



Borrego Springs Fire Protection District CFD No. 2014-01

Fiscal Year 2026/27
Annual District Administration Report
April 9, 2026

27368 Via Industria
Suite 200
Temecula, CA 92590
T 951.587.3500 | 800.755.6864
F 951.587.3510 | 888.326.6864

Property Tax Information Line
T. 866.807.6864

www.willdan.com



ANNUAL DISTRICT ADMINISTRATION REPORT FISCAL YEAR 2026/27

BORREGO SPRINGS FIRE PROTECTION DISTRICT CFD No. 2014-01



Prepared for

Special District Administration
COUNTY OF SAN DIEGO
5500 Overland Avenue
San Diego, CA 92123

Prepared by

WILLDAN FINANCIAL SERVICES
27368 Via Industria, Suite 200
Temecula, CA 92590
T. (951) 587-3500 (800) 755-6864
F. (951) 587-3510 (888) 326-6864

Property Tax Information Line
T. 866.807.6864

This report provides a summary of the financial and administrative information for CFD No. 2014-01 (“District”) of the Borrego Springs Fire Protection District which is now part of the San Diego County Fire Protection District (“Agency”) and is organized in the following sections:

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INTRODUCTION

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 Agency or accessed through the Agency. 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 Agency 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”) 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 Borrego Springs Fire Protection District (“Board of Directors”), 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 Intention for the proposed formation of Borrego Springs FPD Community Facilities District No. 2014-01.

B. BOUNDARIES AND DEVELOPMENT SUMMARY

CFD No. 2014-01 originally encompassed approximately 288.25 gross acres of land in the Borrego Springs Fire Protection District (“District”), located north of Palm Canyon Drive and west of Peg Leg Road. At build-out, the original boundaries of CFD No. 2014-01 is currently expected to consist of a 288-acre solar energy facility.

Annexation No. 2016-01 consisted of an additional 303.67 acres, which were added to CFD No. 2014-01 on January 12, 2017.

C. BONDS

No bonds have been issued.

D. FINANCED FACILITIES & SERVICES

The purpose of CFD No. 2014-01 is to provide help provide funding for facilities and services that may be required to serve new areas of development within the boundaries of the District, where services were not previously available or provided. Facilities to be constructed or purchased include fire stations, safety gear, radios, equipment, apparatus, acquisition of land, and/or other public facilities related to fire services that qualify for funding under the Mello-Roos Act. The Special Tax A revenues will only be used to finance Facilities that are in addition to those existing and will not be used to help maintain the existing level of service. Services to be funded with Special Tax B proceeds include fire protection and suppression services, including but not limited to (i) the costs of contracting services; (ii) equipment, vehicles, ambulances and paramedics, fire apparatus, supplies; (iii) the salaries and benefits of District staff that directly provide fire protection and suppression services and other services as defined herein, respectively; and (iv) District overhead costs associated with providing such services within the District. The Special Tax B revenues will only be used to finance services that are in addition to those provided in or required for the territory within the District and will not be replacing services already available.

I. LEVY SUMMARY OVERVIEW

A. FISCAL YEAR 2026/27 LEVY AMOUNTS

The following table summarizes the amounts expected to be levied (including handbilled/direct billed charges) for Fiscal Year 2026/27 for the District.

District	Parcel Count ⁽¹⁾	Charge Amount ⁽¹⁾
CFD 2014-01	2	\$18,894.50

⁽¹⁾ Preliminary, subject to change.

B. FISCAL YEAR 2026/27 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 2026/27 for the District.

Parcel Count	Charge Amount
N/A	\$0.00

II. DELINQUENCY AND FORECLOSURE STATUS

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 2, 2026.

District	Summary for Most Recent Fiscal Year		Cumulative Summary All Years with Delinquencies	
CFD 2014-01	\$0.00	0.00%	\$0.00	0.00%

III. SPECIAL TAX LEVY AND METHOD OF APPORTIONMENT

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 Agency’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 2015/16 and for each following fiscal year, the CFD Administrator shall levy Special Tax A on all taxable property until the total amount of Special Tax A levied equals the Special Tax Requirement for facilities.

The Special Tax A shall be levied Proportionately on each Assessor’s Parcel of Developed Property, excluding Tenured Property, at 100% of the applicable Maximum Special Tax A to satisfy the Special Tax Requirement for Facilities. 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 Permitted Property up to 100% of the Maximum Special Tax A for Permitted Property.

