



# CITY OF CORONA

## Annual Report



**Fiscal Year 2026**

Community Facilities District No. 2001-1

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## Community Facilities District No. 2001-1

### 1. District Profile

#### *Project Description*

Community Facilities District No. 2001-1 (the "CFD No. 2001-1" or the "District") was created to maintain the landscape of master planned parkways, medians, and greenbelt areas within the boundary of the District. Types of services provided include, but not limited to, parkway irrigation system, slopes, trees, and ground cover. The landscaping includes parkways, medians, open space, and dedicated easements along the main arterial streets.

#### *Location*

CFD No. 2001-1 is generally located south of W. Ontario Ave. The District stretches east of Border Ave and slightly past Interstate 15. In addition, there are 181 parcels located north of W. Ontario Ave. CFD No. 2001-1 comprises over 767 acres and includes a total of 2,244 parcels.

#### *Bond Profile and Principal Amount of Bonds Outstanding*

CFD No. 2001-1 is a non-bonded district.

### 2. Special Tax Information

#### *Special Tax*

The amount collected each year is determined by the Special Tax formula and can vary from year to year but shall not exceed the maximum authorized (or permitted) Special Tax rates. The amount levied for the Fiscal Year 2026 is \$685,822.02. The Maximum Special Tax rates for Fiscal Year 2026 are as follows:

The Maximum Special Tax Rates for Parcels assigned to each Maintenance Category for the current Fiscal Year shall be the rates set forth in table 2-1 for such Maintenance Categories. The Maximum Special Tax Rates for Parcels in all Maintenance Categories shall be increased annually by the percentage increase in the Consumer Price Index for all Urban Consumers ("CPI-U") for the Riverside-San Bernardino-Ontario California Standard Metropolitan Statistical area as it stands on March of each year over the preceding Fiscal Year, as published by the Bureau of Labor Statistics of the United States Department of Labor, or ii) by two percent (2.0%), whichever is greater. The Bureau of Labor Statistics of the United States Department of Labor has discontinued the Los Angeles-Riverside-Orange County, CA Index. The Consumer Price Index rate for Fiscal Year 2026 is 2.52%.

*Table 2-1  
Maximum Special Tax Rates*

Category	Taxable Unit	Maximum Special Tax
A	Benefit Unit	\$601.05
B	Benefit Unit	\$808.34
C	Benefit Unit	\$1,015.57
D	Benefit Unit	\$1,222.82
E	Benefit Unit	\$1,430.12
F	Benefit Unit	\$1,637.35
G	Benefit Unit	\$1,844.66
H	Benefit Unit	\$2,051.89
I	Benefit Unit	\$2,259.16

*Table 2-2  
Special Tax Breakdown*

Category	Parcels	Dwelling Units	Levied Amount	Maximum Special Tax	% of Maximum Special Tax
A	898	1,217.63	\$190,438.60	\$731,851.72	26.02%
B	960	1,747.35	\$367,543.30	\$1,412,458.53	26.02%
C	58	89.42	\$23,630.50	\$90,812.25	26.02%
D	55	55.00	\$17,501.00	\$67,255.36	26.02%
E	233	233.00	\$86,708.62	\$333,218.58	26.02%
F	0	0.00	\$0.00	\$0.00	0.00%
G	0	0.00	\$0.00	\$0.00	0.00%
H	0	0.00	\$0.00	\$0.00	0.00%
I	0	0.00	\$0.00	\$0.00	0.00%
<b>Total</b>	<b>2,204</b>	<b>3,342.40</b>	<b>\$685,822.02</b>	<b>\$2,635,596.43</b>	<b>26.02%</b>

### *Termination of Special Tax*

For each Fiscal Year the City of Corona provides services the Special Tax shall be levied on all Assessor's Parcels subject to the Special Tax as necessary to satisfy the Special Tax Requirement. The Special Tax shall be in perpetuity as long as the City of Corona provides the services to the District.

### 3. Payment History

Delinquencies are calculated through June 2025 and may reflect parcels that may already be on a payment plan.

#### *Delinquency Rate for Fiscal Year 2025*

As of June 2025, the delinquency rate for CFD No. 2001-1 for Fiscal Year 2025 is 1.34%.

#### *Information Concerning Delinquent Parcels*

CFD No. 2001-1 delinquency information as of June 2025, is illustrated below:

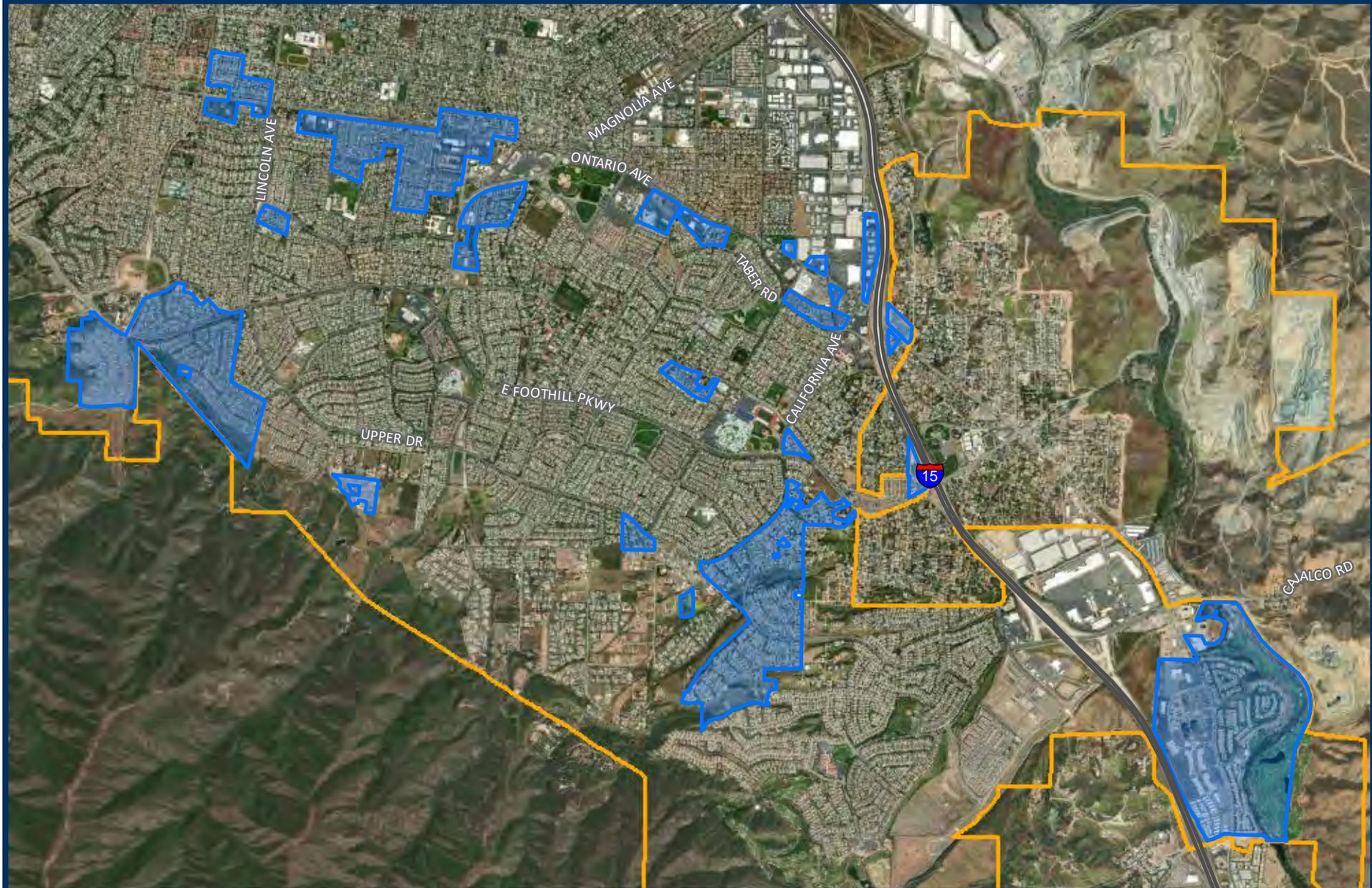
*Table 3-1  
Delinquency Summary*

Fiscal Year	Levied		Delinquent		
	Parcels	Amount	Parcels	Amount	Del. Rate
2021	2,197	\$644,102.74	2	\$134.81	0.02%
2022	2,198	\$644,102.74	3	\$451.44	0.07%
2023	2,196	\$644,106.64	4	\$5,459.90	0.85%
2024	2,202	\$655,432.68	5	\$732.04	0.11%
2025	2,202	\$668,510.88	20	\$8,984.80	1.34%
<b>Total</b>		<b>\$3,256,255.68</b>	<b>21</b>	<b>\$15,762.99</b>	<b>0.48%</b>



# Appendix A:

Boundary Map





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**CONSULTING GROUP**