



# County of San Diego

## CFD 2019-02 (Sweetwater Place Maintenance)

Fiscal Year 2025/26  
Annual District Administration Report  
April 16, 2025

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# **ANNUAL DISTRICT ADMINISTRATION REPORT FISCAL YEAR 2025/26**

## **COUNTY OF SAN DIEGO CFD 2019-02 (SWEETWATER PLACE MAINTENANCE)**



### **Prepared for**

**Special District Administration**  
**COUNTY OF SAN DIEGO**  
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### **Prepared by**

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This report provides a summary of the financial and administrative information for CFD 2019-02 (Sweetwater Place Maintenance) ("District") of the County of San Diego ("County") and is organized in the following sections:

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**EXHIBIT C: DELINQUENCY MANAGEMENT**

## **INTRODUCTION**

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The information provided in this report is derived primarily from documents developed at the time the District was formed and from data provided by the County or accessed through the County. The information sources include the Rate and Method of apportionment, annual budget, debt service schedule(s), and special tax delinquency data. The development status and historical information were accessed through the County and/or the developer and are maintained by Willdan Financial Services.

The Mello-Roos Community Facilities Act (“Act”) of 1982 came about as a response to the lack of adequate financing for public capital facilities and services in the post-Proposition 13 era. State Legislators Mello and Roos sponsored this Bill, which was enacted into law by the California Legislature and is now Sections 53311 through 53363 of the California Government Code. The Act authorizes a local governmental agency, such as a school district or city, to form a Community Facilities District (“CFD”) or (“District”) within a defined set of boundaries for the purposes of providing public facilities and services. A CFD is formed for financing purposes only and is governed by the agency that formed it.

### **A. FORMATION**

The Board of Supervisors of the County of San Diego (“Board”), in the State of California, pursuant to the terms and provisions of Chapter 2.5 of Part 1, of Division 2, of Title 5 of the Government Code of the State of California, as amended (the “Act”), adopted a Resolution of Formation for County of San Diego Community Facilities District No. 2019-02 (Sweetwater Place Maintenance).

### **B. BOUNDARIES AND DEVELOPMENT SUMMARY**

CFD No. 2019-02 encompasses approximately 17.93 gross acres of land in the County of San Diego, located north of Jamacha Boulevard and east of Sweetwater Springs Boulevard within the unincorporated area of San Diego County known as Spring Valley. CFD No. 2019-02 is built-out, and includes 122 residential units.

### **C. BONDS**

No bonds have been issued.

### **D. FINANCED SERVICES**

The purpose of CFD No. 2019-02 is to provide maintenance, servicing and replacement of (a) park and recreational facilities and amenities; (b) walls and fencing; (c) signage located in public right-of-way, property owned by the County or property owner which the County has an easement or similar right allowing the

County to maintain such facilities; (d) trails and pathways; and (e) storm drain facilities and storm water treatment devices.

## **I. LEVY SUMMARY OVERVIEW**

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### **A. FISCAL YEAR 2025/26 LEVY AMOUNTS**

The following table summarizes the amounts expected to be levied (including handbilled/direct billed charges) for Fiscal Year 2025/26 for the District.

District	Parcel Count <sup>(1)</sup>	Charge Amount <sup>(1)</sup>
CFD 2019-02	122	\$151,482.52

<sup>(1)</sup> Preliminary, subject to change.

### **B. FISCAL YEAR 2025/26 HANDBILL AMOUNTS**

The following table summarizes the amounts expected to be billed directly to the property owner rather than placed on the Secured Property Tax Roll, due to the tax-exempt status in Fiscal Year 2025/26 for the District.

Parcel Count	Charge Amount
N/A	\$0.00

## **II. DELINQUENCY AND FORECLOSURE STATUS**

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### **A. DELINQUENCY SUMMARY**

The following table summarizes delinquencies for the most recent fiscal year and the cumulative for all years with delinquencies as of February 10, 2025.

District	Summary for Most Recent Fiscal Year		Cumulative Summary All Years with Delinquencies	
CFD 2019-02	\$602.04	0.82%	\$602.04	0.41%

## **III. SPECIAL TAX LEVY AND METHOD OF APPORTIONMENT**

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The methodology employed to calculate and apportion the special tax is in accordance with the document entitled Rate and Method of Apportionment ("RMA"). The RMA is hereby referenced and summarized but not included in this report, however the official document can be requested and provided by the County's special tax administrator Willdan Financial Services.