Commencing in Fiscal Year 2015-16 and for each following fiscal year, the CFD Administrator shall levy a Special Tax B on all Developed Property and Tenured Property within CFD No. 2014-01 Proportionately up to 100% of the applicable Maximum Special Tax B for such Fiscal Year for Developed Property or Tenured Property to satisfy the Special Tax Requirement for Services. There shall be no levy of Special Tax B on any Permitted Property or Entitled 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.

Land Use Classification	Preliminary No. of Parcels/ Units	Preliminary No. of Acres	2026/27 Preliminary Applied Special Tax Rate per Acre	2026/27 Preliminary Dollars Levied
Residential Property	2 parcels	591.92	\$31.92	\$18,894.50
Total				\$18,894.50

C. MAXIMUM AND APPLIED SPECIAL TAX RATES

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

Land Use Classification	2026/27 Maximum Special Tax Rate A per Acre ⁽¹⁾	2026/27 Preliminary Applied Special Tax A Rate per Unit	Percent of Maximum
Sustainable Energy	\$31.92	\$31.92	100%

⁽¹⁾ Based on the Rate and Method of Apportionment, the maximum special tax rates will increase by an amount equal to or greater of the Construction Inflation Index or two percent (2.00%) of the maximum special tax over the prior fiscal year.

Land Use Classification	2026/27 Maximum Special Tax Rate B per Acre ⁽¹⁾	2026/27 Preliminary Applied Special Tax B Rate per Unit ⁽²⁾	Percent of Maximum
Sustainable Energy	\$45.85	N/A	N/A

⁽¹⁾ Based on the Rate and Method of Apportionment, the maximum special tax B rate will increase by 3.00% each fiscal year.

⁽²⁾ The two parcels are not currently subject to levy of the Special Tax B.

D. APPLIED SPECIAL TAX PROGRESSION

The following table summarizes the percent change of Fiscal Year 2026/27 Applied Special Tax Rate as compared to Fiscal Year 2025/26 Applied Special Tax Rate. The Special Tax B table will include the change in the Maximum Rate from the prior year due to there being no Applied Special Tax Rate.

Land Use Classification	2026/27 Preliminary Applied Special Tax A Rate per Acre	2025/26 Applied Special Tax Rate A per Acre	Percent Change from 2025/26
Sustainable Energy	\$31.92	\$30.38	5.08%

Land Use Classification	2026/27 Preliminary Maximum Special Tax B Rate per Acre	2025/26 Maximum Special Tax Rate B per Acre	Percent Change from 2025/26
Sustainable Energy	\$45.85	\$44.51	3.00%

EXHIBIT A

BORREGO SPRINGS FPD CFD 2014-01

Fiscal Year 2026/27 Charge Detail Report

**San Diego, County of
Borrego Springs FPD CFD No. 2014-01
Fiscal Year 2026-27 Charge Detail Report**

APN	Land Use Type	Units	Total Charge
140-290-12-00	Sustainable Energy	1	\$9,693.36
141-230-26-00	Sustainable Energy	1	\$9,201.14
TOTALS		2	\$18,894.50
TOTAL PARCEL COUNT:			2

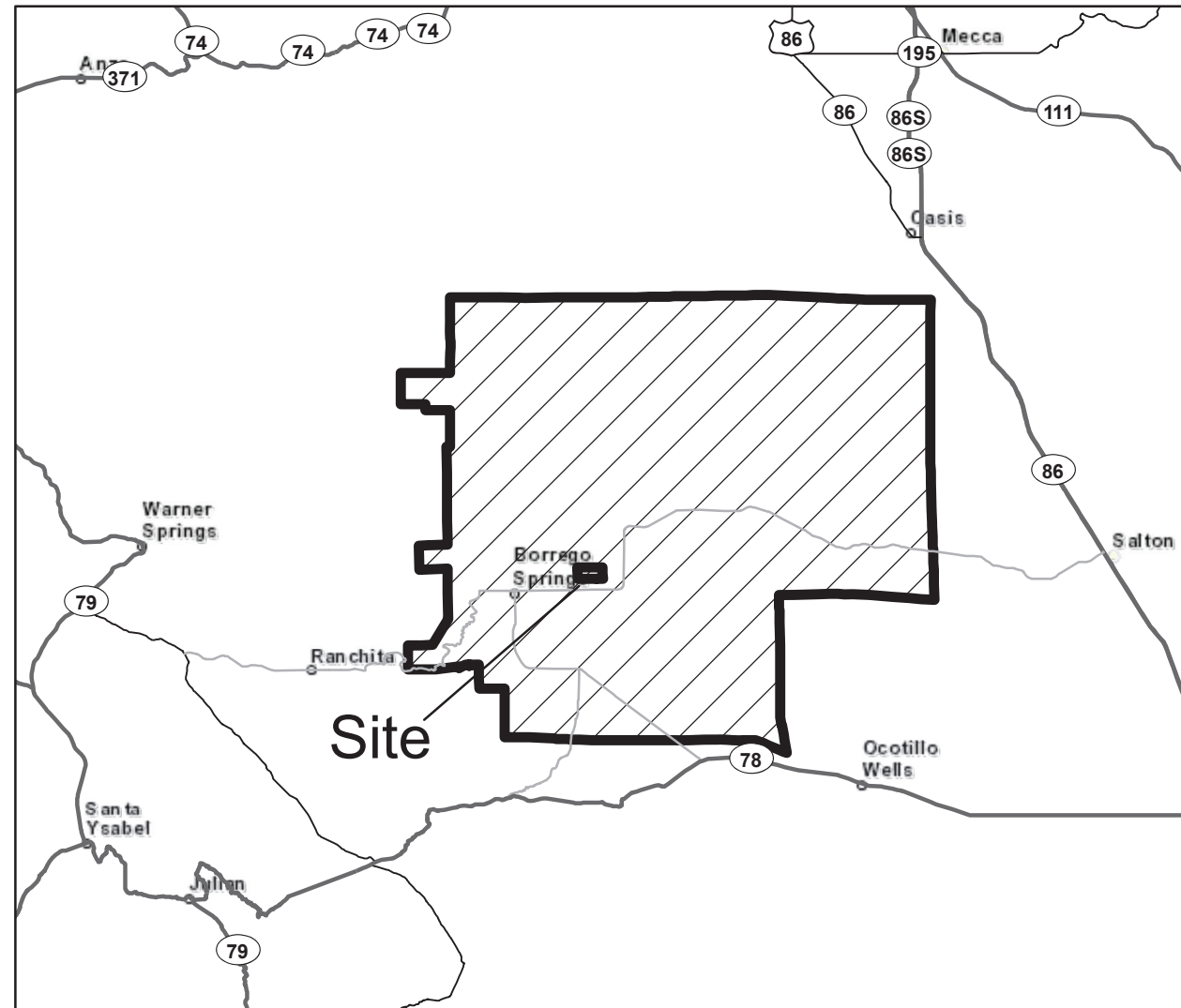
EXHIBIT B

BORREGO SPRINGS FPD CFD 2014-01

Boundary Diagram(s)

PROPOSED BOUNDARY MAP AND FUTURE ANNEXATION AREA OF COMMUNITY FACILITIES DISTRICT NO. 2014-01 OF THE BORREGO SPRINGS FIRE PROTECTION DISTRICT

VICINITY MAP



COUNTY OF SAN DIEGO
STATE OF CALIFORNIA



Legend

- District Boundary
- Future Annexation Area
- Map Reference Number

FILED IN THE OFFICE OF THE ADMINISTRATIVE OFFICER OF THE BORREGO SPRINGS FIRE PROTECTION DISTRICT THIS 12TH DAY OF JANUARY, 2015.

ADMINISTRATIVE OFFICER
BORREGO SPRINGS FIRE PROTECTION DISTRICT

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE PROPOSED BOUNDARIES AND FUTURE ANNEXATION AREA OF COMMUNITY FACILITIES DISTRICT NO. 2014-01 OF THE BORREGO SPRINGS FIRE PROTECTION DISTRICT, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, WAS APPROVED BY THE BOARD OF DIRECTORS OF THE BORREGO SPRINGS FIRE PROTECTION DISTRICT AT A REGULAR MEETING THEREOF, HELD ON THE 12TH DAY OF JANUARY, 2015, BY ITS RESOLUTION NOS. 2015-1 AND 2015-4.

