of the remaining collections.

## **Section III – Senate Bill 165**

Section III provides information required under Senate Bill 165 (“SB 165”) regarding the expenditure of the Annual Special Taxes to fund the Authorized Facilities of CFD No. 2016-1 for Fiscal Year 2024/2025.

## **Section IV – Special Tax Requirement**

Section IV calculates the annual Special Tax Requirement based on the obligations of CFD No. 2016-1 for Fiscal Year 2025/2026.

## **Section V – Special Tax Classification**

Section V provides updated information regarding the Special Tax classification of parcels within CFD No. 2016-1.

## **Section VI – Fiscal Year 2025/2026 Special Tax Levy**

Section VI provides the Fiscal Year 2025/2026 Special Tax levy based on updated Special Tax classifications and the annual Special Tax Requirement.

# I. CFD Background

This Section provides background information regarding the formation of CFD No. 2016-1 and the bonds issued to fund the Authorized Facilities.

## A. Location

The initial boundaries of CFD No. 2016-1 includes six (6) noncontiguous planned residential projects located throughout the School District. Subsequent to the initial formation, nine (9) additional planned residential projects were annexed into CFD No. 2016-1 during four (4) separate annexations. For reference, the original boundary map of CFD No. 2016-1, and the boundary maps for each annexation, are included as Exhibit B and the current Assessor's Parcel maps are included as Exhibit C.

## B. Formation

CFD No. 2016-1 was formed and established by the School District on October 25, 2016, under the Act, following a public hearing conducted by the Board of Trustees of the School District (the "Board"), as legislative body of CFD No. 2016-1, and a landowner election at which the qualified electors of CFD No. 2016-1 authorized CFD No. 2016-1 to incur bonded indebtedness in an amount not to exceed \$250,000,000 and approved the levy of annual Special Taxes.

On June 15, 2017, a landowner election was held of the qualified electors of two (2) additional residential projects authorized Annexation No. 1 of real property into CFD No. 2016-1.

On April 10, 2018 a landowner election was held of the qualified electors of three (3) additional residential projects authorized Annexation No. 2 of real property into CFD No. 2016-1.

On January 15, 2019 a landowner election was held of the qualified electors of three (3) additional residential projects authorized Annexation No. 3 of real property into CFD No. 2016-1.

On September 24, 2019 a landowner election was held of the qualified electors of one (1) additional residential projects authorized Annexation No. 4 of real property into CFD No. 2016-1.

CFD No. 2016-1 was formed to finance the acquisition/construction of school facilities that will directly or indirectly serve students generated from residential units constructed within CFD No. 2016-1.

The table on the following page provides information related to the formation of CFD No. 2016-1.

## Board Actions Related to Formation of CFD No. 2016-1

Resolution	Board Meeting Date	Resolution Number
<b>Original CFD No. 2016-1</b>		
Resolution of Intention	September 13, 2016	12, 2016-17
Resolution Ordering Recording of Boundary Map	September 13, 2016	13, 2016-17
Resolution to Incur Bonded Indebtedness	September 13, 2016	14, 2016-17
Resolution Modifications to RMA	October 25, 2016	16, 2016-17
Resolution of Formation	October 25, 2016	17, 2016-17
Resolution of Necessity	October 25, 2016	22, 2016-17
Resolution Calling Election	October 25, 2016	23, 2016-17
Ordinance Levying Special Taxes	October 25, 2016	Ordinance No. 1, 2016-17
<b>Annexation No. 1</b>		
Resolution of Intention to Annex Property	May 9, 2017	41, 2016-17
Resolution Ordering Recording of Boundary Map	May 9, 2017	42, 2016-17
Resolution Calling Election	June 15, 2017	45, 2016-17
Resolution Canvassing Results of Election	June 15, 2017	46, 2016-17
Ordinance Levying Special Taxes	June 15, 2017	Ordinance No. 2, 2016-17
<b>Annexation No. 2</b>		
Resolution of Intention to Annex Property	February 13, 2018	19, 2017-18
Resolution Ordering Recording of Boundary Map	February 13, 2018	20, 2017-18
Resolution Calling Election	April 10, 2018	23, 2017-18
Resolution Canvassing Results of Election	April 10, 2018	24, 2017-18
Ordinance Levying Special Taxes	April 10, 2018	Ordinance No. 3, 2017-18
<b>Annexation No. 3</b>		
Resolution of Intention to Annex Property	December 11, 2018	18, 2018-19
Resolution Ordering Recording of Boundary Map	December 11, 2018	19, 2018-19
Resolution Calling Election	January 15, 2019	21, 2018-19
Resolution Canvassing Results of Election	January 15, 2019	22, 2018-19
Ordinance Levying Special Taxes	January 15, 2019	Ordinance No. 4, 2018-19
<b>Annexation No. 4</b>		
Resolution of Intention to Annex Property	August 13, 2019	36, 2019-20
Resolution Ordering Recording of Boundary Map	August 13, 2019	37, 2019-20
Resolution Calling Election	September 24, 2019	7, 2019-20
Resolution Canvassing Results of Election	September 24, 2019	8, 2019-20
Ordinance Levying Special Taxes	September 24, 2019	Ordinance No. 5, 2019-20

