CITY COUNCIL MEETING

CEMETERY DISTRICT BOARD

AGENDA

WEDNESDAY, APRIL 8, 2026
Closed Session: 4:30 PM | Regular Session 6:00 PM
COUNCIL CHAMBERS 23873 CLINTON KEITH ROAD SUITE 106 WILDOMAR, CA 92595

Carlos Marquez - Mayor | District 1
Dustin Nigg - Mayor Pro Tem | District 2
Ashlee DePhillippo - Council Member| District 5
Bridgette Moore - Council Member | District 4
Joseph Morabito - Council Member | District 3

Chris Mann, City Manager
Thomas D. Jex, City Attorney

The City of Wildomar will be a Safe and Active Community with Responsible Growth and Quality Infrastructure while keeping a Hometown Feel

CALL TO ORDER – CLOSED SESSION - 4:30 P.M.

ROLL CALL

PUBLIC COMMENTS

CLOSED SESSION

CLOSED SESSION

Presented By: Thomas D Jex, City Attorney

RECOMMENDATION:

1. The City Council will meet in closed session pursuant to the provisions of Government Code Section 54956.8 to confer with legal counsel and conference with real property negotiators as follows:

Properties: 20580 Palomar Street, Wildomar, CA 92595, APN 368-030-057, and Parcel adjacent to and immediately north of 20580 Palomar Street, Wildomar, CA 92595 and West of Mission Trail, APN 368-030-043
Agency negotiators: City Manager Chris Mann
Negotiating parties: Hoa V. Pham and Hong-Van Thi Pham
Under negotiation: Instruction regarding price and terms of payment.

1. The City Council will meet in closed session pursuant to the provisions of Government Code Section 54956.8 to confer with legal counsel and conference with real property negotiators as follows:

Property: 33767 Raciti Road, Wildomar, CA 92595, APN: 366-320-050
Agency negotiators: City Manager Chris Mann
Negotiating parties: Mark Lamont Smith
Under negotiation: Instruction regarding price and terms of payment.

2. The City Council will meet in closed session pursuant to the provisions of Government Code Section 54956.9 (d)(1) to confer with legal counsel with regard to the following matters of pending litigation:

a. In the Matter of the Appeal of Misty Cheng and City of Wildomar v. Board of Administration California Public Employees' Retirement System; Case No. 2024-0358

b. Angie Garcia v. City of Wildomar, et al; Case No. CVME2517512

CALL TO ORDER – OPEN SESSION - 6:00 P.M.

The City Council serves as the Board of the Wildomar Cemetery District. This meeting is convened as a meeting of both bodies.

ROLL CALL

Council discussion and determination on whether an absence is excused.

FLAG SALUTE

CLOSED SESSION REPORT

PRESENTATIONS

1. Proclamation: Eagle Scout Logan John Stuart
2. Proclamation: DMV/Donate Life Month
3. Introduction: Fire Chief Robert Fish and Battalion Chief Shawn Burris
4. Legislative Update: Cal Cities - Jesse Ramirez
5. Other Presentations

DEPARTMENT REPORTS

Community Development Department & Development Update

Presented By: Robert Flores, Community Development Department

RECOMMENDATION:

Receive and file the update.

PUBLIC COMMENTS

*This is the time when the City Council receives general public comments regarding any items or matters within the jurisdiction that **do not** appear on the agenda. Per the Brown Act, City Council members are not allowed to respond to public comments not on the agenda. If you would like to be contacted, please leave your email or contact number on the public comment card. Public Comments are limited to 3 minutes or such other time as the Council may provide.*

APPROVAL OF THE AGENDA AS PRESENTED

The City Council to approve the agenda as it is herein presented, or, if it is the desire of the City Council, the agenda can be reordered, added to, or have items tabled at this time.

1. CONSENT CALENDAR

All matters listed under the Consent Calendar are considered routine and will be enacted by one roll call vote. There will be no separate discussion of these items unless members of the City Council, the Public, or Staff request to have specific items removed from the Consent Calendar for separate discussion and/or action.

1.1 City Council/ Cemetery District Board Minutes - March 11, 2026 - Regular Meeting

Presented By: Janet Morales Garcia , City Clerk's Office

RECOMMENDATION:

Approve the minutes as presented.

1.2 March 2026 City Warrant Register

Presented By: Adam Jantz , Finance Department

RECOMMENDATION:

Approve the following:

For Fiscal Year 2025/2026:

1. Warrant Register dated 3-2-2026 in the amount of $7,280.92.
2. Warrant Register dated 3-5-2026 in the amount of $146,338.45.
3. Warrant Register dated 3-12-2026 in the amount of $1,947,124.19.
4. Warrant Register dated 3-19-2026 in the amount of $198,914.65.
5. Warrant Register dated 3-26-2026 in the amount of $83,751.75.
6. Warrant Register dated 3-31-2026 in the amount of $489.35.
7. Wire Transfer Register dated 3-31-2026 in the amount of $57,291.98.
8. Payroll Register dated 3-31-2026 in the amount of $515,879.45.

1.3 March 2026 Cemetery Warrant Register

Presented By: Adam Jantz , Finance Department

RECOMMENDATION:

Approve the following:

For Fiscal Year 2025/2026

1. Warrant Register dated 3-5-2026 in the amount of $2,017.55.
2. Warrant Register dated 3-12-2026 in the amount of $2,413.06.
3. Warrant Register dated 3-19-2026 in the amount of $16,296.09.
4. Warrant Register dated 3-31-2026 in the amount of $455.64.

1.4 February 2026 City Treasury Report

Presented By: Adam Jantz , Finance Department

RECOMMENDATION:

Approve the City Treasury Report for February 2026.

1.5 February 2026 Cemetery Treasury Report

Presented By: Adam Jantz , Finance Department

RECOMMENDATION:

Approve the Treasury Report for February 2026.

1.6 Second Reading and Adoption of Ordinance No. 262 adding a chapter under Title 10 (Vehicles and Traffic) of the Municipal Code relating to bicycles and e-conveyances, including E-Bikes.
Location: Citywide
Presented By: Abdu Lachgar , Community Development Department

RECOMMENDATION:
1. Determine that Municipal Code Amendment (DCA) No. 2026-01, and its adopting Ordinance No. 262, is exempt under the California Environmental Quality Act (CEQA) and CEQA Guidelines, pursuant to the common sense exemption, Section 15061(b)(3) of the CEQA Guidelines.

2. Conduct a second reading by title only and adopt Ordinance No. 262 amending Title 10 (Vehicles and Traffic) of the Wildomar Municipal Code, as entitled:

ORDINANCE NO. 262
AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, ADDING CHAPTER 10.56 (BIKES, E-BIKES, E-SCOOTERS AND E-SKATEBOARDS) TO TITLE 10 (VEHICLES AND TRAFFIC) OF THE WILDOMAR MUNICIPAL CODE RELATING TO BICYCLES, ELECTRIC BICYCLES, ELECTRIC SCOOTERS AND ELECTRIC SKATEBOARDS

1.7 Acceptance of FY2024-25 Annual Comprehensive Financial Report and Cemetery District Financial Statement
Presented By: Adam Jantz , Finance Department

RECOMMENDATION:
Receive and file the FY2024-25 Annual Comprehensive Financial Report and Cemetery District Financial Statement.

1.8 Updating the City's Conflict of Interest Code
Presented By: Janet Morales Garcia , City Clerk's Office

RECOMMENDATION:
Adopt a Resolution entitled:

RESOLUTION NO. 2026 - ___
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, UPDATING THE CITY'S CURRENT CONFLICT OF INTEREST CODE SET FORTH BY THE CALIFORNIA STATE FAIR POLITICAL PRACTICES COMMISSION FOR ELECTED OFFICIALS, BOARD AND COMMISSION MEMBERS, AND EMPLOYEES OF THE CITY OF WILDOMAR

1.9 TUMF Agreement Amendment No. 4 for the Palomar St. Widening Project
Location: Palomar Street Between Mission Trail and Jefferson Avenue
Presented By: Jason Farag , Public Works/ Engineering Department

RECOMMENDATION:
Authorize the City Manager to execute a Fourth TUMF Agreement Amendment with the Western Riverside Council of Governments (WRCOG) for the Palomar Street Widening Project.

1.10 Resolution Authorizing the Citys Participation in a National Opioid Litigation Settlement: In re: National Prescription Opiate Litigation, MDL No. 2804, Case No. 1:17-md-2804 (Multi-District Litigation)
Presented By: Thomas D Jex , City Attorney

RECOMMENDATION:
Adopt a Resolution entitled:

RESOLUTION NO. 2026 - ____
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR APPROVING THE CITY'S PARTICIPATION IN A NATIONAL LITIGATION SETTLEMENT WITH ASSOCIATED PHARMACIES, INC., AMERICAN ASSOCIATED PHARMACIES, J M SMITH CORPORATION, LOUISIANA WHOLESALE DRUG COMPANY, MORRIS & DICKINSON CO., NORTH CAROLINA MUTUAL WHOLESALE DRUG COMPANY, INC., AND UNITED NATURAL FOODS, INC., AUTHORIZING THE CITY MANAGER TO TAKE ALL NECESSARY ACTIONS FOR THE SETTLEMENT, DIRECTING PAYMENT OF SETTLEMENT FUNDS TO RIVERSIDE COUNTY, AND APPROVING SUCH ACTIONS FOR FUTURE RELATED SETTLEMENTS

1.11 Parcel Map No. 36612 (Westpark Promenade) Subdivision Improvement Agreement
Location: North of Catt Rd., East of I-15, and South of Depasquale Rd.
Presented By: Carlos Geronimo , Public Works/ Engineering Department

RECOMMENDATION:
1. Authorize the City Manager to execute a Subdivision Improvement Agreement with Tri Pointe Homes IE-SD, Inc. for Parcel Map 36612 (Westpark Promenade)

2. Authorize the Public Works Director/City Engineer to release all the securities associated with the prior Subdivision Improvement Agreement between the City and CRP/CWR Westpark Project, LLC

1.12 Tract Map No. 37156 Camelia Townhomes (KB Home) - Final Map and Subdivision Improvement Agreement
Location: East side of Existing Palomar St. alignment, North of Washington Ave.
Presented By: Carlos Geronimo , Public Works/ Engineering Department

RECOMMENDATION:
1. Adopt a Resolution entitled:

RESOLUTION NO. 2026 - _____
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, APPROVING THE FINAL MAP FOR TENTATIVE TRACT MAP 37156 AND AUTHORIZING THE CITY MANAGER TO EXECUTE THE SUBDIVISION IMPROVEMENT AGREEMENT

2. Direct the City Clerk to not accept the offer of dedication for Lot F on the Final Map for Tract No. 37156.

1.13 Measure Z Oversight Advisory Committee Appointments
Presented By: Janet Morales Garcia , City Clerk's Office

RECOMMENDATION:
The Finance Committee recommends that the City Council appoint Zia Hotak, Dennis Rowe, and Timothy Underdown to the Measure Z Oversight Advisory Committee for terms ending January 2028.

3. GENERAL BUSINESS

3.1 Wildomar Cemetery Master Plan Update: Veterans & First Responders Memorial Stakeholder Engagement Workshop
Location: Wildomar Cemetery (21400 Palomar Street)
Presented By: Daniel Torres , Public Works/ Engineering Department

RECOMMENDATION:
Discuss the proposed Veterans and First Responders Memorial as part of the Wildomar Cemetery Master Plan Update and provide comments and feedback on the design elements, location, and overall vision of the memorial.

3.2 FY2025-26 3rd Quarter Budget Report
Presented By: Adam Jantz , Finance Department

RECOMMENDATION:
Review and approve the Fiscal Year 2025-26 3rd Quarter Budget Report, and adopt a Resolution entitled:

RESOLUTION NO. 2026 - _____
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, AUTHORIZING ADJUSTMENTS TO THE FY2025-26 BUDGETED REVENUES AND EXPENSES

2. PUBLIC HEARINGS

2.1 Public Hearing for the Adoption of Revised Transportation Uniform Mitigation Fee Schedule and Amending Ordinance No. 249

Presented By: Adam Jantz , Finance Department

RECOMMENDATION:

1. Review and adopt the first reading of an Ordinance entitled:

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY OF WILDOMAR AMENDING ORDINANCE NO. 249 TO ESTABLISH CONSTRUCTION COST INDEX ADJUSTMENTS TO THE WESTERN RIVERSIDE COUNTY TRANSPORTATION UNIFORM MITIGATION FEE (TUMF) PROGRAM

2. Review and adopt a Resolution entitled:

RESOLUTION NO. 2026 - _____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR AMENDING THE APPLICABLE TRANSPORTATION UNIFORM MITIGATION FEE (TUMF) APPLICABLE TO ALL DEVELOPMENTS IN THE CITY OF WILDOMAR

2.2 City of Wildomar Vacancy Report and Recruitment and Retention Efforts

Presented By: Emily Wolf , Human Resources and Risk Department

RECOMMENDATION:

Receive and file the report.

COUNCIL COMMUNICATIONS

This is the opportunity for the City Council to report on city and regional committees and community events.

CITY MANAGER REPORT

FUTURE AGENDA ITEMS

ADJOURN THE MEETING

PARTICIPATION

NOTICE

Meetings may be live-streamed, photographed and/or videotaped. Participation at the meeting constitutes consent by members of the public to the City's and any third party's use in any media, without compensation or further notice, of audio, video, and/or pictures of meeting attendees.

MEETINGS

Regular City Council/Cemetery District Board Meetings are generally held on the 2nd Wednesday of every month at 6:00 P.M. The City Council adopts the meeting schedule annually.

MEETING SCHEDULE FOR 2026

January 14th | February 10th | March 11th | April 8th | May 13th | June 10th | July 8th | August 12th | September 9th | October 14th | November 18th | December 9th

LOCATION

City Council Chambers, 23873 Clinton Keith Road, Ste. 106, Wildomar, CA 92595.

VIEW THE MEETING

1. In Person *| City Council Chambers 23873 Clinton Keith Road Ste. 106 Wildomar, CA 92595*
2. Watch Live
wildomar.gov/129/Agendas-Videos-Watch-Live or stream on YouTube.com/@CityofWildomar
3. Cable TV *| Frontier Channel 36 or AT&T Channel 99*

PARTICIPATE IN THE MEETING

1. Fill out the speaker card located on the table near the entrance of the chambers.
2. Submit the speaker card to the City Clerk in the basket located at the front of the chambers.
3. When the City Clerk calls your name, please come up to the front podium.

During Public Comment not on the agenda and after each Agenda Item, the Mayor will announce Public Comment. Public Comments are limited to (3) minutes or such other time as the City Council may provide. Per the Brown Act, City Council are not allowed to respond to public comments not on the agenda. If you would like to be contacted, please leave your email or contact number on the public comment card.

ACCOMMODATIONS

In compliance with the Americans with Disabilities Act, if requested, the agenda and backup materials will be made available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans With Disabilities Act of 1990 (42 U.S.C. Sec. 12132), and the federal rules and regulations adopted in implementation thereof. Any person that requires a disability-related modification or accommodation, including auxiliary aids or services, in order to participate in the public meeting, may request such modification, accommodation, aid or service by contacting the City Clerk either in person or by phone at 951-677-7751 x210, no later than 10:00 a.m. on the day preceding the scheduled meeting.

REPORTS

All agenda items and reports are available for review at City Hall, 23873 Clinton Keith Road and on the City's website at the following address: Wildomar.gov. Any writings or documents provided to a majority of the City Council/ Cemetery District Board regarding any item on this agenda (other than writings legally exempt from public disclosure) will be made available by appointment for public inspection at City Hall during regular business hours.

AFFIDAVIT OF POSTING

I, Janet Morales Garcia, Wildomar City Clerk, do certify that at least 72 hours prior to the meeting, a true and correct copy of this agenda was posted at Wildomar City Hall, 23873 Clinton Keith Road; U.S. Post Office, 21392 Palomar Street; Wildomar Library, 34303 Mission Trail Blvd; and on the City's website at Wildomar.gov.

Janet Morales Garcia, CMC
City Clerk
Dated: April 2, 2026

CITY OF WILDOMAR
CITY COUNCIL REGULAR MEETING
DEPARTMENT REPORT

Meeting Date: April 8, 2026

SUBJECT: Community Development Department & Development Update

SUBMITTED BY: Robert Flores, Community Development Director

PREPARED BY: Joelle Perales, Department Fellow

ACTION:
Receive and file the update.

ATTACHMENTS:
CD Update CC 4.8.2025 FINAL.pptx

Community Development

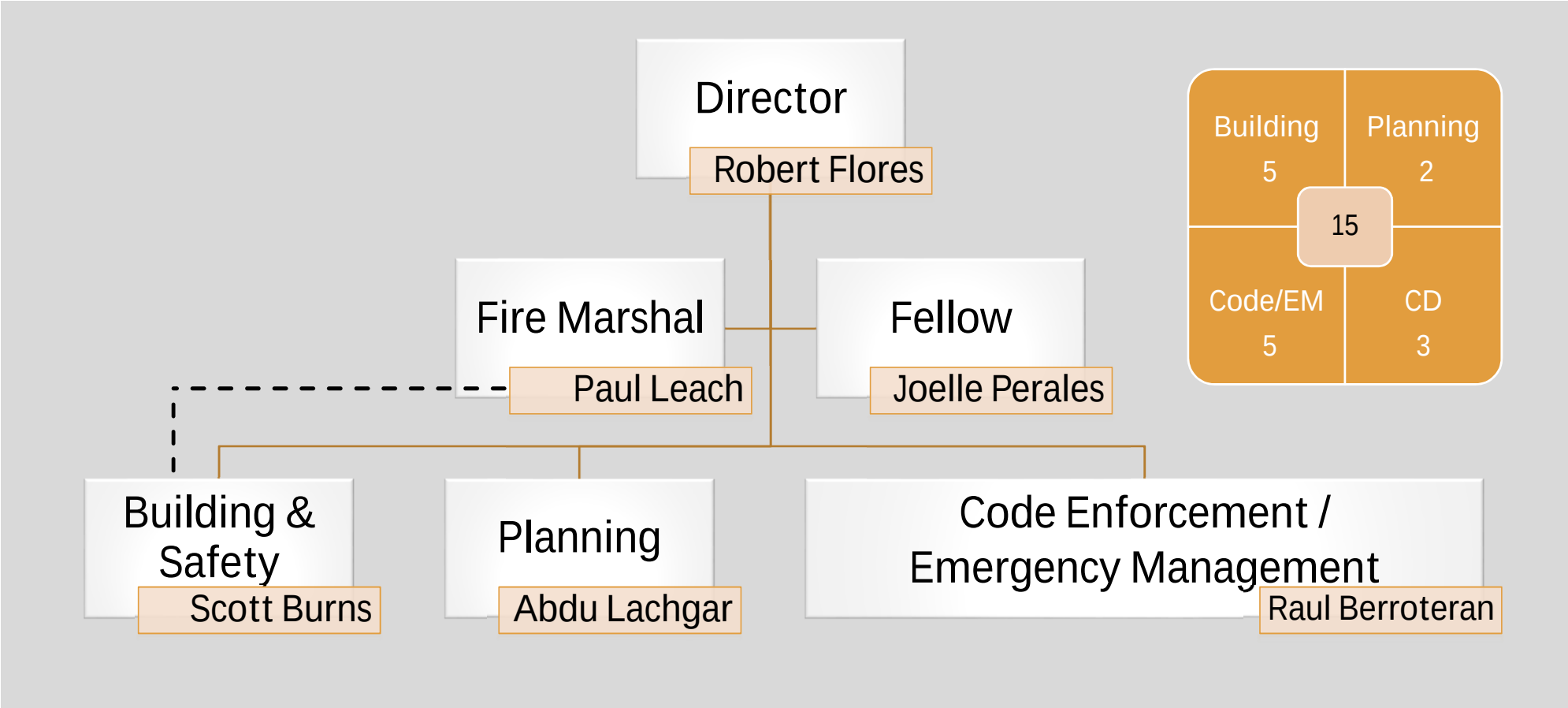
Department & Development Update

City Council
April 8, 2026

Department Update

Community Development

CD Department Update



Public Counter Services

Counter Visits / Calls	Jan 2026	Feb 2026	March 2026	2026 Totals	2025 Totals	2024 Totals
Total Customer Contacts	138	185	184	507	1,518	-

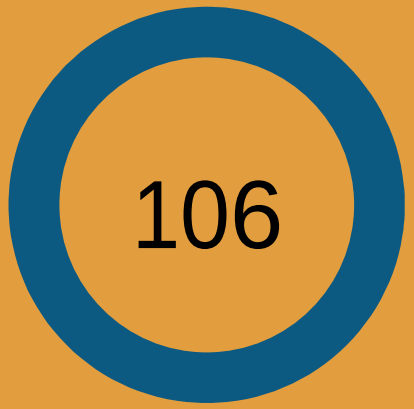
Department of Building & Safety:

	Jan 2026	Feb 2026	March 2026	2026 Totals	2024 Totals
Permits Finalized	61	14	83	158	1,387
Permits Issued	78	59	164	301	1,
Permits Applied for	115	91	154	360	1,461
Inspections	773	557	880	2,210	18,179
Project Valuation	$1.9 mil.	$1.7 Mil.	$3.8 Mil.	$7.4 Mil.	$118.9 Mil

