



CONSENT CALENDAR

City of San Bernardino Request for Council Action

Date: July 17, 2024

To: Honorable Mayor and City Council Members

From: Rochelle Clayton, Acting City Manager;
C. Jeannie Fortune, Interim Director of Finance & Management Services

Department: Finance & Management Services

Subject: **Fiscal Year 2024-25 Special Tax Levies for Previously Formed Community Facilities Districts (Wards 3 and 5)**

Recommendation:

It is recommended that the Mayor and City Council of the City of San Bernardino, California:

1. Adopt Resolution No. 2024-158 of the Mayor and City Council of the City of San Bernardino, California, Levying Special Taxes to be Collected During Fiscal Year 2024-25 to Pay the Annual Cost of Public Safety Services and Administrative Expenses within Community Facilities District No. 2018-1 (Safety Services) of the City of San Bernardino;
2. Adopt Resolution No. 2024-159 of the Mayor and City Council of the City of San Bernardino, California, Levying Special Taxes to be Collected During Fiscal Year 2024-25 to Pay for Facilities or to Pay Principal and Interest on Bonds and Administrative Expenses within Community Facilities District No 2018-2 (Verdemont Ranch) of the City of San Bernardino;
3. Adopt Resolution No. 2024-160 of the Mayor and City Council of the City of San Bernardino, California Levying Special Taxes to be Collected During Fiscal Year 2024-25 to Pay the Annual Cost of Maintenance Services and Administrative Expenses within Community Facilities District No. 2019-1 (Maintenance Services) of the City of San Bernardino;
4. Adopt Resolution No. 2024-161 of the Mayor and City Council of the City of San Bernardino, California, Levying Special Taxes to be Collected During Fiscal Year 2024-25 to Pay for Facilities or to Pay Principal and Interest on Bonds and

Administrative Expenses within Community Facilities District No. 2020-1 (Rancho Palma) of the City of San Bernardino;

5. Adopt Resolution No. 2024-162 of the Mayor and City Council of the City of San Bernardino, California, Levying Special Taxes to be Collected During Fiscal Year 2024-25 to pay for Facilities or to Pay Principal and Interest on Bonds and Administrative Expenses within Community Facilities District No. 2021-1 (Ferree Street) of the City of San Bernardino; and

6. Adopt Resolution No. 2024-163 of the Mayor and City Council of the City of San Bernardino, California, Levying Special Taxes to be Collected During Fiscal Year 2024-25 to Pay for Facilities or to Pay Principal and Interest on Bonds and Administrative Expenses within Community Facilities District No. 2022-2 (Palm) of the City of San Bernardino.

Executive Summary

Adoption of the Resolutions are required in order to levy the special taxes in accordance with the requirements of the County of San Bernardino and the State of California. These Resolutions set the maximum FY 2024-25 CFD tax rates, which have been determined pursuant to the Rate and Method of Apportionment of Special Tax for each Community Facilities District.

Background

Community Facilities Districts (CFDs) are a type of special tax district formed when property owners within a geographic area agree to impose an additional tax on property in order to fund infrastructure improvements or services in their specific geographic area.

The City Council has previously formed Community Facilities District Nos. 2018-1 (Safety Services), 2018-2 (Verdemont Ranch), 2019-1 (Maintenance Services), 2020-1 (Rancho Palma), 2021-1 (Ferree Street), and 2022-2 (Palm), and adopted ordinances authorizing the levy of special taxes within each Community Facilities District.

Discussion

The special tax levies upon properties within Community Facilities District Nos. 2018-2, 2020-1, 2021-1, and 2022-2 provide the revenue to pay the cost of facilities or to pay debt service on bonds which may be issued for those community facilities districts. The special tax levies on properties within Community Facilities District Nos. 2018-1 and 2019-1 provide the revenue to pay the cost of safety services (in the case of Community Facilities District No. 2018-1), and to pay the costs of maintenance services (in the case of Community Facilities District No. 2019-1). The amount of the assessments which are proposed to be levied on all parcels of assessable land within each Community Facilities District has been determined pursuant to the Rate and Method of Apportionment of Special Tax for each Community Facilities District.

Adoption of the Resolutions are required in order to levy the special taxes in accordance with the requirements of the County of San Bernardino and the State of California. These Resolutions set the maximum FY 2024-25 CFD tax rates, which have been determined pursuant to the Rate and Method of Apportionment of Special Tax for each Community Facilities District.

2021-2025 Strategic Targets and Goals

This project is consistent with Goal No 3.d. Improved Quality of Life: Improve the City's appearance, cleanliness, and attractiveness. This project will contribute to ensure that the City is clean and attractive and provide infrastructure designed for long term economic growth.

Fiscal Impact

There is no General Fund impact associated with this action.

The special tax levies upon properties within Community Facilities District Nos. 2018-2, 2020-1, 2021-1, and 2022-2 provide the revenue to pay the cost of facilities or to pay debt service on bonds which may be issued for those community facilities districts. The special tax levies on properties within Community Facilities District Nos. 2018-1 and 2019-1 provide the revenue to pay the cost of safety services (in the case of Community Facilities District No. 2018-1), and to pay the costs of maintenance services (in the case of Community Facilities District No. 2019-1).