A Notice of Special Tax Lien was recorded in the real property records of the County on November 22, 2016, as Document No. 2016-0506190 on all property within the original boundaries of CFD No. 2016-1.

Subsequently, an additional Notice of Special Tax Lien was recorded in the real property records of the County for each annexation as follows:

1. July 5, 2017, as Document No. 2017-0274611 on all property within the boundaries of Annexation No. 1 of CFD No. 2016-1;
2. April 25, 2018, as Document No. 2018-00151217 on all property within the boundaries of Annexation No. 2 of CFD No. 2016-1; and
3. January 22, 2019, as Document No. 2019-0021506 on all property within the boundaries of Annexation No. 3 of CFD No. 2016-1. The Special Tax Lien was amended, and the Amended Notice of Special Tax Lien was recorded on October 15, 2019, as Document No. 2019-0369368 on all property within the boundaries of Annexation No. 3 (Amended Notice of Special Tax Lien) of CFD No. 2016-1.
4. October 23, 2019, as Document No. 2019-0381390 on all property within the boundaries of Annexation No. 4 of CFD No. 2016-1.

### **C. Bonds**

As of June 30, 2025, no Special Tax Bonds have been issued by CFD No. 2016-1.

## II. Fiscal Year 2024/2025 Special Tax Levy

Each Fiscal Year, CFD No. 2016-1 levies and collects Annual Special Taxes pursuant to the RMA in order to meet the obligation for that Fiscal Year. This Section provides a summary of the levy and collection of Annual Special Taxes in Fiscal Year 2024/2025.

### A. Special Tax Levy

The Special Tax levy for Fiscal Year 2024/2025 is summarized by Special Tax classification with the total Building Square Footage (“BSF”) of Developed Property in the table below.

**Fiscal Year 2024/2025  
Special Tax Rate Based on Year Developed**

Initial Tax Year	Number of Units	Total BSF	Special Tax Rate	Total Special Taxes
2016/2017 <sup>[1]</sup>	6	16,606	\$0.55867	\$9,277.22
2017/2018 <sup>[2]</sup>	90	246,462	\$0.57192	140,956.96
2018/2019	158	433,254	\$0.58409	253,059.26
2019/2020	98	262,953	\$0.60385	158,782.98
2020/2021	329	871,398	\$0.60432	526,602.20
2021/2022	182	496,168	\$0.60432	299,843.66
2022/2023	43	113,986	\$0.68322	77,877.72
2023/2024	0	0	\$0.72077	0.00
2024/2025	3	6,883	\$0.73518	5,060.24
<b>Total</b>	<b>909</b>	<b>2,447,710</b>	<b>NA</b>	<b>\$1,471,460.24</b>

[1] Building Permits issued before CFD Formation and were first taxed in Fiscal Year 2017/2018.

[2] Building Permits issued on or before May 1, 2017 but were first taxed in Fiscal Year 2018/2019 due the recordation of the Final Tract Map.