## **A. RATE AND METHOD OF APPORTIONMENT**

Pursuant to Section D of the Rate and Method of Apportionment, commencing with Fiscal Year 2019/20 and for each following fiscal year, the CFD administrator shall determine the Special Tax Requirement and shall levy the Special Tax until the total Special Tax levy equals the Special Tax Requirement.

Developed Property means for each fiscal year, all Taxable Property, exclusive of Taxable Public Property and Taxable Property Owner Association Property, for which a building permit for new construction was issued on or before May 1 of the Fiscal Year preceding the Fiscal Year for which the Special Taxes are being levied.

The Special Tax shall be levied on each Assessor's Parcel of Developed Property up to 100% of the applicable Maximum Special Tax. If additional monies are needed to satisfy the Special Tax Requirement for Park Services after the first step has been completed, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Undeveloped Property at up to 100% of the Maximum Special Tax for Undeveloped Property.

## **B. SPECIAL TAX SPREAD**

The following table summarizes the number of parcels/units in each land use classification as well as the Applied Special Tax Rate for each classification.

<b>Land Use Classification</b>	<b>Preliminary No. of Parcels/ Units</b>	<b>2025/26 Preliminary Applied Special Tax Rate per Unit</b>	<b>2025/26 Preliminary Dollars Levied</b>
Residential Property	122 units	\$1,241.66	\$151,482.52
<b>Total</b>			<b>\$151,482.52</b>

## **C. MAXIMUM AND APPLIED SPECIAL TAX RATES**

The following table summarizes the percent of the Applied Special Tax to the Maximum Special Tax rate.

<b>Land Use Classification</b>	<b>2025/26 Maximum Special Tax Rate per Unit <sup>(1)</sup></b>	<b>2025/26 Preliminary Applied Special Tax Rate per Unit</b>	<b>Percent of Maximum</b>
Residential Property	\$1,241.67	\$1,241.66	100%
Undeveloped Property	\$10,846.86	N/A	N/A

<sup>(1)</sup> Based on the Rate and Method of Apportionment, the maximum special tax rates have been escalated by the Consumer Price Index, but not less than two percent (2.00%) and not greater than six percent (6.00%) over the prior fiscal year.

#### **D. APPLIED SPECIAL TAX PROGRESSION**

The following table summarizes the percent change of Fiscal Year 2025/26 Applied Special Tax Rate as compared to Fiscal Year 2024/25 Applied Special Tax Rate.

<b>Land Use Classification</b>	<b>2025/26 Preliminary Applied Special Tax Rate</b>	<b>2024/25 Applied Special Tax Rate</b>	<b>Percent Change from 2024/25</b>
Residential Property	\$1,241.66	\$1,204.08	3.12%
Undeveloped Property	N/A	N/A	N/A

## ***EXHIBIT A***

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***COUNTY OF SAN DIEGO CFD 2019-02***

***Fiscal Year 2025/26 Charge Detail Report***



**San Diego, County of**  
**CFD No. 2019-02 (Sweetwater Place Maintenance)**  
**Fiscal Year 2025-26 Charge Detail Report**