ADMINISTRATIVE OFFICER
BORREGO SPRINGS FIRE PROTECTION DISTRICT

FILED THIS ____ DAY OF _____, 20____, AT THE HOUR OF ____ O'CLOCK ____ M., IN BOOK _____, PAGE _____ OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS 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

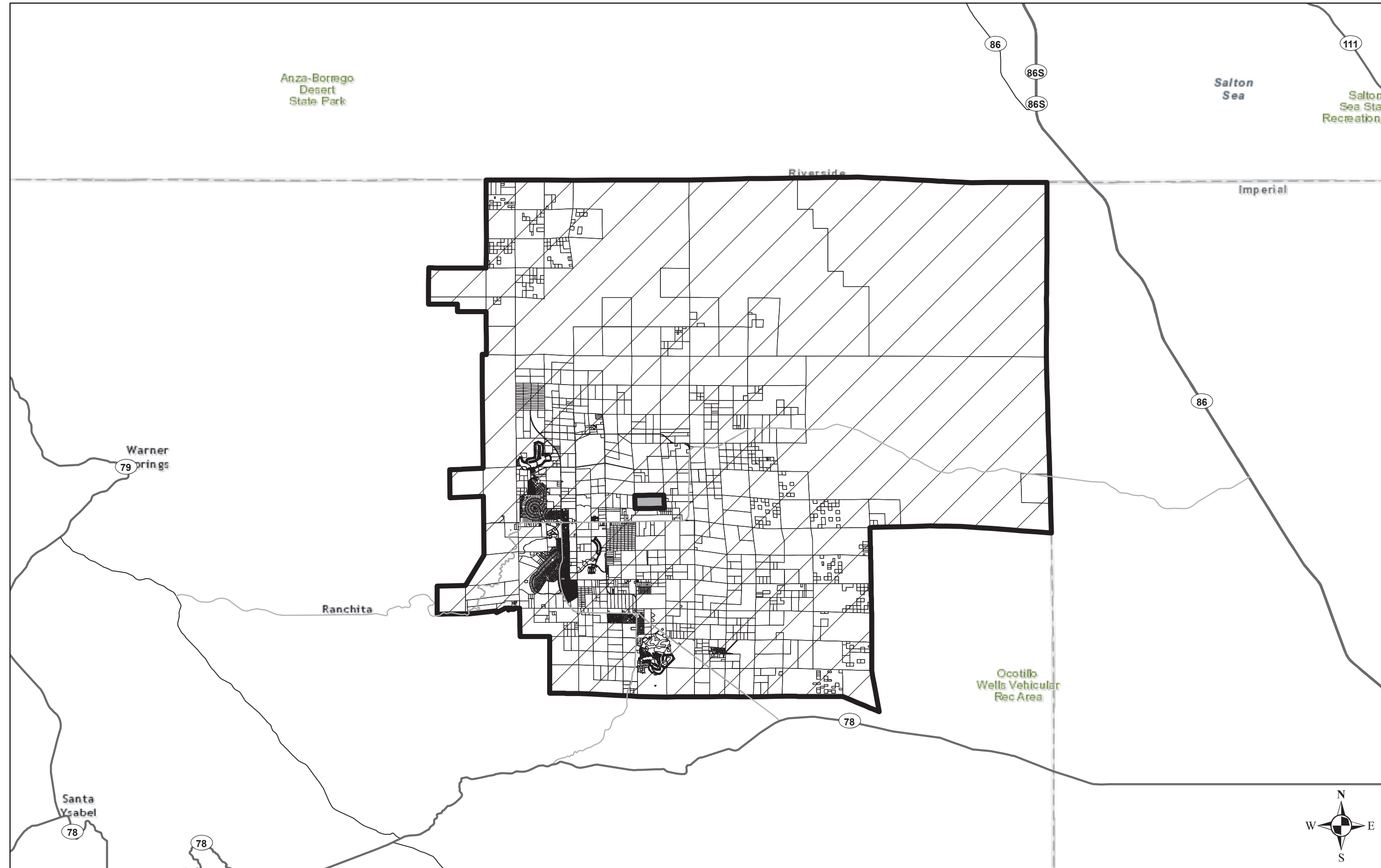
THE LINES AND DIMENSIONS OF EACH LOT OR PARCEL ENCOMPASSED BY THIS MAP SHALL BE THOSE LINES AND DIMENSIONS AS SHOWN ON THE SAN DIEGO COUNTY ASSESSOR'S MAPS.

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	141-230-26-00

PROPOSED BOUNDARY MAP AND FUTURE ANNEXATION AREA OF COMMUNITY FACILITIES DISTRICT NO. 2014-01 OF THE BORREGO SPRINGS FIRE PROTECTION DISTRICT

COUNTY OF SAN DIEGO
STATE OF CALIFORNIA



Legend



-  District Boundary
-  Future Annexation Area

EXHIBIT C

BORREGO SPRINGS FPD CFD 2014-01

Delinquency Management

There are currently no delinquencies for this district.