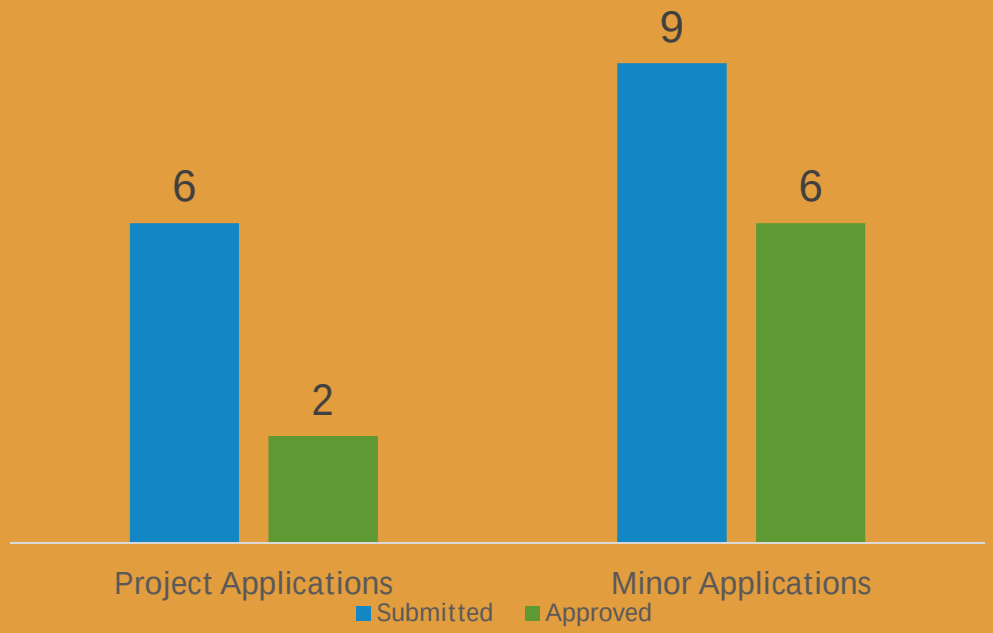
Department of Building & Safety:

Enforcement Actions				
	Jan 2026	Feb 2026	March 2026	1st Quarter Totals
Notice of Illegal Construction	3	4	10	17
Stop Work Notices	2	5	3	10
Notice of Utility Disconnection	1	3	1	5
Notice to Vacate	1	2	0	3

Department of Planning:

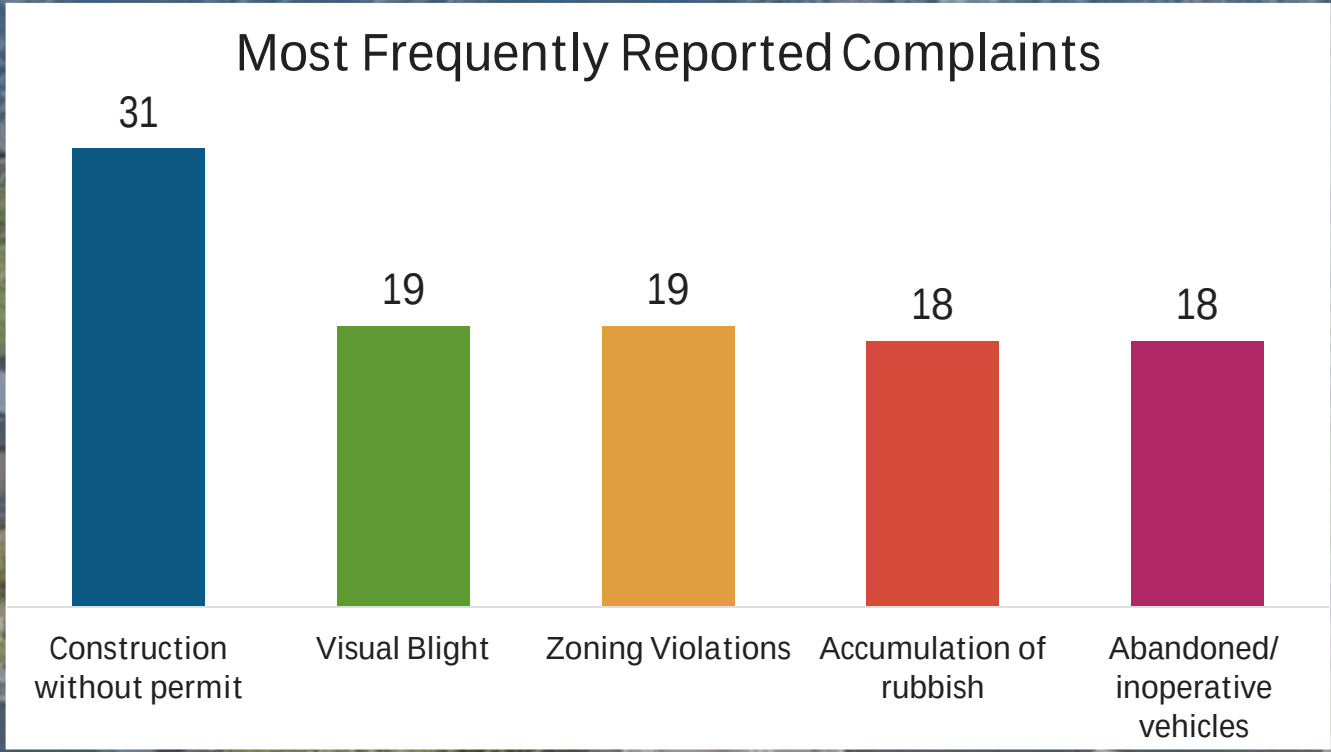


Completed Building Permit Planning Reviews



- Successful planning commissioner academy in March
- 1 st Reading of E-Bike Ordinance approved by Council

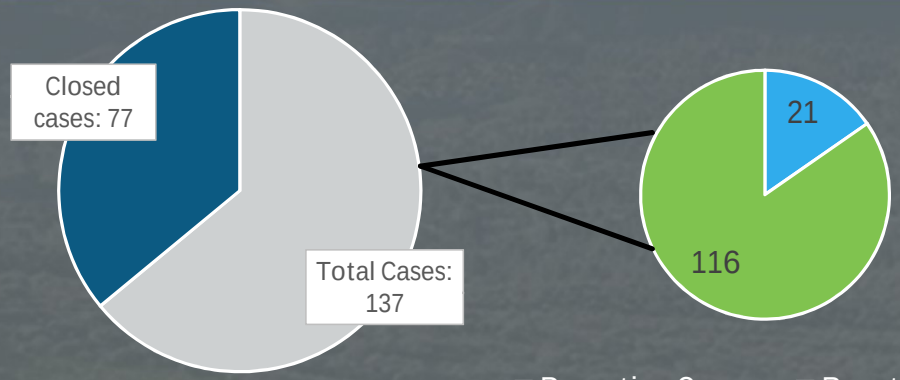
Department of Code Enforcement & Emergency Management:



Department of Code Enforcement & Emergency Management:

Homeless Outreach Contacts:

- January: 9
- February: 18
- March: 13



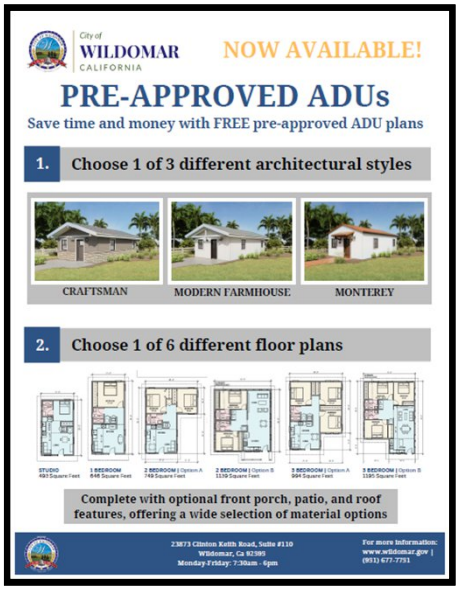
Proactive Cases Reactive cases

Notices Issued

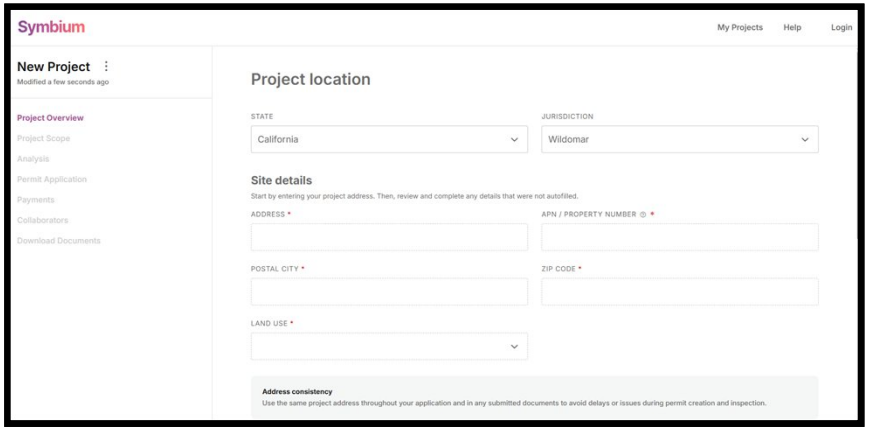
Inspections Completed

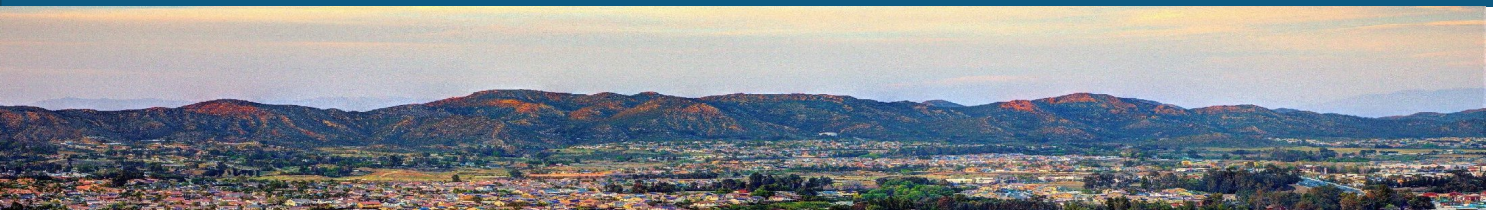
1st Quarter Achievements

Soft Launch of City-Owned Pre-Approved ADU Architectural Plans.



Symbium became effective March 1st for all solar panel applications





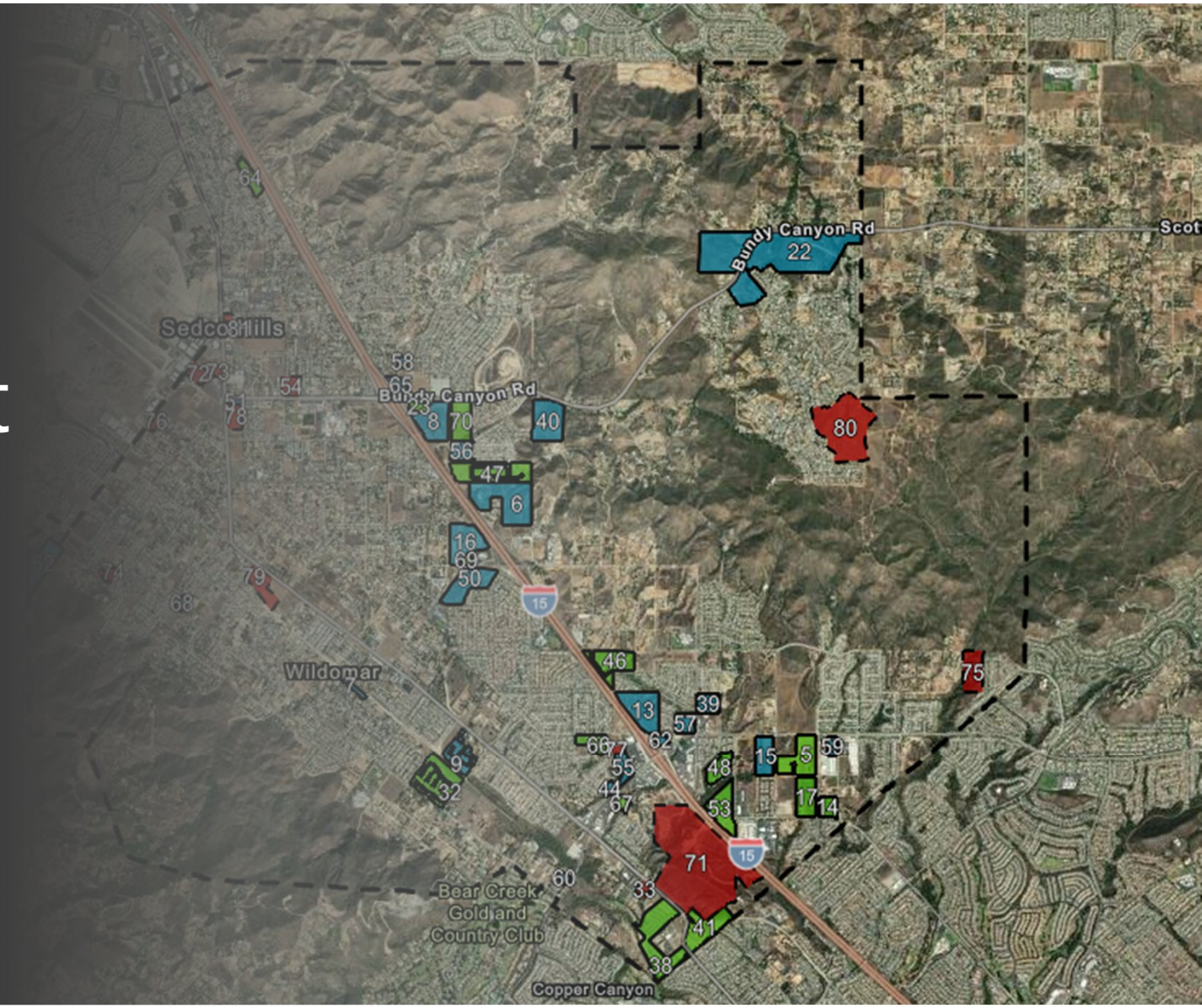
City of WILDOMAR CALIFORNIA

Code Compliance:

Code Compliance:

Code Compliance:

Development Project Update



Tres Lagos

CAMELIA

BELL RANCH

WILDOMAR CROSSROADS

MARRIOTT

WALMART

Thank you! Questions?

CITY OF WILDOMAR
CITY COUNCIL REGULAR MEETING
CONSENT CALENDAR
Agenda Staff Report # 1.1
Meeting Date: April 8, 2026

SUBJECT: City Council/ Cemetery District Board Minutes - March 11, 2026 - Regular Meeting

SUBMITTED BY: Janet Morales Garcia, City Clerk

ACTION:
Approve the minutes as presented.

ATTACHMENTS:
1. 03-11-2026-minutes

MINUTES
CITY OF WILDOMAR
CITY COUNCIL/CEMETERY DISTRICT
WEDNESDAY, MARCH 11, 2026
COUNCIL CHAMBERS
23873 CLINTON KEITH ROAD SUITE 106
WILDOMAR, CA, 92595

REGULAR SESSION 6:00 PM

CALL TO ORDER OPEN SESSION - 6:00 P.M.

The Regular Joint Meeting of the Wildomar City Council and the Wildomar Cemetery District was called to order by Mayor Marquez at 6:01 p.m.

ROLL CALL

Members in attendance: Carlos Marquez, Dustin Nigg, Ashlee DePhillippo, Bridgette Moore, and Joseph Morabito

Members absent: None.

Staff in attendance: City Manager Mann, City Attorney Jex, City Clerk Morales Garcia, Community Development Director Flores, Public Works Director/City Engineer Farag, Human Resources and Risk Manager Wolf, Finance Manager Jantz, Assistant to the City Manager Gorham, Public Works Manager Torres, and Principal Planner Lachgar.

FLAG SALUTE

The flag salute was led by Mayor Pro Tem Nigg

PRESENTATIONS

1. Introduction - CR&R Representative Angela Murrillo
2. League of California Cities Legislative Update - Postponed
3. Proclamation - National Nutrition Month

DEPARTMENT REPORTS

Public Works/Engineering Department Quarterly Report

PUBLIC COMMENTS

The following individuals provided public comment on items not on the agenda:

1. Ruthie Gonzales, Neighborhood Healthcare
2. Anthony Pugh, resident

APPROVAL OF THE AGENDA AS PRESENTED

Moved by Dustin Nigg; seconded by Ashlee DePhillippo to approve the agenda as presented.

Motion Approved: 5 - 0

Voting For: Carlos Marquez, Dustin Nigg, Ashlee DePhillippo, Bridgette Moore, Joseph Morabito
Voting Against: None
Abstain: None
Absent: None

1) CONSENT CALENDAR

Councilmember Moore stated that she needed to recuse herself from agenda item# 1.13.

Moved by Ashlee DePhillippo; seconded by Dustin Nigg to approve all the consent calendar items except for agenda item # 1.13.

Motion Approved: 5 - 0

Voting For: Carlos Marquez, Dustin Nigg, Ashlee DePhillippo, Bridgette Moore, Joseph Morabito
Voting Against: None
Abstain: None
Absent: None

1.1) City Council/ Cemetery District Board Minutes - February 10, 2026 - Regular Meeting

Approved the minutes as presented.

1.2) City Council Minutes - February 10, 2026 - Special Meeting

Approved the minutes as presented.

1.3) February 2026 City Warrant Register

Approved the following:

For Fiscal Year 2025/2026:
Warrant Register dated 2-5-2026 in the amount of $184,160.92.
Warrant Register dated 2-11-2026 in the amount of $313.20.
Warrant Register dated 2-12-2026 in the amount of $382,024.77.
Warrant Register dated 2-19-2026 in the amount of $1,236,529.71.
Warrant Register dated 2-24-2026 in the amount of $11,601.22.
Warrant Register dated 2-26-2026 in the amount of $288,295.36.
Wire Transfer Register dated 1-31-2026 in the amount of $441,372.63.
Payroll Register dated 1-31-2026 in the amount of $529,601.70.

1.4) February 2026 Cemetery Warrant Register

Approved the following:

For Fiscal Year 2025/2026
Warrant Register dated 2-5-2026 in the amount of $349.14.
Warrant Register dated 2-12-2026 in the amount of $66,202.45.
Warrant Register dated 2-19-2026 in the amount of $5,588.83.
Warrant Register dated 2-26-2026 in the amount of $929.04.

1.5) January 2026 City Treasury Report

Approved the City Treasury Report for January 2026.

1.6) January 2026 Cemetery Treasury Report

Approved the Treasury Report for January 2026.

1.7) Authorize use of Cemetery District Property, APN 376-060-031, as a Temporary Construction Staging Area for the City of Wildomar's Bundy Canyon Road Rehab Project and Slurry Seal Project (CIPs 057-3 and 058-3)

Authorized the General Manager to sign the License Agreement and approve the use of District property, APN 376-060-031, as a temporary construction staging area for the City of Wildomar's Bundy Canyon Road Rehab Project (CIP 057-3) and Slurry Seal Project (CIP 058-3) Contractor All American Asphalt.

1.8) Approval of a Services Agreement with SCA of CA, LLC for Street Sweeping Services

1. Authorized the City Manager to execute a Services Agreement with SCA of CA, LLC for Street Sweeping Services and waive any informality or irregularity in the bid.

2. Approved a supplemental appropriation for Fund 204 (Waste Services) to increase $40,000 in expenditures.

1.9) City of Wildomar Housing Element 2025 Annual Progress Report

1. Received and filed the City of Wildomar ("City") Housing Element 2025 Annual Progress Report ("APR"); and

2. Directed the Community Development Director or designee to submit the City's 2025 APR to the State of California Office of Land Use and Climate Innovation ("LCI"), State of California Department of Housing and Community Development ("HCD"), and Southern California Association of Governments ("SCAG").

1.10) Cemetery District Companion Plots Section Update

Received and filed the update.

1.11) Cemetery District Automated Gates Policy

Approved the automated gates policy for the Cemetery District.

1.12) Resolution Authorizing Submittal of Applications for all CalRecycle Grants for which the City of Wildomar is Eligible

Adopted a Resolution entitled:

RESOLUTION NO. 2026 - 12
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, AUTHORIZING SUBMITTAL OF APPLICATION(S) FOR ALL CALRECYCLE GRANTS FOR WHICH THE CITY OF WILDOMAR IS ELIGIBLE

1.13) Proposed 2026 Calendar for City-Sponsored Events, Partnerships, and Pop-Ups

Councilmember Moore recused herself.

Assistant to the City Manager Gorham presented the staff report.

Moved by Bridgette Moore; seconded by Joseph Morabito to approve the Earth Day event on April 18, 2026.

Motion Approved: 4 - 0

Voting For: Carlos Marquez, Dustin Nigg, Ashlee DePhillippo, Joseph Morabito
Voting Against: None
Abstain: Bridgette Moore
Absent: None

Councilmember Moore returned to the dias.