APN	Land Use Class	Units	Total Charge
505-231-38-01	RES	1	\$1,241.66
505-231-38-02	RES	1	\$1,241.66
505-231-38-03	RES	1	\$1,241.66
505-231-38-04	RES	1	\$1,241.66
505-231-38-05	RES	1	\$1,241.66
505-231-38-06	RES	1	\$1,241.66
505-231-38-07	RES	1	\$1,241.66
505-231-38-08	RES	1	\$1,241.66
505-231-38-09	RES	1	\$1,241.66
505-231-38-10	RES	1	\$1,241.66
505-231-38-11	RES	1	\$1,241.66
505-231-38-12	RES	1	\$1,241.66
505-231-38-13	RES	1	\$1,241.66
505-231-38-14	RES	1	\$1,241.66
505-231-38-15	RES	1	\$1,241.66
505-231-38-16	RES	1	\$1,241.66
505-231-38-17	RES	1	\$1,241.66
505-231-38-18	RES	1	\$1,241.66
505-231-38-19	RES	1	\$1,241.66
505-231-38-20	RES	1	\$1,241.66
505-231-38-21	RES	1	\$1,241.66
505-231-38-22	RES	1	\$1,241.66
505-231-38-23	RES	1	\$1,241.66
505-231-38-24	RES	1	\$1,241.66
505-231-38-25	RES	1	\$1,241.66
505-231-38-26	RES	1	\$1,241.66
505-231-38-27	RES	1	\$1,241.66
505-231-38-28	RES	1	\$1,241.66
505-231-38-29	RES	1	\$1,241.66
505-231-38-30	RES	1	\$1,241.66
505-231-38-31	RES	1	\$1,241.66
505-231-38-32	RES	1	\$1,241.66
505-231-38-33	RES	1	\$1,241.66
505-231-38-34	RES	1	\$1,241.66
505-231-38-35	RES	1	\$1,241.66
505-231-38-36	RES	1	\$1,241.66
505-231-38-37	RES	1	\$1,241.66
505-231-38-38	RES	1	\$1,241.66
505-231-38-39	RES	1	\$1,241.66
505-231-38-40	RES	1	\$1,241.66
505-231-38-41	RES	1	\$1,241.66
505-231-38-42	RES	1	\$1,241.66
505-231-38-43	RES	1	\$1,241.66
505-231-38-44	RES	1	\$1,241.66
505-231-38-45	RES	1	\$1,241.66
505-231-38-46	RES	1	\$1,241.66
505-231-38-47	RES	1	\$1,241.66
505-231-38-48	RES	1	\$1,241.66
505-231-38-49	RES	1	\$1,241.66

APN	Land Use Class	Units	Total Charge
505-231-38-50	RES	1	\$1,241.66
505-231-38-51	RES	1	\$1,241.66
505-231-38-52	RES	1	\$1,241.66
505-231-38-53	RES	1	\$1,241.66
505-231-38-54	RES	1	\$1,241.66
505-231-38-55	RES	1	\$1,241.66
505-231-38-56	RES	1	\$1,241.66
505-231-38-57	RES	1	\$1,241.66
505-231-38-58	RES	1	\$1,241.66
505-231-38-59	RES	1	\$1,241.66
505-231-38-60	RES	1	\$1,241.66
505-231-38-61	RES	1	\$1,241.66
505-231-38-62	RES	1	\$1,241.66
505-231-38-63	RES	1	\$1,241.66
505-231-38-64	RES	1	\$1,241.66
505-231-40-01	RES	1	\$1,241.66
505-231-40-02	RES	1	\$1,241.66
505-231-40-03	RES	1	\$1,241.66
505-231-40-04	RES	1	\$1,241.66
505-231-40-05	RES	1	\$1,241.66
505-231-40-06	RES	1	\$1,241.66
505-231-40-07	RES	1	\$1,241.66
505-231-40-08	RES	1	\$1,241.66
505-231-40-09	RES	1	\$1,241.66
505-231-40-10	RES	1	\$1,241.66
505-231-40-11	RES	1	\$1,241.66
505-231-40-12	RES	1	\$1,241.66
505-231-40-13	RES	1	\$1,241.66
505-231-40-14	RES	1	\$1,241.66
505-231-40-15	RES	1	\$1,241.66
505-231-40-16	RES	1	\$1,241.66
505-231-40-17	RES	1	\$1,241.66
505-231-40-18	RES	1	\$1,241.66
505-231-40-19	RES	1	\$1,241.66
505-231-40-20	RES	1	\$1,241.66
505-231-40-21	RES	1	\$1,241.66
505-231-40-22	RES	1	\$1,241.66
505-231-40-23	RES	1	\$1,241.66
505-231-40-24	RES	1	\$1,241.66
505-231-40-25	RES	1	\$1,241.66
505-231-40-26	RES	1	\$1,241.66
505-231-40-27	RES	1	\$1,241.66
505-231-40-28	RES	1	\$1,241.66
505-231-40-29	RES	1	\$1,241.66
505-231-40-30	RES	1	\$1,241.66
505-231-40-31	RES	1	\$1,241.66
505-231-40-32	RES	1	\$1,241.66
505-231-40-33	RES	1	\$1,241.66
505-231-40-34	RES	1	\$1,241.66
505-231-40-35	RES	1	\$1,241.66
505-231-40-36	RES	1	\$1,241.66
505-231-40-37	RES	1	\$1,241.66
505-231-40-38	RES	1	\$1,241.66