A summary of the annual Special Tax levy for Fiscal Year 2024/2025 by Special Tax classification as determined by the RMA for CFD No. 2016-1 can be found in the table below.

**Fiscal Year 2024/2025  
Annual Special Tax Levy of CFD No. 2016-1**

Property Type	Number of BSF/Lots/Acres	Average Special Tax Rate <sup>[1]</sup>	Total Special Taxes
Developed	959,171 BSF	\$0.5307 per BSF	\$509,032.34
Approved	328 Lots	0.00 per Lot	\$0.00
Undeveloped	89.065 Acres	0.00 per Acre	\$0.00
<b>Total</b>			<b>\$509,032.34</b>

[1] Reflects the average Special Tax Rates since the initial assigned Special Tax rate for Developed Property for a specific Fiscal Year is calculated based on the Inflator, thus the average Special Tax Rate may not reflect the actual assigned Special Tax Rate for each parcel of Developed Property.

**B. Annual Special Tax Collections and Delinquencies**

Delinquent Annual Special Taxes for CFD No. 2016-1, as of June 30, 2025, for Fiscal Year 2024/2025 is summarized in the table below detailed listing of the Fiscal Year 2024/2025 Delinquent Annual Special Taxes, based on the year end collections is provided as Exhibit D.

**CFD No. 2016-1  
Annual Special Tax Collections and Delinquencies**

Fiscal Year	Subject Fiscal Year					June 30, 2025	
	Aggregate Special Tax	Parcels Delinquent	Amount Collected	Amount Delinquent	Delinquency Rate	Remaining Amount Delinquent	Remaining Delinquency Rate
2020/2021	\$1,005,769.98	11	\$996,107.88	\$9,662.10	0.96%	\$742.09	0.07%
2021/2022	1,300,490.96	8	1,289,907.10	10,583.86	0.81%	1,513.86	0.12%
2022/2023	1,409,457.22	10	1,396,851.35	12,605.87	0.89%	1,544.14	0.11%
2023/2024	1,437,645.80	10	1,426,854.88	10,790.92	0.75%	4,023.36	0.28%
2024/2025	1,471,460.24	8	1,462,175.95	9,284.29	0.63%	9,284.29	0.63%

# III. Senate Bill 165

Senate Bill 165, or the Local Agency Special Tax and Bond Accountability Act (“SB 165”), requires any local Special Tax/local bond measure subject to voter approval contain a statement indicating the specific purposes of the Special Tax, require that the proceeds of the Special Tax be applied to those purposes, require the creation of an account into which the proceeds shall be deposited, and require an annual report containing specified information concerning the use of the proceeds. SB 165 only applies to CFDs authorized on or after January 1, 2001 in accordance with Sections 50075.1 and 53410 of the California Government Code.

## A. Authorized Facilities

Pursuant to the Act, CFD No. 2016-1 can only be used to fund the Authorized Facilities as outlined at the time of formation. The following is an excerpt taken from the Resolution of Intention to establish CFD No. 2016-1 which describes the Authorized Facilities.

### School Facilities

1. Any school facility or facilities with an estimated useful life of five (5) years or longer needed by the School District, including, without limitations: sites; on-site and off-site improvements (including landscaping, access roadways, drainage, sidewalks and gutter, utility lines, playground areas and equipment); classrooms; recreational facilities; on-site school offices and other administrative spaces; central (off-site) support and administrative facilities; interim student housing; transportation facilities; and furnishings and equipment (including, to the extent permitted by law, vehicles and technology equipment and infrastructure).
2. The costs attributable to planning, engineering, designing, coordinating, leasing, financing, acquiring, expanding, relocating,

rehabilitating, or constructing (or any combination thereof) of the facilities to be funded by CFD No. 2016-1 (including without limitation, construction management, inspection, materials testing, and construction staking); any “debt” as defined in Government Code Section 53317(d); the costs to issue and sell any such debt (including without limitations, underwriters discount, appraisals, market studies, reserve fund, capitalized interest, bond counsel, special tax consultant, bond trustee or fiscal agent, bond and official statement printing and administrative expenses to the School District and/or CFD No. 2016-1; and all other incidental expenses).

## B. Special Taxes

Special Taxes collected can be utilized by the School District to construct the Authorized Facilities to benefit the residents within CFD No. 2016-1. The Special Taxes of CFD No. 2016-1 have been deposited into a custodial account held with US Bank. The table below presents a detailed listing of the Special Taxes collected and expended within this custodial account.

### CFD No. 2016-1 Custodial Account with US Bank

<b>Balance as of October 1, 2019</b>		<b>\$0.00</b>
Previously Accrued	\$5,652,874.74	
Previously Expended	(19,318.12)	
<b>Balance as of July 1, 2024</b>		<b>\$5,633,556.62</b>
Accruals		\$1,482,337.57
Special Tax Deposits	\$1,476,749.84	
Investment Earnings	5,587.73	
Expenditures		(\$2,080.12)
Trustee Fees	(\$2,080.12)	
<b>Balance as of June 30, 2025</b>		<b>\$7,113,814.07</b>

# IV. Special Tax Requirement

This Section outlines the calculation of the annual Special Tax Requirement of CFD No. 2016-1 based on the financial obligations for Fiscal Year 2025/2026.

## A. Special Tax Requirement

The Annual Special Taxes of CFD No. 2016-1 are calculated in accordance and pursuant to the RMA. Pursuant to the RMA, any amounts not required to pay Administrative Expenses and Debt Service may be used to purchase/construct the Authorized Facilities of CFD No. 2016-1. The table below shows the calculation of the Special Tax Requirement for Fiscal Year 2025/2026.

**Special Tax Requirement for CFD No. 2016-1**

<b>Fiscal Year 2025/2026 Obligations</b>		<b>(\$1,556,501.40)</b>
Administrative Expense Budget	(\$22,500.00)	
Anticipated Special Tax Delinquencies	(9,820.86)	
Direct Construction of Authorized Facilities	(1,524,180.54)	
<b>Fiscal Year 2025/2026 Special Tax Requirement</b>		<b>\$1,556,501.40</b>

[1] Assumes the Fiscal Year 2024/2025 Year End delinquency rate of 0.63%.

## B. Administrative Expense Budget

Each year a portion of the Annual Special Tax levy is used to pay for the administrative expenses incurred by the School District to levy the Annual Special Tax and administer the debt issued to financed Authorized Facilities. The estimated Fiscal Year 2025/2026 Administrative Expenses are shown in the table below.

### Fiscal Year 2025/2026 Budgeted Administrative Expenses

<b>Administrative Expense</b>	<b>Fiscal Year 2025/2026 Budget</b>
District Staff and Expenses	\$8,000.00
Consultant Expenses	9,000.00
County Tax Collection Fees	282.60
Contingency for Legal	5,217.40
<b>Total Expenses</b>	<b>\$22,500.00</b>

# V. Special Tax Classification

Each Fiscal Year, parcels within CFD No. 2016-1 are assigned Special Tax classifications based on the parameters outlined in the RMA. This Section outlines how parcels are classified and the amount of Taxable Property within CFD No. 2016-1.

## A. Developed Property

Pursuant to the RMA, a parcel is considered to be classified as Developed Property once a Building Permit is issued on or prior to May 1<sup>st</sup> of the prior Fiscal Year provided that such parcel was created through the recordation of a Final Tract Map on or before January 1<sup>st</sup> of the prior Fiscal Year. Once classified as Developed Property, each parcel is taxed for a period of thirty-five (35) Fiscal Years. The table below summarizes the number of parcels with Building Permits issued and the fiscal year those parcels were initially classified as Developed Property.

**Summary of Parcels  
Classified as Developed Property  
Fiscal Year 2025/2026**

Initial Tax Year	Classification	Total Building Square Footage	Number of Units
2017/2018	Developed Property	175,439	65
2018/2019	Developed Property	520,883	189
2019/2020	Developed Property	262,953	98
2020/2021	Developed Property	871,398	329
2021/2022	Developed Property	496,168	182
2022/2023	Developed Property	113,986	43
2023/2024	Developed Property	0	0
2024/2025	Developed Property	6,883	3
2025/2026	Developed Property	74,162	33
<b>Total</b>		<b>2,521,872</b>	<b>942</b>

Building Permits have been issued for 422 Units by the City of Redlands, 109 Units by the City of Highlands, 319 Units by the City of Loma Linda and 92 by the County within CFD No. 2016-1. According to the San Bernardino County Assessor, an additional 48 parcels have subdivided into Taxable Property and have been classified as Approved. The table below summarizes the Special Tax classification for the Units within CFD No. 2016-1.

**Fiscal Year 2025/2026  
Development within CFD No. 2016-1**

Classification	Total Building Square Footage/Acreage	Number of Units/Lots
Developed	2,521,872 BSF	942
Approved	NA	48
Undeveloped	0.00 Acres	0
<b>Total</b>		<b>990</b>

## VI. Fiscal Year 2025/2026 Special Tax Levy

Each Fiscal Year, the Special Tax is levied up to the Maximum Annual Special Tax rate, as determined by the provisions of the RMA, in the amount needed to satisfy the Special Tax Requirement.

Based on the Special Tax Requirement listed in Section IV, CFD No. 2016-1 will levy at the Maximum Annual Special Tax rate allowable for each parcel classified as Developed Property. The Special Tax roll, containing a listing of each parcel's Special Tax and Maximum Special Tax, calculated pursuant to the RMA, can be found attached as Exhibit E. The Special Tax rates based on the Fiscal Year the parcel was classified as Developed can be found in the table below.

**Fiscal Year 2025/2026  
Special Tax Rate Based on Year Developed**

Initial Tax Year	Number of Units	Total BSF	Special Tax Rate	Total Special Taxes <sup>[3]</sup>
2016/2017 <sup>[1]</sup>	6	16,606	\$0.56984	\$9,462.78
2017/2018 <sup>[2]</sup>	90	246,462	\$0.58336	143,775.90
2018/2019	158	433,254	\$0.59577	258,120.04
2019/2020	98	262,953	\$0.61593	161,958.48
2020/2021	329	871,398	\$0.61641	537,133.92
2021/2022	182	496,168	\$0.61641	305,840.60
2022/2023	43	113,986	\$0.69981	79,435.28
2023/2024	0	0	\$0.72077	0.00
2024/2025	3	6,883	\$0.74989	5,161.46
2025/2026	33	74,162	\$0.74989	55,612.94
<b>Total</b>	<b>942</b>	<b>2,521,872</b>	<b>NA</b>	<b>\$1,556,501.40</b>

[1] Building Permits issued before CFD Formation and were first taxed in Fiscal Year 2017/2018.

[2] Building Permits issued on or before May 1, 2017 but were first taxed in Fiscal Year 2018/2019 due the recordation of the Final Tract Map.

[3] Totals may not sum due to rounding.

A summary of the annual Special Tax levy for Fiscal Year 2025/2026 by Special Tax classification as determined by the RMA for CFD No. 2016-1 can be found on the table below.

**Fiscal Year 2025/2026  
Annual Special Tax Levy of CFD No. 2016-1**

<b>Property Type</b>	<b>Number of/BSF Lots/Acres</b>	<b>Average Special Tax Rate <sup>[1]</sup></b>	<b>Total Special Taxes</b>
Developed	2,521,872 BSF	\$0.61720 per BSF	\$1,556,501.40
Approved	37 Lots	0.00 per Lot	0.00
Undeveloped	13.42 Acres	0.00 per Acre	0.00
<b>Total</b>			<b>\$1,556,501.40</b>

[1] Reflects the average Special Tax Rate since the initial assigned Special Tax rate for Developed Property for a specific Fiscal Year is calculated based on the Inflation, thus the average Special Tax Rate may not reflect the actual assigned Special Tax Rate for each parcel of Developed Property.

# **Exhibit A**

## **First Amended Rate and Method of Apportionment**

# Exhibit B

## CFD Boundary Maps

# **Exhibit C**

## **Assessor's Parcel Maps**

# **Exhibit D**

## **Delinquent Annual Special Tax Report**

# **Exhibit E**

## **Annual Special Tax Roll for Fiscal Year 2025/2026**