Assistant to the City Manager Gorham presented the remainder of the staff report.

Moved by Bridgette Moore; seconded by Dustin Nigg to Approved the proposed list of events, along with the addition of a pop-up event to be held at Tres Lagos, should the management company be interested in hosting.

Motion Approved: 5 - 0

Voting For: Carlos Marquez, Dustin Nigg, Ashlee DePhillippo, Bridgette Moore, Joseph Morabito
Voting Against: None
Abstain: None
Absent: None

1.14) First Amendment to Professional Services Agreement for On-Call Geotechnical and Materials Testing Services with Geocon West, Inc.

Authorized the City Manager to execute a First Amendment to the Professional Services Agreement with Geocon West, Inc. for On-Call Geotechnical and Materials Testing Services

1.15) Second Amendment to Agreement for Services with CivicPlus, LLC, to add API for Integration between SeeClickFix and Comcate

Authorized the City Manager to execute the Second Amendment to Agreement for Services with CivicPlus, LLC

2) PUBLIC HEARINGS

There were no items scheduled.

3) GENERAL BUSINESS

3.1) Resolution Approving the Establishment of a Public Agency Post-Employment Benefits Trust

Finance Manager Jantz and a representative from PARS presented the staff report.

Moved by Ashlee DePhillippo; seconded by Dustin Nigg to

1. Adopt a resolution entitled:

RESOLUTION NO. 2026 - 13
RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR APPROVING THE ADOPTION OF THE PUBLIC AGENCIES POST-EMPLOYMENT BENEFITS TRUST ADMINISTERED BY PUBLIC AGENCY RETIREMENT SERVICES (PARS)

2. Authorize the City to enter into an administrative services agreement with Public Agency Retirement Services.

Motion Approved: 5 - 0

Voting For: Carlos Marquez, Dustin Nigg, Ashlee DePhillippo, Bridgette Moore, Joseph Morabito
Voting Against: None
Abstain: None
Absent: None

3.2) Pre-Approved ADU Architectural Plans (PRADU) and ADU Guidebook Approval

Principal Planner Lachgar presented the staff report.

There were no public comments.

Moved by Ashlee DePhillippo; seconded by Dustin Nigg to Adopt a Resolution entitled:

RESOLUTION NO. 2026 - 14
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, ACCEPTING THE PRE-APPROVED ACCESSORY DWELLING UNIT ARCHITECTURAL PLANS AND APPROVING AN ASSOCIATED ADU GUIDEBOOK THAT MAY BE ADMINISTRATIVELY AMENDED AS REASONABLY NEEDED

Motion Approved: 5 - 0

Voting For: Carlos Marquez, Dustin Nigg, Ashlee DePhillippo, Bridgette Moore, Joseph Morabito
Voting Against: None
Abstain: None
Absent: None

3.3) Introduce and conduct the first reading of an Ordinance that adds a chapter under Title 10 (Vehicles and Traffic) of the Municipal Code relating to bicycles and e-conveyances, including E-Bikes.

Principal Planning Lachgar presented the staff report.

Nolan King, resident, provided public comment in favor of the item.

Moved by Dustin Nigg; seconded by Ashlee DePhillippo to

1. Determine that Ordinance No. 262, is exempt under the California Environmental Quality Act (CEQA) and CEQA Guidelines, pursuant to the common-sense exemption, Section 15061(b)(3) of the CEQA Guidelines, under the general rule making provision.

2. Introduce and conduct the first reading by title only, based on the necessary finding within, for an ordinance entitled:

ORDINANCE NO. 262
AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, ADDING CHAPTER 10.56 (BIKES, E-BIKES, E-SCOOTERS AND E-SKATEBOARDS) TO TITLE 10 (VEHICLES AND TRAFFIC) OF THE WILDOMAR MUNICIPAL CODE RELATING TO BICYCLES, ELECTRIC BICYCLES, ELECTRIC SCOOTERS AND ELECTRIC SKATEBOARDS

3. Direct the City Clerk to schedule the second reading of the Ordinance at the next regular City Council meeting or as soon thereafter as feasible.

4. Direct staff to hold a workshop for further discussion.

Motion Approved: 5 - 0

Voting For: Carlos Marquez, Dustin Nigg, Ashlee DePhillippo, Bridgette Moore, Joseph Morabito
Voting Against: None
Abstain: None
Absent: None

COUNCIL COMMUNICATIONS

The City Council spoke about the various committees, commissions, and boards they serve on locally and regionally, as well as community events.

CITY MANAGER REPORT

There was no report given.

FUTURE AGENDA ITEMS

There were no items added.

ADJOURN THE MEETING

There being no further business, Mayor Marquez adjourned the meeting at 8:13 p.m.

Submitted by:

Janet Morales, CMC
City Clerk

CITY OF WILDOMAR
CITY COUNCIL REGULAR MEETING
CONSENT CALENDAR
Agenda Staff Report # 1.2
Meeting Date: April 8, 2026

SUBJECT: March 2026 City Warrant Register

SUBMITTED BY: Nicholas Neidiffer, Accountant II

PREPARED BY: Nicholas Neidiffer, Accountant II

ACTION:
Approve the following:

For Fiscal Year 2025/2026:
1. Warrant Register dated 3-2-2026 in the amount of $7,280.92.
2. Warrant Register dated 3-5-2026 in the amount of $146,338.45.
3. Warrant Register dated 3-12-2026 in the amount of $1,947,124.19.
4. Warrant Register dated 3-19-2026 in the amount of $198,914.65.
5. Warrant Register dated 3-26-2026 in the amount of $83,751.75.
6. Warrant Register dated 3-31-2026 in the amount of $489.35.
7. Wire Transfer Register dated 3-31-2026 in the amount of $57,291.98.
8. Payroll Register dated 3-31-2026 in the amount of $515,879.45.

SUMMARY:
March 2026 City Warrant Register

DISCUSSION:
The City of Wildomar requires that the City Council audit payments of demands and direct the City Manager to issue checks. The Warrant and Payroll Registers are submitted for approval.

FISCAL IMPACT:
These Warrant, Wire Transfer and Payroll Registers will have a budgetary impact in the amount and fiscal year noted in the recommendation section of this report. These costs are included in the Fiscal Year 2025/26 Budget.

ATTACHMENTS:
March 2026 City Warrant Register.pdf

Transaction Name	Bill Date	Payment Date	Amount (Credit)	Vendor	Memo
Bill #714969	3/2/2026	3/2/2026	15.77	STATE OF CALIFORNIA, EMPLOYEE DEVELOPMENT DEPARTMENT	State Withholding 2/1/26-2/28/26
Bill #294536	3/2/2026	3/2/2026	5,934.61	THE STANDARD INSURANCE COMPANY	February 2026 STD, LTD, AD&D
Bill #992306	3/2/2026	3/2/2026	1,330.54	BASIC BENEFITS	Basic FSA Payment PPE: 2/21/26
Bill #34977	1/31/2026	3/5/2026	33.75	ARCHITERRA DESIGN GROUP	Plan Check Review - January, 2026
Bill #179569236-0001,178984856-0001,179009894-0001,	2/3/2026	3/5/2026	4,485.82	SUNBELT RENTALS, INC.	Public Works Road Maintenance - Equipment Rental
Bill #2544	2/5/2026	3/5/2026	425.00	BEE GUY TRAVIS	Public Works Road Maintenance - Hive Relocation
Bill #179704295-0001	2/5/2026	3/5/2026	1,078.49	SUNBELT RENTALS, INC.	Public Works Road Maintenance - Skid Steer Rental
Bill #179704609-0001	2/6/2026	3/5/2026	814.47	SUNBELT RENTALS, INC.	Public Works Road Maintenance - Roller Rental
Bill #020626	2/6/2026	3/5/2026	3,533.76	MATTHEW KRONQUIST	Developer Deposit Refund for PA#23-0037 PLN-24-0064
Bill #WILD-01.6 - 17	1/31/2026	3/5/2026	682.50	PLACEWORKS	CIP 062-1, 27-Acre Park
Bill #231641123	1/31/2026	3/5/2026	1,480.75	ST. FRANCIS ELECTRIC	Routine Traffic Signal Maint - January 2026
Bill #1733-GQJR-7MYQ	2/26/2026	3/5/2026	200.16	AMAZON CAPITAL SERVICES	Departmental Supplies
Bill #1VXX-CXP7-6R3F	2/26/2026	3/5/2026	110.88	AMAZON CAPITAL SERVICES	Desk Supplies
Bill #231641127	1/31/2026	3/5/2026	4,721.72	ST. FRANCIS ELECTRIC	CIP 028-2 Palomar Widening, CIP 067-1, Cemetery Frontage - Jan 2026
Bill #231641126	1/31/2026	3/5/2026	2,150.55	ST. FRANCIS ELECTRIC	Traffic Signals Extra Work - Developer Related Oak Springs Ranch II
Bill #2026-04-2026-36	1/31/2026	3/5/2026	40,970.00	TKE ENGINEERING INC	Professional Development Services for Projects
Bill #2147	1/15/2026	3/5/2026	7,000.00	SPICER CONSULTING GROUP	CFD 2025-S Annex 3 (Bell Ranch) 50%
Bill #2145	1/15/2026	3/5/2026	12,500.00	SPICER CONSULTING GROUP	CFD 2025-1 (Camelia) Formation, 100% January 2026
Bill #2146	1/15/2026	3/5/2026	7,000.00	SPICER CONSULTING GROUP	CFD 2025-S Annex 2 Crossroads-Com, (50%)- January 2026
Bill #51982141	12/15/2025	3/5/2026	1,004.31	OTIS ELEVATOR COMPANY	Maintenance Service from 1/01/26-3/31/26
Bill #2020113720	2/4/2026	3/5/2026	9,659.80	ABSOLUTE INTERNATIONAL, SECURITY INC	01/01/26-01/31/26 Security Patrol
Bill #CD_001360306	2/23/2026	3/5/2026	1,682.84	RING CENTRAL	Mobile User & New Digital Line
Bill #278175	3/2/2026	3/5/2026	1,303.45	INNOVATIVE DOCUMENT SOLUTIONS	2/01/25-2/28/26 Copier Services Maintenance/Repairs, Ink /Toner (7copiers)
Bill #1TGH-1XGD-J6Y4	3/2/2026	3/5/2026	46.07	AMAZON CAPITAL SERVICES	Chair Support
Bill #41340426	2/23/2026	3/5/2026	214.24	GREAT AMERICA FINANCIAL SERVIC	Canon Color Copier Syst. #019-1780554
Bill #6136670457	2/22/2026	3/5/2026	40.01	VERIZON WIRELESS	01/23/26-02/22/26 Data Internet Chrg 6192 Windsong
Bill #6136670456	2/22/2026	3/5/2026	1,401.09	VERIZON WIRELESS	Verizon 01/23/26-02/22/26
Bill #SIN059961	1/31/2026	3/5/2026	4,378.00	HDL SOFTWARE LLC.	January 2026 Hdl Fees
Bill #428328	2/12/2026	3/5/2026	7,600.69	STRADLING YOCCA CARLSON &, RAUTH	Bond Counsel for CFD 2025-1 Formation
Bill #428327	2/12/2026	3/5/2026	5,874.00	STRADLING YOCCA CARLSON &, RAUTH	Counsel for CFD 2025-S Formation
Bill #W11190690101	2/26/2026	3/5/2026	141.11	ZONES IT SOLUTIONS INC.	NCE Office 365 G3
Bill #14115780	2/23/2026	3/5/2026	226.50	ELSINORE VALLEY MUNICIPAL, WATER DISTRICT	01/12/26-02/12/26 Water Zone 42 Loc 02 M2
Bill #14115779	2/23/2026	3/5/2026	254.97	ELSINORE VALLEY MUNICIPAL, WATER DISTRICT	01/12/26-02/12/26 Water Zone 42 Loc 03 M3
Bill #14115527	2/23/2026	3/5/2026	465.56	ELSINORE VALLEY MUNICIPAL, WATER DISTRICT	01/12/26-02/12/26 Water Zone 42 Loc 01 M1
Bill #14123209	2/25/2026	3/5/2026	182.57	ELSINORE VALLEY MUNICIPAL, WATER DISTRICT	01/15/26-02/15/26 Water Zone 3 Loc 35 M1
Bill #14123414	2/25/2026	3/5/2026	424.83	ELSINORE VALLEY MUNICIPAL, WATER DISTRICT	01/15/26-02/15/26 Water City Hall

Transaction Name	Bill Date	Payment Date	Amount (Credit)	Vendor	Memo
Bill #14126224	2/25/2026	3/5/2026	269.81	ELSINORE VALLEY MUNICIPAL, WATER DISTRICT	01/15/26-02/15/26 Water 24707 Prelipp Rd
Bill #021926-7151	2/19/2026	3/5/2026	7,955.27	EDISON	01/14/26-02/12/26 Electric- Parks, Signal, City Hall
Bill #022626-5471	2/26/2026	3/5/2026	16.02	EDISON	01/27/26-02/25/26 Elec 36551 Elizabeth Pedestal
Bill #1VPV-KMCD-DJMD	3/3/2026	3/5/2026	29.35	AMAZON CAPITAL SERVICES	Laptop bag for new City laptop
Bill #14XN-QRXP-FKGR	3/3/2026	3/5/2026	277.68	AMAZON CAPITAL SERVICES	Finance Staff Chairs
Bill #06B8710025004	2/28/2026	3/5/2026	550.34	PRIMO BRANDS	City Hall Drinking Water Services 01/27/26-02/26/26
Bill #34834	12/31/2025	3/5/2026	687.50	ARCHITERRA DESIGN GROUP	CIP 099, 20-Acre Passive Park
Bill #22226818002	3/4/2026	3/5/2026	499.31	RING CENTRAL	Digital Line Unlimited (new purchase)
Bill #5136628	3/4/2026	3/5/2026	3,426.91	MANPOWER	Temp Staff Augmentation W/E 3/1/26
Bill #022726-9129	2/27/2026	3/5/2026	556.49	EDISON	01/28/26-02/26/26 Elec - 32637 Gruwell (FS61)
Bill #022726-6801	2/27/2026	3/5/2026	16.02	EDISON	01/28/26-02/26/26 CFD 2013-1 Zone 10
Bill #022726-6091	2/27/2026	3/5/2026	49.08	EDISON	01/28/26-02/26/26 Elec 21347 Como St (Little League)
Bill #1KP6-Q9V4-H9H	3/4/2026	3/5/2026	277.68	AMAZON CAPITAL SERVICES	Chairs for CM Office
Bill #178592429-0001	1/6/2026	3/5/2026	859.11	SUNBELT RENTALS, INC.	Equipment Rental - Skid Steer
Bill #2020113889	2/28/2026	3/5/2026	8,679.99	ABSOLUTE INTERNATIONAL, SECURITY INC	02/01/26-02/28/26 Security Patrol
Bill #32826	3/2/2026	3/5/2026	100.00	SMILEON3 PHOTO BOOTH, LLC	Teen Egg Hunt Event Deposit/ Retainer
Bill #4258766040	2/5/2026	3/12/2026	222.59	CINTAS CORPORATION	Staff Uniform & Towel Maintenance
Bill #0360187	2/12/2026	3/12/2026	113.39	GOVERNMENT FORMS & SUPPLIES	Received Dater
Bill #180234423-0001, 180066985-0001	2/20/2026	3/12/2026	2,503.80	SUNBELT RENTALS, INC.	Public Works Road Maintenance - Dump Truck Rental
Bill #4260261708	2/19/2026	3/12/2026	222.59	CINTAS CORPORATION	Staff Uniform & Towel Maintenance
Bill #2025-1860	12/31/2025	3/12/2026	3,985.00	TKE ENGINEERING INC	General Consulting Services - December 2025
Bill #180393192-0002	2/25/2026	3/12/2026	1,383.71	SUNBELT RENTALS, INC.	Public Works Road Maintenance - Loader/Tractor Rental
Bill #16NJ-C6JC-F4VW	3/3/2026	3/12/2026	50.55	AMAZON CAPITAL SERVICES	Employee Event
Bill #30207	1/5/2026	3/12/2026	4,775.84	NPPW SERVICES	Irrigation Repairs
Bill #030226-7481	3/2/2026	3/12/2026	546.32	EDISON	01/13/26-02/11/26 CSAs
Bill #030226-8975	3/2/2026	3/12/2026	142.39	EDISON	02/01/26/02/28/26 CFD Zone 3
Bill #030226-7694	3/2/2026	3/12/2026	242.16	EDISON	02/01/26-02/28/26 CFD Zone 3
Bill #030226-4487	3/2/2026	3/12/2026	48.29	EDISON	02/01/26-02/28/26 20505 Palomar St (Marna)
Bill #030226-4845	3/2/2026	3/12/2026	71.20	EDISON	02/01/26-02/28/26 CFD Zone 2
Bill #030226-9127	3/2/2026	3/12/2026	269.21	EDISON	02/01/26-02/28/26 Electric CFD 2013-001 Zone 5
Bill #030226-0962	3/2/2026	3/12/2026	272.16	EDISON	02/01//26-02/28/26 Electric CFD 2013-001 Zone 2
Bill #030226-7504	3/2/2026	3/12/2026	37.09	EDISON	02/01/26-02/28/26 CFD 2013-1 Orange/Corazza
Bill #030226-1757	3/2/2026	3/12/2026	219.49	EDISON	02/01/26-02/28/26 Electric CFD 2013-001 Zone 3
Bill #030226-4610	3/2/2026	3/12/2026	142.41	EDISON	02/01/26-02/28/26 Electric CFD 2013-001 Zone 3
Bill #030226-4293	3/2/2026	3/12/2026	6,609.22	EDISON	02/01/26-02/28/26 CSA 103 Sales Acquisition
Bill #235853	12/31/2025	3/12/2026	1,161,422.15	COUNTY OF RIVERSIDE, FIRE DEPARTMENT	Fire Protection Services 10/01/25-12/31/25
Bill #SH0000049916	2/13/2026	3/12/2026	592,361.58	RIVERSIDE COUNTY, SHERIFF'S DEPARTMENT	Contract Law Enforcement Through 12/11/25-01/07/26
Bill #42481	2/27/2026	3/12/2026	126.04	SIGNS BY TOMORROW	We Are Wildomar Signs
Bill #WI 260302	2/28/2026	3/12/2026	3,450.00	Kiley & Associates, LLC	Federal Advocacy Services - February 2026
Bill #41434865	3/5/2026	3/12/2026	242.52	GREAT AMERICA FINANCIAL SERVIC	Canon Color Copier Syst. 020-1472515
Bill #1245069	2/20/2026	3/12/2026	809.88	ALL AMERICAN ASPHALT	Public Works Road Maintenance - Cold Mix
Bill #WILD-01.8 - 16	1/31/2026	3/12/2026	438.75	PLACEWORKS	CIP 025-1 Clinton Keith Rd. Widening
Bill #231641125	1/31/2026	3/12/2026	6,786.46	ST. FRANCIS ELECTRIC	Traffic Signal Maintenance - January, 2026
Bill #231641122	12/31/2025	3/12/2026	2,822.75	ST. FRANCIS ELECTRIC	Traffic Signals Extra Work - City Signal Related - December 2025

