

Brawley City Council &
Successor Agency to Brawley
Community Redevelopment Agency
Regular Meeting Agenda
June 17, 2025 at 5:30 PM
City Council Chambers
383 Main Street
Brawley, California 92227

This meeting will be broadcast live at https://brawley-ca.granicus.com/ViewPublisher.php?view_id=1

Gil Rebollar, Mayor JJ Galvan, Mayor Pro-Tempore Timothy Kelley, Council Member John Grass, Council Member Perry Monita, Council Member Ana Gutierrez, City Clerk
William Smerdon, Acting City Treasurer
William S. Smerdon, City Attorney
Jimmy Duran, City Manager/
Executive Director

CALL TO ORDER

ROLL CALL

INVOCATION

PLEDGE OF ALLEGIANCE

1. APPROVAL OF AGENDA

2. CLOSED SESSION

<u>CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED LITIGATION</u> Significant exposure to litigation pursuant to paragraph (2) or (3) of subdivision (d) of Section 54956.9: One Case PUBLIC EMPLOYEE APPOINTMENT Title: City Manager

PUBLIC EMPLOYEE APPOINTMENT

Title: City Manager

CONFERENCE WITH REAL PROPERTY NEGOTIATORS

Property: Wiest Field located at 1044 Magnolia Street, Brawley

Agency negotiator: Interim City Manager

Negotiating parties: Brawley Union High School District

Under negotiation: Potential License Agreement

3. PUBLIC APPEARANCES/COMMENTS (Not to exceed 4 minutes.)

This is the time for the public to address the Council on any item not appearing on the agenda that is within the subject matter jurisdiction of the City Council. The Mayor will recognize you and when you come to the microphone, please state your name for the record. You are not allowed to make personal attacks on individuals or make comments which are slanderous, or which may invade an individual's personal privacy. Please direct your questions and comments to the City Council.

Any member of the public is invited to submit public comments in advance of the meeting to be read at the meeting. Please email your questions to valerie.sonico@brawley-ca.gov or call 760-351-3048 any time before 2:30 PM, June 17, 2025.

- a. Public Comments for Items not on the Agenda
- b. Presentation of mural honoring the life of City of Brawley resident Daniel Hernandez by Tom Dubose and Leticia Hernandez.

4. CONSENT AGENDA

Items are approved by one motion. Council Members or members of the public may request consent items be considered separately at a time determined by the Mayor.

a. Approve City Council Meeting Minutes: June 03, 2025

(1 attachment)

b. Approve demand check registers processed from May 17, 2025, to May 30, 2025.

(3 attachments)

c. Approval to receive and file the Third Quarter Fiscal Year 2024/25 Treasury Report.

(3 attachments)

d. Adopt Resolutions Authorizing the Levy of Special Taxes for the various Community Facilities Districts within the City of Brawley for Fiscal Year 2025/2026.

(4 attachments)

e. Adopt City Resolution approving the Bernardo Padilla Assessment District direct charge for fiscal year 2025/2026.

(2 attachments)

f. Letter of support opposing the closure of Calipatria State Prison.

(1 attachment)

5. CITY MANAGER REPORT

6. REGULAR BUSINESS

a. Public Hearing – AB 2561 Compliance with Government Code Section 3502.3:
 Opportunity for Bargaining Units to Comment on Negotiable Impacts and Effects.
 Presented by Shirley Bonillas, Human Resources Administrator and Sylvia Vizcarra,
 Human Resources Generalist.

(1 attachment)

b. Potential Action to Adopt Resolution No. 2025-__ Authorizing and Approving Interim Expenditures Prior to Adoption of the FY 2025-26 Overall Budget. Presented by Silvia Luna, Finance Director.

(2 attachments)

c. Potential Action to Award Project No. 2025-05 Purchase of Chemical Products for Water Treatment Plant, Wastewater Treatment Plant, and Parks & Recreation. Presented by Rom Medina, Public Works Director.

(2 attachments)

d. Potential Action to Approve Renewal of Operational Agreement between the Brawley Police Department and the Imperial County District Attorney's Office Victim Witness Assistance Program. Presented by Jonathan Blackstone, Assistant Chief of Police.

(2 attachments)

e. Potential Action to Authorize Clay Procurement from West Coast Sand and Gravel Inc. using funds from the MLB Grant. Presented by John Tang, Parks and Recreation Manager.

(2 attachments)

7. INFORMATIONAL REPORTS

8. CITY COUNCIL MEMBER REPORTS

9. CITY ATTORNEY REPORT

ADJOURNMENT: *Regular Meeting July 01, 2025* @ *6:00 PM*, 383 Main Street, Brawley, California. Supporting Documents are available for public review in the Office of the City Clerk, 383 Main Street, Brawley, California 92227 - Monday through Friday during Regular Business Hours; Individuals who require special accommodations are requested to give 48 hours prior notice. Contact: Office of the City Clerk @ 760-351-3048.

Ana Gutierrez, Deputy City Clerk

CITY OF BRAWLEY June 3, 2025



The City Council of the City of Brawley, California, met in regular session at 5:30 p.m. in the City Council Chambers. The date, time, and place of said meeting were duly established. The City Clerk attests to the agenda's posting pursuant to Cal. Govt. Code § 54954.2.

REGULAR MEETING:

Mayor Rebollar called the meeting to order at 5:30 p.m.

PRESENT: Monita, Grass, Kelley, Galvan, Rebollar,

PRESENT VIA ZOOM: None ABSENT: None

INVOCATION: CM Grass

PLEDGE OF ALLEGIANCE: CM Monita

1. APPROVAL OF AGENDA

The Agenda was approved. m/s/c Rebollar/Kelley/5-0

Comments may be heard here:

https://brawley-ca.granicus.com/ViewPublisher.php?view_id=1

2. CLOSED SESSION

<u>CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION</u>

Significant exposure to litigation pursuant to paragraph (2) or (3) of subdivision (d) of Section 54956.9. One Case.

Information was provided to the Council, and they gave direction to the staff.

PUBLIC EMPLOYEE APPOINTMENT

Title: City Manager Nothing to Report.

3. PUBLIC APPEARANCES/COMMENTS: (Not to exceed four minutes)

This is the time for the public to address the Council on any item not appearing on the agenda that is within the subject matter jurisdiction of the City Council. The Mayor will recognize you, and when you come to the microphone, please state your name for the record. You are not allowed to make personal attacks on individuals or make comments that are slanderous or that may invade an individual's personal privacy. Please direct your questions and comments to the City Council.

Any member of the public is invited to submit public comments in advance of the meeting, to be read at the meeting. Please email your questions to valerie.sonico@brawley-ca.gov or call 760-351-3048 anytime before 2:30 PM on June 3, 2025.

a. Public comments on items not on the Agenda.

Mary Emanueli – Regarding Lions Center Pool Linda Rubin – Regarding Lions Center Pool & Weist Field Concerns Raymond Gonzales – Informational

Stan Myer, 766 Milano Court – Concerns of homelessness.

Pablo Cortez, Trainer for La Gente Boxing Program.

Comments may be heard here:

https://brawley-ca.granicus.com/ViewPublisher.php?view_id=1

b. Presentation of Proclamation Honoring the 10th Anniversary of Ordination to the Priesthood of Father Bernardo Lara, presented by Mayor Gil Rebollar.

Comments may be heard here:

https://brawley-ca.granicus.com/ViewPublisher.php?view id=1

c. Proclamation in Recognition of Brawley Elks Lodge #1420 for Establishing the Antlers Youth program presented by CM Kelley.

Ruben Villa, Exalted Ruler, Elks Lodge.

Comments may be heard here:

https://brawley-ca.granicus.com/ViewPublisher.php?view_id=1

d. Presentation by Ramiro Urias, Chief Executive Officer of Brawley Chamber of Commerce, providing an update on the Chamber's current initiatives, ongoing activities, and future goals.

Comments may be heard here:

https://brawley-ca.granicus.com/ViewPublisher.php?view_id=1

4. CONSENT AGENDA:

Items are approved by one motion. Council Members or members of the public may request that consent items be considered separately at a time determined by the Mayor.

m/s/c Kelley/Monita/5-0

- a. **Approved** City Council Meeting Minutes: May 20, 2025.
- b. **Approved** Accounts Payable: May 3, 2025, to May 16, 2025.
- c. **Approved** Second Reading of Ordinance 2025___ Establishing installation of four-way stop signs for the intersection of South Eastern Avenue and I Street.
- d. **Approved** Second Reading of Ordinance 2025__ Establishing a no parking zone on the south side of Malan Street, at the intersection with South 5th Street.

Comments may be heard here:

https://brawley-ca.granicus.com/ViewPublisher.php?view_id=1

5. CITY MANAGER REPORT:

- 1. Rom Medina and Juny Marmalejo Update on Main Street Waterline Project and Eastside Maintenance Project.
- 2. Emmett Fried, Assistant to the City Manager Presentation for digital Go Gov request and notification. Kevin Straus from Go Gov.



Comments may be heard here:

https://brawley-ca.granicus.com/ViewPublisher.php?view id=1

4a

6. REGULAR BUSINESS:

- a. Pulled
- b. Potential Action to adopt City Council Policy No. 153-65, which establishes the framework and requirements for holding public hearings and reporting on the City of Brawley's workforce vacancies, and recruitment and retention efforts in compliance with Assembly Bill ("AB") 2561. (Gov. Code § 3502.3.) Presented by Shirley Bonillas, Human Resources Administrator.

m/s/c Grass/Kelley/5-0

Comments may be heard here:

https://brawley-ca.granicus.com/ViewPublisher.php?view id=1

7. INFORMATIONAL REPORTS

Comments may be heard here:

https://brawley-ca.granicus.com/ViewPublisher.php?view id=1

8. CITY COUNCIL MEMBER REPORTS:

The City Council reports are available on the City of Brawley's website and on the City's audio record of the meeting.

Comments may be heard here:

https://brawley-ca.granicus.com/ViewPublisher.php?view id=1

9. CITY ATTORNEY REPORT:

Working with outside legal counsel regarding the Pool.

Comments may be heard here:

https://brawley-ca.granicus.com/ViewPublisher.php?view id=1

The meeting was adjourned at 7:27 p.m. (Back to Closed Session)

Ana Gutierrez, City Clerk	

City of Brawley

City Council June 17, 2025 Agenda Item No. 4b

STAFF REPORT

To: City Council

From: Rocio Enriquez, Assistant Finance Director Prepared by: Jesse Sanchez, Sr. Accounting Assistant

Subject: Demand check registers processed from May 17, 2025 to May 30, 2025

RECOMMENDATION:

Approve demand check registers processed from May 17, 2025 to May 30, 2025.

BACKGROUND INFORMATION:

Routine bills and payroll processed between Council meetings included the following:

All Bank Codes Check Summary

	Payable	Payment		
Payment Type	Count	Count	Discount	Payment
Regular Checks	278	133	0.00	322,057.73
Manual Checks	0	0	0.00	0.00
Voided Checks	0	1	0.00	0.00
Bank Drafts	22	22	0.00	126,392.33
EFT's	18	10	0.00	38,579.08
	318	166	0.00	487,029.14

Utility refunds included the following:

Totals by Transaction Type and Revenue Code

Transaction Type	Revenue Code	Count	Amount
Refund			
	996 - 996	3	10.24
		Refund Total:	10.24
	T.	otal for Period: 3	10.24



FISCAL IMPACT:

No additional fiscal impact to approve these reports.

40

ALTERNATIVES:

None.

ATTACHMENTS:

- 1. Check Report by Check Number
- 2. UB Refunds Transaction Report

REPORT COORDINATED WITH (other than person preparing the staff report):

None.

REPORT APPROVAL(S):

Staff, Title or Consultant, Agency	Status – Date of Status
Jimmy Duran, Chief of Police/Interim City Manager	Approved – 06/06/2025
Silvia Luna, Finance Director	Approved – 06/04/2025



City of Brawley

Check Report

By Check Number

Date Range: 05/17/2025 - 05/30/2025

ORATED								
Vendor Number	Vendor Name	Doot Doto	Payment Date	Payment Type	Discount Am			Number
Payable #	Payable Type	Post Date	Payable Description	on	Discount Amount	Paya	ible Amount	
02405	US Bank Operating Account		05/22/2025	EFT		0.00	979.50	061
001127	Brawley Analytical Inc.	05/21/2025	Water Testing/Lab		0.00	0.00	450.00	901
001127	Invoice 	05/21/2025	<u>o</u> .	os 5/6/25 os April 22 & 30 & May 7	0.00		529.50	
001129	Invoice	05/21/2025	water resting/Lab	is April 22 & 30 & May 7	0.00		529.50	
00248	Brenntag Pacific, Inc.		05/22/2025	EFT		0.00	9,514.61	962
BPI513656	Invoice	05/22/2025	L A Chemchlor Soc	lium	0.00		1,407.95	
BPI513657	Invoice	05/21/2025	OPEN PO FOR CHE	MICALS FY 24-25	0.00		4,053.33	
BPI516058	Invoice	05/21/2025	OPEN PO FOR CHE	MICALS FY 24-25	0.00		4,053.33	
02340	Marchaelleformation T		05/22/2025	EFT		0.00	725.00	062
200007928	Municipal Information To	ecnnology Associat 05/20/2025		Registration/A. Garibay	0.00	0.00	725.00	303
200007328	Invoice	03/20/2023	2023 Connecence i	registration/A. Garibay	0.00		723.00	
01609	Staples Business Credit		05/22/2025	EFT		0.00	41.58	964
6030022021	Invoice	05/19/2025	Coffe Pods		0.00		14.59	
6030022022	Invoice	05/19/2025	Snacks		0.00		26.99	
004.45			05/22/2025	FFT		0.00	105 20	0.65
00145	Vestis Group, Inc.	05/05/0005	05/22/2025	EFT		0.00	106.20	965
<u>5220518481</u>	Invoice	05/06/2025	Mats/Dust Mop		0.00		106.20	
02405	Brawley Analytical Inc.		05/29/2025	EFT		0.00	1.849.50	966
000982	Invoice	05/27/2025	Water Testing/Lab	os 3/5/25	0.00		450.00	
001143	Invoice	05/27/2025	Water Testing/Lab	os 5/13/25	0.00		450.00	
001148	Invoice	05/27/2025	WaterTesting/Lab	s 5/13/25	0.00		949.50	
			.					
00248	Brenntag Pacific, Inc.		05/29/2025	EFT		0.00	6,619.74	967
BPI518645	Invoice	05/28/2025	OPEN PO FOR CHE	MICALS FY 24-25	0.00		6,619.74	
01001	Kemira Water Solutions	Inc	05/29/2025	EFT		0.00	10,391.20	968
9017889809	Invoice	05/28/2025	=' =' ='	RIC SULFATE FY 24-25	0.00		10,391.20	
	mvoice	,					.,	
02346	LexisNexis Risk Solutions		05/29/2025	EFT		0.00	1,155.00	969
<u>1300070809</u>	Invoice	05/23/2025		cription Fee/Dec 2024	0.00		385.00	
<u>1300083546</u>	Invoice	05/23/2025		cription Fee/Jan 2025	0.00		385.00	
<u>1300091893</u>	Invoice	05/23/2025	AVCC Annual Subs	cription Fee/Feb 2025	0.00		385.00	
01347	Polydyne Inc		05/29/2025	EFT		0.00	7,196.75	970
1925433	Invoice	05/28/2025	OPEN PO FOR POL		0.00	0.00	7,196.75	5.0
2020 100	invoice	00, 20, 2020	0. 2 0. 0 0.		0.00		7,230.73	
00239	Brawley Police Sergeant'	s Asso	05/19/2025	Regular		0.00	450.00	306137
INV0005976	Invoice	05/16/2025	Union Dues		0.00		450.00	
00240	Danielas Dublia Cafab Car		05/19/2025	Regular		0.00	1,820.00	206129
INV0005963	Brawley Public Safety En	05/16/2025	Union Dues	Regulai	0.00	0.00	70.00	300136
INV0005905	Invoice	05/16/2025	Union Dues		0.00		1,750.00	
11440003373	Invoice	03/10/2023	Official Ducs		0.00		1,750.00	
00287	California State Disburse	ment	05/19/2025	Regular		0.00	1,274.75	306139
INV0005931	Invoice	05/16/2025	Child Support Ded	uctions	0.00		863.06	
INV0005966	Invoice	05/16/2025	Child Support Ded	uctions	0.00		411.69	
00700			05/19/2025	Dogulor		0.00	F0.00	206140
00799	Imperial County Sheriff C			Regular		0.00		306140
<u>INV0005932</u>	Invoice	05/16/2025	Earnings Withhold	ıııgs	0.00		50.00	
01658	Teamsters Local #542		05/19/2025	Regular		0.00	1,058.00	306141
INV0005943	Invoice	05/16/2025	Union Dues		0.00		966.00	
INV0005977	Invoice	05/16/2025	Union Dues		0.00		92.00	
04747			05/46/2025	Day Inc.		0.00		2064.2
01717	United Way of Imperial (County	05/19/2025	Regular		0.00	5.00	306142

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26.07

245.28

52.60

21.93

66.29

292.10

284.15

0.00 306152

576.25 306153

6,575.50 306154

0.00

0.00

0.00

0.00

0.00

0.00

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0.00

0.00

Check Report					Date Range: 05/1	17/2025 - 05/30/3
Vendor Number	Vendor Name		Payment Date Payment Type	Discount Am	nount Payment Am	ount Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount		
INV0005941	Invoice	05/16/2025	United Way Deductions	0.00		
	mvoice		,			
00002	360 Business Products		05/23/2025 Regular			23.10 306144
<u>OE-QT-34126-1</u>	Invoice	05/19/2025	Mobile Table	0.00	•	
<u>WO-47066-1</u>	Invoice	05/20/2025	Pads & Sheets/Copy Paper/Correcti	on Tap 0.00	108.01	
01932	Advanced Analytical Solut	ions II C	05/23/2025 Regular		0.00 40	08.90 306145
38463	Invoice	05/20/2025	Performance Testing/Labs	0.00	408.90	
	mvoice					
00040	Airwave Communications	Ent Inc	05/23/2025 Regular		0.00 47,50	63.28 306146
<u>450720</u>	Invoice	05/21/2025	AIRWAVE COMM UNIT 245 SERVICE	0.00	23,781.64	
<u>450721</u>	Invoice	05/21/2025	AIRWAVE COMM UNIT 246 SERVICE	0.00	23,781.64	
00084	Alsco American Linen Div	Steiner Corn	05/23/2025 Regular		0.00 70	07.01 306147
LYUM1881525	Invoice	05/21/2025	Cleaning Srvcs/Supplies/Parks & Rec	c 0.00	32.88	
LYUM1881526	Invoice	05/20/2025	Cleaning Srvcs/Supplies/Building	0.00	72.20	
LYUM1881528	Invoice	05/20/2025	Cleaning Srvcs/Supplies/PW	0.00	32.02	
LYUM1881537	Invoice	05/19/2025	Cleaning Srvcs/Supplies/PD	0.00	184.03	
LYUM1881544	Invoice	05/20/2025	Cleaning Srvcs/Supplies/WTP	0.00	77.14	
LYUM1882331	Invoice	05/20/2025	Cleaning Srvcs/Supplies/WWTP	0.00	131.15	
LYUM1884541	Invoice	05/21/2025	Cleaning Srvcs/Supplies/PD	0.00	177.59	
01952	Asset Monitoring Solution	s Inc	05/23/2025 Regular		0.00	85.00 306148
12-24RAM	Invoice	05/21/2025	FML Hosting/Dec 2024	0.00		300110
1-25RAM	Invoice	05/21/2025	FML Lite Hosting/Jan 2025	0.00		
2-25RAM	Invoice	05/21/2025	FML Lite Hosting/Feb 2025	0.00		
3-25RAM	Invoice	05/21/2025	FML Lite Hosting/March 2025	0.00		
4-25RAM	Invoice	05/21/2025	FML Lite Hosting/April 2025	0.00		
	IIIVOICE	,,	- '			
00176	Auto Zone Inc #2804		05/23/2025 Regular		0.00	6.18 306149
02804382609	Invoice	05/15/2025	Fuse Assortment	0.00	6.18	
00184	Babcock Laboratories Inc		05/23/2025 Regular		0.00 55	56.10 306150
CE50283-2441	Invoice	05/21/2025	Water Testing/Labs	0.00	556.10	
00228	Dec la Acathada an		05/23/2025 Regular		0.00 1,49	97.71 306151
A62632/2	Brawley Ace Hardware	05/15/2025	Power Outlet/Metal Gang	0.00	•	57.71 300131
A63351/2	Invoice	05/19/2025	Paint	0.00		
A63433/2	Invoice	05/19/2025	Key Duplicate	0.00		
A64734/2	Invoice	05/15/2025	Chain Loop	0.00		
A65724/2	Invoice	05/20/2025	Valve Box	0.00		
A66109/2	Invoice	05/20/2025	Lysol/Vacuum	0.00		
A67410/2	Invoice	05/19/2025	Cutter/Pump/Pail	0.00		
A68331/2	Invoice	05/21/2025	Ant Spray	0.00		
A68485/2	Invoice	05/21/2025	Absorbent Oil Bag/Plastic Pool	0.00		
A68545/2	Invoice	05/20/2025	Towels/Antifreze/Hose	0.00		
A69406/2	Invoice	05/20/2025	Sprinkler/Blades & Bits/PVC Cap	0.00		
A69584/2	Invoice	05/20/2025	Key Duplicates	0.00		
A60504/2	Invoice 	05/20/2025	Tano	0.00		

342715 05/21/2025 Professional Services Rendered Through 4... 0.00 2,744.00 Invoice 342716 05/21/2025 Professional Services Rendered Through 4... 0.00 3,831.50 Invoice

Magnetic Tape/Graffiti Remover

Regular

Regular

Regular

2 New Tires & Service/Freedom Hauler/PW

05/20/2025

05/20/2025

05/20/2025

05/20/2025

05/20/2025

05/19/2025

05/20/2025

Tape

Paint Roller/Paint

Brush/Paint Roller

05/23/2025

05/23/2025

05/23/2025

Tire Change & Service

Marking Paint

A69591/2

A70631/2

A70632/2

A71124/2

A71321/2

41451

41542

02668

00261

Invoice

Invoice

Invoice

Invoice

Invoice

Invoice

Invoice

Void

Brawley Tire Shop

Burke Williams & Sorensen LLP

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/2025

Check Report						Dat	te Range: 05/17/202	25 - 05/30/2
Vendor Number	Vandau Nama		Payment Date	Payment Type	Discount Am		Payment Amount	
Payable #	Vendor Name Payable Type	Post Date	Payable Description		Discount Amount		able Amount	Nullibei
00299			05/23/2025	Regular	Discount Amount	0.00	1,089.69	206155
39892721	Canon Financial Services In Invoice	05/19/2025		tract Charge/PD/April 2	0.00		836.86	300133
39894331	Invoice	05/15/2025		tract Charge/Parks&Rec	0.00		252.83	
	IIIVOICE							
00300	Canon Solutions America		05/23/2025	Regular		0.00		306156
4040949857	Invoice	05/20/2025	Maintenance Equi	ptment Usage/May 2025	0.00		247.43	
00324	CDW Government Inc		05/23/2025	Regular		0.00	224.18	306157
AD6VK5L	Invoice	05/19/2025	Scanner		0.00		224.18	
00202			05/22/2025	Dan Inc		0.00	6 000 00	206450
00392	Core & Main LP	05/20/2025	05/23/2025	Regular	0.00	0.00	6,008.08	306158
W870535	Invoice	05/20/2025	Plumbing Supples		0.00		1,295.28	
<u>W914700</u>	Invoice	05/20/2025	Gas Saw Package		0.00		4,712.80	
00404	CPS Human Resource Servi	ces	05/23/2025	Regular		0.00	4,577.50	306159
TR-INV005975	Invoice	05/21/2025	Bilingual Examinat	ion Sets 1-3/SLPP Exam	0.00		4,375.00	
TR-INV006008	Invoice	05/21/2025	Oral Basic Aptitude	e Exam/Bilingual Exam/	0.00		202.50	
02560	D		05/23/2025	Regular		0.00	200.00	306160
1543	Desert RV Service & Towin	g LLC 05/19/2025	Window Tint/Vehi	=	0.00	0.00	200.00	300100
1545	Invoice	03/19/2023	willdow fillty veril	cie viiv D00333	0.00		200.00	
02266	Emilia Mata		05/23/2025	Regular		0.00	32.00	306161
5-25Softball	Invoice	05/21/2025	Girls Softball 2025	/Rec/May 14	0.00		32.00	
00569	5 . 6		0E /22 /202E	Pogular		0.00	7.618.48	206162
	Empire Southwest LLC	05/20/2025	05/23/2025	Regular	0.00		7,618.48 862.37	300102
EMWK3966407 EPWK0615073	Invoice	05/20/2025 05/21/2025	GENERATORS CON	w Hydraulic Hose Lines	0.00		2,979.11	
EPWK0621226	Invoice	05/21/2025	GENERATORS CON		0.00		2,164.00	
EPWK0639873	Invoice	05/21/2025	GENERATORS CON		0.00		319.00	
	Invoice							
EPWK0655015	Invoice	05/21/2025	GENERATORS CON	ITRACT FY 24-25	0.00		1,294.00	
02468	Eric Franklin		05/23/2025	Regular		0.00	180.00	306163
5-25Softball2	Invoice	05/21/2025	Girls Softball 2025	/Umpire/May 8 & 14	0.00		180.00	
00629	Federal Express Corp		05/23/2025	Regular		0.00	88 14	306164
<u>8-841-50673</u>	Invoice	05/20/2025	Postage	regular	0.00	0.00	44.91	300101
8-841-73054	Invoice	05/19/2025	Postage		0.00		43.23	
	invoice .		-					
00720	GovConnection Inc		05/23/2025	Regular		0.00	1,733.98	306165
<u>76378334</u>	Invoice	05/15/2025	LCD Monitors		0.00		330.36	
<u>76395771</u>	Invoice	05/20/2025	MSI Computer/US	B Drive/USB Extension	0.00		1,373.68	
<u>76399678</u>	Invoice	05/19/2025	USB Hub		0.00		14.97	
<u>76399700</u>	Invoice	05/21/2025	USB Hub		0.00		14.97	
01722	HD Supply, Inc.		05/23/2025	Regular		0.00	222.22	306166
INV00685750	Invoice	05/15/2025	Manhole Cover Lif	ter	0.00		222.22	
00763			05/22/2025	Day Inc.		0.00	250.50	206467
00763	Home Grown Apparel	05/10/2025	05/23/2025	Regular	0.00	0.00		306167
<u>46026</u>	Invoice	05/19/2025	Patch		0.00		3.76	
<u>46095</u>	Invoice	05/19/2025	Seal Logo Patch	and Devile C. Dan	0.00		127.65	
<u>46097</u>	Invoice	05/15/2025	Seal Logos & Patch	ies/Parks & Rec	0.00		228.18	
02095	HydroPro Solutions		05/23/2025	Regular		0.00	932.05	306168
<u>IN0003791</u>	Invoice	05/20/2025	Master Meter/Inte	erpreter	0.00		932.05	
00805	Imporial Irrigation District		05/23/2025	Regular		0.00	42,614.39	306169
4-25BestRd	Imperial Irrigation District	05/20/2025		t 81148/4/8/25 - 5/6/25	0.00		27,420.48	300103
4-25BestRd2	Invoice	05/20/2025	-	t 46182/4/8/25 - 5/6/25	0.00		18.88	
4-25BestRd3	Invoice	05/20/2025	•	t 86856/4/8/25 - 5/6/25	0.00		3,923.23	
4-25IIDAiport	Invoice	05/20/2025	•	t 46315/4/5/25 - 5/5/25	0.00		18.72	
4-25IIDAirport&	Invoice	05/20/2025	-	t 46176/4/5/25 - 5/5/25	0.00		18.72	
4-25IIDStreetLigh.		05/20/2025	StreetLights/4/9/2		0.00		11,214.36	
. Zonbouleettigii.	: IIIVUICE	55, 20, 2025	30 CCCLIGHT3/4/3/2	5 51.125	0.00		11,217.50	
00807	Imperial Landfill Inc		05/23/2025	Regular		0.00	3,165.13	306170
4136-000022218	Invoice	05/20/2025	Animal Control Dis	posal	0.00		71.70	

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Check Report					4.7		e Range: 05/17/202	
Vendor Number Payable #	Vendor Name Payable Type	Post Date	Payment Date Payable Description	Payment Type	Discount Amount		Payment Amount ble Amount	Number
4136-000022289	• • • • • • • • • • • • • • • • • • • •	05/19/2025	Animal Control Dis		0.00	Paya	71.67	
4136-000022344	Invoice Invoice	05/21/2025	Biosolids removal	•	0.00		3,021.76	
00809	Imperial Printers	05/04/0005	05/23/2025	Regular		0.00		306171
<u>25-1237</u>	Invoice	05/21/2025	Stamp & Ink Pad		0.00		117.23	
00823	Imperial Valley Press		05/23/2025	Regular		0.00	203.88	306172
5-25Subscription	Invoice	05/15/2025	1 Year Subscriptio	n to IV Press/Acct 234735	0.00		203.88	
00850	Iworq Systems		05/23/2025	Regular		0.00	799.98	306173
205835	Invoice	05/21/2025	Software Manage	ment & Support/Jan - M	0.00		799.98	
00861	Jade Security Systems Inc		05/23/2025	Regular		0.00	34.99	306174
0223212	Invoice	05/21/2025		r Security System/Finan	0.00	0.00	34.99	300171
	mvoice	, , ,		, ,				
)2056	John Tang	05 /24 /2025	05/23/2025	Regular	0.00	0.00		306175
<u>4-25Reimburse</u>	Invoice	05/21/2025	Pens/Note Pad/Tis	ssue Paper	0.00		42.33	
00927	Jonathan Blackstone		05/23/2025	Regular		0.00	122.60	306176
<u>5-25Reimburse</u>	Invoice	05/21/2025	Peace Officer Tabs	s/Dispatcher Tabs from	0.00		122.60	
00995	Kaz-Bros Design Shop		05/23/2025	Regular		0.00	880.70	306177
<u>12306</u>	Invoice	05/19/2025	Backpacks with lo	gos/Tote Bag	0.00		880.70	
0979	K-C Welding Rentals Inc		05/23/2025	Regular		0.00	2,239.02	306178
212654	Invoice	05/20/2025	Safety Boots/J. Gu	•	0.00		248.96	
<u>51670</u>	Invoice	05/20/2025	Brushcutter Loop		0.00		1,043.98	
<u>51677</u>	Invoice	05/20/2025	Safety Boots/D. Ca	astro	0.00		239.22	
<u>51706</u>	Invoice	05/20/2025	Blower Backpack		0.00		706.86	
01022	L.N. Curtis & Sons		05/23/2025	Regular		0.00	1,867.49	306179
INV942416	Invoice	05/19/2025	Radio Holder/Aero	osol Pouch Holder	0.00		1,867.49	
1025	LaBrucherie Irrigation Sup	nIIC	05/23/2025	Regular		0.00	1,571.28	306180
302850c	Invoice	05/20/2025	Flange Slip	перии	0.00	0.00	97.86	300100
OM47054	Invoice	05/19/2025	O-Ring		0.00		7.54	
OM47078	Invoice	05/19/2025	Ell/Union Slip/Bus	hing/Glue	0.00		88.76	
OM47083	Invoice	05/21/2025	Pump with Hose	6, 0.00	0.00		94.52	
OM47085	Invoice	05/19/2025	Solenoid/Adapter		0.00		23.69	
OM47140	Invoice	05/19/2025	Check Valve		0.00		366.57	
OM47142	Invoice	05/19/2025		/S/PVC Pipe/Swing Joint	0.00		412.73	
OM47160	Invoice	05/19/2025	Cap	. o, o pc, o g so c	0.00		0.80	
OM47170		05/21/2025	Shovel		0.00		44.38	
OM47310	Invoice	05/20/2025	Chlorine Tablets/F	Pool	0.00		100.55	
OM47330	Invoice	05/20/2025	Yellow Caution Ta		0.00		26.09	
OM47345	Invoice	05/20/2025	Cap/Clamp	pe	0.00		86.20	
OM47413	Invoice	05/20/2025	Marking Paint/Ma	urking Flag	0.00		24.13	
OM47414	Invoice 	05/20/2025	Straw Hat	irkirig i lag	0.00		23.68	
OM47445	Invoice Invoice	05/20/2025		/Gasket/PVC pipes/Glue			173.78	
21005			05/23/2025			0.00		206404
01095 <u>47325</u>	Main Street Signs	05/20/2025	Street Signs	Regular	0.00	0.00	2,575.87 2,575.87	200191
	Invoice	03/20/2023	_		0.00		•	
01096	Mallory Safety & Supply LI		05/23/2025	Regular	_	0.00		306182
<u>3787066</u>	Invoice	05/20/2025	Vest/Hard Hat		0.00		26.66	
24402			05/22/2025	Day Inc.		0.00	405.54	206402

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Regular

Regular

Regular

Facility Requested/Refund Deposit/5/10/25

0.00

0.00

0.00

0.00

0.00

0.00

105.54 306183

100.00 306184

20,005.56 306185

48.38

57.16

100.00

05/23/2025

05/23/2025

05/23/2025

Fuel

Fuel

01183

02700

01231

<u>363333</u>

<u>363598</u>

5-25Refund

McNeece Bros Oil Company

Invoice

Invoice

Invoice

Melanie Banuelos

Motorola Solutions Inc

05/19/2025

05/19/2025

05/15/2025

/2025

Check Report						Dat	e Range: 05/17/202	25 - 05/30/2
Vendor Number	Vendor Name		Payment Date	Payment Type	Discount Am		Payment Amount	
Payable #	Payable Type	Post Date	Payable Description		Discount Amount		ble Amount	
1188084284	Invoice	05/21/2025	Dispatch Monitori		0.00	-	20,005.5 <mark>6</mark>	
01238	NA la la dischargal la c		05/23/2025	Regular		0.00	7,808.50	206186
<u>5078049</u>	Mylo Janitorial Inc Invoice	05/21/2025	JANITORIAL SERVI	=	0.00	0.00	7,808.50	300180
01891	NIVE In a		05/23/2025	Regular		0.00	8,621.58	206197
430201	NV5 Inc	05/21/2025		•	0.00	0.00	1,713.58	300107
	Invoice	· · · · ·	Engineering Service				•	
<u>446777</u>	Invoice	05/21/2025	Engineering Service		0.00		2,276.50	
<u>446779</u>	Invoice	05/21/2025	Engineering Service		0.00		2,781.50	
446780	Invoice	05/21/2025	Engineering Service		0.00		675.00	
<u>446785</u>	Invoice	05/21/2025	Engineering Servic	ces	0.00		1,175.00	
01288	Ojeda Industries		05/23/2025	Regular		0.00	98.05	306188
<u>58383</u>	Invoice	05/19/2025	Hose/Hose End/El	bow	0.00		98.05	
01282	O'Reilly Auto Parts		05/23/2025	Regular		0.00	180.51	306189
2648-151702	Invoice	05/20/2025	Battery/Core Char	ge	0.00		129.44	
2648-151703	Invoice	05/20/2025	Coolant/Grease Lu	ubricant	0.00		51.07	
01316	Davissa Carranation		05/23/2025	Regular		0.00	1,785.65	306190
AR1/51043291	Parkson Corporation Invoice	05/20/2025		OB Origin/Actuators Repl.	0.00	0.00	1,785.65	300190
02504			05/22/2025	Dec. Inc.		0.00	4.056.25	206404
02684	Pine Valley Dance and Play	,	05/23/2025	Regular	0.00	0.00	1,856.25	306191
JAN/FEB/MAR_2	Invoice	05/20/2025	Dance Clases/Jan,	Feb,March-2025	0.00		1,856.25	
01364	Proforce Marketing		05/23/2025	Regular		0.00	5,959.43	306192
<u>573270</u>	Invoice	05/19/2025	Magpul		0.00		1,250.98	
<u>573525</u>	Invoice	05/21/2025	SBA Panel Set/Ma	le & Female	0.00		4,708.45	
01376	Quick Lane Tire & Auto Ce	enter	05/23/2025	Regular		0.00	1,750.87	306193
6378148/1	Invoice	05/21/2025	IT Car-Collision Re	pair	0.00		1,750.87	
01417	RDO Equipment Co		05/23/2025	Regular		0.00	1,494.11	306194
P7372943	Invoice	04/15/2025	Radiator Hose	-0.	0.00		18.49	
P7373243	Credit Memo	04/15/2025		Ref Invoice P7259443	0.00		-160.30	
P7625143	Invoice	05/21/2025	Mower Blade		0.00		183.09	
P7740143	Invoice	05/20/2025	Service Repair/Mi	d mount/Mower	0.00		742.00	
P7740243	Invoice	05/20/2025	Repair Service Rid	•	0.00		710.83	
01421			05/22/2025	Dogular		0.00	119.00	206105
	Reddy Ice Corporation	05/20/2025	05/23/2025	Regular	0.00	0.00		306195
1060437118	Invoice	05/20/2025	Ice		0.00		118.00	
01453	RN Enterprises		05/23/2025	Regular		0.00	3,890.00	306196
2025-031	Invoice	05/20/2025	Main Gate Wiring	and Motor Repairs	0.00		3,890.00	
01465	Roberto Orozco		05/23/2025	Regular		0.00	90.00	306197
4-25Reimburse	Invoice	05/21/2025	Water Treatment	Certificate Renewal Fee	0.00		90.00	
01526	Can Diago County DCC		05/23/2025	Regular		0.00	2,124.00	306198
25BRAWPDN10	San Diego County RCS Invoice	05/19/2025		he 800 MHz network/Apr.	0.00		2,124.00	300130
02220						0.00	530.00	206400
02328	SD Electric and Hvac/R Inc	05/21/2025	05/23/2025	Regular turn AC grill/GYM&Main	0.00	0.00		306199
<u>1410</u>	Invoice				0.00		345.00	
<u>1412</u>	Invoice	05/21/2025	Check Equiptment	t/IVT AC unit	0.00		185.00	
01565	Shirley Bonillas		05/23/2025	Regular		0.00	281.06	306200
<u>5-25Reimburse</u>	Invoice	05/21/2025	Appetizers/City Co	ouncil Interviews/Tranni	0.00		178.66	
5-25Reimburse2	Invoice	05/21/2025	Drinks and Snacks	/Trainning Tracking & Fl	0.00		102.40	
02005	Sirah Overton		05/23/2025	Regular		0.00	32.00	306201
5-25Softball2	Invoice	05/21/2025	Girls Softball 2025	•	0.00		32.00	
	MVOICE	,,	5 55.t.5dii 2025	,	3.30		32.00	
01596	Southern California Gas Co	O	05/23/2025	Regular		0.00	27.26	306202
5-25GasPD	Invoice	05/21/2025	Natural Gas Consu	umption/4/9/25 - 5/8/25	0.00		27.26	
01884	Supholt Pontals		05/23/2025	Regular		0.00	598 88	306203
01001	Sunbelt Rentals		55/25/2025	ebaiai		5.00	330.08	300203

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Date Range: 05/17/2025 - 05/30/2025

Check Report					Date Range: 05/17/20	25 - 05/30/ <mark>2</mark>
Vendor Number	Vendor Name		Payment Date Payment Type	Discount Am	nount Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount		
•		05/21/2025	·	0.00		
<u>168123952-0001</u>	Invoice	03/21/2023	Repair Service/Riding Mower	0.00	598.88	
02653	Superior Boady Mix Concre	oto I D	05/23/2025 Regular		0.00 454.07	306204
<u>2503 233795</u>	Superior Ready Mix Concre	05/20/2025	Septic Lid/HDPE Pipe/Seal	0.00		300204
<u> 2505 253795</u>	Invoice	05/20/2025	Septic Lid/HDPE Pipe/Seai	0.00	454.07	
01641	SWRCB Fees		05/23/2025 Regular		0.00 70.00	306205
05102025		05/21/2025	WDO Certificate D1/Fee/J.Sandoval	0.00		300203
03102023	Invoice	03/21/2023	WDO Certificate D1/1 ee/3.3afidoval	0.00	70.00	
02413	Sylvia Vizcarra		05/23/2025 Regular		0.00 49.65	306206
5-25Reimburse2	•	05/21/2025	Lunch/Tranning for Traking and Flagging	0.00		
<u>J-ZJKelilibul3eZ</u>	Invoice	03/21/2023	Lunchy Training for Traking and Tragging	0.00	45.05	
01666	The Counseling Team		05/23/2025 Regular		0.00 400.00	306207
INV104252	Invoice	05/19/2025	Psychological Testing/C. Badillo	0.00		
1144 10 1232	IIIvoice	03/13/2023	1 Sychological Testing, c. Baamo	0.00	100.00	
00496	The Desert Review		05/23/2025 Regular		0.00 3,285.00	306208
4221	Invoice	05/21/2025	Notice inviting Bids/Street Products/2/12/	0.00	•	
4222		05/21/2025	NIB for TSSITS Color Print Ad//2/19/25	0.00		
4400	Invoice	05/21/2025	Planning Dept Legal Ad/2/19/2025	0.00		
	Invoice					
4440	Invoice	05/21/2025	Notice Invitation/Printed Ad/3/19/25	0.00		
<u>4470</u>	Invoice	05/21/2025	WTP/WWTP/Parks/Print Color Ad/4/9/25	0.00		
<u>4473</u>	Invoice	05/21/2025	Hinojosa Water Tank Demolition Print Ad/	. 0.00	675.00	
<u>4478</u>	Invoice	05/21/2025	Planning Comminsion Vacany Ad/April 23	. 0.00	450.00	
01649	T-Mobile USA Inc		05/23/2025 Regular			306209
4-25TMobileBldng	Invoice	05/20/2025	Ipad Usage/Building Dept/3/21/25 - 4/20/	. 0.00	61.60	
01709	Underground Service Alert	of Southern CA	05/23/2025 Regular			306210
24-253434	Invoice	05/20/2025	Cal State Fee For Regulatory Cost	0.00	41.09	
<u>420250085</u>	Invoice	05/20/2025	New Ticket Charges/Monthly Database Ma.	0.00	167.25	
01732	Valley Pest Services Inc		05/23/2025 Regular			306211
14350483 MT	Invoice	05/21/2025	Monthly Pest Control/City Hall	0.00	50.00	
14350484 MT	Invoice	05/21/2025	Rodent Control/City Hall	0.00	85.00	
01738	Verizon Wireless		05/23/2025 Regular			306212
<u>6112818640</u>	Invoice	05/20/2025	Cell Phone Services/City Mgr/4/7/25 - 5/6			
<u>6112818641</u>	Invoice	05/20/2025	Cell Phone Services/Library/4/7/25 - 5/6/	0.00	42.01	
<u>6112818642</u>	Invoice	05/20/2025	Cell Phone Srvcs/Parks & Sr Center/4/7/25.	0.00	260.13	
6112818643	Invoice	05/20/2025	Cell Phone Services/Building/4/7/25 - 5/6/	0.00	82.02	
6112818645	Invoice	05/20/2025	Cell Phone Services/Finance/4/7/25 - 5/6/	. 0.00	211.77	
01766	W.W. Grainger Inc		05/23/2025 Regular		0.00 1,462.67	306213
9487853203	Invoice	05/21/2025	Backboard Padding/Basketball Board	0.00	604.99	
9488670218	Invoice	05/20/2025	Battery Kit/LI-ION Pack	0.00	476.33	
9499253491	Invoice	05/20/2025	Photo Electric Sensor/Relay/Front Gate	0.00	381.35	
01768	Wal-Mart Stores Inc #01-15	555	05/23/2025 Regular		0.00 304.17	306214
5020 4422 6531	Invoice	05/21/2025	Phone Case & Screen Protector	0.00	37.87	
9986 4927 6574		05/21/2025	Sound Tower	0.00	266.30	
	· ····································					
00002	360 Business Products		05/30/2025 Regular		0.00 1,126.33	306216
WO-47037-1	Invoice	05/27/2025	Copy Paper/Pens/Labels/Clips/Highlighters	0.00	199.16	
WO-47045-1	Invoice	05/28/2025	Toner Cartridge	0.00	260.33	
WO-47045-2	Invoice	05/28/2025	Toner Cartridge	0.00		
WO-47045-3		05/28/2025	Toner Cartridge	0.00		
WO-47066-2	Invoice	05/27/2025	Writing Pads & Sheets	0.00		
<u> </u>	Invoice	03/27/2023	Witting Faus & Sileets	0.00	57.71	
00015	Acme Safety & Supply Corp	,	05/30/2025 Regular		0.00 1,571.79	306217
168901-00	Invoice	, 05/27/2025	Stand for Rollup/Reinforced Brace	0.00	·	
200001 00	HIVOICE	-5, , -025	Times to the sapy the strong brace	3.00	2,37 2.7 3	
00084	Alsco American Linen Div S	teiner Corp	05/30/2025 Regular		0.00 129.21	306218
LYUM1883839	Invoice	05/27/2025	Cleaning Srvcs/Supplies/WWTP	0.00		
		, ,	3pp	2.00		
00098	American Society of Civil Er	ngineers	05/30/2025 Regular		0.00 266.00	306219
		J	-			

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Charle Bassaut						Data Danas	. 05 /47 /20	ar or (20 <i>1</i>)
Check Report					5. 7 1. .	Date Range		
Vendor Number	Vendor Name	Doot Doto	Payment Date	Payment Type		ount Payme		Number
Payable #	Payable Type	Post Date	Payable Description		Discount Amount	-	6.0 <mark>0</mark>	
<u>5-25LASosa</u>	Invoice	05/23/2025	2025 Membership	Dues/Luis A 30sa	0.00	26	6.00	
00176	Auto Zone Inc #2804		05/30/2025	Regular		0.00	131.17	306220
02804382038	Invoice	05/27/2025	Towel/Foam Auto	Wash	0.00	4	3.76	
02804389864	Invoice	05/23/2025	Antifreeze/Towels	5	0.00	5	3.90	
02804390017	Invoice	05/27/2025	Windshield Bug Re	emover	0.00		6.16	
02804392402	Invoice	05/27/2025	Water Spot Remo	ver	0.00	2	1.09	
02804397558	Invoice	05/27/2025	Starting Fluid/Lub	ricant	0.00		6.26	
00194	Bavco Backflow & Valve (20	05/30/2025	Regular		0.00	1,867.19	306221
331580	Invoice	05/28/2025	Backflow Repair K	•	0.00	1,86	•	300221
302300	IIIVOICE	03/ 23/ 2023	Ducimon repair it	.•	0.00	2,00	,	
02075	Boot Barn		05/30/2025	Regular		0.00		306222
INV00481799	Invoice	05/27/2025	Safety Boots/A. Fe	ernandez	0.00	20	7.02	
INV00481800	Invoice	05/28/2025	Safety Boots/Acce	esories/G. Chavez	0.00	17	2.95	
INV00481807	Invoice	05/27/2025	Safety Boots/Acce	esories/J. Sandoval	0.00	25	8.51	
INV00481812	Invoice	05/27/2025	Safety Boots/Acce	esories/J. Sanchez	0.00	25	0.19	
00228	Brawley Ace Hardware		05/30/2025	Regular		0.00	194.60	306223
A71688/2	Invoice	05/27/2025		ipe Cement/PVC Cap	0.00		9.26	300223
A71949/2	Invoice	05/27/2025	Window Squeegee	• . • • • • • • • • • • • • • • • • • •	0.00		6.95	
A72772/2	Invoice	05/28/2025	Tie Down Strap	c, 2. a.s	0.00		1.74	
A72773/2	Invoice	05/28/2025	Screw Eye/Spring		0.00		2.80	
A72974/2	Invoice	05/28/2025	Padlock/Cail Chair	า	0.00		6.04	
A76297/2	Invoice	05/27/2025	Key Duplicate	•	0.00		7.81	
02668	Brawley Tire Shop		05/30/2025	Regular		0.00		306224
<u>41552</u>	Invoice	05/27/2025	Tires/Installation/	Service/Trailer	0.00	53	8.73	
00254	Brodart Company		05/30/2025	Regular		0.00	4,616.01	306225
M216227	Invoice	05/23/2025		ary 2025 Through Januar	0.00	4,61	-	
			/ /					
00299	Canon Financial Services		05/30/2025	Regular		0.00	1,682.84	306226
40573577	Invoice	05/27/2025	= :	ril & Contract Charge Ma	0.00		4.11	
40573578	Invoice	05/28/2025	•	Parks&Rec/June 2025	0.00		9.82	
40580322	Invoice	05/23/2025	, -	act Chrg/City Hall/Library			4.35	
<u>40586246</u>	Invoice	05/27/2025	Contract Charge/F	W/June 2025	0.00	40	4.56	
02519	Cergio Duran		05/30/2025	Regular		0.00	60.00	306227
5-25Softball	Invoice	05/27/2025	Girls Softball 2025	5/Rec/May 21	0.00	6	0.00	
00404			05/00/0005				4 260 75	205222
02191	Data Ticket Inc	05/20/2025	05/30/2025	Regular	0.00	0.00	1,268.75	306228
<u>176740</u>	Invoice	05/28/2025		t Processing/Feb 2025	0.00		0.00	
<u>177594</u>	Invoice	05/28/2025	_	min Fee/SSN Srch/FrchT	0.00		7.60	
<u>178889</u>	Invoice	05/28/2025	CE Processing/Adr	min Fee/Franchise Tax/A	0.00	70	1.15	
02664	Denise Garcia		05/30/2025	Regular		0.00	15.79	306229
5-25Refund	Invoice	05/28/2025	Water & Ice for Do	og Park Community Enga	0.00	1	5.79	
00550			05/00/0005				205.00	205222
00562	Eloy Martinez	05/07/0005	05/30/2025	Regular	2.22	0.00		306230
<u>5-25Travel</u>	Invoice	05/27/2025	Rope Rescue Oper	rations/BCTC/May 27-30	0.00	30	6.00	
02705	Elsa Flores		05/30/2025	Regular		0.00	60.00	306231
5-25Refund	Invoice	05/27/2025	MLS Go Soccer Re	gistration Fee/A. Flores	0.00	6	0.00	
00569	Empire Southwest LLC		05/30/2025	Regular		0.00		306232
EMWK3788930	Invoice	05/28/2025	Battery Replaceme	ent/Backhoe	0.00	37	9.66	
02468	Eric Franklin		05/30/2025	Regular		0.00	480.00	306233
<u>5-25Softball3</u>	Invoice	05/27/2025		5/Rec/May 15, 19, 20 &	0.00		0.00	
		. ,	2.2.2.2	. , , -, -,	2.30	.5		
02046	FCS International Inc		05/30/2025	Regular		0.00	2,527.10	306234
00077515	Invoice	05/29/2025	Rancho Los Lagos	- Technical Reports & A	0.00	2,52	7.10	
00647	Eiro Sarvica Corn		05/30/2025	Regular		0.00	763 13	306235
30017	Fire Service Corp		03/30/2023	ebaiai		5.50	, 03.13	300233

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Date Range: 05/17/2025 - 05/30/2025

спеск керогт						Date R	ange: 05/1//202	25 - 05/30/2
Vendor Number	Vendor Name		Payment Date	Payment Type	Discount Am	ount Pa	yment Amount	Number
Payable #	Payable Type	Post Date	Payable Description		Discount Amount		Amount	
18M 927058	Invoice	05/27/2025	Fire Ext Maint #19		0.00		763.1 <mark>3</mark>	
00720	C . C		05/30/2025	Pogular		0.00	1,986.00	206226
	GovConnection Inc	05/20/2025		Regular	0.00	0.00		300230
<u>76436817</u>	Invoice	05/28/2025	ipad Pro/Accesorie	es for Ipad/LCD Monitor	0.00		1,986.00	
00727	Green Patch Landscaping I	nc	05/30/2025	Regular		0.00	71.71	306237
16200	Invoice	05/28/2025	Lodge Pole	· ·	0.00		71.71	
	mvoice		o .					
00741	Hach Company Inc		05/30/2025	Regular		0.00	874.03	306238
14487442	Invoice	05/28/2025	Free Chlorine Reag	gent Sets	0.00		874.03	
01722			05/30/2025	Dogular		0.00	752.11	206220
01722	HD Supply, Inc.	05/20/2025	• •	Regular	0.00	0.00		306239
INV00686630	Invoice	05/28/2025	Cuvettes for HF Mi		0.00		74.47	
INV00689063	Invoice	05/28/2025	Cuvettes for HF Mi		0.00		76.78	
INV00701855	Invoice	05/23/2025	Tubbing/Face Mas	k/Valve/Chlorine Swifte	0.00		600.86	
00759	Hinderliter, De Llamas & A	ssociates	05/30/2025	Regular		0.00	6,928.96	306240
SIN049938	Invoice	05/28/2025		and Audit Recovery Fee	0.00		6,928.96	
	mvoice	, -, -		· · · · · · · · · · · · · · · · · · ·			,	
02095	HydroPro Solutions		05/30/2025	Regular		0.00	2,090.00	306241
<u>IN0003795</u>	Invoice	05/27/2025	Harmony Mobile A	nnual Renewal/6/1/25	0.00		2,090.00	
			/ /					
02035	iClean Car Wash		05/30/2025	Regular		0.00	1,000.00	306242
BPD-January-2025	Invoice	05/28/2025	January Car Wash/	'Mo Membership/PD	0.00		1,000.00	
00807	Imporial Landfill Inc		05/30/2025	Regular		0.00	9,319.41	306243
4136-000022383	Imperial Landfill Inc	05/23/2025	Biosolids Removal	Negalai	0.00	0.00	9,319.41	300243
4130-000022383	Invoice	03/23/2023	biosolius Nemovai		0.00		3,313.41	
00809	Imperial Printers		05/30/2025	Regular		0.00	932.95	306244
<u>25-1213</u>	Invoice	05/27/2025	Request of Inspect	ion	0.00		148.52	
<u>25-1214</u>	Invoice	05/27/2025	Notice of Inspection	n	0.00		145.05	
<u>25-1215</u>	Invoice	05/27/2025	Ltd Development S	Services	0.00		100.54	
<u>25-1220</u>	Invoice	05/28/2025	No Parking Signs		0.00		225.00	
<u>25-1238</u>	Invoice	05/27/2025	Proof of Service/10	000	0.00		214.90	
25-1240	Invoice	05/27/2025	Plan Copies		0.00		73.08	
25-1250	Invoice	05/27/2025	Copies of Plans		0.00		25.86	
00821	Imperial Valley Occupation		05/30/2025	Regular		0.00		306245
<u>4506</u>	Invoice	05/23/2025	Pre-Placement Phy	sicals/Various	0.00		438.00	
00822			05/30/2025	Pogular		0.00	205.20	306246
402744B	Imperial Valley Paint Cente	er 05/28/2025	Paint	Regular	0.00	0.00	205.30	300240
<u>402744B</u>	Invoice	05/28/2025	Pallit		0.00		205.30	
00861	Jade Security Systems Inc		05/30/2025	Regular		0.00	161.96	306247
0223160	Invoice	05/28/2025	Monitor Electronic	Security System/Teen	0.00		98.97	
0223214	Invoice	05/28/2025	Monitoring electro	onic Fire Alarm System/	0.00		62.99	
			J	, ,				
00924	Johnson Controls Fire		05/30/2025	Regular		0.00	648.92	306248
24583562	Invoice	05/28/2025	Extinguisher Inspe	ction/WTP/4/1/25 - 6/3	0.00		648.92	
00005			05/20/2025	Danulan		0.00	567.60	200240
00995	Kaz-Bros Design Shop	05/20/2025	05/30/2025	Regular	0.00	0.00		306249
<u>12333</u>	Invoice	05/28/2025	T-Shirts/Memorial	Snirt	0.00		567.68	
01025	LaBrucherie Irrigation Supp	NIC .	05/30/2025	Regular		0.00	154.61	306250
OM47453	Invoice	05/28/2025	Coupling/Nipple		0.00		3.33	
OM47510	Invoice	05/28/2025	Latching Solenoid		0.00		49.82	
OM47519	Invoice	05/28/2025	Coupling		0.00		44.18	
OM47534	Invoice	05/28/2025	Frezzer Bars/Gator	ade	0.00		57.28	
	HIVOICE	-, -0, -020		- · ·	0.50		-:	
01095	Main Street Signs		05/30/2025	Regular		0.00	4,381.66	306251
<u>47467</u>	Invoice	05/28/2025	Square Posts		0.00		4,381.66	
04006			05/00/000	Dec. les		0.00		206255
01096	Mallory Safety & Supply LL		05/30/2025	Regular		0.00		306252
<u>6158067</u>	Invoice	05/27/2025	Gloves/Masks/Hat		0.00		181.73	
01183	McNeece Proc Oil Compan	v	05/30/2025	Regular		0.00	60 R1	306253
	McNeece Bros Oil Compan	у	00,00,2020			3.00	00.01	303233