APN	Land Use Class	Units	Total Charge
505-231-40-39	RES	1	\$1,241.66
505-231-40-40	RES	1	\$1,241.66
505-231-40-41	RES	1	\$1,241.66
505-231-40-42	RES	1	\$1,241.66
505-231-40-43	RES	1	\$1,241.66
505-231-40-44	RES	1	\$1,241.66
505-231-40-45	RES	1	\$1,241.66
505-231-40-46	RES	1	\$1,241.66
505-231-40-47	RES	1	\$1,241.66
505-231-40-48	RES	1	\$1,241.66
505-231-40-49	RES	1	\$1,241.66
505-231-40-50	RES	1	\$1,241.66
505-231-40-51	RES	1	\$1,241.66
505-231-40-52	RES	1	\$1,241.66
505-231-40-53	RES	1	\$1,241.66
505-231-40-54	RES	1	\$1,241.66
505-231-40-55	RES	1	\$1,241.66
505-231-40-56	RES	1	\$1,241.66
505-231-40-57	RES	1	\$1,241.66
505-231-40-58	RES	1	\$1,241.66
<b>TOTALS</b>		<b>122</b>	<b>\$151,482.52</b>
<b>TOTAL PARCEL COUNT:</b>			<b>122</b>

## ***EXHIBIT B***

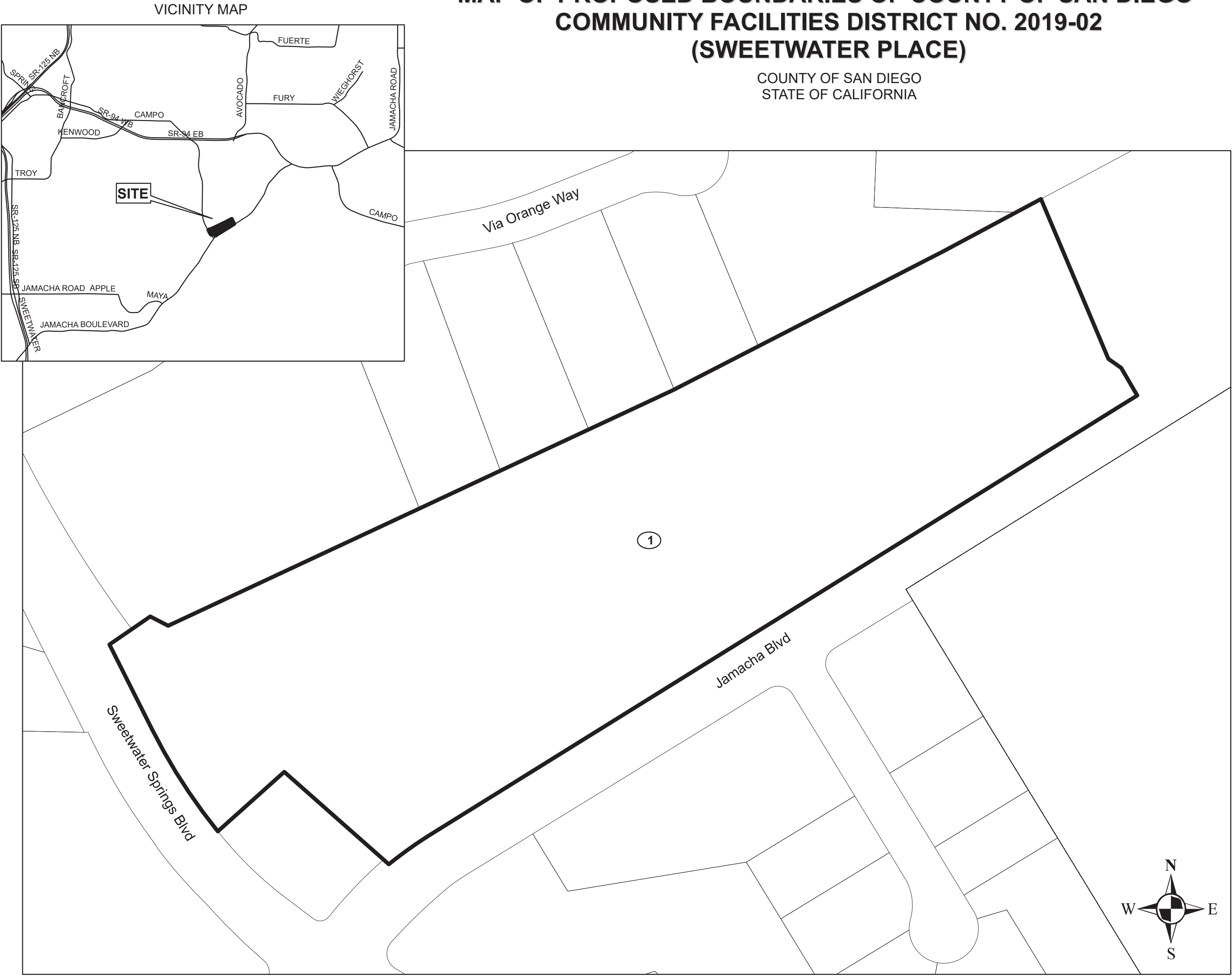
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***COUNTY OF SAN DIEGO CFD 2019-02***

