



City of Calimesa  
Public Services  
Community Facilities District No. 1  
(Law Enforcement, Fire, Paramedic,  
and Park Maintenance)

Special Tax Accountability Report  
(SB 165)  
Fiscal Year 2024/2025

Prepared for:  
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## SECTION I. BACKGROUND AND OVERVIEW

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The Local Agency Special Tax and Bond Accountability Act (“Accountability Act”) was enacted by California State Legislature through Senate Bill 165 to provide accountability measures for any local special tax and/or bond measure subject to voter approval on or after January 1, 2001. According to the requirements of the Accountability Act (*Sections 50075.1 and 53410 of the Government Code of the State of California*), the Local Agency Special Tax and Bond Accountability Act Compliance (the “Report”) must be filed annually by the local agency levying a special tax and/or issuing a bond measure on or before each January 1, commencing January 1, 2002 and shall contain a description of the following:

- (1) The amount of funds collected and expended to fund authorized facilities.
- (2) The status of any project required or authorized to be funded by the special tax and/or bond measure.

The information contained in this Report has been compiled and is being presented pursuant to and in accordance with the requirements outlined in the Accountability Act for Fiscal Year 2024/2025.

### A. Community Facilities District Background

On July 17, 2006, the City Council (“Council”) of the City of Calimesa (“City”) adopted a resolution of intention to form Public Services Community Facilities District No. 1 (Law Enforcement, Fire, Paramedic, and Park Maintenance) (“PSCFD No. 1”), for the purpose of (1) police protection services, (2) fire protection/paramedic services, and (3) park maintenance services that are in addition to those provided in the territory within the CFD prior to the formation of PSCFD No. 1 and (4) the incidental expenses related to financing, forming and administering PSCFD No. 1.

On September 18, 2006, City Council adopted resolutions establishing PSCFD No. 1 and the qualified electors of PSCFD No. 1 authorized the City to levy a special tax.

It is the City’s intention to annex new developments into CFD No.1 as they are approved to provide for the Services in new growth areas of the City. Since the formation of PSCFD No. 1 the City Council has adopted resolutions approving four (4) annexations: Annexation No. 1 (JP Ranch), Annexation No. 2 (Summerwind Trails), Annexation No. 3 (Oak Valley Partners) and Annexation No. 4 (Summerwind Commons).

## SECTION II. COLLECTION OF SPECIAL TAXES

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The table below provides a summary of the Special Taxes deposited, interest accrued, transfers, and other transactions within the Special Tax Fund for fiscal year ended June 30, 2025.

Item	Balance
<b>Beginning Balance as of July 1, 2024</b>	<b>\$474,349.44</b>
<b><u>Sources of Funds</u></b>	
Special Tax Receipts	\$890,548.35
Interest Earned	5,808.38
Miscellaneous Transfers (in) <sup>1</sup>	0.00
<i>Subtotal: Sources</i>	<i>\$896,356.73</i>
<b><u>Uses of Funds</u></b>	
Administrative Expenses	\$(14,384.65)
Public Safety Services	(885,000.00)
Miscellaneous Transfers (out)	0.00
<i>Subtotal: Uses</i>	<i>\$(899,384.65)</i>
<b>Ending Balance as of June 30, 2025</b>	<b>\$471,321.52</b>