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Note Payable	Check Report						Dat	e Range: 05/17/202	25 - 05/30/
Mettler Toledo LLC	Payable #			Payable Description	on	Discount Amount		ble Amount	Number
Display	<u>364376</u>	Invoice	05/28/2025	Misc Absorbant Ba	g	0.00		60.81	
1900 1900			05/27/2025		•	0.00	0.00		306254
10.00 10.0			05/27/2025		•	0.00	0.00		306255
2648-152705		•	05/27/2025		•	0.00	0.00		306256
13107217485		•	05/27/2025		=	0.00	0.00		306257
19364 Proforce Marketing 05/28/2025 Sic Sauer Le P3/09 mm Piatform 0.00 27,405.00 306259 306260 30724/2025 30630/2025 30630/2025 306260 306260 30724/2025 306260 30724/2025 306260 30724/2025 306260 30724/2025 306260 30724/2025 306260 30724/2025 306260 30724/2025 306260 30724/2025 306260 30724/2025 306260 30724/2025		•			•	0.00	0.00		306258
01374 Ol 362993 Invoice Ob/33/2025 Folding Inserter/Postage Lease/6/19/25 0.00 1,612.29 306261 01400 Raney Planning & Management Inc 11618 Invoice Ob/33/2025 Regular O.00 4,230.12 306261 0.00 4,230.12 306261 02651 San Diego State University Foundation 11618 Invoice O5/28/2025 Sop. 1 Invoice O5/28/2025 Sob. Voundation (Crime Prevention) O.00 8,737.27 0.00 4,230.12 0.00 21,843.23 306262 0.00 0.00 8,737.27 0.00 0.		=	05/28/2025		=	0.00	0.00	•	306259
National		Quadient Leasing USA Inc	05/23/2025		•	0.00	0.00	•	306260
San Diego State University Foundation O5/30/2025 Regular O.00 \$1,843.23 306262 \$255120 Invoice O5/28/2025 SDSU Foundation (Crime Prevention) O.00 8,737.37 SDSU Foundation (Crime Prevention) O.00 A;368.64 SDSU Foundation (Crime Prevention) O.00 D.00 D.		Raney Planning & Manager		05/30/2025	Regular	0.00	0.00	•	306261
Page	02651	San Diego State University	Foundation	05/30/2025	Regular		0.00	21,843.23	306262
S-255oftball3	225369	Invoice	05/28/2025	SDSU Foundation	(Crime Prevention)	0.00		8,737.32	
11-24GasSrCtr			05/27/2025		•	0.00	0.00		306263
11-24GasSrCtr	01506	Cauthau California Cas Ca		05/30/2025	Regular		0.00	222 55	306264
5-25GasComSrv 5-25GasLiftStation 1 motice 05/28/2025 05/27/2025 Natural Gas Consumption/4/7/25 - 5/6/25 Natural Gas Consumption/4/9/25 - 5/8/25 Natural Gas Consumption/4/9/25 - 5/8/25 Natural Gas Consumption/4/9/25 - 5/8/25 Natural Gas Consumption/4/9/25 - 5/8/25 Natural Gas Consumption/4/9/25 - 5/8/25 0.00 59.06 16.57 0.00 02707 5-25GasSrCtr Invoice Stacie Chandler Invoice 05/30/2025 05/27/2025 Regular Regular 0.00 100.00 306265 01884 168342902-0001 1 Invoice 05/32/2025 05/23/2025 Rental Service/Manlift 0.00 1,395.48 306266 02653 2505-266092 1 Invoice Superior Ready Mix Concrete, L.P. 05/30/2025 05/30/2025 Meter Box Lid 0.00 58.78 306267 01710 01710 10					•	0.00	0.00		300204
5-25GasLiftStation Invoice 05/27/2025 Natural Gas Consumption/4/9/25 - 5/8/25 0.00 16.57 5-25GasSrCtr Invoice 05/28/2025 Natural Gas Consumption/4/9/25 - 5/8/25 0.00 16.57 02707 Stacie Chandler Invoice 05/30/2025 Regular 0.00 100.00 306265 5-25Refund Invoice 05/30/2025 Regular 0.00 1,395.48 306266 168342902-0001 Invoice 05/23/2025 Rental Service/Manlift 0.00 1,395.48 306266 2653 Superior Ready Mix Concrete, L.P. 05/30/2025 Regular 0.00 58.78 306267 2505-266092 Invoice 05/27/2025 Meter Box Lid 0.00 58.78 306268 2340154131 Invoice 05/28/2025 Workshirts/Jacket 0.00 105.77 306268 2340179447 Invoice 05/28/2025 Polo Shirts/Jeans/Jacket 0.00 300.73 2340180863 Invoice 05/28/2025 Monthly Pest Control/Lion Center 0.00 271.34 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>									
5-25GasSrCtr 5-25Refund Invoice 05/28/2025 Natural Gas Consumption/4/9/25 - 5/8/25 0.00 85.59 02707 5-25Refund Stacie Chandler Invoice 05/27/2025 05/30/2025 Regular 0.00 100.00 306265 01884 168342902-0001 Sunbelt Rentals Invoice 05/23/2025 Rental Service/Manlift 0.00 1,395.48 306266 02653 2505-266092 Superior Ready Mix Concrete, L.P. Invoice 05/30/2025 Regular 0.00 58.78 306267 01710 Unifirst Corporation Invoice 05/28/2025 Meter Box Lid 0.00 105.77 806268 2340162270 1nvoice 05/28/2025 Pants 0.00 105.77 806268 2340179447 1nvoice 05/28/2025 Polo Shirts/Jeants/Jacket 0.00 300.73 2340180863 1nvoice 05/27/2025 Polo Shirts/Jeants/Jacket 0.00 271.34 01732 14350479 MT 1nvoice 05/28/2025 05/28/2025 Monthly Pest Control/Lion Center 0.00 50.00 01738 112818637 6112818638 1nvoice 05/28/2025 05/27/2025 Cell Phone Services/PD/A/7/25 - 5/6/25 05/30/2025 <t< td=""><td>5-25GasLiftStation</td><td></td><td>05/27/2025</td><td>Natural Gas Consu</td><td>mption/4/9/25 - 5/8/25</td><td>0.00</td><td></td><td>16.57</td><td></td></t<>	5-25GasLiftStation		05/27/2025	Natural Gas Consu	mption/4/9/25 - 5/8/25	0.00		16.57	
5-25Refund Invoice 05/27/2025 Facility Requested/LC GYM & Kitchen/5/1 0.00 100.00 01884 168342902-0001 Sunbelt Rentals Invoice 05/30/2025 Regular 0.00 1,395.48 306266 02653 2505-266092 Superior Ready Mix Concrete, L.P. Invoice 05/30/2025 Regular 0.00 58.78 306267 01710 Uniffirst Corporation Invoice 05/28/2025 Workshirts/Jacket 0.00 777.68 306268 2340154131 Invoice 05/28/2025 Workshirts/Jacket 0.00 99.84 4 2340179447 Invoice 05/27/2025 Polo Shirts/Jeans/Jacket 0.00 300.73 2340180863 Invoice 05/27/2025 Polo Shirts/Pants/Jacket 0.00 271.34 01732 Valley Pest Services Inc Invoice 05/28/2025 05/28/2025 Monthly Pest Control/Lion Center 0.00 50.00 50.00 01738 6112818637 Invoice 05/28/2025 05/27/2025 Monthly Pest Control/JAdmin 0.00 2,407.70 306270 6112818637 Invoice 05/28/2025 05/27/2025 Cell Phone Services/PD/4/7/25 - 5/6/25 0100 0.00 2,688.97 01.005			05/28/2025	Natural Gas Consu	mption/4/9/25 - 5/8/25	0.00		85.59	
168342902-0001 Invoice 05/23/2025 Rental Service/Manllift 0.00 1,395.48 02653 2505-266092 Superior Ready Mix Concrete, L.P. Invoice 05/30/2025 Regular 0.00 58.78 306267 01710 Unifirst Corporation 05/30/2025 Regular 0.00 777.68 306268 2340154131 1 Invoice 05/28/2025 Workshirts/Jacket 0.00 105.77 2340162270 1 Invoice 05/28/2025 Pants Polo Shirts/Jeans/Jacket 0.00 300.73 2340180863 2340180863 1 Invoice 05/27/2025 Polo Shirts/Pants/Jacket 0.00 271.34 01732 14350479 MT Valley Pest Services Inc Invoice 05/28/2025 05/23/2025 Monthly Pest Control/Lion Center Invoice 0.00 50.00 50.00 01738 6112818637 6112818638 Invoice Verizon Wireless 05/27/2025 05/30/2025 Cell Phone Services/PD/4/7/25 - 5/6/25 Cell Phone Services/PW/4/7/25 - 5/6/25 Chell Phone Services/City Council/4/7/25 0.00 2,407.70 2,407.70 306270 01768 Wal-Mart Stores Inc #01-1555 05/30/2025 Regular 0.00 206.20 306270 306271			05/27/2025			0.00	0.00		306265
168342902-0001 Invoice 05/23/2025 Rental Service/Manllift 0.00 1,395.48 02653 2505-266092 Superior Ready Mix Concrete, L.P. Invoice 05/30/2025 Regular 0.00 58.78 306267 01710 Unifirst Corporation 05/30/2025 Regular 0.00 777.68 306268 2340154131 1 Invoice 05/28/2025 Workshirts/Jacket 0.00 105.77 2340162270 1 Invoice 05/28/2025 Pants Polo Shirts/Jeans/Jacket 0.00 300.73 2340180863 2340180863 1 Invoice 05/27/2025 Polo Shirts/Pants/Jacket 0.00 271.34 01732 14350479 MT Valley Pest Services Inc Invoice 05/28/2025 05/23/2025 Monthly Pest Control/Lion Center Invoice 0.00 50.00 50.00 01738 6112818637 6112818638 Invoice Verizon Wireless 05/27/2025 05/30/2025 Cell Phone Services/PD/4/7/25 - 5/6/25 Cell Phone Services/PW/4/7/25 - 5/6/25 Chell Phone Services/City Council/4/7/25 0.00 2,407.70 2,407.70 306270 01768 Wal-Mart Stores Inc #01-1555 05/30/2025 Regular 0.00 206.20 306270 306271	01884	Cupholt Bontals		05/30/2025	Regular		0.00	1 395 48	306266
2505-266092 Invoice 05/27/2025 Meter Box Lid 0.00 58.78 01710 Unifirst Corporation 05/30/2025 Regular 0.00 777.68 306268 2340154131 Invoice 05/28/2025 Workshirts/Jacket 0.00 105.77 2340162270 Invoice 05/28/2025 Pants 0.00 300.73 2340179447 Invoice 05/27/2025 Polo Shirts/Jeans/Jacket 0.00 300.73 2340180863 Invoice 05/27/2025 Polo Shirts/Pants/Jacket 0.00 271.34 01732 Valley Pest Services Inc 05/30/2025 Regular 0.00 100.00 306269 14350159 MT Invoice 05/28/2025 Monthly Pest Control/Lion Center 0.00 50.00 14350479 MT Invoice 05/23/2025 Monthly Pest Control/Admin 0.00 2,407.70 306270 6112818637 Invoice 05/28/2025 Cell Phone Services/PD/4/7/25 - 5/6/25 0.00 1,668.97 6112818638 Invoice 05/27/2025 Cell Phone Services/City Coun	168342902-0001	Invoice		Rental Service/Ma	nlift	0.00		1,395.48	
2340154131 Invoice 05/28/2025 Workshirts/Jacket 0.00 105.77 2340162270 Invoice 05/28/2025 Pants 0.00 99.84 2340179447 Invoice 05/27/2025 Polo Shirts/Jeans/Jacket 0.00 300.73 2340180863 Invoice 05/27/2025 Polo Shirts/Pants/Jacket 0.00 271.34 01732 Valley Pest Services Inc 05/30/2025 Regular 0.00 100.00 306269 14350159 MT Invoice 05/28/2025 Monthly Pest Control/Lion Center 0.00 50.00 14350479 MT Invoice 05/23/2025 Monthly Pest Control/Admin 0.00 50.00 01738 Verizon Wireless 05/23/2025 Cell Phone Services/PD/4/7/25 - 5/6/25 0.00 2,407.70 306270 6112818637 Invoice 05/27/2025 Cell Phone Services/PD/4/7/25 - 5/6/25 0.00 1,668.97 6112818644 Invoice 05/27/2025 Cell Phone Services/City Council/4/7/25 0.00 206.20 306271 01768 Wal-Mart Store		•	•		Regular	0.00	0.00		306267
2340162270 Invoice 05/28/2025 Pants 0.00 99.84 2340179447 Invoice 05/27/2025 Polo Shirts/Jeans/Jacket 0.00 300.73 2340180863 Invoice 05/27/2025 Polo Shirts/Pants/Jacket 0.00 271.34 01732 Valley Pest Services Inc 05/30/2025 Regular 0.00 100.00 306269 14350159 MT Invoice 1nvoice 05/28/2025 Monthly Pest Control/Lion Center 0.00 50.00 01738 Verizon Wireless 05/30/2025 Regular 0.00 2,407.70 306270 6112818637 Invoice 05/28/2025 Cell Phone Services/PD/4/7/25 - 5/6/25 0.00 1,668.97 6112818638 Invoice 05/27/2025 Cell Phone Services/PW/4/7/25 - 5/6/25 0.00 528.68 6112818644 Invoice 05/27/2025 Chell Phone Services/City Council/4/7/25 0.00 206.20 306271 01768 Wal-Mart Stores Inc #01-1555 05/30/2025 Regular 0.00 206.20 306271		Unifirst Corporation			Regular		0.00		306268
2340179447 Invoice 05/27/2025 Polo Shirts/Jeans/Jacket 0.00 300.73 2340180863 Invoice 05/27/2025 Polo Shirts/Pants/Jacket 0.00 271.34 01732 Valley Pest Services Inc 05/30/2025 Regular 0.00 100.00 306269 14350159 MT Invoice 05/28/2025 Monthly Pest Control/Lion Center 0.00 50.00 14350479 MT Invoice 05/23/2025 Monthly Pest Control/Admin 0.00 50.00 01738 Verizon Wireless 05/30/2025 Regular 0.00 2,407.70 306270 6112818637 Invoice 05/28/2025 Cell Phone Services/PD/4/7/25 - 5/6/25 0.00 1,668.97 6112818638 Invoice 05/27/2025 Cell Phone Services/PW/4/7/25 - 5/6/25 0.00 528.68 6112818644 Invoice 05/27/2025 Chell Phone Services/City Council/4/7/25 0.00 206.20 306271									
2340180863 Invoice 05/27/2025 Polo Shirts/Pants/Jacket 0.00 271.34 01732 Valley Pest Services Inc 05/30/2025 Regular 0.00 100.00 306269 14350159 MT Invoice 1nvoice 05/28/2025 Monthly Pest Control/Lion Center 0.00 50.00 01738 Verizon Wireless 05/30/2025 Regular 0.00 2,407.70 306270 6112818637 Invoice 05/28/2025 Cell Phone Services/PD/4/7/25 - 5/6/25 0.00 1,668.97 6112818638 Invoice 05/27/2025 Cell Phone Services/PW/4/7/25 - 5/6/25 0.00 528.68 6112818644 Invoice 05/27/2025 Chell Phone Services/City Council/4/7/25 0.00 210.05 01768 Wal-Mart Stores Inc #01-1555 05/30/2025 Regular 0.00 206.20 306271			· · · · ·		acket				
01732 Valley Pest Services Inc 05/30/2025 Regular 0.00 100.00 306269 14350159 MT 14350479 MT Invoice 05/28/2025 Monthly Pest Control/Lion Center 0.00 50.00 01738 Verizon Wireless 05/30/2025 Regular 0.00 2,407.70 306270 6112818637 Invoice 05/28/2025 Cell Phone Services/PD/4/7/25 - 5/6/25 0.00 1,668.97 6112818638 Invoice 05/27/2025 Cell Phone Services/PW/4/7/25 - 5/6/25 0.00 528.68 6112818644 Invoice 05/27/2025 Chell Phone Services/City Council/4/7/25 0.00 210.05 01768 Wal-Mart Stores Inc #01-1555 05/30/2025 Regular 0.00 206.20 306271									
14350159 MT 14350179 MT Invoice 05/28/2025 Monthly Pest Control/Lion Center 0.00 50.00 14350479 MT Invoice 05/23/2025 Monthly Pest Control/Admin 0.00 50.00 01738 Verizon Wireless 05/30/2025 Regular 0.00 2,407.70 306270 6112818637 Invoice 05/28/2025 Cell Phone Services/PD/4/7/25 - 5/6/25 0.00 1,668.97 6112818638 Invoice 05/27/2025 Cell Phone Services/PW/4/7/25 - 5/6/25 0.00 528.68 6112818644 Invoice 05/27/2025 Chell Phone Services/City Council/4/7/25 0.00 210.05 01768 Wal-Mart Stores Inc #01-1555 05/30/2025 Regular 0.00 206.20 306271	201020000	invoice	00, 2., 2020	. 0.0 0 10, . 010, .		0.00		272.0	
14350479 MT Invoice 05/23/2025 Monthly Pest Control/Admin 0.00 50.00 01738 Verizon Wireless 05/30/2025 Regular 0.00 2,407.70 306270 6112818637 Invoice 05/28/2025 Cell Phone Services/PD/4/7/25 - 5/6/25 0.00 1,668.97 6112818638 Invoice 05/27/2025 Cell Phone Services/PW/4/7/25 - 5/6/25 0.00 528.68 6112818644 Invoice 05/27/2025 Chell Phone Services/City Council/4/7/25 0.00 210.05 01768 Wal-Mart Stores Inc #01-1555 05/30/2025 Regular 0.00 206.20 306271		Valley Pest Services Inc			•		0.00		306269
6112818637 Invoice 05/28/2025 Cell Phone Services/PD/4/7/25 - 5/6/25 0.00 1,668.97 6112818638 Invoice 05/27/2025 Cell Phone Services/PW/4/7/25 - 5/6/25 0.00 528.68 6112818644 Invoice 05/27/2025 Chell Phone Services/City Council/4/7/25 0.00 210.05 01768 Wal-Mart Stores Inc #01-1555 05/30/2025 Regular 0.00 206.20 306271				•	-				
6112818638 6112818644 Invoice Invoice 05/27/2025 05/27/2025 Cell Phone Services/PW/4/7/25 - 5/6/25 0.00 528.68 0.00 0.00 0.00 0.00 0.00 0.00 0.00	01738	Verizon Wireless		05/30/2025	Regular		0.00	2,407.70	306270
6112818644 Invoice 05/27/2025 Chell Phone Services/City Council/4/7/25 0.00 210.05 01768 Wal-Mart Stores Inc #01-1555 05/30/2025 Regular 0.00 206.20 306271	6112818637	Invoice	05/28/2025			0.00		•	
01768 Wal-Mart Stores Inc #01-1555 05/30/2025 Regular 0.00 206.20 306271		Invoice							
Wal Marc Stores inclind 1935	6112818644	Invoice	05/27/2025	Chell Phone Servic	es/City Council/4/7/25	0.00		210.05	
3041 2234 0403 Invoice 03/21/2023 3000/rapel 11530e 0.00 17.02	01768 3041 2294 6483		555 05/27/2025	05/30/2025 Soda/Paper Tissue	=	0.00	0.00	206.20 17.02	306271

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Date Range: 05/17/2025 - 05/30/2025

,	neck керогt						Da	te Range: 05/17/202	25 - 05/30/2025
١	/endor Number	Vendor Name		Payment Date	Payment Type	Discount Am	ount	Payment Amount	Number
	Payable #	Payable Type	Post Date	Payable Descriptio	n	Discount Amount	Pava	able Amount	
				•					
	4278 8566 7192		05/23/2025	Wet Foam Pack		0.00		14.07	
	7283 1916 0629		05/27/2025	Lithium Battery Pag	ck	0.00		75.82	
	7462 0900 2845	Invoice	05/27/2025	Candies/Ice Chest/	Folding Chair/Taco Fest	0.00		99.29	
()1772	Waxie Sanitary Supply		05/30/2025	Regular		0.00	432.48	306272
	83224096	Invoice	05/28/2025	Janitorial Supplies		0.00		432.48	
(00836	Internal Revenue Service		05/19/2025	Bank Draft		0.00	75.04	DFT0003895
	INV0005998	Invoice	05/19/2025	Federal Taxes		0.00		75.04	
		IIIVOICE	55, 25, 2525						
(00836	Internal Revenue Service		05/19/2025	Bank Draft		0.00	40.22	DFT0003896
	INV0005999	Invoice	05/19/2025	Medicare Taxes		0.00		40.22	
		IIIVOICE	00, 20, 2020	carcare ranco		0.00		.0.22	
(00836	Internal Revenue Service		05/19/2025	Bank Draft		0.00	171.94	DFT0003897
	INV0006000	Invoice	05/19/2025	Social Security Taxe		0.00		171.94	
	114 4 0 0 0 0 0 0 0 0	invoice	03/13/2023	Social Security Taxe		0.00		171.54	
(00571	Employment Development	Dont	05/19/2025	Bank Draft		0.00	20.76	DFT0003898
•	INV0006001	• •	05/19/2025	State Taxes	Bank Branc	0.00	0.00	20.76	D1 10003030
	1110000001	Invoice	03/19/2023	State raxes		0.00		20.76	
(00836	Internal Develope Comitee		05/22/2025	Bank Draft		0.00	2 52	DFT0003905
,		Internal Revenue Service	05/00/0005		Balk Blatt		0.00		DI 10003303
	INV0006021	Invoice	05/22/2025	Federal Taxes		0.00		2.53	
,	20026			05/22/2025	David Dueft		0.00	17.40	DETOOOSOOC
(00836	Internal Revenue Service		05/22/2025	Bank Draft		0.00		DFT0003906
	<u>INV0006022</u>	Invoice	05/22/2025	Medicare Taxes		0.00		17.46	
	2000			05/00/0005	D 10 6			74.60	D.F.T.O.O.O.O.T
(00836	Internal Revenue Service		05/22/2025	Bank Draft		0.00		DFT0003907
	INV0006023	Invoice	05/22/2025	Social Security Taxe	es .	0.00		74.68	
				/ /	- 1 - 6				
(01255	National Plan Coordinators		05/30/2025	Bank Draft		0.00	2,890.00	DFT0003912
	INV0006039	Invoice	05/30/2025	Def Compensation,	/Plan #340233-01	0.00		2,890.00	
()1257	Nationwide Retirement Sol	ution	05/30/2025	Bank Draft		0.00	2,380.00	DFT0003913
	INV0006040	Invoice	05/30/2025	Def Compensation,	Entity #05270	0.00		2,380.00	
(00836	Internal Revenue Service		05/30/2025	Bank Draft		0.00	22,119.52	DFT0003918
	INV0006046	Invoice	05/30/2025	Federal Taxes		0.00		22,119.52	
(00836	Internal Revenue Service		05/30/2025	Bank Draft		0.00	9,504.60	DFT0003919
	INV0006047	Invoice	05/30/2025	Medicare Taxes		0.00		9,504.60	
(00836	Internal Revenue Service		05/30/2025	Bank Draft		0.00	40,640.26	DFT0003920
	INV0006048	Invoice	05/30/2025	Social Security Taxe	25	0.00		40,640.26	
				•					
(00571	Employment Development	Dept	05/30/2025	Bank Draft		0.00	9,594.36	DFT0003921
	INV0006049	Invoice	05/30/2025	State Taxes		0.00		9,594.36	
		voice	,,					,	
(01255	National Plan Coordinators		05/30/2025	Bank Draft		0.00	285.00	DFT0003932
	INV0006062	Invoice	05/30/2025	Def Compensation	/Plan #340233-01	0.00		285.00	
		IIIVOICE	,,	,					
(00836	Internal Revenue Service		05/30/2025	Bank Draft		0.00	9,510.67	DFT0003937
	INV0006068	Invoice	05/30/2025	Federal Taxes		0.00		9,510.67	
		IIIVOICE	00,00,2020	. cac.a. ranco		0.00		3,320.07	
(00836	Internal Revenue Service		05/30/2025	Bank Draft		0.00	4.544.20	DFT0003938
	INV0006069	Invoice	05/30/2025	Medicare Taxes		0.00		4,544.20	
	11440000000	invoice	03/30/2023	Wicalcare Taxes		0.00		4,544.20	
(00836	Internal Revenue Service		05/30/2025	Bank Draft		0.00	19.430.34	DFT0003939
	INV0006070		05/30/2025	Social Security Taxe		0.00		19,430.34	
	114 4 0 0 0 0 0 7 0	Invoice	03/30/2023	Social Security Taxe		0.00		10,400.04	
(00571	Employment Development	Dent	05/30/2025	Bank Draft		0.00	4,503.02	DFT0003940
•	INV0006071		05/30/2025	State Taxes		0.00		4,503.02	
	111 V O O O O O / I	Invoice	03/30/2023	State 1dXES		0.00		4,505.02	
(00836	Internal Revenue Service		05/30/2025	Bank Draft		0.00	254 82	DFT0003943
,	INV0006072		05/30/2025	Federal Taxes	Jaim Didit	0.00	5.00	254.83	2. 100000
	111 7 0 0 0 0 0 7 2	Invoice	03/30/2023	i ederai Taxes		0.00		۷۵4.03	
(00836	Internal Payonus Comica		05/30/2025	Bank Draft		0.00	40.60	DFT0003944
,		Internal Revenue Service	05/20/2025		Da.in Diait	0.00	3.00	40.60	2.100000
	<u>INV0006073</u>	Invoice	05/30/2025	Medicare Taxes		0.00		40.00	

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Vendor Number
Payable #Vendor Name
Payable TypePost Date00836Internal Revenue ServiceINV0006074Invoice05/30/2025

Invoice

Employment Development Dept

05/30/2025

Payment Date Payment Type
Payable Description
05/30/2025 Bank Draft
Social Security Taxes
05/30/2025 Bank Draft

Date Range: 05/17/2025 - 05/30/2025

Discount Amount Payment Amount Number

Discount Amount Payable Amount

0.00 173.60 DFT0003945

173.60 DFT0003946

0.00 118.70 DFT0003946

00571 <u>INV0006075</u>

Bank Code US Bank Summary

State Taxes

-				
Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	278	133	0.00	322,057.73
Manual Checks	0	0	0.00	0.00
Voided Checks	0	1	0.00	0.00
Bank Drafts	22	22	0.00	126,392.33
EFT's	18	10	0.00	38,579.08
_	318	166	0.00	487,029.14

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All Bank Codes Check Summary

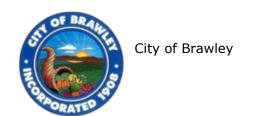
Date Range: 05/17/2025 - 05/30/2025

	Payable	Payment		
Payment Type	Count	Count	Discount	Payment
Regular Checks	278	133	0.00	3 <mark>22,05</mark> 7.73
Manual Checks	0	0	0.00	0.00
Voided Checks	0	1	0.00	0.00
Bank Drafts	22	22	0.00	126,392.33
EFT's	18	10	0.00	38,579.08
	318	166	0.00	487,029.14

Fund Summary

Fund	Name	Period	Amount
999	POOLED CASH	5/2025	487,029.14
			487 029 14

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Monthly Transaction Report

Date Range: 5/17/2025 - 5/30/2025

											Adj
Account Number	Name	Date	Type	Amount Reference			Pacl	ket	Re	eceipt	Type
01-8050-04	FARGO, AMY DANIELLE	5/20/2025	Refund	10.24 Check #: 306143		UBP	KT08855				
				Revenue C	ode	Current	Plus 1	Plus 2	Plus 3	Plus 4	Balance
				996		0.00	10.24	0.00	0.00	0.00	10.24
				Aging T	otal:	0.00	10.24	0.00	0.00	0.00	10.24

Transaction Grand Total for Period: 10.24

Totals by Transaction Type

Transaction Type		Count	Amount
Refund		1	10.24
	Total for Period:	1	10.24

Totals by Transaction Type and Revenue Code

Transaction Type	Revenue Code	Count	Amount
Refund			
	996 - 996	3	10.24
	R	efund Total:	10.24
	Total for Period:	3	10.24

Totals by Revenue Code

Revenue Code		Count	Amount
996 - 996		3	10.24
	Total for Period:	3	10.24

6/3/2025 10:00:04 AM Monthly Transaction Report Page 1 of 1

City of Brawley

City Council June 17, 2025 Agenda Item No 4c

STAFF REPORT

To: City Council

From: Silvia Luna, Finance Director
Prepared by: Luis Daniel Perez, Accountant

Subject: Third Quarter Fiscal Year 2024/25 Treasury Report

RECOMMENDATION:

N/A -See attachments

BACKGROUND INFORMATION:

N/A- See attachments

FISCAL IMPACT:

N/A- See attachments

ALTERNATIVES:

N/A- See attachments

ATTACHMENTS:

- 1. Treasure's Staff Report Quarter End 03.31.25
- 2. 2025-03-31 3rd Quarter Portfolio Investment Report

REPORT COORDINATED WITH (other than person preparing the staff report):

Staff, Title or Consultant, Agency

, , :

REPORT APPROVAL(S):

Staff, Title or Consultant, Agency Silvia Luna, Finance Director Jimmy Duran, City Manager Status – Date of Status Approved - 6/13/2025 Approved - 6/13/2025

City of Brawley

City Council June 17 2025

STAFF REPORT

4c.1

To: City Council

From: Silvia Luna, Finance Director
Prepared by: Luis Daniel Perez, Accountant

Subject: Third Quarter Fiscal Year 2024/25 Treasury Report

RECOMMENDATION:

Receive and file the Third Quarter Fiscal Year 2024/25 Treasury Report for Quarter Ended March 31, 2025.

BACKGROUND INFORMATION:

The total par value of the portfolio increased by \$2,534,981.86 from \$76,610,037.91 at the end of December 2024 to \$79,154,019.77 at the end of March 2025. The increase reflects operational activity throughout the quarter. The portfolio is within policy limits for investment types, total allocation by type and within guidelines for investment ratings.

Investment Type	Par Value	% of Portfolio	Policy Limit
Cash	\$22,331,813.04	28.21%	No limit
LAIF	\$11,736,640.44	14.83%	Up to \$75,000,000.00
Non-negotiable CD's	\$4,812,566.29	6.08%	Up to 30% of portfolio
Negotiable CD's	\$16,113,000.00	20.36%	Up to 30% of portfolio
Government Bonds	\$4,240,000.00	5.36%	Up to 80% of portfolio
U.S. Treasury Securities	\$17,620,000.00	22.26%	Up to 80% of portfolio
Medium Term Notes	2,300,000.00	2.91%	Up to 30% of portfolio
TOTAL	\$79,154,019.77	100.00%	

Throughout the quarter the following investment transactions occurred:

Matured/Redeemed Investments			
Investment Type	Maturity Date	Par Value	Yield
Live Oak Bank	1/20/25	\$249,000.00	1.85
Merrick Bank South Jordan UT	1/31/25	\$249,000.00	1.80
Raymond James Bank St Petersburg	2/14/25	\$247,000.00	1.75
American Eagle Bank Chicago	3/13/25	\$249,000.00	1.10
Poppy Bank Santa Rosa CA	3/18/25	\$245,000.00	1.10
Encore Bank Little Rock AR	3/25/25	\$249,000.00	1.15
Bell Bank Fargo ND	3/26/25	\$245,000.00	1.10
San Francisco FED Cr Union CA	3/27/25	\$245,000.00	1.10
Pacific Enterprise Bank Irvine CA	3/31/25	\$248,000.00	1.15
United States Treasury Bills	1/23/25	\$5,600,000.00	4.78
	TOTAL	\$7,826,000.00	

Purchased Investments				
Investment Type	Purchase Date	Par Value	Yield	
Clear Water Fed Cr Union	1/17/25	\$249,000.00		4.14
Customers BK Phoenixville	2/07/25	\$244, <mark>000.00</mark>		4.14
Morgan Stanley Bank	2/12/25	\$244,000.00		4.22
Luana SVGS Bank	3/13/25	\$245,000.00		3.94
Goldman Sachs Bank	3/18/25	\$245,000.00		4.02
Western St Bank	3/25/25	\$249,000.00		4.02
Truxton TR	3/31/25	\$249,000.00		3.93
United States Treasury Bills	1/31/25	\$1,550,000.00		4.24
United States Treasury Bills	1/15/25	\$1,000,000.00		3.99
United States Treasury Bills	1/15/25	\$1,000,000.00		4.21
United States Treasury Bills	1/31/25	\$1,000,000.00		3.99
United States Treasury Bills	12/31/24	\$1,000,000.00		4.30
	TOTAL	\$7,275,000.00		

As of March 31, 2025, the City's average investment portfolio yield was 3.61% up 0.79% from 2.82% at December 31, 2024 and the qualified investment Market Rates were as follows:

Type of Investment	Market Rate
LAIF	4.71%
3-Year Treasury	4.00%
5-Year Treasury	4.01%

Looking Ahead

The City Treasurer follows a "buy and hold" Investment Policy, unless it is fiscally advantageous to actively trade outside of maturity dates. In the short term, the Treasurer will invest in LAIF (local agency investment fund), a State investment fund. Longer term investments may include Government Sponsored Enterprise (agencies) securities, U.S. Treasuries, Corporate Notes, and Negotiable Certificates of Deposits. All investments recognize both immediate and long-term cash flow needs, and there is sufficient liquidity in the portfolio to meet expenditure requirements for the next six months.

FISCAL IMPACT:

None.

ALTERNATIVES:

No alternatives are recommended this Report is a requirement under the State of California Government Code §53646.

ATTACHMENTS:

1. Investment Portfolio Report as of March 31, 2025

REPORT COORDINATED WITH (other than person preparing the staff report):

REPORT APPROVAL(S):

Staff, Title or Consultant, Agency
Jimmy Duran, Interim City Manager
Silvia Luna, Finance Director

<u>Status – Date of Status</u> Approved – 06/05/2025 Approved – 06/03/2025



CITY OF BRAWLEY INVESTMENT PORTFOLIO REPORT As of March 31, 2025

Cash	Financial Institution		Par Value	1	Market Value	% Yield	Quarterly Earnings	% of Porfolio	Purchase Date	Maturity Date
	JS Bank	\$	21,546,936.98	\$	21,546,936.98	0.00	<u> </u>		N/A	N/A
(Community Valley Bank - Library	\$	-	\$	-	0.50	\$ 28.48		N/A	N/A
ľ	Multi-Bank Securities	\$	784,876.06	\$	784,876.06	0.00	\$ -		N/A	N/A
	Total Cash	\$	22,331,813.04	\$	22,331,813.04	0.17	\$ 28.48	28.21%		
L	ocal Agency Investment Fund (LAIF)	\$	11,736,640.44	\$	11,760,830.64	4.71	\$ 135,971.49	14.83%	N/A	N/A
Ion-Negotiable	Certificates of Deposit (sorted by maturity a	late)	5 1/ 1			0/ N° 11		o/ fp f !!		
	Financial Institution	\$	Par Value		Market Value	% Yield	Quarterly Earnings	% of Porfolio	Purchase Date	Maturity Date
	First Imperial Credit Union First Imperial Credit Union	\$ \$	1,074,958.53 1,074,958.53		1,074,958.53	3.550			09/09/24	09/09/25
	Community Valley Bank	\$ \$	1,155,655.73		1,074,958.53 1,155,655.73	3.550 4.080			09/09/24 06/10/24	09/09/25 06/10/25
	First Imperial Credit Union	\$ \$	955,554.24		955,554.24	3.251			09/09/24	09/09/25
	Sun Community Federal Credit Union	۶ \$	551,439.26		551,439.26	4.250			12/01/24	12/01/25
	Total Non-Negotiable Certificates of Deposit		4,812,566.29	_	4,812,566.29	3.74		6.08%	12/01/24	12/01/23
•	our rion regulable certificates of Deposit		-1,012,300.23	7	-,012,300.23	3.74	73,333.23	0.00/0		
egotiable Cert CUSIP	ificates of Deposit (sorted by maturity date) Financial Institution		Par Value	_	Market Value	% Yield	Estimated Qtrly Earnings	% of Porfolio	Purchase Date	Maturity Date
8128WPG4 J	P Morgan Chase Bank	\$	245,000.00	\$	244,867.70	2.50	\$ 1,531.25		04/08/22	04/08/25
2110YVZ5 F	irst National Bank America	\$	245,000.00	\$	244,843.20	2.20	\$ 1,347.50		04/12/22	04/11/25
.54673B70 [Discover Bank Greenwood	\$	245,000.00	\$	244,713.35	2.80	\$ 1,715.00		04/27/22	04/28/25
2551KAB8 (Credit Union Allen Tex SH CTF	\$	245,000.00	\$	244,220.90	3.31	\$ 2,021.25		07/22/22	07/22/25
3847E3W5 F	Flagstar Bank Troy MI	\$	247,000.00	\$	244,181.73	0.60	\$ 370.50		07/22/20	07/22/25
25460FDU7 [Direct Federal Credit Union Mass.	\$	249,000.00	\$	249,704.67	4.68	\$ 2,925.75		11/03/22	11/03/25
0786ADN2 (Connection BK Englewood Cliffs	\$	245,000.00	\$	239,605.10	0.76	\$ 459.38		11/24/21	11/24/25
349061AA4 S	Spokane Teachers Credit Union	\$	245,000.00	\$	246,274.00	4.97	\$ 3,062.50		11/23/22	11/24/25
6251A2Q2 E	Bank Hapoalim New York, NY	\$	249,000.00	\$	242,643.03	0.51	\$ 311.25		12/15/20	12/15/25
30520AA3 L	iberty First Credit Union	\$	249,000.00	\$	249,766.92	4.52	\$ 2,832.38		01/17/23	01/20/26
0605XCB6 E	Bank Amer NA	\$	145,000.00	\$	146,028.05	4.76	\$ 1,740.00		04/04/24	04/06/26
90348JR93 l	JBS Salt Lake City	\$	249,000.00	\$	238,671.48	0.99	\$ 591.38		09/11/21	08/11/26
20056QUV3 (Commerce Bank Geneva	\$	245,000.00	\$	238,693.70	2.46	\$ 1,470.00		04/29/22	10/29/26
.4042TDW4 (Capital One Bank	\$	245,000.00	\$	233,585.45	1.15	\$ 673.75		11/17/21	11/17/26
7181JAY0 E	Baxter Credit Union	\$	249,000.00	\$	250,830.15	4.46	\$ 2,801.25		01/24/23	01/25/27
919853LA7 \	/alley Natl Bank	\$	244,000.00	\$	246,357.04	4.55	\$ 2,806.00		04/02/24	04/02/27
	Capital One National Assn.	\$	246,000.00		240,221.46	2.96			04/27/22	04/27/27
33368GB5 N	National Bank Comm.	\$	245,000.00	\$	238,478.10	2.82	\$ 1,684.38		04/29/22	04/29/27
	American Express National Bank	\$	246,000.00		241,360.44	3.21			05/11/22	05/11/27
	Barclays Bank Del Retail	\$	246,000.00		240,622.44	3.06			05/11/22	05/11/27
-	afayette Fed Credit Union	\$	245,000.00		240,763.95	3.30			05/25/22	05/25/27
•	ificates of Deposit (sorted by maturity date -		,			0/10:11	- · · · · · · · · · · · · · · · · · · ·	o/ fp f ::		
CUSIP	Financial Institution		Purchase Price		Market Value		Estimated Qtrly Earnings	% of Porfolio	Purchase Date	Maturity Date
20825WAX8 (Connexus Credit Union	\$	245,000.00	\$	240,043.65	3.16	\$ 1,898.75		05/26/22	05/26/27

1727 Safe Bank India Chicago \$ 245,000.00 \$ 241,163.30 3.40 \$ 2,051.88 96/14/72 96/										
274 State Bank India Chicago										
Display Third Federal Savings \$ 245,000,00 5 241,510,00 3.55 5 2.143.75 6978/72 6978	6169OUK41 Morgan Stan	ley Bank	\$	245,000.00 \$	240,533.65	3.25 \$	1,960.00	05/26/22	05/26/27	
Rest Synchrony Bank Retail CTF Dep	856283Z74 State Bank In	dia Chicago	\$	245,000.00 \$	241,163.30	3.40 \$	2,051.88	06/14/22	06/14/27	
MCS Toyota Financial Savings Bank S 245,000.00 S 242,057.55 3.64 S 2,055.00 091,672 091,672 091,672 091,672 091,672 091,672 091,672 091,672 091,672 091,872	88413QDL9 Third Federal	Savings	\$	245,000.00 \$	241,868.90	3.54 \$	2,143.75	06/28/22	06/28/27	
### STATE Proceeding Proceeding Procedure Proc	87165FP81 Synchrony Ba	nk Retail CTF Dep	\$	245,000.00 \$	241,521.00	3.55 \$	2,143.75	09/0 <mark>9/22</mark>	09/09/27	
Sample S	9235MPC9 Toyota Finan	cial Savings Bank	\$	245,000.00 \$	242,057.55	3.64 \$	2,205.00	09/16/22	<mark>09/</mark> 16/27	
1378 Ally Bank	052392BT3 Austin Telco	Federal Credit Union	\$	249,000.00 \$	247,224.63	3.82 \$	2,365.50	09/21/22	09/21/27	,
R800 Avo. Bank	0352RCS2 US Alliance F	ederal Credit Union RYE NY	\$	249,000.00 \$	246,614.58	3.73 \$	2,303.25	09/2 <mark>9/22</mark>	09/29/27	
ASM Aline Savings FCU	2007G3T8 Ally Bank		\$	245,000.00 \$	242,407.90	3.68 \$	2,235.63	10/0 <mark>3/24</mark>	10/04/27	
AKS Farmers St Bank \$ 245,000.00 \$ 243,598.60 3.92 \$ 2,388.75 01/19/23 01/19/28 AKG Global Federal Credit Union \$ 249,000.00 \$ 247,226.25 4.23 \$ 2,863.50 04/10/23 04/10/23 04/21/28 AKS Dort Financial Credit Union \$ 247,000.00 \$ 247,226.25 4.23 \$ 2,863.50 04/10/23 04/21/28 AKI Sation Community Credit Union \$ 249,000.00 \$ 255,679.56 4.36 \$ 2,902.25 07/05/24 06/26/28 AKI Sation Community Credit Union \$ 248,000.00 \$ 255,679.56 4.36 \$ 2,901.25 06/22/33 06/27/28 AKI Sation Credit Union \$ 248,000.00 \$ 255,679.46 4.86 \$ 3,075.00 07/26/23 07/26/28 AKI Sation Credit Union \$ 248,000.00 \$ 255,676.44 4.86 \$ 3,075.00 07/26/23 07/26/28 AKI Sation Credit Union \$ 248,000.00 \$ 255,678.44 4.96 \$ 3,100.00 08/30/23 08/30/28 AKI Sation Credit Union \$ 248,000.00 \$ 255,678.44 4.96 \$ 3,100.00 08/30/23 08/30/28 AKI Sation Credit Union \$ 248,000.00 \$ 256,017.84 4.94 \$ 3,162.00 10/30/23 10/30/28 AKI Sation Credit Union \$ 248,000.00 \$ 256,017.84 4.94 \$ 3,162.00 10/30/23 10/30/28 AKI Sation Credit Union \$ 248,000.00 \$ 256,017.84 4.94 \$ 3,162.00 10/30/23 10/30/28 AKI Sation Credit Union \$ 248,000.00 \$ 256,017.12 4.93 \$ 3,162.00 10/30/23 10/30/28 AKI Sation Credit Union \$ 248,000.00 \$ 256,023.04 5.01 \$ 3,224.00 11/30/23 11/30/28 AKI Sation Credit Union \$ 248,000.00 \$ 256,923.04 5.01 \$ 3,224.00 11/30/23 11/30/28 AKI Sation Credit Union \$ 248,000.00 \$ 256,923.04 5.01 \$ 3,224.00 11/30/23 11/30/28 AKI Sation Credit Union \$ 248,000.00 \$ 256,923.04 5.01 \$ 3,224.00 11/30/23 11/30/28 AKI Sation Credit Union \$ 248,000.00 \$ 256,923.04 5.01 \$ 3,224.00 11/30/23 11/30/23 AKI Sation Credit Union \$ 248,000.00 \$ 256,923.04 5.01 \$ 3,224.00 11/30/23 11/30/23 AKI Sation Credit Union \$ 249,000.00 \$ 247,921.83 4.01 \$ 2,490.00 01/16/24 01/18/29 AKI	5465DBQ0 Axos Bank		\$	249,000.00 \$	246,599.64	3.73 \$	2,303.25	10/02/24	10/04/27	
AGES Global Federal Credit Union \$ 249,000.00 \$ 252,413.79 4.53 \$ 2,663.50 04/10/23 0	60507AS4 Maine Saving	s FCU	\$	248,000.00 \$	254,668.72	5.06 \$	3,224.00	11/08/23	11/08/27	
MAST Dort Financial Credit Union \$ 247,000.00 \$ 247,326.25 4.23 \$ 2,624.38 04/10/23 04/21/28 HALE Lethic Community Credit Union \$ 247,000.00 \$ 255,575.56 4.36 \$ 2,901.25 09/22/33 06/22/28 MALE Latino Community Credit Union \$ 248,000.00 \$ 255,575.56 4.36 \$ 3,000.00 07/26/23 07/26/28 MALE Latino Community Credit Union \$ 248,000.00 \$ 225,470.72 4.86 \$ 3,100.00 07/26/23 07/26/28 MALE Leaders Credit Union \$ 248,000.00 \$ 224,568.80 4.86 \$ 3,100.00 08/30/23 08/30/28 MACE Description \$ 248,000.00 \$ 225,283.76 4.85 \$ 3,100.00 10/30/23 10/30/28 MALE Male Male Bale All Secondary All Secondary All Secondary All Secondary All Secondary All	1033AAK9 Farmers St Ba	ank	\$	245,000.00 \$	243,598.60	3.92 \$	2,388.75	01/19/23	01/19/28	
EKI Federal Savings Bank Chicago \$ 247,000.00 \$ 251,323.28 4.61 \$ 2,902.25 07/05/24 06/26/28 Latino Community Credit Union \$ 249,000.00 \$ 255,679.56 4.36 \$ 2,801.25 06/22/23 06/27/28 BA1 Neighbors FCU \$ 246,000.00 \$ 255,676.44 4.86 \$ 3,075.00 07/26/23 07/26/28 O7/26/28 AD5 TTCU Fed Credit Union \$ 248,000.00 \$ 254,730.72 4.86 \$ 3,100.00 07/26/23 07/26/28 AD5 TTCU Fed Credit Union \$ 248,000.00 \$ 254,973.07 4.86 \$ 3,100.00 07/26/23 07/26/28 AD5 TTCU Fed Credit Union \$ 248,000.00 \$ 255,017.84 4.94 \$ 3,102.00 10/33/23 10/33/28 AD5 THE INSTEAL OF Union \$ 248,000.00 \$ 255,017.84 4.94 \$ 3,102.00 10/33/23 10/33/28 AD5 THE INSTEAL OF Union \$ 248,000.00 \$ 255,017.84 4.94 \$ 3,102.00 10/30/23 10/30/28 AD5 THE INSTEAL OF Union \$ 248,000.00 \$ 255,017.84 4.94 \$ 3,102.00 10/30/23 10/30/28 AD5 THE INSTEAL OF Union \$ 248,000.00 \$ 255,017.84 4.93 \$ 3,102.00 10/30/23 10/30/28 AD5 THE INSTEAL OF Union \$ 248,000.00 \$ 255,017.12 4.93 \$ 3,102.00 10/30/23 10/30/28 AD5 THE INSTEAL OF UNION \$ 248,000.00 \$ 256,032.96 \$ 5.01 \$ 3,224.00 10/30/23 10/30/28 AD5 THE INSTEAL OF UNION \$ 248,000.00 \$ 256,032.96 \$ 5.01 \$ 3,224.00 10/30/23 10/30/28 AD5 THE INSTEAL OF UNION \$ 248,000.00 \$ 250,038.31 4.85 \$ 3,057.88 11/10/23 11/15/28 AD5 THE INSTEAL OF UNION \$ 248,000.00 \$ 257,346.32 \$ 5.05 \$ 3,255.00 11/15/23 11/15/28 AD5 THE INSTEAL OF UNION \$ 248,000.00 \$ 257,346.32 \$ 5.05 \$ 3,255.00 11/15/23 11/15/28 AD5 THE INSTEAL OF UNION \$ 248,000.00 \$ 247,921.83 4.01 \$ 2,490.00 \$ 01/18/24 10/18/29 AD5 THE INSTEAL OF UNION \$ 249,000.00 \$ 247,921.83 4.01 \$ 2,490.00 \$ 01/18/24 10/18/29 AD5 THE INSTEAL OF UNION \$ 249,000.00 \$ 247,921.83 4.01 \$ 2,490.00 \$ 01/18/24 10/18/29 AD5 THE INSTEAL OF UNION \$ 249,000.00 \$ 247,921.83 4.01 \$ 2,490.00 \$ 01/18/24 10/18/29 AD5 THE INSTEAL OF UNION \$ 249,000.00 \$ 247,921.83 4.01 \$ 2,490.00 \$ 01/18/24 10/18/29 AD5 THE INSTEAL OF UNION \$ 249,000.00 \$ 247,921.83 4.01 \$ 2,490.00 \$ 01/18/24 10/18/29 AD5 THE INSTEAL OF UNION \$ 249,000.00 \$ 247,921.83 4.01 \$ 2,490.00 \$ 11/15/23 11/15/28 AD5 THE INSTEAL OF UNION \$ 249,000.00 \$ 247,921.83	7892MAC8 Global Federa	al Credit Union	\$	249,000.00 \$	252,413.79	4.53 \$	2,863.50	04/10/23	04/17/28	
ALB Latino Community Credit Union	5844MAS7 Dort Financia	l Credit Union	\$	247,000.00 \$	247,926.25	4.23 \$	2,624.38	04/10/23	04/21/28	
ALAB ALTION COMMUNITY Credit Union \$ 249,000.00 \$ 255,579.56 4.36 \$ 2,801.25 06/22/23 06/22/728 BAB ALTION COMMUNITY CREDIT UNION \$ 248,000.00 \$ 255,678.44 4.86 \$ 3,075.00 07/26/28 07/26/28 07/26/28 CARTING CREDIT UNION \$ 248,000.00 \$ 254,730.72 4.86 \$ 3,100.00 08/30/23 08/30/28 CARTING CREDIT UNION \$ 248,000.00 \$ 255,988.80 4.86 \$ 3,100.00 08/30/23 08/30/28 CARTING CREDIT UNION \$ 248,000.00 \$ 255,988.80 4.86 \$ 3,100.00 08/30/23 08/30/28 CARTING CREDIT UNION \$ 248,000.00 \$ 255,988.76 4.89 \$ 3,162.00 10/32/23 10/23/28 CARTING CREDIT UNION \$ 248,000.00 \$ 255,983.76 4.89 \$ 3,162.00 10/30/23 10/30/28 CARTING CREDIT UNION \$ 248,000.00 \$ 255,983.76 4.89 \$ 3,162.00 10/30/23 10/30/28 CARTING CREDIT UNION \$ 248,000.00 \$ 255,982.96 \$ 5.01 \$ 3,224.00 10/30/23 10/30/28 CARTING CREDIT UNION \$ 248,000.00 \$ 256,932.96 \$ 5.01 \$ 3,224.00 11/08/23 11/08/28 CARTING CREDIT UNION \$ 248,000.00 \$ 256,932.96 \$ 5.01 \$ 3,224.00 11/08/23 11/08/28 CARTING CREDIT UNION \$ 248,000.00 \$ 256,932.96 \$ 5.01 \$ 3,224.00 11/08/23 11/16/28 CARTING CREDIT UNION \$ 248,000.00 \$ 256,932.96 \$ 5.01 \$ 3,224.00 11/08/23 11/16/28 CARTING CREDIT UNION \$ 248,000.00 \$ 256,932.96 \$ 5.01 \$ 3,224.00 11/08/23 11/16/28 CARTING CREDIT UNION \$ 248,000.00 \$ 256,932.96 \$ 5.01 \$ 3,007.88 11/15/23 11/15/28 CARTING CREDIT UNION \$ 248,000.00 \$ 256,932.96 \$ 5.01 \$ 3,307.50 11/15/23 11/15/28 CARTING CREDIT UNION \$ 248,000.00 \$ 257,384.32 \$ 5.05 \$ 3,255.00 11/15/23 11/15/28 CARTING CREDIT UNION \$ 249,000.00 \$ 247,921.83 4.01 \$ 2,490.00 01/18/24 01/18/29 CARTING CREDIT UNION \$ 249,000.00 \$ 247,921.83 4.01 \$ 2,490.00 01/18/24 01/18/29 CARTING CREDIT UNION \$ 249,000.00 \$ 247,921.83 4.01 \$ 2,490.00 01/18/24 01/18/29 CARTING CREDIT UNION \$ 249,000.00 \$ 247,921.83 4.01 \$ 2,490.00 01/18/24 01/18/29 CARTING CREDIT UNION \$ 249,000.00 \$ 247,921.83 4.01 \$ 2,490.00 01/18/24 01/18/29 CARTING CREDIT UNION \$ 249,000.00 \$ 247,921.83 4.01 \$ 2,490.00 01/18/24 01/18/29 CARTING CREDIT UNION \$ 249,000.00 \$ 247,921.83 4.01 \$ 2,583.33 11/16/24 11/18/29 CARTING CREDIT UNION \$ 249,000.00 \$ 247,921.83	13812EK1 Federal Savin	gs Bank Chicago	\$	247,000.00 \$	251,332.38	4.61 \$	2,902.25	07/05/24	06/26/28	
BAL Neighbors FCU \$ 246,000.00 \$ 255,676.44 4.86 \$ 3,075.00 07/26/23 07/26/28 AD5 TTCU Fed Credit Union \$ 248,000.00 \$ 254,908.80 4.86 \$ 3,100.00 07/26/23 07/26/28 AG9 Empower Fed Cr Union \$ 248,000.00 \$ 255,017.84 4.94 \$ 3,162.00 10/23/23 10/33/28 AG9 Empower Fed Cr Union \$ 248,000.00 \$ 255,017.84 4.94 \$ 3,162.00 10/23/23 10/33/28 AG9 Empower Fed Cr Union \$ 248,000.00 \$ 255,017.84 4.94 \$ 3,162.00 10/23/23 10/33/28 AG9 Utah First Fed Credit Union \$ 248,000.00 \$ 255,017.84 4.94 \$ 3,162.00 10/33/23 10/33/28 AG7 Utah First Fed Credit Union \$ 248,000.00 \$ 255,038.76 4.85 \$ 3,100.00 10/30/23 10/30/28 AG8 Vorkers Fed Gredit Union \$ 248,000.00 \$ 255,032.96 5.01 \$ 3,224.00 10/30/23 10/30/28 AG8 Vorkers Fed Credit Union \$ 248,000.00 \$ 255,032.96 5.01 \$ 3,224.00 10/30/23 10/30/28 AG8 Vorkers Fed Credit Union \$ 248,000.00 \$ 255,032.96 5.01 \$ 3,224.00 11/30/23 11/30/28 AG9 Empower Fed Credit Union \$ 248,000.00 \$ 255,032.96 5.01 \$ 3,224.00 11/30/23 11/30/28 AG9 Community Bk & TR \$ 243,000.00 \$ 256,032.96 \$ 5.01 \$ 3,224.00 11/30/23 11/30/28 AG8 Heritage Community Credit Union \$ 248,000.00 \$ 256,047.39 4.89 \$ 3,067.88 11/10/23 11/10/28 AG8 Heritage Community Credit Union \$ 248,000.00 \$ 257,384.32 5.05 \$ 3,255.00 11/15/23 11/15/28 AG8 Dytum Bank \$ 243,000.00 \$ 247,921.83 4.01 \$ 2,490.00 11/15/23 11/15/28 AG9 Wembers TR Southwest FCU \$ 249,000.00 \$ 247,921.83 4.01 \$ 2,490.00 11/18/24 10/19/29 AG9 Wembers TR Southwest FCU \$ 249,000.00 \$ 247,921.83 4.01 \$ 2,490.00 11/18/24 10/19/29 AG9 Wembers TR Southwest FCU \$ 249,000.00 \$ 246,131.90 \$ 3.76 \$ 2,266.25 9 99/12/29 AG9 Wembers TR Southwest FCU \$ 249,000.00 \$ 247,921.83 4.01 \$ 2,490.00 11/18/24 10/19/29 AG9 Wembers TR Southwest FCU \$ 249,000.00 \$ 247,921.83 4.01 \$ 2,490.00 11/18/24 10/19/29 AG9 Wembers TR Southwest FCU \$ 249,000.00 \$ 247,921.83 4.01 \$ 2,490.00 11/18/24 10/19/29 AG9 Wembers TR Southwest FCU \$ 249,000.00 \$ 247,921.83 4.01 \$ 2,490.00 11/18/24 10/19/29 AG9 Wembers TR Southwest FCU \$ 249,000.00 \$ 247,921.83 4.01 \$ 2,490.00 11/		= =	\$	249,000.00 \$	256,579.56	4.36 \$	2,801.25	06/22/23	06/27/28	
TTCU Fed Credit Union		•	\$	246,000.00 \$	•	4.86 \$	3,075.00			
AGS Leaders Credit Union \$ 248,000.00 \$ 254,968.80 4.86 \$ 3,100.00 08/30/23 08/30/28 Empower Fed Cr Union \$ 248,000.00 \$ 255,617.84 4.94 \$ 3,162.00 10/23/23 10/23/28 TSM Medallion Bank \$ 248,000.00 \$ 255,617.87 4.85 \$ 3,100.00 10/30/23 10/30/28 DTA Utah First Fed Credit Union \$ 248,000.00 \$ 256,932.96 5.01 \$ 3,224.00 10/30/23 10/30/28 DTA Valleystar Credit Union \$ 248,000.00 \$ 256,932.96 5.01 \$ 3,224.00 10/30/23 10/30/28 DTA Valleystar Credit Union \$ 248,000.00 \$ 256,932.96 5.01 \$ 3,224.00 11/36/23 11/36/28 DTA Valleystar Credit Union \$ 248,000.00 \$ 256,932.96 5.01 \$ 3,224.00 11/36/23 11/36/28 DTA Valleystar Credit Union \$ 248,000.00 \$ 256,932.94 5.01 \$ 3,224.00 11/36/23 11/36/28 DTA Valleystar Credit Union \$ 248,000.00 \$ 256,932.94 5.01 \$ 3,224.00 11/36/23 11/36/28 DTA Valleystar Credit Union \$ 248,000.00 \$ 258,0467.39 4.89 \$ 3,067.88 11/10/23 11/15/23 11/15/28 DTA Valleystar Credit Union \$ 248,000.00 \$ 258,217.60 5.13 \$ 3,317.00 11/15/23 11/15/28 DTA Valleystar Credit Union \$ 248,000.00 \$ 257,334.32 5.05 \$ 3,255.00 11/15/23 11/15/28 DTA Valleystar Credit Union \$ 249,000.00 \$ 247,921.83 4.01 \$ 2,490.00 01/18/24 01/18/29 DTA Valleystar Credit Union \$ 249,000.00 \$ 247,921.83 4.01 \$ 2,490.00 01/18/24 01/18/29 DTA Valleystar Credit Union \$ 249,000.00 \$ 247,921.83 4.01 \$ 2,490.00 01/18/24 01/18/29 DTA Valleystar Credit Union \$ 249,000.00 \$ 247,921.83 4.01 \$ 2,490.00 01/18/24 01/18/29 DTA Valleystar Credit Union \$ 249,000.00 \$ 247,921.83 4.01 \$ 2,490.00 01/18/24 01/18/29 DTA Valleystar Credit Union \$ 249,000.00 \$ 247,921.83 4.01 \$ 2,266.25 09/12/24 09/12/29 DTA Valleystar Credit Union \$ 249,000.00 \$ 247,740.06 4.02	•		\$		•		•			
AG9 Empower Fed Cr Union			\$							
TSO Medallion Bank S 248,000.00 S 255,283.76 4.85 S 3,100.00 10/30/23 10/30/28					•		•			
Name	•				•		•			
Marker Fed Credit Union S 248,000.00 S 256,932.96 S.01 S 3,224.00 10/30/23 10/30/28					•		•			
A22 Valleystar Credit Union					•		•			
MAX9 Community BK & TR					•		•			
AHS Alliant Credit Union \$ 248,000.00 \$ 258,217.60 5.13 \$ 3,317.00 11/15/23 11/15/28 14/15/28 Heritage Community Credit Union \$ 248,000.00 \$ 257,384.32 5.05 \$ 3,255.00 11/15/23 11/15/28 11/15/28 18/18 Optum Bank \$ 243,000.00 \$ 250,088.31 4.85 \$ 3,037.50 11/15/23 11/15/28 11/15/28 14/15/29 14/15/29 1	•				•		•			
HACK Heritage Community Credit Union \$ 248,000.00 \$ 257,384.32 \$ 5.05 \$ 3,255.00 \$ 11/15/23 \$ 11/15/28 \$ 11/15/29 \$ 11/15	•				•		•			
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AK7 City Federal Credit Union \$ 249,000.00 \$ 247,921.83 \$ 4.01 \$ 2,490.00 \$ 01/18/24 \$ 01/18/29 \$ 01/19/29 \$ 0	•	'			•		•			
AG2 Members TR Southwest FCU \$ 249,000.00 \$ 247,921.83 4.01 \$ 2,490.00 01/19/24 01/19/29 CF2 Univest National Bank \$ 245,000.00 \$ 246,131.90 4.23 \$ 2,603.13 03/13/24 03/13/29 SW1 Texas Exchange Bank \$ 249,000.00 \$ 244,744.59 3.76 \$ 2,303.25 09/06/24 09/06/29 BX0 Peoples Bank \$ 245,000.00 \$ 240,744.35 3.76 \$ 2,266.25 09/12/24 09/12/29 BX1 BNY Mellon CFT \$ 175,000.00 \$ 169,827.00 3.5 \$ 1,487.50 10/04/24 10/04/29 GF5 Parkside FINL Bank \$ 249,000.00 \$ 242,100.21 3.54 \$ 2,147.63 10/08/24 10/08/29 AQ1 Skyone Federal credit union \$ 249,000.00 \$ 246,176.34 3.89 \$ 2,396.63 10/25/24 10/25/29 AS4 Freedom Northwest Credit Union \$ 249,000.00 \$ 247,740.06 4.02 \$ 2,490.00 11/12/24 11/13/29 BBT9 Numerica Credit Union \$ 249,000.00 \$ 249,286.35 4.14 \$ 2,583.38 11/26/24 11/26/29	•				•		•			
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	Total Ne	egotiable Certificates of Deposit _	\$	16,113,000.00 \$	16,104,536.53	3.78 \$	152,860.75	20.36%		