Transaction Name	Bill Date	Payment Date	Amount (Credit)	Vendor	Memo
Bill #231641121	12/31/2025	3/12/2026	1,928.19	ST. FRANCIS ELECTRIC	Traffic Signals Extra Work - City Related - December 2025
Bill #2026 - 3	3/6/2026	3/12/2026	88.88	Coalition for Controlling Ins. Costs in California Schools Health and Welfare Trust	EAP Services
Bill #30526	3/5/2026	3/12/2026	18.49	CHRISTOPHER MANN	Reimbursement for Toll Road Charges for League of CA Cities City Manager Conference
Bill #030526	3/5/2026	3/12/2026	357.13	CHRISTOPHER MANN	Reimbursement for Rental Vehicle Used for League of CA Cities City Manager Conference
Bill #358345	12/31/2025	3/12/2026	43,820.70	BURKE, WILLIAMS AND SORENSON,, LLP	Legal Services - December 2025
Bill #34827-34835	12/31/2025	3/12/2026	4,584.80	ARCHITERRA DESIGN GROUP	December 2025 Plan check Services
Bill #8013537271	2/25/2026	3/12/2026	183.06	STERICYCLE, INC	Contractual Shredding Svc
Bill #030426-1202	3/4/2026	3/12/2026	26.29	EDISON	02/01/26-02/28/26 Hidden Springs/Clinton Keith
Bill #030526-0828	3/5/2026	3/12/2026	185.04	EDISON	02/01/26-02/28/26 Electric Wildomar City Lamps
Bill #030226-2458	3/2/2026	3/12/2026	335.00	EDISON	Electricity Charges from 01/10/26-03/01/26
Bill #W11213540101	3/9/2026	3/12/2026	132.17	ZONES IT SOLUTIONS INC.	NCE Office 365 G3
Bill #1031295737	3/9/2026	3/12/2026	825.62	DELL MARKETING L.P.	2 Monitors for City Clerk's Office
Bill #1VFN-3KN6-34T4	3/10/2026	3/12/2026	1,660.19	AMAZON CAPITAL SERVICES	Chairs for CM Office
Bill #14119734	2/24/2026	3/12/2026	529.65	ELSINORE VALLEY MUNICIPAL, WATER DISTRICT	01/14/26-02/14/26 Water Zone 29 Loc 02
Bill #14119737	2/24/2026	3/12/2026	315.73	ELSINORE VALLEY MUNICIPAL, WATER DISTRICT	01/14/26-02/14/26 Water Zone 30 Loc 1
Bill #14119654	2/24/2026	3/12/2026	575.73	ELSINORE VALLEY MUNICIPAL, WATER DISTRICT	01/14/26-02/14/26 Water Zone 3 Loc 29 M1
Bill #14119148	2/24/2026	3/12/2026	277.40	ELSINORE VALLEY MUNICIPAL, WATER DISTRICT	01/14/26-02/14/26 Water Winsong Park
Bill #14119107	2/24/2026	3/12/2026	582.32	ELSINORE VALLEY MUNICIPAL, WATER DISTRICT	01/14/26-02/14/26 21400 Palomar Little League Field
Bill #14118942	2/24/2026	3/12/2026	146.42	ELSINORE VALLEY MUNICIPAL, WATER DISTRICT	01/14/26-02/14/26 Water Zone 51 Loc 1
Bill #14118689	2/24/2026	3/12/2026	154.80	ELSINORE VALLEY MUNICIPAL, WATER DISTRICT	01/14/26-02/14/26 Water Zone 3 Loc 49 M1
Bill #14118649	2/24/2026	3/12/2026	172.80	ELSINORE VALLEY MUNICIPAL, WATER DISTRICT	01/14/26-02/14/26 Water Zone 30 Loc 02
Bill #14118442	2/24/2026	3/12/2026	146.42	ELSINORE VALLEY MUNICIPAL, WATER DISTRICT	01/14/26-02/14/26 Water Zone 3 Loc 23 M1
Bill #14119836	2/24/2026	3/12/2026	514.03	ELSINORE VALLEY MUNICIPAL, WATER DISTRICT	01/14/26-02/14/26 Water Zone 3 Loc 42 & 47 M1
Bill #14120232	2/24/2026	3/12/2026	343.69	ELSINORE VALLEY MUNICIPAL, WATER DISTRICT	01/14/26-02/14/26 Water 22450 1/2 Cervera
Bill #14120472	2/24/2026	3/12/2026	492.27	ELSINORE VALLEY MUNICIPAL, WATER DISTRICT	01/14/26-02/14/26 Water 22450 Cervera
Bill #14121563	2/24/2026	3/12/2026	337.51	ELSINORE VALLEY MUNICIPAL, WATER DISTRICT	01/14/26-02/14/26 Water Zone 62 - 22933 Delca
Bill #14121649	2/24/2026	3/12/2026	171.93	ELSINORE VALLEY MUNICIPAL, WATER DISTRICT	01/14/26-02/14/26 Water Zone 67 - Arnette & Catt
Bill #14122058	2/24/2026	3/12/2026	346.74	ELSINORE VALLEY MUNICIPAL, WATER DISTRICT	01/14/26-02/14/26 CFD 2022-1 NE Wildomar Trail/Margaret Ln
Bill #5137A	2/28/2026	3/12/2026	11,300.00	INFINITY TECHNOLOGIES	February 2026 Monthly Services

Transaction Name	Bill Date	Payment Date	Amount (Credit)	Vendor	Memo
Bill #5137B	2/28/2026	3/12/2026	213.75	INFINITY TECHNOLOGIES	February 2026 Datto Office 365 Backup Services
Bill #5113	2/28/2026	3/12/2026	3,200.00	INFINITY TECHNOLOGIES	February 2026 GIS Contractual Services
Bill #3451235293	3/9/2026	3/12/2026	288.83	ZOOM VIDEO COMMUNICATIONS, INC.	Zoom Workplace Pro Monthly 3/9/26-4/8/26
Bill #11777095	2/5/2026	3/12/2026	452.98	SOUTHERN CALIFORNIA NEWS, GROUP	Public Notice - Ordinance 259,260,261 Proposed
Bill #11779492	2/20/2026	3/12/2026	566.22	SOUTHERN CALIFORNIA NEWS, GROUP	Public Notice - Ordinance 259,260,261 Adopted
Bill #11779974	2/22/2026	3/12/2026	212.34	SOUTHERN CALIFORNIA NEWS, GROUP	Public Notice - CIP 026-2, Design PS&E
Bill #001237	3/2/2026	3/12/2026	1,025.00	GOPHER SQUAD	February 2026 past control services
Bill #1621	2/28/2026	3/12/2026	255.14	The Cleaning Squad	Janitorial Services for City of Wildomar Facilities
Bill #206091	3/10/2026	3/12/2026	324.08	PORTER RENTS, LLC	Public Works Road Maintenance - Roller Rental
Bill #1620	2/28/2026	3/12/2026	182.17	The Cleaning Squad	Janitorial Services for City of Wildomar Facilities
Bill #1614	2/28/2026	3/12/2026	109.20	The Cleaning Squad	Janitorial Services for City of Wildomar Facilities
Bill #1623	2/28/2026	3/12/2026	1,801.28	The Cleaning Squad	Janitorial Services for City of Wildomar Facilities
Bill #1624	2/28/2026	3/12/2026	6,618.96	The Cleaning Squad	Janitorial Services for City of Wildomar Facilities
Bill #309634/3	3/2/2026	3/12/2026	9.29	ACE HARDWARE	Facilities Supplies
Bill #309628/3	2/28/2026	3/12/2026	16.52	ACE HARDWARE	Facilities Supplies
Bill #309636/3	3/3/2026	3/12/2026	26.00	ACE HARDWARE	Facilities Supplies-Packing Tape
Bill #001211	1/31/2026	3/12/2026	1,025.00	GOPHER SQUAD	January 2026 pest control services
Bill #C84913	2/27/2026	3/12/2026	864.00	Sundown Window Tint, Inc.	Installed 10 pieces Optitune-05 solar film in suite 111
Bill #C82836	2/27/2026	3/12/2026	350.00	Sundown Window Tint, Inc.	Installed 4 pieces Optitune-05 solar film in suite 103
Bill #31226	3/12/2026	3/12/2026	578.30	CALIFORNIA STATE DISBURSEMENT UNIT	Withholding Order
Bill #31226	3/12/2026	3/12/2026	100.00	FRANCHISE TAX BOARD	Withholding Order
Bill #5136755	3/11/2026	3/12/2026	3,462.96	MANPOWER	Temp Staff Augmentation W/E 3/8/26
Bill #RS7159394	2/28/2026	3/12/2026	62.95	CORODATA RECORDS, INC.	Standard Record Storage Carton 2/1/26-2/28/26
Bill #90369	3/11/2026	3/12/2026	285.00	RIVERSIDE TRANSIT AGENCY	RTA Bus Passes
Bill #309625/3	2/25/2026	3/12/2026	10.31	ACE HARDWARE	Facilities Supplies
Bill #2888	3/6/2026	3/12/2026	300.00	MATTOX DESIGNS DBA SERIOUSLY STICKERS	Social Media Videos
Bill #0166	3/10/2026	3/12/2026	400.00	THE VALLEY BUSINESS JOURNAL	Valley Business Journal
Bill #1638	2/28/2026	3/12/2026	123.81	The Cleaning Squad	Janitorial Services for Marna O'Brien Park
Bill #4766	3/9/2026	3/12/2026	27,967.00	CPS	Laserfiche Cloud Subscription Renewal
Bill #003604	3/12/2026	3/12/2026	2,908.47	INTERNAL REVENUE SERVICE	Federal Withholding Remittance for 2/16/26-2/28/26
Bill #922887	3/12/2026	3/12/2026	949.13	STATE OF CALIFORNIA, EMPLOYEE DEVELOPMENT DEPARTMENT	State Withholding - 2/16/26-2/28/26
Bill #927196	3/12/2026	3/12/2026	7,973.70	STATE OF CALIFORNIA, EMPLOYEE DEVELOPMENT DEPARTMENT	State Withholding 2/21/26-3/6/26
Bill #001923	3/12/2026	3/12/2026	23,591.26	INTERNAL REVENUE SERVICE	Federal Withholding Remittance for 2/21/26-3/6/26
Bill #91624	9/16/2024	3/19/2026	75.00	STRONG, KIM	Planning Commission 09/04/24
Bill #79701	8/19/2025	3/19/2026	144.00	AMERICAN FORENSIC NURSES	Blood Draw (2)
Bill #79711	8/19/2025	3/19/2026	144.00	AMERICAN FORENSIC NURSES	Blood Draw (2)
Bill #174102619-0001	9/11/2025	3/19/2026	51.45	SUNBELT RENTALS, INC.	Public Works Maintenance - Pavement and Shoulder Repair
Bill #172114963-0001	7/29/2025	3/19/2026	385.38	SUNBELT RENTALS, INC.	Equipment Rental for Road Maintenance Pavement and Shoulder Repair
Bill #171371401-0001	7/10/2025	3/19/2026	146.94	SUNBELT RENTALS, INC.	Equipment Rental for Road Maintenance, Pavement and Shoulder Repair
Bill #189087	12/31/2025	3/19/2026	464.74	DATA TICKET, INC.	December 2025 Daily Cite Processing
Bill #4261008331	2/26/2026	3/19/2026	222.59	CINTAS CORPORATION	Staff Uniform & Towel Maintenance
Bill #696965	3/4/2026	3/19/2026	34.81	CRISP IMAGING	CIP 044-3, Sedco Sidewalk Project - March 2026

Transaction Name	Bill Date	Payment Date	Amount (Credit)	Vendor	Memo
Bill #01-7257369	3/4/2026	3/19/2026	946.00	APPLEONE	Temp HR Staffing
Bill #35134,35137,35138,35139	2/28/2026	3/19/2026	3,003.75	ARCHITERRA DESIGN GROUP	Plan Check Review - February 2026
Bill #10164	3/6/2026	3/19/2026	4,700.00	3T FENCE	Public Works Road Maintenance - Fence Installation
Bill #SL260550	1/21/2026	3/19/2026	5,038.99	DEPARTMENT OF TRANSPORTATION	TS Maintenance - October - December, 2025
Bill #IGL1-DQG9-JR7C	3/11/2026	3/19/2026	28.26	AMAZON CAPITAL SERVICES	Utensil's for Employee Event and Laminating Paper
Bill #1630	3/11/2026	3/19/2026	99.99	BLENDMAGIC PRODUCTS LLC	Landscape Maint.-Weed Killer
Bill #31226	3/12/2026	3/19/2026	12.06	STANTON, SHERRI	Reissuing Mileage Reimbursement to Sherri Stanton
Bill #31226	3/12/2026	3/19/2026	75.00	LLOYD, JOHN	Reissuing Outstanding Check 214529 Issued 10/14/21
Bill #31226	3/12/2026	3/19/2026	20.00	DULAK, MORGAN	Reissuing Outstanding Check 211461 Issued 10/24/2019
Bill #31226	3/12/2026	3/19/2026	117.46	BELTO, VICKI	Reissuing Outstanding Check 211187 Issued 08/29/2019
Bill #31226	3/12/2026	3/19/2026	250.00	RCHCA	February 2026 SKR Fees
Bill #31226	3/12/2026	3/19/2026	13,458.00	WESTERN RIVERSIDE COUNTY, RCA	January 2026 MSHCP Fees
Bill #INV00568532	2/10/2026	3/19/2026	250.00	BOOT BARN HOLDINGS	Maint. Worker Safety Boots - W. Olvera
Bill #INV00568533	2/10/2026	3/19/2026	179.09	BOOT BARN HOLDINGS	Maint. Worker Safety Boots - A. Quiroz
Bill #INV00568530	2/10/2026	3/19/2026	232.85	BOOT BARN HOLDINGS	Maint. Worker Safety Boots - D. Castillo
Bill #INV00568531	2/10/2026	3/19/2026	250.00	BOOT BARN HOLDINGS	Maint. Worker Safety Boots - D. Wyatt
Bill #2025-1866	12/31/2025	3/19/2026	3,885.00	TKE ENGINEERING INC	CIP 103, Wildomar Trail Interchange Restriping, Dec, 2025
Bill #2025-1857	12/31/2025	3/19/2026	4,158.00	TKE ENGINEERING INC	Traffic Engineering, December, 2025
Bill #2025-1712	11/30/2025	3/19/2026	2,037.00	TKE ENGINEERING INC	CIP 103, Wildomar Trail Interchange Restriping, Nov 2025
Bill #2025-1707	11/30/2025	3/19/2026	262.00	TKE ENGINEERING INC	CIP 063 Line C Basin and Storm Drain November 2025
Bill #231641124	1/31/2026	3/19/2026	1,283.88	ST. FRANCIS ELECTRIC	Traffic Operations - TS Maintenance Responses - Jan, 2026
Bill #W11224150101	3/14/2026	3/19/2026	640.18	ZONES IT SOLUTIONS INC.	NCE Office 365 G3
Bill #01-7262130	3/11/2026	3/19/2026	946.00	APPLEONE	Temp HR Assistance
Bill #41434866	3/5/2026	3/19/2026	214.24	GREAT AMERICA FINANCIAL SERVIC	Canon Color Copier Syst. #016-1585799
Bill #3054785	12/31/2025	3/19/2026	26,123.83	INTERWEST CONSULTING GROUP	CIP Professional Services - December 2025
Bill #7653	1/1/2026	3/19/2026	5,200.00	CALIFORNIA CONSULTING, INC.	Grant Management Services, January 2026
Bill #7725	2/1/2026	3/19/2026	5,200.00	CALIFORNIA CONSULTING, INC.	Grant Management Services, February 2026
Bill #030626	3/6/2026	3/19/2026	562.05	PITNEY BOWES	Postage Meter Refill 02/19/26
Bill #188866201030726	3/7/2026	3/19/2026	6.33	CHARTER COMMUNICATIONS	Cable through 04/07/26 - FS61
Bill #31326	3/13/2026	3/19/2026	117.60	SOCALGAS	02/09/26-03/11/26 Gas -Fire Dept 32637 Gruwell
Bill #79800	2/28/2026	3/19/2026	14,510.00	ROGERS, ANDERSON, MALODY &, SCOTT LLP	FY2024-25 Audit - City of Wildomar
Bill #14X1-MQ3Y-P499	3/17/2026	3/19/2026	27.84	AMAZON CAPITAL SERVICES	St Patrick's Day Employee Event Supplies
Bill #3050653	12/31/2025	3/19/2026	4,678.71	INTERWEST CONSULTING GROUP	Building & Safety Services - December 2025
Bill #3053207	12/31/2025	3/19/2026	6,287.56	INTERWEST CONSULTING GROUP	Non-CIP Services for December 2025
Bill #1024350	12/22/2025	3/19/2026	1,744.25	PlanetBids, LLC	FY2022-26 Prorated Subscription for Additional User
Bill #1024313	11/30/2025	3/19/2026	500.00	PlanetBids, LLC	Additional Read Only User License
Bill #360098	1/31/2026	3/19/2026	48,110.00	BURKE, WILLIAMS AND SORENSON,, LLP	Legal Services - January 2026
Bill #216652-2	12/4/2025	3/19/2026	4,991.26	GRANICUS, LLC	GovMettings LiveCast SetUp and Config 10-01/25-05/11/26
Bill #082317220X260313	3/13/2026	3/19/2026	179.99	DIRECT TV	03/12/26-04/11/26 Cable Services - City Hall
Bill #2160	1/31/2026	3/19/2026	5,585.29	SPICER CONSULTING GROUP	Maint. District Administration - January 2026
Bill #2181	2/28/2026	3/19/2026	5,585.29	SPICER CONSULTING GROUP	Maint. District Administration - February 2026
Bill #5137C	3/16/2026	3/19/2026	984.00	INFINITY TECHNOLOGIES	February 2026 ProofPoint Essentials Advance
Bill #14067672	1/27/2026	3/19/2026	268.14	ELSINORE VALLEY MUNICIPAL, WATER DISTRICT	12/14/25-01/14/26 Water Zone 3 Loc 29 M2
Bill #205360243	3/12/2026	3/19/2026	166.08	ULINE	Departmental Supplies-Nitrile Gloves

Transaction Name	Bill Date	Payment Date	Amount (Credit)	Vendor	Memo
Bill #1576	12/12/2025	3/19/2026	4,992.81	BUDGET BLINDS OF MENIFEE	City Hall Blinds
Bill #5136882	3/18/2026	3/19/2026	3,426.91	MANPOWER	Temp Staff Augmentation W/E 3/15/26
Bill #INV-2903	2/25/2026	3/19/2026	699.09	CALIFORNIA INTERGOVERNMENTAL, RISK AUTHORITY (CIRA)	Work Comp Deductible Q2 2025
Bill #031326-2529	3/13/2026	3/19/2026	375.20	EDISON	02/05/26-03/12/26 22378 Bundy Canyon Rd
Bill #192879	2/20/2026	3/19/2026	50.00	DEANZA TERMITE & PEST CONTROL, INC	Pest Control Marna O'Brien
Bill #192854	2/20/2026	3/19/2026	195.00	DEANZA TERMITE & PEST CONTROL, INC	Pest Control City Hall
Bill #1WGL-PL1W-NW7L	3/18/2026	3/19/2026	16.28	AMAZON CAPITAL SERVICES	Departmental Supplies
Bill #309649/3	3/11/2026	3/19/2026	10.32	ACE HARDWARE	Facilities Supplies
Bill #425848	3/2/2026	3/19/2026	119.25	STAUFFERS LAWN EQUIPMENT	Equipment Repair - Trimmer
Bill #423576	2/10/2026	3/19/2026	133.65	STAUFFERS LAWN EQUIPMENT	Maintenance on Straight Shaft Trimmer
Bill #423575	2/10/2026	3/19/2026	116.68	STAUFFERS LAWN EQUIPMENT	Hip Mount for Backpack Blower
Bill #425740	3/2/2026	3/19/2026	108.75	STAUFFERS LAWN EQUIPMENT	Maintenance on Trimmer
Bill #INV0000243947	3/16/2026	3/19/2026	5,940.00	ARMADA ADMINISTRATORS	City Council and City Manager Addt'l Insurance
Bill #APR 2026	3/9/2026	3/19/2026	7,879.50	ANIMAL FRIENDS OF THE VALLEY,, INC.	Animal Control Service April 2026
Bill #31626	3/16/2026	3/19/2026	22.00	WILLIAMS, BRIAN	Reissuing Outstanding Check 211097 Issued 08/08/2019
Bill #31626	3/16/2026	3/19/2026	244.33	CUEVAS RICARDO	Reissuing Outstanding Check 218378 Issued 06/13/2024
Bill #180393192-0003	2/26/2026	3/26/2026	1,460.27	SUNBELT RENTALS, INC.	Tractor Rental
Bill #35038	2/28/2026	3/26/2026	8,280.25	ARCHITERRA DESIGN GROUP	CIP 099, 20-Acre Passive Park
Bill #9361618549	2/28/2026	3/26/2026	150.08	CINTAS CORPORATION	Maintenance Dept. Eye Wash Station - Feb 2026
Bill #309633/3,309635/3,309637/3,#30963 9/3,309642/3	3/2/2026	3/26/2026	946.61	ACE HARDWARE	Road Maintenance Program Supplies: Motomix, Protective Gear, Padlocks
Bill #AR052272	1/31/2026	3/26/2026	14,806.86	CITY OF MURRIETA	January 2026 Homeless Outreach Services
Bill #30848327	2/28/2026	3/26/2026	330.75	CORELOGIC SOLUTIONS, LLC	Code Enforcement Software - February 2026
Bill #190304	1/31/2026	3/26/2026	1,193.95	DATA TICKET, INC.	January 2026 Daily Cite Processing
Bill #189626	1/31/2026	3/26/2026	790.00	DATA TICKET, INC.	January 2026 Online Access
Bill #649804	3/10/2026	3/26/2026	175.22	TEMECULA VALLEY PIPE & SUPPLY	Ball Field Sprinkler Repair
Bill #S 2238096 SB	3/1/2026	3/26/2026	1,350.00	DEPARTMENT OF INDUSTRIAL, RELATIONS PAYMENT	City Elevator Certification
Bill #031929	3/4/2026	3/26/2026	49.00	DEPARTMENT OF JUSTICE	Background FBI/DOJ - HR Tech
Bill #DNCE0A07-0002	3/7/2026	3/26/2026	800.00	FORENSIC NURSES OF SOCAL, INC.	Dry Run Exam, Case # WI260600027, 3/2/26
Bill #032626	3/26/2026	3/26/2026	100.00	FRANCHISE TAX BOARD	Withholding Order
Bill #32626	3/26/2026	3/26/2026	578.30	CALIFORNIA STATE DISBURSEMENT UNIT	Withholding Order
Bill #1CTQ-TG9H-NVDW	3/19/2026	3/26/2026	63.33	AMAZON CAPITAL SERVICES	Office Supplies
Bill #4740	2/5/2026	3/26/2026	6,956.44	CPS	Scanning, Agreement/workflow module
Bill #031626-5636	3/16/2026	3/26/2026	277.84	EDISON	02/12/26-03/15/26 Elect - Suite 101
Bill #031626-2838	3/16/2026	3/26/2026	1,049.60	EDISON	02/12/26-03/15/26 Electric City Hall
Bill #031626-7255	3/16/2026	3/26/2026	160.41	EDISON	02/12/26-03/15/26 Clinton Keith Rd Suite 110
Bill #031626-3123	3/16/2026	3/26/2026	194.27	EDISON	02/12/26-03/15/26 23873 Clinton Keith Rd Suite 109
Bill #031626-3487	3/16/2026	3/26/2026	339.28	EDISON	02/12/26-03/15/26 23873 Clinton Keith Rd Suite 103
Bill #031626-8408	3/16/2026	3/26/2026	17.10	EDISON	02/12/26 03/15/26 35711 Capistrano St CFD Zone 2
Bill #205768	2/26/2026	3/26/2026	389.12	PORTER RENTS, LLC	Skid Steer Rental
Bill #031726-3047	3/17/2026	3/26/2026	97.12	EDISON	02/13/26-03/16/26 34311 Mission Trail TC1
Bill #031726-3950	3/17/2026	3/26/2026	42.25	EDISON	02/13/26-03/16/26 34311 Mission Trail LS3
Bill #031726-3243	3/17/2026	3/26/2026	45.95	EDISON	02/13/26-03/16/26 31818 Central St LS3
Bill #01-7265718	3/18/2026	3/26/2026	946.00	APPLEONE	Temp HR Assistance