Conclusion

It is recommended that the Mayor and City Council of the City of San Bernardino, California:

1. Adopt Resolution No. 2024-158 of the Mayor and City Council of the City of San Bernardino, California, Levying Special Taxes to be Collected During Fiscal Year 2024-25 to Pay the Annual Cost of Public Safety Services and Administrative Expenses within Community Facilities District No. 2018-1 (Safety Services) of the City of San Bernardino;
2. Adopt Resolution No. 2024-159 of the Mayor and City Council of the City of San Bernardino, California, Levying Special Taxes to be Collected During Fiscal Year 2024-25 to Pay for Facilities or to Pay Principal and Interest on Bonds and Administrative Expenses within Community Facilities District No 2018-2 (Verdemont Ranch) of the City of San Bernardino;
3. Adopt Resolution No. 2024-160 of the Mayor and City Council of the City of San Bernardino, California Levying Special Taxes to be Collected During Fiscal Year 2024-25 to Pay the Annual Cost of Maintenance Services and Administrative Expenses within Community Facilities District No. 2019-1 (Maintenance Services) of the City of San Bernardino;

4. Adopt Resolution No. 2024-161 of the Mayor and City Council of the City of San Bernardino, California, Levying Special Taxes to be Collected During Fiscal Year 2024-25 to Pay for Facilities or to Pay Principal and Interest on Bonds and Administrative Expenses within Community Facilities District No. 2020-1 (Rancho Palma) of the City of San Bernardino;

5. Adopt Resolution No. 2024-162 of the Mayor and City Council of the City of San Bernardino, California, Levying Special Taxes to be Collected During Fiscal Year 2024-25 to pay for Facilities or to Pay Principal and Interest on Bonds and Administrative Expenses within Community Facilities District No. 2021-1 (Ferree Street) of the City of San Bernardino; and

6. Adopt Resolution No. 2024-163 of the Mayor and City Council of the City of San Bernardino, California, Levying Special Taxes to be Collected During Fiscal Year 2024-25 to Pay for Facilities or to Pay Principal and Interest on Bonds and Administrative Expenses within Community Facilities District No. 2022-2 (Palm) of the City of San Bernardino.

Attachments

Attachment 1 – Resolution 2024-158 CFD 2018-1 Safety Services

Attachment 2 – CFD 2018-1 Exhibit A

Attachment 3 – Resolution 2024-159 CFD 2018-2 Verdemont Ranch

Attachment 4 – CFD 2018-2 Exhibit A

Attachment 5 – Resolution 2024-160 CFD 2019-1 Maintenance Services

Attachment 6 – CFD 2019-1 Exhibit A

Attachment 7 – Resolution 2024-161 CFD 2020-1 Rancho Palma

Attachment 8 – CFD 2020-1 Exhibit A

Attachment 9 – Resolution 2024-162 CFD 2021-1 Ferree Street

Attachment 10 – CFD-2021-1 Exhibit A

Attachment 11 – Resolution 2024-163 CFD 2022-2 Palm

Attachment 12 – CFD 2022-2 Exhibit A

Ward:

Third Ward; Fifth Ward

Synopsis of Previous Council Actions:

September 19, 2018 Adopted Resolution No. 2018-264 of the Mayor and City Council of the City of San Bernardino, California, establishing Community Facilities District No. 2018-1 of the City of San Bernardino (Safety Services) (CFD 2018-1), and to authorize the levy of a special tax on property within the

District to pay the costs of providing public safety services.

- September 19, 2018 Adopted Resolution No. 2018-266 of the Mayor and City Council of the City of San Bernardino, California, establishing Community Facilities District No. 2018-2 (Verdemont Ranch) (CFD 2018-2) of the City of San Bernardino, authorizing the levy of a special tax to pay the cost of acquiring or constructing certain facilities, and to pay debt service on bonded indebtedness within the proposed CFD No. 2018-2 of the City of San Bernardino.
- July 17, 2019 Adopted Resolution No. 2019-178 of the Mayor and City Council of the City of San Bernardino, California, establishing Community Facilities District No. 2019-1 (Maintenance Services); calling an election for the purpose of submitting the question of the levy of the proposed special tax to the qualified electors of the proposed Community Facilities District; authorizing the levy of special taxes; and establishing the appropriations limit for the proposed Community Facilities District.
- August 5, 2020 Adopted Resolution No. 2020-195 of the Mayor and City Council of the City of San Bernardino, California, establishing Community Facilities District No. 2020-1 (Rancho Palma) of the City of San Bernardino, County of San Bernardino, State of California, and the boundaries thereof and approving a Funding and Acquisition Agreement.
- March 3, 2021 Adopted Resolution No. 2021-42 of the Mayor and City Council of the City of San Bernardino, California, establishing Community Facilities District No. 2021-1 (Ferree Street) of the City of San Bernardino, County of San Bernardino, State of California, and the boundaries thereof and approving a Funding and Acquisition Agreement.
- October 5, 2022 Adopted Resolution No. 2022-212 of the Mayor and City Council of the City of San Bernardino, California, establishing Community Facilities District No. 2022-2 (Palm) of the City of San Bernardino, County of San Bernardino, State of California, and the boundaries thereof and approving a Funding and Acquisition Agreement.