U.S. Treasury Securities

U.S. Treasury	Securities								
CUSIP	Issuer	 Purchase Price	Market Value	% Yield	Estimated Qtrly Earnings	% of Porfolio	Purchase Date	Maturity Date	
12797NB9	United States Treasury Bills	\$ 1,070,000.00	\$ 1,068,865.80	4.20			10/10/24	04/10/25	
2797NN3	United States Treasury Bills	\$ 11,000,000.00	\$ 10,924,870.00	4.17			11/2 <mark>9/24</mark>	05/29/25	
282CJV4	United States Treasury Bills	\$ 1,550,000.00	\$ 1,551,550.00	4.24	\$ 16,468.75		01/31/25	01/31/26	
282CJT9	United States Treasury Bills	\$ 1,000,000.00	\$ 1,000,700.00	3.99	\$ 10,000.00		01/15/25	01/15/27	
L282CMF5	United States Treasury Bills	\$ 1,000,000.00	\$ 1,008,670.00	4.21	\$ 10,625.00		01/15/25	01/15/28	
.282CJW2	United States Treasury Bills	\$ 1,000,000.00	\$ 1,001,680.00	3.99	\$ 10,000.00		01/31/25	1/361/29	
1282CMD0	United States Treasury Bills	\$ 1,000,000.00	\$ 1,016,950.00	4.30	\$ 10,937.50		12/31/24	12/31/29	
	Total U.S. Treasury Securities	\$ 17,620,000.00	\$ 17,573,285.80	9.70	\$ 58,031.25	22.26%			

U.S. Government Bonds (sorted by maturity date)

CUSIP	Issuer	F	Purchase Price	ſ	Market Value	% Yield	E	stimated Qtrly Earnings	% of Porfolio	Purchase Date	Maturity Date	Moody/S&P
3137EAEX3	Federal Home Loan Bank	\$	350,000.00	\$	343,486.50	0.38	\$	328.13		11/08/21	09/23/25	Aaa/AA+
3130AKQ74	Federal Home Loan Bank	\$	350,000.00	\$	340,070.50	0.64	\$	546.88		01/22/21	01/22/26	Aaa/AA+
3130ALKL7	Federal Home Loan Bank	\$	245,000.00	\$	237,444.20	0.87	\$	520.63		03/25/21	03/25/26	Aaa/AA+
3130ALYC2	Federal Home Loan Bank	\$	245,000.00	\$	237,380.50	1.17	\$	698.25		04/21/21	04/29/26	Aaa/AA+
3130ANHX1	Federal Home Loan Bank	\$	1,050,000.00	\$	1,005,060.00	0.91	\$	2,296.88		08/19/21	08/19/26	Aaa/AA+
3134GXX90	Federal Home Loan Mortgage Corp.	\$	500,000.00	\$	499,255.00	4.50	\$	5,625.00		09/23/22	09/23/27	Aaa/AA+
3130B0B04J5	Federal Home Loan Bank	\$	1,000,000.00	\$	1,002,360.00	4.98	\$	12,500.00		02/21/24	02/20/29	Aaa/AA+
3130B46Q9	Federal Home Loan Bank	\$	500,000.00	\$	499,450.00	4.92	\$	6,150.00		12/27/24	12/27/29	Aaa/AA+
	Total U.S. Government Bonds	\$	4,240,000.00	\$	4,164,506.70	2.04	\$	28,665.75	5.36%			

Medium-term Notes (sorted by maturity date)

CUSIP	Issuer	F	urchase Price	ı	Market Value	% Yield	Es	stimated Qtrly Earnings	% of Porfolio	Purchase Date	Maturity Date	Moody/S&P
46632FRU1	JP Morgan Chase Bank	\$	1,500,000.00	\$	1,442,460.00	0.72	\$	2,625.00		01/22/21	01/22/26	Aa2/A+
06048WL65	Bank of America Corp.	\$	300,000.00	\$	289,077.00	1.08	\$	787.50		03/10/21	03/10/26	A2/A-
38150AFK6	Goldman Sachs Group Inc.	\$	500,000.00	\$	481,125.00	1.61	\$	1,937.50		04/30/21	04/30/26	A2/BBB+
	Total Medium-term Notes	\$	2,300,000.00	\$	2,212,662.00	1.14	\$	5,350.00	2.91%			
	Total Investment Portfolio	\$	79,154,019.77	\$	78,960,201.00	3.61	\$	424,302.95	100.00%			

This quarterly report accurately reflects all City of Brawley's pooled investments. It is in comformity with the City's Investment Policy. The City has sufficient cash flow to meet six months of expenditures. LAIF and Multi-Bank Securities, Inc. statements are the source of market values.

Silinha	
0.	3-Jun-25
Silvia Luna, Finance Director	Date

City of Brawley

City Council June 17, 2025 Agenda Item No. 4d

STAFF REPORT

To: City Council

From: Silvia Luna, Finance Director Prepared by: Silvia Luna, Finance Director

Subject: Community Facility District Levies for Fiscal Year 2025/26

RECOMMENDATION:

Adopt Resolutions Authorizing the Levy of Special Taxes for the various Community Facilities Districts within the City of Brawley for Fiscal Year 2025/2026.

BACKGROUND INFORMATION:

Attached are the Annual City Council Resolutions and Administration Reports for Fiscal Year 2025/2026 authorizing the levy of special taxes for various Community Facilities Districts (CFD) within the City of Brawley's jurisdiction.

Special Tax A may be collected on developed properties to pay for the acquisition or construction of facilities and the issuance of improvement bonds. To date, no bonds have been issued by the Districts for any Improvement Areas. Since Fiscal Year (FY) 2009/2010 per the direction of the City Council, the districts of Luckey Ranch (2007-1) and Springhouse (2007-2) are <u>not</u> to be levied the Special Tax A. On July 20, 2021, the City Council adopted Resolution No. 2021-37 permanently terminating the Special Tax A for La Paloma subdivision (2005-3), therefore, this assessment has been removed.

Special Tax B is collected on developed properties for (a) the maintenance of parks, parkways, and open spaces, (b) police and fire protection services, and (c) administrative expenses. The Tax B continues to be levied on all districts in conformance with prior City Council action.

CFD No. 2005-2 (Gateway) and CFD 2017-1 (Rancho Porter) have no developed residential properties within their CFD's; therefore, no levies will occur in FY 2025/26.

The Adopted Fiscal Year 2025/2026 Budget will include anticipated revenues for each district as contained under each administration report. For Fiscal 2025/26 all the various Community Facilities Districts have been set to collect the maximum special tax levy.

The levy amount may be subject to the assigned maximum rate once all agreements and cost estimates are completed for the required improvements which may be deemed to require the assessment of the maximum allowable rate. However, such a change cannot take effect until the following tax year with the approval of the City Council.



FISCAL IMPACT:

The Adopted FY 2025/26 Budget includes anticipated revenues for each District. The following chart summarizes the Special Tax B for maintenance and services by District.

Community Facility District	Number of Parcels	FY	2025/26 Assessments
2005-1 Victoria Park	149	\$	84,468
2005-2 Gateway	0	\$	-
2005-3 La Paloma	55	\$	42,604
2005-4 Latigo Ranch	253	\$	298,383
2006-1 Malan Park	225	\$	212,216
2007-1 Luckey Ranch	18	\$	12,453
2007-2 Springhouse	106	\$	65,540
2017-1 Rancho Porter	0	\$	-
TOTAL	806	\$	715,664

ALTERNATIVES:

No alternatives are recommended, these CFD's were formed for landscape, lighting, and public safety expenses associated with the various subdivisions which are paid for by the City of Brawley.

ATTACHMENTS:

- 1. Resolutions 2025
 - a. CFD 2005-1 Victoria Park
 - b. CFD 2005-3 La Paloma
 - c. CFD 2005-4 Latigo Ranch
 - d. CFD 2006-1 Malan Park
 - e. CFD 2007-1 Luckey Ranch
 - f. CFD 2007-2 Springhouse
- 2. FY 2025/2026 Administration Reports
 - g. CFD 2005-1 Victoria Park
 - h. CFD 2005-3 La Paloma
 - i. CFD 2005-4 Latigo Ranch
 - j. CFD 2006-1 Malan Park
 - k. CFD 2007-1 Luckey Ranch
 - I. CFD 2007-2 Springhouse

REPORT COORDINATED WITH (other than the person preparing the staff report):

None.

REPORT APPROVAL(S):

<u>Staff, Title or Consultant, Agency</u> Jimmy Duran, Interim City Manager <u>Status – Date of Status</u> Approved – 06/09/2025 RESOLUTION NO. 2025-

RESOLUTION OF THE CITY COUNCIL FOR THE CITY OF BRAWLEY, CALIFORNIA ACTING AS THE LEGISLATIVE BODY OF COMMUNITY FACILITIES DISTRICT NO. 2005-1 OF THE CITY OF BRAWLEY (VICTORIA PARK) AUTHORIZING THE LEVY OF SPECIAL TAXES WITHIN COMMUNITY FACILITIES DISTRICT NO. 2005-1 FOR FISCAL YEAR 2025/2026.

WHEREAS, the City of Brawley (the "City") previously established Community Facilities District No. 2005-1 of the City of Brawley (Victoria Park) ("CFD No. 2005-1") all pursuant to the terms and provisions of the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Government Code Section 53111 (the "Act"); and

WHEREAS, the City Council for the City acting as the legislative body of CFD No. 2005-1 is authorized pursuant to Resolution No. 2005-25 approved on June 7, 2005 (the "Resolution of Formation") and the Ordinance Authorizing the Levy of the Special Tax adopted in connection therewith (the "Ordinance") to levy a special tax on property in CFD No. 2005-1 to pay for the maintenance of certain real or other tangible property described in Resolution No. 2005-22 including all furnishings, equipment and supplies related thereto (collectively, the "District Facilities"), which District Facilities have a useful life of five years or longer and incidental expenses to be incurred in connection with and maintaining the District Facilities and forming and administering the District (the "District Incidental Expenses") by the levy of special taxes for CFD No. 2005-1 pursuant to the Resolution of Formation; and

WHEREAS, it is now necessary and appropriate that this City levy and collect the special taxes for Fiscal Year 2025/2026 for the purpose specified in the Ordinance, by the adoption of a resolution as specified by the Act and the Ordinance; and

WHEREAS, the special taxes being levied hereunder are at the same rate or at a lower rate than provided by the Ordinance; and

NOW, THEREFORE, THE CITY COUNCIL FOR THE CITY OF BRAWLEY, ACTING IN ITS CAPACITY AS THE LEGISLATIVE BODY OF COMMUNITY FACILITIES DISTRICT NO. 2005-1, DOES HEREBY RESOLVE, DETERMINE AND ORDER AS FOLLOWS:

- SECTION 1. The above recitals are true and correct.
- SECTION 2. The special tax ("Special Tax") is imposed without regard to property valuation and is levied in compliance with the Act and the Ordinance.
- SECTION 3. In accordance with the Act and the Ordinance, there is hereby levied upon the parcels within the City which are not otherwise exempt from taxation under the Act or the Ordinance the special taxes for Fiscal Year 2025/2026 at the tax rates set forth in the report prepared by Finance DTA for CFD No. 2005-1 entitled "City of Brawley Community Facilities District No. 2005-1 (Victoria Park)" (the "Report") submitted herewith, which rates do not exceed the maximum rates set forth in the Ordinance. After adoption of this Resolution, the City Manager, for the City, or his designee, may make any

City of Brawley Resolution No. 2025-CFD Victoria Park Levy for Fiscal Year 2025/2026 Adopted: June 17, 2025 Page 2 of 3 4.0

necessary modifications to these special taxes to correct any errors, omissions or inconsistencies in the listing or categorization of parcels to be taxed or in the amount to be charged to any category of parcels; provided, however, that any such modifications shall not result in an increase in the tax applicable to any category of parcels and can only be made prior to the submission of the tax rolls to the Imperial County Auditor.

- SECTION 4. All of the collections of the special tax shall be used only as provided for in the Act and Resolution of Formation. The special tax shall be levied only so long as needed to accomplish the purposes described in Resolution of Formation.
- SECTION 5. The special tax shall be collected in the same manner as ordinary ad valorem taxes are collected and shall be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for ad valorem taxes as such procedure may be modified by law or this City Council from time to time.
- SECTION 6. The actions of City staff heretofore taken in order to obtain consent from the Imperial County Auditor to a later filing date are hereby ratified and the City Clerk and Finance DTA are hereby authorized and directed to transmit a certified copy of this Resolution and the Report to the Imperial County Auditor, together with other supporting documentation as may be required to place said special taxes on the secured property tax roll for Fiscal Year 2025/2026 on or before August 10, 2025, and to perform all other acts which are required by the Act, the Ordinance, or by law in order to accomplish the purpose of this Resolution.

APPROVED, PASSED AND ADOPTED at a regular meeting of the City of Brawley held on the 17th day of June 2025.

	CITY OF BRAWLEY, CALIFORNIA
	Gil Rebollar, Mayor
ATTEST:	
Ana Gutierrez, City Clerk	

I, Ana Gutierrez, City Clerk of the City of Brawley, California, DO HEREBY CERTIFY that the foregoing Resolution No. 2025- was passed and adopted by the City Council of the City of Brawley, California, at a regular meeting held on the 17th day of June 2025, and that it was so adopted by the following roll call vote:

City of Brawley Resolution No. 2025-CFD Victoria Park Levy for Fiscal Year 2025/2026 Adopted: June 17, 2025 Page 3 of 3



AYES: NAYES: ABSTAIN: ABSENT:

DATED: June 17, 2025

Ana Gutierrez, City Clerk

RESOLUTION NO. 2025-

RESOLUTION OF THE CITY COUNCIL FOR THE CITY OF BRAWLEY, CALIFORNIA ACTING AS THE LEGISLATIVE BODY OF COMMUNITY FACILITIES DISTRICT NO. 2005-3 OF THE CITY OF BRAWLEY (LA PALOMA) AUTHORIZING THE LEVY OF SPECIAL TAXES WITHIN IMPROVEMENT AREA NO. 1 OF COMMUNITY FACILITIES DISTRICT NO. 2005-3 FOR FISCAL YEAR 2025/2026.

WHEREAS, the City of Brawley (the "City") previously established Community Facilities District No. 2005-3 of the City of Brawley (La Paloma) ("CFD No. 2005-3"), and Improvement Area No. 1 therein ("Improvement Area No. 1"), all pursuant to the terms and provisions of the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Government Code Section 53111 (the "Act"); and

WHEREAS, the City Council for the City acting as the legislative body of CFD No. 2005-3 is authorized pursuant to Resolution Nos. 2006-20 and 2006-21 approved on June 6, 2006 (collectively, the "Resolutions of Formation") and the Ordinance Authorizing the Levy of the Special Tax adopted in connection therewith (the "Ordinance") to levy a special tax on property in CFD No. 2005-3 for the purpose of financing: (1) the maintenance of parks and open space as described in Resolution No. 2006-10, including all furnishings, equipment and supplies related thereto and (2) the provision of those police protection and fire protection and suppression services described in Resolution No. 2006-10 to the property in the CFD No. 2005-3 ((1) and (2) being referred to herein, collectively, as the "City Services"), (3) the purchase, construction, expansion, improvement or rehabilitation of certain real or other tangible property described in Resolution No. 2006-10 and incorporated herein by this reference, including storm drain, sewer, water, landscaping, curb and gutter, park, roadway, highway and bridge, traffic signals and safety lighting, flood control library, police, fire and recreation facilities (collectively, the "Facilities"), which Facilities have a useful life of five years or longer, and (4) the incidental expenses to be incurred in connection with financing the Facilities and forming and administering CFD No. 2005-3, all by the levy of special taxes for CFD No. 2005-3 pursuant to the Resolutions of Formation; and

WHEREAS, it is now necessary and appropriate that this City levy and collect the special taxes for Fiscal Year 2025/2026 for the purposes specified in the Ordinance, by the adoption of a resolution as specified by the Act and the Ordinance; and

WHEREAS, the special taxes being levied hereunder are at the same rate or at a lower rate than provided by the Ordinance; and

WHEREAS, on June 15, 2021, the City Council adopted Resolution No. 2021-21 declaring its intention to conduct proceedings pursuant to the Act to consider permanently terminating the levy on Special Tax A within each Improvement Area of the La Paloma Assessment District. Therefore, the Special Tax A levy was removed in fiscal year 2021/22; and

WHEREAS, on July 20, 2021, the City Council adopted Resolution No. 2021-37 permanently terminating the Special Tax A for La Paloma subdivision (2005-3); and

City of Brawley Resolution No. 2025-CFD La Paloma Levy for Fiscal Year 2025/2026 Adopted: June 17, 2025 Page 2 of 3 40

WHEREAS, on May 19, 2022, the City of Brawley recorded Document Number 2022011217 with the County of Imperial Clerk/Recorder a Notice of Cancellation of Special Tax A within Community Facility District No. 2005-03 of the City of Brawley.

NOW, THEREFORE, THE CITY COUNCIL FOR THE CITY OF BRAWLEY, ACTING IN ITS CAPACITY AS THE LEGISLATIVE BODY OF COMMUNITY FACILITIES DISTRICT NO. 2005-3, DOES HEREBY RESOLVE, DETERMINE AND ORDER AS FOLLOWS:

- SECTION 1. The above recitals are true and correct.
- SECTION 2. The special tax ("Special Tax") is imposed without regard to property valuation and is levied in compliance with the Act and the Ordinance.
- In accordance with the Act and the Ordinance, there is hereby SECTION 3. levied upon the parcels within the City which are not otherwise exempt from taxation under the Act or the Ordinance the special taxes for Fiscal Year 2025/2026 at the tax rates set forth in the report prepared by Finance DTA for CFD No. 2005-3 entitled "City of Brawley Improvement Area No. 1 of Community Facilities District No. 2005-3 (La Paloma)" (the "Report") submitted here with, which rates do not exceed the maximum rates set forth in the Ordinance. After adoption of this Resolution, the City Manager, for the City, or his designee, may make any necessary modifications to these special taxes to correct any errors, omissions or inconsistencies in the listing or categorization of parcels to be taxed or in the amount to be charged to any category of parcels; provided, however, that any such modifications shall not result in an increase in the tax applicable to any category of parcels and can only be made prior to the submission of the tax rolls to the Imperial County Auditor.
- SECTION 4. All of the collections of the special tax shall be used only as provided for in the Act and Resolutions of Formation. The special tax shall be levied only so long as needed to accomplish the purposes described in Resolutions of Formation.
- SECTION 5. The special tax shall be collected in the same manner as ordinary ad valorem taxes are collected and shall be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for ad valorem taxes as such procedure may be modified by law or this City Council from time to time.
- SECTION 6. The actions of City staff heretofore taken in order to obtain consent from the Imperial County Auditor to a later filing date are hereby ratified and the City Clerk and Finance DTA are hereby authorized and directed to transmit a certified copy of this Resolution and the Report to the Imperial County Auditor, together with other supporting documentation as may be required to place said special taxes on the secured

City of Brawley Resolution No. 2025-CFD La Paloma Levy for Fiscal Year 2025/2026 Adopted: June 17, 2025 Page 3 of 3

property tax roll for Fiscal Year 2025/2026 on or before August 10, 2025, and to perform all other acts which are required by the Act, the Ordinance, or by law in order to accomplish the purpose of this Resolution.

 ${\bf APPROVED},~{\bf PASSED}~{\bf AND}~{\bf ADOPTED}$ at a regular meeting of the City of Brawley held on the 17th day of June 2025.

	CITY OF BRAWLEY, CALIFORNIA
ATTEST:	Gil Rebollar, Mayor
Ana Gutierrez, City Clerk	
I, Ana Gutierrez, City Clerk of the City CERTIFY that the foregoing Resolution No. 2 City Council of the City of Brawley, Californ the 17th day of June 2025, and that it was call vote:	2025- was passed and adopted by the ornia, at a regular meeting held on
AYES: NAYES: ABSTAIN: ABSENT:	
DATED: June 17, 2025	Ana Gutierrez, City Clerk

RESOLUTION NO. 2025-

RESOLUTION OF THE CITY COUNCIL FOR THE CITY OF BRAWLEY, CALIFORNIA ACTING AS THE LEGISLATIVE BODY OF COMMUNITY FACILITIES DISTRICT NO. 2005-4 OF THE CITY OF BRAWLEY (LATIGO RANCH) AUTHORIZING THE LEVY OF SPECIAL TAXES WITHIN COMMUNITY FACILITIES DISTRICT NO. 2005-4 FOR FISCAL YEAR 2025/2026.

WHEREAS, the City of Brawley (the "City") previously established Community Facilities District No. 2005-4 of the City of Brawley (Latigo Ranch) ("CFD No. 2005-4") all pursuant to the terms and provisions of the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Government Code Section 53111 (the "Act"); and

WHEREAS, the City Council for the City acting as the legislative body of CFD No. 2005-4 is authorized pursuant to Resolution No. 2005-57 approved on November 1, 2005 (the "Resolution of Formation") and Ordinance No. 2005-13, approved on November 15, 2005 (the "Ordinance") to levy a special tax on property in CFD No. 2005-4 to pay for (i) the maintenance of parks and open space as described in Resolution No. 2005-48, including all furnishings, equipment and supplies related thereto, and (2) the provision of those police protection and fire protection and suppression services described in Resolution No. 2005-48 to the property in CFD No. 2005-4 ((1) and (2) being referred to herein, collectively, as the "District Services") and (3) the incidental expenses to be incurred in connection with providing the District Services and forming and administering the District (the "District Incidental Expenses") by the levy of special taxes for CFD No. 2005-4 pursuant to the Resolution of Formation; and

WHEREAS, it is now necessary and appropriate that this City levy and collect the special taxes for Fiscal Year 2025/2026 for the purpose specified in the Ordinance, by the adoption of a resolution as specified by the Act and the Ordinance; and

WHEREAS, the special taxes being levied hereunder are at the same rate or at a lower rate than provided by the Ordinance; and

NOW, THEREFORE, THE CITY COUNCIL FOR THE CITY OF BRAWLEY, ACTING IN ITS CAPACITY AS THE LEGISLATIVE BODY OF COMMUNITY FACILITIES DISTRICT NO. 2005-4, DOES HEREBY RESOLVE, DETERMINE AND ORDER AS FOLLOWS:

- SECTION 1. The above recitals are true and correct.
- SECTION 2. The special tax ("Special Tax") is imposed without regard to property valuation and is levied in compliance with the Act and the Ordinance.
- SECTION 3. In accordance with the Act and the Ordinance, there is hereby levied upon the parcels within the City which are not otherwise exempt from taxation under the Act or the Ordinance the special taxes for Fiscal Year 2025/2026 at the tax rates set forth in the report prepared by Finance DTA for CFD No. 2005-4 entitled "City of Brawley Community Facilities District No. 2005-4 (Latigo Ranch)" (the "Report") submitted herewith, which rates do not exceed the maximum rates set

City of Brawley Resolution No. 2025-CFD Latigo Ranch Levy for Fiscal Year 2025/2026 Adopted: June 17, 2025 Page 2 of 3

County Auditor.

forth in the Ordinance. After adoption of this Resolution, the City Manager, for the City, or his designee, may make any necessary modifications to these special taxes to correct any errors, omissions or inconsistencies in the listing or categorization of parcels to be taxed or in the amount to be charged to any category of parcels; provided, however, that any such modifications shall not result in an increase in the

SECTION 4. All of the collections of the special tax shall be used only as provided for in the Act and Resolution of Formation. The special tax shall be levied only so long as needed to accomplish the purposes described in Resolution of Formation.

tax applicable to any category of parcels and can only be made prior to the submission of the tax rolls to the Imperial

SECTION 5. The special tax shall be collected in the same manner as ordinary ad valorem taxes are collected and shall be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for ad valorem taxes as such procedure may be modified by law or this City Council from time to time.

EECTION 6. The actions of City staff heretofore taken in order to obtain consent from the Imperial County Auditor to a later filing date are hereby ratified and the City Clerk and Finance DTA are hereby authorized and directed to transmit a certified copy of this Resolution and the Report to the Imperial County Auditor, together with other supporting documentation as may be required to place said special taxes on the secured property tax roll for Fiscal Year 2025/2026 on or before August 10, 2025, and to perform all other acts which are required by the Act, the Ordinance, or by law in order to accomplish the purpose of this Resolution.

 ${\bf APPROVED},~{\bf PASSED}~{\bf AND}~{\bf ADOPTED}$ at a regular meeting of the City of Brawley held on the 17th day of June 2025.

	CITY OF BRAWLEY, CALIFORNI	
ATTEST:		
Ana Gutierrez, City Clerk		

I, Ana Gutierrez, City Clerk of the City of Brawley, California, DO HEREBY CERTIFY that the foregoing Resolution No. 2025- was passed and adopted by the City Council of the City of Brawley, California, at a regular meeting held on the 17th day of June 2025, and that it was so adopted by the following roll call vote:

City of Brawley Resolution No. 2025-CFD Latigo Ranch Levy for Fiscal Year 2025/2026 Adopted: June 17, 2025 Page 3 of 3



AYES: NAYES: ABSTAIN: ABSENT:

DATED: June 17, 2025

Ana Gutierrez, City Clerk

RESOLUTION NO. 2025-

RESOLUTION OF THE CITY COUNCIL FOR THE CITY OF BRAWLEY, CALIFORNIA ACTING AS THE LEGISLATIVE BODY OF COMMUNITY FACILITIES DISTRICT NO. 2006-1 OF THE CITY OF BRAWLEY (MALAN PARK) AUTHORIZING THE LEVY OF SPECIAL TAXES WITHIN COMMUNITY FACILITIES DISTRICT NO. 2006-1 FOR FISCAL YEAR 2025/2026.

WHEREAS, the City of Brawley (the "City") previously established Community Facilities District No. 2006-1 of the City of Brawley (Malan Park) ("CFD No. 2006-1") all pursuant to the terms and provisions of the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Government Code Section 53111 (the "Act"); and

WHEREAS, the City Council for the City acting as the legislative body of CFD No. 2006-1 is authorized pursuant to its Resolution Establishing Community Facilities District No. 2006-1 of the City of Brawley (Malan Park), Authorizing the Levy of Special Taxes and Calling an Election therein approved on October 17, 2006 (the "Resolution of Formation") and the Ordinance Authorizing the Levy of the Special Tax adopted in connection therewith (the "Ordinance") to levy a special tax on property in CFD No. 2006-1 for the purpose of financing (1) the maintenance of certain real or other tangible property within the City of Brawley, California, including all furnishings, equipment and supplies related thereto (collectively, the "District Facilities"), which District Facilities have a useful life of five years or longer; (2) the provision of those police protection services and fire protection and suppression services to the property in the District (collectively, the "District Services") and (3) the incidental expenses to be incurred in connection with and maintaining the District Facilities, providing the District Services and forming and administering the District (the "District Incidental Expenses"); and

WHEREAS, it is now necessary and appropriate that this City levy and collect the special taxes for Fiscal Year 2025/2026 for the purposes specified in the Ordinance, by the adoption of a resolution as specified by the Act and the Ordinance; and

WHEREAS, the special taxes being levied hereunder are at the same rate or at a lower rate than provided by the Ordinance; and

NOW, THEREFORE, THE CITY COUNCIL FOR THE CITY OF BRAWLEY, ACTING IN ITS CAPACITY AS THE LEGISLATIVE BODY OF COMMUNITY FACILITIES DISTRICT NO. 2006-1, DOES HEREBY RESOLVE, DETERMINE AND ORDER AS FOLLOWS:

- SECTION 1. The above recitals are true and correct.
- **SECTION 2.** The special tax ("Special Tax") is imposed without regard to property valuation and is levied in compliance with the Act and the Ordinance.
- SECTION 3. In accordance with the Act and the Ordinance, there is hereby levied upon the parcels within the City which are not otherwise exempt from taxation under the Act or the Ordinance the special taxes for Fiscal Year 2025/2026 at the tax rates set forth in the report prepared by Finance DTA for CFD No. 2006-1 entitled "City of Brawley Community Facilities"

City of Brawley Resolution No. 2025-CFD Malan Park Levy for Fiscal Year 2025/2026 Adopted: June 17, 2025 Page 2 of 3

District No. 2006-1 (Malan Park)" (the "Report") (the "Report") submitted herewith, which rates do not exceed the maximum rates set forth in the Ordinance. After adoption of this Resolution, the City Manager, for the City, or his designee, may make any necessary modifications to these special taxes to correct any errors, omissions or inconsistencies in the listing or categorization of parcels to be taxed or in the amount to be charged to any category of parcels; provided, however, that any such modifications shall not result in an increase in the tax applicable to any category of parcels and can only be made prior to the submission of the tax rolls to the Imperial County Auditor.

- SECTION 4. All of the collections of the special tax shall be used only as provided for in the Act and the Resolution of Formation. The special tax shall be levied only so long as needed to accomplish the purposes described in the Resolution of Formation.
- SECTION 5. The special tax shall be collected in the same manner as ordinary ad valorem taxes are collected and shall be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for ad valorem taxes as such procedure may be modified by law or this City Council from time to time.
- EECTION 6. The actions of City staff heretofore taken in order to obtain consent from the Imperial County Auditor to a later filing date are hereby ratified and the City Clerk and Finance DTA are hereby authorized and directed to transmit a certified copy of this Resolution and the Report to the Imperial County Auditor, together with other supporting documentation as may be required to place said special taxes on the secured property tax roll for Fiscal Year 2025/2026 on or before August 10, 2025, and to perform all other acts which are required by the Act, the Ordinance, or by law in order to accomplish the purpose of this Resolution.

APPROVED, PASSED AND ADOPTED at a regular meeting of the City of Brawley held on the 17th day of June, 2025.

	CITY OF BRAWLEY, CALIFORNIA
ATTEST:	Gil Rebollar, Mayor
Ana Gutierrez, City Clerk	

City of Brawley Resolution No. 2025-CFD Malan Park Levy for Fiscal Year 2025/2026 Adopted: June 17, 2025 Page 3 of 3

rk of the City of Brawley,

I, Ana Gutierrez, Acting Deputy City Clerk of the City of Brawley, California, DO HEREBY CERTIFY that the foregoing Resolution No. 2025- was passed and adopted by the City Council of the City of Brawley, California, at a regular meeting held on the 17th day of June 2025, and that it was so adopted by the following roll call vote:

AYES:	
NAYES	:
ABSTA	IN:
ABSEN	T:

DATED: June 17, 2025

Ana Gutierrez, City Clerk

RESOLUTION NO. 2025-

RESOLUTION OF THE CITY COUNCIL FOR THE CITY OF BRAWLEY, CALIFORNIA ACTING AS THE LEGISLATIVE BODY OF COMMUNITY FACILITIES DISTRICT NO. 2007-1 OF THE CITY OF BRAWLEY (LUCKEY RANCH) AUTHORIZING THE LEVY OF SPECIAL TAXES WITHIN COMMUNITY FACILITIES DISTRICT NO. 2007-1 FOR FISCAL YEAR 2025/2026.

WHEREAS, the City of Brawley (the "City") previously established Community Facilities District No. 2007-1 of the City of Brawley (Luckey Ranch) ("CFD No. 2007-1") all pursuant to the terms and provisions of the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Government Code Section 53111 (the "Act"); and

WHEREAS, the City Council for the City acting as the legislative body of CFD No. 2007-1 is authorized pursuant to Resolution Nos. 2007-39 and 2007-40 approved on September 18, 2007 (collectively, the "Resolutions of Formation") and the Ordinance Authorizing the Levy of the Special Tax adopted in connection therewith (the "Ordinance") to levy a special tax on property in CFD No. 2007-1 for the purpose of financing: (1) the maintenance of parks and open space as described in Resolution No. 2007-40, including all furnishings, equipment and supplies related thereto and (2) the provision of those police protection and fire protection and suppression services described in Resolution No. 2007-40 within the boundaries of the City ((1) and (2) being referred to herein, collectively, as the "City Services"), (3) the purchase, construction, expansion, improvement or rehabilitation of the facilities identified in Attachment B to Resolution No. 2007-33 and incorporated herein by this reference, including storm drain, sewer, water, landscaping, curb and gutter, park, roadway, highway and bridge, traffic signals and safety lighting, flood control library, police, fire and recreation facilities (collectively, the "Facilities"), which Facilities have a useful life of five years or longer, and (4) the incidental expenses to be incurred in connection with financing the Facilities and forming and administering the District, all by the levy of special taxes for CFD No. 2007-1 pursuant to the Resolutions of Formation; and

WHEREAS, it is now necessary and appropriate that this City levy and collect the special taxes for Fiscal Year 2025/2026 for the purposes specified in the Ordinance, by the adoption of a resolution as specified by the Act and the Ordinance; and

 $\mbox{\it WHEREAS}$, the special taxes being levied hereunder are at the same rate or at a lower rate than provided by the Ordinance; and

NOW, THEREFORE, THE CITY COUNCIL FOR THE CITY OF BRAWLEY, ACTING IN ITS CAPACITY AS THE LEGISLATIVE BODY OF COMMUNITY FACILITIES DISTRICT NO. 2007-1, DOES HEREBY RESOLVE, DETERMINE AND ORDER AS FOLLOWS:

- SECTION 1. The above recitals are true and correct.
- **SECTION 2**. The special tax ("Special Tax") is imposed without regard to property valuation and is levied in compliance with the Act and the Ordinance.
- **SECTION 3**. In accordance with the Act and the Ordinance, there is hereby levied upon the parcels within the City which are not

City of Brawley
Resolution No. 2025CFD Luckey Ranch Levy for Fiscal Year 2025/2026
Adopted: June 17, 2025
Page 2 of 3

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otherwise exempt from taxation under the Act or the Ordinance the special taxes for Fiscal Year 2025/2026 at the tax rates set forth in the report prepared by Finance DTA for CFD No. 2007-1 entitled "City of Brawley Community Facilities District No. 2007-1 (Luckey Ranch)" (the "Report") submitted herewith, which rates do not exceed the maximum rates set forth in the Ordinance. After adoption of this Resolution, the City Manager, for the City, or his designee, may make any necessary modifications to these special taxes to correct any errors, omissions or inconsistencies in the listing or categorization of parcels to be taxed or in the amount to be charged to any category of parcels; provided, however, that any such modifications shall not result in an increase in the tax applicable to any category of parcels and can only be made prior to the submission of the tax rolls to the Imperial County Auditor.

- SECTION 4. All of the collections of the special tax shall be used only as provided for in the Act and Resolutions of Formation. The special tax shall be levied only so long as needed to accomplish the purposes described in Resolutions of Formation.
- SECTION 5. The special tax shall be collected in the same manner as ordinary ad valorem taxes are collected and shall be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for ad valorem taxes as such procedure may be modified by law or this City Council from time to time.
- EECTION 6. The actions of City staff heretofore taken in order to obtain consent from the Imperial County Auditor to a later filing date are hereby ratified and the City Clerk and Finance DTA are hereby authorized and directed to transmit a certified copy of this Resolution and the Report to the Imperial County Auditor, together with other supporting documentation as may be required to place said special taxes on the secured property tax roll for Fiscal Year 2025/2026 on or before August 10, 2025, and to perform all other acts which are required by the Act, the Ordinance, or by law in order to accomplish the purpose of this Resolution.

 ${\bf APPROVED},~{\bf PASSED}~{\bf AND}~{\bf ADOPTED}$ at a regular meeting of the City of Brawley held on the 17th day of June, 2025.

	CITY OF BRAWLEY,	CALIFORNIA
ATTEST:	Gil Rebollar,	Mayor
Ana Gutierrez, City Clerk		

City of Brawley Resolution No. 2025-CFD Luckey Ranch Levy for Fiscal Year 2025/2026 Adopted: June 17, 2025 Page 3 of 3



I, Ana Gutierrez, City Clerk of the City of Brawley, California, DO HEREBY CERTIFY that the foregoing Resolution No. 2025- was passed and adopted by the City Council of the City of Brawley, California, at a regular meeting held on the 17th day of June 2025, and that it was so adopted by the following roll call vote:

AYES:
NAYES:
ABSTAIN:
ABSENT:

DATED: June 17, 2025

Ana Gutierrez, City Clerk

RESOLUTION NO. 2025-

RESOLUTION OF THE CITY COUNCIL FOR THE CITY OF BRAWLEY, CALIFORNIA ACTING AS THE LEGISLATIVE BODY OF COMMUNITY FACILITIES DISTRICT NO. 2007-2 OF THE CITY OF BRAWLEY (SPRINGHOUSE) AUTHORIZING THE LEVY OF SPECIAL TAXES WITHIN COMMUNITY FACILITIES DISTRICT NO. 2007-2 FOR FISCAL YEAR 2025/2026.

WHEREAS, the City of Brawley (the "City") previously established Community Facilities District No. 2007-2 of the City of Brawley (Springhouse) ("CFD No. 2007-2") all pursuant to the terms and provisions of the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Government Code Section 53111 (the "Act"); and

WHEREAS, the City Council for the City acting as the legislative body of CFD No. 2007-2 is authorized pursuant to Resolution Nos. 2007-44 and 2007-45approved on November 20, 2007 (collectively, the "Resolutions of Formation") and the Ordinance Authorizing the Levy of the Special Tax adopted in connection therewith (the "Ordinance") to levy a special tax on property in CFD No. 2007-2 for the purpose of financing: (1) the provision of those police protection and fire protection and suppression services described in Resolution No. 2007-38, (2) the payment of certain impact fees related to the Springhouse Development Project to be applied by the City to the purchase, construction, expansion, improvement or rehabilitation of certain real or other tangible property described in Resolution No. 2007-38, (3) payment of acquisition costs of certain real or other tangible property described in Resolution No. 2007-38 ((2) and (3) collectively, the "Facilities"), which Facilities have a useful life of five years or longer and (4) the incidental expenses to be incurred in connection with financing the Facilities and forming and administering the District (the "Incidental Expenses"), all by the levy of special taxes for CFD No. 2007-2 pursuant to the Resolutions of Formation; and

WHEREAS, it is now necessary and appropriate that this City levy and collect the special taxes for Fiscal Year 2025/2026 for the purposes specified in the Ordinance, by the adoption of a resolution as specified by the Act and the Ordinance; and

WHEREAS, the special taxes being levied hereunder are at the same rate or at a lower rate than provided by the Ordinance; and

NOW, THEREFORE, THE CITY COUNCIL FOR THE CITY OF BRAWLEY, ACTING IN ITS CAPACITY AS THE LEGISLATIVE BODY OF COMMUNITY FACILITIES DISTRICT NO. 2007-2, DOES HEREBY RESOLVE, DETERMINE AND ORDER AS FOLLOWS:

- SECTION 1. The above recitals are true and correct.
- SECTION 2. The special tax ("Special Tax") is imposed without regard to property valuation and is levied in compliance with the Act and the Ordinance.
- SECTION 3. In accordance with the Act and the Ordinance, there is hereby levied upon the parcels within the City which are not otherwise exempt from taxation under the Act or the Ordinance the special taxes for Fiscal Year 2025/2026 at the tax rates set forth in the report prepared by Finance DTA for CFD No.

City of Brawley Resolution No. 2024-CFD Springhouse Levy for Fiscal Year 2025/2026 Adopted: June 17, 2025 Page 2 of 3 4.0

2007-2 entitled "City of Brawley Community Facilities District No. 2007-2 (Springhouse)"(the "Report") submitted herewith, which rates do not exceed the maximum rates set forth in the Ordinance. After adoption of this Resolution, the City Manager, for the City, or his designee, may make any necessary modifications to these special taxes to correct any errors, omissions or inconsistencies in the listing or categorization of parcels to be taxed or in the amount to be charged to any category of parcels; provided, however, that any such modifications shall not result in an increase in the tax applicable to any category of parcels and can only be made prior to the submission of the tax rolls to the Imperial County Auditor.

- SECTION 4. All of the collections of the special tax shall be used only as provided for in the Act and Resolutions of Formation. The special tax shall be levied only so long as needed to accomplish the purposes described in Resolutions of Formation.
- SECTION 5. The special tax shall be collected in the same manner as ordinary ad valorem taxes are collected and shall be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for ad valorem taxes as such procedure may be modified by law or this City Council from time to time.
- SECTION 6. The actions of City staff heretofore taken in order to obtain consent from the Imperial County Auditor to a later filing date are hereby ratified and the City Clerk and Finance DTA are hereby authorized and directed to transmit a certified copy of this Resolution and the Report to the Imperial County Auditor, together with other supporting documentation as may be required to place said special taxes on the secured property tax roll for Fiscal Year 2025/2026 on or before August 10, 2025, and to perform all other acts which are required by the Act, the Ordinance, or by law in order to accomplish the purpose of this Resolution.

APPROVED, PASSED AND ADOPTED at a regular meeting of the City of Brawley held on the 17th day of June 2025.

	CITY OF BRAWLEY, CALIFORNIA
	Gil Rebollar, Mayor
ATTEST:	
Ana Gutierrez, City Clerk	_

City of Brawley Resolution No. 2024-CFD Springhouse Levy for Fiscal Year 2025/2026 Adopted: June 17, 2025 Page 3 of 3



I, Ana Gutierrez, City Clerk of the City of Brawley, California, DO HEREBY CERTIFY that the foregoing Resolution No. 2025- was passed and adopted by the City Council of the City of Brawley, California, at a regular meeting held on the 17th day of June 2025, and that it was so adopted by the following roll call vote:

|--|--|--|--|

Ana Gutierrez, City Clerk



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FISCAL YEAR 2025-2026 ADMINISTRATION REPORT

CITY OF BRAWLEY

COMMUNITY FACILITIES DISTRICT NO. 2005-1

(VICTORIA PARK)

MAY 29, 2025

Public Finance Public-Private Partnerships Development Economics Clean Energy Bonds



4d.2

FISCAL YEAR 2025-2026 ADMINISTRATION REPORT

Community Facilities District No. 2005-1 (Victoria Park)

Prepared for:

City of Brawley

400 Main Street

Brawley, California 92227

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2025-2026

APPENDIX C



4d.2

INTRODUCTION

This Mello-Roos Community Facilities District Administration Report presents the findings of the research and financial analysis performed by DTA to determine the special tax requirement for Community Facilities District No. 2005-1 ("CFD No. 2005-1") of the City of Brawley ("the City") for fiscal year 2025-2026.

CFD No. 2005-1 is a legally constituted governmental entity established under the Mello-Roos Community Facilities Act of 1982, (the "Act") as amended. The Act provides an alternative method for the financing of certain public facilities and services. Pursuant to the Rate and Method of Apportionment for CFD No. 2005-1, the Special Tax is an annual Special Tax that shall be levied as long as necessary to (i) pay for maintenance of parks, parkways, and open space, and (ii) pay for police and fire protection services. CFD No. 2005-1 is not authorized to sell bonds.

A map showing the property in CFD No. 2005-1 is included in Appendix A.

The authorized services are funded through the annual levy and collection of special taxes from all property subject to the tax within the community facilities district. In calculating the special tax liability for fiscal year 2025-2026, this report examines the financial obligations of the current fiscal year and analyzes the level of development within CFD No. 2005-1. Pursuant to the Rate and Method of Apportionment ("RMA"), the special tax shall be levied as long as necessary to meet the Special Tax Requirement. The RMA is included in Appendix B.

This report is organized into the following sections:

Section I

Section I provides an update of the development status of property within CFD No. 2005-1.

Section II

Section II analyzes the previous year's special tax levy.

Section III

Section III determines the financial obligations of CFD No. 2005-1 for fiscal year 2025-2026.

Section IV

Section IV reviews the methodology used to apportion the special tax requirement between Developed Property and Undeveloped Property. A table of the fiscal year 2025-2026 special taxes for each classification of property is included.

SECTION I SPECIAL TAX CLASSIFICATIONS AND DEVELOPMENT UPDATE

MENT UPDATE

I SPECIAL TAX CLASSIFICATIONS AND DEVELOPMENT UPDATE

A Special Tax Classifications

The methodology employed to calculate and apportion the special tax is contained in a document entitled the Rate and Method of Apportionment. The Rate and Method of Apportionment defines two categories of property, namely "Developed Property," and "Undeveloped Property." The category of Developed Property is in turn divided into two separate special tax classifications based on the type of structure built. A table of the Developed Property special tax classifications is shown below.

Table 1: Community Facilities District No. 2005-1
Developed Property Classifications

Land Use Class	Description
1	Single Family Property
2	Non-Residential Property

Developed Property is distinguished from Undeveloped Property by the issuance of a building permit. Specifically, property for which a building permit for new construction was issued as of January 1 of the previous Fiscal Year shall be considered Developed Property. For example, all property in CFD No. 2005-1 for which building permits were issued as of January 1, 2025, will be classified as Developed Property in fiscal year 2025-2026.

B Development Update

Background research was conducted to determine the amount and type of development activity that occurred during the previous fiscal year. Review of the City of Brawley's building permit records indicated that 15 new building permits within CFD 2005-1 were issued between January 1, 2024 and January 1, 2025. As of January 1, 2025, building permits had been issued for 149 single family units within CFD No. 2005-1. The table below indicates the cumulative Developed Property within CFD No. 2005-1.

Table 2: Fiscal Year 2025-2026 Cumulative Developed Property

Class	Land Use	Number of Units / Acres
1	Single Family Property	149 units
2	Non-Residential Property	0 acres



SECTION II FISCAL YEAR 2024-2025 SPECIAL TAX LEVY

4d.2

II FISCAL YEAR 2024-2025 SPECIAL TAX LEVY

The aggregate special tax levy for fiscal year 2024-2025 equaled \$74,475. As of May 28, 2025, \$73,919 in special taxes had been collected by the County. The remaining \$556 in special taxes are delinquent, resulting in a delinquency rate of 0.75%.



SECTION III FISCAL YEAR 2025-2026 SPECIAL TAX REQUIREMENT

III FISCAL YEAR 2025-2026 SPECIAL TAX REQUIREMENT

Pursuant to the Rate and Method of Apportionment, the special tax may be levied in CFD No. 2005-1 to: pay for (a) maintenance of parks, parkways, and open space, (b) police and fire protection services, and (c) administrative expenses; less (d) a credit for funds available to reduce the annual Special Tax levy, as determined by the CFD Administrator.

For fiscal year 2025-2026, the funds required from CFD No. 2005-1 exceed the maximum special taxes that can be collected from Developed Property. Therefore, the fiscal year 2025-2026 special tax requirement has been limited to \$84,468, the amount that can be collected through the levy of the maximum special tax.