Transaction Name	Bill Date	Payment Date	Amount (Credit)	Vendor	Memo
Bill #90198639	3/4/2026	3/26/2026	584.00	OCCUPATIONAL HEALTH CENTERS OF, CALIFORNIA,A MEDICAL CORP	New Hire Physical
Bill #031726-8688	3/17/2026	3/26/2026	88.81	EDISON	02/13/26-03/16/26 08/13/24 21458 Grand Ave TC1
Bill #031726-5361	3/17/2026	3/26/2026	92.35	EDISON	02/13/26-03/16/26 31818 Central TC1
Bill #031726-7372	3/17/2026	3/26/2026	84.03	EDISON	02/13/26-03/16/26 24211 Clinton Keith Rd TC1
Bill #031726-4237	3/17/2026	3/26/2026	255.21	EDISON	02/13/26-03/16/26 Clinton Keith Suite 111
Bill #14162705	3/18/2026	3/26/2026	211.88	ELSINORE VALLEY MUNICIPAL, WATER DISTRICT	02/10/26-03/11/26 Water Zone 3 Loc 25 M1
Bill #14162706	3/18/2026	3/26/2026	754.81	ELSINORE VALLEY MUNICIPAL, WATER DISTRICT	02/10/26-03/11/26 Water Zone 3 Loc 25 M2
Bill #14164470	3/18/2026	3/26/2026	134.53	ELSINORE VALLEY MUNICIPAL, WATER DISTRICT	02/10/26-03/11/26 Water Zone 3 Loc 24 M1
Bill #14165796	3/18/2026	3/26/2026	262.75	ELSINORE VALLEY MUNICIPAL, WATER DISTRICT	02/10/26-03/11/26 Water Malaga Gateway PK
Bill #14165638	3/18/2026	3/26/2026	344.14	ELSINORE VALLEY MUNICIPAL, WATER DISTRICT	02/10/26-03/11/26 Water CFD 2013-1, Zone 2
Bill #14154092	3/16/2026	3/26/2026	85.40	ELSINORE VALLEY MUNICIPAL, WATER DISTRICT	02/04/26-03/06/26 Water Zone 52 Loc 01
Bill #14154147	3/16/2026	3/26/2026	53.00	ELSINORE VALLEY MUNICIPAL, WATER DISTRICT	02/04/26-03/06/26 Water Zone 29 Loc 02
Bill #14154429	3/16/2026	3/26/2026	157.17	ELSINORE VALLEY MUNICIPAL, WATER DISTRICT	02/04/26-03/06/26 Water Zone 71 Loc 01
Bill #14154628	3/16/2026	3/26/2026	125.97	ELSINORE VALLEY MUNICIPAL, WATER DISTRICT	02/04/26-03/06/26 Water 32637 Gruwell-FS 61
Bill #14154710	3/16/2026	3/26/2026	586.25	ELSINORE VALLEY MUNICIPAL, WATER DISTRICT	02/04/26-03/06/26 20505 Palomar St Marna O'Brien
Bill #14157929	3/16/2026	3/26/2026	97.69	ELSINORE VALLEY MUNICIPAL, WATER DISTRICT	02/04/26-03/06/26 CFD 2013-1 Zone 10
Bill #14159418	3/17/2026	3/26/2026	80.21	ELSINORE VALLEY MUNICIPAL, WATER DISTRICT	02/08/26-03/10/26 Water Zone 3 Loc 7 M1
Bill #41523899	3/18/2026	3/26/2026	214.24	GREAT AMERICA FINANCIAL SERVIC	Canon Color Copier Syst. 018-1765784
Bill #031926-3767	3/19/2026	3/26/2026	17.33	EDISON	02/18/26-03/18/26 31160 Clinton Keith Rd LS3
Bill #031926-5249	3/19/2026	3/26/2026	42.85	EDISON	02/18/26-03/18/26 32975 Willow Bay Rd
Bill #031926-7633	3/19/2026	3/26/2026	99.90	EDISON	02/18/26-03/18/26 32975 Willow Bay Rd TC1
Bill #031926-0022	3/19/2026	3/26/2026	119.87	EDISON	02/18/26-03/18/26 22628 Wildomar Trail TC1 & LS3
Bill #32326	3/23/2026	3/26/2026	22,230.62	DR HORTON LOS ANGELES COMPANY, INC.	Remaining CFD2023-1 Formation Deposit Refund
Bill #3107762072	3/13/2026	3/26/2026	21.16	PITNEY	Postage Machine Fees
Bill #164260	3/23/2026	3/26/2026	3,000.00	JOE A. GONSALVES & SON	March 2026 Prof. Contractual Legislative Advocacy Svcs
Bill #1CG1-MTXC-DTC1	3/25/2026	3/26/2026	30.98	AMAZON CAPITAL SERVICES	Council Chamber Frames
Bill #2026093	2/18/2026	3/26/2026	389.18	MCA DIRECT	City Clerk Perm Record Paper
Bill #309659/3	3/19/2026	3/26/2026	7.36	ACE HARDWARE	Facilities Supplies
Bill #5136997	3/25/2026	3/26/2026	3,426.91	MANPOWER	Temp Staff Augmentation W/E 3/22/26
Bill #100402282412	3/16/2026	3/26/2026	1,004.31	OTIS ELEVATOR COMPANY	FY26 Elevator Maintenance & New Car Fan Repair
Bill #2694529	1/6/2026	3/26/2026	256.05	PAPER DIRECT	Certificates for Council Recognitions
Bill #2694261	1/6/2026	3/26/2026	159.79	PAPER DIRECT	Certificates for Council Recognitions
Bill #173604641	3/24/2026	3/26/2026	1,188.00	COOL AIR SOLUTIONS HEATING AND, AIR CONDITIONING	ANNUAL HVAC SERVICES FOR CITY HALL, CEMETERY & FIRE STATION 61

Transaction Name	Bill Date	Payment Date	Amount (Credit)	Vendor	Memo
Bill #32526	3/25/2026	3/26/2026	535.00	SMILEON3 PHOTO BOOTH, LLC	Special Event: Teen Egg Hunt
Bill #32526	3/25/2026	3/26/2026	500.00	GAME TRUCK, LLC	Game Truck for Teen Egg Hunt
Bill #32526	3/25/2026	3/26/2026	770.00	INLAND EMPIRE A/V RENTALS	Sound & Stage Rental
Bill #32526	3/25/2026	3/26/2026	4,150.00	THE SILENT DJ	Teen Egg Hunt
Bill #428284	3/20/2026	3/31/2026	489.35	STAUFFERS LAWN EQUIPMENT	Replacement Stringline Trimmer (STI 94), Face Shield/Protector (Spy)
		Total:	**2,383,899.31**		

City of Wildomar
Wire Transfer Register
3/31/2026

ACH Date	Payee	Description	Amount
3/16/2026	Frontier Communications	Monthly Phone and Internet Services	$ 74.99
3/16/2026	Viasat, Inc.	Cemetery Phone and Internet	$ 177.53
3/17/2026	US Bank	Credit Card Statement Payment - Business Meals, Conference Expenses, Organizational Memberships, Special Event Supplies, Repairs & Maintenance, and Office Supplies	$ 44,585.00
3/18/2026	Charter Spectrum	Monthly Backup Internet Services	$ 527.88
3/19/2026	Frontier Communications	Monthly Phone and Internet Services	$ 169.99
3/20/2026	Enterprise Fleet Management	Monthly City Vehicle Lease Payment	$ 2,070.11
3/23/2026	Southern California Edison	Service Meter for New Traffic Signal	$ 8,776.87
3/26/2026	Frontier Communications	Monthly Phone and Internet Services	$ 72.58
3/26/2026	Frontier Communications	Monthly Phone and Internet Services	$ 837.03
		TOTAL	$ 57,291.98

City of Wildomar
Payroll Warrant Register
3/31/2026

ACH Date	Payee	Description		Amount
3/12/2026	Staff Payroll	2/21/2026-3/6/2026	$	238,820.60
3/13/2026	City Manager Payroll	2/16/2026-2/28/2026	$	14,588.71
3/26/2026	Staff Payroll	3/7/2026-3/20/2026	$	247,456.31
3/31/2026	Council Payroll	3/1/2026-3/31/2026	$	15,013.83
		TOTAL	**$**	**515,879.45**

CITY OF WILDOMAR
CITY COUNCIL REGULAR MEETING
CONSENT CALENDAR
Agenda Staff Report # 1.3
Meeting Date: April 8, 2026

SUBJECT: March 2026 Cemetery Warrant Register

SUBMITTED BY: Nicholas Neidiffer, Accountant II

PREPARED BY: Nicholas Neidiffer, Accountant II

ACTION:
Approve the following:

For Fiscal Year 2025/2026
1. Warrant Register dated 3-5-2026 in the amount of $2,017.55.
2. Warrant Register dated 3-12-2026 in the amount of $2,413.06.
3. Warrant Register dated 3-19-2026 in the amount of $16,296.09.
4. Warrant Register dated 3-31-2026 in the amount of $455.64.

SUMMARY:
March 2026 Cemetery Warrant Register

DISCUSSION:
The Wildomar Cemetery District requires that the Trustees audit payments of demands and direct the General Manager to issue checks. The Warrant Registers are submitted for approval.

FISCAL IMPACT:
These Warrant Registers will have a budgetary impact in the amount and fiscal year noted in the recommendation section of this report. These costs are included in the Fiscal Year 2025/26 Budget.

ATTACHMENTS:
March 2026 Cemetery Warrant Register.pdf

Transaction Name	Bill Date	Payment Date	Fund Line	Amount (Debit)	Vendor	Memo
Bill #231641127	1/31/2026	3/5/2026	302 - Cemetery Capital Improvement	899.37	ST. FRANCIS ELECTRIC	CIP 067-1 - Palomar Widening (16%)
Bill #726010426	1/31/2026	3/5/2026	302 - Cemetery Capital Improvement	540.00	GEOCON WEST, INC.	CIP 067-1 - Cemetery Frontage, Jan 2026
Bill #6136670456	2/22/2026	3/5/2026	300 - Cemetery	24.97	VERIZON WIRELESS	01/23/26-02/22/26 Cemetery/Comm Svs
Bill #6136670456	2/22/2026	3/5/2026	300 - Cemetery	38.83	VERIZON WIRELESS	01/23/26-02/22/26 Cemetery
Bill #6136670456	2/22/2026	3/5/2026	300 - Cemetery	38.83	VERIZON WIRELESS	01/23/26-02/22/26 Cemetery
Bill #5305921403	12/3/2025	3/5/2026	300 - Cemetery	338.70	CINTAS CORPORATION	Cemetery First Aid & Safety
Bill #022726-7258	2/27/2026	3/5/2026	300 - Cemetery	136.85	EDISON	01/28/26-02/26/25 Elec 21400 Palomar (Cemetery)
Bill #9361618550	2/28/2026	3/12/2026	300 - Cemetery	150.08	CINTAS CORPORATION	SD Eyewash Service Agreement
Bill #451031	3/1/2026	3/12/2026	300 - Cemetery	6.78	RIGHTWAY SITE SERVICES, INC.	(2) Restroom Use, 21400 Palomar Street - Finance Charge
Bill #446866	1/14/2026	3/12/2026	300 - Cemetery	452.18	RIGHTWAY SITE SERVICES, INC.	(2) Cemetery Restroom Maintenance/Service 01/12/26-02/08/26
Bill #8013537271	2/25/2026	3/12/2026	300 - Cemetery	107.34	STERICYCLE, INC	Contractual Shredding Svc
Bill #001237	3/2/2026	3/12/2026	300 - Cemetery	270.00	GOPHER SQUAD	Gopher & Insect Pest Control (Oct 2025 thru June 2026) - Wildomar Cemetery
Bill #1622	2/28/2026	3/12/2026	300 - Cemetery	1,114.92	The Cleaning Squad	Janitorial Services for Cemetery
Bill #5314917805	1/27/2026	3/12/2026	300 - Cemetery	41.76	CINTAS CORPORATION	Hard Surface Disinfec Svc
Bill #001211	1/31/2026	3/12/2026	300 - Cemetery	270.00	GOPHER SQUAD	Gopher & Insect Pest Control (Oct 2025 thru June 2026) - Wildomar Cemetery
Bill #1630	3/11/2026	3/19/2026	300 - Cemetery	100.00	BLENDMAGIC PRODUCTS LLC	Landscape Maint. Materials
Bill #70015	2/27/2026	3/19/2026	300 - Cemetery	5,881.60	POLYGUARD & CO	15 Black Hercules Dome & Base
Bill #3054785	12/31/2025	3/19/2026	302 - Cemetery Capital Improvement	6,226.67	INTERWEST CONSULTING GROUP	CIP 067 Palomar Widening, Gruwell to Wildomar Trail - December 2025
Bill #79800	2/28/2026	3/19/2026	300 - Cemetery	3,530.00	ROGERS, ANDERSON, MALODY &, SCOTT LLP	February 2026 FY24/25 Audit - Cemetery District
Bill #205360243	3/12/2026	3/19/2026	300 - Cemetery	166.09	ULINE	Departmental Supplies
Bill #14119008	2/24/2026	3/19/2026	300 - Cemetery	321.73	ELSINORE VALLEY MUNICIPAL, WATER DISTRICT	01/14/26-02/14/26 Water 24100 Palomar St
Bill #192860	2/20/2026	3/19/2026	300 - Cemetery	70.00	DEANZA TERMITE & PEST CONTROL, INC	Pest Control Cemetery
Bill #449477	2/11/2026	3/31/2026	300 - Cemetery	455.64	RIGHTWAY SITE SERVICES, INC.	(2) Cemetery Restroom Maintenance/Service 02/09/26-03/08/26
			TOTAL:	**21,182.34**		

CITY OF WILDOMAR
CITY COUNCIL REGULAR MEETING
CONSENT CALENDAR
Agenda Staff Report # 1.4
Meeting Date: April 8, 2026

SUBJECT: February 2026 City Treasury Report

SUBMITTED BY: Adam Jantz, Finance Manager

PREPARED BY: Adam Jantz, Finance Manager

ACTION:
Approve the City Treasury Report for February 2026.

SUMMARY:
February 2026 City Treasury Report

DISCUSSION:
Attached is the Treasury Report for Cash and Investments for the month of February 2026. The City utilizes both the California State Treasurer's Local Agency Investment Fund (LAIF) and the California Asset Management Program (CAMP) for city investments.

The City utilizes both CAMP's investment pool and managed account for long-term investments. The average duration on the managed account is two years, to allow for sufficient liquidity while maintaining adequate returns.

Over this month, the City earned $119,377.80 in interest from its investment accounts.

ACCOUNT CODE:
100-1012
100-1011
110-1011
120-1011
201-1011
212-1011
300-1011
301-1011
420-1011
421-1011
440-1011
461-1011

FISCAL IMPACT:
This is only a report on balances for the City and therefore it has no fiscal impact.

ATTACHMENTS:
February 2026 City Treasury Report.pdf

CITY OF WILDOMAR
TREASURY REPORT FOR
CASH AND INVESTMENT PORTFOLIO

February 2026

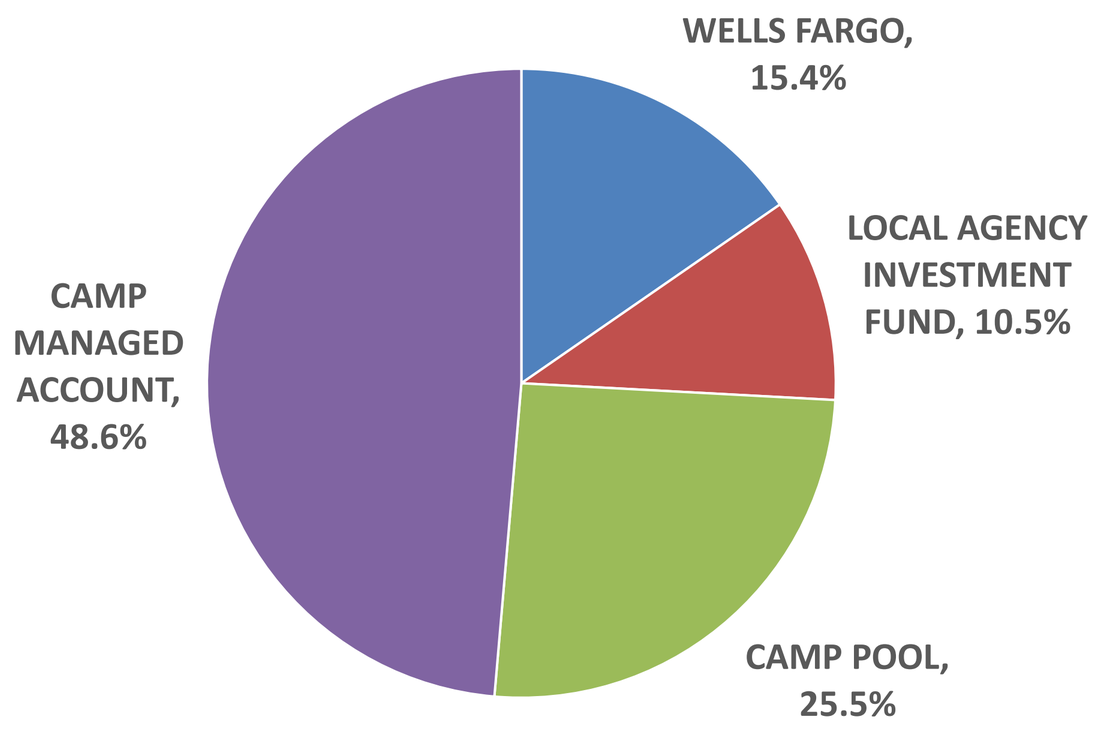
CITY CASH

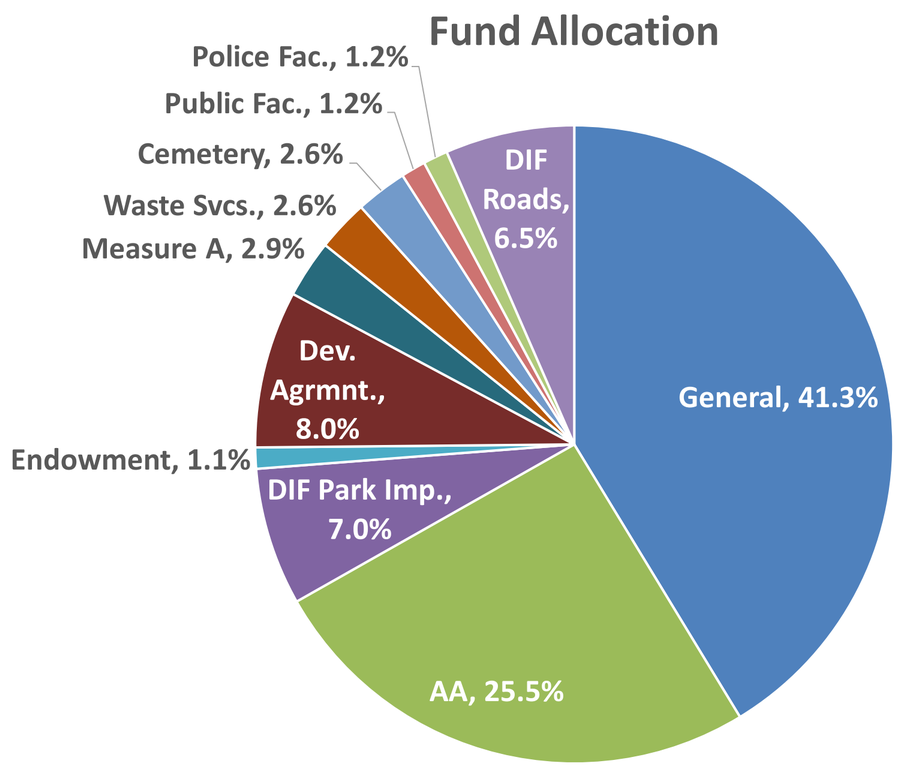
FUND	ACCOUNT	INSTITUTION	BEGINNING BALANCE	+ DEPOSITS	(-) WITHDRAWALS	ENDING BALANCE	RATE
All	All	WELLS FARGO	$ 7,187,752.37	$ 6,447,339.18	(5,707,125.42)	$ 7,927,966.13	3.56598%
		TOTAL	$ 7,187,752.37	$ 6,447,339.18	$ (5,707,125.42)	$ 7,927,966.13	