***Boundary Diagram***

MAP OF PROPOSED BOUNDARIES OF COUNTY OF SAN DIEGO  
COMMUNITY FACILITIES DISTRICT NO. 2019-02  
(SWEETWATER PLACE)

COUNTY OF SAN DIEGO  
STATE OF CALIFORNIA



FILED IN THE OFFICE OF THE CLERK OF THE BOARD OF SUPERVISORS  
OF THE COUNTY OF SAN DIEGO THIS \_\_\_\_\_ DAY OF  
\_\_\_\_\_, 2019.

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED  
BOUNDARIES OF THE COUNTY OF SAN DIEGO COMMUNITY FACILITIES  
DISTRICT NO. 2019-02 (SWEETWATER PLACE), COUNTY OF  
SAN DIEGO, STATE OF CALIFORNIA, WAS APPROVED BY THE BOARD  
OF SUPERVISORS OF THE COUNTY OF SAN DIEGO AT A REGULAR  
MEETING THEREOF, HELD ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_,  
2019, BY ITS RESOLUTION NO. \_\_\_\_\_.

\_\_\_\_\_  
CLERK OF THE BOARD OF SUPERVISORS  
COUNTY OF SAN DIEGO

FILED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2019, AT THE  
HOUR OF \_\_\_\_\_ O'CLOCK \_\_\_\_ M. IN THE BOOK \_\_\_\_\_  
OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS,  
PAGE(S) \_\_\_\_\_ AND AS INSTRUMENT NO. \_\_\_\_\_  
IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF  
SAN DIEGO, STATE OF CALIFORNIA.

\_\_\_\_\_  
BY DEPUTY  
COUNTY RECORDER  
COUNTY OF SAN DIEGO  
STATE OF CALIFORNIA

THE LINES AND DIMENSIONS OF EACH LOT OR PARCEL DIMENSIONS  
SHOWN ON THIS MAP SHALL BE THOSE LINES AND DIMENSIONS AS  
SHOWN ON THE SAN DIEGO COUNTY ASSESSOR'S MAPS FOR THOSE  
PARCELS LISTED.

THE SAN DIEGO COUNTY ASSESSOR'S MAPS SHALL GOVERN FOR ALL  
DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH LOTS OR  
PARCELS.

MAP REFERENCE NUMBER	ASSESSOR'S PARCEL NUMBER
1	505-231-36

Legend

1 District Boundary

## ***EXHIBIT C***

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***COUNTY OF SAN DIEGO CFD 2019-02***

***Delinquency Management***

## DELINQUENCY SUMMARY BY DISTRICT

### San Diego County Parks & Rec

CFD NO 2019-02(Sweetwater Place Maintenance)

DUE DATE	DOLLARS LEVIED	DOLLARS DELINQUENT	% DOLLARS DELINQUENT	PARCELS LEVIED	PARCELS DELINQUENT	DATA DATE
2024/25-1	\$73,448.88	\$602.04	0.82%	122	1	02/10/2025
2024/25-2	\$73,448.88	\$0.00	0.00%	122	0	02/10/2025
<b>TOTAL</b>	<b>\$146,897.76</b>	<b>\$602.04</b>	<b>0.41%</b>			