SECTION IV METHOD OF APPORTIONMENT

4d.2

IV METHOD OF APPORTIONMENT

A Maximum Special Taxes

The amount of special taxes that CFD No. 2005-1 may levy is strictly limited by the maximum special taxes set forth in the Rate and Method of Apportionment. The Maximum Special Taxes for each classification of Developed Property are specified in Table 1 of Section C of the Rate and Method of Apportionment. On each July 1, commencing on July 1, 2006, the Maximum Special Tax shall be increased by an amount equal to two percent (2%) of the Maximum Special Tax in effect for the previous Fiscal Year.

Please note, pursuant to the Rate and Method of Apportionment, no special tax shall be levied on Undeveloped Property.

B Apportionment of Annual Special Taxes

The annual special tax that is apportioned to each parcel is determined through the application of Section D of the Rate and Method of Apportionment.

Commencing with Fiscal Year 2005-2006 and for each following Fiscal Year, the Council shall levy the special tax so that the amount of the special tax equals the special tax requirement. The special tax shall be levied proportionally on each Assessor's Parcel of Developed Property at up to 100% of the applicable maximum special tax.

Application of the maximum special tax generates special tax revenues of \$84,468.10 which is equal to the special tax requirement. The fiscal year 2025-2026 maximum and actual special taxes are shown for each classification of Developed Property in the following table.

Land Use
ClassDescriptionFY 2025-2026
Maximum Special TaxFY 2025-2026
Actual Special Tax1Single Family Property\$566.90 per unit\$566.90 per unit2Non-Residential Property\$3,448.92 per acre\$0.00 per acre

Table 3: FY 2025-2026 Annual Special Taxes for Developed Property

A list of the actual special tax levied against each parcel in CFD No. 2005-1 is included in Appendix C.

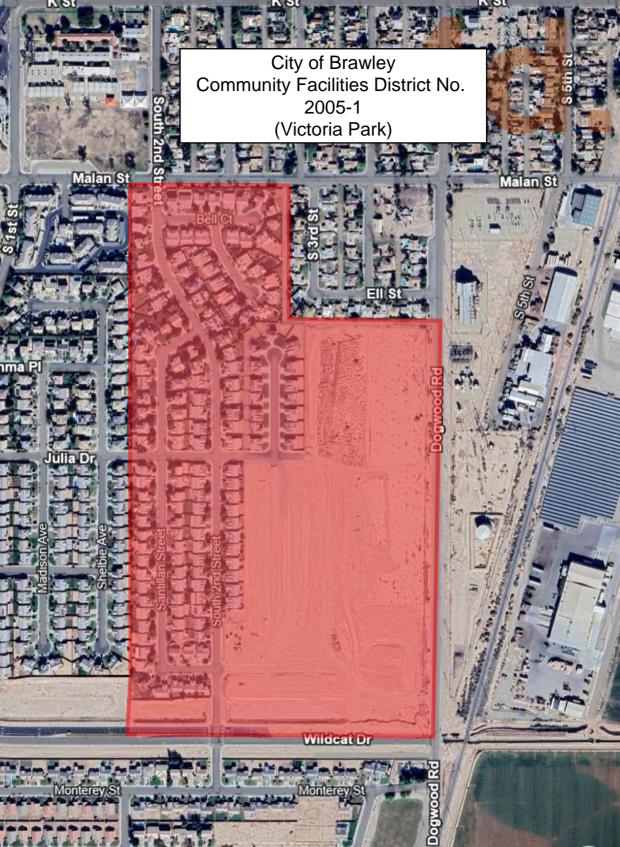
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APPENDIX A

Fiscal Year 2025-2026 Administration Report

City of Brawley Community Facilities District No. 2005-1 (Victoria Park)





APPENDIX B

Fiscal Year 2025-2026 Administration Report

City of Brawley Community Facilities District No. 2005-1 (Victoria Park)

RATE AND METHOD OF APPORTIONMENT

RATE AND METHOD OF APPORTIONMENT FOR CITY OF BRAWLEY COMMUNITY FACILITIES DISTRICT NO. 2005-1 (VICTORIA PARK)

A Special Tax as hereinafter described shall be levied on all Assessor's Parcels in City of Brawley Community Facilities District No. 2005-1 (Victoria Park) ("CFD No. 2005-1") and collected each Fiscal Year commencing in Fiscal Year 2005-2006, in an amount determined by the Council according to the method of apportionment set forth herein. All of the real property in CFD No. 2005-1, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

A. <u>DEFINITIONS</u>

The terms hereinafter set forth have the following meanings:

- "Acre or Acreage" means the land area of an Assessor's Parcel as shown on an Assessor's Parcel Map, or if the land area is not shown on an Assessor's Parcel Map, the land area shown on the applicable final map, parcel map, condominium plan, or other recorded County parcel map.
- "Act" means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5 of Division 2 of Title 5 of the Government Code of the State of California.
- "Administrative Expenses" means the costs associated with the determination of the amount of the Special Tax, collection of the Special tax, payment of the Special Tax, or otherwise incurred in order to carry out the authorized purposes of CFD No. 2005-1. Administrative Expenses include costs described in the previous sentence which the City has paid or incurred, is obligated to pay or incur in the future, or reasonably expects to pay or incur. Administrative Expenses also include attorney's fees and other costs related to the consideration and review of any appeal of a Special Tax pursuant to Section F herein, to the defense or prosecution of any legal action related to the Special Tax and to the commencement and pursuit to completion of any foreclosure action related to a lien for the Special Tax.
- "Assessor's Parcel" means a lot or parcel shown in an Assessor's Parcel Map with an assigned Assessor's parcel number.
- "Assessor's Parcel Map" means an official map of the Assessor of the County designating parcels by Assessor's Parcel number.
- "CFD Administrator" means the official of the City, or designee thereof, responsible for determining the Special Tax Requirement and providing for the levy and collection of the Special Taxes.

- "CFD No. 2005-1" means Community Facilities District No. 2005-1 (Victoria Park) of the City.
- "City" means the City of Brawley.
- "Council" means the City Council of the City, acting as the legislative body of CFD No. 2005-1.
- "County" means the County of Imperial.
- "Developed Property" means, for each Fiscal Year all Taxable Property for which a building permit for new construction was issued as of January 1 of the previous Fiscal Year.
- "Fiscal Year" means the period starting July 1 and ending on the following June 30.
- "Land Use Class" means any of the classes listed in Table 1.
- "Maximum Special Tax" with respect to an Assessor's Parcel for a Fiscal Year means the Maximum Special Tax, determined as provided in Section C below, that can be levied in that Fiscal Year on that Assessor's Parcel.
- "Non-Residential Property" means all Assessor's Parcels of Developed Property for which a building permit has been issued for a non-residential use.
- "Property Owner Association" means a private entity that owns and maintains property incidental to the development within CFD No. 2005-1 for the common use of its members, as determined by the CFD Administrator.
- "Property Owner Association Property" means, for each Fiscal Year, any Assessor's Parcel within the boundaries of CFD No. 2005-1 that was owned by, or irrevocably offered for dedication to, a Property Owner Association, including any master or sub-association, as of January 1 of the previous Fiscal Year. Notwithstanding this definition any Assessor's Parcel upon which a dwelling unit is located shall not be classified as Property Owner Association Property, but shall be classified and taxed as Developed Property.
- "Proportionately" means that the ratio of the actual Special Tax levy to the Maximum Special Tax is equal for all Assessor's Parcels of Developed Property.
- "Public Property" means, for each Fiscal Year, (i) any property within the boundaries of CFD No. 2005-1 that was owned by or irrevocably offered for dedication to the federal government, the State, the City or any other public agency as of January 1 of the previous Fiscal Year; provided however that any property leased by a public agency to a private entity and subject to taxation under Section 53340.1 of the Act shall be taxed and classified in accordance with its use; and (ii) any property within the boundaries of CFD No. 2005-1 that was encumbered, as of January 1 of the previous Fiscal Year, by an unmanned utility

City of Brawley
Community Facilities District No. 2005-1 (Victoria Park)

April 7, 2005
Page 2

easement making impractical its utilization for other than the purpose set forth in the easement.

"Single Family Property" means all Assessor's Parcels of Developed Property for which building permits have been issued for residential units.

"Special Tax" means the special tax to be levied in each Fiscal Year on each Assessor's Parcel of Developed Property to fund the Special Tax Requirement.

"Special Tax Requirement" means that amount required in any Fiscal Year for CFD No. 2005-1 to: (i) pay for maintenance of parks, parkways, and open space; (ii) pay for police and fire protection; and (iii) pay Administrative Expenses; less (iv) a credit for funds available to reduce the annual Special Tax levy, as determined by the CFD Administrator.

"State" means the State of California.

"Taxable Property" means all of the Assessor's Parcels within the boundaries of CFD No. 2005-1 which are not exempt from the Special Tax pursuant to law or Section E below.

"Undeveloped Property" means, for each Fiscal Year, all Taxable Property not classified as Developed Property.

B. ASSIGNMENT TO LAND USE CATEGORIES

Each Fiscal Year, all Taxable Property within CFD No. 2005-1 shall be classified as Developed Property or Undeveloped Property and shall be subject to the Special Tax in accordance with this rate and method of apportionment. Single Family Property shall be assigned to Land Use Class 1. Non-Residential Property shall be assigned to Land Use Class 2 and taxed based on the Acreage of the Assessor's Parcel.

C. MAXIMUM SPECIAL TAX RATE

1. Developed Property

a. Maximum Special Tax

The Maximum Special Tax for Fiscal Year 2005-2006 for each Land Use Class is shown below in Table 1.

City of Brawley
Community Facilities District No. 2005-1 (Victoria Park)

April 7, 2005
Page 3

TABLE 1

Maximum Special Taxes for Developed Property For Fiscal Year 2005-2006 Community Facilities District No. 2005-1

Land Use Class	Description	Maximum Special Tax
1	Single Family Property	\$381.51 per unit
2	Non-Residential Property	\$2,321 per Acre

b. <u>Increase in the Maximum Special Tax</u>

On each July 1, commencing on July 1, 2006, the Maximum Special Tax shall be increased by an amount equal to two percent (2%) of the Maximum Special Tax in effect for the previous Fiscal Year.

c. Multiple Land Use Classes

In some instances an Assessor's Parcel of Developed Property may contain more than one Land Use Class. The Maximum Special Tax that can be levied on an Assessor's Parcel shall be the sum of the Maximum Special Tax that can be levied for each Land Use Class located on that Assessor's Parcel. For an Assessor's Parcel that contains more than one land use, the Acreage of such Assessor's Parcel shall be allocated to each type of property based on the amount of Acreage designated for each land use as determined by reference to the site plan approved for such Assessor's Parcel. The CFD Administrator's allocation to each type of property shall be final.

2. Undeveloped Property

No Special Tax shall be levied on Undeveloped Property.

D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX

Commencing with Fiscal Year 2005-2006 and for each following Fiscal Year, the Council shall levy the Special Tax so that the amount of the Special Tax equals the Special Tax Requirement. The Special Tax shall be levied Proportionately on each Assessor's Parcel of Developed Property at up to 100% of the applicable Maximum Special Tax.

Notwithstanding the above, under no circumstances will the Special Tax levied against any Assessor's Parcel for which an occupancy permit for private residential use has been issued

be increased by more than ten percent as a consequence of delinquency or default by the owner of any other Assessor's Parcel within CFD No. 2005-1.

E. <u>EXEMPTIONS</u>

No Special Tax shall be levied on Property Owner Association Property or Public Property. However, should an Assessor's Parcel no longer be classified as Property Owner Association Property or Public Property, its tax-exempt status will be revoked.

F. <u>APPEALS AND INTERPRETATIONS</u>

Any landowner or resident may file a written appeal of the Special Tax on his/her property with the CFD Administrator, provided that the appellant is current in his/her payments of Special Taxes. During the pendency of an appeal, all Special Taxes previously levied must be paid on or before the payment date established when the levy was made. The appeal must specify the reasons why the appellant claims the Special Tax is in error. The CFD Administrator shall review the appeal, meet with the appellant if the CFD Administrator deems necessary, and advise the appellant of its determination. If the CFD Administrator agrees with the appellant, the CFD Administrator shall eliminate or reduce the Special Tax on the appellant's property and/or provide a refund to the appellant. If the CFD Administrator disagrees with the appellant and the appellant is dissatisfied with the determination, the appellant then has 30 days in which to appeal to the Council by filing a written notice of appeal with the City Clerk, provided that the appellant is current in his/her payments of Special Taxes. The second appeal must specify the reasons for its disagreement with the CFD Administrator's determination.

Interpretations may be made by the Council by ordinance or resolution for purposes of clarifying any vagueness or ambiguity in this Rate and Method of Apportionment.

G. MANNER OF COLLECTION

The Special Tax shall be collected in the same manner and at the same time as ordinary *ad valorem* property taxes; provided, however, that CFD No. 2005-1 may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary to meet its financial obligations, and may covenant to foreclose and may actually foreclose on delinquent Assessor's Parcels as permitted by the Act.

H. TERM OF SPECIAL TAX

The Special Tax shall be levied as long as necessary to meet the Special Tax Requirement.

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City of Brawley
Community Facilities District No. 2005-1 (Victoria Park)

April 7, 2005
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APPENDIX C

Fiscal Year 2025-2026 Administration Report

City of Brawley Community Facilities District No. 2005-1 (Victoria Park)

> SPECIAL TAX ROLL FISCAL YEAR 2025-2026

	FY 2025-2026 Special Tax Roll		
		FY 2025-2026	
<u>APN</u>	TAX CLASS	SPECIAL TAX	
048-271-021-000	1	\$566.90	
048-271-022-000	1	\$566.90	
048-271-023-000	1	\$566.90	
048-271-024-000	1	\$566.90	
048-271-025-000	1	\$566.90	
048-271-026-000	1	\$566.90	
048-271-027-000	1	\$566.90	
048-271-028-000	1	\$566.90	
048-271-029-000	1	\$566.90	
048-271-030-000	1	\$566.90	
048-271-031-000	1	\$566.90	
048-271-032-000	1	\$566.90	
048-271-033-000	1	\$566.90	
048-271-034-000	1	\$566.90	
048-271-035-000	1	\$566.90	
048-271-036-000	1	\$566.90	
048-271-037-000	1	\$566.90	
048-271-038-000	1	\$566.90	
048-271-039-000	1	\$566.90	
048-271-040-000	1	\$566.90	
048-271-041-000	1	\$566.90	
048-271-042-000	1	\$566.90	
048-271-043-000	1	\$566.90	
048-271-044-000	1	\$566.90	
048-271-045-000	1	\$566.90	
048-271-046-000	1	\$566.90	
048-271-047-000	1	\$566.90	
048-271-048-000	1	\$566.90	
048-271-049-000	1	\$566.90	
048-271-050-000	1	\$566.90	
048-271-051-000	1	\$566.90	
048-271-052-000	1	\$566.90	
048-271-053-000	1	\$566.90	
048-271-054-000	1	\$566.90	
048-271-055-000	1	\$566.90	
048-271-056-000	1	\$566.90	
048-271-057-000	1	\$566.90	
048-271-058-000	1	\$566.90	
048-271-059-000	1	\$566.90	
048-271-060-000	1	\$566.90	
048-271-061-000	1	\$566.90	

	FY 2025-2026 Special Tax Roll		
		FY 2025-2026	
<u>APN</u>	TAX CLASS	SPECIAL TAX	
048-271-062-000	1	\$566.90	
048-271-063-000	1	\$566.90	
048-271-064-000	1	\$566.90	
048-271-065-000	1	\$566.90	
048-271-066-000	1	\$566.90	
048-271-067-000	1	\$566.90	
048-271-068-000	1	\$566.90	
048-271-069-000	1	\$566.90	
048-271-070-000	1	\$566.90	
048-271-071-000	1	\$566.90	
048-271-072-000	1	\$566.90	
048-271-073-000	1	\$566.90	
048-271-074-000	1	\$566.90	
048-271-075-000	1	\$566.90	
048-274-001-000	1	\$566.90	
048-274-002-000	1	\$566.90	
048-274-003-000	1	\$566.90	
048-274-004-000	1	\$566.90	
048-274-005-000	1	\$566.90	
048-274-006-000	1	\$566.90	
048-274-007-000	1	\$566.90	
048-274-008-000	1	\$566.90	
048-274-009-000	1	\$566.90	
048-274-010-000	1	\$566.90	
048-274-011-000	1	\$566.90	
048-274-012-000	1	\$566.90	
048-274-013-000	1	\$566.90	
048-275-001-000	1	\$566.90	
048-275-002-000	1	\$566.90	
048-275-003-000	1	\$566.90	
048-275-004-000	1	\$566.90	
048-275-005-000	1	\$566.90	
048-275-006-000	1	\$566.90	
048-275-007-000	1	\$566.90	
048-275-008-000	1	\$566.90	
048-275-009-000	1	\$566.90	
048-275-010-000	1	\$566.90	
048-275-011-000	1	\$566.90	
048-275-012-000	1	\$566.90	
048-275-013-000	1	\$566.90	
048-275-014-000	1	\$566.90	

	FY 2025-2026 Special Tax Roll		
		FY 2025-2026	
<u>APN</u>	TAX CLASS	SPECIAL TAX	
048-275-015-000	1	\$566.90	
048-275-016-000	1	\$566.90	
048-275-017-000	1	\$566.90	
048-275-018-000	1	\$566.90	
048-401-001-000	1	\$566.90	
048-401-002-000	1	\$566.90	
048-401-003-000	1	\$566.90	
048-401-004-000	1	\$566.90	
048-401-005-000	1	\$566.90	
048-401-006-000	1	\$566.90	
048-401-007-000	1	\$566.90	
048-401-008-000	1	\$566.90	
048-401-009-000	1	\$566.90	
048-401-010-000	1	\$566.90	
048-401-011-000	1	\$566.90	
048-401-012-000	1	\$566.90	
048-401-061-000	1	\$566.90	
048-401-062-000	1	\$566.90	
048-401-063-000	1	\$566.90	
048-401-064-000	1	\$566.90	
048-401-065-000	1	\$566.90	
048-401-066-000	1	\$566.90	
048-401-067-000	1	\$566.90	
048-401-068-000	1	\$566.90	
048-401-069-000	1	\$566.90	
048-402-001-000	1	\$566.90	
048-402-002-000	1	\$566.90	
048-402-003-000	1	\$566.90	
048-402-004-000	1	\$566.90	
048-402-005-000	1	\$566.90	
048-402-006-000	1	\$566.90	
048-402-007-000	1	\$566.90	
048-402-008-000	1	\$566.90	
048-402-009-000	1	\$566.90	
048-402-010-000	1	\$566.90	
048-402-011-000	1	\$566.90	
048-402-012-000	1	\$566.90	
048-402-013-000	1	\$566.90	
048-402-014-000	1	\$566.90	
048-402-015-000	1	\$566.90	
048-402-016-000	1	\$566.90	
	_	,	

	FY 2025-2026 Special 13	ax Roll
<u>APN</u>	TAX CLASS	FY 2025-2026 <u>SPECIAL TAX</u>
048-402-017-000	1 1	
048-402-017-000		\$566.90 \$566.90
048-402-019-000		
048-402-019-000		\$566.90 \$566.00
		\$566.90
048-402-021-000	1	\$566.90
048-402-022-000		\$566.90
048-402-023-000		\$566.90
048-402-024-000		\$566.90
048-402-025-000		\$566.90
048-402-026-000		\$566.90
048-402-027-000		\$566.90
048-402-028-000		\$566.90
048-402-029-000	1	\$566.90
048-402-030-000	1	\$566.90
048-402-031-000	1	\$566.90
048-403-001-000	1	\$566.90
048-403-002-000	1	\$566.90
048-403-003-000	1	\$566.90
048-403-004-000	1	\$566.90
048-403-005-000	1	\$566.90
048-403-006-000	1	\$566.90
048-403-007-000	1	\$566.90
048-403-008-000	1	\$566.90
048-403-009-000	1	\$566.90
048-403-010-000	1	\$566.90
048-403-011-000	1	\$566.90
Total Number of F	Parcels Taxed	149
Total FY 2025-202	26 Special Tax	\$84,468.10



40.2

18201 VON KARMAN AVENUE, SUITE 220 IRVINE, CA 92612 PHONE (800) 969-4DTA

Public Finance
Public-Private Partnerships
Development Economics
Clean Energy Bonds



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FISCAL YEAR 2025-2026 ADMINISTRATION REPORT

CITY OF BRAWLEY
IMPROVEMENT AREA NO. 1 OF
COMMUNITY FACILITIES DISTRICT NO. 2005-3
(LA PALOMA)

MAY 29, 2025

Public Finance Public-Private Partnerships Development Economics Clean Energy Bonds



4d.2

FISCAL YEAR 2025-2026 ADMINISTRATION REPORT

Improvement Area No. 1 of
Community Facilities District No. 2005-3
(La Paloma)

Prepared for:
City of Brawley
400 Main Street
Brawley, California 92227

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SPECIAL TAX ROLL, FISCAL YEAR

2025-2026



4d.2

INTRODUCTION

This Mello-Roos Community Facilities District Administration Report presents the findings of the research and financial analysis performed by DTA to determine the special tax requirement for Improvement Area No. 1 ("IA No. 1") of Community Facilities District No. 2005-3 ("CFD No. 2005-3") of the City of Brawley ("the City") for fiscal year 2025-2026.

CFD No. 2005-3 is a legally constituted governmental entity established under the Mello-Roos Community Facilities Act of 1982, (the "Act") as amended. The Act provides an alternative method for the financing of certain services and public facilities. IA No. 1 is authorized to levy the Special Tax B to pay for (i) maintenance of parks, parkways, and open space, and (ii) police and fire protection services.

The Special Tax A, which was authorized to fund facilities, has not been levied since fiscal year 2020-2021. In 2022, the City approved the cancellation of Special Tax A to no longer fund facilities. Therefore, pursuant to the Notice of Cancellation of Special Tax A recorded with the County, the Special Tax A will not be levied in fiscal year 2022-2023 or any subsequent year. All references to Special Tax A herein have been removed commencing with fiscal year 2022-2023.

A map showing the property in IA No. 1 of CFD No. 2005-3 is included in Appendix A.

The annual services of IA No. 1 is both secured and repaid through the annual levy and collection of the Special Tax B from all property subject to the tax within the community facilities district. In calculating the special tax liability for fiscal year 2025-2026, this report examines the financial obligations of the current fiscal year and analyzes the level of development within IA No. 1. Pursuant to the Rate and Method of Apportionment ("RMA"), the Special Tax B shall be levied as long as necessary to meet the Special Tax Requirement for Services. The RMA is included in Appendix B.

This report is organized into the following sections:

Section I

Section I provides an update of the development status of property within IA No. 1.

Section II

Section II analyzes the previous year's Special Tax B levy.

Section IV

Section IV determines the special tax requirement for services for IA No. 1 for fiscal year 2025-2026.

Section V

Section V reviews the methodology used to apportion the special tax requirement for facilities and the special tax requirement for services between Developed Property and

INTRODUCTION



Undeveloped Property. Table of the fiscal year 2025-2026 Special Tax B for each classification of property is included.



SECTION I SPECIAL TAX CLASSIFICATIONS AND DEVELOPMENT UPDATE

SPECIAL TAX CLASSIFICATIONS AND DEVELOPMENT UPDATE Ι

The methodology employed to calculate and apportion the special tax is contained in a document entitled the Rate and Method of Apportionment for Improvement Area No. 1 ("RMA"). The RMA establishes the Special Tax B which is used to fund the cost of annual services. The RMA defines two categories of property, namely "Developed Property," and "Undeveloped Property."

Developed Property is distinguished from Undeveloped Property by the issuance of a building permit. Specifically, property for which a building permit for new construction was issued as of January 1 of the previous fiscal year shall be considered Developed Property. For example, all property in CFD No. 2005-3 for which building permits were issued as of January 1, 2025, will be classified as Developed Property in fiscal year 2025-2026.

Α Special Tax B Classifications

For purposes of calculating the Special Tax B, the category of Developed Property is divided into two separate special tax classifications for Residential Property and Non-Residential Property.

No Special Tax B is levied on Non-Residential Property and Undeveloped Property.

В **Development Update**

Review of the City of Brawley's building permit records indicated that no new building permits within CFD No. 2005-3 were issued between January 1, 2024 and January 1, 2025. As of January 1, 2025, building permits had been issued for 55 single family detached units within CFD No. 2005-3.



SECTION III FISCAL YEAR 2024-2025 SPECIAL TAX LEVIES

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II FISCAL YEAR 2024-2025 SPECIAL TAX LEVIES

The aggregate special tax levy for fiscal year 2024-2025 equaled \$41,769. As of May 28, 2025, \$33,795 in special taxes had been collected by the County. The remaining \$7,974 in special taxes are delinquent, resulting in a delinquency rate of 19.09%.



SECTION IV FISCAL YEAR 2025-2026 SPECIAL TAX REQUIREMENT FOR SERVICES

III FISCAL YEAR 2025-2026 SPECIAL TAX REQUIREMENT FOR SERVICES

Pursuant to the RMA, the Special Tax B may be levied in IA No. 1 to pay for (a) maintenance of parks, parkways, and open space, (b) police and fire protection services, and (c) administrative expenses; less (d) a credit for funds available to reduce the annual Special Tax B levy, as determined by the CFD Administrator.

For fiscal year 2025-2026 the funds required from IA No. 1 exceed the maximum Special Tax B that can be collected from Residential Property. Therefore, the fiscal year 2025-2026 special tax requirement has been limited to \$42,604.10, the amount that can be collected through the levy of the maximum special tax.

SECTION V METHOD OF APPORTIONMENT

4d.2

IV METHOD OF APPORTIONMENT

A Maximum Special Taxes

The amount of special taxes that CFD No. 2005-3 may levy is strictly limited by the maximum special taxes set forth in the Rate and Method of Apportionment. The maximum Special Tax B is specified in Section C.2. On each July 1, commencing on July 1, 2007, the maximum Special Tax B shall be increased by an amount equal to two percent (2%) of the maximum Special Tax in effect for the previous fiscal year.

B Apportionment of Special Tax B

The annual Special Tax B that is apportioned to each parcel is determined through the application of Section D.2 of the RMA for IA No. 1.

Commencing with fiscal year 2006-2007 and for each following fiscal year, the Council shall levy Special Tax B so that the amount of Special Tax B equals the special tax requirement for services. The special tax shall be levied proportionally on each Assessor's Parcel of Residential Property at up to 100% of the maximum Special Tax B.

Application of the maximum special tax generates Special Tax B revenues of \$42,604.10 from Residential Property which is equal to the special tax requirement. The fiscal year 2025-2026 maximum Special Tax B and actual Special Tax B are shown in the following table.

Table 1: Fiscal Year 2025-2026 Special Tax B

Description	FY 2025-2026 Maximum Special Tax B	FY 2025-2026 Actual Special Tax B	
Residential Property	\$774.63 per unit	\$774.62 per unit	

Please note, pursuant to the RMA for IA No. 1, no Special Tax B shall be levied on Non-Residential Property and Undeveloped Property.

A list of the actual Special Tax B levied against each parcel in CFD No. 2005-3 is included in Appendix C.

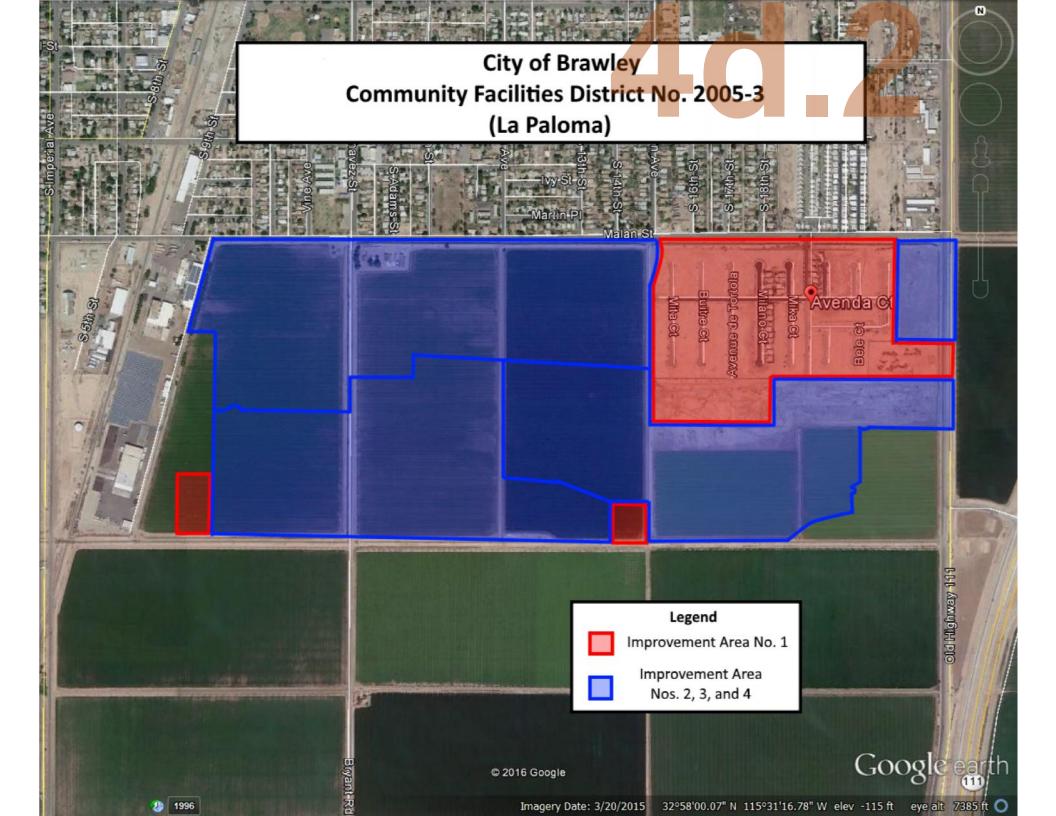
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APPENDIX A

Fiscal Year 2025-2026 Administration Report

City of Brawley Improvement Area No. 1 of Community Facilities District No. 2005-3 (La Paloma)





APPENDIX B

Fiscal Year 2025-2026 Administration Report

City of Brawley Improvement Area No. 1 of Community Facilities District No. 2005-3 (La Paloma)

RATE AND METHOD OF APPORTIONMENT

RATE AND METHOD OF APPORTIONMENT FOR IMPROVEMENT AREA NO. 1 OF CITY OF BRAWLEY COMMUNITY FACILITIES DISTRICT NO. 2005-3 (LA PALOMA)

A Special Tax as hereinafter defined shall be levied on all Assessor's Parcels in Improvement Area No. 1 ("IA No. 1") of the City of Brawley Community Facilities District No. 2005-3 (La Paloma) ("CFD No. 2005-3") and collected each Fiscal Year commencing in Fiscal Year 2006-07, in an amount determined by the Council, in an amount determined by the Council according to the method of apportionment set forth herein. All of the real property in IA No. 1, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

A. <u>DEFINITIONS</u>

The terms hereinafter set forth have the following meanings:

"Acre or Acreage" means the land area of an Assessor's Parcel as shown on an Assessor's Parcel Map, or if the land area is not shown on an Assessor's Parcel Map, the land area shown on the applicable Final Map, parcel map, condominium plan, or other recorded County parcel map. An Acre equals 43,560 square feet of land area.

"Act" means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Division 2 of Title 5 of the Government Code of the State of California.

"Administrative Expenses" means the following actual or reasonably estimated costs directly related to the administration of IA No. 1: the costs of computing the Special Taxes and preparing the annual Special Tax collection schedules (whether by the City or designee thereof or both); the costs of collecting the Special Taxes (whether by the City or otherwise); the costs of remitting the Special Taxes to the Trustee; the costs of the Trustee (including its legal counsel) in the discharge of the duties required of it under the Indenture; the costs to the City, IA No. 1 or any designee thereof of complying with arbitrage rebate requirements; the costs to the City, IA No. 1 or any designee thereof of complying with City, IA No. 1 or obligated persons disclosure requirements associated with applicable federal and state securities laws and of the Act; the costs associated with preparing Special Tax disclosure statements and responding to public inquiries regarding the Special Taxes; the costs of the City, IA No. 1 or any designee thereof related to an appeal of the Special Tax; the costs associated with the release of funds from an escrow account; and the City's annual administration fees and third party expenses. Administrative Expenses shall also include amounts estimated or advanced by the City or IA No. 1 for any other administrative purposes of IA No. 1, including attorney's fees and other costs related to commencing and pursuing to completion any foreclosure, or otherwise addressing the disposition of delinquent Special Taxes.

- "Assessor's Parcel" means any real property to which an Assessor's parcel number is assigned as shown on an Assessor's Parcel Map.
- "Assessor's Parcel Map" means an official map of the County Assessor of the County designating parcels by Assessor's parcel number.
- "Assigned Special Tax A" means the Special Tax A for each Land Use Class of Developed Property within IA No. 1, as determined in accordance with Section C below.
- **"Backup Special Tax A"** means the Special Tax A applicable to each Assessor's Parcel of Residential Property within IA No. 1, as determined in accordance with Section C below.
- "Bonds" means any bonds or other debt (as defined in Section 53317(d) of the Act), whether in one or more series, issued by IA No. 1 under the Act.
- "CFD Administrator" means the official of the City, or designee thereof, responsible for determining the Special Tax Requirement for Facilities, the Special Tax Requirement for Services, and providing for the levy and collection of the Special Taxes.
- "CFD No. 2005-3" means the City of Brawley Community Facilities District No. 2005-3 (La Paloma).
- "City" means the City of Brawley.
- "Council" means the City Council of the City, acting as the legislative body of CFD No. 2005-3.
- "County" means the County of Imperial.
- "Developed Property" means, for each Fiscal Year, all Taxable Property, exclusive of Other Taxable Property, for which a building permit for new construction was issued after January 1, 2006 and prior to January 1 of the prior Fiscal Year.
- "Final Map" means (i) a final map, or portion thereof, approved by the City pursuant to the Subdivision Map Act (California Government Code Section 66410 *et seq.*) that creates individual lots or parcels for which residential building permits may be issued, or (ii) for condominiums, a final map approved by the City and a condominium plan recorded pursuant to California Civil Code Section 1352 creating such individual lots or parcels.
- "Fiscal Year" means the period starting July 1 and ending on the following June 30.
- "Improvement Area No. 1" or "IA No. 1" means Improvement Area No. 1 of CFD No. 2005-3, as identified on the boundary map for CFD No. 2005-3.

- "Indenture" means the indenture, fiscal agent agreement, resolution or other instrument pursuant to which Bonds are issued, as modified, amended and/or supplemented from time to time.
- "Land Use Class" means any of the classes listed in Table 1 below.
- "Maximum Special Tax" means the Maximum Special Tax A and/or Maximum Special Tax B, as applicable.
- "Maximum Special Tax A" means the Maximum Special Tax A, determined in accordance with Section C.1 below, that can be levied in any Fiscal Year on any Assessor's Parcel within IA No. 1.
- "Maximum Special Tax B" means the Maximum Special Tax B, determined in accordance with Section C.2 below, that can be levied in any Fiscal Year on any Assessor's Parcel within IA No. 1.
- "Non-Residential Property" means all Assessor's Parcels of Developed Property for which a building permit(s) was issued for a non-residential use.
- "Outstanding Bonds" means all Bonds which are deemed to be outstanding under the Indenture.
- "Other Taxable Property" means Taxable Public Property and Taxable Property Owner Association Property.
- "Property Owner Association Property" means, for each Fiscal Year, any property within the boundaries of IA No. 1 that was owned by a property owner association, including any master or sub-association, as of January 1 of the prior Fiscal Year.
- "Proportionately" means, for Developed Property, that the ratio of the actual Special Tax A levy to the Assigned Special Tax A is equal for all Assessor's Parcels of Developed Property, and that the ratio of the actual Special Tax B levy to the Maximum Special Tax B is equal for all Assessor's Parcels of Developed Property. For Undeveloped Property and Other Taxable Property, "Proportionately" means that the ratio of the actual Special Tax A levy per Acre to the Maximum Special Tax A per Acre is equal for all Assessor's Parcels of Undeveloped Property or Other Taxable Property.
- "Public Property" means, for each Fiscal Year, any property within IA No. 1 that is owned by, irrevocably offered for dedication to, or dedicated to the federal government, the State, the County, the City, or any other public agency as of June 30 of the prior Fiscal Year; provided however that any property leased by a public agency to a private entity and subject to taxation under Section 53340.1 of the Act shall be taxed and classified in accordance with its use. To ensure that property is classified as Public Property in the first Fiscal Year after it is acquired by, irrevocably offered for dedication to, or dedicated to a public agency, the property owner shall notify the CFD Administrator in writing of such acquisition, offer, or

dedication not later than June 30 of the Fiscal Year in which the acquisition, offer, or dedication occurred.

"Residential Floor Area" means all of the square footage of living area within the perimeter of a residential structure, not including any carport, walkway, garage, overhang, patio, enclosed patio, or similar area. The determination of Residential Floor Area shall be made by reference to the building permit(s) issued for such Assessor's Parcel.

"Residential Property" means all Assessor's Parcels of Developed Property for which a building permit has been issued for purposes of constructing one or more residential dwelling units.

"Special Tax" means the Special Tax A and/or Special Tax B, as applicable.

"Special Tax A" means the special tax to be levied in each Fiscal Year on each Assessor's Parcel of Taxable Property to fund the Special Tax Requirement for Facilities.

"Special Tax B" means the special tax to be levied in each Fiscal Year on each Assessor's Parcel of Developed Property to fund the Special Tax Requirement for Services.

"Special Tax Requirement for Facilities" means that amount required in any Fiscal Year for IA No. 1 to: (i) pay debt service on all Outstanding Bonds; (ii) pay periodic costs on the Bonds, including but not limited to, credit enhancement and rebate payments on the Bonds; (iii) pay all or a portion of the Administrative Expenses as determined by the CFD Administrator; (iv) pay any amounts required to establish or replenish any reserve funds for all Outstanding Bonds; (v) pay directly for acquisition or construction of IA No. 1 facilities eligible under the Act; and (vi) pay for reasonably anticipated Special Tax A delinquencies based on the historical delinquency rate for IA No. 1 as determined by the CFD Administrator; less (vii) a credit for funds available to reduce the annual Special Tax A levy, as determined by the CFD Administrator pursuant to the Indenture.

"Special Tax Requirement for Services" means that amount required in any Fiscal Year for IA No. 1 to: (i) pay directly for maintenance of parks, parkways, and open space; (ii) pay directly for police and fire protection services; (iii) pay Administrative Expenses not funded through the Special Tax Requirement for Facilities as determined by the CFD Administrator; less (iv) a credit for funds available to reduce the annual Special Tax B levy, as determined by the CFD Administrator.

"State" means the State of California.

"Taxable Property" means all of the Assessor's Parcels within the boundaries of IA No. 1 which are not exempt from the Special Tax pursuant to law or Section E below.

"Taxable Property Owner Association Property" means all Assessor's Parcels of Property Owner Association Property that are not exempt pursuant to Section E below.

"Taxable Public Property" means all Assessor's Parcels of Public Property that are not exempt pursuant to Section E below.

"Trustee" means the trustee or fiscal agent under the Indenture.

"Undeveloped Property" means, for each Fiscal Year, all Taxable Property not classified as Developed Property or Other Taxable Property.

B. ASSIGNMENT TO LAND USE CATEGORIES

Each Fiscal Year, all Taxable Property within IA No. 1 shall classified as Developed Property, Other Taxable Property, or Undeveloped Property, and shall be subject to Special Taxes in accordance with the rate and method of apportionment determined pursuant to Sections C and D below. Developed Property shall be classified as Residential Property and Non-Residential Property. Residential Property shall be assigned to Land Use Classes 1 through 7. Non-Residential Property shall be assigned to Land Use Class 8.

The Assigned Special Tax A for Residential Property shall be based on the Residential Floor Area of the dwelling unit(s) located on the Assessor's Parcel, as specified in Table 1 below. The Assigned Special Tax A for Non-Residential Property shall be based on the Acreage of the Assessor's Parcel.

C. MAXIMUM SPECIAL TAX

1. SPECIAL TAX A

a. Developed Property

(i) Maximum Special Tax A

The Maximum Special Tax A for each Assessor's Parcel classified as Developed Property shall be the greater of (i) the amount derived by application of the Assigned Special Tax A or (ii) the amount derived by application of the Backup Special Tax A.

(ii) Assigned Special Tax A

The FY 2006-07 Assigned Special Tax A for each Land Use Class is shown below in Table 1.

TABLE 1
Assigned Special Tax A for Developed Property in IA No. 1 of CFD No. 2005-3

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Land Use Class	Description	Residential Floor Area	FY 2006-07 Assigned Special Tax A		
1	Residential Property	≥ 2,850 s.f.	\$1,682 per unit		
2	Residential Property	2,600 – 2,849 s.f.	\$1,619 per unit		
3	Residential Property	2,350 – 2,599 s.f.	\$1,494 per unit		
4	Residential Property	2,100 – 2,349 s.f.	\$1,369 per unit		
5	Residential Property	1,850 – 2,099 s.f.	\$1,244 per unit		
6	Residential Property	1,600 – 1,849 s.f.	\$1,118 per unit		
7	Residential Property	< 1,600 s.f.	\$993 per unit		
8	Non-Residential Property	NA	\$11,945 per Acre		

On each July 1, commencing July 1, 2007, the Assigned Special Tax A for each Land Use Class shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous Fiscal Year.

(iii) Backup Special Tax A

a. Residential Property

The Fiscal Year 2006-07 Backup Special Tax A attributable to Residential Property within a Final Map will equal \$11,945 multiplied by the Acreage of all Taxable Property located within such Final Map, excluding current or expected Non-Residential Property, Taxable Public Property and Taxable Property Owner Association Property.

The Fiscal Year 2006-07 Backup Special Tax A for each Assessor's Parcel of Residential Property in a Final Map shall be computed by dividing the aggregate Backup Special Tax A attributable to the Assessor's Parcel of Taxable Property for which building permits for residential construction have or may be issued, as determined in the preceding paragraph, by the number of such Assessor's Parcels (i.e., the expected number of residential units).

Notwithstanding the foregoing, if all or any portion of a Final Map is subsequently changed or modified, then the Backup Special Tax A for each Assessor's Parcel of Residential

Property in such Final Map that is changed or modified shall be a rate per Acre calculated as follows:

- 1. Determine the total Backup Special Tax A anticipated to apply to the changed or modified portion of the Final Map prior to the change or modification.
- 2. The result of paragraph 1 above shall be divided by the total Acreage of Residential Property, excluding Taxable Public Property and Taxable Property Owner Association Property which is ultimately expected to exist in such changed or modified Final Map area as reasonably determined by the CFD Administrator.
- 3. The result is the Backup Special Tax A per Acre which shall be applicable to all Assessor's Parcels of Residential Property in such changed or modified Final Map.

On each July 1, commencing July 1, 2007 the Backup Special Tax A shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous Fiscal Year.

b. Non-Residential Property

There shall be no Backup Special Tax A levied on Non-Residential Property.

(iv) Multiple Land Use Classes

In some instances an Assessor's Parcel of Developed Property may contain more than one Land Use Class. The Assigned Special Tax A levied on an Assessor's Parcel shall be the sum of the Assigned Special Tax A for all Land Use Classes located on that Assessor's Parcel. The Maximum Special Tax A that can be levied on an Assessor's Parcel shall be the sum of the Maximum Special Tax A that can be levied for all Land Use Classes located on that Assessor's Parcel. For an Assessor's Parcel that contains both Residential Property and Non-Residential Property, the Acreage of such Assessor's Parcel shall be allocated to each type of property based on the amount of Acreage designated for each land use as determined by reference to the site plan approved for such Assessor's Parcel. The CFD Administrator's allocation to each type of property shall be final.

b. <u>Maximum Special Tax A for Undeveloped Property and Other Taxable Property</u>

The FY 2006-07 Maximum Special Tax A for Undeveloped Property and Other Taxable Property shall be \$15,758 per Acre. On each July 1, commencing July 1, 2007 the Maximum Special Tax A for Undeveloped Property and Other Taxable Property shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous Fiscal Year.

2. SPECIAL TAX B

a. Residential Property

The Fiscal Year 2006-07 Maximum Special Tax B for each Assessor's Parcel classified as Residential Property shall be \$531.73 per dwelling unit. On each July 1, commencing July 1, 2007 the Maximum Special Tax B shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous Fiscal Year.

b. <u>Non-Residential Property, Undeveloped Property, and Other Taxable Property</u>

There shall be no Special Tax B levied on Non-Residential Property, Undeveloped Property, and Other Taxable Property.

D. <u>APPORTIONMENT OF THE ANNUAL SPECIAL TAX</u>

1. SPECIAL TAX A

Commencing with Fiscal Year 2006-07 and for each following Fiscal Year, the Council shall determine the Special Tax Requirement for Facilities and shall levy the Special Tax A as follows:

<u>First</u>: The Special Tax A shall be levied proportionately on each Assessor's Parcel of Developed Property at up to 100% of the Assigned Special Tax A;

<u>Second</u>: If additional monies are needed to satisfy the Special Tax Requirement for Facilities after the first step has been completed, the Special Tax A shall be levied Proportionately on each Assessor's Parcel of Undeveloped Property at up to 100% of the Maximum Special Tax A for Undeveloped Property;

<u>Third</u>: If additional monies are needed to satisfy the Special Tax Requirement for Facilities after the first two steps have been completed, then the levy of the Special Tax A on each Assessor's Parcel of Developed Property whose Maximum Special Tax A is determined through the application of the Backup Special Tax A shall be increased in equal percentages from the Assigned Special Tax A up to the Maximum Special Tax A for each such Assessor's Parcel;

<u>Fourth</u>: If additional monies are needed to satisfy the Special Tax Requirement for Facilities after the first three steps have been completed, then the Special Tax A shall be levied Proportionately on each Assessor's Parcel of Other Taxable Property at up to the Maximum Special Tax A for Other Taxable Property.

2. SPECIAL TAX B

Commencing with Fiscal Year 2006-07 and for each following Fiscal Year, the Council shall determine the Special Tax Requirement for Services and shall levy the Special Tax B as follows:

The Special Tax B shall be levied Proportionately on each Assessor's Parcel of Residential Property at up to 100% of the Maximum Special Tax B.

Notwithstanding the above, under no circumstances will the Special Tax levied against any Assessor's Parcel of Residential Property for which an occupancy permit for private residential use has been issued be increased by more than ten percent as a consequence of delinquency or default by the owner of any other Assessor's Parcel within IA No. 1.

E. EXEMPTIONS

1. SPECIAL TAX A

No Special Tax A shall be levied on up to 35.97 Acres of Public Property and Property Owner Association Property in IA No. 1. Tax-exempt status will be assigned by the CFD Administrator in the chronological order in which property becomes Public Property or Property Owner Association Property. However, should an Assessor's Parcel no longer be classified as Public Property or Property Owner Association Property, its tax-exempt status will be revoked.

Public Property or Property Owner Association Property that is not exempt from Special Tax A under this section shall be subject to the levy of the Special Tax A and shall be taxed Proportionately as part of the fourth step in Section D.1 above, at up to 100% of the applicable Maximum Special Tax A for Other Taxable Property, to the extent permitted by law.

2. SPECIAL TAX B

No Special Tax B shall be levied on Non-Residential Property, Undeveloped Property, Public Property, or Property Owner Association Property.

F. APPEALS AND INTERPRETATIONS

Any landowner or resident may file a written appeal of the Special Tax on his/her property with the CFD Administrator, provided that the appellant is current in his/her payments of Special Taxes. During the pendency of an appeal, all Special Taxes previously levied must be paid on or before the payment date established when the levy was made. The appeal must specify the reasons why the appellant claims the Special Tax is in error. The CFD Administrator shall review the appeal, meet with the appellant if the CFD Administrator deems necessary, and advise the appellant of its determination. If the CFD Administrator agrees with the appellant, the CFD Administrator shall eliminate or reduce the Special Tax on the appellant's property and/or provide a refund to the appellant. If the CFD Administrator disagrees with the appellant and the appellant is dissatisfied with the determination, the appellant then has 30 days in which to appeal to the Council by filing a written notice of appeal with the City Clerk, provided that the appellant is current in his/her payments of Special Taxes. The second appeal must specify the reasons for its disagreement with the CFD Administrator's determination.

Interpretations may be made by the Council by ordinance or resolution for purposes of clarifying any vagueness or ambiguity in this Rate and Method of Apportionment.

G. MANNER OF COLLECTION

The Special Tax will be collected in the same manner and at the same time as ordinary *ad valorem* property taxes; provided, however, that IA No. 1 may directly bill the Special Tax, may collect the Special Tax at a different time or in a different manner if necessary to meet its financial obligations, and may covenant to foreclose and may actually foreclose on delinquent Assessor's Parcels as permitted by the Act.

H. PREPAYMENT OF SPECIAL TAX

The following definition applies to this Section H:

"CFD Public Facilities" means either \$5.0 million in 2006 dollars, which shall increase by the Construction Inflation Index on July 1, 2007, and on each July 1 thereafter, or such lower number as (i) shall be determined by the CFD Administrator as sufficient to provide the public facilities to be provided by IA No. 1 under the authorized bonding program for IA No. 1, or (ii) shall be determined by the Council concurrently with a covenant that it will not issue any more Bonds to be supported by Special Taxes levied under this Rate and Method of Apportionment as described in Section D.

"Construction Fund" means an account specifically identified in the Indenture to hold funds which are currently available for expenditure to acquire or construct public facilities eligible under the Act.

"Construction Inflation Index" means the annual percentage change in the Engineering News-Record Building Cost Index for the City of Los Angeles, measured as of the calendar year which ends in the previous Fiscal Year. In the event this index ceases to be published, the Construction Inflation Index shall be another index as determined by the CFD Administrator that is reasonably comparable to the Engineering News-Record Building Cost Index for the City of Los Angeles.

"Future Facilities Costs" means the CFD Public Facilities minus (i) public facility costs previously paid from the Construction Fund, (ii) moneys currently on deposit in the Construction Fund, and (iii) moneys currently on deposit in an escrow fund that are expected to be available to finance facilities costs.

"Outstanding Bonds" means all Previously Issued Bonds which are deemed to be outstanding under the Indenture after the first interest and/or principal payment date following the current Fiscal Year.

"Previously Issued Bonds" means all Bonds that have been issued by IA No. 1 prior to the date of prepayment.

1. Prepayment in Full

The obligation of an Assessor's Parcel to pay the Special Tax A may be prepaid and permanently satisfied as described herein; provided that a prepayment may be made only for Assessor's Parcels of Developed Property or Undeveloped Property for which a building permit has been issued, and only if there are no delinquent Special Taxes with respect to such Assessor's Parcel at the time of prepayment. An owner of an Assessor's Parcel intending to prepay the Special Tax A obligation shall provide the CFD Administrator with written notice of intent to prepay. Within 30 days of receipt of such written notice, the CFD Administrator shall notify such owner of the prepayment amount of such Assessor's Parcel. The CFD Administrator may charge a reasonable fee for providing this service. Prepayment must be made not less than 45 days prior to the next occurring date that notice of redemption of Bonds from the proceeds of such prepayment may be given to the Trustee pursuant to the Indenture.

The Special Tax A Prepayment Amount (defined below) shall be calculated as summarized below (capitalized terms as defined below):

Bond Redemption Amount

	plus	Redemption Premium
	plus	Future Facilities Amount
	plus	Defeasance Amount
	plus	Administrative Fees and Expenses
	less	Reserve Fund Credit
	<u>less</u>	Capitalized Interest Credit
Total:	equals	Prepayment Amount

As of the proposed date of prepayment, the Special Tax A Prepayment Amount (defined below) shall be calculated as follows:

Paragraph No.:

- 1. Confirm that no Special Tax delinquencies apply to such Assessor's Parcel.
- 2. For Assessor's Parcels of Developed Property, compute the Assigned Special Tax A and Backup Special Tax A applicable for the Assessor's Parcel to be prepaid. For Assessor's Parcels of Undeveloped Property (for which a building permit has been issued) to be prepaid, compute the Assigned Special Tax A and Backup Special Tax A for that Assessor's Parcel as though it was already designated as Developed Property, based upon the building permit which has already been issued for that Assessor's Parcel.
- 3. (a) Divide the Assigned Special Tax A computed pursuant to paragraph 2 by the total estimated Assigned Special Tax A for the entire IA No. 1 based on the Developed Property Special Tax A which could be charged in the current Fiscal Year on all expected development through buildout of the IA No. 1, excluding any Assessor's Parcels which have been prepaid, and
 - (b) Divide the Backup Special Tax A computed pursuant to paragraph 2 by the estimated total Backup Special Tax A at buildout of the IA No. 1, excluding any Assessor's Parcels which have been prepaid.
- 4. Multiply the larger quotient computed pursuant to paragraph 3(a) or 3(b) by the Outstanding Bonds to compute the amount of Outstanding Bonds to be retired and prepaid (the "Bond Redemption Amount").
- 5. Multiply the Bond Redemption Amount computed pursuant to paragraph 4 by the applicable redemption premium, if any, on the Outstanding Bonds to be redeemed (the "Redemption Premium").
- 6. Compute the current Future Facilities Costs.
- 7. Multiply the larger quotient computed pursuant to paragraph 3(a) or 3(b) by the amount determined pursuant to paragraph 6 to compute the amount of Future Facilities Costs to be prepaid (the "Future Facilities Amount").
- 8. Compute the amount needed to pay interest on the Bond Redemption Amount from the first bond interest and/or principal payment date following the current Fiscal Year until the earliest redemption date for the Outstanding Bonds.
- 9. Determine the Special Tax A levied on the Assessor's Parcel in the current Fiscal Year which has not yet been paid.

- 10. Compute the minimum amount the CFD Administrator reasonably expects to derive from the reinvestment of the Special Tax Prepayment Amount less the Future Facilities Amount and the Administrative Fees and Expenses from the date of prepayment until the redemption date for the Outstanding Bonds to be redeemed with the prepayment.
- 11. Add the amounts computed pursuant to paragraphs 8 and 9 and subtract the amount computed pursuant to paragraph 10 (the "Defeasance Amount").
- 12. Verify the administrative fees and expenses of IA No. 1, including the costs of computation of the prepayment, the costs to invest the prepayment proceeds, the costs of redeeming Bonds, and the costs of recording any notices to evidence the prepayment and the redemption (the "Administrative Fees and Expenses").
- 13. The reserve fund credit ("Reserve Fund Credit") shall equal the lesser of: (a) the expected reduction in the reserve requirement (as defined in the Indenture), if any, associated with the redemption of Outstanding Bonds as a result of the prepayment, or (b) the amount derived by subtracting the new reserve requirement (as defined in the Indenture) in effect after the redemption of Outstanding Bonds as a result of the prepayment from the balance in the reserve fund on the prepayment date, but in no event shall such amount be less than zero.
- 14. If any capitalized interest for the Outstanding Bonds will not have been expended at the time of the first interest and/or principal payment following the current Fiscal Year, a capitalized interest credit shall be calculated by multiplying the larger quotient computed pursuant to paragraph 3(a) or 3(b) by the expected balance in the capitalized interest fund after such first interest and/or principal payment (the "Capitalized Interest Credit").
- 15. The Special Tax A prepayment is equal to the sum of the amounts computed pursuant to paragraphs 4, 5, 7, 11 and 12, less the amounts computed pursuant to paragraphs 13 and 14 (the "Prepayment Amount").
- 16. From the Prepayment Amount, the amounts computed pursuant to paragraphs 4, 5, 11, 13 and 14 shall be deposited into the appropriate fund as established under the Indenture and be used to retire Outstanding Bonds or make debt service payments. The amount computed pursuant to paragraph 7 shall be deposited into the construction fund. The amount computed pursuant to paragraph 12 shall be retained by IA No. 1.

The Special Tax A Prepayment Amount may be sufficient to redeem other than a \$5,000 increment of Bonds. In such cases, the increment above \$5,000 or integral multiple thereof will be retained in the appropriate fund established under the Indenture to be used with the next prepayment of bonds or to make debt service payments.

As a result of the payment of the current Fiscal Year's Special Tax A levy as determined under paragraph 9 (above), the CFD Administrator shall remove the current Fiscal Year's

Special Tax A levy for such Assessor's Parcel from the County tax rolls. With respect to any Assessor's Parcel that is prepaid, the Council shall cause a suitable notice to be recorded in compliance with the Act, to indicate the prepayment of Special Tax A and the release of the Special Tax A lien on such Assessor's Parcel, and the obligation of such Assessor's Parcel to pay the Special Tax A shall cease.

Notwithstanding the foregoing, no prepayment will be allowed unless the amount of Assigned Special Tax A that may be levied on Taxable Property (excluding Taxable Public Property and Taxable Property Owner Association Property) based on expected development at build out, both prior to and after the proposed prepayment, less expected Administrative Expenses, shall be at least 1.1 times the regularly scheduled annual interest and principal payments on all Outstanding Bonds (excluding Bonds to be redeemed by such prepayment and all prior prepayments) in each future Fiscal Year and such prepayment will not impair the security of all Outstanding Bonds, as reasonably determined by the CFD Administrator.

The Special Tax B may not be prepaid.

2. Prepayment in Part

The Special Tax A on an Assessor's Parcel of Developed Property or an Assessor's Parcel of Undeveloped Property for which a building permit has been issued may be partially prepaid. The amount of the prepayment shall be calculated as in Section H.1; except that a partial prepayment shall be calculated according to the following formula:

$$PP = [(P_E - AE) \times F] + AE$$

These terms have the following meaning:

AE = the Administrative Fees and Expenses

PP = the partial prepayment

P_E = the Prepayment Amount calculated according to Section H.1 F = the percentage by which the owner of the Assessor's Parcel

the percentage by which the owner of the Assessor's Parcel is

partially prepaying the Special Tax A.

The owner of any Assessor's Parcel who desires such prepayment shall notify the CFD Administrator of such owner's intent to partially prepay the Special Tax A and the percentage by which the Special Tax A shall be prepaid. The CFD Administrator shall provide the owner with a statement of the amount required for the partial prepayment of the Special Tax A for an Assessor's Parcel within thirty (30) days of the request and may charge a reasonable fee for providing this service. With respect to any Assessor's Parcel that is partially prepaid, the City shall (i) distribute the funds remitted to it according to Section H.1, and (ii) indicate in the records of IA No. 1 that there has been a partial prepayment of the Special Tax A and that a portion of the Special Tax A with respect to such Assessor's Parcel, equal to the outstanding percentage (1.00 - F) of the remaining Maximum Special Tax A, shall continue to be levied on such Assessor's Parcel pursuant to Section D.

Notwithstanding the foregoing, no partial prepayment will be allowed unless the amount of Assigned Special Tax A that may be levied on Taxable Property (excluding Taxable Public Property and Taxable Property Owner Association Property) based on expected development at build out, both prior to and after the proposed prepayment, less expected Administrative Expenses, shall be at least 1.1 times the regularly scheduled annual interest and principal payments on all Outstanding Bonds (excluding Bonds to be redeemed by such prepayment and all prior prepayments) in each future Fiscal Year and such prepayment will not impair the security of all Outstanding Bonds, as reasonably determined by the CFD Administrator.

I. TERM OF SPECIAL TAX

The Special Tax A shall be levied for the period necessary to fully satisfy items (i) and (ii) of the Special Tax Requirement for Facilities, but in no event shall it be levied after 2046-47. The Special Tax B shall be levied as long as necessary to meet the Special Tax Requirement for Services.

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APPENDIX C

Fiscal Year 2025-2026 Administration Report

City of Brawley Improvement Area No. 1 of Community Facilities District No. 2005-3 (La Paloma)

> SPECIAL TAX ROLL FISCAL YEAR 2025-2026

Appendix C

City of Brawley CFD No. 2005-3, IA No. 1 FY 2025-2026 Special Tax Roll

	F1	1 2025-2020 Special Tax Roll	
			FY 2025-2026
APN		TAX CLASS	SPECIAL TAX B
	-001-000	7	\$774.62
	-002-000	7	\$774.62
	-003-000	6	\$774.62
	-004-000	5	\$774.62
	-005-000	3	\$774.62
	-006-000	3	\$774.62
	-007-000	4	\$774.62
	-008-000	3	\$774.62
	-009-000	4	\$774.62
049-321	-010-000	4	\$774.62
	-011-000	6	\$774.62
	-012-000	3	\$774.62
	-013-000	6	\$774.62
	-014-000	4	\$774.62
	-017-000	3	\$774.62
049-321	-018-000	2	\$774.62
	-019-000	1	\$774.62
049-321	-020-000	4	\$774.62
049-322	-001-000	7	\$774.62
049-322	-002-000	7	\$774.62
049-322	-003-000	5	\$774.62
049-322	-004-000	7	\$774.62
049-322	-005-000	6	\$774.62
049-322	-006-000	1	\$774.62
049-322	-007-000	6	\$774.62
049-322	-008-000	3	\$774.62
049-322	-009-000	3	\$774.62
049-322	-010-000	3	\$774.62
049-322	-011-000	6	\$774.62
049-322	-012-000	3	\$774.62
049-322	-013-000	6	\$774.62
049-322	-014-000	3	\$774.62
049-322	-015-000	3	\$774.62
049-322	-016-000	4	\$774.62
049-322	-017-000	6	\$774.62
049-322	-018-000	4	\$774.62
049-322	-019-000	3	\$774.62
049-322	-025-000	4	\$774.62
049-322	-026-000	6	\$774.62
049-322	-027-000	3	\$774.62

Appendix C

City of Brawley CFD No. 2005-3, IA No. 1 FY 2025-2026 Special Tax Roll

	F1 2023-2020 3p	Decial Tax Roll		
•			FY 2025-2026	
<u>APN</u>	<u>TAX</u>	CLASS	SPECIAL TAX B	
049-322	-028-000	6	\$774.62	
049-322-	-029-000	3	\$774.62	
049-323-	-001-000	3	\$774.62	
049-323-	-002-000	3	\$774.62	
049-323-	-003-000	6	\$774.62	
049-324	-026-000	5	\$774.62	
049-324	-027-000	7	\$774.62	
049-324	-028-000	1	\$774.62	
049-324	-029-000	4	\$774.62	
049-324	-030-000	2	\$774.62	
049-324	-031-000	1	\$774.62	
049-324	-032-000	3	\$774.62	
049-324	-033-000	2	\$774.62	
049-324	-034-000	5	\$774.62	
049-324	-035-000	7	\$774.62	
Total Number of Parcels Ta	xed		55	
Total FY 2025-2026 Special	Tax		\$42,604.10	



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Public Finance
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Development Economics
Clean Energy Bonds



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FISCAL YEAR 2025-2026 ADMINISTRATION REPORT

CITY OF BRAWLEY

COMMUNITY FACILITIES DISTRICT NO. 2005-4

(LATIGO RANCH)

MAY 29, 2025

Public Finance Public-Private Partnerships Development Economics Clean Energy Bonds



4d.2

FISCAL YEAR 2025-2026 ADMINISTRATION REPORT

Community Facilities District No. 2005-4 (Latigo Ranch)

Prepared for:

City of Brawley

400 Main Street

Brawley, California 92227

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SPECIAL TAX ROLL, FISCAL YEAR

2025-2026

APPENDIX C



4d.2

INTRODUCTION

This Mello-Roos Community Facilities District Administration Report presents the findings of the research and financial analysis performed by DTA to determine the special tax requirement for Community Facilities District No. 2005-4 ("CFD No. 2005-4") of the City of Brawley ("the City") for fiscal year 2025-2026.

CFD No. 2005-4 is a legally constituted governmental entity established under the Mello-Roos Community Facilities Act of 1982, (the "Act") as amended. The Act provides an alternative method for the financing of certain public facilities and services. Pursuant to the Rate and Method of Apportionment for CFD No. 2005-4, the Special Tax is an annual Special Tax that shall be levied as long as necessary to (i) pay for maintenance of parks, parkways, and open space, and (ii) pay for police and fire protection services. CFD No. 2005-4 is not authorized to sell bonds.

A map showing the property in CFD No. 2005-4 is included in Appendix A.

The authorized services are funded through the annual levy and collection of special taxes from all property subject to the tax within the community facilities district. In calculating the special tax liability for fiscal year 2025-2026, this report examines the financial obligations of the current fiscal year and analyzes the level of development within CFD No. 2005-4. Pursuant to the Rate and Method of Apportionment ("RMA"), the special tax shall be levied as long as necessary to meet the Special Tax Requirement. The RMA is included in Appendix B.

This report is organized into the following sections:

Section I

Section I provides an update of the development status of property within CFD No. 2005-4.

Section II

Section II analyzes the previous year's special tax levy.

Section III

Section III determines the financial obligations of CFD No. 2005-4 for fiscal year 2025-2026.

Section IV

Section IV reviews the methodology used to apportion the special tax requirement between Developed Property and Undeveloped Property. A table of the fiscal year 2025-2026 special taxes for each classification of property is included.

SECTION I SPECIAL TAX CLASSIFICATIONS AND DEVELOPMENT UPDATE

MENT UPDATE

I SPECIAL TAX CLASSIFICATIONS AND DEVELOPMENT UPDATE

A Special Tax Classifications

The methodology employed to calculate and apportion the special tax is contained in a document entitled the Rate and Method of Apportionment. The Rate and Method of Apportionment defines two categories of property, namely "Developed Property," and "Undeveloped Property." The category of Developed Property is in turn divided into two separate special tax classifications based on the type of structure built. A table of the Developed Property special tax classifications is shown below.

Table 1: Community Facilities District No. 2005-4
Developed Property Classifications

Land Use Class	Description
1	Single Family Property
2	Non-Residential Property

Developed Property is distinguished from Undeveloped Property by the issuance of a building permit. Specifically, property for which a building permit for new construction was issued as of January 1 of the previous fiscal year shall be considered Developed Property. For example, all property in CFD No. 2005-4 for which building permits were issued as of January 1, 2025, will be classified as Developed Property in fiscal year 2025-2026.

B Development Update

Review of the City of Brawley's building permit records indicated that no new building permits within CFD No. 2005-4 were issued between January 1, 2024 and January 1, 2025. As of January 1, 2025, building permits had been issued for 253 single family units within CFD No. 2005-4. The table below indicates the cumulative Developed Property within CFD No. 2005-4.

Table 2: Fiscal Year 2025-2026 Cumulative Developed Property

Class	Land Use	Number of Units / Acres
1	Single Family Property	253 units
2	Non-Residential Property	0 acres



SECTION II FISCAL YEAR 2024-2025 SPECIAL TAX LEVY

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II FISCAL YEAR 2024-2025 SPECIAL TAX LEVY

The aggregate special tax levy for fiscal year 2024-2025 equaled \$292,534. As of May 28, 2025, \$283,862 in special taxes had been collected by the County. The remaining \$8,672 in special taxes are delinquent, resulting in a delinquency rate of 2.96%.



SECTION III FISCAL YEAR 2025-2026 SPECIAL TAX REQUIREMENT

III FISCAL YEAR 2025-2026 SPECIAL TAX REQUIREMENT

Pursuant to the Rate and Method of Apportionment, the special tax may be levied in CFD No. 2005-4 to: pay for (a) maintenance of parks, parkways, and open space, (b) police and fire protection services, and (c) administrative expenses; less (d) a credit for funds available to reduce the annual Special Tax levy, as determined by the CFD Administrator.

For fiscal year 2025-2026, the funds required from CFD No. 2005-4 exceed the maximum special taxes that can be collected from Developed Property. Therefore, the fiscal year 2025-2026 special tax requirement has been limited to \$298,383, the amount that can be collected through the levy of the maximum special tax.

SECTION IV METHOD OF APPORTIONMENT

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IV METHOD OF APPORTIONMENT

A Maximum Special Taxes

The amount of special taxes that CFD No. 2005-4 may levy is strictly limited by the maximum special taxes set forth in the Rate and Method of Apportionment. The maximum special taxes for each classification of Developed Property are specified in Table 1 of Section C of the Rate and Method of Apportionment. On each July 1, commencing on July 1, 2006, the maximum special tax shall be increased by an amount equal to two percent (2%) of the maximum special tax in effect for the previous fiscal year.

Please note, pursuant to the Rate and Method of Apportionment, no special tax shall be levied on Undeveloped Property.

B Apportionment of Annual Special Taxes

The annual special tax that is apportioned to each parcel is determined through the application of Section D of the Rate and Method of Apportionment.

Commencing with fiscal year 2005-2006 and for each following Fiscal Year, the Council shall levy the special tax so that the amount of the special tax equals the special tax requirement. The special tax shall be levied proportionally on each Assessor's Parcel of Developed Property at up to 100% of the applicable maximum special tax.

Application of the maximum special tax generates special tax revenues of \$298,383 which is equal to the special tax requirement. The fiscal year 2025-2026 maximum and actual special taxes are shown for each classification of Developed Property in the following table.

Land Use
ClassDescriptionFY 2025-2026
Maximum Special TaxFY 2025-2026
Actual Special Tax1Single Family Property\$1,179.39 per unit\$1,179.38 per unit2Non-Residential Property\$8,655.65 per acre\$0.00 per acre

Table 3: FY 2025-2026 Annual Special Taxes for Developed Property

A list of the actual special tax levied against each parcel in CFD No. 2005-4 is included in Appendix C.

4d.2

APPENDIX A

Fiscal Year 2025-2026 Administration Report

City of Brawley Community Facilities District No. 2005-4 (Latigo Ranch)





APPENDIX B

Fiscal Year 2025-2026 Administration Report

City of Brawley Community Facilities District No. 2005-4 (Latigo Ranch)

RATE AND METHOD OF APPORTIONMENT

RATE AND METHOD OF APPORTIONMENT FOR CITY OF BRAWLEY COMMUNITY FACILITIES DISTRICT NO. 2005-4 (LATIGO RANCH)

A Special Tax as hereinafter described shall be levied on all Assessor's Parcels in City of Brawley Community Facilities District No. 2005-4 (Latigo Ranch) ("CFD No. 2005-4") and collected each Fiscal Year commencing in Fiscal Year 2005-2006, in an amount determined by the Council according to the method of apportionment set forth herein. All of the real property in CFD No. 2005-4, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

A. <u>DEFINITIONS</u>

The terms hereinafter set forth have the following meanings:

"Acre or Acreage" means the land area of an Assessor's Parcel as shown on an Assessor's Parcel Map, or if the land area is not shown on an Assessor's Parcel Map, the land area shown on the applicable final map, parcel map, condominium plan, or other recorded County parcel map.

"Act" means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5 of Division 2 of Title 5 of the Government Code of the State of California.

"Administrative Expenses" means the costs associated with the determination of the amount of the Special Tax, collection of the Special Tax, payment of the Special Tax, or otherwise incurred in order to carry out the authorized purposes of CFD No. 2005-4. Administrative Expenses include costs described in the previous sentence which the City has paid or incurred, is obligated to pay or incur in the future, or reasonably expects to pay or incur. Administrative Expenses also include attorney's fees and other costs related to the consideration and review of any appeal of a Special Tax pursuant to Section F herein, to the defense or prosecution of any legal action related to the Special Tax and to the commencement and pursuit to completion of any foreclosure action related to a lien for the Special Tax.

"Assessor's Parcel" means a lot or parcel shown in an Assessor's Parcel Map with an assigned Assessor's parcel number.

"Assessor's Parcel Map" means an official map of the Assessor of the County designating parcels by Assessor's Parcel number.

"CFD Administrator" means the official of the City, or designee thereof, responsible for determining the Special Tax Requirement and providing for the levy and collection of the Special Taxes.

- "CFD No. 2005-4" means Community Facilities District No. 2005-4 (Latigo Ranch) of the City.
- "City" means the City of Brawley.
- "Council" means the City Council of the City, acting as the legislative body of CFD No. 2005-4.
- "County" means the County of Imperial.
- "Developed Property" means, for each Fiscal Year all Taxable Property for which a building permit for new construction was issued as of January 1 of the previous Fiscal Year.
- "Fiscal Year" means the period starting July 1 and ending on the following June 30.
- "Land Use Class" means any of the classes listed in Table 1.
- "Maximum Special Tax" with respect to an Assessor's Parcel for a Fiscal Year means the Maximum Special Tax, determined as provided in Section C below, that can be levied in that Fiscal Year on that Assessor's Parcel.
- "Non-Residential Property" means all Assessor's Parcels of Developed Property for which a building permit has been issued for a non-residential use.
- "Property Owner Association" means a private entity that owns and maintains property incidental to the development within CFD No. 2005-4 for the common use of its members, as determined by the CFD Administrator.
- "Property Owner Association Property" means, for each Fiscal Year, any Assessor's Parcel within the boundaries of CFD No. 2005-4 that was owned by, or irrevocably offered for dedication to, a Property Owner Association, including any master or sub-association, as of January 1 of the previous Fiscal Year. Notwithstanding this definition any Assessor's Parcel upon which Single Family Property is located shall not be classified as Property Owner Association Property, but shall be classified and taxed as Single Family Property.
- "**Proportionately**" means that the ratio of the actual Special Tax levy to the Maximum Special Tax is equal for all Assessor's Parcels of Developed Property.
- "Public Property" means, for each Fiscal Year, (i) any property within the boundaries of CFD No. 2005-4 that was owned by or irrevocably offered for dedication to the federal government, the State, the City or any other public agency as of January 1 of the previous Fiscal Year; provided however that any property leased by a public agency to a private entity and subject to taxation under Section 53340.1 of the Act shall be taxed and classified in accordance with its use; and (ii) any property within the boundaries of CFD No. 2005-4 that was encumbered, as of January 1 of the previous Fiscal Year, by an unmanned utility

City of Brawley
Community Facilities District No. 2005-4 (Latigo Ranch)
September 2, 2005
Page 2

easement making impractical its utilization for other than the purpose set forth in the easement.

"Single Family Property" means all Assessor's Parcels of Developed Property for which building permits have been issued for residential units.

"Special Tax" means the special tax to be levied in each Fiscal Year on each Assessor's Parcel of Developed Property to fund the Special Tax Requirement.

"Special Tax Requirement" means that amount required in any Fiscal Year for CFD No. 2005-4 to: (i) pay for maintenance of parks, parkways, and open space; (ii) pay for police and fire protection; and (iii) pay Administrative Expenses; less (iv) a credit for funds available to reduce the annual Special Tax levy, as determined by the CFD Administrator.

"State" means the State of California.

"Taxable Property" means all of the Assessor's Parcels within the boundaries of CFD No. 2005-4 which are not exempt from the Special Tax pursuant to law or Section E below.

"Undeveloped Property" means, for each Fiscal Year, all Taxable Property not classified as Developed Property.

B. ASSIGNMENT TO LAND USE CATEGORIES

Each Fiscal Year, all Taxable Property within CFD No. 2005-4 shall be classified as Developed Property or Undeveloped Property and shall be subject to the Special Tax in accordance with this rate and method of apportionment. Single Family Property shall be assigned to Land Use Class 1. Non-Residential Property shall be assigned to Land Use Class 2 and taxed based on the Acreage of the Assessor's Parcel.

C. MAXIMUM SPECIAL TAX RATE

1. Developed Property

a. Maximum Special Tax

The Maximum Special Tax for Fiscal Year 2005-2006 for each Land Use Class is shown below in Table 1.

City of Brawley

Community Facilities District No. 2005-4 (Latigo Ranch)

September 2, 2005

Page 3

TABLE 1

Maximum Special Taxes for Developed Property For Fiscal Year 2005-2006 Community Facilities District No. 2005-4

Land Use Class	Description	Maximum Special Tax
1	Single Family Property	\$793.69 per unit
2	Non-Residential Property	\$5,825 per Acre

b. <u>Increase in the Maximum Special Tax</u>

On each July 1, commencing on July 1, 2006, the Maximum Special Tax shall be increased by an amount equal to two percent (2%) of the Maximum Special Tax in effect for the previous Fiscal Year.

c. <u>Multiple Land Use Classes</u>

In some instances an Assessor's Parcel of Developed Property may contain more than one Land Use Class. The Maximum Special Tax that can be levied on an Assessor's Parcel shall be the sum of the Maximum Special Tax that can be levied for each Land Use Class located on that Assessor's Parcel. For an Assessor's Parcel that contains more than one land use, the Acreage of such Assessor's Parcel shall be allocated to each type of property based on the amount of Acreage designated for each land use as determined by reference to the site plan approved for such Assessor's Parcel. The CFD Administrator's allocation to each type of property shall be final.

2. Undeveloped Property

No Special Tax shall be levied on Undeveloped Property.

D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX

Commencing with Fiscal Year 2005-2006 and for each following Fiscal Year, the Council shall levy the Special Tax so that the amount of the Special Tax equals the Special Tax Requirement. The Special Tax shall be levied Proportionately on each Assessor's Parcel of Developed Property at up to 100% of the applicable Maximum Special Tax.

Notwithstanding the above, under no circumstances will the Special Tax levied against any Assessor's Parcel for which an occupancy permit for private residential use has been issued

be increased by more than ten percent as a consequence of delinquency or default by the owner of any other Assessor's Parcel within CFD No. 2005-4.

E. <u>EXEMPTIONS</u>

No Special Tax shall be levied on Property Owner Association Property or Public Property. However, should an Assessor's Parcel no longer be classified as Property Owner Association Property or Public Property, its tax-exempt status will be revoked.

F. <u>APPEALS AND INTERPRETATIONS</u>

Any landowner or resident may file a written appeal of the Special Tax on his/her property with the CFD Administrator, provided that the appellant is current in his/her payments of Special Taxes. During the pendency of an appeal, all Special Taxes previously levied must be paid on or before the payment date established when the levy was made. The appeal must specify the reasons why the appellant claims the Special Tax is in error. The CFD Administrator shall review the appeal, meet with the appellant if the CFD Administrator deems necessary, and advise the appellant of its determination. If the CFD Administrator agrees with the appellant, the CFD Administrator shall eliminate or reduce the Special Tax on the appellant's property and/or provide a refund to the appellant. If the CFD Administrator disagrees with the appellant and the appellant is dissatisfied with the determination, the appellant then has 30 days in which to appeal to the Council by filing a written notice of appeal with the City Clerk, provided that the appellant is current in his/her payments of Special Taxes. The second appeal must specify the reasons for its disagreement with the CFD Administrator's determination.

Interpretations may be made by the Council by ordinance or resolution for purposes of clarifying any vagueness or ambiguity in this Rate and Method of Apportionment.

G. MANNER OF COLLECTION

The Special Tax shall be collected in the same manner and at the same time as ordinary *ad valorem* property taxes; provided, however, that CFD No. 2005-4 may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary to meet its financial obligations, and may covenant to foreclose and may actually foreclose on delinquent Assessor's Parcels as permitted by the Act.

H. TERM OF SPECIAL TAX

The Special Tax shall be levied as long as necessary to meet the Special Tax Requirement.

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City of Brawley

Community Facilities District No. 2005-4 (Latigo Ranch)

September 2, 2005

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APPENDIX C

Fiscal Year 2025-2026 Administration Report

City of Brawley Community Facilities District No. 2005-4 (Latigo Ranch)

> SPECIAL TAX ROLL FISCAL YEAR 2025-2026

	FY 2025-2026 Special Tax Roll		
<u>APN</u>	TAX CLASS	FY 2025-2026 <u>SPECIAL TAX</u>	
048-411-002-000	1	\$1,179.38	
048-411-003-000	1		
048-411-003-000	1	\$1,179.38	
048-411-005-000	1	\$1,179.38	
		\$1,179.38	
048-411-006-000	1	\$1,179.38	
048-411-007-000	1	\$1,179.38 \$1,179.38	
048-411-008-000 048-411-009-000	1		
048-411-010-000		\$1,179.38	
048-411-010-000	1	\$1,179.38	
048-411-012-000	1	\$1,179.38	
048-411-013-000	1	\$1,179.38 \$1,179.38	
048-411-015-000		\$1,179.38 \$1,179.38	
048-411-015-000	1		
048-411-017-000	1	\$1,179.38 \$1,179.38	
048-412-001-000	1		
048-412-001-000	1	\$1,179.38	
048-412-003-000	1	\$1,179.38 \$1,179.38	
048-412-004-000	1	\$1,179.38 \$1,179.38	
048-412-005-000	1	\$1,179.38 \$1,179.38	
048-412-006-000	1	\$1,179.38 \$1,179.38	
048-412-007-000	1	\$1,179.38	
048-412-008-000	1	\$1,179.38	
048-412-009-000	1	\$1,179.38	
048-412-010-000	1	\$1,179.38	
048-412-011-000	1	\$1,179.38	
048-412-012-000	1	\$1,179.38	
048-412-013-000	1	\$1,179.38	
048-412-014-000	1	\$1,179.38	
048-412-015-000	1	\$1,179.38	
048-412-016-000	1	\$1,179.38	
048-413-001-000	1	\$1,179.38	
048-413-002-000	1	\$1,179.38	
048-413-003-000	<u>-</u> 1	\$1,179.38	
048-413-004-000	1	\$1,179.38	
048-413-005-000	1	\$1,179.38	
048-413-006-000	1	\$1,179.38	
048-413-007-000	1	\$1,179.38	
048-413-008-000	1	\$1,179.38	
048-413-009-000	1	\$1,179.38	
048-413-010-000	1	\$1,179.38	
		, ,	

	FY 2025-2026 Special Tax Roll		
<u>APN</u>	TAX CLASS	FY 2025-2026 <u>SPECIAL TAX</u>	
			
048-413-011-000	1	\$1,179.38	
048-413-012-000	1	\$1,179.38	
048-413-013-000	1	\$1,179.38	
048-413-014-000	1	\$1,179.38	
048-413-015-000	1	\$1,179.38	
048-413-016-000	1	\$1,179.38	
048-413-017-000	1	\$1,179.38	
048-413-018-000	1	\$1,179.38	
048-413-019-000	1	\$1,179.38	
048-413-020-000	1	\$1,179.38	
048-413-021-000	1	\$1,179.38	
048-413-022-000	1	\$1,179.38	
048-413-023-000	1	\$1,179.38	
048-413-024-000	1	\$1,179.38	
048-413-025-000	1	\$1,179.38	
048-413-026-000	1	\$1,179.38	
048-413-027-000	1	\$1,179.38	
048-413-028-000	1	\$1,179.38	
048-413-029-000	1	\$1,179.38	
048-413-030-000	1	\$1,179.38	
048-413-031-000	1	\$1,179.38	
048-413-032-000	1	\$1,179.38	
048-414-001-000	1	\$1,179.38	
048-414-002-000	1	\$1,179.38	
048-414-003-000	1	\$1,179.38	
048-414-004-000	1	\$1,179.38	
048-414-005-000	1	\$1,179.38	
048-414-006-000	1	\$1,179.38	
048-414-007-000	1	\$1,179.38	
048-414-008-000	1	\$1,179.38	
048-414-009-000	1	\$1,179.38	
048-414-010-000	1	\$1,179.38	
048-414-011-000	1	\$1,179.38	
048-414-012-000	1	\$1,179.38	
048-414-013-000	1	\$1,179.38	
048-414-014-000	1	\$1,179.38	
048-414-015-000	1	\$1,179.38	
048-414-016-000	1	\$1,179.38	
048-414-017-000	1	\$1,179.38	
048-414-018-000	1	\$1,179.38	
048-414-019-000	1	\$1,179.38	

	FY 2025-2026 Special Tax Roll		
<u>APN</u>	TAX CLASS	FY 2025-2026 <u>SPECIAL TAX</u>	
048-414-020-000			
	1	\$1,179.38	
048-414-021-000	1	\$1,179.38	
048-414-022-000	1	\$1,179.38	
048-414-023-000	1	\$1,179.38	
048-414-024-000	1	\$1,179.38	
048-414-025-000	1	\$1,179.38	
048-414-026-000	1	\$1,179.38	
048-414-027-000	1	\$1,179.38	
048-414-028-000	1	\$1,179.38	
048-414-029-000	1	\$1,179.38	
048-414-030-000	1	\$1,179.38	
048-414-031-000	1	\$1,179.38	
048-414-032-000	1	\$1,179.38	
048-415-001-000	1	\$1,179.38	
048-415-002-000	1	\$1,179.38	
048-415-003-000	1	\$1,179.38	
048-415-004-000	1	\$1,179.38	
048-415-005-000	1	\$1,179.38	
048-415-006-000	1	\$1,179.38	
048-415-007-000	1	\$1,179.38	
048-415-008-000	1	\$1,179.38	
048-415-009-000	1	\$1,179.38	
048-415-010-000	1	\$1,179.38	
048-415-011-000	1	\$1,179.38	
048-415-012-000	1	\$1,179.38	
048-415-016-000	1	\$1,179.38	
048-415-017-000	1	\$1,179.38	
048-415-027-000	1	\$1,179.38	
048-415-028-000	1	\$1,179.38	
048-415-029-000	1	\$1,179.38	
048-415-030-000	1	\$1,179.38	
048-415-031-000	1	\$1,179.38	
048-415-032-000	1	\$1,179.38	
048-416-001-000	1	\$1,179.38	
048-416-002-000	1	\$1,179.38	
048-416-003-000	1	\$1,179.38	
048-416-004-000	1	\$1,179.38	
048-416-005-000	1	\$1,179.38	
048-416-006-000	1	\$1,179.38	
048-416-007-000	1	\$1,179.38	
048-416-008-000	1	\$1,179.38	

	FY 2025-2026 Special Tax Roll		
<u>APN</u>	TAX CLASS	FY 2025-2026 <u>SPECIAL TAX</u>	
048-416-009-000	1	\$1,179.38	
048-416-010-000	1	\$1,179.38	
048-416-011-000	1	\$1,179.38	
048-416-012-000	1	\$1,179.38	
048-416-013-000	1	\$1,179.38	
048-416-016-000	1	\$1,179.38	
048-416-017-000	1	\$1,179.38	
048-416-018-000	1	\$1,179.38	
048-416-019-000	1	\$1,179.38	
048-416-020-000	1	\$1,179.38	
048-416-021-000	1	\$1,179.38	
048-416-022-000	1	\$1,179.38	
048-416-023-000	1	\$1,179.38	
048-416-024-000	1	\$1,179.38	
048-416-025-000	1	\$1,179.38	
048-416-026-000	1	\$1,179.38	
048-416-027-000	1	\$1,179.38	
048-416-028-000	1	\$1,179.38	
048-416-029-000	1	\$1,179.38	
048-416-030-000	1	\$1,179.38	
048-417-001-000	1	\$1,179.38	
048-417-002-000	1	\$1,179.38	
048-417-003-000	1	\$1,179.38	
048-417-004-000	1	\$1,179.38	
048-417-005-000	1	\$1,179.38	
048-417-006-000	1	\$1,179.38	
048-417-007-000	1	\$1,179.38	
048-417-008-000	1	\$1,179.38	
048-417-009-000	1	\$1,179.38	
048-417-010-000	1	\$1,179.38	
048-417-011-000	1	\$1,179.38	
048-417-012-000	1	\$1,179.38	
048-417-015-000	1	\$1,179.38	
048-417-016-000	1	\$1,179.38	
048-417-017-000	1	\$1,179.38	
048-417-018-000	1	\$1,179.38	
048-417-019-000	1	\$1,179.38	
048-417-020-000	1	\$1,179.38	
048-417-021-000	1	\$1,179.38	
048-417-022-000	1	\$1,179.38	
048-417-023-000	1	\$1,179.38	
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	FY 2025-2026 Special Tax Roll		
<u>APN</u>	TAX CLASS	FY 2025-2026 <u>SPECIAL TAX</u>	
048-417-024-000	1	\$1,179.38	
048-417-025-000		\$1,179.38	
	1		
048-417-026-000	1	\$1,179.38	
048-417-027-000	1	\$1,179.38	
048-417-028-000	1	\$1,179.38	
048-417-029-000	1	\$1,179.38	
048-417-030-000	1	\$1,179.38	
048-417-031-000	1	\$1,179.38	
048-417-032-000	1	\$1,179.38	
048-417-033-000	1	\$1,179.38	
048-417-034-000	1	\$1,179.38	
048-417-035-000	1	\$1,179.38	
048-417-036-000	1	\$1,179.38	
048-417-037-000	1	\$1,179.38	
048-417-038-000	1	\$1,179.38	
048-417-039-000	1	\$1,179.38	
048-417-040-000	1	\$1,179.38	
048-417-041-000	1	\$1,179.38	
048-417-042-000	1	\$1,179.38	
048-417-043-000	1	\$1,179.38	
048-417-044-000	1	\$1,179.38	
048-417-045-000	1	\$1,179.38	
048-417-046-000	1	\$1,179.38	
048-417-047-000	1	\$1,179.38	
048-417-048-000	1	\$1,179.38	
048-417-049-000	1	\$1,179.38	
048-417-050-000	1	\$1,179.38	
048-417-051-000	1	\$1,179.38	
048-417-052-000	1	\$1,179.38	
048-417-053-000	1	\$1,179.38	
048-418-001-000	1	\$1,179.38	
048-418-002-000	1	\$1,179.38	
048-418-003-000	1	\$1,179.38	
048-418-004-000	1	\$1,179.38	
048-418-005-000	1	\$1,179.38	
048-418-006-000	1	\$1,179.38	
048-418-007-000	1	\$1,179.38	
048-418-008-000	1	\$1,179.38	
048-418-009-000	1	\$1,179.38	
048-418-010-000	1	\$1,179.38	
048-418-011-000	1	\$1,179.38	
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	FY 2025-2026 Special Tax Roll		
<u>APN</u>	TAX CLASS	FY 2025-2026 <u>SPECIAL TAX</u>	
048-418-012-000			
	1	\$1,179.38	
048-418-013-000	1	\$1,179.38	
048-418-014-000	1	\$1,179.38	
048-418-015-000	1	\$1,179.38	
048-418-016-000	1	\$1,179.38	
048-418-017-000	1	\$1,179.38	
048-418-018-000	1	\$1,179.38	
048-418-019-000	1	\$1,179.38	
048-418-020-000	1	\$1,179.38	
048-418-021-000	1	\$1,179.38	
048-418-022-000	1	\$1,179.38	
048-418-023-000	1	\$1,179.38	
048-418-024-000	1	\$1,179.38	
048-418-025-000	1	\$1,179.38	
048-418-026-000	1	\$1,179.38	
048-418-027-000	1	\$1,179.38	
048-419-001-000	1	\$1,179.38	
048-419-002-000	1	\$1,179.38	
048-419-003-000	1	\$1,179.38	
048-419-004-000	1	\$1,179.38	
048-419-005-000	1	\$1,179.38	
048-419-006-000	1	\$1,179.38	
048-419-007-000	1	\$1,179.38	
048-419-008-000	1	\$1,179.38	
048-419-009-000	1	\$1,179.38	
048-419-010-000	1	\$1,179.38	
048-419-011-000	1	\$1,179.38	
048-419-012-000	1	\$1,179.38	
048-419-013-000	1	\$1,179.38	
048-419-014-000	1	\$1,179.38	
048-419-015-000	1	\$1,179.38	
048-419-016-000	1	\$1,179.38	
048-419-017-000	1	\$1,179.38	
048-419-018-000	1	\$1,179.38	
048-419-019-000	1	\$1,179.38	
048-419-020-000	1	\$1,179.38	
048-419-021-000	1	\$1,179.38	
048-419-022-000	1	\$1,179.38	
048-419-023-000	1	\$1,179.38	
048-419-024-000	1	\$1,179.38	
048-419-025-000	1	\$1,179.38	

City of Brawley CFD No. 2005-4 FY 2025-2026 Special Tax Roll

		FY 2025-2026
<u>APN</u>	TAX CLASS	SPECIAL TAX
048-419-026-000	1	\$1,179.38
048-419-027-000	1	\$1,179.38
048-419-028-000	1	\$1,179.38
048-419-029-000	1	\$1,179.38
048-419-030-000	1	\$1,179.38
048-419-031-000	1	\$1,179.38
048-419-032-000	1	\$1,179.38
Total Number of Parcel	s Taxed	253
Total FY 2025-2026 Spe	ecial Tax	\$298,383.14

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Public Finance
Public-Private Partnerships
Development Economics
Clean Energy Bonds



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FISCAL YEAR 2025-2026 ADMINISTRATION REPORT

CITY OF BRAWLEY

COMMUNITY FACILITIES DISTRICT NO. 2005-4

(LATIGO RANCH)

MAY 29, 2025

Public Finance Public-Private Partnerships Development Economics Clean Energy Bonds



4d.2

FISCAL YEAR 2025-2026 ADMINISTRATION REPORT

Community Facilities District No. 2005-4 (Latigo Ranch)

Prepared for:

City of Brawley

400 Main Street

Brawley, California 92227

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SPECIAL TAX ROLL, FISCAL YEAR

2025-2026

APPENDIX C



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INTRODUCTION

This Mello-Roos Community Facilities District Administration Report presents the findings of the research and financial analysis performed by DTA to determine the special tax requirement for Community Facilities District No. 2005-4 ("CFD No. 2005-4") of the City of Brawley ("the City") for fiscal year 2025-2026.

CFD No. 2005-4 is a legally constituted governmental entity established under the Mello-Roos Community Facilities Act of 1982, (the "Act") as amended. The Act provides an alternative method for the financing of certain public facilities and services. Pursuant to the Rate and Method of Apportionment for CFD No. 2005-4, the Special Tax is an annual Special Tax that shall be levied as long as necessary to (i) pay for maintenance of parks, parkways, and open space, and (ii) pay for police and fire protection services. CFD No. 2005-4 is not authorized to sell bonds.

A map showing the property in CFD No. 2005-4 is included in Appendix A.

The authorized services are funded through the annual levy and collection of special taxes from all property subject to the tax within the community facilities district. In calculating the special tax liability for fiscal year 2025-2026, this report examines the financial obligations of the current fiscal year and analyzes the level of development within CFD No. 2005-4. Pursuant to the Rate and Method of Apportionment ("RMA"), the special tax shall be levied as long as necessary to meet the Special Tax Requirement. The RMA is included in Appendix B.

This report is organized into the following sections:

Section I

Section I provides an update of the development status of property within CFD No. 2005-4.

Section II

Section II analyzes the previous year's special tax levy.

Section III

Section III determines the financial obligations of CFD No. 2005-4 for fiscal year 2025-2026.

Section IV

Section IV reviews the methodology used to apportion the special tax requirement between Developed Property and Undeveloped Property. A table of the fiscal year 2025-2026 special taxes for each classification of property is included.

SECTION I SPECIAL TAX CLASSIFICATIONS AND DEVELOPMENT UPDATE

MENT UPDATE

I SPECIAL TAX CLASSIFICATIONS AND DEVELOPMENT UPDATE

A Special Tax Classifications

The methodology employed to calculate and apportion the special tax is contained in a document entitled the Rate and Method of Apportionment. The Rate and Method of Apportionment defines two categories of property, namely "Developed Property," and "Undeveloped Property." The category of Developed Property is in turn divided into two separate special tax classifications based on the type of structure built. A table of the Developed Property special tax classifications is shown below.

Table 1: Community Facilities District No. 2005-4
Developed Property Classifications

Land Use Class	Description
1	Single Family Property
2	Non-Residential Property

Developed Property is distinguished from Undeveloped Property by the issuance of a building permit. Specifically, property for which a building permit for new construction was issued as of January 1 of the previous fiscal year shall be considered Developed Property. For example, all property in CFD No. 2005-4 for which building permits were issued as of January 1, 2025, will be classified as Developed Property in fiscal year 2025-2026.

B Development Update

Review of the City of Brawley's building permit records indicated that no new building permits within CFD No. 2005-4 were issued between January 1, 2024 and January 1, 2025. As of January 1, 2025, building permits had been issued for 253 single family units within CFD No. 2005-4. The table below indicates the cumulative Developed Property within CFD No. 2005-4.

Table 2: Fiscal Year 2025-2026 Cumulative Developed Property

Class	Land Use	Number of Units / Acres
1	Single Family Property	253 units
2	Non-Residential Property	0 acres



SECTION II FISCAL YEAR 2024-2025 SPECIAL TAX LEVY

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II FISCAL YEAR 2024-2025 SPECIAL TAX LEVY

The aggregate special tax levy for fiscal year 2024-2025 equaled \$292,534. As of May 28, 2025, \$283,862 in special taxes had been collected by the County. The remaining \$8,672 in special taxes are delinquent, resulting in a delinquency rate of 2.96%.



SECTION III FISCAL YEAR 2025-2026 SPECIAL TAX REQUIREMENT

III FISCAL YEAR 2025-2026 SPECIAL TAX REQUIREMENT

Pursuant to the Rate and Method of Apportionment, the special tax may be levied in CFD No. 2005-4 to: pay for (a) maintenance of parks, parkways, and open space, (b) police and fire protection services, and (c) administrative expenses; less (d) a credit for funds available to reduce the annual Special Tax levy, as determined by the CFD Administrator.

For fiscal year 2025-2026, the funds required from CFD No. 2005-4 exceed the maximum special taxes that can be collected from Developed Property. Therefore, the fiscal year 2025-2026 special tax requirement has been limited to \$298,383, the amount that can be collected through the levy of the maximum special tax.

SECTION IV METHOD OF APPORTIONMENT

4d.2

IV METHOD OF APPORTIONMENT

A Maximum Special Taxes

The amount of special taxes that CFD No. 2005-4 may levy is strictly limited by the maximum special taxes set forth in the Rate and Method of Apportionment. The maximum special taxes for each classification of Developed Property are specified in Table 1 of Section C of the Rate and Method of Apportionment. On each July 1, commencing on July 1, 2006, the maximum special tax shall be increased by an amount equal to two percent (2%) of the maximum special tax in effect for the previous fiscal year.

Please note, pursuant to the Rate and Method of Apportionment, no special tax shall be levied on Undeveloped Property.

B Apportionment of Annual Special Taxes

The annual special tax that is apportioned to each parcel is determined through the application of Section D of the Rate and Method of Apportionment.

Commencing with fiscal year 2005-2006 and for each following Fiscal Year, the Council shall levy the special tax so that the amount of the special tax equals the special tax requirement. The special tax shall be levied proportionally on each Assessor's Parcel of Developed Property at up to 100% of the applicable maximum special tax.

Application of the maximum special tax generates special tax revenues of \$298,383 which is equal to the special tax requirement. The fiscal year 2025-2026 maximum and actual special taxes are shown for each classification of Developed Property in the following table.

Land Use
ClassDescriptionFY 2025-2026
Maximum Special TaxFY 2025-2026
Actual Special Tax1Single Family Property\$1,179.39 per unit\$1,179.38 per unit2Non-Residential Property\$8,655.65 per acre\$0.00 per acre

Table 3: FY 2025-2026 Annual Special Taxes for Developed Property

A list of the actual special tax levied against each parcel in CFD No. 2005-4 is included in Appendix C.

4d.2

APPENDIX A

Fiscal Year 2025-2026 Administration Report

City of Brawley Community Facilities District No. 2005-4 (Latigo Ranch)





APPENDIX B

Fiscal Year 2025-2026 Administration Report

City of Brawley Community Facilities District No. 2005-4 (Latigo Ranch)

RATE AND METHOD OF APPORTIONMENT

RATE AND METHOD OF APPORTIONMENT FOR CITY OF BRAWLEY COMMUNITY FACILITIES DISTRICT NO. 2005-4 (LATIGO RANCH)

A Special Tax as hereinafter described shall be levied on all Assessor's Parcels in City of Brawley Community Facilities District No. 2005-4 (Latigo Ranch) ("CFD No. 2005-4") and collected each Fiscal Year commencing in Fiscal Year 2005-2006, in an amount determined by the Council according to the method of apportionment set forth herein. All of the real property in CFD No. 2005-4, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

A. <u>DEFINITIONS</u>

The terms hereinafter set forth have the following meanings:

"Acre or Acreage" means the land area of an Assessor's Parcel as shown on an Assessor's Parcel Map, or if the land area is not shown on an Assessor's Parcel Map, the land area shown on the applicable final map, parcel map, condominium plan, or other recorded County parcel map.

"Act" means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5 of Division 2 of Title 5 of the Government Code of the State of California.

"Administrative Expenses" means the costs associated with the determination of the amount of the Special Tax, collection of the Special Tax, payment of the Special Tax, or otherwise incurred in order to carry out the authorized purposes of CFD No. 2005-4. Administrative Expenses include costs described in the previous sentence which the City has paid or incurred, is obligated to pay or incur in the future, or reasonably expects to pay or incur. Administrative Expenses also include attorney's fees and other costs related to the consideration and review of any appeal of a Special Tax pursuant to Section F herein, to the defense or prosecution of any legal action related to the Special Tax and to the commencement and pursuit to completion of any foreclosure action related to a lien for the Special Tax.

"Assessor's Parcel" means a lot or parcel shown in an Assessor's Parcel Map with an assigned Assessor's parcel number.

"Assessor's Parcel Map" means an official map of the Assessor of the County designating parcels by Assessor's Parcel number.

"CFD Administrator" means the official of the City, or designee thereof, responsible for determining the Special Tax Requirement and providing for the levy and collection of the Special Taxes.

- "CFD No. 2005-4" means Community Facilities District No. 2005-4 (Latigo Ranch) of the City.
- "City" means the City of Brawley.
- "Council" means the City Council of the City, acting as the legislative body of CFD No. 2005-4.
- "County" means the County of Imperial.
- "Developed Property" means, for each Fiscal Year all Taxable Property for which a building permit for new construction was issued as of January 1 of the previous Fiscal Year.
- "Fiscal Year" means the period starting July 1 and ending on the following June 30.
- "Land Use Class" means any of the classes listed in Table 1.
- "Maximum Special Tax" with respect to an Assessor's Parcel for a Fiscal Year means the Maximum Special Tax, determined as provided in Section C below, that can be levied in that Fiscal Year on that Assessor's Parcel.
- "Non-Residential Property" means all Assessor's Parcels of Developed Property for which a building permit has been issued for a non-residential use.
- "Property Owner Association" means a private entity that owns and maintains property incidental to the development within CFD No. 2005-4 for the common use of its members, as determined by the CFD Administrator.
- "Property Owner Association Property" means, for each Fiscal Year, any Assessor's Parcel within the boundaries of CFD No. 2005-4 that was owned by, or irrevocably offered for dedication to, a Property Owner Association, including any master or sub-association, as of January 1 of the previous Fiscal Year. Notwithstanding this definition any Assessor's Parcel upon which Single Family Property is located shall not be classified as Property Owner Association Property, but shall be classified and taxed as Single Family Property.
- "**Proportionately**" means that the ratio of the actual Special Tax levy to the Maximum Special Tax is equal for all Assessor's Parcels of Developed Property.
- "Public Property" means, for each Fiscal Year, (i) any property within the boundaries of CFD No. 2005-4 that was owned by or irrevocably offered for dedication to the federal government, the State, the City or any other public agency as of January 1 of the previous Fiscal Year; provided however that any property leased by a public agency to a private entity and subject to taxation under Section 53340.1 of the Act shall be taxed and classified in accordance with its use; and (ii) any property within the boundaries of CFD No. 2005-4 that was encumbered, as of January 1 of the previous Fiscal Year, by an unmanned utility

City of Brawley
Community Facilities District No. 2005-4 (Latigo Ranch)
September 2, 2005
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easement making impractical its utilization for other than the purpose set forth in the easement.

"Single Family Property" means all Assessor's Parcels of Developed Property for which building permits have been issued for residential units.

"Special Tax" means the special tax to be levied in each Fiscal Year on each Assessor's Parcel of Developed Property to fund the Special Tax Requirement.

"Special Tax Requirement" means that amount required in any Fiscal Year for CFD No. 2005-4 to: (i) pay for maintenance of parks, parkways, and open space; (ii) pay for police and fire protection; and (iii) pay Administrative Expenses; less (iv) a credit for funds available to reduce the annual Special Tax levy, as determined by the CFD Administrator.

"State" means the State of California.

"Taxable Property" means all of the Assessor's Parcels within the boundaries of CFD No. 2005-4 which are not exempt from the Special Tax pursuant to law or Section E below.

"Undeveloped Property" means, for each Fiscal Year, all Taxable Property not classified as Developed Property.

B. ASSIGNMENT TO LAND USE CATEGORIES

Each Fiscal Year, all Taxable Property within CFD No. 2005-4 shall be classified as Developed Property or Undeveloped Property and shall be subject to the Special Tax in accordance with this rate and method of apportionment. Single Family Property shall be assigned to Land Use Class 1. Non-Residential Property shall be assigned to Land Use Class 2 and taxed based on the Acreage of the Assessor's Parcel.

C. MAXIMUM SPECIAL TAX RATE

1. Developed Property

a. Maximum Special Tax

The Maximum Special Tax for Fiscal Year 2005-2006 for each Land Use Class is shown below in Table 1.

City of Brawley

Community Facilities District No. 2005-4 (Latigo Ranch)

September 2, 2005

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TABLE 1

Maximum Special Taxes for Developed Property For Fiscal Year 2005-2006 Community Facilities District No. 2005-4

Land Use Class	Description	Maximum Special Tax
1	Single Family Property	\$793.69 per unit
2	Non-Residential Property	\$5,825 per Acre

b. <u>Increase in the Maximum Special Tax</u>

On each July 1, commencing on July 1, 2006, the Maximum Special Tax shall be increased by an amount equal to two percent (2%) of the Maximum Special Tax in effect for the previous Fiscal Year.

c. <u>Multiple Land Use Classes</u>

In some instances an Assessor's Parcel of Developed Property may contain more than one Land Use Class. The Maximum Special Tax that can be levied on an Assessor's Parcel shall be the sum of the Maximum Special Tax that can be levied for each Land Use Class located on that Assessor's Parcel. For an Assessor's Parcel that contains more than one land use, the Acreage of such Assessor's Parcel shall be allocated to each type of property based on the amount of Acreage designated for each land use as determined by reference to the site plan approved for such Assessor's Parcel. The CFD Administrator's allocation to each type of property shall be final.

2. Undeveloped Property

No Special Tax shall be levied on Undeveloped Property.

D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX

Commencing with Fiscal Year 2005-2006 and for each following Fiscal Year, the Council shall levy the Special Tax so that the amount of the Special Tax equals the Special Tax Requirement. The Special Tax shall be levied Proportionately on each Assessor's Parcel of Developed Property at up to 100% of the applicable Maximum Special Tax.

Notwithstanding the above, under no circumstances will the Special Tax levied against any Assessor's Parcel for which an occupancy permit for private residential use has been issued

be increased by more than ten percent as a consequence of delinquency or default by the owner of any other Assessor's Parcel within CFD No. 2005-4.

E. <u>EXEMPTIONS</u>

No Special Tax shall be levied on Property Owner Association Property or Public Property. However, should an Assessor's Parcel no longer be classified as Property Owner Association Property or Public Property, its tax-exempt status will be revoked.

F. <u>APPEALS AND INTERPRETATIONS</u>

Any landowner or resident may file a written appeal of the Special Tax on his/her property with the CFD Administrator, provided that the appellant is current in his/her payments of Special Taxes. During the pendency of an appeal, all Special Taxes previously levied must be paid on or before the payment date established when the levy was made. The appeal must specify the reasons why the appellant claims the Special Tax is in error. The CFD Administrator shall review the appeal, meet with the appellant if the CFD Administrator deems necessary, and advise the appellant of its determination. If the CFD Administrator agrees with the appellant, the CFD Administrator shall eliminate or reduce the Special Tax on the appellant's property and/or provide a refund to the appellant. If the CFD Administrator disagrees with the appellant and the appellant is dissatisfied with the determination, the appellant then has 30 days in which to appeal to the Council by filing a written notice of appeal with the City Clerk, provided that the appellant is current in his/her payments of Special Taxes. The second appeal must specify the reasons for its disagreement with the CFD Administrator's determination.

Interpretations may be made by the Council by ordinance or resolution for purposes of clarifying any vagueness or ambiguity in this Rate and Method of Apportionment.

G. MANNER OF COLLECTION

The Special Tax shall be collected in the same manner and at the same time as ordinary *ad valorem* property taxes; provided, however, that CFD No. 2005-4 may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary to meet its financial obligations, and may covenant to foreclose and may actually foreclose on delinquent Assessor's Parcels as permitted by the Act.

H. TERM OF SPECIAL TAX

The Special Tax shall be levied as long as necessary to meet the Special Tax Requirement.