CITY INVESTMENT

FUND	ISSUER	BOOK VALUE	FACE VALUE	MARKET VALUE	PERCENT OF PORTFOLIO	AVERAGE DAYS TO MAT.	STATED RATE
100	LOCAL AGENCY INVESTMENT FUND	$ 5,402,859.32	$ 5,402,859.32	$ 5,402,859.32	12.38%	N/A	3.871%
Various	CAMP POOL	$ 13,159,185.46	$ 13,159,185.46	$ 13,159,185.46	30.15%	N/A	3.830%
Various	CAMP MANAGED ACCOUNT	$ 24,344,280.89	$ 24,344,280.89	$ 25,078,472.18	57.47%	921	4.290%
	TOTAL	$ 42,906,325.67	$ 42,906,325.67	$ 43,640,516.96	100.00%		

CITY	TOTAL CASH AND INVESTMENTS	$ 51,568,483.09





BREAKDOWN

FUND		ISSUER	BEGINNING BALANCE	+ PURCHASES	+ INTEREST DEPOSITED	(-) WITHDRAWALS/ SALES	ENDING BALANCE	STATED RATE
100	General	LOCAL AGENCY INVESTMENT FUNDS	$ 5,402,859.32	$ 0.00	$ 0.00	$ 0.00	$ 5,402,859.32	3.871%
100	General	CAMP POOL	$ 5,665,297.28	$ 0.00	$ 16,635.59	$ 0.00	$ 5,681,932.87	3.830%
120	AA	CAMP POOL	$ 4,180,815.15	$ 0.00	$ 12,276.56	$ 0.00	$ 4,193,091.71	3.830%
461	DIF Park Imp.	CAMP POOL	$ 2,816,735.56	$ 0.00	$ 8,271.07	$ 0.00	$ 2,825,006.63	3.830%
301	Endowment	CAMP POOL	$ 457,809.94	$ 0.00	$ 1,344.31	$ 0.00	$ 459,154.25	3.830%
100	General	CAMP MANAGED ACCOUNT	$ 6,604,250.55	$ 0.00	$ 32,604.31	$ 0.00	$ 6,636,854.86	4.290%
110	Dev. Agrmnt.	CAMP MANAGED ACCOUNT	$ 3,401,934.02	$ 0.00	$ 16,629.14	$ 0.00	$ 3,418,563.16	4.290%
120	AA	CAMP MANAGED ACCOUNT	$ 6,714,558.79	$ 0.00	$ 33,102.15	$ 0.00	$ 6,747,660.94	4.290%
201	Measure A	CAMP MANAGED ACCOUNT	$ 1,249,053.05	$ 0.00	$ 6,136.57	$ 0.00	$ 1,255,189.62	4.290%
204	Waste Svcs.	CAMP MANAGED ACCOUNT	$ 1,113,016.05	$ 0.00	$ 5,486.04	$ 0.00	$ 1,118,502.09	4.290%
300	Cemetery	CAMP MANAGED ACCOUNT	$ 1,113,016.05	$ 0.00	$ 5,486.04	$ 0.00	$ 1,118,502.09	4.290%
420	Public Fac.	CAMP MANAGED ACCOUNT	$ 533,373.07	$ 0.00	$ 2,620.45	$ 0.00	$ 535,993.52	4.290%
421	Police Fac.	CAMP MANAGED ACCOUNT	$ 533,373.07	$ 0.00	$ 2,620.45	$ 0.00	$ 535,993.52	4.290%
440	DIF Roads	CAMP MANAGED ACCOUNT	$ 2,794,969.20	$ 0.00	$ 13,846.99	$ 0.00	$ 2,808,816.19	4.290%
461	DIF Park Imp.	CAMP MANAGED ACCOUNT	$ 167,359.23	$ 0.00	$ 845.66	$ 0.00	$ 168,204.89	4.290%
		TOTAL	$ 42,748,420.34	$ 0.00	$ 157,905.33	$ 0.00	$ 42,906,325.67	

In compliance with the California Code Section 53646, as Finance Manager for the City of Wildomar, I hereby certify that sufficient investment liquidity and anticipated revenues are available to meet the City's expenditure requirements for the next six months, and that all investments are in compliance with the City's Statement of Investment Policy.

I also certify that this report reflects all Government Agency pooled investments and all of the City's Bank Balances.

Adam Jantz
Adam Jantz
City Treasurer

3/16/2026
Date

CITY OF WILDOMAR
CITY COUNCIL REGULAR MEETING
CONSENT CALENDAR
Agenda Staff Report # 1.5
Meeting Date: April 8, 2026

SUBJECT: February 2026 Cemetery Treasury Report

SUBMITTED BY: Adam Jantz, Finance Manager

PREPARED BY: Adam Jantz, Finance Manager

ACTION:
Approve the Treasury Report for February 2026.

SUMMARY:
February 2026 Cemetery Treasury Report

DISCUSSION:
Attached is the Treasury Report for Cash and Investments for the month of February 2026.

ACCOUNT CODE:
300-1011
301-1011

FISCAL IMPACT:
This is only a report of balances for the Cemetery and therefore has no fiscal impact.

ATTACHMENTS:
February 2026 Cemetery Treasury Report.pdf

WILDOMAR CEMETERY DISTRICT
TREASURY REPORT FOR
CASH AND INVESTMENT PORTFOLIO

February 2026

DISTRICT INVESTMENT

FUND	ISSUER	BOOK VALUE	FACE VALUE	MARKET VALUE	PERCENT OF PORTFOLIO	DAYS TO MAT.	STATED RATE
301	CAMP POOL	$ 459,154.25	$ 459,154.25	$ 459,154.25	28.49%	N/A	3.830%
300	CAMP MANAGED ACCOUNT	$ 1,118,502.09	$ 1,118,502.09	$ 1,152,487.54	71.51%	921	4.290%
	TOTAL	$ 1,577,656.34	$ 1,577,656.34	$ 1,611,641.79	100.00%		

FUND	ISSUER	BEGINNING BALANCE	+ DEPOSITS/ PURCHASES	+ INTEREST DEPOSITED	WITHDRAWALS/ SALES/ MATURITIES	ENDING BALANCE	STATED RATE
301	CAMP POOL	$ 457,809.94	$ -	$ 1,344.31	$ -	$ 459,154.25	3.830%
300	CAMP MANAGED ACCOUNT	$ 1,113,016.05	$ -	$ 5,486.04	$ -	$ 1,118,502.09	4.290%
	TOTAL	$ 1,570,825.99	$ -	$ 6,830.35	$ -	$ 1,577,656.34	

In compliance with the California Code Section 53646, as Finance Manager for the Wildomar Cemetery District, I hereby certify that sufficient investment liquidity and anticipated revenues are available to meet the District's expenditure requirements for the next six months.

I also certify that this report reflects all Government Agency pooled investments and all of the District's Bank Balances.

Adam Jantz
Adam Jantz
City Treasurer

3/16/2026
Date

CITY OF WILDOMAR
CITY COUNCIL REGULAR MEETING
CONSENT CALENDAR
Agenda Staff Report # 1.6
Meeting Date: April 8, 2026

SUBJECT: Second Reading and Adoption of Ordinance No. 262 adding a chapter under Title 10 (Vehicles and Traffic) of the Municipal Code relating to bicycles and e-conveyances, including E-Bikes.

SUBMITTED BY: Abdu Lachgar, Principal Planner

PREPARED BY: Abdu Lachgar, Principal Planner

ACTION:
1. Determine that Municipal Code Amendment (DCA) No. 2026-01, and its adopting Ordinance No. 262, is exempt under the California Environmental Quality Act (CEQA) and CEQA Guidelines, pursuant to the common sense exemption, Section 15061(b)(3) of the CEQA Guidelines.

2. Conduct a second reading by title only and adopt Ordinance No. 262 amending Title 10 (Vehicles and Traffic) of the Wildomar Municipal Code, as entitled:

ORDINANCE NO. 262
AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, ADDING CHAPTER 10.56 (BIKES, E-BIKES, E-SCOOTERS AND E-SKATEBOARDS) TO TITLE 10 (VEHICLES AND TRAFFIC) OF THE WILDOMAR MUNICIPAL CODE RELATING TO BICYCLES, ELECTRIC BICYCLES, ELECTRIC SCOOTERS AND ELECTRIC SKATEBOARDS

SUMMARY:
2nd Reading and Adoption of Ordinance No. 262 amending Title 10 (Vehicles and Traffic) of the Wildomar Municipal Code relating to bicycles and e-conveyances, including E-Bikes.

BACKGROUND:
At its March 11, 2026 meeting, the City Council introduced Ordinance No. 262, approving Municipal Code Amendment 2026-01. The ordinance is now being presented to the City Council for a second reading by title only and adoption. Additionally, on March 11, 2026, the City Council also determined that MCA 2026-01 and its adopting ordinance is exempt from the California Environmental Quality Act (CEQA) as a commonsense exemption under Section 15061(b)(3) of the CEQA Guidelines.

FISCAL IMPACT:
The fiscal impacts associated with the drafting, legal review, and implementation of this ordinance are covered by the Department's Operating Budget of General Fund.

ATTACHMENTS:

Attach A - Ordinance 262.docx

ORDINANCE NO. 262

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, ADDING CHAPTER 10.56 (BIKES, E-BIKES, E-SCOOTERS AND E-SKATEBOARDS) TO TITLE 10 (VEHICLES AND TRAFFIC) OF THE WILDOMAR MUNICIPAL CODE RELATING TO BICYCLES, ELECTRIC BICYCLES, ELECTRIC SCOOTERS AND ELECTRIC SKATEBOARDS

WHEREAS, electric bicycles, electric scooters, and electric skateboards (collectively, " E-Conveyances") are an ever- growing public safety concern. With the increasing popularity and usage of E- Conveyances, traffic accidents involving individuals operating E- Conveyances and motor vehicles have increased, necessitating rules and regulations applicable to these devices to ensure a safer community; and

WHEREAS, individuals involved in E-Conveyance traffic accidents tend to suffer more serious injuries when compared to traditional bicycle accidents; and

WHEREAS, collisions involving E-Conveyances and motor vehicles result in greater damage to all vehicles and property involved; and

WHEREAS, in accordance with the Wildomar Municipal Code, the City Council has the authority to take action on the proposed municipal code amendment to Title 10 of the Wildomar Municipal Code; and

WHEREAS, in accordance with the Wildomar Municipal Code, the City Council conducted a public meeting on March 11, 2026, at which time interested persons had an opportunity to testify in support of, or opposition to the proposed amendment to Title 10 of the WMC, and at which time the City Council received public testimony concerning said amendment.

THE CITY COUNCIL OF THE CITY OF WILDOMAR HEREBY DOES ORDAIN AS FOLLOWS:

SECTION 1: AMENDMENT OF TITLE 10 OF THE WILDOMAR MUNICIPAL CODE.

Title 10 (Vehicles and Traffic) of the Wildomar Municipal Code is hereby amended to read as illustrated in Exhibit 1 of this Ordinance.

SECTION 2. SEVERABILITY

If any Chapter, subsection, subdivision, sentence, clause, phrase, or portion of this ordinance, is for any reason held to be invalid or unconstitutional by the decision of any

court of competent jurisdiction, such decision will not affect the validity of the remaining portions of this ordinance. The City Council hereby declares that it would have adopted this ordinance, and each Chapter, subsection, subdivision, sentence, clause, phrase, or portion thereof, irrespective of the fact that any one or more Sections, subsections, subdivisions, sentences, clauses, phrases, or portions thereof be declared invalid or unconstitutional.

SECTION 3. EFFECTIVE DATE.

This ordinance shall take effect thirty (30) days after its passage by the City Council.

SECTION 4. CITY CLERK ACTION

The City Clerk is authorized and directed to cause this Ordinance to be published within fifteen (15) days after its passage in a newspaper of general circulation and circulated within the City in accordance with Government Code Chapter 36933(a) or, to cause this Ordinance to be published in the manner required by law using the alternative summary and posting procedure authorized under Government Code Chapter 36933(c).

APPROVED AND ADOPTED this 8th day of April 2026.

_____
Carlos Marquez
Mayor

APPROVED AS TO FORM:

_____
Thomas D. Jex
City Attorney

ATTEST:

_____
Janet Morales Garcia, CMC
City Clerk

EXHIBIT 1

CHAPTER 10.56 (BIKES, E-BIKES, E-SCOOTERS AND E-SKATEBOARDS) OF THE WMC

Sections:

10.56.010 Purpose and Intent

10.56.020 Applicability of Traffic Laws

10.56.030 Obedience to Traffic-Control Devices

10.56.040 Riding on Roadway and Bicycle Lanes

10.56.050 Use of Streets Restricted

10.56.060 Yielding Right-Of-Way

10.56.070 Leaving Bicycle Lane

10.56.080 Riding and Operation

10.56.090 Parking

10.56.100 Method of Riding; Number of Riders

10.56.110 Speed

10.56.120 Equipment

10.56.130 Age Restrictions

10.56.140 Use of Headphones or Earbuds

10.56.150 Lights and Reflectors

10.56.160 Designation

10.56.170 Motor Vehicle Usage

10.56.180 Definitions

10.56.190 Enforcement

§ 10.56.010 PURPOSE AND INTENT.

This chapter shall apply to the use of bicycles and E-Conveyances, as defined herein, in conformity with State law, and shall apply to any bicycle or E-Conveyance operated upon any street or sidewalk, right-of-way, public property, or upon any public path set aside for the use of bicycles or E-Conveyances within the City' s jurisdiction. The provisions contained herein are enacted pursuant to Vehicle Code Division 16.7 (Vehicle Code § 39000 et seq.), and any rules and regulations adopted thereunder pertaining to the licensing of bicycles, and California Vehicle Code § 21206 pertaining to the regulation of the operation, use and equipment of bicycles. This chapter is not intended to conflict in any way with the provisions thereof.

§ 10.56.020 APPLICABILITY OF TRAFFIC LAWS.

Except where California law expressly provides otherwise, every person riding a bicycle or E-Conveyance upon a street or sidewalk shall be granted or E-Conveyance upon a street or sidewalk shall be granted all of the rights and shall be subject to all of the duties applicable to the

driver of a vehicle by the laws of the State pertaining to the rules of the road, or by the terms of this code or other ordinances of this City applicable to the driver of a vehicle, except as to those provisions which by their nature can have no application to bicycles or E-Conveyances, and except as otherwise provided in this Chapter.

§ 10.56.030 OBEDIENCE TO TRAFFIC-CONTROL DEVICES.
It shall be unlawful for any person operating a bicycle or E-Conveyance to fail to obey the instructions of official traffic-control signs and other traffic-control devices applicable to vehicles or bicycles, unless otherwise directed by a police officer.

§ 10.56.040 RIDING ON ROADWAYS AND BICYCLE LANES.
A) Any person operating a bicycle or E-Conveyance upon a roadway at a speed less than the normal speed of traffic moving in the same direction at such time shall ride as close as practicable to the right- hand curb, edge of the roadway, or bike lane, except under any of the following situations:

1) When overtaking and passing another bicycle, E-Conveyance or vehicle proceeding in the same direction.

2) When preparing for a left turn at an intersection or onto a private road or driveway.

3) When reasonably necessary to avoid conditions (including, but not limited to, fixed or moving objects, vehicles, bicycles, pedestrians, animals, surface hazards, or substandard width lanes) that make it unsafe to continue along the right- hand curb or edge.

B) Any person operating a bicycle or E-Conveyance upon a roadway or a highway, which highway carries traffic in one direction only and has two or more marked traffic lanes, may ride as near the left-hand curb or edge of such roadway as practicable.

C) Persons riding bicycles or E-Conveyances upon a roadway or bike lane shall not ride more than two abreast.

§ 10.56.050 USE OF STREETS RESTRICTED.
Riding or operating a bicycle or E-Conveyance on any street within the City is permitted in accordance with the California Vehicle Code, unless specifically prohibited by this Chapter.

§ 10.56.060 YIELDING RIGHT-OF-WAY.
The operator of a bicycle or E-Conveyance emerging from an alley, driveway, bicycle path, building or otherwise approaching a sidewalk or sidewalk area shall yield the right-of-way to all pedestrians on such sidewalk or sidewalk area, and upon entering a bicycle lane or roadway, shall yield the right-of-way to all vehicles or bicycles on the roadway.

§ 10.56.070 LEAVING BICYCLE LANE.
A) Whenever a bicycle lane has been established, any person operating a bicycle or E-Conveyance upon the roadway at a speed of less than the normal speed of traffic moving in the same direction shall ride within the bicycle lane, except that such person may move

out of the lane under any of the following situations:

1) When overtaking and passing another bicycle, vehicle, E- Conveyance or pedestrian within the lane or about to enter the lane if such overtaking and passing cannot be done safely within the lane.

2) When preparing for a left turn at an intersection or onto a private road or driveway.

3) When it is reasonably necessary to leave the bicycle lane to avoid debris or other hazardous conditions (including, but not limited to, fixed or moving objects, vehicles, bicycles, pedestrians, animals, surface hazards, or substandard width lanes).

4) When approaching a place where a right turn is authorized.

B) No person operating a bicycle or E- Conveyance within a bicycle lane shall leave such lane until movement can be made with reasonable safety, and then only after giving the appropriate signal in the manner provided in Vehicle Code Division 11, Chapter 6 (Vehicle Code § 22100 et seq.) in the event that any vehicle may be affected by the movement.

§ 10.56.080 RIDING AND OPERATION.

A) Riding bicycles and E- Conveyances on any sidewalk, bicycle path, bicycle trail, multi-use trail, or roadway is permitted unless prohibited by appropriate signs authorized by the terms of this Chapter.

B) Whenever any person is riding a bicycle or E-Conveyance upon a bicycle path, or bicycle trail, such person shall yield the right- of-way to any pedestrian or person on horseback and shall give an audible signal before overtaking and passing pedestrians.

C) No person shall ride or operate a bicycle or E-Conveyance upon any playground, park, or school ground not specifically designated as a bicycle path or route, unless specifically posted as authorized for such use.

D) No person shall operate a bicycle or E-Conveyance on a bicycle path or bicycle trail at a speed greater than 20 miles per hour, and in no event at a speed greater than is reasonable or prudent under the existing conditions, or at a speed greater than a posted speed limit, or at a speed which endangers the safety of persons and/ or property.

E) When posted, no person shall operate a bicycle or E-Conveyance at any City special events.

F) The operator of a bicycle or E-Conveyance shall travel in the same direction as vehicles are required to be driven upon the roadway, regardless of whether or not the operator is in the roadway or in a bike lane.

G) The operator of a bicycle or E-Conveyance shall not allow a person riding as a passenger, and a person shall not ride as a passenger, on a bicycle or E-Conveyance upon a highway other than upon or astride a separate seat attached thereto. The section does not apply

to any type of bicycle or E-Conveyance with an original factory seat designed to collectively accommodate the operator and passenger. If the passenger is four years of age or younger, or weighs 40 pounds or less, the seat shall have adequate provision for retaining the passenger in place and for protecting the passenger from the moving parts of the bicycle.

H) The City may prohibit the riding or operation of bicycles and E-Conveyances on designated sidewalks or sidewalk segments by posting appropriate signs in accordance with this chapter. Where such signs are posted, no person may ride or operate a bicycle or E-Conveyance on the posted sidewalk or sidewalk segment.

§ 10.56.090 PARKING.
No person shall leave a bicycle or E-Conveyance lying on its side on any sidewalk, nor park a bicycle or E-Conveyance upon the public right- of-way, including bike lanes and paths, or against a building or at a curb, except in such a manner as to afford the least obstruction to pedestrian traffic. Where appropriate signs are posted, no person shall park a bicycle or E-Conveyance on a public highway in the area designated by those signs.

§ 10.56.100 METHOD OF RIDING; NUMBER OF RIDERS.
No person operating a bicycle or E-Conveyance shall allow more persons at one time than the number for which the bicycle or E-Conveyance is designed and equipped.

§ 10.56.110 SPEED.
No person may operate a bicycle or E-Conveyance at a speed greater than is reasonable and prudent under the existing conditions, and in no event at a speed which endangers the safety of persons or property. Posted speed limits govern where installed. In the absence of a posted limit, the reasonable and prudent standard applies. On City-owned trails, paths, and parks, each bicycle and E-Conveyance operator must comply with any speed limit that is posted for that facility, and must not travel at a speed greater than is reasonable and prudent under existing conditions or that endangers the safety of persons or property.

§ 10.56.120 EQUIPMENT.
Every bicycle, Electric Bicycle, Motorized Bicycle, and other E-Conveyance, when operated within the City, must comply with all applicable equipment requirements of the California Vehicle Code, including, without limitation, section 21201 and any device-specific provisions required under California law, as well as any additional requirements set forth in this chapter.

§ 10.56.130 AGE RESTRICTIONS.
A) Minors under 18. A person under 18 years of age must wear a properly fitted and fastened bicycle helmet that meets applicable safety standards when operating a bicycle or Electric Bicycle, or riding as a passenger on a bicycle or Electric Bicycle, on any street, bikeway, or other public bicycle path or trail within the City, including when riding in a child seat or in a trailer towed by a bicycle. This subsection is intended to be consistent with Vehicle Code section 21212, as that section may be amended from time to time.

B) Class 3 Electric Bicycles – age and helmet. A person under 16 years of age must not operate a Class 3 Electric Bicycle. A person must not operate a Class 3 Electric Bicycle, or ride as a passenger on a Class 3 Electric Bicycle, on any street, bikeway, or other public bicycle path or trail within the City unless that person is wearing a properly fitted and fastened bicycle helmet that

meets applicable safety standards. This subsection is intended to be consistent with Vehicle Code section 21213, as that section may be amended from time to time.

C) Sale of Electric Bicycles to minors. No person may sell a Class 3 Electric Bicycle to a person under 16 years of age. This subsection is intended to be consistent with Vehicle Code section 21212.5, as that section may be amended from time to time.

D) Enforcement. The helmet and age requirements in this section may be enforced through citations issued under state law or this code, including any diversion or correction procedures that may be provided in Vehicle Code section 21212 or similar state provisions, as those provisions may be amended from time to time.

§ 10.56.140 USE OF HEADPHONES OR EARBUDS.

A) A person operating a bicycle or E-Conveyance must not wear headphones, earphones, earbuds, earplugs, or any similar device in a way that covers, rests on, or is inserted in both ears while operating on any street, highway, bikeway, or bicycle path within the City.

B) A person operating a bicycle or E-Conveyance may use a single earbud, earphone, or similar device in one ear, so long as the other ear remains unobstructed and the device is not otherwise prohibited by California law.

C) This section is intended to be consistent with California Vehicle Code section 27400, as that section may be amended from time to time.

§ 10.56.150 LIGHTS AND REFLECTORS.

Every bicycle and Electric Bicycle operated within the City shall comply with the lighting and reflector requirements set forth in California Vehicle Code section 21201, as that section may be amended from time to time. These requirements generally include, among other things, the use of a white front light, a red rear reflector or light, and wheel or side reflectors when operated during hours of darkness.

§ 10.56.160 DESIGNATION.

A) The City's Director of Public Works/City Engineer is authorized to erect or place and maintain signs on any sidewalk, roadway, or public property prohibiting the riding of bicycles and/or E-Conveyances by any person thereon.

B) The City' s Director of Public Works is authorized to erect or place and maintain signs upon any street, or adjacent to any street in the City, indicating the existence of a bicycle path, lane or route, or otherwise regulating the operation and use of vehicles, bicycles, and E-Conveyances with respect thereto, as long as the same are consistent with this Chapter. Where such a sign is erected, such other designation, including but not limited to appropriate painting or such other devices as the City' s Director of Public Works shall determine, will provide sufficient notice of the existence of the bicycle path, lane or route. Said signage shall conform with the provisions established by the California Manual on Uniform Traffic Control Devices.

§ 10.56.170 MOTOR VEHICLE USAGE.

No person shall operate any motorized vehicle upon any bicycle lane or path, except to park when permitted, or to enter or leave the roadway, or to prepare for a turn within a distance of 200 feet from the intersection. Nothing in this section shall be deemed or construed to prohibit any bus

owned and operated by a public transportation district or other authorized transportation agencies from driving upon such bicycle lanes within 150 feet of any bus stop approved by the City. Motor vehicle parking is prohibited in bicycle lanes, provided such restriction is appropriately posted. This section does not prohibit the use of a motorized bicycle in a bicycle lane, pursuant to Vehicle Code § 21207.5, at a speed no greater than is reasonable or prudent, having due regard for visibility, traffic conditions, and the condition of the roadway surface of the bicycle lane, and in a manner which does not endanger the safety of persons or property.

§ 10.56.180 DEFINITIONS.

For purposes of this chapter, the following terms have the meanings set forth in this section. Where a term is defined in the California Vehicle Code, that statutory definition governs and is incorporated here by reference, as it may be amended from time to time.

BICYCLE. Any device upon which a person may ride which is propelled by human power through a system of belts, chains or gears, and having one or more wheels. " Bike" shall mean the same as " Bicycle," and the terms may be used interchangeably.

BICYCLE LANE. The portion of the roadway which has been separated from any vehicular lanes by a solid white line or other pavement marking or defined for bike riders by appropriate signage.

BICYCLE PATH OR BICYCLE TRAIL. A path that provides a completely separated right- of-way from vehicular traffic designated for the exclusive use of bicycles and pedestrians with crossflows by motorists minimized.

BICYCLE ROUTE. A suggested route of travel for bicycle riders. A " bicycle route" may offer no physical protection to the bike rider and is normally defined for the bicycle rider only by a sign indicating " bike route," which defines a suggested route of a bicycle system and provides a certain awareness for the motorist that bicycle riders are sharing the roadway.

E-CONVEYANCE. Includes any Electric Bicycle, Electric Scooter, Electric Skateboard, Electrically motorized Board, or other device propelled by an electric motor and designed to transport 1 or more persons, as defined in the California Vehicle Code.

ELECTRIC BICYCLE. An electric bicycle, or " E-Bike", which is a bicycle equipped with fully operable pedals and an electric motor of less than 750 watts, and is categorized by the following, per California Vehicle Code section 312.5, as may be amended:

1) Class 1 - an electric bicycle equipped with a motor that provides assistance only when the rider is pedaling, and that ceases to provide assistance when the bicycle reaches a speed of 20 miles per hour.

2) Class 2 - an electric bicycle equipped with a motor that may be used exclusively to propel the bicycle, and that is not capable of providing assistance when the bicycle reaches a speed of 20 miles per hour.

3) Class 3 - an electric bicycle equipped with a motor that provides assistance only when the rider is pedaling, and that ceases to provide assistance when the bicycle reaches a speed of 28 miles per hour and is equipped with a speedometer.

ELECTRIC SCOOTER OR E-SCOOTER. A two or three -wheeled device that has handlebars, a floorboard that is designed to be stood on while riding and is powered by an electric motor. This device may also have a driver seat that does not interfere with the ability of the rider to stand and ride, and may also be designed to be powered by human propulsion.

ELECTRIC SKATEBOARD OR E-SKATEBOARD. An up to four-wheeled device that has a floorboard that is designed to be stood on while riding and is powered by an electric motor.

ELECTRICALLY MOTORIZED BOARD. Has the same meaning as set forth in California Vehicle Code section 313.5, as that section may be amended.

HIGHWAY. A way or place of whatever nature, publicly maintained and open to the use of the public for purposes of vehicular travel. Highway includes street.

MOTORIZED BICYCLE. Any two -wheeled or three -wheeled device having fully operative pedals for propulsion by human power or having no pedals if powered solely by electrical energy, has an automatic transmission, and a motor which produces less than four gross brake horsepower and is capable of propelling the device at a maximum speed of not more than 30 miles per hour on level ground, per California Vehicle Code section 406, as may be amended.

§ 10.56.190 ENFORCEMENT.

A) Parental responsibility. The parent of any child and the guardian of any ward shall not authorize or knowingly permit any minor child or ward to violate any of the provisions of this Chapter.

B) Penalty for violations. Every person violating any provisions of this Chapter shall be subject to the penalties provided for in Chapter 1.16 of the Wildomar Municipal Code.

C) Infraction, Fines, and Penalties. Any person who violates this chapter is guilty of an infraction and punishable by a fine as set forth in Chapter 1.16 of the Wildomar Municipal Code. This chapter may also be enforced via administrative or civil actions as authorized by Chapter 1.16 of the Wildomar Municipal Code.

D) An electric bike shall meet the following criteria consistent with California Vehicle Code sections 312.5 and 24016, as those sections may be amended:

1) Comply with the equipment and manufacturing requirements for bicycles adopted by the United States Consumer Product Safety Commission (16 C. F. R. 1512. 1, et seq.).

2) Operate in a manner so that the electric motor is disengaged or ceases to function when the brakes are applied or operate in a manner such that the motor is engaged through a switch or mechanism that, when released or deactivated, will cause the electric motor to disengage or cease to function.

3) A person shall not tamper with or modify an electric bicycle so as to change the speed capability of the device, unless he or she appropriately replaces the label indicating the appropriate classification.

4) A device that has been modified so that it no longer meets the definition of an “electric bicycle” under California Vehicle Code section 312.5 is not considered an electric bicycle for purposes of this Chapter and must comply with any other applicable California law governing motorized devices

CITY OF WILDOMAR
CITY COUNCIL REGULAR MEETING
CONSENT CALENDAR
Agenda Staff Report # 1.7
Meeting Date: April 8, 2026

SUBJECT: Acceptance of FY2024-25 Annual Comprehensive Financial Report and Cemetery District Financial Statement

SUBMITTED BY: Adam Jantz, Finance Manager

PREPARED BY: Adam Jantz, Finance Manager

ACTION:
Receive and file the FY2024-25 Annual Comprehensive Financial Report and Cemetery District Financial Statement.

SUMMARY:
Acceptance of FY2024-25 Annual Comprehensive Financial Report and Cemetery Report

DISCUSSION:
The firm of Roger, Anderson, Malody, & Scott LLP performed the annual financial audit of the City of Wildomar, and prepared the Annual Comprehensive Financial Report or ACFR as well as the Cemetery District statement.

This audit is required to be performed in accordance with Generally Accepted Accounting Standards and Government Auditing Standards. At the end of the audit test work, the audit firm issues an opinion as to the fairness of presentation of the financial position of the City.

The following statement was issued by the auditors in their Independent Audit's Report under Opinions:

"In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2025, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America."

This signifies that the City received a clean opinion on its financial statements.

Some highlights from the audit report are:

- The balances of the General Funds (Including Funds 100, 103, 105, 110, 125, and 130) on June 30, 2025 were $15,140,515 in total. Of this, $10,283,691 is the main City General Fund 100. This represents 54.8% of actual General Fund operating expenditures in fiscal year 2024-25.

- The Measure AA Fund brought in $5,940,906 in district sales and use taxes in its sixth

full year. The fund balance for the fund on June 30, 2025, was $10,295,223.

The Wildomar Cemetery District financial activities are included in both the ACFR and in a separate Cemetery Statement.

- The combined ending Cemetery Fund balances were $1,410,164.
- The Cemetery General Fund ending balance was $888,651.

In summary:
1. The audit covers more than 58 governmental funds.
2. The audit reports indicate a clean opinion on the City's financial statements.
3. The Management Letter includes two findings which management has addressed.

FISCAL IMPACT:
This is only for acceptance of the audited financial report for FY2024-25 and does not convey any appropriations or budget adjustments. Therefore, this item does not present any direct fiscal impact.

ATTACHMENTS:
FY2024-25 City of Wildomar ACFR.pdf
FY2024-25 City of Wildomar GAGAS.pdf
FY2024-25 City of Wildomar Post SAS-114.pdf
FY2024-25 City of Wildomar Management Comment Letter.pdf
FY2024-25 City of Wildomar Gann Report.pdf
FY2024-25 Cemetery Financial Statement.pdf
FY2024-25 SAS 114 Cemetery.pdf

Annual Comprehensive Financial Report

Year Ending June 30, 2025

City of Wildomar
California

FY2025

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City of *Wildomar, California*

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Year Ended June 30, 2025

Prepared By:

The City of Wildomar
Finance Department

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INTRODUCTORY SECTION

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Carlos Marquez, Mayor, Dist. 1
Dustin Nigg, Mayor Pro Tem, Dist. 2
Ashlee DePhillippo, Council Member, Dist. 5
Bridgette Moore, Council Member, Dist. 4
Joseph Morabito, Council Member, Dist. 3

City of Wildomar
23873 Clinton Keith Rd, Ste. 110
Wildomar, CA 92595
951.677.7751 Phone
www.wildomar.gov

Letter of Transmittal

March 17, 2026

To the Honorable Mayor, Members of the City Council, and Residents of the City of Wildomar:

On behalf of the Management Team and City Staff, we are privileged to submit the Annual Comprehensive Financial Report (ACFR) for the fiscal year ending June 30, 2025. The information found in this report is provided by the Finance Department to the City Council and the public to assist those interested in the City's fiscal condition.

State law and the City's Municipal Code require that an annual financial report be prepared annually. The submitted report fulfills that obligation. This report consists of management representations concerning the finances of the City of Wildomar in its seventeenth year of incorporation. Consequently, management assumes full responsibility for the completeness and reliability of the information presented in this report.

To provide a reasonable basis for making these representations, the management of the City of Wildomar continues to maintain a comprehensive internal control framework. This framework is designed to protect the government's assets from loss, theft, or misuse. Simultaneously, it empowers City staff to prepare the City of Wildomar's financial statements in accordance with generally accepted accounting principles (GAAP) and the financial reporting requirements outlined by the Governmental Accounting Standards Board (GASB). Recognizing that the cost of internal controls should not outweigh their benefits, the City of Wildomar's comprehensive framework of internal controls is designed to provide reasonable, rather than absolute, assurance regarding the accuracy of the financial statements. As responsible management, we affirm that, to the best of our knowledge and belief, this financial report is complete and dependable in all material aspects.

The financial statements of the City of Wildomar underwent an independent audit conducted by Rogers, Anderson, Malody, and Scott, LLP., a certified public accounting firm. The primary objective of this independent audit was to offer reasonable assurance regarding the accuracy of the City of Wildomar's financial statements for the fiscal year ending June 30, 2025, with the aim of detecting any significant misstatements. This comprehensive audit involved a thorough examination of pertinent evidence that supports the figures and disclosures in the financial statements, an evaluation of the accounting

principles applied and managerial assumptions, as well as an assessment of the overall presentation of the financial statements.

The independent auditor's report is presented as the first component of the financial section of this report. GAAP requires that management provides a narrative of introductions, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A).

This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City of Wildomar's MD&A can be found immediately following the report of the independent auditors, in the financial section of this report.

Profile of the Government

The area of Wildomar, located in southwestern Riverside County, was incorporated as a city on July 1st, 2008. The City is approximately 70 miles north of San Diego and 60 miles southeast of Los Angeles. Its boundaries encompass 24 square miles, providing a "Community Ranch" lifestyle for its 37,077 residents.

The City Council is composed of 5 Council Members, who are elected by district without party affiliation. Every year, the Council Members choose a Mayor and Mayor Pro Tem from among themselves. Biennial elections occur in November during even-numbered years. The terms of office span 4 years but overlap, ensuring that the City maintains a consistent pool of knowledge in its governance and legislative affairs.

The Council is responsible for adopting ordinances, resolutions, and regulations governing the City and for the appointment of the City Manager, City Attorney, and members of various statutory and advisory boards. As Chief Administrative Officer, the City Manager has the responsibility of administering programs in accordance with policies established by the City Council and within the guidelines of the annual budget adopted by the Council.

The Wildomar Cemetery District (District) was consolidated into the City of Wildomar as a subsidiary district on November 9, 2011. As a result, the structure of the District is a separate legal entity, and the City Council of the City of Wildomar oversees the operations of the District with the City Council acting as the Board of Trustees.

This report includes all funds of the City. It includes all governmental organizations and activities for which the City of Wildomar's City Council is financially accountable. The City provides the full range of municipal services normally associated with a municipality including general administration, police and fire protection under county contract, construction and maintenance of streets and related infrastructure, recreational activities, and economic development.

The operations of the Wildomar Cemetery District are presented as a blended component unit in the financial statements. A separate component unit financial statement is also created and may be obtained from the City.

The Budget Process

The City Council adopted a Biennial budget for Fiscal Years 2023/24 and 2024/25 at a public meeting held on June 14th, 2023. Since the adoption date, several changes have occurred through the FY 2024-25 Quarterly Budget Reviews.

The biennial budget serves as the foundation for the City of Wildomar's financial planning and control. The development of the budget is completed as two separate projects: the development of the governmental activities program budget, and the development of the capital improvement program focusing on longer-term capital projects.

Each department within the City of Wildomar submits appropriation requests for all governmental activities to the City Manager no later than the conclusion of April. Subsequently, the City Manager, in collaboration with the Finance Department, utilizes these requests as the initial foundation for crafting a proposed budget for governmental activities.

Beginning in March, a series of budget workshops are convened to gather input from the public and to present the proposed budget encompassing all governmental activities to the City Council for their review and feedback. Typically, the governmental activities budget is officially adopted during the Council meeting held in June.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the City of Wildomar operates.

Local Economy

The City of Wildomar, now in its seventeenth year since incorporation, is enjoying steady and sustained growth. The city boasts a median age of 35 and a per capita personal income of $44,171, marking a notable 7.8% increase compared to the fiscal year 2023-24.

Property valuations have also seen a positive uptick, rising by 8.2% compared to the fiscal year 2023-24. Bradley Burns sales tax revenue increased by 1.4% due to increased sales volume. Additionally, the City has received its eighth annual installment

of SB 130 Funds, which were authorized by Governor Brown on May 12, 2017. These funds serve as a replacement for the Motor Vehicle License Fee payments, which the State had previously redirected in 2012, following the provisions of SB 89 in 2011. In fiscal year 2024-25, the City received $3,739,028 which represents an 8.1% increase over the prior year.

The charts below and on the next page illustrate the trends for the last ten years in taxable property net assessed value, property tax revenue, and sales tax revenue.

Chart 1.

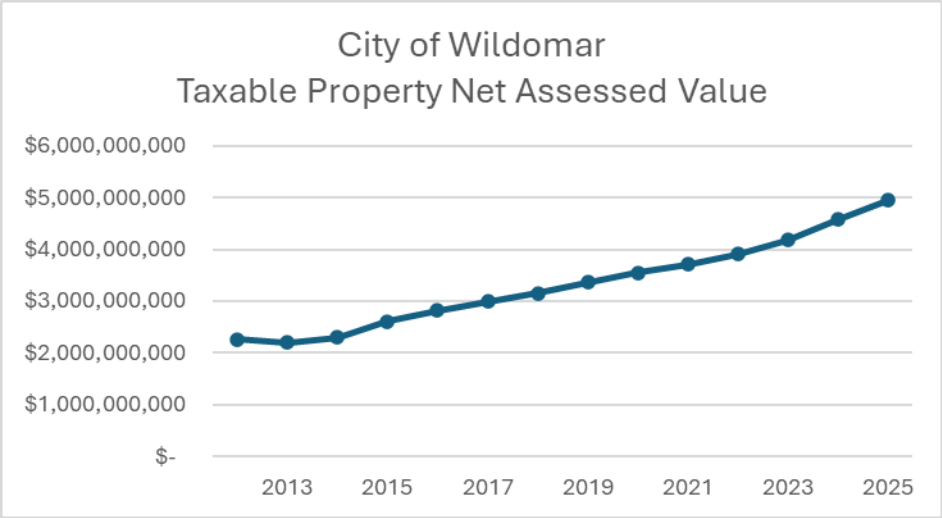


Chart 2.

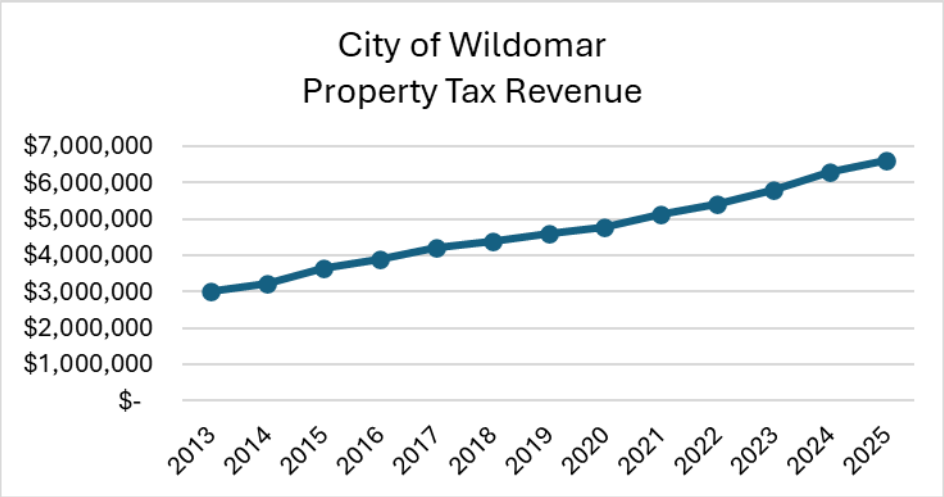
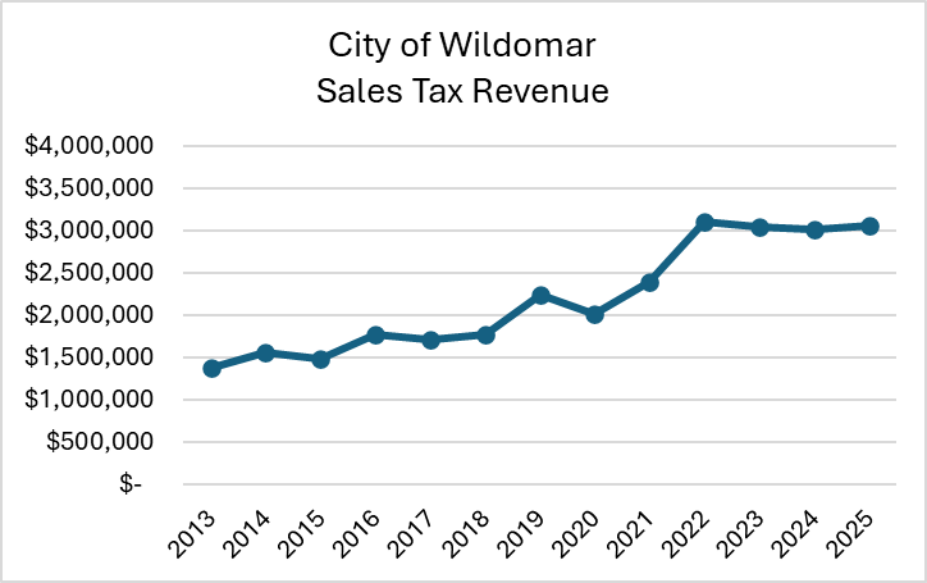


Chart 3.



Coronavirus (COVID-19) Pandemic

In March 2020, the State of California and Riverside County issued “Safer at Home” orders to address the growing spread of the Coronavirus Disease 2019 (COVID-19) virus. This order applied to everyone in non-essential job classifications. It was anticipated that some of the local revenue streams, particularly sales tax, would be negatively impacted by this order. In actuality, the City saw only slight decreases in the Bradley Burns sales tax. These were offset by increases in the Measure AA sales tax which incorporates online retail sales.

On March 27, 2020, the City Manager, acting in the capacity of the City's Director of Emergency Services, issued Director of Emergency Services Order No. E-2020-01 ("Order"). This action was taken in accordance with Wildomar Municipal Code ("WMC") section 2.32.060 and Section 4 of Resolution No. 2020-19, which declared a local emergency in response to the COVID-19 pandemic. These provisions granted the Director of Emergency Services the authority to establish rules and regulations addressing matters reasonably connected to safeguarding life and property during the emergency. Subsequently, these regulations were formally ratified by the City Council during its meeting on April 8, 2020. The Order had the effect of temporarily suspending the enforcement of specific provisions of the WMC and either reducing or entirely suspending certain fee requirements.

To assist in recovering from the pandemic, the City received $459,103 in CARES Act Funding from the Federal Government via the State of California. The funds were fully utilized in FY2020-21.

In June 2021 the City was notified that it would be receiving $8,905,968 in American Rescue Plan Act (ARPA) funding. Eligible expenses became applicable starting in March 2021. All allocated funding had to be obligated by December 2024, and all expenditures must be finalized by December 2026. The utilization of ARPA funding must adhere to the guidelines outlined in the U.S. Treasury's Final Rule, published in January 2022. This rule encompasses a $10 million allowance for revenue loss, permitting the City to use ARPA funds to reimburse up to $10 million in government service expenses. As of the time of this report, several projects have been identified that meet the requirements and some capital expenditures have been made. ARPA funds were used to purchase the City Hall Building and a portion of a new City park. Funds were also used to implement new finance and permitting systems with the City. The remainder of the funds will be spent on police and Cemetery frontage improvements as part of the Palomar Road Widening project.

Financial Reserves

The fiscal year 2024-25 marked the second year of the City's sixth two-year budget program. For presentation purposes, general funds 100, 103, 105, 110, 125, and 130 are reported together as the General Fund. As the fiscal year concluded, the General Fund witnessed revenues totaling $21,502,644 and a net transfers-in of $305,213. These figures surpassed expenditures of $16,893,944, resulting in a net change in fund balance amounting to $4,913,913. Consequently, the ending fund balance reached $15,140,515, equivalent to 89% of general fund expenditures. This higher fund balance can be attributed to several factors, including increased property tax revenues, as well as heightened activity in licensing and permitting. Furthermore, there were some delays in hiring additional staffing on the schedule of authorized positions which resulted in some savings.

The General Fund's actual revenues were under the final adjusted budget by a net total of $198,691. This surplus can be primarily attributed to a combination of the following factors:

- Licenses and Permits were $0.3 million under the final estimated budget.
- Use of Money and Property was $0.2 million over budget due to prolonged higher interest rates and unrealized gains.

The General Fund's actual expenditures were $1.6 million less than the adjusted budget, and this reduction can be attributed to several primary sources:

- Fire Services was $0.6 million less than budgeted due to delays filling contract positions for the revised 66 hour work week.
- Public Works department was $0.2 million less than budgeted due to delays in filling budgeted positions.
- Planning expenditures were $0.3 million less than budgeted due to the delay in hiring several approved staff positions.

Long-term financial planning and initiatives

On November 6, 2018, the voters of Wildomar approved Measure AA, which introduced a local sales tax. Starting April 1, 2019, Measure AA instituted a 1.0% transaction tax on the gross receipts of any retailer stemming from the sale of tangible property within the city's boundaries. Additionally, a 1.0% excise tax was imposed on the storage, use, or other consumption of tangible personal property purchased from any retailer within the city limits of Wildomar. During the fiscal year 2024-25, this tax generated $5.9 million in tax revenue. The revenues generated are allocated to support various improvements, including those related to public safety services, road infrastructure, homeless outreach, and other services aimed at enhancing the quality of life in Wildomar.

The City Council of Wildomar approved an ordinance on May 28, 2020, which allowed the operation of cannabis businesses within the city. This ordinance led to the addition of Chapters 5.76 and 17.315 to the Wildomar Municipal Code, outlining regulations pertaining to cannabis businesses. The ordinance officially came into effect July 2020. These cannabis businesses will provide sales tax revenue, regulatory revenue fees, and public benefit fees to the City's finances. By the end of fiscal year 2025, two businesses were in operation within the City with a third business opening in July 2025.

The City remains focused on maintaining long-term structural balance as service levels expand and capital projects advance. While the City's financial position remains strong, some of the year's positive results reflect timing factors such as delayed expenditures and vacancies, which will normalize in future periods. The City believes that with the appropriate policies in place, as approved and revisited each quarter as part of the budget program, the City's long-term financial goals will be met. The City has taken many steps to control expenditure growth and to build and maintain fiscally sound reserves, and these steps will continue to be reviewed and implemented.

Relevant Financial Policies

The City adheres to a set of financial policies while constantly improving and incorporating new relevant policies. Upon its initial incorporation, the City adopted all Riverside County's policies/codes. As the City develops its own unique needs, it will continue to amend and tailor these former County policies to directly address the City's goals.

Current Year Initiatives

In April 2017, the City adopted the following Vision Statement:

"*The City of Wildomar will be a Safe and Active Community with Responsible Growth and Quality Infrastructure While Keeping a Hometown Feel.*"

In fiscal year 2025-26, the City will look to continue to meet the goals of the Vision Statement through the following initiatives:

- Utilize our Measure AA revenue to continue to keep residents and businesses safe through enhanced law enforcement and fire services.
- Maintain City infrastructure and enhance road maintenance program.
- Improve community engagement to maintain hometown feel.
- Ensure that revenue from new Cannabis establishments in the City fund safe reliable services to our community.

Concluding remarks

The City, in its seventeenth year of operation, has achieved a great deal in transitioning from the County support services and establishing its own culture and approach to local governance. The City continues to strengthen its financial resilience through disciplined reserve policies, including targeted allocations for pension obligations, capital replacement, and long-term liabilities. The City continues to monitor external factors, including economic conditions, development activity, and intergovernmental revenue sources, that may impact future financial performance.

In closing, I'd like to state that the preparation of this report would not have been possible without the efficient and dedicated service of the entire City staff. I would like to express our appreciation to all members of the departments who assisted and contributed to the preparation of this report. Recognition is also extended to Rogers, Anderson, Malody, and Scott LLP's audit management team, for their dedication and expertise, which contributed significantly to the report quality and adherence to professional accounting standards. Credit also must be given to the Mayor and City Council for their support in striving to have the highest standards of professionalism in the management of the City of Wildomar's finances.

Sincerely,

Chris Mann
City Manager

Adam Jantz
Finance Manager

FISCAL YEAR 2024-2025
STAFF DIRECTORY

CITY COUNCIL & CEMETERY DISTRICT TRUSTEES

Mayor/Chair – District 5	*Ashlee DePhillippo*
Mayor Pro Tem/Vice Chair – District 1	*Carlos Marquez*
Council Member/Trustee – District 3	*Joseph Morabito*
Council Member/Trustee – District 2	*Dustin Nigg*
Council Member/Trustee – District 4	*Bridgette Moore*

EXECUTIVE MANAGEMENT

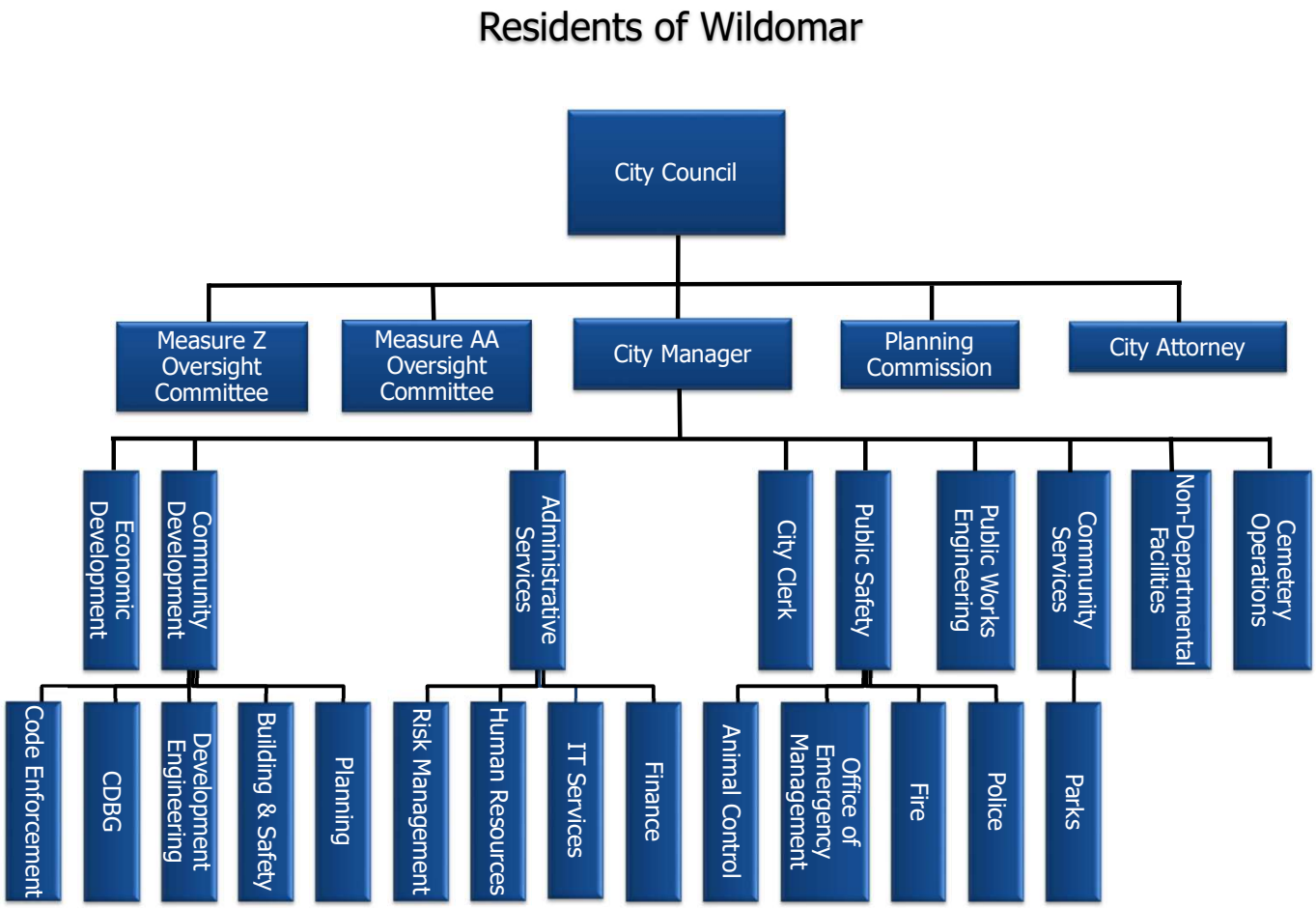
City Manager/General Manager	*Chris Mann*
City Attorney	*Thomas Jex*
City Clerk	*Janet Morales*
Administrative Services Director/City Treasurer	*Heidi Schrader*
Public Works Director	*Jason Farag*
Interim Community Development Director	*Robert Flores*
Economic Development Director	*Kimberly Davidson*
Chief of Police	*James Rayls*
Fire Chief	*Dustin Reed*
Community Services Director	*Daniel Torres*

CITY OF WILDOMAR ACFR TEAM

Administrative Services Director	*Heidi Schrader*
Finance Manager	*Adam Jantz*
Accountant II	*Nicholas Neidiffer*
Accountant I	*Tanesha Wadlington*
Management Analyst I	*Kaylin Alexander*
Accounting Specialist II	*Art Villa*

City of Wildomar - Organization Chart

The Organization chart presents the departments of the City, which are comprised of both City employed staff and contract staff. The staffing levels in each department above represent the City's positions. The remaining staff are contracted with various agencies or through municipal service firms.



FINANCIAL SECTION

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Independent Auditor's Report

To the Honorable City Council
City of Wildomar, California

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Wildomar (the City), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards)*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As described in Note 1 to the financial statements during the year ended June 30, 2025, the City adopted new accounting guidance under Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences* and No. 102, *Certain Risk Disclosures.* Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information, such as management's discussion and analysis, and the schedules as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide

any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required *by Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 17, 2026, on our consideration of City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City's internal control over financial reporting and compliance.

Rogers, Anderson, Malody & Scott, LLP.

San Bernardino, CA
March 17, 2026

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As management of the City of Wildomar, we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for its seventeenth fiscal year of operation, which ended on June 30, 2025. We encourage the reader to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages i through x of this report, and with the City's financial statements, which follow this discussion.

THE FINANCIAL HIGHLIGHTS

When revenues exceed expenses, the result is an increase in net position. When expenses exceed revenues, the result is a decrease in net position. You can think of this relationship between revenues and expenses as the City's operating results. The City's net position, as measured in the Statement of Net Position, is one way to measure the City's financial health, or financial position. Over time, increases or decreases in the City's net position, as measured in the Statement of Activities, are one indicator of whether its financial health is improving or deteriorating. However, the City's goal is to provide services that improve the quality of life for its residents, not to generate profit.

- The assets and deferred outflows of resources of the City of Wildomar exceeded its liabilities and deferred inflows of resources as of June 30, 2025, by $103.8 million (net position).
- The City of Wildomar's assets and deferred outflows of resources increased by $10.1 million in fiscal year 2024-25, while liabilities and deferred inflows of resources decreased by $1.1 million. These decreases are primarily attributed to the following asset, liability, and deferred inflow changes:
    - Assets - An increase of $6.8 million in cash and investments, mostly due to increases in the City's Measure AA sales tax revenues, higher property taxes, and fee updates.
    - Assets – An increase of $1.6 million in grant receivables due to capital asset construction.
    - Assets – An increase of $2.2 million in Capital Assets related to the construction of capital projects and Right-of-Way purchases.
    - Liabilities – An increase of $0.7 million in accounts payable for construction progress payments crossing the fiscal year.
    - Liabilities – Deposits payable decreased by $1.7 million related to additional deposits made for developer projects.
- The City of Wildomar's total net position increased by $11.2 million. The changes in net position are as follows:
    - Net Investment in Capital Assets increased by $2.3 million due to projects being completed in the fiscal year.
    - The Restricted Net Position increased by $3.7 million related to projects in Community Development and Community Service Projects.
    - The Unrestricted Net Position increased by $5.2 million as the City received additional unrestricted monies.

- The revenues in the Statement of Activities decreased by a net of $6.6 million. The changes are as follows:
  - A net increase in general revenues of $2.0 million. This is mostly due to higher tax revenue and investment earnings.
  - Operating Grants and Contributions decreased by $4.7 million due to less ARPA revenue recognition, as most of the funds were utilized in previous fiscal years.
  - Charges for services decreased by $5.2 million due to lower development impact fee receipts.
- The expenses in the Statement of Activities decreased by a net of $1.6 million. This is related to the following:
  - A decrease of $4.0 million in General Government due to fewer ARPA expenditures as a result of the monies being used in FY2023-24.
  - An increase of $0.9 million in public safety as a result of higher contract rates.
  - An increase of $0.9 million in Community Development due to increased development activity requiring additional contract support.

OVERVIEW OF THE FINANCIAL STATEMENTS

The following discussion and analysis is intended to serve as an introduction to the City of Wildomar's basic financial statements. These basic financial statements are comprised of three components:

1) Government-wide financial statements,
2) Fund financial statements, and
3) Notes to the financial statements.

This report also contains necessary supplementary information and supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements

As previously discussed, government-wide financial statements detail all capital assets, including infrastructure, depreciation, and long-term debt. Specifically, these statements are designed to provide an expansive overview of the City's finances. In order to adequately present this data in a comprehensible format, the government-wide financial statements are divided into two subcategories, the Statement of Net Position and the Statement of Activities. These statements reasonably provide long and short-term information regarding the City's financial condition.

The City's statements provide a manageable yet comprehensive view of the City's economic position, appropriately accounting for all revenue and expenses during the specified fiscal year. To accomplish this, government-wide financial statements are reported utilizing the flow of economic resources (cost of services) measurement focus and the accrual method of accounting. Using the flow of economic resources measurement focus allows the City to provide financial transparency as all assets and liabilities are listed on the Statement of Net Position. The added use of the accrual basis of accounting allows the City a 'real-time' advantage as revenues are recognized when earned and expenses are recognized when incurred.

The Statement of Net Position outlines the City's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. While fluctuations are expected, over time, increases or decreases in the City's net position could be used to gauge the City's financial standing to determine whether it is improving or deteriorating.

The Statement of Activities demonstrates how the City's net position evolves during the current fiscal year. Specifically, this statement provides a comparative analysis between direct expenses and program revenues for each functional activity of the City. In this format, net position changes are recorded in real-time when triggered by underlying events without respect to the timing of the related cash flows. Because of this, it is expected that revenue and expenses for some items (such as uncollected taxes and earned but unused vacation leave) will result in recorded cash flows in future fiscal periods.

Combined, the *Statements* reveal functions of the City that could be divided into two categories:

1) Governmental activities, and
2) Business-type activities.

Governmental activities are chiefly supported by:

1) Taxes derived from such sources as sales tax, property tax, and franchise tax, and:
2) Intergovernmental revenues such as motor vehicle in-lieu fees.

Governmental activities of the City are inclusive of general government, public safety, public works, community development, economic development, and community services. As mentioned earlier, tax revenue principally funds these activities. Consequently, all of the City's basic services are reported in this category.

The City does not have any business-type activities.

The government-wide financial statements include the City (Primary Government) and the Wildomar Cemetery District, which is a legally separate, blended component unit. Financial information for the Wildomar Cemetery District is reported separately from the financial information presented for the City. The government-wide financial statements can be found in the Table of Contents under Basic Financial Statements.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Wildomar, like other state and local governments, uses fund accounting to ensure compliance with finance-related legal requirements. Specifically, these Fund Financial Statements cover segregated groupings of related accounts whose funds have been designated for specific activities or purposes. They provide a detailed accounting of revenue and expenditures, assets, liabilities, deferred inflows of resources, and remaining fund balances for each fund. This helps to ensure and demonstrate finance-related legal compliance.

Fund financial statements differ from activity reports due to the way capital outlay, depreciation, long-term debt, compensated absences, unavailable revenues, and intergovernmental receivables are reported. The impact of these differences is laid out in the notes accompanying the financial statements.

Funds required by State law (i.e., Highway Users Tax) are part of the fund financial statements. Likewise, other funds (i.e., Developer Impact Fees and Grants) established to provide the City with tighter fiscal controls and accountability are itemized on these statements.

Governmental funds

G*overnmental funds* are reported in essentially the same way as governmental activities in the government-wide financial statements, but with one exception---governmental fund financial statements focus on near-term inflows and outflows of spendable resources and balances of spendable resources. This means governmental fund financial statements identify current sources and uses of money within the immediate fiscal year. Benefits derived include a detailed *short-term view* of the City's general government operations and the basic services it provides, which assist in determining whether there are sufficient financial resources available to meet the City's current needs.

Since the scope of the governmental funds is different than that of the government-wide financial statements, it is beneficial to compare the information presented for the governmental funds alongside governmental activities. