



CITY OF BEAUMONT

Annual Report



Fiscal Year 2024-25

Community Facilities District No. 93-1
Improvement Area 23 (Services)

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Community Facilities District No. 93-1
Improvement Area 23 (Services)

1. District Profile

Project Description

Community Facilities District No. 93-1 Improvement Area 23 Services (the "CFD No. 93-1 IA 23 Services") was formed to pay for CFD No. 93-1 IA 23's fair share of the maintenance of Landscaping, Parks, Trails, Parkways, and Drainage Facilities.

Location

CFD No. 93-1 IA 23 Services is comprised of 65 single family homes and approximately 16.21 gross acres. CFD No. 93-1 IA 23 Services is generally located southeast of the intersection of Trinette Dr. and Cougar Way.

Bond Profile and Principal Amount of Bonds Outstanding

CFD No. 93-1 IA 23 Services is a nonbonded district.

2. Special Tax Information

Special Tax

A Special Tax is collected each year to pay service obligations for CFD No. 93-1 IA 23 Services. 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 Fiscal Year 2024-25 tax year is \$29,672.50. The Maximum Special Tax rates for Fiscal Year 2024-25 are as follows:

On each July 1, commencing on July 1, 2007, the Maximum Special Tax for Services for the prior Fiscal Year shall be adjusted by an amount equal to the percentage change in the Consumer Price Index for the calendar year ending in December of the prior Fiscal Year. The Consumer Price Index rate for Fiscal Year 2024-25 is 2.87%.

Table 2-1

Maximum Special Tax Rates

| Land Use Class | Taxable Unit | Maximum Special Tax |
|----------------|-------------------|---------------------|
| Dwelling Unit | per Dwelling Unit | \$496.02 |

Table 2-2

Special Tax Breakdown

| Land Use Class | Parcels | Levied Amount | Maximum Special Tax | % of Maximum Special Tax |
|----------------|-----------|--------------------|---------------------|--------------------------|
| Dwelling Unit | 65 | \$29,672.50 | \$32,241.46 | 92.03% |
| Total | 65 | \$29,672.50 | \$32,241.46 | 92.03% |

3. Payment History

Delinquencies are calculated through June 2024 and may reflect parcels that may already be on a payment plan.

Delinquency Rate for Fiscal Year 2023-24

As of June 2024, the delinquency rate of CFD No. 93-1 IA 23 Services for Fiscal Year 2023-24 is 0.00%.

Information Concerning Delinquent Parcels

CFD No. 93-1 IA 23 Services delinquency information as of June 2024 is illustrated in the table below:

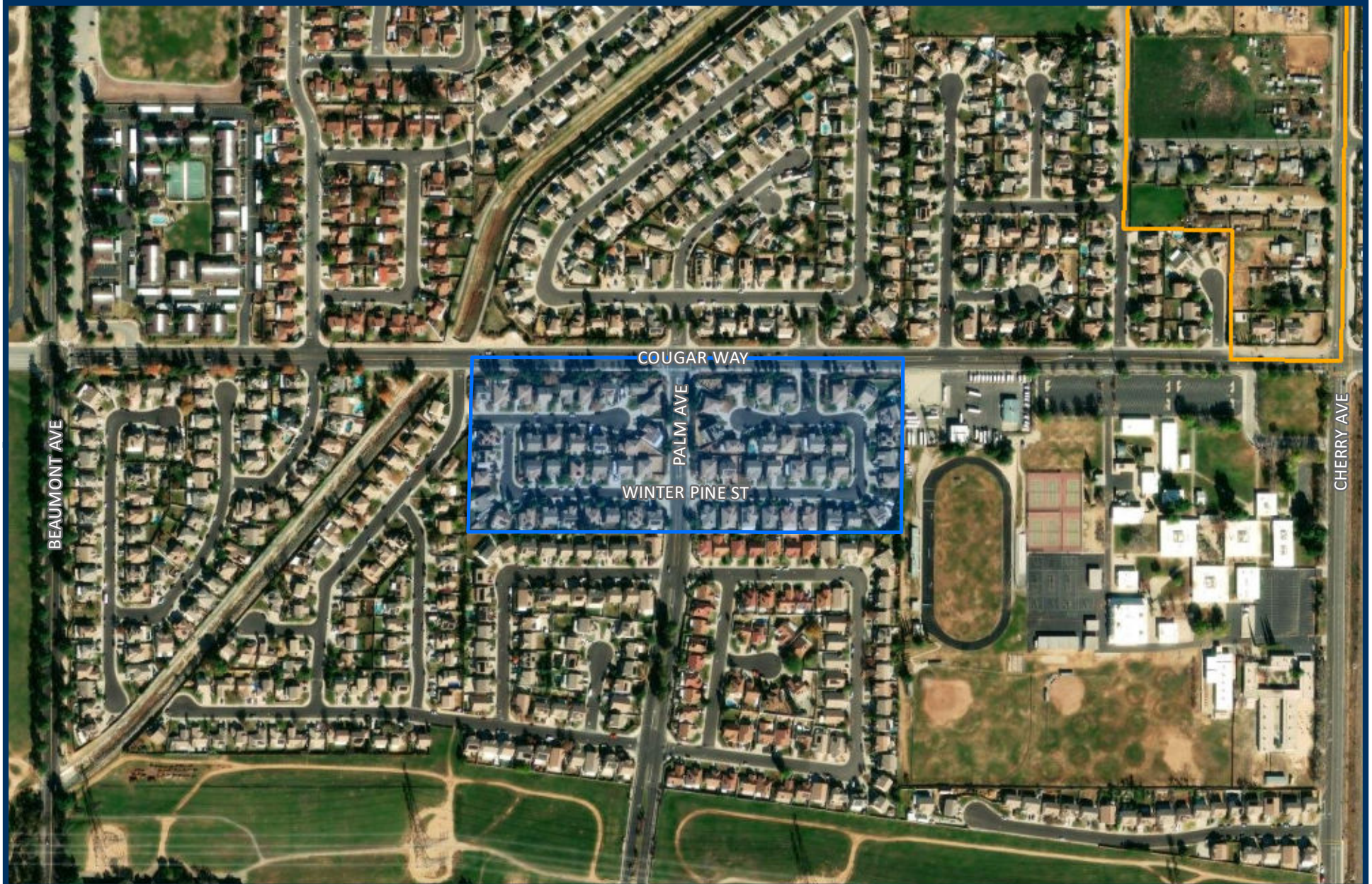
*Table 3-1
Delinquency Summary*

| Fiscal Year | Levied | | Delinquency | | |
|--------------|---------|---------------------|-------------|-----------------|--------------|
| | Parcels | Amount | Parcels | Amount | Del. Rate |
| 2019-20 | 65 | \$25,511.20 | 0 | \$0.00 | 0.00% |
| 2020-21 | 65 | \$26,284.70 | 0 | \$0.00 | 0.00% |
| 2021-22 | 65 | \$26,874.90 | 0 | \$0.00 | 0.00% |
| 2022-23 | 65 | \$26,874.90 | 1 | \$206.73 | 0.77% |
| 2023-24 | 65 | \$28,844.40 | 0 | \$0.00 | 0.00% |
| Total | | \$134,390.10 | 1 | \$206.73 | 0.15% |



Appendix A:

Boundary Map





S P I C E R

CONSULTING GROUP