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City of Brawley

Community Facilities District No. 2005-4 (Latigo Ranch)

September 2, 2005

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APPENDIX C

Fiscal Year 2025-2026 Administration Report

City of Brawley Community Facilities District No. 2005-4 (Latigo Ranch)

> SPECIAL TAX ROLL FISCAL YEAR 2025-2026

	FY 2025-2026 Special Tax Roll		
ADM	TAY CLASS	FY 2025-2026 <u>SPECIAL TAX</u>	
<u>APN</u>	TAX CLASS		
048-411-002-000	1	\$1,179.38	
048-411-003-000	1	\$1,179.38	
048-411-004-000	1	\$1,179.38	
048-411-005-000	1	\$1,179.38	
048-411-006-000	1	\$1,179.38	
048-411-007-000	1	\$1,179.38	
048-411-008-000	1	\$1,179.38	
048-411-009-000	1	\$1,179.38	
048-411-010-000	1	\$1,179.38	
048-411-012-000	1	\$1,179.38	
048-411-013-000	1	\$1,179.38	
048-411-014-000	1	\$1,179.38	
048-411-015-000	1	\$1,179.38	
048-411-016-000	1	\$1,179.38	
048-411-017-000	1	\$1,179.38	
048-412-001-000	1	\$1,179.38	
048-412-002-000	1	\$1,179.38	
048-412-003-000	1	\$1,179.38	
048-412-004-000	1	\$1,179.38	
048-412-005-000	1	\$1,179.38	
048-412-006-000	1	\$1,179.38	
048-412-007-000	1	\$1,179.38	
048-412-008-000	1	\$1,179.38	
048-412-009-000	1	\$1,179.38	
048-412-010-000	1	\$1,179.38	
048-412-011-000	1	\$1,179.38	
048-412-012-000	1	\$1,179.38	
048-412-013-000	1	\$1,179.38	
048-412-014-000	1	\$1,179.38	
048-412-015-000	1	\$1,179.38	
048-412-016-000	1	\$1,179.38	
048-413-001-000	1	\$1,179.38	
048-413-002-000	1	\$1,179.38	
048-413-003-000	1	\$1,179.38	
048-413-004-000	1	\$1,179.38	
048-413-005-000	1	\$1,179.38	
048-413-006-000	1	\$1,179.38	
048-413-007-000	1	\$1,179.38	
048-413-008-000	1	\$1,179.38	
048-413-009-000	1	\$1,179.38	
048-413-010-000	1	\$1,179.38	

	FY 2025-2026 Special Tax Roll		
<u>APN</u>	TAX CLASS	FY 2025-2026 <u>SPECIAL TAX</u>	
			
048-413-011-000	1	\$1,179.38	
048-413-012-000	1	\$1,179.38	
048-413-013-000	1	\$1,179.38	
048-413-014-000	1	\$1,179.38	
048-413-015-000	1	\$1,179.38	
048-413-016-000	1	\$1,179.38	
048-413-017-000	1	\$1,179.38	
048-413-018-000	1	\$1,179.38	
048-413-019-000	1	\$1,179.38	
048-413-020-000	1	\$1,179.38	
048-413-021-000	1	\$1,179.38	
048-413-022-000	1	\$1,179.38	
048-413-023-000	1	\$1,179.38	
048-413-024-000	1	\$1,179.38	
048-413-025-000	1	\$1,179.38	
048-413-026-000	1	\$1,179.38	
048-413-027-000	1	\$1,179.38	
048-413-028-000	1	\$1,179.38	
048-413-029-000	1	\$1,179.38	
048-413-030-000	1	\$1,179.38	
048-413-031-000	1	\$1,179.38	
048-413-032-000	1	\$1,179.38	
048-414-001-000	1	\$1,179.38	
048-414-002-000	1	\$1,179.38	
048-414-003-000	1	\$1,179.38	
048-414-004-000	1	\$1,179.38	
048-414-005-000	1	\$1,179.38	
048-414-006-000	1	\$1,179.38	
048-414-007-000	1	\$1,179.38	
048-414-008-000	1	\$1,179.38	
048-414-009-000	1	\$1,179.38	
048-414-010-000	1	\$1,179.38	
048-414-011-000	1	\$1,179.38	
048-414-012-000	1	\$1,179.38	
048-414-013-000	1	\$1,179.38	
048-414-014-000	1	\$1,179.38	
048-414-015-000	1	\$1,179.38	
048-414-016-000	1	\$1,179.38	
048-414-017-000	1	\$1,179.38	
048-414-018-000	1	\$1,179.38	
048-414-019-000	1	\$1,179.38	

	FY 2025-2026 Special Tax Roll		
<u>APN</u>	TAX CLASS	FY 2025-2026 <u>SPECIAL TAX</u>	
048-414-020-000			
	1	\$1,179.38	
048-414-021-000	1	\$1,179.38	
048-414-022-000	1	\$1,179.38	
048-414-023-000	1	\$1,179.38	
048-414-024-000	1	\$1,179.38	
048-414-025-000	1	\$1,179.38	
048-414-026-000	1	\$1,179.38	
048-414-027-000	1	\$1,179.38	
048-414-028-000	1	\$1,179.38	
048-414-029-000	1	\$1,179.38	
048-414-030-000	1	\$1,179.38	
048-414-031-000	1	\$1,179.38	
048-414-032-000	1	\$1,179.38	
048-415-001-000	1	\$1,179.38	
048-415-002-000	1	\$1,179.38	
048-415-003-000	1	\$1,179.38	
048-415-004-000	1	\$1,179.38	
048-415-005-000	1	\$1,179.38	
048-415-006-000	1	\$1,179.38	
048-415-007-000	1	\$1,179.38	
048-415-008-000	1	\$1,179.38	
048-415-009-000	1	\$1,179.38	
048-415-010-000	1	\$1,179.38	
048-415-011-000	1	\$1,179.38	
048-415-012-000	1	\$1,179.38	
048-415-016-000	1	\$1,179.38	
048-415-017-000	1	\$1,179.38	
048-415-027-000	1	\$1,179.38	
048-415-028-000	1	\$1,179.38	
048-415-029-000	1	\$1,179.38	
048-415-030-000	1	\$1,179.38	
048-415-031-000	1	\$1,179.38	
048-415-032-000	1	\$1,179.38	
048-416-001-000	1	\$1,179.38	
048-416-002-000	1	\$1,179.38	
048-416-003-000	1	\$1,179.38	
048-416-004-000	1	\$1,179.38	
048-416-005-000	1	\$1,179.38	
048-416-006-000	1	\$1,179.38	
048-416-007-000	1	\$1,179.38	
048-416-008-000	1	\$1,179.38	

	FY 2025-2026 Special Tax Roll		
<u>APN</u>	TAX CLASS	FY 2025-2026 <u>SPECIAL TAX</u>	
048-416-009-000	1	\$1,179.38	
048-416-010-000	1	\$1,179.38	
048-416-011-000	1	\$1,179.38	
048-416-012-000	1	\$1,179.38	
048-416-013-000	1	\$1,179.38	
048-416-016-000	1	\$1,179.38	
048-416-017-000	1	\$1,179.38	
048-416-018-000	1	\$1,179.38	
048-416-019-000	1	\$1,179.38	
048-416-020-000	1	\$1,179.38	
048-416-021-000	1	\$1,179.38	
048-416-022-000	1	\$1,179.38	
048-416-023-000	1	\$1,179.38	
048-416-024-000	1	\$1,179.38	
048-416-025-000	1	\$1,179.38	
048-416-026-000	1	\$1,179.38	
048-416-027-000	1	\$1,179.38	
048-416-028-000	1	\$1,179.38	
048-416-029-000	1	\$1,179.38	
048-416-030-000	1	\$1,179.38	
048-417-001-000	1	\$1,179.38	
048-417-002-000	1	\$1,179.38	
048-417-003-000	1	\$1,179.38	
048-417-004-000	1	\$1,179.38	
048-417-005-000	1	\$1,179.38	
048-417-006-000	1	\$1,179.38	
048-417-007-000	1	\$1,179.38	
048-417-008-000	1	\$1,179.38	
048-417-009-000	1	\$1,179.38	
048-417-010-000	1	\$1,179.38	
048-417-011-000	1	\$1,179.38	
048-417-012-000	1	\$1,179.38	
048-417-015-000	1	\$1,179.38	
048-417-016-000	1	\$1,179.38	
048-417-017-000	1	\$1,179.38	
048-417-018-000	1	\$1,179.38	
048-417-019-000	1	\$1,179.38	
048-417-020-000	1	\$1,179.38	
048-417-021-000	1	\$1,179.38	
048-417-022-000	1	\$1,179.38	
048-417-023-000	1	\$1,179.38	
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	FY 2025-2026 Special Tax Roll		
<u>APN</u>	TAX CLASS	FY 2025-2026 <u>SPECIAL TAX</u>	
048-417-024-000	1	\$1,179.38	
048-417-025-000		\$1,179.38	
	1		
048-417-026-000	1	\$1,179.38	
048-417-027-000	1	\$1,179.38	
048-417-028-000	1	\$1,179.38	
048-417-029-000	1	\$1,179.38	
048-417-030-000	1	\$1,179.38	
048-417-031-000	1	\$1,179.38	
048-417-032-000	1	\$1,179.38	
048-417-033-000	1	\$1,179.38	
048-417-034-000	1	\$1,179.38	
048-417-035-000	1	\$1,179.38	
048-417-036-000	1	\$1,179.38	
048-417-037-000	1	\$1,179.38	
048-417-038-000	1	\$1,179.38	
048-417-039-000	1	\$1,179.38	
048-417-040-000	1	\$1,179.38	
048-417-041-000	1	\$1,179.38	
048-417-042-000	1	\$1,179.38	
048-417-043-000	1	\$1,179.38	
048-417-044-000	1	\$1,179.38	
048-417-045-000	1	\$1,179.38	
048-417-046-000	1	\$1,179.38	
048-417-047-000	1	\$1,179.38	
048-417-048-000	1	\$1,179.38	
048-417-049-000	1	\$1,179.38	
048-417-050-000	1	\$1,179.38	
048-417-051-000	1	\$1,179.38	
048-417-052-000	1	\$1,179.38	
048-417-053-000	1	\$1,179.38	
048-418-001-000	1	\$1,179.38	
048-418-002-000	1	\$1,179.38	
048-418-003-000	1	\$1,179.38	
048-418-004-000	1	\$1,179.38	
048-418-005-000	1	\$1,179.38	
048-418-006-000	1	\$1,179.38	
048-418-007-000	1	\$1,179.38	
048-418-008-000	1	\$1,179.38	
048-418-009-000	1	\$1,179.38	
048-418-010-000	1	\$1,179.38	
048-418-011-000	1	\$1,179.38	
		• •	

	FY 2025-2026 Special Tax Roll		
<u>APN</u>	TAX CLASS	FY 2025-2026 <u>SPECIAL TAX</u>	
048-418-012-000			
	1	\$1,179.38	
048-418-013-000	1	\$1,179.38	
048-418-014-000	1	\$1,179.38	
048-418-015-000	1	\$1,179.38	
048-418-016-000	1	\$1,179.38	
048-418-017-000	1	\$1,179.38	
048-418-018-000	1	\$1,179.38	
048-418-019-000	1	\$1,179.38	
048-418-020-000	1	\$1,179.38	
048-418-021-000	1	\$1,179.38	
048-418-022-000	1	\$1,179.38	
048-418-023-000	1	\$1,179.38	
048-418-024-000	1	\$1,179.38	
048-418-025-000	1	\$1,179.38	
048-418-026-000	1	\$1,179.38	
048-418-027-000	1	\$1,179.38	
048-419-001-000	1	\$1,179.38	
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048-419-004-000	1	\$1,179.38	
048-419-005-000	1	\$1,179.38	
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048-419-007-000	1	\$1,179.38	
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048-419-009-000	1	\$1,179.38	
048-419-010-000	1	\$1,179.38	
048-419-011-000	1	\$1,179.38	
048-419-012-000	1	\$1,179.38	
048-419-013-000	1	\$1,179.38	
048-419-014-000	1	\$1,179.38	
048-419-015-000	1	\$1,179.38	
048-419-016-000	1	\$1,179.38	
048-419-017-000	1	\$1,179.38	
048-419-018-000	1	\$1,179.38	
048-419-019-000	1	\$1,179.38	
048-419-020-000	1	\$1,179.38	
048-419-021-000	1	\$1,179.38	
048-419-022-000	1	\$1,179.38	
048-419-023-000	1	\$1,179.38	
048-419-024-000	1	\$1,179.38	
048-419-025-000	1	\$1,179.38	

City of Brawley CFD No. 2005-4 FY 2025-2026 Special Tax Roll

		FY 2025-2026	
<u>APN</u>	TAX CLASS	SPECIAL TAX	
048-419-026-000	1	\$1,179.38	
048-419-027-000	1	\$1,179.38	
048-419-028-000	1	\$1,179.38	
048-419-029-000	1	\$1,179.38	
048-419-030-000	1	\$1,179.38	
048-419-031-000	1	\$1,179.38	
048-419-032-000	1	\$1,179.38	
Total Number of Parcels Taxed 253			
Total FY 2025-2026 Spe	\$298,383.14		

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Public Finance
Public-Private Partnerships
Development Economics
Clean Energy Bonds



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FISCAL YEAR 2025-2026 ADMINISTRATION REPORT

CITY OF BRAWLEY

COMMUNITY FACILITIES DISTRICT NO. 2006-1

(MALAN PARK)

MAY 29, 2025

Public Finance Public-Private Partnerships Development Economics Clean Energy Bonds



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FISCAL YEAR 2025-2026 ADMINISTRATION REPORT

Community Facilities District No. 2006-1 (Malan Park)

Prepared for:

City of Brawley

400 Main Street

Brawley, California 92227

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SPECIAL TAX ROLL, FISCAL YEAR

2025-2026



INTRODUCTION

This Mello-Roos Community Facilities District Administration Report presents the findings of the research and financial analysis performed by DTA to determine the special tax requirement for Community Facilities District No. 2006-1 ("CFD No. 2006-1") of the City of Brawley ("the City") for fiscal year 2025-2026.

CFD No. 2006-1 is a legally constituted governmental entity established under the Mello-Roos Community Facilities Act of 1982, (the "Act") as amended. The Act provides an alternative method for the financing of certain public facilities and services. Pursuant to the Rate and Method of Apportionment for CFD No. 2006-1, the Special Tax is an annual Special Tax that shall be levied as long as necessary to (i) pay for maintenance of parks, parkways, and open space, and (ii) pay for police and fire protection services. CFD No. 2006-1 is not authorized to sell bonds.

A map showing the property in CFD No. 2006-1 is included in Appendix A.

The authorized services are funded through the annual levy and collection of special taxes from all property subject to the tax within the community facilities district. In calculating the special tax liability for fiscal year 2025-2026, this report examines the financial obligations of the current fiscal year and analyzes the level of development within CFD No. 2006-1. Pursuant to the Rate and Method of Apportionment ("RMA"), the special tax shall be levied as long as necessary to meet the Special Tax Requirement. The RMA is included in Appendix B.

This report is organized into the following sections:

Section I

Section I provides an update of the development status of property within CFD No. 2006-1.

Section II

Section II analyzes the previous year's special tax levy.

Section III

Section III determines the financial obligations of CFD No. 2006-1 for fiscal year 2025-2026.

Section IV

Section IV reviews the methodology used to apportion the special tax requirement between Developed Property and Undeveloped Property. A table of the fiscal year 2025-2026 special taxes for each classification of property is included.

SECTION I SPECIAL TAX CLASSIFICATIONS AND DEVELOPMENT UPDATE

MENT UPDATE

I SPECIAL TAX CLASSIFICATIONS AND DEVELOPMENT UPDATE

A Special Tax Classifications

The methodology employed to calculate and apportion the special tax is contained in a document entitled the Rate and Method of Apportionment. The Rate and Method of Apportionment defines two categories of property, namely "Developed Property," and "Undeveloped Property." The category of Developed Property is in turn divided into three separate special tax classifications based on the type of structure built. A table of the Developed Property special tax classifications is shown below.

Table 1: Community Facilities District No. 2006-1
Developed Property Classifications

Land Use Class	Description	
1	Single Family Property	
2	Single Family Attached Property	
3	Non-Residential Property	

Developed Property is distinguished from Undeveloped Property by the issuance of a building permit. Specifically, property for which a building permit for new construction was issued as of January 1 of the previous fiscal year shall be considered Developed Property. For example, all property in CFD No. 2006-1 for which building permits were issued as of January 1, 2025, will be classified as Developed Property in fiscal year 2025-2026.

B Development Update

Background research was conducted to determine the amount and type of development activity that occurred during the previous fiscal year. Review of the City of Brawley's building permit records indicated that no new building permits within CFD No. 2006-1 were issued between January 1, 2024 and January 1, 2025. As of January 1, 2025, building permits had been issued for 223 single family detached units and 81 single family attached units within CFD No. 2006-1. The table below indicates the cumulative Developed Property within CFD No. 2006-1.

Table 2: Fiscal Year 2025-2026 Cumulative Developed Property

Class	Land Use	Number of Units / Acres
1	Single Family Property	223 units
2	Single Family Attached Property	81 units
3	Non-Residential Property	0 acres



SECTION II FISCAL YEAR 2024-2025 SPECIAL TAX LEVY

4d.2

II FISCAL YEAR 2024-2025 SPECIAL TAX LEVY

The aggregate special tax levy for fiscal year 2024-2025 equaled \$208,055. As of May 28, 2025, \$207,701 in special taxes had been collected by the County. The remaining \$355 in special taxes are delinquent, resulting in a delinquency rate of 0.17%.



SECTION III FISCAL YEAR 2025-2026 SPECIAL TAX REQUIREMENT

III FISCAL YEAR 2025-2026 SPECIAL TAX REQUIREMENT

Pursuant to the Rate and Method of Apportionment, the special tax may be levied in CFD No. 2006-1 to: pay for (a) maintenance of parks, parkways, and open space, (b) police and fire protection services, and (c) administrative expenses; less (d) a credit for funds available to reduce the annual Special Tax levy, as determined by the CFD Administrator.

For fiscal year 2025-2026, the funds required from CFD No. 2006-1 exceed the maximum special taxes that can be collected from Developed Property. Therefore, the fiscal year 2025-2026 special tax requirement has been limited to \$212,216, the amount that can be collected through the levy of the maximum special tax.

SECTION IV METHOD OF APPORTIONMENT

4d.2

IV METHOD OF APPORTIONMENT

A Maximum Special Taxes

The amount of special taxes that CFD No. 2006-1 may levy is strictly limited by the maximum special taxes set forth in the Rate and Method of Apportionment. The maximum special taxes for each classification of Developed Property are specified in Table 1 of Section C of the Rate and Method of Apportionment. On each July 1, commencing on July 1, 2008, the maximum special tax shall be increased by an amount equal to two percent (2%) of the maximum special tax in effect for the previous fiscal year.

Please note, pursuant to the Rate and Method of Apportionment, no special tax shall be levied on Undeveloped Property.

B Apportionment of Annual Special Taxes

The annual special tax that is apportioned to each parcel is determined through the application of Section D of the Rate and Method of Apportionment.

Commencing with fiscal year 2008-2009 and for each following fiscal year, the Council shall levy the special tax so that the amount of the special tax equals the special tax requirement. The special tax shall be levied proportionally on each Assessor's Parcel of Developed Property at up to 100% of the applicable maximum special tax.

Application of the maximum special tax generates special tax revenues of \$212,216 which is equal to the special tax requirement. The fiscal year 2025-2026 maximum and actual special taxes are shown for each classification of Developed Property in the following table.

Land Use FY 2025-2026 FY 2025-2026 Description Class **Maximum Special Tax** Actual Special Tax Single Family Detached Property \$723.12 per unit \$723.12 per unit 1 2 Single Family Attached Property \$629.15 per unit \$629.14 per unit 3 Non-Residential Property \$4,137.73 per acre \$0.00 per acre

Table 3: FY 2025-2026 Annual Special Taxes for Developed Property

A list of the actual special tax levied against each parcel in CFD No. 2006-1 is included in Appendix C.

4d.2

APPENDIX A

Fiscal Year 2025-2026 Administration Report

City of Brawley Community Facilities District No. 2006-1 (Malan Park)





APPENDIX B

Fiscal Year 2025-2026 Administration Report

City of Brawley Community Facilities District No. 2006-1 (Malan Park)

RATE AND METHOD OF APPORTIONMENT

RATE AND METHOD OF APPORTIONMENT FOR CITY OF BRAWLEY COMMUNITY FACILITIES DISTRICT NO. 2006-1 (MALAN PARK)

A Special Tax as hereinafter described shall be levied on all Assessor's Parcels in City of Brawley Community Facilities District No. 2006-1 (Malan Park) ("CFD No. 2006-1") and collected each Fiscal Year commencing in Fiscal Year 2007-2008, in an amount determined by the Council according to the method of apportionment set forth herein. All of the real property in CFD No. 2006-1, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

A. <u>DEFINITIONS</u>

The terms hereinafter set forth have the following meanings:

- "Acre or Acreage" means the land area of an Assessor's Parcel as shown on an Assessor's Parcel Map, or if the land area is not shown on an Assessor's Parcel Map, the land area shown on the applicable final map, parcel map, condominium plan, or other recorded County parcel map.
- "Act" means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5 of Division 2 of Title 5 of the Government Code of the State of California.
- "Administrative Expenses" means the costs associated with the determination of the amount of the Special Tax, collection of the Special tax, payment of the Special Tax, or otherwise incurred in order to carry out the authorized purposes of CFD No. 2006-1. Administrative Expenses include costs described in the previous sentence which the City has paid or incurred, is obligated to pay or incur in the future, or reasonably expects to pay or incur. Administrative Expenses also include attorney's fees and other costs related to the consideration and review of any appeal of a Special Tax pursuant to Section F herein, to the defense or prosecution of any legal action related to the Special Tax and to the commencement and pursuit to completion of any foreclosure action related to a lien for the Special Tax.
- "Assessor's Parcel" means a lot or parcel shown in an Assessor's Parcel Map with an assigned Assessor's parcel number.
- "Assessor's Parcel Map" means an official map of the Assessor of the County designating parcels by Assessor's Parcel number.
- "CFD Administrator" means the official of the City, or designee thereof, responsible for determining the Special Tax Requirement and providing for the levy and collection of the Special Taxes.

- "CFD No. 2006-1" means Community Facilities District No. 2006-1 (Malan Park) of the City.
- "City" means the City of Brawley.
- "Council" means the City Council of the City, acting as the legislative body of CFD No. 2006-1.
- "County" means the County of Imperial.
- "Developed Property" means, for each Fiscal Year all Taxable Property for which a building permit for new construction was issued as of January 1 of the previous Fiscal Year.
- "Fiscal Year" means the period starting July 1 and ending on the following June 30.
- "Land Use Class" means any of the classes listed in Table 1.
- "Maximum Special Tax" with respect to an Assessor's Parcel for a Fiscal Year means the Maximum Special Tax, determined as provided in Section C below, that can be levied in that Fiscal Year on that Assessor's Parcel.
- "Non-Residential Property" means all Assessor's Parcels of Developed Property for which a building permit has been issued for a non-residential use.
- "Property Owner Association" means a private entity that owns and maintains property incidental to the development within CFD No. 2006-1 for the common use of its members, as determined by the CFD Administrator.
- "Property Owner Association Property" means, for each Fiscal Year, any Assessor's Parcel within the boundaries of CFD No. 2006-1 that was owned by, or irrevocably offered for dedication to, a Property Owner Association, including any master or sub-association, as of January 1 of the previous Fiscal Year. Notwithstanding this definition any Assessor's Parcel upon which a dwelling unit is located shall not be classified as Property Owner Association Property, but shall be classified and taxed as Developed Property.
- "Proportionately" means that the ratio of the actual Special Tax levy to the Maximum Special Tax is equal for all Assessor's Parcels of Developed Property.
- "Public Property" means, for each Fiscal Year, (i) any property within the boundaries of CFD No. 2006-1 that was owned by or irrevocably offered for dedication to the federal government, the State, the City or any other public agency as of January 1 of the previous Fiscal Year; provided however that any property leased by a public agency to a private entity and subject to taxation under Section 53340.1 of the Act shall be taxed and classified in accordance with its use; and (ii) any property within the boundaries of CFD No. 2006-1 that was encumbered, as of January 1 of the previous Fiscal Year, by an unmanned utility

City of Brawley
Community Facilities District No. 2006-1 (Malan Park)

August 15, 2006
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easement making impractical its utilization for other than the purpose set forth in the easement.

"Residential Property" means all Assessor's Parcels of Developed Property for which a building permit has been issued for purposes of constructing one or more residential dwelling units.

"Single Family Attached Property" means all Assessor's Parcels of Residential Property, for which building permits have been issued for attached residential units.

"Single Family Detached Property" means all Assessor's Parcels of Residential Property for which building permits have been issued for detached residential units.

"Special Tax" means the special tax to be levied in each Fiscal Year on each Assessor's Parcel of Developed Property to fund the Special Tax Requirement.

"Special Tax Requirement" means that amount required in any Fiscal Year for CFD No. 2006-1 to: (i) pay for maintenance of parks, parkways, and open space; (ii) pay for police and fire protection; and (iii) pay Administrative Expenses; less (iv) a credit for funds available to reduce the annual Special Tax levy, as determined by the CFD Administrator.

"State" means the State of California.

"Taxable Property" means all of the Assessor's Parcels within the boundaries of CFD No. 2006-1 which are not exempt from the Special Tax pursuant to law or Section E below.

"Undeveloped Property" means, for each Fiscal Year, all Taxable Property not classified as Developed Property.

B. ASSIGNMENT TO LAND USE CATEGORIES

Each Fiscal Year, all Taxable Property within CFD No. 2006-1 shall be classified as Developed Property or Undeveloped Property and shall be subject to the Special Tax in accordance with this rate and method of apportionment. Single Family Detached Property shall be assigned to Land Use Class 1. Single Family Attached Property shall be assigned to Land Use Class 2. Non-Residential Property shall be assigned to Land Use Class 3 and taxed based on the Acreage of the Assessor's Parcel.

City of Brawley
Community Facilities District No. 2006-1 (Malan Park)

August 15, 2006
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C. <u>MAXIMUM SPECIAL TAX RATE</u>

1. Developed Property

a. <u>Maximum Special Tax</u>

The Maximum Special Tax for Fiscal Year 2007-2008 for each Land Use Class is shown below in Table 1.

TABLE 1

Maximum Special Taxes for Developed Property For Fiscal Year 2007-2008 Community Facilities District No. 2006-1

Land Use Class	Description	Fiscal Year 2007-2008 Maximum Special Tax
1	Single Family Detached Property	\$506.30 per unit
2	Single Family Attached Property	\$440.50 per unit
3	Non-Residential Property	\$2,897.08 per acre

b. <u>Increase in the Maximum Special Tax</u>

On each July 1, commencing on July 1, 2008, the Maximum Special Tax shall be increased by an amount equal to two percent (2%) of the Maximum Special Tax in effect for the previous Fiscal Year.

c. <u>Multiple Land Use Classes</u>

In some instances an Assessor's Parcel of Developed Property may contain more than one Land Use Class. The Maximum Special Tax that can be levied on an Assessor's Parcel shall be the sum of the Maximum Special Tax that can be levied for each Land Use Class located on that Assessor's Parcel. For an Assessor's Parcel that contains more than one land use, the Acreage of such Assessor's Parcel shall be allocated to each type of property based on the amount of Acreage designated for each land use as determined by reference to the site plan approved for such Assessor's Parcel. The CFD Administrator's allocation to each type of property shall be final.

2. Undeveloped Property

No Special Tax shall be levied on Undeveloped Property.

D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX

Commencing with Fiscal Year 2007-2008 and for each following Fiscal Year, the Council shall levy the Special Tax so that the amount of the Special Tax equals the Special Tax Requirement. The Special Tax shall be levied Proportionately on each Assessor's Parcel of Developed Property at up to 100% of the applicable Maximum Special Tax.

Notwithstanding the above, under no circumstances will the Special Tax levied against any Assessor's Parcel for which an occupancy permit for private residential use has been issued be increased by more than ten percent as a consequence of delinquency or default by the owner of any other Assessor's Parcel within CFD No. 2006-1.

E. <u>EXEMPTIONS</u>

No Special Tax shall be levied on Property Owner Association Property or Public Property. However, should an Assessor's Parcel no longer be classified as Property Owner Association Property or Public Property, its tax-exempt status will be revoked.

F. <u>APPEALS AND INTERPRETATIONS</u>

Any landowner or resident may file a written appeal of the Special Tax on his/her property with the CFD Administrator, provided that the appellant is current in his/her payments of Special Taxes. During the pendency of an appeal, all Special Taxes previously levied must be paid on or before the payment date established when the levy was made. The appeal must specify the reasons why the appellant claims the Special Tax is in error. The CFD Administrator shall review the appeal, meet with the appellant if the CFD Administrator deems necessary, and advise the appellant of its determination. If the CFD Administrator agrees with the appellant, the CFD Administrator shall eliminate or reduce the Special Tax on the appellant's property and/or provide a refund to the appellant. If the CFD Administrator disagrees with the appellant and the appellant is dissatisfied with the determination, the appellant then has 30 days in which to appeal to the Council by filing a written notice of appeal with the City Clerk, provided that the appellant is current in his/her payments of Special Taxes. The second appeal must specify the reasons for its disagreement with the CFD Administrator's determination.

Interpretations may be made by the Council by ordinance or resolution for purposes of clarifying any vagueness or ambiguity in this Rate and Method of Apportionment.

G. MANNER OF COLLECTION

The Special Tax shall be collected in the same manner and at the same time as ordinary *ad valorem* property taxes; provided, however, that CFD No. 2006-1 may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary to meet its financial obligations, and may covenant to foreclose and may actually foreclose on delinquent Assessor's Parcels as permitted by the Act.

City of Brawley
Community Facilities District No. 2006-1 (Malan Park)

August 15, 2006
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H. **TERM OF SPECIAL TAX**

The Special Tax shall be levied as long as necessary to meet the Special Tax Requirement.

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APPENDIX C

Fiscal Year 2025-2026 Administration Report

City of Brawley Community Facilities District No. 2006-1 (Malan Park)

> SPECIAL TAX ROLL, FISCAL YEAR 2025-2026

	FY 2025-2026 Special Tax Roll		
		FY 2025-2026	
<u>APN</u>	TAX CLASS	SPECIAL TAX	
048-275-019-000	1	\$723.12	
048-275-020-000	1	\$723.12	
048-275-021-000	1	\$723.12	
048-275-022-000	1	\$723.12	
048-275-023-000	1	\$723.12	
048-275-024-000	1	\$723.12	
048-275-025-000	1	\$723.12	
048-275-026-000	1	\$723.12	
048-275-027-000	1	\$723.12	
048-275-028-000	1	\$723.12	
048-275-029-000	1	\$723.12	
048-275-030-000	1	\$723.12	
048-275-031-000	1	\$723.12	
048-275-032-000	1	\$723.12	
048-275-033-000	1	\$723.12	
048-275-034-000	1	\$723.12	
048-275-035-000	1	\$723.12	
048-275-036-000	1	\$723.12	
048-275-037-000	1	\$723.12	
048-275-038-000	1	\$723.12	
048-275-039-000	1	\$723.12	
048-275-040-000	1	\$723.12	
048-275-041-000	1	\$723.12	
048-275-042-000	1	\$723.12	
048-275-043-000	1	\$723.12	
048-275-044-000	1	\$723.12	
048-275-045-000	1	\$723.12	
048-275-046-000	1	\$723.12	
048-275-047-000	1	\$723.12	
048-275-048-000	1	\$723.12	
048-275-049-000	1	\$723.12	
048-275-050-000	1	\$723.12	
048-275-051-000	1	\$723.12	
048-275-052-000	1	\$723.12	
048-275-053-000	1	\$723.12	
048-275-054-000	1	\$723.12	
048-275-056-000	2	\$25,794.74	
048-275-057-000	2	\$25,165.60	
048-276-001-000	1	\$723.12	
048-276-002-000	1	\$723.12	
048-276-003-000	1	\$723.12	

	FY 2025-2026 Special Tax Ro	ı	
		FY 2025-2026	
<u>APN</u>	TAX CLASS	SPECIAL TAX	
048-276-004-000	1	\$723.12	
048-276-005-000	1	\$723.12	
048-276-006-000	1	\$723.12	
048-276-007-000	1	\$723.12	
048-276-008-000	1	\$723.12	
048-276-009-000	1	\$723.12	
048-276-010-000	1	\$723.12	
048-276-011-000	1	\$723.12	
048-276-012-000	1	\$723.12	
048-277-001-000	1	\$723.12	
048-277-002-000	1	\$723.12	
048-277-003-000	1	\$723.12	
048-277-004-000	1	\$723.12	
048-277-005-000	1	\$723.12	
048-277-006-000	1	\$723.12	
048-277-007-000	1	\$723.12	
048-277-008-000	1	\$723.12	
048-277-009-000	1	\$723.12	
048-277-010-000	1	\$723.12	
048-277-011-000	1	\$723.12	
048-277-012-000	1	\$723.12	
048-278-001-000	1	\$723.12	
048-278-002-000	1	\$723.12	
048-278-003-000	1	\$723.12	
048-278-004-000	1	\$723.12	
048-278-005-000	1	\$723.12	
048-278-006-000	1	\$723.12	
048-278-007-000	1	\$723.12	
048-278-008-000	1	\$723.12	
048-278-009-000	1	\$723.12	
048-278-010-000	1	\$723.12	
048-278-011-000	1	\$723.12	
048-278-012-000	1	\$723.12	
048-279-001-000	1	\$723.12	
048-279-002-000	1	\$723.12	
048-279-003-000	1	\$723.12	
048-279-004-000	1	\$723.12	
048-279-005-000	1	\$723.12	
048-279-006-000	1	\$723.12	
048-279-007-000	1	\$723.12	
048-279-008-000	1	\$723.12	

	FY 2025-2026 Special Tax Ro	oll	
		FY 2025-2026	
<u>APN</u>	TAX CLASS	SPECIAL TAX	
048-279-009-000	1	\$723.12	
048-279-010-000	1	\$723.12	
048-279-011-000	1	\$723.12	
048-279-012-000	1	\$723.12	
048-279-013-000	1	\$723.12	
048-279-014-000	1	\$723.12	
048-279-015-000	1	\$723.12	
048-279-016-000	1	\$723.12	
048-279-017-000	1	\$723.12	
048-279-018-000	1	\$723.12	
048-279-019-000	1	\$723.12	
048-279-020-000	1	\$723.12	
048-279-021-000	1	\$723.12	
048-279-022-000	1	\$723.12	
048-279-023-000	1	\$723.12	
048-279-024-000	1	\$723.12	
048-401-013-000	1	\$723.12	
048-401-014-000	1	\$723.12	
048-401-015-000	1	\$723.12	
048-401-016-000	1	\$723.12	
048-401-017-000	1	\$723.12	
048-401-018-000	1	\$723.12	
048-401-019-000	1	\$723.12	
048-401-020-000	1	\$723.12	
048-401-021-000	1	\$723.12	
048-401-022-000	1	\$723.12	
048-401-023-000	1	\$723.12	
048-401-024-000	1	\$723.12	
048-401-025-000	1	\$723.12	
048-401-026-000	1	\$723.12	
048-401-027-000	1	\$723.12	
048-401-028-000	1	\$723.12	
048-401-029-000	1	\$723.12	
048-401-030-000	1	\$723.12	
048-401-031-000	1	\$723.12	
048-401-032-000	1	\$723.12	
048-401-033-000	1	\$723.12	
048-401-034-000	1	\$723.12	
048-401-035-000	1	\$723.12	
048-401-036-000	1	\$723.12	
048-401-037-000	1	\$723.12	

	FY 2025-2026 Special Tax Ro	u _	
		FY 2025-2026	
<u>APN</u>	TAX CLASS	SPECIAL TAX	
048-401-038-000	1	\$723.12	
048-401-039-000	1	\$723.12	
048-401-040-000	1	\$723.12	
048-401-041-000	1	\$723.12	
048-401-042-000	1	\$723.12	
048-401-043-000	1	\$723.12	
048-401-044-000	1	\$723.12	
048-401-045-000	1	\$723.12	
048-401-046-000	1	\$723.12	
048-401-047-000	1	\$723.12	
048-401-048-000	1	\$723.12	
048-401-049-000	1	\$723.12	
048-401-050-000	1	\$723.12	
048-401-051-000	1	\$723.12	
048-401-052-000	1	\$723.12	
048-401-053-000	1	\$723.12	
048-401-054-000	1	\$723.12	
048-401-055-000	1	\$723.12	
048-401-056-000	1	\$723.12	
048-401-057-000	1	\$723.12	
048-401-058-000	1	\$723.12	
048-401-059-000	1	\$723.12	
048-404-001-000	1	\$723.12	
048-404-002-000	1	\$723.12	
048-404-003-000	1	\$723.12	
048-404-004-000	1	\$723.12	
048-404-005-000	1	\$723.12	
048-404-006-000	1	\$723.12	
048-404-007-000	1	\$723.12	
048-404-008-000	1	\$723.12	
048-404-009-000	1	\$723.12	
048-404-010-000	1	\$723.12	
048-404-011-000	1	\$723.12	
048-404-012-000	1	\$723.12	
048-404-013-000	1	\$723.12	
048-404-014-000	1	\$723.12	
048-404-015-000	1	\$723.12	
048-404-016-000	1	\$723.12	
048-405-001-000	1	\$723.12	
048-405-002-000	1	\$723.12	
048-405-003-000	1	\$723.12	

	FY 2025-2026 Special Tax Rol	n e	
-			
		FY 2025-2026	
<u>APN</u>	TAX CLASS	SPECIAL TAX	
048-405-004-000	1	\$723.12	
048-405-005-000	1	\$723.12	
048-405-006-000	1	\$723.12	
048-405-007-000	1	\$723.12	
048-405-008-000	1	\$723.12	
048-405-009-000	1	\$723.12	
048-405-010-000	1	\$723.12	
048-405-011-000	1	\$723.12	
048-405-012-000	1	\$723.12	
048-405-013-000	1	\$723.12	
048-405-014-000	1	\$723.12	
048-405-015-000	1	\$723.12	
048-405-016-000	1	\$723.12	
048-406-001-000	1	\$723.12	
048-406-002-000	1	\$723.12	
048-406-003-000	1	\$723.12	
048-406-004-000	1	\$723.12	
048-406-005-000	1	\$723.12	
048-406-006-000	1	\$723.12	
048-406-007-000	1	\$723.12	
048-406-008-000	1	\$723.12	
048-406-009-000	1	\$723.12	
048-406-010-000	1	\$723.12	
048-406-011-000	1	\$723.12	
048-406-012-000	1	\$723.12	
048-406-013-000	1	\$723.12	
048-406-014-000	1	\$723.12	
048-406-015-000	1	\$723.12	
048-406-016-000	1	\$723.12	
048-407-001-000	1	\$723.12	
048-407-002-000	1	\$723.12	
048-407-003-000	1	\$723.12	
048-407-004-000	1	\$723.12	
048-407-005-000	1	\$723.12	
048-407-006-000	1	\$723.12	
048-407-007-000	1	\$723.12	
048-407-008-000	1	\$723.12	
048-407-009-000	1	\$723.12	
048-407-010-000	1	\$723.12	
048-407-011-000	1	\$723.12	
048-407-012-000	1	\$723.12	

	F1 2025-2026 Special Tax	k Roll	
		FY 2025-2026	
<u>APN</u>	TAX CLASS	SPECIAL TAX	
048-407-013-000	1	\$723.12	
048-407-014-000	1	\$723.12	
048-407-015-000	1	\$723.12	
048-407-016-000	1	\$723.12	
048-407-017-000	1	\$723.12	
048-407-018-000	1	\$723.12	
048-407-019-000	1	\$723.12	
048-407-020-000	1	\$723.12	
048-407-021-000	1	\$723.12	
048-407-022-000	1	\$723.12	
048-407-023-000	1	\$723.12	
048-407-024-000	1	\$723.12	
048-407-025-000	1	\$723.12	
048-407-026-000	1	\$723.12	
048-407-027-000	1	\$723.12	
048-407-028-000	1	\$723.12	
048-407-029-000	1	\$723.12	
048-407-030-000	1	\$723.12	
048-407-031-000	1	\$723.12	
048-407-032-000	1	\$723.12	
Total Number of F	Parcels Taxed	225	
Total FY 2025-202	26 Special Tax	\$212,216.10	



40.2

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Public Finance
Public-Private Partnerships
Development Economics
Clean Energy Bonds



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FISCAL YEAR 2025-2026 ADMINISTRATION REPORT

CITY OF BRAWLEY

COMMUNITY FACILITIES DISTRICT NO. 2007-1

(LUCKEY RANCH)

MAY 29, 2025

Public Finance Public-Private Partnerships Development Economics Clean Energy Bonds



4d.2

FISCAL YEAR 2025-2026 ADMINISTRATION REPORT

Community Facilities District No. 2007-1 (Luckey Ranch)

Prepared for:

City of Brawley

400 Main Street

Brawley, California 92227

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2025-2026



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INTRODUCTION

This Mello-Roos Community Facilities District Administration Report presents the findings of the research and financial analysis performed by DTA to determine the special tax requirement for Community Facilities District No. 2007-1 ("CFD No. 2007-1") of the City of Brawley ("the City") for fiscal year 2025-2026.

CFD No. 2007-1 is a legally constituted governmental entity established under the Mello-Roos Community Facilities Act of 1982, (the "Act") as amended. The Act provides an alternative method for the financing of certain public facilities and services. Specifically, CFD No. 2007-1 is authorized to issue up to \$20,000,000 in bonds. The proceeds of the bonds will be used to finance the construction, purchase, modification, expansion, improvement or rehabilitation of storm drain, sewer, landscaping, curb and gutter, park, water, roadway, highway and bridge, traffic signals and safety lighting, flood control, libraries, police, fire and recreation facilities. In addition, CFD No. 2007-1 is authorized to levy the Special Tax B to pay for (i) maintenance of parks, parkways, and open space, and (ii) police and fire protection services.

A map showing the property in CFD No. 2007-1 is included in Appendix A.

The bonded indebtedness of CFD No. 2007-1 is both secured and repaid through the annual levy and collection of the Special Tax A from all property subject to the tax within the community facilities district. In calculating the special tax liability for fiscal year 2025-2026, this report examines the financial obligations of the current fiscal year and analyzes the level of development within CFD No. 2007-1. Pursuant to the Rate and Method of Apportionment ("RMA"), the Special Tax A shall be levied each year to fully satisfy the special tax requirement, but in no event shall it be levied after fiscal year 2057-2058. The Special Tax B shall be levied as long as necessary to meet the Special Tax Requirement for Services. The RMA is included in Appendix B.

This report is organized into the following sections:

Section I

Section I provides an update of the development status of property within CFD No. 2007-1.

Section II

Section II analyzes the previous year's Special Tax A and Special Tax B levies.

Section III

Section III determines the special tax requirement for facilities for CFD No. 2007-1 for fiscal year 2025-2026.



rices for CFD No. 2007-1 for fiscal

Section IV

Section IV determines the special tax requirement for services for CFD No. 2007-1 for fiscal year 2025-2026.

Section V

Section V reviews the methodology used to apportion the special tax requirement for facilities and the special tax requirement for services between Developed Property and Undeveloped Property. Tables of the fiscal year 2025-2026 Special Tax A and Special Tax B for each classification of property are included.

SECTION I SPECIAL TAX CLASSIFICATIONS AND DEVELOPMENT UPDATE

I SPECIAL TAX CLASSIFICATIONS AND DEVELOPMENT UPDATE

The methodology employed to calculate and apportion the special tax is contained in a document entitled the Rate and Method of Apportionment ("RMA"). The RMA establishes the Special Tax A which is used to pay debt service on bonds and pay directly for the construction of facilities and the Special Tax B which is used to fund the cost of annual services. The RMA defines two categories of property, namely "Developed Property," and "Undeveloped Property."

Developed Property is distinguished from Undeveloped Property by the issuance of a building permit. Specifically, property for which a building permit for new construction was issued as of January 1 of the previous fiscal year shall be considered Developed Property. For example, all property in CFD No. 2007-1 for which building permits were issued as of January 1, 2025, will be classified as Developed Property in fiscal year 2025-2026

A Special Tax A Classifications

For purposes of calculating the Special Tax A, the category of Developed Property is divided into twelve separate special tax classifications based on the type of structure built. A table of the Developed Property special tax classifications is shown below.

Table 1: Special Tax A

Developed Property Classifications

Land Use Class	Description	Residential Floor Area
1	Single Family Detached Property	≥ 2,400 s.f.
2	Single Family Detached Property	2,100 - 2,399 s.f.
3	Single Family Detached Property	1,800 – 2,099 s.f.
4	Single Family Detached Property	< 1,800 s.f.
5	Duplex Property	≥ 1,800 s.f.
6	Duplex Property	1,500 - 1,799 s.f.
7	Duplex Property	< 1,500 s.f.
8	Condominium Property	≥ 1,550 s.f.
9	Condominium Property	1,350 - 1,549 s.f.
10	Condominium Property	1,150 – 1,349 s.f.
11	Condominium Property	< 1,150 s.f.
12	Non-Residential Property	N/A

SECTION I SPECIAL TAX CLASSIFICATIONS AND DEVELOPMENT UPDATE

of Developed Property is divided

B Special Tax B Classifications

For purposes of calculating the Special Tax B, the category of Developed Property is divided into four separate special tax classifications based on the type of structure built. A table of the Developed Property special tax classifications is shown below.

Table 2: Special Tax B

Developed Property Classifications

Description
Single Family Detached Property
Duplex Property
Condominium Property
Non-Residential Property

No Special Tax B is levied on Undeveloped Property.

C Development Update

As of January 1, 2025, building permits had been issued for 10 single family detached units and 8 duplex units within CFD No. 2007-1. The table below indicates the cumulative Developed Property within CFD No. 2007-1.

The table below lists the aggregate amount of Developed Property by special tax classification.

Table 3: Fiscal Year 2025-2026 Cumulative Developed Property

Land Use Class	Description	Residential Floor Area	Number of Units/Acres
1	Single Family Detached Property	≥ 2,400 s.f.	3 units
2	Single Family Detached Property	2,100 – 2,399 s.f.	4 units
3	Single Family Detached Property	1,800 – 2,099 s.f.	1 unit
4	Single Family Detached Property	< 1,800 s.f.	2 units
5	Duplex Property	≥ 1,800 s.f.	3 units
6	Duplex Property	1,500 - 1,799 s.f.	4 units
7	Duplex Property	< 1,500 s.f.	1 unit
8	Condominium Property	≥ 1,550 s.f.	0 units
9	Condominium Property	1,350 - 1,549 s.f.	0 units
10	Condominium Property	1,150 - 1,349 s.f.	0 units
11	Condominium Property	< 1,150 s.f.	0 units
12	Non-Residential Property	N/A	0 acres



SECTION II FISCAL YEAR 2024-2025 SPECIAL TAX LEVIES

FISCAL YEAR 2024-2025 SPECIAL TAX LEVIES П

Α Fiscal Year 2024-2025 Special Tax A Levy

The Special Tax A was not levied in fiscal year 2024-2025.

Fiscal Year 2024-2025 Special Tax B Levy В

The aggregate special tax levy for fiscal year 2024-2025 equaled \$12,209. As of May 28, 2025, \$8,953 in special taxes had been collected by the County. The remaining \$3,256 in special taxes are delinquent, resulting in a delinquency rate of 26.67%.



SECTION III FISCAL YEAR 2025-2026 SPECIAL TAX REQUIREMENT FOR FACILITIES

III FISCAL YEAR 2025-2026 SPECIAL TAX REQUIREMENT FOR FACILITIES

Since bonds have not yet been issued for CFD No. 2007-1, the City is authorized to levy Special Tax A on Developed Property to pay directly for the acquisition or construction of facilities eligible to be financed by CFD No. 2007-1 and annual administrative expenses as provided for by the RMA.

Notwithstanding the foregoing, the City has decided not to levy Special Tax A in fiscal year 2025-2026. However, the City reserves the right to levy the Special Tax A in all subsequent fiscal years as authorized under the RMA.



SECTION IV FISCAL YEAR 2025-2026 SPECIAL TAX REQUIREMENT FOR SERVICES

IV FISCAL YEAR 2025-2026 SPECIAL TAX REQUIREMENT FOR SERVICES

Pursuant to the RMA, the Special Tax B may be levied in CFD No. 2007-1 to pay for (a) maintenance of parks, parkways, and open space, (b) police and fire protection services, and (c) administrative expenses; less (d) a credit for funds available to reduce the annual Special Tax B levy, as determined by the CFD Administrator.

For fiscal year 2025-2026 the funds required from CFD No. 2007-1 exceed the maximum Special Tax B that can be collected from Developed Property. Therefore, the fiscal year 2025-2026 special tax requirement has been limited to \$12,453, the amount that can be collected through the levy of the maximum special tax.



SECTION V METHOD OF APPORTIONMENT

4d.2

V METHOD OF APPORTIONMENT

A Maximum Special Taxes

The amount of special taxes that CFD No. 2007-1 may levy is strictly limited by the maximum special taxes set forth in the Rate and Method of Apportionment. The maximum Special Tax A is specified in Section C.1 of the RMA. The maximum Special Tax B is specified in Section C.2. On each July 1, commencing on July 1, 2008, the maximum Special Tax B shall be increased by an amount equal to two percent (2%) of the maximum Special Tax B in effect for the previous fiscal year.

B Apportionment of Special Tax A

The annual Special Tax A that is apportioned to each parcel is determined through the application of Section D.1 of the RMA.

The first step states that the Council shall levy the Special Tax A Proportionately on each Assessor's Parcel of Developed Property at up to 100% of the Assigned Special Tax A. If the sum of the amount collected in step one is insufficient to satisfy the special tax requirement for facilities, then the second step is applied. The second step states that the Council shall proportionately levy the Special Tax A on each Assessor's Parcel of Undeveloped Property up to the maximum Special Tax A applicable to each Assessor's Parcel of Undeveloped Property to satisfy the special tax requirement for facilities. The third and fourth steps are designed to accommodate changes in land use and are intended to be used only as a last resort. Since actual land uses have not substantially deviated from the original projections, these steps are not necessary.

As discussed in Section III, the Special Tax A will not be levied in fiscal year 2025-2026. However, the City reserves the right to levy the Special Tax A in all subsequent fiscal years as authorized under the RMA. The fiscal year 2025-2026 Assigned Special Tax A and actual Special Tax A are shown in the following table.



Table 4: FY 2025-2026 Special Tax A

Land Use Class	Description	Residential Floor Area	FY 2025-2026 Assigned/Maximum Special Tax A	FY 2025-2026 Actual Special Tax A
1	Single Family Detached Property	≥ 2,400 s.f.	\$805.00 per unit	\$0.00 per unit
2	Single Family Detached Property	2,100 - 2,399 s.f.	\$717.00 per unit	\$0.00 per unit
3	Single Family Detached Property	1,800 – 2,099 s.f.	\$648.00 per unit	\$0.00 per unit
4	Single Family Detached Property	< 1,800 s.f.	\$561.00 per unit	\$0.00 per unit
5	Duplex Property	≥ 1,800 s.f.	\$601.00 per unit	\$0.00 per unit
6	Duplex Property	1,500 - 1,799 s.f.	\$539.00 per unit	\$0.00 per unit
7	Duplex Property	< 1,500 s.f.	\$460.00 per unit	\$0.00 per unit
8	Condominium Property	≥ 1,550 s.f.	\$571.00 per unit	\$0.00 per unit
9	Condominium Property	1,350 - 1,549 s.f.	\$497.00 per unit	\$0.00 per unit
10	Condominium Property	1,150 - 1,349 s.f.	\$455.00 per unit	\$0.00 per unit
11	Condominium Property	< 1,150 s.f.	\$414.00 per unit	\$0.00 per unit
12	Non-Residential Property	N/A	\$7,095.00 per Acre	\$0.00 per unit
N/A	Undeveloped Property	N/A	\$7,095.00 per Acre	\$0 per Acre

C Apportionment of Special Tax B

The annual Special Tax B that is apportioned to each parcel is determined through the application of Section D.2 of the RMA.

Commencing with fiscal year 2025-2026 and for each following fiscal year, the Council shall levy Special Tax B so that the amount of Special Tax B equals the special tax requirement for services. The special tax shall be levied proportionally on each Assessor's Parcel of Residential Property at up to 100% of the maximum Special Tax B.

Application of the maximum special tax generates Special Tax B revenues of \$12,453 which is equal to the special tax requirement. The fiscal year 2025-2026 maximum Special Tax B and actual Special Tax B are shown for each classification of Developed Property in the following table.



SECTION V METHOD OF APPORTIONMENT

Table 5: FY 2025-2026 Special Tax B

Description	FY 2025-2026 Maximum Special Tax B	FY 2025-2026 Actual Special Tax B
Single Family Detached Property	\$738.04 per unit	\$738.04 per unit
Duplex Property	\$634.06 per unit	\$634.06 per unit
Condominium Property	\$478.15 per unit	\$0.00 per unit
Non-Residential Property	\$4,869.81 per Acre	\$0.00 per Acre

Please note, pursuant to the RMA, no Special Tax B shall be levied on Undeveloped Property.

A list of the actual Special Tax B levied against each parcel in CFD No. 2007-1 is included in Appendix C.

4d.2

APPENDIX A

Fiscal Year 2025-2026 Administration Report

City of Brawley Community Facilities District No. 2007-1 (Luckey Ranch)



City of Brawley Community Facilities District No. 2007-1 (Luckey Ranch) Jones St Tail S River D (78 Wieter W. Waysay Expressmay Brawley By

APPENDIX B

Fiscal Year 2025-2026 Administration Report

City of Brawley Community Facilities District No. 2007-1 (Luckey Ranch)

RATE AND METHOD OF APPORTIONMENT

RATE AND METHOD OF APPORTIONMENT FOR CITY OF BRAWLEY COMMUNITY FACILITIES DISTRICT NO. 2007-1 (LUCKEY RANCH)

A Special Tax as hereinafter defined shall be levied on all Assessor's Parcels in the City of Brawley Community Facilities District No. 2007-1 (Luckey Ranch) ("CFD No. 2007-1") and collected each Fiscal Year commencing in Fiscal Year 2007-08, in an amount determined by the Council, according to the method of apportionment set forth herein. All of the real property in CFD No. 2007-1, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

A. <u>DEFINITIONS</u>

The terms hereinafter set forth have the following meanings:

"Acre or Acreage" means the land area of an Assessor's Parcel as shown on an Assessor's Parcel Map, or if the land area is not shown on an Assessor's Parcel Map, the land area shown on the applicable final map, parcel map, condominium plan, or other recorded County parcel map.

"Act" means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Division 2 of Title 5 of the Government Code of the State of California.

"Administrative Expenses" means the following actual or reasonably estimated costs directly related to the administration of CFD No. 2007-1: the costs of computing the Special Taxes and preparing the annual Special Tax collection schedules (whether by the City or designee thereof or both); the costs of collecting the Special Taxes (whether by the City or otherwise); the costs of remitting the Special Taxes to the Trustee; the costs of the Trustee (including its legal counsel) in the discharge of the duties required of it under the Indenture; the costs to the City, CFD No. 2007-1 or any designee thereof of complying with arbitrage rebate requirements; the costs to the City, CFD No. 2007-1 or any designee thereof of complying with City, CFD No. 2007-1 or obligated persons disclosure requirements associated with applicable federal and state securities laws and of the Act; the costs associated with preparing Special Tax disclosure statements and responding to public inquiries regarding the Special Taxes; the costs of the City, CFD No. 2007-1 or any designee thereof related to an appeal of the Special Tax; the costs associated with the release of funds from an escrow account; and the City's annual administration fees and third party expenses. Administrative Expenses shall also include amounts estimated or advanced by the City or CFD No. 2007-1 for any other administrative purposes of CFD No. 2007-1, including attorney's fees and other costs related to commencing and pursuing to completion any foreclosure, or otherwise addressing the disposition of delinquent Special Taxes.

- "Assessor's Parcel" means any real property to which an Assessor's parcel number is assigned as shown on an Assessor's Parcel Map.
- "Assessor's Parcel Map" means an official map of the County Assessor of the County designating parcels by Assessor's parcel number.
- "Assigned Special Tax A" means the Special Tax A for each Land Use Class of Developed Property within CFD No. 2007-1, as determined in accordance with Section C below.
- **"Backup Special Tax A"** means the Special Tax A applicable to each Assessor's Parcel of Residential Property within CFD No. 2007-1, as determined in accordance with Section C below.
- "Bonds" means any bonds or other debt (as defined in Section 53317(d) of the Act), whether in one or more series, issued by CFD No. 2007-1 under the Act.
- "CFD Administrator" means the official of the City, or designee thereof, responsible for determining the Special Tax Requirement for Facilities, the Special Tax Requirement for Services, and providing for the levy and collection of the Special Taxes.
- "CFD No. 2007-1" means the City of Brawley Community Facilities District No. 2007-1 (Luckey Ranch).
- "City" means the City of Brawley.
- "Condominium Property" means all Assessor's Parcels of Residential Property for which building permits have been issued for attached residential units meeting the statutory definition of a condominium contained in the California Civil Code, Section 1351.
- "Council" means the City Council of the City, acting as the legislative body of CFD No. 2007-1.
- "County" means the County of Imperial.
- "Developed Property" means, for each Fiscal Year, all Taxable Property, exclusive of Other Taxable Property, for which a building permit for new construction was issued after January 1, 2006 and prior to January 1 of the prior Fiscal Year.
- "Duplex Property" means all Assessor's Parcels of Residential Property for which building permits have been issued for attached residential units, excluding Condominium Property.
- "Fiscal Year" means the period starting July 1 and ending on the following June 30.
- "Indenture" means the indenture, fiscal agent agreement, resolution or other instrument pursuant to which Bonds are issued, as modified, amended and/or supplemented from time to time.

- "Land Use Class" means any of the classes listed in Table 1 or Table 2 below.
- "Maximum Special Tax" means the Maximum Special Tax A and/or Maximum Special Tax B, as applicable.
- "Maximum Special Tax A" means the Maximum Special Tax A, determined in accordance with Section C.1 below, that can be levied in any Fiscal Year on any Assessor's Parcel within CFD No. 2007-1.
- "Maximum Special Tax B" means the Maximum Special Tax B, determined in accordance with Section C.2 below, that can be levied in any Fiscal Year on any Assessor's Parcel within CFD No. 2007-1.
- "Non-Residential Property" means all Assessor's Parcels of Developed Property for which a building permit(s) was issued for a non-residential use.
- "Outstanding Bonds" means all Bonds which are deemed to be outstanding under the Indenture
- "Other Taxable Property" means Taxable Public Property and Taxable Property Owner Association Property.
- "Property Owner Association Property" means, for each Fiscal Year, any property within the boundaries of CFD No. 2007-1 that was owned by a property owner association, including any master or sub-association, as of January 1 of the prior Fiscal Year.
- "Proportionately" means, for Developed Property, that the ratio of the actual Special Tax A levy to the Assigned Special Tax A is equal for all Assessor's Parcels of Developed Property, and that the ratio of the actual Special Tax B levy to the Maximum Special Tax B is equal for all Assessor's Parcels of Developed Property. For Undeveloped Property and Other Taxable Property, "Proportionately" means that the ratio of the actual Special Tax A levy per Acre to the Maximum Special Tax A per Acre is equal for all Assessor's Parcels of Undeveloped Property or Other Taxable Property.
- "Public Property" means, for each Fiscal Year, any property within CFD No. 2007-1 that is owned by, irrevocably offered for dedication to, or dedicated to the federal government, the State, the County, the City, or any other public agency as of June 30 of the prior Fiscal Year; provided however that any property leased by a public agency to a private entity and subject to taxation under Section 53340.1 of the Act shall be taxed and classified in accordance with its use. To ensure that property is classified as Public Property in the first Fiscal Year after it is acquired by, irrevocably offered for dedication to, or dedicated to a public agency, the property owner shall notify the CFD Administrator in writing of such acquisition, offer, or dedication not later than June 30 of the Fiscal Year in which the acquisition, offer, or dedication occurred.

- "Residential Floor Area" means all of the square footage of living area within the perimeter of a residential structure, not including any carport, walkway, garage, overhang, patio, enclosed patio, or similar area. The determination of Residential Floor Area shall be made by reference to the building permit(s) issued for such Assessor's Parcel.
- "Residential Property" means all Assessor's Parcels of Developed Property for which a building permit has been issued for purposes of constructing one or more residential dwelling units.
- "Single Family Detached Property" means all Assessor's Parcels of Residential Property for which building permits have been issued for detached residential units.
- "Special Tax" means the Special Tax A and/or Special Tax B, as applicable.
- "Special Tax A" means the special tax to be levied in each Fiscal Year on each Assessor's Parcel of Taxable Property to fund the Special Tax Requirement for Facilities.
- "Special Tax B" means the special tax to be levied in each Fiscal Year on each Assessor's Parcel of Developed Property to fund the Special Tax Requirement for Services.
- "Special Tax Requirement for Facilities" means that amount required in any Fiscal Year for CFD No. 2007-1 to: (i) pay debt service on all Outstanding Bonds; (ii) pay periodic costs on the Bonds, including but not limited to, credit enhancement and rebate payments on the Bonds; (iii) pay all or a portion of the Administrative Expenses as determined by the CFD Administrator; (iv) pay any amounts required to establish or replenish any reserve funds for all Outstanding Bonds; (v) pay directly for acquisition or construction of CFD No. 2007-1 facilities eligible under the Act; and (vi) pay for reasonably anticipated Special Tax A delinquencies based on the historical delinquency rate for CFD No. 2007-1 as determined by the CFD Administrator; less (vii) a credit for funds available to reduce the annual Special Tax A levy, as determined by the CFD Administrator pursuant to the Indenture.
- "Special Tax Requirement for Services" means that amount required in any Fiscal Year for CFD No. 2007-1 to: (i) pay directly for maintenance of parks, parkways, and open space; (ii) pay directly for police and fire protection services; (iii) pay Administrative Expenses not funded through the Special Tax Requirement for Facilities as determined by the CFD Administrator; less (iv) a credit for funds available to reduce the annual Special Tax B levy, as determined by the CFD Administrator.
- "State" means the State of California.
- **"Taxable Property"** means all of the Assessor's Parcels within the boundaries of CFD No. 2007-1 which are not exempt from the Special Tax pursuant to law or Section E below.
- "Taxable Property Owner Association Property" means all Assessor's Parcels of Property Owner Association Property that are not exempt pursuant to Section E below.

City of Brawley
CFD No. 2007-1 (Luckey Ranch)
July 12, 2007
Page 4

"Taxable Public Property" means all Assessor's Parcels of Public Property that are not exempt pursuant to Section E below.

"Trustee" means the trustee or fiscal agent under the Indenture.

"Undeveloped Property" means, for each Fiscal Year, all Taxable Property not classified as Developed Property or Other Taxable Property.

B. ASSIGNMENT TO LAND USE CATEGORIES

Each Fiscal Year, all Taxable Property within CFD No. 2007-1 shall be classified as Developed Property, Other Taxable Property, or Undeveloped Property, and shall be subject to Special Taxes in accordance with the rate and method of apportionment determined pursuant to Sections C and D below. Developed Property shall be classified as Single Family Detached Property, Duplex Property, Condominium Property, and Non-Residential Property. Single Family Detached Property shall be assigned to Land Use Classes 1 through 4. Duplex Property shall be assigned to Land Use Classes 5 through 7. Condominium Property shall be assigned to Land Use Classes 8 through 10. Non-Residential Property shall be assigned to Land Use Class 11.

The Assigned Special Tax A for Residential Property shall be based on the Residential Floor Area of the dwelling unit(s) located on the Assessor's Parcel, as specified in Table 1 below. The Assigned Special Tax A for Non-Residential Property shall be based on the Acreage of the Assessor's Parcel.

C. MAXIMUM SPECIAL TAX

1. SPECIAL TAX A

a. Developed Property

(i) Maximum Special Tax A

The Maximum Special Tax A for each Assessor's Parcel classified as Developed Property shall be the greater of (i) the amount derived by application of the Assigned Special Tax A or (ii) the amount derived by application of the Backup Special Tax A.

City of Brawley CFD No. 2007-1 (Luckey Ranch)

Page 5

(ii) Assigned Special Tax A

The Assigned Special Tax A for each Land Use Class is shown below in Table 1.

TABLE 1

Assigned Special Tax A for Developed Property in CFD No. 2007-1

Land Use Class	Description	Residential Floor Area	Assigned Special Tax A
1	Single Family Detached Property	≥ 2,400 s.f.	\$805 per unit
2	Single Family Detached Property	2,100 – 2,399 s.f.	\$717 per unit
3	Single Family Detached Property	1,800 – 2,099 s.f.	\$648 per unit
4	Single Family Detached Property	< 1,800 s.f.	\$561 per unit
5	Duplex Property	≥ 1,800 s.f.	\$601 per unit
6	Duplex Property	1,500 – 1,799 s.f.	\$539 per unit
7	Duplex Property	< 1,500 s.f.	\$460 per unit
8	Condominium Property	≥ 1,550 s.f.	\$571 per unit
9	Condominium Property	1,350 – 1,549 s.f.	\$497 per unit
10	Condominium Property	1,150 – 1,349 s.f.	\$455 per unit
11	Condominium Property	< 1,150 s.f.	\$414 per unit
12	Non-Residential Property	NA	\$7,095 per Acre

(iii) Backup Special Tax A

The Backup Special Tax A shall be \$7,095 per Acre.

(iv) Multiple Land Use Classes

In some instances an Assessor's Parcel of Developed Property may contain more than one Land Use Class. The Assigned Special Tax A levied on an Assessor's Parcel shall be the sum of the Assigned Special Tax A for all Land Use Classes located on that Assessor's Parcel. The Maximum Special Tax A that can be levied on an Assessor's Parcel shall be the sum of the Maximum Special Tax A that can be levied for all Land Use Classes located on that Assessor's Parcel. For an Assessor's Parcel that contains both Residential

Property and Non-Residential Property, the Acreage of such Assessor's Parcel shall be allocated to each type of property based on the amount of Acreage designated for each land use as determined by reference to the site plan approved for such Assessor's Parcel. The CFD Administrator's allocation to each type of property shall be final.

b. <u>Maximum Special Tax A for Undeveloped Property and Other Taxable Property</u>

The Maximum Special Tax A for Undeveloped Property and Other Taxable Property shall be \$7,095 per Acre.

2. SPECIAL TAX B

a. <u>Developed Property</u>

(i) Maximum Special Tax B

The Fiscal Year 2007-08 Maximum Special Tax B for each Assessor's Parcel shall be the amount shown below in Table 2.

TABLE 2

Maximum Special Tax B for Developed Property Fiscal Year 2007-08

Description	FY 2007-08 Maximum Special Tax B
Single Family Detached Property	\$516.73 per unit
Duplex Property	\$443.95 per unit
Condominium Property	\$334.78 per unit
Non-Residential Property	\$3,409.63 per Acre

On each July 1, commencing July 1, 2008, the Assigned Special Tax A for each Land Use Class shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous Fiscal Year.

b. <u>Undeveloped Property and Other Taxable Property</u>

There shall be no Special Tax B levied on Undeveloped and Other Taxable Property.

D. APPORTIONMENT OF THE ANNUAL SPECIAL TAX

1. SPECIAL TAX A

Commencing with Fiscal Year 2007-08 and for each following Fiscal Year, the Council shall determine the Special Tax Requirement for Facilities and shall levy the Special Tax A as follows:

<u>First</u>: The Special Tax A shall be levied proportionately on each Assessor's Parcel of Developed Property at up to 100% of the Assigned Special Tax A;

<u>Second</u>: If additional monies are needed to satisfy the Special Tax Requirement for Facilities after the first step has been completed, the Special Tax A shall be levied Proportionately on each Assessor's Parcel of Undeveloped Property at up to 100% of the Maximum Special Tax A for Undeveloped Property;

<u>Third</u>: If additional monies are needed to satisfy the Special Tax Requirement for Facilities after the first two steps have been completed, then the levy of the Special Tax A on each Assessor's Parcel of Developed Property whose Maximum Special Tax A is determined through the application of the Backup Special Tax A shall be increased in equal percentages from the Assigned Special Tax A up to the Maximum Special Tax A for each such Assessor's Parcel;

<u>Fourth</u>: If additional monies are needed to satisfy the Special Tax Requirement for Facilities after the first three steps have been completed, then the Special Tax A shall be levied Proportionately on each Assessor's Parcel of Other Taxable Property at up to the Maximum Special Tax A for Other Taxable Property.

2. SPECIAL TAX B

Commencing with Fiscal Year 2007-08 and for each following Fiscal Year, the Council shall determine the Special Tax Requirement for Services and shall levy the Special Tax B as follows:

The Special Tax B shall be levied Proportionately on each Assessor's Parcel of Residential Property at up to 100% of the Maximum Special Tax B.

Notwithstanding the above, under no circumstances will the Special Tax levied against any Assessor's Parcel of Residential Property for which an occupancy permit for private residential use has been issued be increased by more than ten percent as a consequence of delinquency or default by the owner of any other Assessor's Parcel within CFD No. 2007-1

City of Brawley CFD No. 2007-1 (Luckey Ranch)

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E. EXEMPTIONS

1. SPECIAL TAX A

No Special Tax A shall be levied on up to 65.99 Acres of Public Property and Property Owner Association Property in CFD No. 2007-1. Tax-exempt status will be assigned by the CFD Administrator in the chronological order in which property becomes Public Property or Property Owner Association Property. However, should an Assessor's Parcel no longer be classified as Public Property or Property Owner Association Property, its tax-exempt status will be revoked.

Public Property or Property Owner Association Property that is not exempt from Special Tax A under this section shall be subject to the levy of the Special Tax A and shall be taxed Proportionately as part of the fourth step in Section D.1 above, at up to 100% of the applicable Maximum Special Tax A for Other Taxable Property, to the extent permitted by law.

2. SPECIAL TAX B

No Special Tax B shall be levied on Undeveloped Property, Public Property, or Property Owner Association Property.

F. <u>APPEALS AND INTERPRETATIONS</u>

Any landowner or resident may file a written appeal of the Special Tax on his/her property with the CFD Administrator, provided that the appellant is current in his/her payments of Special Taxes. During the pendency of an appeal, all Special Taxes previously levied must be paid on or before the payment date established when the levy was made. The appeal must specify the reasons why the appellant claims the Special Tax is in error. The CFD Administrator shall review the appeal, meet with the appellant if the CFD Administrator deems necessary, and advise the appellant of its determination. If the CFD Administrator agrees with the appellant, the CFD Administrator shall eliminate or reduce the Special Tax on the appellant's property and/or provide a refund to the appellant. If the CFD Administrator disagrees with the appellant and the appellant is dissatisfied with the determination, the appellant then has 30 days in which to appeal to the Council by filing a written notice of appeal with the City Clerk, provided that the appellant is current in his/her payments of Special Taxes. The second appeal must specify the reasons for its disagreement with the CFD Administrator's determination.

Interpretations may be made by the Council by ordinance or resolution for purposes of clarifying any vagueness or ambiguity in this Rate and Method of Apportionment.

City of Brawley
CFD No. 2007-1 (Luckey Ranch)
July 12, 2007
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G. MANNER OF COLLECTION

The Special Tax will be collected in the same manner and at the same time as ordinary *ad valorem* property taxes; provided, however, that CFD No. 2007-1 may directly bill the Special Tax, may collect the Special Tax at a different time or in a different manner if necessary to meet its financial obligations, and may covenant to foreclose and may actually foreclose on delinquent Assessor's Parcels as permitted by the Act.

H. PREPAYMENT OF SPECIAL TAX

The following definition applies to this Section H:

"CFD Public Facilities" means either \$5.8 million in 2007 dollars, which shall increase by the Construction Inflation Index on July 1, 2008, and on each July 1 thereafter, or such lower number as (i) shall be determined by the CFD Administrator as sufficient to provide the public facilities to be provided by CFD No. 2007-1 under the authorized bonding program for CFD No. 2007-1, or (ii) shall be determined by the Council concurrently with a covenant that it will not issue any more Bonds to be supported by Special Taxes levied under this Rate and Method of Apportionment as described in Section D.

"Construction Fund" means an account specifically identified in the Indenture to hold funds which are currently available for expenditure to acquire or construct public facilities eligible under the Act.

"Construction Inflation Index" means the annual percentage change in the <u>Engineering News-Record</u> Building Cost Index for the City of Los Angeles, measured as of the calendar year which ends in the previous Fiscal Year. In the event this index ceases to be published, the Construction Inflation Index shall be another index as determined by the CFD Administrator that is reasonably comparable to the <u>Engineering News-Record</u> Building Cost Index for the City of Los Angeles.

"Future Facilities Costs" means the CFD Public Facilities minus (i) public facility costs previously paid from the Construction Fund, (ii) moneys currently on deposit in the Construction Fund, and (iii) moneys currently on deposit in an escrow fund that are expected to be available to finance facilities costs.

"Outstanding Bonds" means all Previously Issued Bonds which are deemed to be outstanding under the Indenture after the first interest and/or principal payment date following the current Fiscal Year.

"Previously Issued Bonds" means all Bonds that have been issued by CFD No. 2007-1 prior to the date of prepayment.

1. Prepayment in Full

The obligation of an Assessor's Parcel to pay the Special Tax A may be prepaid and permanently satisfied as described herein; provided that a prepayment may be made only for Assessor's Parcels of Developed Property or Undeveloped Property for which a building permit has been issued, and only if there are no delinquent Special Taxes with respect to such Assessor's Parcel at the time of prepayment. An owner of an Assessor's Parcel intending to prepay the Special Tax A obligation shall provide the CFD Administrator with written notice of intent to prepay. Within 30 days of receipt of such written notice, the CFD Administrator shall notify such owner of the prepayment amount of such Assessor's Parcel. The CFD Administrator may charge a reasonable fee for providing this service. Prepayment must be made not less than 45 days prior to the next occurring date that notice of redemption of Bonds from the proceeds of such prepayment may be given to the Trustee pursuant to the Indenture.

The Special Tax A Prepayment Amount (defined below) shall be calculated as summarized below (capitalized terms as defined below):

Bond Redemption Amount

plus	Redemption Premium
plus	Future Facilities Amount
plus	Defeasance Amount

plus Administrative Fees and Expenses

less Reserve Fund Credit
Less Capitalized Interest Credit

Total: equals Prepayment Amount

As of the proposed date of prepayment, the Special Tax A Prepayment Amount (defined below) shall be calculated as follows:

Paragraph No.:

- 1. Confirm that no Special Tax delinquencies apply to such Assessor's Parcel.
- 2. For Assessor's Parcels of Developed Property, compute the Assigned Special Tax A and Backup Special Tax A applicable for the Assessor's Parcel to be prepaid. For Assessor's Parcels of Undeveloped Property (for which a building permit has been issued) to be prepaid, compute the Assigned Special Tax A and Backup Special Tax A for that Assessor's Parcel as though it was already designated as Developed Property, based upon the building permit which has already been issued for that Assessor's Parcel.
- 3. (a) Divide the Assigned Special Tax A computed pursuant to paragraph 2 by the total estimated Assigned Special Tax A for the entire CFD No. 2007-1 based on the Developed Property Special Tax A which could be charged in the current Fiscal Year on all expected development through buildout of the CFD No. 2007-1, excluding any Assessor's Parcels which have been prepaid, and

City of Brawley
CFD No. 2007-1 (Luckey Ranch)
July 12, 2007
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- (b) Divide the Backup Special Tax A computed pursuant to paragraph 2 by the estimated total Backup Special Tax A at buildout of the CFD No. 2007-1, excluding any Assessor's Parcels which have been prepaid.
- 4. Multiply the larger quotient computed pursuant to paragraph 3(a) or 3(b) by the Outstanding Bonds to compute the amount of Outstanding Bonds to be retired and prepaid (the "Bond Redemption Amount").
- 5. Multiply the Bond Redemption Amount computed pursuant to paragraph 4 by the applicable redemption premium, if any, on the Outstanding Bonds to be redeemed (the "Redemption Premium").
- 6. Compute the current Future Facilities Costs.
- 7. Multiply the larger quotient computed pursuant to paragraph 3(a) or 3(b) by the amount determined pursuant to paragraph 6 to compute the amount of Future Facilities Costs to be prepaid (the "Future Facilities Amount").
- 8. Compute the amount needed to pay interest on the Bond Redemption Amount from the first bond interest and/or principal payment date following the current Fiscal Year until the earliest redemption date for the Outstanding Bonds.
- 9. Determine the Special Tax A levied on the Assessor's Parcel in the current Fiscal Year which has not yet been paid.
- 10. Compute the minimum amount the CFD Administrator reasonably expects to derive from the reinvestment of the Special Tax Prepayment Amount less the Future Facilities Amount and the Administrative Fees and Expenses from the date of prepayment until the redemption date for the Outstanding Bonds to be redeemed with the prepayment.
- 11. Add the amounts computed pursuant to paragraphs 8 and 9 and subtract the amount computed pursuant to paragraph 10 (the "Defeasance Amount").
- 12. Verify the administrative fees and expenses of CFD No. 2007-1, including the costs of computation of the prepayment, the costs to invest the prepayment proceeds, the costs of redeeming Bonds, and the costs of recording any notices to evidence the prepayment and the redemption (the "Administrative Fees and Expenses").
- 13. The reserve fund credit ("Reserve Fund Credit") shall equal the lesser of: (a) the expected reduction in the reserve requirement (as defined in the Indenture), if any, associated with the redemption of Outstanding Bonds as a result of the prepayment, or (b) the amount derived by subtracting the new reserve requirement (as defined in the Indenture) in effect after the redemption of Outstanding Bonds as a result of the prepayment from the balance in the reserve fund on the prepayment date, but in no event shall such amount be less than zero.

- 14. If any capitalized interest for the Outstanding Bonds will not have been expended at the time of the first interest and/or principal payment following the current Fiscal Year, a capitalized interest credit shall be calculated by multiplying the larger quotient computed pursuant to paragraph 3(a) or 3(b) by the expected balance in the capitalized interest fund after such first interest and/or principal payment (the "Capitalized Interest Credit").
- 15. The Special Tax A prepayment is equal to the sum of the amounts computed pursuant to paragraphs 4, 5, 7, 11 and 12, less the amounts computed pursuant to paragraphs 13 and 14 (the "Prepayment Amount").
- 16. From the Prepayment Amount, the amounts computed pursuant to paragraphs 4, 5, 11, 13 and 14 shall be deposited into the appropriate fund as established under the Indenture and be used to retire Outstanding Bonds or make debt service payments. The amount computed pursuant to paragraph 7 shall be deposited into the construction fund. The amount computed pursuant to paragraph 12 shall be retained by CFD No. 2007-1.

The Special Tax A Prepayment Amount may be sufficient to redeem other than a \$5,000 increment of Bonds. In such cases, the increment above \$5,000 or integral multiple thereof will be retained in the appropriate fund established under the Indenture to be used with the next prepayment of bonds or to make debt service payments.

As a result of the payment of the current Fiscal Year's Special Tax A levy as determined under paragraph 9 (above), the CFD Administrator shall remove the current Fiscal Year's Special Tax A levy for such Assessor's Parcel from the County tax rolls. With respect to any Assessor's Parcel that is prepaid, the Council shall cause a suitable notice to be recorded in compliance with the Act, to indicate the prepayment of Special Tax A and the release of the Special Tax A lien on such Assessor's Parcel, and the obligation of such Assessor's Parcel to pay the Special Tax A shall cease.

Notwithstanding the foregoing, no prepayment will be allowed unless the amount of Assigned Special Tax A that may be levied on Taxable Property (excluding Taxable Public Property and Taxable Property Owner Association Property) based on expected development at build out, both prior to and after the proposed prepayment, less expected Administrative Expenses, shall be at least 1.1 times the regularly scheduled annual interest and principal payments on all Outstanding Bonds (excluding Bonds to be redeemed by such prepayment and all prior prepayments) in each future Fiscal Year and such prepayment will not impair the security of all Outstanding Bonds, as reasonably determined by the CFD Administrator.

The Special Tax B may not be prepaid.

2. Prepayment in Part

The Special Tax A on an Assessor's Parcel of Developed Property or an Assessor's Parcel of Undeveloped Property for which a building permit has been issued may be partially prepaid.

The amount of the prepayment shall be calculated as in Section H.1; except that a partial prepayment shall be calculated according to the following formula:

$$PP = [(P_E - AE) \times F] + AE$$

These terms have the following meaning:

AE = the Administrative Fees and Expenses

PP = the partial prepayment

P_E = the Prepayment Amount calculated according to Section H.1
 F = the percentage by which the owner of the Assessor's Parcel is partially prepaying the Special Tax A.

The owner of any Assessor's Parcel who desires such prepayment shall notify the CFD Administrator of such owner's intent to partially prepay the Special Tax A and the percentage by which the Special Tax A shall be prepaid. The CFD Administrator shall provide the owner with a statement of the amount required for the partial prepayment of the Special Tax A for an Assessor's Parcel within thirty (30) days of the request and may charge a reasonable fee for providing this service. With respect to any Assessor's Parcel that is partially prepaid, the City shall (i) distribute the funds remitted to it according to Section H.1, and (ii) indicate in the records of CFD No. 2007-1 that there has been a partial prepayment of the Special Tax A and that a portion of the Special Tax A with respect to such Assessor's Parcel, equal to the outstanding percentage (1.00 - F) of the remaining Maximum Special Tax A, shall continue to be levied on such Assessor's Parcel pursuant to Section D.

Notwithstanding the foregoing, no partial prepayment will be allowed unless the amount of Assigned Special Tax A that may be levied on Taxable Property (excluding Taxable Public Property and Taxable Property Owner Association Property) based on expected development at build out, both prior to and after the proposed prepayment, less expected Administrative Expenses, shall be at least 1.1 times the regularly scheduled annual interest and principal payments on all Outstanding Bonds (excluding Bonds to be redeemed by such prepayment and all prior prepayments) in each future Fiscal Year and such prepayment will not impair the security of all Outstanding Bonds, as reasonably determined by the CFD Administrator.

I. TERM OF SPECIAL TAX

The Special Tax A shall be levied for a period not to exceed 50 years commencing in FY 2007-08. The Special Tax B shall be levied as long as necessary to meet the Special Tax Requirement for Services.

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APPENDIX C

Fiscal Year 2025-2026 Administration Report

City of Brawley Community Facilities District No. 2007-1 (Luckey Ranch)

> SPECIAL TAX ROLL, FISCAL YEAR 2025-2026

Appendix C

City of Brawley CFD No. 2007-1 FY 2025-2026 Special Tax Roll

APN	TAX CLASS	FY 2025-2026 <u>SPECIAL TAX A</u>	FY 2025-2026 SPECIAL TAX B	FY 2025-2026 TOTAL
047-492-001-000	4	\$0.00	\$738.04	\$738.04
047-492-002-000	2	\$0.00	\$738. <mark>04</mark>	\$738.04
047-492-003-000	2	\$0.00	\$738.04	\$738.04
047-492-004-000	4	\$0.00	\$738.04	\$738.04
047-492-005-000	1	\$0.00	\$738.04	\$738.04
047-492-006-000	2	\$0.00	\$738.04	\$738.04
047-492-007-000	1	\$0.00	\$738.04	\$738.04
047-496-019-000	1	\$0.00	\$738.04	\$738.04
047-496-020-000	2	\$0.00	\$738.04	\$738.04
047-496-021-000	3	\$0.00	\$738.04	\$738.04
047-502-001-000	6	\$0.00	\$634.06	\$634.06
047-502-002-000	5	\$0.00	\$634.06	\$634.06
047-502-022-000	6	\$0.00	\$634.06	\$634.06
047-502-023-000	5	\$0.00	\$634.06	\$634.06
047-502-024-000	7	\$0.00	\$634.06	\$634.06
047-502-025-000	6	\$0.00	\$634.06	\$634.06
047-503-007-000	6	\$0.00	\$634.06	\$634.06
047-503-008-000	5	\$0.00	\$634.06	\$634.06
Total Number of Par	cels Taxed	0	18	18
Total FY 2025-2026	Special Tax	\$0.00	\$12,452.88	\$12,452.88



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Public-Private Partnerships
Development Economics
Clean Energy Bonds



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FISCAL YEAR 2025-2026 ADMINISTRATION REPORT

CITY OF BRAWLEY
COMMUNITY FACILITIES DISTRICT NO. 2007-2
(SPRINGHOUSE)

MAY 29, 2025

Public Finance Public-Private Partnerships Development Economics Clean Energy Bonds



4d.2

FISCAL YEAR 2025-2026 ADMINISTRATION REPORT

Community Facilities District No. 2007-2 (Springhouse)

Prepared for:

City of Brawley

400 Main Street

Brawley, California 92227

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INTRODUCTION

This Mello-Roos Community Facilities District Administration Report presents the findings of the research and financial analysis performed by DTA. to determine the special tax requirement for Community Facilities District No. 2007-2 ("CFD No. 2007-2") of the City of Brawley ("the City") for fiscal year 2025-2026.

CFD No. 2007-2 is a legally constituted governmental entity established under the Mello-Roos Community Facilities Act of 1982, (the "Act") as amended. The Act provides an alternative method for the financing of certain public facilities and services. Specifically, CFD No. 2007-2 is authorized to issue up to \$4,500,000 in bonds. The proceeds of the bonds will be used to finance the construction, purchase, modification, expansion, improvement or rehabilitation of storm drain, sewer, landscaping, curb and gutter, park, water, roadway, highway and bridge, traffic signals and safety lighting, flood control, libraries, police, fire and recreation facilities. In addition, CFD No. 2007-2 is authorized to levy the Special Tax B to pay for police and fire protection services.

A map showing the property in CFD No. 2007-2 is included in Appendix A.

The authorized services are funded through the annual levy and collection of special taxes from all property subject to the tax within the community facilities district. In calculating the special tax liability for fiscal year 2025-2026, this report examines the financial obligations of the current fiscal year and analyzes the level of development within CFD No. 2007-2. Pursuant to the Rate and Method of Apportionment ("RMA"), the Special Tax A shall be levied each year to fully satisfy the special tax requirement, but in no event shall it be levied after fiscal year 2047-2048. The Special Tax B shall be levied as long as necessary to meet the Special Tax Requirement for Services. The RMA is included in Appendix B.

This report is organized into the following sections:

Section I

Section I provides an update of the development status of property within CFD No. 2007-2.

Section II

Section II analyzes the previous year's Special Tax A and Special Tax B levies.

Section III

Section III determines the special tax requirement for facilities for CFD No. 2007-2 for fiscal year 2025-2026.

Section IV

Section IV determines the special tax requirement for services for CFD No. 2007-2 for fiscal year 2025-2026.



Section V

Section V reviews the methodology used to apportion the special tax requirement for facilities and the special tax requirement for services between Developed Property and Undeveloped Property. Tables of the fiscal year 2025-2026 Special Tax A and Special Tax B for each classification of property are included.

SECTION I SPECIAL TAX CLASSIFICATIONS AND DEVELOPMENT UPDATE

I SPECIAL TAX CLASSIFICATIONS AND DEVELOPMENT UPDATE

The methodology employed to calculate and apportion the special tax is contained in a document entitled the Rate and Method of Apportionment ("RMA"). The RMA establishes the Special Tax A which is used to pay debt service on bonds and pay directly for the construction of facilities and the Special Tax B which is used to fund the cost of annual services. The RMA defines two categories of property, namely "Developed Property," and "Undeveloped Property."

Developed Property is distinguished from Undeveloped Property by the issuance of a building permit. Specifically, property for which a building permit for new construction was issued as of January 1 of the previous fiscal year shall be considered Developed Property. For example, all property in CFD No. 2007-2 for which building permits were issued as of January 1, 2025, will be classified as Developed Property in fiscal year 2025-2026.

A Special Tax A Classifications

For purposes of calculating the Special Tax A, the category of Developed Property is divided into five separate special tax classifications based on the type of structure built. A table of the Developed Property special tax classifications is shown below.

Table 1: Special Tax A

Developed Property Classifications

Land Use Class	Description	Residential Floor Area
1	Residential Property	≥ 1,700 s.f.
2	Residential Property	1,400 - 1,699 s.f.
3	Residential Property	1,200 - 1,399 s.f.
4	Residential Property	< 1,200 s.f.
5	Non-Residential Property	Not Applicable

B Special Tax B Classifications

For purposes of calculating the Special Tax B, the category of Developed Property is divided into two separate special tax classifications for Residential Property and Non-Residential Property.

No Special Tax B is levied on Undeveloped Property.



SECTION I SPECIAL TAX CLASSIFICATIONS AND DEVELOPMENT UPDATE

r 106 residential units within CFD

C Development Update

As of January 1, 2025, building permits had been issued for 106 residential units within CFD No. 2007-2. The table below indicates the cumulative Developed Property within CFD No. 2007-2.

The table below lists the aggregate amount of Developed Property by special tax classification.

Table 2: Fiscal Year 2025-2026 Cumulative Developed Property

Land Use Class	Description	Residential Floor Area	Number of Units/Acres
1	Residential Property	≥ 1,700 s.f.	51 units
2	Residential Property	1,400 - 1,699 s.f.	42 units
3	Residential Property	1,200 - 1,399 s.f.	0 units
4	Residential Property	< 1,200 s.f.	13 units
5	Non-Residential Property	N/A	0 units



SECTION II FISCAL YEAR 2024-2025 SPECIAL TAX LEVIES

4d.2

II FISCAL YEAR 2024-2025 SPECIAL TAX LEVIES

A Fiscal Year 2024-2025 Special Tax A Levy

The Special Tax A was not levied in fiscal year 2024-2025.

B Fiscal Year 2024-2025 Special Tax B Levy

The aggregate special tax levy for fiscal year 2024-2025 equaled \$64,255. As of May 28, 2025, \$63,043 in special taxes had been collected by the County. The remaining \$1,212 in special taxes are delinquent, resulting in a delinquency rate of 1.89%.



SECTION III FISCAL YEAR 2025-2026 SPECIAL TAX REQUIREMENT FOR FACILITIES

III FISCAL YEAR 2025-2026 SPECIAL TAX REQUIREMENT FOR FACILITIES

Since bonds have not yet been issued for CFD No. 2007-2, the City is authorized to levy Special Tax A on Developed Property to pay directly for the acquisition or construction of facilities eligible to be financed by CFD No. 2007-2 and annual administrative expenses as provided for by the RMA.

Notwithstanding the foregoing, the City has decided not to levy Special Tax A in fiscal year 2025-2026. However, the City reserves the right to levy the Special Tax A in all subsequent fiscal years as authorized under the RMA.



SECTION IV FISCAL YEAR 2025-2026 SPECIAL TAX REQUIREMENT FOR SERVICES

IV FISCAL YEAR 2025-2026 SPECIAL TAX REQUIREMENT FOR SERVICES

Pursuant to the RMA, the Special Tax B may be levied in CFD No. 2007-2 to pay for (a) police and fire protection services, and (b) administrative expenses; less (c) a credit for funds available to reduce the annual Special Tax B levy, as determined by the CFD Administrator.

For fiscal year 2025-2026 the funds required from CFD No. 2007-2 exceed the maximum Special Tax B that can be collected from Developed Property. Therefore, the fiscal year 2025-2026 special tax requirement has been limited to \$65,540, the amount that can be collected through the levy of the maximum special tax.



SECTION V METHOD OF APPORTIONMENT

4d.2

V METHOD OF APPORTIONMENT

A Maximum Special Taxes

The amount of special taxes that CFD No. 2007-2 may levy is strictly limited by the maximum special taxes set forth in the Rate and Method of Apportionment. The maximum Special Tax A is specified in Section C.1 of the RMA. The maximum Special Tax B is specified in Section C.2. On each July 1, commencing on July 1, 2008, the maximum Special Tax A and maximum Special Tax B shall be increased by an amount equal to two percent (2%) of the maximum special tax in effect for the previous fiscal year.

B Apportionment of Special Tax A

The annual Special Tax A that is apportioned to each parcel is determined through the application of Section D.1 of the RMA.

The first step states that the Council shall levy the Special Tax A proportionately on each Assessor's Parcel of Developed Property at up to 100% of the Assigned Special Tax A. If the sum of the amount collected in step one is insufficient to satisfy the special tax requirement for facilities, then the second step is applied. The second step states that the Council shall proportionately levy the Special Tax A on each Assessor's Parcel of Undeveloped Property up to the maximum Special Tax A applicable to each Assessor's Parcel of Undeveloped Property to satisfy the special tax requirement for facilities. The third and fourth steps are designed to accommodate changes in land use and are intended to be used only as a last resort. Since actual land uses have not substantially deviated from the original projections, these steps are not necessary.

As discussed in Section III, the Special Tax A will not be levied in fiscal year 2025-2026. However, the City reserves the right to levy the Special Tax A in all subsequent fiscal years as authorized under the RMA. The fiscal year 2025-2026 Assigned Special Tax A and actual Special Tax A are shown in the following table.



Table 3: FY 2025-2026 Special Tax A

Land Use Class	Description	Residential Floor Area	FY 2025-2026 Assigned/Maximum Special Tax A	FY 2025-2026 Actual Special Tax A
1	Residential Property	≥ 1,700 s.f.	\$1,811.00 per unit	\$0.00 per unit
2	Residential Property	1,400 - 1,699 s.f.	\$1,729.61 per unit	\$0.00 per unit
3	Residential Property	1,200 - 1,399 s.f.	\$1,575.36 per unit	\$0.00 per unit
4	Residential Property	< 1,200 s.f.	\$1,421.10 per unit	\$0.00 per unit
5	Non-Residential Property	N/A	\$26,848.16 per Acre	\$0.00 per Acre
N/A	Undeveloped Property	N/A	\$27,229.51 per Acre	\$0.00 per Acre

C Apportionment of Special Tax B

The annual Special Tax B that is apportioned to each parcel is determined through the application of Section D.2 of the RMA.

Commencing with fiscal year 2007-2008 and for each following fiscal year, the Council shall levy Special Tax B so that the amount of Special Tax B equals the special tax requirement for services. The special tax shall be levied proportionally on each Assessor's Parcel of Residential Property at up to 100% of the maximum Special Tax B.

Application of the maximum special tax generates Special Tax B revenues of \$65,540 which is equal to the special tax requirement. The fiscal year 2025-2026 maximum Special Tax B and actual Special Tax B are shown for each classification of Developed Property in the following table.

Table 4: FY 2025-2026 Special Tax B

Description	FY 2025-2026 Maximum Special Tax B	FY 2025-2026 Actual Special Tax B	
Residential Property	\$618.31 per unit	\$618.30 per unit	
Non-Residential Property	\$9,564.48 per Acre	\$0.00 per Acre	

Please note, pursuant to the RMA, no Special Tax B shall be levied on Undeveloped Property.

A list of the actual Special Tax B levied against each parcel in CFD No. 2007-2 is included in Appendix C.

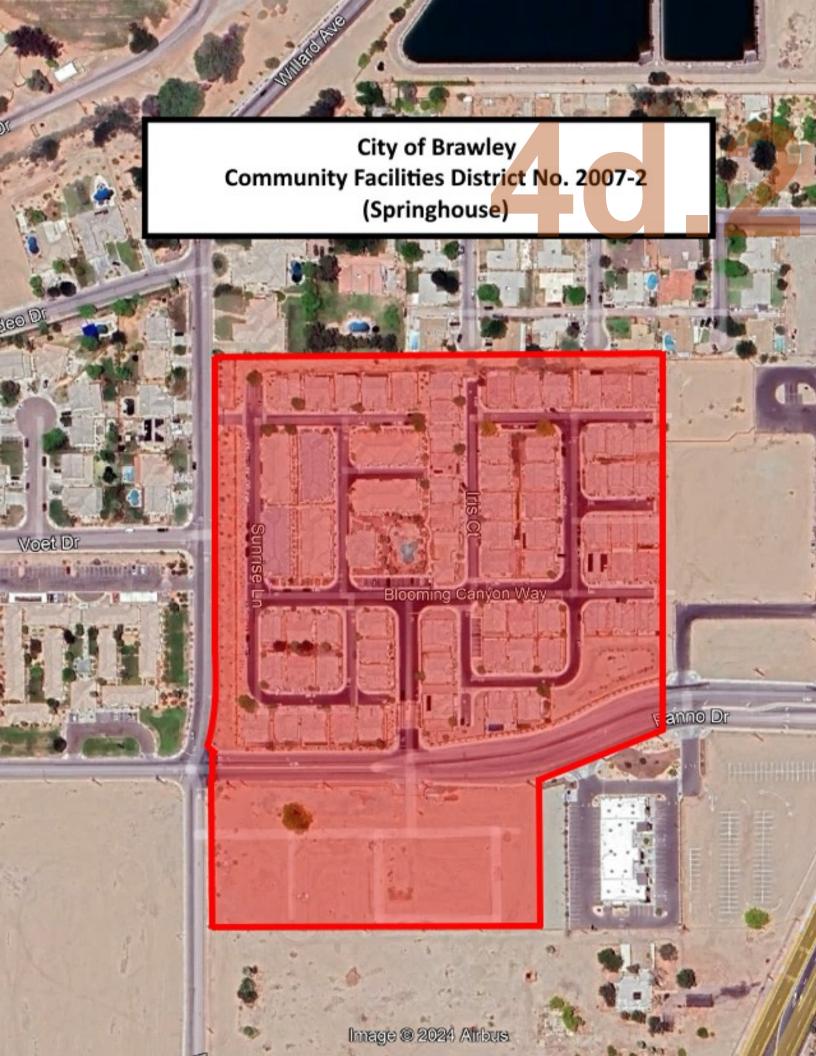
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APPENDIX A

Fiscal Year 2025-2026 Administration Report

City of Brawley Community Facilities District No. 2007-2 (Springhouse)





APPENDIX B

Fiscal Year 2025-2026 Administration Report

City of Brawley Community Facilities District No. 2007-2 (Springhouse)

RATE AND METHOD OF APPORTIONMENT

RATE AND METHOD OF APPORTIONMENT FOR CITY OF BRAWLEY COMMUNITY FACILITIES DISTRICT NO. 2007-2 (SPRINGHOUSE)

A Special Tax as hereinafter defined shall be levied on all Assessor's Parcels in the City of Brawley Community Facilities District No. 2007-2 (Springhouse) ("CFD No. 2007-2") and collected each Fiscal Year commencing in Fiscal Year 2007-08, in an amount determined by the Council, according to the method of apportionment set forth herein. All of the real property in CFD No. 2007-2, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

A. <u>DEFINITIONS</u>

The terms hereinafter set forth have the following meanings:

"Acre" or "Acreage" means the land area of an Assessor's Parcel as shown on an Assessor's Parcel Map, or if the land area is not shown on an Assessor's Parcel Map, the land area shown on the applicable final map, parcel map, condominium plan, or other recorded County parcel map.

"Act" means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Division 2 of Title 5 of the Government Code of the State of California.

"Administrative Expenses" means the following actual or reasonably estimated costs directly related to the administration of CFD No. 2007-2: the costs of computing the Special Taxes and preparing the annual Special Tax collection schedules (whether by the City or designee thereof or both); the costs of collecting the Special Taxes (whether by the City or otherwise); the costs of remitting the Special Taxes to the Trustee; the costs of the Trustee (including its legal counsel) in the discharge of the duties required of it under the Indenture; the costs to the City, CFD No. 2007-2 or any designee thereof of complying with arbitrage rebate requirements; the costs to the City, CFD No. 2007-2 or any designee thereof of complying with City, CFD No. 2007-2 or obligated persons disclosure requirements associated with applicable federal and state securities laws and of the Act; the costs associated with preparing Special Tax disclosure statements and responding to public inquiries regarding the Special Taxes; the costs of the City, CFD No. 2007-2 or any designee thereof related to an appeal of the Special Tax; the costs associated with the release of funds from an escrow account; and the City's annual administration fees and third party expenses. Administrative Expenses shall also include amounts estimated or advanced by the City or CFD No. 2007-2 for any other administrative purposes of CFD No. 2007-2, including attorney's fees and other costs related to commencing and pursuing to completion any foreclosure, or otherwise addressing the disposition of delinquent Special Taxes.

- "Assessor's Parcel" means any real property to which an Assessor's parcel number is assigned as shown on an Assessor's Parcel Map.
- "Assessor's Parcel Map" means an official map of the County Assessor of the County designating parcels by Assessor's parcel number.
- "Assigned Special Tax A" means the Special Tax A for each Land Use Class of Developed Property within CFD No. 2007-2, as determined in accordance with Section C below.
- **"Backup Special Tax A"** means the Special Tax A applicable to each Assessor's Parcel of Developed Property within CFD No. 2007-2, as determined in accordance with Section C below.
- "Bonds" means any bonds or other debt (as defined in Section 53317(d) of the Act), whether in one or more series, issued by CFD No. 2007-2 under the Act.
- "CFD Administrator" means the official of the City, or designee thereof, responsible for determining the Special Tax Requirement for Facilities, the Special Tax Requirement for Services, and providing for the levy and collection of the Special Taxes.
- "CFD No. 2007-2" means the City of Brawley Community Facilities District No. 2007-2 (Springhouse).
- "City" means the City of Brawley.
- "Condominium" means a unit, whether attached or detached, meeting the statutory definition of a condominium contained in the California Civil Code Section 1351.
- "Council" means the City Council of the City, acting as the legislative body of CFD No. 2007-2.
- "County" means the County of Imperial.
- "Developed Property" means, for each Fiscal Year, all Taxable Property, exclusive of Other Taxable Property, for which a building permit for new construction was issued after January 1, 2007 and prior to January 1 of the prior Fiscal Year.
- "Fiscal Year" means the period starting July 1 and ending on the following June 30.
- "Indenture" means the indenture, fiscal agent agreement, resolution or other instrument pursuant to which Bonds are issued, as modified, amended and/or supplemented from time to time.
- "Land Use Class" means any of the classes listed in Table 1 or Table 2 below.

- **"Maximum Special Tax"** means the Maximum Special Tax A and/or Maximum Special Tax B, as applicable.
- "Maximum Special Tax A" means the Maximum Special Tax A, determined in accordance with Section C.1 below, that can be levied in any Fiscal Year on any Assessor's Parcel within CFD No. 2007-2.
- "Maximum Special Tax B" means the Maximum Special Tax B, determined in accordance with Section C.2 below, that can be levied in any Fiscal Year on any Assessor's Parcel within CFD No. 2007-2.
- "Non-Residential Property" means all Assessor's Parcels of Developed Property for which a building permit(s) was issued for a non-residential use.
- "Outstanding Bonds" means all Bonds which are deemed to be outstanding under the Indenture.
- "Other Taxable Property" means Taxable Public Property and Taxable Property Owner Association Property.
- "Property Owner Association Property" means, for each Fiscal Year, any property within the boundaries of CFD No. 2007-2 that was owned by a property owner association, including any master or sub-association, as of January 1 of the prior Fiscal Year.
- "Proportionately" means, for Developed Property, that the ratio of the actual Special Tax A levy to the Assigned Special Tax A is equal for all Assessor's Parcels of Developed Property, and that the ratio of the actual Special Tax B levy to the Maximum Special Tax B is equal for all Assessor's Parcels of Developed Property. For Undeveloped Property and Other Taxable Property, "Proportionately" means that the ratio of the actual Special Tax A levy per Acre to the Maximum Special Tax A per Acre is equal for all Assessor's Parcels of Undeveloped Property or Other Taxable Property.
- "Public Property" means, for each Fiscal Year, any property within CFD No. 2007-2 that is owned by, irrevocably offered for dedication to, or dedicated to the federal government, the State, the County, the City, or any other public agency as of June 30 of the prior Fiscal Year; provided however that any property leased by a public agency to a private entity and subject to taxation under Section 53340.1 of the Act shall be taxed and classified in accordance with its use. To ensure that property is classified as Public Property in the first Fiscal Year after it is acquired by, irrevocably offered for dedication to, or dedicated to a public agency, the property owner shall notify the CFD Administrator in writing of such acquisition, offer, or dedication not later than June 30 of the Fiscal Year in which the acquisition, offer, or dedication occurred.
- "Residential Floor Area" means all of the square footage of living area within the perimeter of a residential structure, not including any carport, walkway, garage, overhang, patio, enclosed patio, or similar area. The determination of Residential Floor Area shall be

made by reference to the building permit(s) issued for such Assessor's Parcel, or if the square footage is not available from this source, as otherwise determined by the CFD Administrator based on the recorded condominium plan or other available documents.

"Residential Property" means all Assessor's Parcels of Developed Property for which a building permit has been issued for purposes of constructing one or more residential dwelling units.

"Special Tax" means the Special Tax A and/or Special Tax B, as applicable.

"Special Tax A" means the special tax to be levied in each Fiscal Year on each Assessor's Parcel of Taxable Property to fund the Special Tax Requirement for Facilities.

"Special Tax B" means the special tax to be levied in each Fiscal Year on each Assessor's Parcel of Developed Property to fund the Special Tax Requirement for Services.

"Special Tax Requirement for Facilities" means that amount required in any Fiscal Year for CFD No. 2007-2 to: (i) pay debt service on all Outstanding Bonds; (ii) pay periodic costs on the Bonds, including but not limited to, credit enhancement and rebate payments on the Bonds; (iii) pay all or a portion of the Administrative Expenses as determined by the CFD Administrator; (iv) pay any amounts required to establish or replenish any reserve funds for all Outstanding Bonds; (v) pay directly for acquisition or construction of CFD No. 2007-2 facilities eligible under the Act to the extent that the inclusion of such amount does not increase the Special Tax levy on Undeveloped Property; and (vi) pay for reasonably anticipated Special Tax A delinquencies based on the historical delinquency rate for CFD No. 2007-2 as determined by the CFD Administrator; less (vii) a credit for funds available to reduce the annual Special Tax A levy, as determined by the CFD Administrator pursuant to the Indenture.

"Special Tax Requirement for Services" means that amount required in any Fiscal Year for CFD No. 2007-2 to: (i) pay directly for police and fire protection services; (ii) pay Administrative Expenses not funded through the Special Tax Requirement for Facilities as determined by the CFD Administrator; less (iii) a credit for funds available to reduce the annual Special Tax B levy, as determined by the CFD Administrator.

"State" means the State of California.

"Taxable Property" means all of the Assessor's Parcels within the boundaries of CFD No. 2007-2 which are not exempt from the Special Tax pursuant to law or Section E below.

"Taxable Property Owner Association Property" means all Assessor's Parcels of Property Owner Association Property that are not exempt pursuant to Section E below.

"Taxable Public Property" means all Assessor's Parcels of Public Property that are not exempt pursuant to Section E below.

City of Brawley August 24, 2007 CFD No. 2007-2 (Springhouse) Page 4 "Trustee" means the trustee or fiscal agent under the Indenture.

"Undeveloped Property" means, for each Fiscal Year, all Taxable Property not classified as Developed Property or Other Taxable Property.

B. <u>ASSIGNMENT TO LAND USE CATEGORIES</u>

Each Fiscal Year, all Taxable Property within CFD No. 2007-2 shall be classified as Developed Property, Other Taxable Property, or Undeveloped Property, and shall be subject to Special Taxes in accordance with the rate and method of apportionment determined pursuant to Sections C and D below. Developed Property shall be classified as Residential Property and Non-Residential Property. Residential Property shall be assigned to Land Use Classes 1 through 4. Non-Residential Property shall be assigned to Land Use Class 5.

The Assigned Special Tax A for Residential Property shall be based on the Residential Floor Area of the dwelling unit(s) located on the Assessor's Parcel, as specified in Table 1 below. The Assigned Special Tax A for Non-Residential Property shall be based on the Acreage of the Assessor's Parcel.

C. MAXIMUM SPECIAL TAX

1. SPECIAL TAX A

a. <u>Developed Property</u>

(i) Maximum Special Tax A

The Maximum Special Tax A for each Assessor's Parcel classified as Developed Property shall be the greater of (i) the amount derived by application of the Assigned Special Tax A or (ii) the amount derived by application of the Backup Special Tax A.

(ii) Assigned Special Tax A

The Assigned Special Tax A for each Land Use Class is shown below in Table 1.

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TABLE 1
Assigned Special Tax A for Developed Property in CFD No. 2007-2

Land Use Class	Description	Residential Floor Area	FY 2007-08 Assigned Special Tax A
1	Residential Property	≥ 1,700 s.f.	\$1,268 per unit
2	Residential Property	1,400 – 1,699 s.f.	\$1,211per unit
3	Residential Property	1,200 – 1,399 s.f.	\$1,103 per unit
4	Residential Property	< 1,200 s.f.	\$995 per unit
5	Non-Residential Property	NA	\$18,798 per Acre

On each July 1, commencing July 1, 2008, the Assigned Special Tax A for each Land Use Class shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous Fiscal Year.

(iii) Backup Special Tax A

The Fiscal Year 2007-08 Backup Special Tax A shall be \$18,798 per Acre. On each July 1, commencing July 1, 2008, the Backup Special Tax A shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous Fiscal Year.

For the purpose of calculating the Backup Special Tax, the land area applicable to a Condominium shall be computed from the Acreage of the lot on which the Condominium is located, with the Acreage for such lot allocated equally among all of the Condominiums located or to be located on such lot.

(iv) Multiple Land Use Classes

In some instances an Assessor's Parcel of Developed Property may contain more than one Land Use Class. The Assigned Special Tax A levied on an Assessor's Parcel shall be the sum of the Assigned Special Tax A for all Land Use Classes located on that Assessor's Parcel. The Maximum Special Tax A that can be levied on an Assessor's Parcel shall be the sum of the Maximum Special Tax A that can be levied for all Land Use Classes located on that Assessor's Parcel. For an Assessor's Parcel that contains both Residential Property and Non-Residential Property, the Acreage of such Assessor's Parcel shall be allocated to each type of property based on the amount of Acreage designated for each land use as determined by reference to the site plan approved for such Assessor's Parcel. The

CFD Administrator's allocation to each type of property shall be final.

b. <u>Maximum Special Tax A for Undeveloped Property and Other Taxable Property</u>

The Fiscal Year 2007-08 Maximum Special Tax A for Undeveloped Property and Other Taxable Property shall be \$19,065 per Acre. On each July 1, commencing July 1, 2008, the Maximum Special Tax A for Undeveloped Property and Other Taxable Property shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous Fiscal Year.

2. SPECIAL TAX B

a. <u>Developed Property</u>

(i) Maximum Special Tax B

The Fiscal Year 2007-08 Maximum Special Tax B for each Assessor's Parcel shall be the amount shown below in Table 2.

TABLE 2

Maximum Special Tax B for Developed Property Fiscal Year 2007-08

Land Use Class	Description	FY 2007-08 Maximum Special Tax B
1 – 4	Residential Property	\$432.92 per unit
5	Non-Residential Property	\$6,696.68 per Acre

On each July 1, commencing July 1, 2008, the Maximum Special Tax B shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous Fiscal Year.

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b. <u>Undeveloped Property and Other Taxable Property</u>

There shall be no Special Tax B levied on Undeveloped and Other Taxable Property.

City of Brawley CFD No. 2007-2 (Springhouse)

D. APPORTIONMENT OF THE ANNUAL SPECIAL TAX

1. SPECIAL TAX A

Commencing with Fiscal Year 2007-08 and for each following Fiscal Year, the Council shall determine the Special Tax Requirement for Facilities and shall levy the Special Tax A until the Special Tax A levy equals the Special Tax Requirement for Facilities, as follows:

<u>First</u>: The Special Tax A shall be levied Proportionately on each Assessor's Parcel of Developed Property at up to 100% of the Assigned Special Tax A;

<u>Second</u>: If additional monies are needed to satisfy the Special Tax Requirement for Facilities after the first step has been completed, the Special Tax A shall be levied Proportionately on each Assessor's Parcel of Undeveloped Property at up to 100% of the Maximum Special Tax A for Undeveloped Property;

<u>Third</u>: If additional monies are needed to satisfy the Special Tax Requirement for Facilities after the first two steps have been completed, then the levy of the Special Tax A on each Assessor's Parcel of Developed Property whose Maximum Special Tax A is determined through the application of the Backup Special Tax A shall be increased in equal percentages from the Assigned Special Tax A up to the Maximum Special Tax A for each such Assessor's Parcel;

<u>Fourth</u>: If additional monies are needed to satisfy the Special Tax Requirement for Facilities after the first three steps have been completed, then the Special Tax A shall be levied Proportionately on each Assessor's Parcel of Other Taxable Property at up to the Maximum Special Tax A for Other Taxable Property.

2. SPECIAL TAX B

Commencing with Fiscal Year 2007-08 and for each following Fiscal Year, the Council shall determine the Special Tax Requirement for Services and shall levy the Special Tax B until the Special Tax B levy equals the Special Tax Requirement for Services, as follows:

The Special Tax B shall be levied Proportionately on each Assessor's Parcel of Residential Property at up to 100% of the Maximum Special Tax B.

Notwithstanding the above, under no circumstances will the Special Tax levied against any Assessor's Parcel of Residential Property for which an occupancy permit for private residential use has been issued be increased by more than ten percent as a consequence of delinquency or default by the owner of any other Assessor's Parcel within CFD No. 2007-2

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E. EXEMPTIONS

1. SPECIAL TAX A

No Special Tax A shall be levied on up to 1.45 Acres of Public Property and Property Owner Association Property in CFD No. 2007-2. Tax-exempt status will be assigned by the CFD Administrator in the chronological order in which property becomes Public Property or Property Owner Association Property. However, should an Assessor's Parcel no longer be classified as Public Property or Property Owner Association Property, its tax-exempt status will be revoked.

Public Property or Property Owner Association Property that is not exempt from Special Tax A under this section shall be subject to the levy of the Special Tax A and shall be taxed Proportionately as part of the fourth step in Section D.1 above, at up to 100% of the applicable Maximum Special Tax A for Other Taxable Property, to the extent permitted by law.

2. SPECIAL TAX B

No Special Tax B shall be levied on Undeveloped Property, Public Property, or Property Owner Association Property.

F. APPEALS AND INTERPRETATIONS

Any landowner or resident may file a written appeal of the Special Tax on his/her property with the CFD Administrator, provided that the appellant is current in his/her payments of Special Taxes. During the pendency of an appeal, all Special Taxes previously levied must be paid on or before the payment date established when the levy was made. The appeal must specify the reasons why the appellant claims the Special Tax is in error. The CFD Administrator shall review the appeal, meet with the appellant if the CFD Administrator deems necessary, and advise the appellant of its determination. If the CFD Administrator agrees with the appellant, the CFD Administrator shall eliminate or reduce the Special Tax on the appellant's property and/or provide a refund to the appellant. If the CFD Administrator disagrees with the appellant and the appellant is dissatisfied with the determination, the appellant then has 30 days in which to appeal to the Council by filing a written notice of appeal with the City Clerk, provided that the appellant is current in his/her payments of Special Taxes. The second appeal must specify the reasons for its disagreement with the CFD Administrator's determination.

Interpretations may be made by the Council by ordinance or resolution for purposes of clarifying any vagueness or ambiguity in this Rate and Method of Apportionment.

G. MANNER OF COLLECTION

The Special Tax will be collected in the same manner and at the same time as ordinary ad valorem property taxes; provided, however, that CFD No. 2007-2 may directly bill the

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Special Tax, may collect the Special Tax at a different time or in a different manner if necessary to meet its financial obligations, and may covenant to foreclose and may actually foreclose on delinquent Assessor's Parcels as permitted by the Act.

H. PREPAYMENT OF SPECIAL TAX

The following definition applies to this Section H:

"CFD Public Facilities" means either \$3.3 million in 2007 dollars, which shall increase by the Construction Inflation Index on July 1, 2008, and on each July 1 thereafter, or such lower number as (i) shall be determined by the CFD Administrator as sufficient to provide the public facilities to be provided by CFD No. 2007-2 under the authorized bonding program for CFD No. 2007-2, or (ii) shall be determined by the Council concurrently with a covenant that it will not issue any more Bonds to be supported by Special Taxes levied under this Rate and Method of Apportionment as described in Section D.

"Construction Fund" means an account specifically identified in the Indenture to hold funds which are currently available for expenditure to acquire or construct public facilities eligible under the Act.

"Construction Inflation Index" means the annual percentage change in the <u>Engineering News-Record</u> Building Cost Index for the City of Los Angeles, measured as of the calendar year which ends in the previous Fiscal Year. In the event this index ceases to be published, the Construction Inflation Index shall be another index as determined by the CFD Administrator that is reasonably comparable to the <u>Engineering News-Record</u> Building Cost Index for the City of Los Angeles.

"Future Facilities Costs" means the CFD Public Facilities minus (i) public facility costs previously paid from the Construction Fund, (ii) moneys currently on deposit in the Construction Fund, and (iii) moneys currently on deposit in an escrow fund that are expected to be available to finance facilities costs.

"Outstanding Bonds" means all Previously Issued Bonds which are deemed to be outstanding under the Indenture after the first interest and/or principal payment date following the current Fiscal Year.

"Previously Issued Bonds" means all Bonds that have been issued by CFD No. 2007-2 prior to the date of prepayment.

1. Prepayment in Full

The obligation of an Assessor's Parcel to pay the Special Tax A may be prepaid and permanently satisfied as described herein; provided that a prepayment may be made only for Assessor's Parcels of Developed Property, Undeveloped Property for which a building permit has been issued, Taxable Public Property, or Taxable Property Owner Association Property and only if there are no delinquent Special Taxes with

City of Brawley CFD No. 2007-2 (Springhouse) respect to such Assessor's Parcel at the time of prepayment. An owner of an Assessor's Parcel intending to prepay the Special Tax A obligation shall provide the CFD Administrator with written notice of intent to prepay. Within 30 days of receipt of such written notice, the CFD Administrator shall notify such owner of the prepayment amount of such Assessor's Parcel. The CFD Administrator may charge a reasonable fee for providing this service. Prepayment must be made not less than 45 days prior to the next occurring date that notice of redemption of Bonds from the proceeds of such prepayment may be given to the Trustee pursuant to the Indenture.

The Special Tax A Prepayment Amount (defined below) shall be calculated as summarized below (capitalized terms as defined below):

Bond Redemption Amount

plus Redemption Premium
plus Future Facilities Amount
plus Defeasance Amount

plus Administrative Fees and Expenses

less Reserve Fund Credit
less Capitalized Interest Credit

Total: equals Prepayment Amount

As of the proposed date of prepayment, the Special Tax A Prepayment Amount (defined below) shall be calculated as follows:

Paragraph No.:

- 1. Confirm that no Special Tax delinquencies apply to such Assessor's Parcel.
- 2. For Assessor's Parcels of Developed Property, compute the Assigned Special Tax A and Backup Special Tax A applicable for the Assessor's Parcel to be prepaid. For Assessor's Parcels of Undeveloped Property (for which a building permit has been issued) to be prepaid, compute the Assigned Special Tax A and Backup Special Tax A for that Assessor's Parcel as though it was already designated as Developed Property, based upon the building permit which has already been issued for that Assessor's Parcel. For Taxable Public Property or Taxable Property Owner Association Property, compute the Maximum Special Tax A for the Assessor's Parcel to be prepaid.
- 3. (a) Divide the Assigned Special Tax A or Maximum Special Tax A, as applicable, computed pursuant to paragraph 2 by the total estimated Assigned Special Tax A for the entire CFD No. 2007-2 based on the Developed Property Special Tax A which could be charged in the current Fiscal Year on all expected development through buildout of the CFD No. 2007-2 plus the Maximum Special Tax A for an Assessor's Parcel of Taxable Public Property or Taxable Property Owner Association Property being prepaid, excluding any Assessor's Parcels which have been prepaid, and

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- (b) Divide the Backup Special Tax A computed pursuant to paragraph 2 by the estimated total Backup Special Tax A at buildout of the CFD No. 2007-2, excluding any Assessor's Parcels which have been prepaid.
- 4. Multiply the larger quotient computed pursuant to paragraph 3(a) or 3(b) by the Outstanding Bonds to compute the amount of Outstanding Bonds to be retired and prepaid (the "Bond Redemption Amount").
- 5. Multiply the Bond Redemption Amount computed pursuant to paragraph 4 by the applicable redemption premium, if any, on the Outstanding Bonds to be redeemed (the "Redemption Premium").
- 6. Compute the current Future Facilities Costs.
- 7. Multiply the larger quotient computed pursuant to paragraph 3(a) or 3(b) by the amount determined pursuant to paragraph 6 to compute the amount of Future Facilities Costs to be prepaid (the "Future Facilities Amount").
- 8. Compute the amount needed to pay interest on the Bond Redemption Amount from the first bond interest and/or principal payment date following the current Fiscal Year until the earliest redemption date for the Outstanding Bonds.
- 9. Determine the Special Tax A levied on the Assessor's Parcel in the current Fiscal Year which has not yet been paid.
- 10. Compute the minimum amount the CFD Administrator reasonably expects to derive from the reinvestment of the Special Tax Prepayment Amount less the Future Facilities Amount and the Administrative Fees and Expenses from the date of prepayment until the redemption date for the Outstanding Bonds to be redeemed with the prepayment.
- 11. Add the amounts computed pursuant to paragraphs 8 and 9 and subtract the amount computed pursuant to paragraph 10 (the "Defeasance Amount").
- 12. Verify the administrative fees and expenses of CFD No. 2007-2, including the costs of computation of the prepayment, the costs to invest the prepayment proceeds, the costs of redeeming Bonds, and the costs of recording any notices to evidence the prepayment and the redemption (the "Administrative Fees and Expenses").
- 13. The reserve fund credit ("Reserve Fund Credit") shall equal the lesser of: (a) the expected reduction in the reserve requirement (as defined in the Indenture), if any, associated with the redemption of Outstanding Bonds as a result of the prepayment, or (b) the amount derived by subtracting the new reserve requirement (as defined in the Indenture) in effect after the redemption of Outstanding Bonds as a result of the prepayment from the balance in the reserve fund on the prepayment date, but in no event shall such amount be less than zero.

- 14. If any capitalized interest for the Outstanding Bonds will not have been expended at the time of the first interest and/or principal payment following the current Fiscal Year, a capitalized interest credit shall be calculated by multiplying the larger quotient computed pursuant to paragraph 3(a) or 3(b) by the expected balance in the capitalized interest fund after such first interest and/or principal payment (the "Capitalized Interest Credit").
- 15. The Special Tax A prepayment is equal to the sum of the amounts computed pursuant to paragraphs 4, 5, 7, 11 and 12, less the amounts computed pursuant to paragraphs 13 and 14 (the "Prepayment Amount").
- 16. From the Prepayment Amount, the amounts computed pursuant to paragraphs 4, 5, 11, 13 and 14 shall be deposited into the appropriate fund as established under the Indenture and be used to retire Outstanding Bonds or make debt service payments. The amount computed pursuant to paragraph 7 shall be deposited into the Construction Fund. The amount computed pursuant to paragraph 12 shall be retained by CFD No. 2007-2.

The Special Tax A Prepayment Amount may be sufficient to redeem other than a \$5,000 increment of Bonds. In such cases, the increment above \$5,000 or integral multiple thereof will be retained in the appropriate fund established under the Indenture to be used with the next prepayment of bonds or to make debt service payments.

As a result of the payment of the current Fiscal Year's Special Tax A levy as determined under paragraph 9 (above), the CFD Administrator shall remove the current Fiscal Year's Special Tax A levy for such Assessor's Parcel from the County tax rolls. With respect to any Assessor's Parcel that is prepaid, the Council shall cause a suitable notice to be recorded in compliance with the Act, to indicate the prepayment of Special Tax A and the release of the Special Tax A lien on such Assessor's Parcel, and the obligation of such Assessor's Parcel to pay the Special Tax A shall cease.

Notwithstanding the foregoing, no prepayment will be allowed unless the amount of Assigned Special Tax A that may be levied on Taxable Property (excluding Taxable Public Property and Taxable Property Owner Association Property) based on expected development at build out, both prior to and after the proposed prepayment, less expected Administrative Expenses, shall be at least 1.1 times the regularly scheduled annual interest and principal payments on all Outstanding Bonds (excluding Bonds to be redeemed by such prepayment and all prior prepayments) in each future Fiscal Year and such prepayment will not impair the security of all Outstanding Bonds, as reasonably determined by the CFD Administrator.

The Special Tax B may not be prepaid.

2. Prepayment in Part

The Special Tax A on an Assessor's Parcel of Developed Property or an Assessor's Parcel of Undeveloped Property for which a building permit has been issued may be partially prepaid.

The amount of the prepayment shall be calculated as in Section H.1; except that a partial prepayment shall be calculated according to the following formula:

$$PP = [(P_E - AE) \times F] + AE$$

These terms have the following meaning:

AE = the Administrative Fees and Expenses

PP = the partial prepayment

P_E = the Prepayment Amount calculated according to Section H.1
 F = the percentage by which the owner of the Assessor's Parcel is partially prepaying the Special Tax A.

The owner of any Assessor's Parcel who desires such prepayment shall notify the CFD Administrator of such owner's intent to partially prepay the Special Tax A and the percentage by which the Special Tax A shall be prepaid. The CFD Administrator shall provide the owner with a statement of the amount required for the partial prepayment of the Special Tax A for an Assessor's Parcel within thirty (30) days of the request and may charge a reasonable fee for providing this service. With respect to any Assessor's Parcel that is partially prepaid, the City shall (i) distribute the funds remitted to it according to Section H.1, and (ii) indicate in the records of CFD No. 2007-2 that there has been a partial prepayment of the Special Tax A and that a portion of the Special Tax A with respect to such Assessor's Parcel, equal to the outstanding percentage (1.00 - F) of the remaining Maximum Special Tax A, shall continue to be levied on such Assessor's Parcel pursuant to Section D.

Notwithstanding the foregoing, no partial prepayment will be allowed unless the amount of Assigned Special Tax A that may be levied on Taxable Property (excluding Taxable Public Property and Taxable Property Owner Association Property) based on expected development at build out, both prior to and after the proposed prepayment, less expected Administrative Expenses, shall be at least 1.1 times the regularly scheduled annual interest and principal payments on all Outstanding Bonds (excluding Bonds to be redeemed by such prepayment and all prior prepayments) in each future Fiscal Year and such prepayment will not impair the security of all Outstanding Bonds, as reasonably determined by the CFD Administrator.

I. TERM OF SPECIAL TAX

The Special Tax A shall be levied for a period not to exceed 40 years commencing in FY 2007-08. The Special Tax B shall be levied as long as necessary to meet the Special Tax Requirement for Services.

 $K:\CLIENTS2\Brawley\Mello\Springhouse\RMA\RMA \ final.doc$

APPENDIX C

Fiscal Year 2025-2026 Administration Report

City of Brawley Community Facilities District No. 2007-2 (Springhouse)

> SPECIAL TAX ROLL, FISCAL YEAR 2025-2026

Appendix C

City of Brawley CFD No. 2007-2 FY 2025-2026 Special Tax Roll

		FY 2025-2026	FY 2025-2026	FY 2025-2026
<u>APN</u>	TAX CLASS	SPECIAL TAX A	SPECIAL TAX B	TOTAL
048-460-001-000	1	\$0.00	\$618.30	\$618.30
048-460-002-000	2	\$0.00	\$618.30	\$618.30
048-460-003-000	4	\$0.00	\$618.30	\$618.30
048-460-004-000	4	\$0.00	\$618.30	\$618.30
048-460-005-000	2	\$0.00	\$618.30	\$618.30
048-460-006-000	1	\$0.00	\$618.30	\$618.30
048-460-007-000	1	\$0.00	\$618.30	\$618.30
048-460-008-000	2	\$0.00	\$618.30	\$618.30
048-460-009-000	4	\$0.00	\$618.30	\$618.30
048-460-010-000	4	\$0.00	\$618.30	\$618.30
048-460-011-000	2	\$0.00	\$618.30	\$618.30
048-460-012-000	1	\$0.00	\$618.30	\$618.30
048-460-013-000	1	\$0.00	\$618.30	\$618.30
048-460-014-000	2	\$0.00	\$618.30	\$618.30
048-460-015-000	4	\$0.00	\$618.30	\$618.30
048-460-016-000	4	\$0.00	\$618.30	\$618.30
048-460-017-000	2	\$0.00	\$618.30	\$618.30
048-460-018-000	1	\$0.00	\$618.30	\$618.30
048-460-019-000	1	\$0.00	\$618.30	\$618.30
048-460-020-000	2	\$0.00	\$618.30	\$618.30
048-460-021-000	4	\$0.00	\$618.30	\$618.30
048-460-024-000	4	\$0.00	\$618.30	\$618.30
048-460-025-000	2	\$0.00	\$618.30	\$618.30
048-460-026-000	1	\$0.00	\$618.30	\$618.30
048-460-027-000	1	\$0.00	\$618.30	\$618.30
048-460-028-000	2	\$0.00	\$618.30	\$618.30
048-460-029-000	4	\$0.00	\$618.30	\$618.30
048-460-030-000	4	\$0.00	\$618.30	\$618.30
048-460-031-000	2	\$0.00	\$618.30	\$618.30
048-460-032-000	1	\$0.00	\$618.30	\$618.30
048-460-033-000	1	\$0.00	\$618.30	\$618.30
048-460-034-000	2	\$0.00	\$618.30	\$618.30
048-460-035-000	4	\$0.00	\$618.30	\$618.30
048-460-036-000	4	\$0.00	\$618.30	\$618.30
048-460-037-000	2	\$0.00	\$618.30	\$618.30
048-460-038-000	1	\$0.00	\$618.30	\$618.30
048-460-039-000	1	\$0.00	\$618.30	\$618.30
048-460-040-000	2	\$0.00	\$618.30	\$618.30
048-460-041-000	4	\$0.00	\$618.30	\$618.30
048-460-042-000	1	\$0.00	\$618.30	\$618.30

Appendix C

City of Brawley CFD No. 2007-2 FY 2025-2026 Special Tax Roll

		FY 2025-2026	FY 2025-2026	FY 2025-2026
<u>APN</u>	TAX CLASS	SPECIAL TAX A	SPECIAL TAX B	TOTAL
048-460-043-000	1	\$0.00	\$618.30	\$618.30
048-460-044-000	2	\$0.00	\$618.30	\$618.30
048-460-046-000	1	\$0.00	\$618.30	\$618.30
048-460-047-000	1	\$0.00	\$618.30	\$618.30
048-460-048-000	2	\$0.00	\$618.30	\$618.30
048-460-049-000	1	\$0.00	\$618.30	\$618.30
048-460-050-000	2	\$0.00	\$618.30	\$618.30
048-460-051-000	1	\$0.00	\$618.30	\$618.30
048-460-052-000	2	\$0.00	\$618.30	\$618.30
048-460-053-000	2	\$0.00	\$618.30	\$618.30
048-460-054-000	2	\$0.00	\$618.30	\$618.30
048-460-055-000	1	\$0.00	\$618.30	\$618.30
048-460-056-000	2	\$0.00	\$618.30	\$618.30
048-460-058-000	1	\$0.00	\$618.30	\$618.30
048-460-059-000	1	\$0.00	\$618.30	\$618.30
048-460-060-000	2	\$0.00	\$618.30	\$618.30
048-460-061-000	1	\$0.00	\$618.30	\$618.30
048-460-062-000	2	\$0.00	\$618.30	\$618.30
048-460-063-000	1	\$0.00	\$618.30	\$618.30
048-460-064-000	2	\$0.00	\$618.30	\$618.30
048-460-065-000	1	\$0.00	\$618.30	\$618.30
048-460-066-000	1	\$0.00	\$618.30	\$618.30
048-460-067-000	2	\$0.00	\$618.30	\$618.30
048-460-068-000	2	\$0.00	\$618.30	\$618.30
048-460-069-000	1	\$0.00	\$618.30	\$618.30
048-460-070-000	2	\$0.00	\$618.30	\$618.30
048-460-071-000	2	\$0.00	\$618.30	\$618.30
048-460-072-000	1	\$0.00	\$618.30	\$618.30
048-460-073-000	2	\$0.00	\$618.30	\$618.30
048-460-074-000	1	\$0.00	\$618.30	\$618.30
048-460-075-000	1	\$0.00	\$618.30	\$618.30
048-460-076-000	1	\$0.00	\$618.30	\$618.30
048-460-077-000	1	\$0.00	\$618.30	\$618.30
048-460-078-000	1	\$0.00	\$618.30	\$618.30
048-460-079-000	1	\$0.00	\$618.30	\$618.30
048-460-080-000	2	\$0.00	\$618.30	\$618.30
048-460-081-000	2	\$0.00	\$618.30	\$618.30
048-460-082-000	1	\$0.00	\$618.30	\$618.30
048-460-083-000	1	\$0.00	\$618.30	\$618.30
048-460-084-000	2	\$0.00	\$618.30	\$618.30

Appendix C

City of Brawley CFD No. 2007-2 FY 2025-2026 Special Tax Roll

<u>APN</u>	TAX CLASS	FY 2025-2026 <u>SPECIAL TAX A</u>	FY 2025-2026 SPECIAL TAX B	FY 2025-2026 TOTAL
048-460-085-000	2	\$0.00	\$618.30	\$618.30
048-460-086-000	1	\$0.00	\$618.30	\$618.30
048-460-087-000	1	\$0.00	\$618.30	\$618.30
048-460-088-000	1	\$0.00	\$618.30	\$618.30
048-460-089-000	2	\$0.00	\$618.30	\$618.30
048-460-090-000	2	\$0.00	\$618.30	\$618.30
048-460-091-000	1	\$0.00	\$618.30	\$618.30
048-460-092-000	1	\$0.00	\$618.30	\$618.30
048-460-093-000	2	\$0.00	\$618.30	\$618.30
048-460-094-000	1	\$0.00	\$618.30	\$618.30
048-460-095-000	2	\$0.00	\$618.30	\$618.30
048-460-096-000	1	\$0.00	\$618.30	\$618.30
048-460-097-000	1	\$0.00	\$618.30	\$618.30
048-460-098-000	1	\$0.00	\$618.30	\$618.30
048-460-099-000	2	\$0.00	\$618.30	\$618.30
048-460-100-000	1	\$0.00	\$618.30	\$618.30
048-460-101-000	1	\$0.00	\$618.30	\$618.30
048-460-102-000	2	\$0.00	\$618.30	\$618.30
048-460-103-000	2	\$0.00	\$618.30	\$618.30
048-460-104-000	2	\$0.00	\$618.30	\$618.30
048-460-105-000	2	\$0.00	\$618.30	\$618.30
048-460-106-000	2	\$0.00	\$618.30	\$618.30
048-460-107-000	1	\$0.00	\$618.30	\$618.30
048-460-108-000	1	\$0.00	\$618.30	\$618.30
048-460-109-000	1	\$0.00	\$618.30	\$618.30
048-460-110-000	1	\$0.00	\$618.30	\$618.30
Total Number of Par	cels Taxed	0	106	106
Total FY 2025-2026 Special Tax		\$0.00	\$65,539.80	\$65,539.80



40.2

18201 VON KARMAN AVENUE, SUITE 220 IRVINE, CA 92612 PHONE (800) 969-4DTA

Public Finance
Public-Private Partnerships
Development Economics
Clean Energy Bonds



18201 Von Karman Avenue, Suite 220 Irvine, CA 92612



Ms. Silvia Luna Finance Director City of Brawley 400 Main Street Brawley, CA 92227

Subject: City of Brawley CFD Nos. 2005-2 (Gateway) and 2017-1 (Rancho Porter)

Dear Ms. Luna:

Pursuant to the Rate and Method of Apportionment for City of Brawley CFD No. 2005-2, except for the initial levy to reimburse the City for the costs of forming CFD No. 2005-2, special taxes can only be levied on developed residential property.

Pursuant to the Rate and Method of Apportionment for City of Brawley CFD No. 2017-1, special taxes can only be levied on developed residential property.

Based on our review of the City's building permit records, there is no developed residential property within CFD Nos. 2005-2 and 2017-1. As a result, there will be no fiscal year 2025-2026 special taxes levied on property in CFD Nos. 2005-2 and 2017-1.

Should you have any questions or concerns, please contact me at (800) 969-4DTA.

Sincerely,

Andrea Roess Managing Director

City of Brawley

City Council June 17, 2025 Agenda Item No 4e

STAFF REPORT



To: City Council

From: Silvia Luna, Finance Director Prepared by: Silvia Luna, Finance Director

Subject: Bernardo Padilla Landscape and Lighting District

RECOMMENDATION:

Adopt a Resolution approving the Bernardo Padilla Assessment District direct charge for fiscal year 2025/2026.

BACKGROUND INFORMATION:

The Bernardo Padilla Landscape and Lighting District (LLD) was formed in 1993. The LLD is north of River Drive approximately 600 feet east of North Imperial Avenue. On August 9, 2016, the Imperial County Auditor-Controller's Office notified the City of Brawley that all 129 parcels are now subject to the LLD parcel tax. For the fiscal year (FY) 2025/26, the assessment amount remains at \$79.84 per parcel for a total annual assessment of \$10,299.36 for the 129 parcels.

Annually, the City must take certain actions to allow the City to levy annual assessments pertaining to the LLD. These actions include adopting a Resolution and sending a direct charge notification to the County Assessor's Office.

FISCAL IMPACT:

Anticipated revenues for \$10,299.36 will be included in the FY 2025/26 budget and shall be deposited to the Bernardo Padilla LLD Fund in account number 241-511.100-410.100.

ALTERNATIVES:

No alternatives are recommended; the assessment was formed for landscape and lighting of the Bernardo Padilla subdivision which are paid for by the City of Brawley.

ATTACHMENTS:

1. Resolution 2025- Confirming the Bernardo Padilla Subdivision Assessment District

REPORT COORDINATED WITH (other than person preparing the staff report):

Staff, Title or Consultant, Agency

REPORT APPROVAL(S):

Staff, Title or Consultant, Agency

Status - Date of Status

Jimmy Duran, City Manager Silvia Luna, Finance Director Approved - 6/13/2025 Approved - 6/13/2025

RESOLUTION NO. 2025-

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BRAWLEY, CALIFORNIA, CONFIRMING THE BERNARDO PADILLA SUBDIVISION LIGHTING AND LANDSCAPE ASSESSMENT DISTRICT FOR FISCAL YEAR 2025/26.

WHEREAS, a tentative map for a development known as Bernardo Padilla Subdivision has been approved by the City of Brawley; and:

WHEREAS, one condition of approval is the establishment of an assessment district to provide for the construction, operation, maintenance and servicing of the landscaping, lighting, and appurtenant facilities within the Bernardo Padilla Subdivision; and

WHEREAS, on June 21, 1993, the City Council adopted Resolution 93-32 forming said assessment district; and

WHEREAS, on July 5, 1994, the City Council adopted resolution No. 94-41 amending the boundaries and assessment amount of said assessment district to reflect the approval of the final map for the second phase of the Bernardo Padilla Subdivision; and

WHEREAS, on December 19, 1994, the City Council approved the Final Subdivision Map BTM 90-20 Unit No. 3., and

WHEREAS, on or about August 8, 2011, the City Council was advised by the Imperial County Assessor that parcel APN 047-461-083-000 is a non-taxable parcel for fiscal year 2011-2012, but that said parcel may become taxable in the future; and

WHEREAS, on August 9, 2016, the City of Brawley was informed by the Imperial County Auditors-Controller's Office that all 129 parcels are now taxable.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BRAWLEY AS FOLLOWS:

- Section 1. Improvements shall include landscaping, lighting, and appurtenant facilities as outlined in Resolution No. 94-01.
- Section 2. The assessment district shall be known as the City of Brawley Landscaping and Lighting Maintenance District No. 1 and is located North of River Drive approximately six hundred feet (600') east of North Imperial Avenue.
- Section 3. The assessment for fiscal year 2025/26 shall be \$10,299.36 accounting for all taxable parcels (Exhibit A).

APPROVED, PASSED AND ADOPTED at a regular meeting of the City of Brawley held on the 17th day of June 2025.

CITY OF BRAWLEY, CALIFORNIA

Gil Rebollar, Mayor

STATE OF CALIFORNIA COUNTY OF IMPERIAL CITY OF BRAWLEY



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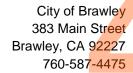
Ana Gutierrez, City Clerk

I, Ana Gutierrez, Acting Deputy City Clerk of the City of Brawley, California, DO HEREBY CERTIFY that the foregoing Resolution No. 2025— was passed and adopted by the City Council of the City of Brawley, California, at a regular meeting held on the 17th day of June 2025, and that it was so adopted by the following roll call vote:

AYES: NAYES: ABSTAIN: ABSENT:

DATED: June 17, 2025

Ana Gutierrez, City Clerk





06/11/2025

The Honorable Gavin Newsom Governor of California 1021 O Street, Suite 9000 Sacramento, CA 95814

RE: Letter of Support for Calipatria State Prison

Dear Governor Newsom,

On behalf of the City of Brawley, I am writing to express our strong support for the continued operation of **Calipatria State Prison**, a vital institution in the Imperial Valley region.

Calipatria State Prison plays a significant role in supporting not only the economy of the City of Calipatria, but also that of the entire region. It provides stable, good-paying jobs in a part of California that has long faced systemic economic challenges and high unemployment. Many of the employees at the facility are local residents, and the prison's presence helps sustain nearby businesses, city revenues, and essential services.

Beyond its economic importance, Calipatria State Prison contributes to regional public safety and provides valuable partnerships with local governments. The relationship between the prison and the surrounding communities has been one of mutual respect and collaboration.

We understand that California is working to address important fiscal realities and reimagine public safety. As those conversations continue, we respectfully ask that the needs of rural communities like ours, who too often go unseen in statewide decisions, be carefully weighed. The closure of a facility like Calipatria State Prison would have long-term ripple effects that would be difficult to reverse for our entire county and greater region.

We urge you to consider the broader impact on the workers, families, and cities who depend on this institution as a cornerstone of local stability. Thank you for your continued leadership and for your commitment to all Californians.

Sincerely,

Gil Rebollar Mayor, City of Brawley

City of Brawley

City Council June 17, 2025 Agenda Item No 6a

STAFF REPORT



To: City Council

From: Sylvia Vizcarra, Human Resources Generalist Prepared by: Sylvia Vizcarra, Human Resources Generalist

Subject: Public Hearing – AB 2561 Compliance with Government Code Section 3502.3:

Opportunity for Bargaining Units to Comment on Negotiable Impacts and

Effects

RECOMMENDATION:

That the City Council hold a public hearing pursuant to Assembly Bill (AB) 2561 and Government Code section 3502.3 to allow recognized employee organizations the opportunity to comment on any negotiable impacts and effects related to the City's adopted employment-related policy.

BACKGROUND INFORMATION:

In accordance with AB 2561, the City has adopted a policy related to employment matters and provided the required notice to all recognized bargaining units. As required by Government Code section 3502.3, the City must provide an opportunity for recognized employee organizations to comment on the potential negotiable impacts and effects of the City's policy as it relates to mandatory subjects of bargaining.

The City has adopted the policy and procedures required under AB 2561 and is now conducting the public hearing to comply with the associated notice and comment requirements.

FISCAL IMPACT:

None at this time.

ALTERNATIVES:

- 1. Receive and file public comments from recognized employee organizations without further action at this time.
- 2. Direct staff to engage in the meet-and-confer process with any bargaining unit(s) that raise negotiable impacts and effects during the hearing, in accordance with Government Code section 3502.3.
- 3. Schedule a follow-up discussion or closed session to address potential labor relations matters, if applicable.
- 4. Take no action, though this is not recommended as it may be inconsistent with the intent of AB 2561 and the City's obligations under the Meyers-Milias-Brown Act.

ATTACHMENTS:

1.

REPORT COORDINATED WITH (other than person preparing the staff report):

Staff, Title or Consultant, Agency

, , ,



Staff, Title or Consultant, Agency Silvia Luna, Finance Director Jimmy Duran, City Manager <u>Status – Date of Status</u> Approved - 6/13/2025 Approved - 6/13/2025

City of Brawley

City Council June 17, 2025 Agenda Item No 6b

STAFF REPORT





To: City Council

From: Silvia Luna, Finance Director Prepared by: Silvia Luna, Finance Director

Subject: Resolution Authorizing and Approving Interim Expenditures Prior to Adoption

of the FY 2025-26 Overall Budget

RECOMMENDATION:

Adopt Resolution No. 2025-___ authorizing interim expenditures at the levels established by the approved Fiscal Year 2024-25 Overall Budget, to allow for the payment of routine expenses—including payroll and vendor commitments—until the FY 2025-26 Overall Budget is adopted.

BACKGROUND INFORMATION:

Each year, the City Council adopts an annual budget that represents the City's financial plan for the fiscal year. The current budget for FY 2024-25 covers the period from July 1, 2024, through June 30, 2025.

The City's budget is typically presented to the Council and the public through multiple budget study sessions and public hearings to allow for input and discussion prior to adoption and before the beginning of the next fiscal year (July 1st). However, due to the current administrative transition period, ongoing updates to federal and state regulations, and the City's extensive list of strategic priorities, it is in the City's best interest to extend the FY 2025-26 budget preparation timeline. This extension will allow City staff, the Council, and the public to work collaboratively to align priorities with the projected economic outlook, refine revenue and expenditure estimates, and ensure the development of a robust, transparent, and fiscally responsible budget.

To ensure the uninterrupted delivery of essential public services—including water distribution, sewer collection, and public safety—City Council authorization is required to permit interim expenditures after the close of the current fiscal year and prior to the formal adoption of the new budget.

Without this authorization, the City would be unable to process payroll or meet its financial obligations to vendors, which could result in significant disruptions to essential services and operations. Approval of this resolution will ensure financial continuity and uninterrupted operations for the City of Brawley while staff, the City Council, and the public continue working collaboratively on the FY 2025-26 budget. This action will safeguard essential services, maintain employee payroll, and allow the City to meet its contractual obligations. Staff recommends that the City Council adopt Resolution No. 2025-____, authorizing interim expenditures at FY 2024-25 budget levels until the FY 2025-26 Overall Operational and Capital Budget is formally adopted.

FISCAL IMPACT:

Interim expenditures will be conducted in accordance with the levels established by the approved FY 2024-25 Overall Budget. No new expenditures outside of routine operations will be authorized under this resolution. This action does not approve additional spending but allows the continuation of regular operational expenses on an interim basis.

ALTERNATIVES:

If the City Council does not approve the interim expenditures, there may be impacts to the continuation of City services, as the City would be unable to process payroll or meet financial commitments during this period.

ATTACHMENTS:

1. Resolution 2025 - Authorize and Approve Interim expenditures prior FY25-26 Budget Adoption

REPORT COORDINATED WITH (other than person preparing the staff report):

Staff, Title or Consultant, Agency
Jimmy Duran, Interim City Manager,,

REPORT APPROVAL(S):

Staff, Title or Consultant, Agency Jimmy Duran, City Manager Silvia Luna, Finance Director Status – Date of Status Approved - 6/13/2025 Approved - 6/13/2025

RESOLUTION NO. 2025-

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BRAWLEY, CALIFORNIA AUTHORIZING AND APPROVING INTERIM EXPENDITURES PRIOR TO ADOPTION OF THE FY 2025-26 OVERALL BUDGET FOR THE CITY OF BRAWLEY.

WHEREAS, the Brawley City Council adopted an annual budget that represented the plan for conducting the financial affairs of the City for the fiscal year beginning July 1, 2024 and ending June 30, 2025; and

WHEREAS, it is anticipated that the Fiscal Year 25-26 Overall Operational and Capital Budget will not be submitted to the City Council before July 1, 2025; and

WHEREAS, the continuous delivery of public services that encompass water distribution, sewer collection and public safety are of value to the community; and

WHEREAS, an interruption in services is not desirable and the Brawley City Council recognizes that ongoing expenditures are required to continue providing public services.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF BRAWLEY DOES HEREBY AUTHORIZE interim expenditures at the levels established by the approved Fiscal Year 2024-25 Overall Budget to allow for payment of routine expenses, including payroll and vendor commitments.

APPROVED, PASSED AND ADOPTED at a regular meeting held on the 17th day of June, 2025.

CITY OF BRAWLEY, CALIFORNIA

Gil	Rebollar,	Mayor	

STATE OF CALIFORNIA COUNTY OF IMPERIAL CITY OF BRAWLEY

ATTEST:

Ana Gutierrez, City Clerk

I, Ana Gutierrez, City Clerk of the City of Brawley, California, DO HEREBY CERTIFY that the foregoing Resolution No. 2025— was passed and adopted by the City Council of the City of Brawley, California, at a regular meeting held on the 17th day of June 2025, and that it was so adopted by the following roll call vote:

AYES: NAYES: ABSTAIN: ABSENT: 6b.

DATED: June 17, 2025

Ana Gutierrez, City Clerk

City of Brawley

City Council June 17, 2025 Agenda Item No 6c

STAFF REPORT

To: City Council

From: Romualdo Medina, Public Works Director

Prepared by: Ana Gutierrez, Public Works Analyst

Subject: Purchase of Chemical Products

RECOMMENDATION:

Award Project No. 2025-05 Purchase of Chemical Products for Water Treatment Plant, Wastewater Treatment Plant, and Parks & Recreation.

BACKGROUND INFORMATION:

The City advertises biennially the purchase of chemicals for the operation of the Water Treatment Plant, Wastewater Treatment Plant, Lions Center Pool, and the Alyce Geraux Splash Pad. The chemicals used are Liquid Chlorine, Copper Sulfate, Clarifloc C3808-P, Clarifloc WE-474, Ferric Sulfate, Aluminum Chloralhydrate (ACH), Hydrochloric Acid (Muriatic Acid), Sodium Bicarbonate.

On May 7, 2025, the city received four bids as follows: (See Table Attached)

Brenntag Pacific Inc. Santa Fe, Springs

Univar Solutions Commerce, CA

Kemira Water Solutions, Inc.

Lawrence, KS

Polydyne Inc.

Riceboro, GA

It is the Staff's recommendation to award on a yearly basis, the Chemical Contracts for various vendors to be included in the Fiscal Year 2025/2026 budget within various Funds and departments. The following is an approximation summary of the annual expenditure by location

Wastewater

Polydyne, Inc. \$103,800.00



Water

Brenntag \$285,838.75 Kemira \$134,848.00 Polydyne, Inc. \$56,007.00 \$476,693.75 6 C

Parks & Recreation

Brenntag \$ 1,255.50

Once the Lions Center Pool is in operation, the City will request a proposal for the additional chemicals and will present it to the Council, and if approved, add the quantities to the various contracts.

FISCAL IMPACT:

The FY25/26 Budget includes sufficient funds to meet the operational needs of each department. Below are some of the annual chemical expense estimates by department:

Water Plant \$476,694 Wastewater Treatment Plant \$103,800 Parks and Recreation \$1,255

These quantities are approximations only and could fluctuate based on last year's usage.

ALTERNATIVES:

None at this time.

ATTACHMENTS:

1. Bid Summary

REPORT COORDINATED WITH (other than person preparing the staff report):

Staff, Title or Consultant, Agency

, , ,

REPORT APPROVAL(S):

Staff, Title or Consultant, AgencyStatus – Date of StatusJimmy Duran, City ManagerApproved - 6/13/2025Silvia Luna, Finance DirectorApproved - 6/13/2025

City of Brawley Bid Results

Purchase of Chemical Products for Water Treatment Plant, Wastewater Treatment Plant			urchase of Chemical Products for Water Treatment Plant, Wastewater Treatment Plant Univar Sol		Solutions	Kemira Wate	er Solutions, Inc.	Brennta	g Pacfic Inc.	Polyd	lyne Inc.
	and Parks & Recreation			2600 S. Garfield Ave		4321 W. 6th St.		10747 Patterson Place		1 Chemical Plant Road	
	Specification No. 2025-05			Commerc	ce, CA 90040	Lawrenc	e, KS 66049	Santa Fe Spi	rings, CA 90670	Riceboro	, GA 31323
	Bid Opening: May 7, 2025 @ 2:00	PM		(323)	727-7005	(785)	842-7424	(562)	903-9626	(800)	848-7659
Bid Schedule	Description	Unit of measure	Est. Quantity per Year	Unit Cost	Amount	Unit Cost	Amount	Unit Cost	Amount	Unit Cost	Amount
Α	Liquid Chlorine (WTP)	GAL	75,000	<u>\$3.02</u>	\$226,500.00	NO BID		\$3.75	\$281,250.00	NO BID	
В	Copper Sulfate (WTP)	LBS	1,250	NO BID		NO BID		\$3.671	<u>\$4,588.75</u>	NO BID	
С	Clarifloc C3808-P (WTP)	GAL	6,300	NO BID		NO BID		NO BID		<u>\$8.89</u>	\$56,007.00
С	Clarifloc WE-474 (WWTP)	GAL	6,000	NO BID		NO BID		NO BID		<u>\$17.30</u>	\$103,800.00
D	Ferric Sulfate (WTP)	Dry Ton	132	NO BID		<u>\$569.00</u>	<u>\$75,108.00</u>	NO BID		NO BID	
Е	Aluminum Chlorohydrate (ACH) (WTP)	LBS	103,000	NO BID		<u>\$0.58</u>	<u>\$59,740.00</u>	<u>\$0.79</u>	<u>\$80,855.00</u>	NO BID	
F	Hydrochloric Acid (Muriatic Acid) (PARKS)	GAL	450	\$8.33	<u>\$3,748.50</u>	NO BID		<u>\$1.29</u>	<u>\$580.50</u>	NO BID	
G	Sodium Bicarbonate (PARKS)	LBS	150	NO BID		NO BID		<u>\$4.50</u>	<u>\$675.00</u>	NO BID	
			Totals		<u>\$230,248.50</u>		<u>\$134,848.00</u>		<u>\$367,949.25</u>		<u>\$159,807.00</u>

City of Brawley

City Council June 17, 2025 Agenda Item No 6d

STAFF REPORT



To: City Council

From: Jonathan Blackstone, Assistant Chief of Police Prepared by: Jonathan Blackstone, Assistant Chief of Police

Subject: Approve renewal of Operational Agreement between the Brawley Police

Department and the Imperial County District Attorney's Office Victim Witness

Assistance Program

RECOMMENDATION:

Review and approve the Operational Agreement

BACKGROUND INFORMATION:

If approved the Operational Agreement will be for a period of 2 years. The Operational Agreement will serve to improve coordination between the Imperial County District Attorney's Office Victim Witness Assistance Program and the Brawley Police Department to provide maximum assistance for crime victims residing in Brawley.

Victim Witness is a participant of the Community Crisis Response Team and has the capability of providing crucial services to victims, such as victim's informed crisis intervention, needs assessments, debriefing, referrals to local resources, emergency assistance, property return/release, assistance with victim's compensation board applications, victim's rights education, orientation to the criminal justice system and case status and dispositions.

It is the recommendation of the Chief of Police that Council approve the attached Operational Agreement.

FISCAL IMPACT:

None

ALTERNATIVES:

None

ATTACHMENTS:

1. ICDA Victim Witness Operational Agreement

REPORT COORDINATED WITH (other than person preparing the staff report):

Staff, Title or Consultant, Agency

REPORT APPROVAL(S):

Staff, Title or Consultant, Agency Jimmy Duran, City Manager Silvia Luna, Finance Director Status – Date of Status Approved - 6/13/2025 Approved - 6/13/2025

IMPERIAL COUNTY DISTRICT ATTORNEY'S OFFICE

Jeffrey A. Brooker Assistant District Attorney





IMPERIAL COUNTY DISTRICT ATTORNEY'S OFFICE VICTIM WITNESS ASSISTANCE PROGRAM AND BRAWLEY POLICE DEPARTMENT OPERATIONAL AGREEMENT EFFECTIVE 7/1/2025-6/30/2027

This Operational Agreement stands as evidence that the <u>Imperial County District Attorney's Office Victim Witness Assistance Program</u> and the <u>Brawley Police Department</u> will renew their commitment to work together toward the mutual goal of providing maximum available assistance for crime victims residing in <u>Brawley, CA</u>. Both agencies believe that implementation of the activities described herein will further this goal. To this end, each agency agrees to participate by coordinating/providing the following:

- The Imperial County District Attorney's Office Victim Witness Assistance Program and the Brawley Police Department shall make mutual referrals as appropriate.
- The Brawley Police Department will refer victims to the Victim Witness Assistance Program by providing victims with contact information or by directly contacting Victim Witness by phone or email to request assistance.
- Victim Witness personnel will be readily available to the Brawley Police Department for service provisions through direct referral of all victims of crime.
- Victim Witness personnel shall provide training to law enforcement on services available to crime victims as needed.
- Regularly scheduled meetings between Brawley Police Department representative and Program Director of Victim Witness while participating on the Child Abuse Response Team, Sexual Assault Response Team, and Death Review Team.
- The Imperial County District Attorney's Office Victim Witness Assistance Program staff shall be available to the Brawley Police Department at 940 W. Main Street, Suite 102, El Centro, CA 92243, (442) 265-1175

We, the undersigned as authorized representatives of the Imperial County District Attorney's Office Victim Witness Assistance Program and Brawley Police Department hereby approve this document.

DATE:	DATE:
 Jimmy Duran	Melissa Lopez-Moore
Chief of Police	Program Director
Brawley Police Department	Victim Witness Assistance Program

City of Brawley

City Council June 17, 2025 Agenda Item No 6e

STAFF REPORT



To: City Council

From: John Tang, Parks and Recreation Manager
Prepared by: John Tang, Parks and Recreation Manager

Subject: Authorize the clay procurement from West Coast Sand and Gravel Inc. using

the funds from the MLB Grant.

RECOMMENDATION:

Authorize the acquisition of clay from West Coast Sand and Gravel Inc. using the financial resources allocated through the MLB Grant

BACKGROUND INFORMATION:

The City of Brawley has secured a grant from Major League Baseball totaling \$33,310, designated for enhancing the quality of the playing fields at Hinojosa Park and Abe Gonzales Park through the acquisition of high-quality clay. This agenda item seeks approval for the procurement of clay from West Coast Sand and Gravel Inc., which submitted the lowest bid among three quotes obtained. The procurement process emphasizes transparency and accountability, ensuring maximized benefits for the local community, particularly for youth sports programs.

Hinojosa Park and Abe Gonzales Park serve as essential recreational facilities within the City of Brawley and are extensively utilized by the community for various sports activities, especially baseball. The existing clay on the fields has deteriorated over time, adversely affecting the quality and safety of the playing surfaces. In recognition of the necessity for enhancement, the City applied for a grant from Major League Baseball and was awarded \$33,310 specifically for acquiring new clay.

The City of Brawley solicited quotes from three reputable suppliers to ensure a fair and transparent procurement process. Following a thorough evaluation, West Coast Sand and Gravel Inc. was identified as the lowest bidder. The procurement process adhered to the following key steps: identification of the requirement for new clay to improve field conditions, application and approval for a grant from Major League Baseball, solicitation of quotes from three potential suppliers, evaluation of the quotes based on cost, quality, and supplier reputation, and selection of West Coast Sand and Gravel Inc. as the preferred supplier.

FISCAL IMPACT:

None to the City as funds are available from the MLB Grant.

Description Account Number Amount Revenue, MLB Grant 411-511.000-800.300 \$33,310.00

ALTERNATIVES:

None

ATTACHMENTS:

1. BIDs



Staff, Title or Consultant, Agency

, , ,

REPORT APPROVAL(S):

Staff, Title or Consultant, Agency Silvia Luna, Finance Director Jimmy Duran, City Manager Status – Date of Status Approved - 6/13/2025 Approved - 6/13/2025



P.O. Box 5067 Buena Park, CA 90622 Billing: (800) 522-0282 Fax: (714) 562-2758

Quote Date	Exp. Date	Quote #
5/16/2025	8/14/2025	220370
	Quoted	i By
	Larry Bla	asdel

Abe Gonzales Park

www.wcsg.com

Customer 650 Job

COD-Palm Springs

383 Main Street Brawley, CA 92227

Contact: Jesus Alvarez
Phone: (760) 906-4511 Fax:

Email: Jesus.Alvarez@brawley-ca.gov

Product	Qty	U/M	Sell Price	Sales Tax	Unit Total
MSU FIELDER CHOICE INFIELD MIX	7	TT	\$2,173.00	\$190.14	\$2,363.14
\$16,550 TOTAL FOR 7 TRUCKS AND TRAILERS					

Notes

IF CUSTOMER REQUESTS DELIVERY OR ACCEPTS THE MATERIALS AND/OR SERVICES IDENTIFIED IN THIS QUOTE, OR AGREES TO THIS QUOTE, THIS QUOTE SHALL BE THE AGREEMENT BETWEEN THE PARTIES FOR SUCH MATERIALS AND/OR SERVICES, UNLESS THE PARTIES MAKE A DIFFERENT AGREEMENT IN WRITING PRIOR TO DELIVERY OF MATERIALS AND/OR SERVICES.

ALL MATERIALS ARE IN COMPLIANCE WITH MATERIAL SPECIFICATION AT THE PLANT; WCSG TAKES NO RESPONSIBILITY FOR ANY SEGREGATION OR DEGRADATION WHICH CAN TAKE PLACE DURING TRANSIT OR WHILE HANDLING MATERIALS ON THE JOB.

MATERIAL QUOTES SUBJECT TO AVAILABILITY. PRICES QUOTED ARE FOR DELIVERY MON-FRI STANDARD WORKING HOURS (UNLESS OTHERWISE NOTED).
26 TON MINIMUM FREIGHT APPLIES TO LOADS REQUESTED LESS THAN FULL LOAD (UNLESS OTHERWISE NOTED). QUOTED PRICES DO NOT REFLECT
PREVAILING WAGE RATES UNLESS EXPRESSLY INDICATED ON THIS QUOTE. STANDBY CHARGES APPLY AFTER 20 MINUTES (UNLESS OTHERWISE NOTED)
TO BE CHARGED ON A PER MINITE BASIS

ALL MATERIAL SALES ARE F.O.B. POINT OF ORIGIN AND TITLE PASSES TO BUYER PRIOR TO TRANSPORTATION. ALL PRICES ARE SUBJECT TO AVAILABILITY. WEST COAST SAND & GRAVEL HAS A PRIVACY POLICY WHICH CAN BE VIEWED AT WWW.WCSG.COM



P.O. Box 5067 Buena Park, CA 90622 Billing: (800) 522-0282 Fax: (714) 562-2758

Quote Date	Exp. Date	Quote #
5/29/2025	8/27/2025	221426
	Quoted	і Ву
	Lynda Roo	driguez

www.wcsg.com

Customer 650 Job HINOJOSA PPARK

COD-Palm Springs

383 Main Street Brawley, CA 92227

Contact: JESUS

Phone: (760) 906-4511 Fax:

Email: Jesus.Alvarez@brawley-ca.gov

Product	Qty	U/M	Sell Price	Sales Tax	Unit Total
MSU FIELDER CHOICE INFIELD MIX	6	TT	\$2,173.00	\$190.14	\$2,363.14
\$14,179.00 - TOTAL 6 TRUCKS AND TRASFERS					

Notes

IF CUSTOMER REQUESTS DELIVERY OR ACCEPTS THE MATERIALS AND/OR SERVICES IDENTIFIED IN THIS QUOTE, OR AGREES TO THIS QUOTE, THIS QUOTE SHALL BE THE AGREEMENT BETWEEN THE PARTIES FOR SUCH MATERIALS AND/OR SERVICES, UNLESS THE PARTIES MAKE A DIFFERENT AGREEMENT IN WRITING PRIOR TO DELIVERY OF MATERIALS AND/OR SERVICES.

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MATERIAL QUOTES SUBJECT TO AVAILABILITY. PRICES QUOTED ARE FOR DELIVERY MON-FRI STANDARD WORKING HOURS (UNLESS OTHERWISE NOTED).
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202506-18 **Date:** 06/05/2025

Cust#: POS

SOLD TO:
CITY OF BRAWLEY
QUOTE ONLY
A GONZALEZ PARK

Date Ticket	Description	Unit	Quantity	Rate	Tax	Subtotal
06/05	INFIELD CLAY MIX	Tons	175.00	123.50 ***	******	21,612.50

Subtotal: 21,612.50

Tax: 1,783.03

Total: 23,395.53

Paid By: Cash
Check
Credit Card
X Account
Ck# or Auth#:

PROPERTY DAMAGE RELEASE: Customer acknowledges that Havens & Sons Trucking "Havens" will preform loading of materials at customers request which could result in property damage to said vehicle. It is the customers sole responsibility to understand said vehicles capabilities and BST will not be held liable at anytime. The loading and unloading will be at customers own risk. Havens and its employees will use extreme caution to ensure material is loaded safely and properly. Customer also acknowledges that Havens may make deliveries inside the curb or onto property at customers request and sole risk. Customer agrees that if deliveries are made inside the curb or onto private property Havens will not be responsible for damage of any kind. This includes and is not limited to damaging curbs, painted, stained or stamped concrete driveways, sidewalks underground improvements, building or other structures.

I HAVE READ AND UNDERSTAND THE TERMS

Customer Signature X		
-	Received the above in good order	

ACCOUNT TERMS: PAYMENT DUE BY THE 20th OF THE FOLLOWING MONTH, (Section 7108,6 of the California Business & Professions Code).

A service charge of 1 1/2% per month (18% per annum) will be charged on past due accounts Debtor (Contractor) agrees to pay reasonable attorney fees and court costs in case of suit to collect.

WEIGHMASTER BY	DEPUTY



202506-17 **Date:** 06/05/20<mark>25</mark>

Cust#: POS

SOLD TO:
CITY OF BRAWLEY
QUOTE ONLY
HINOJOSA PARK

Date	Ticket	Description	Unit	Quantity	Rate	Tax	
06/05		INFLIED MIX	Tons	175.00	123.50 **	*****	21,612.50

Subtotal: 21,612.50

Tax: 1,783.03

Total: 23,395.53

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I HAVE READ AND UNDERSTAND THE TERMS

Customer Signature X	
	Received the above in good order

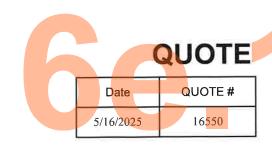
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A service charge of 1 1/2% per month (18% per annum) will be charged on past due accounts Debtor (Contractor) agrees to pay reasonable attorney fees and court costs in case of suit to collect.

WEIGHMASTER BY	DEPUTY

... -----





Name / Address		Deliv	Deliver To:			
ICITY OF BRAWLE	Y			ALES FIELD LEY, CA	PS	
QUOTES ARE GOOD FOR 30 DAYS FROM DATE ISSUED, DUE TO RISING COST OF FUEL						
Phone #	Fax#	E-mai	i	Р	LANT ADDRESS	Rep
9512772667	951-277-2204	CORONACLAYCO	@AOL.COM	10600 Dawson Cyn Rd, Temescal Valley, CA 92883 ROSE		
Description			Tons	Cost	Total	
ANGEL MIX FOB TRUCKING CHARG FUEL SURCHARGE	E			350 350	80.00 51.00 10.00%	28,000.00T 17,850.00 1,785.00
ALL ORDERS OVER \$1000.00 REQUIRE PO#, PRELIM INFO AND SIGNED QUOTIN SOME CASES A DEPOSIT. QUOTES ARE ESTIMATES ONLY CORONA CLAY WILL NOT ASSUME RESPONS FOR OVERAGES OR SHORTAGES ON YOUR PROJECT. SCHEDULING DELIVERIES OVER 200 TONS REQUIRE 4-5 BUSINESS DAYS NO PLEASE ALLOW UP TO 20% ADDITIONAL MATERIAL FOR LOSS OF COMPACT SOME MATERIALS. TO ACCEPT THIS QUOTATION PLEASE SIGN AND DATE				Subtotal	\$47,635.00	
			OTICE.	Sales Tax	(7.75%) \$2,170.00	
"Title to the materials shall pass directly from the seller to the buyer at the shipping poi to shipment. Seller shall set out and deduct freight charges prior to computing sales or			oint prior or use tax."	Total	\$49,805.00	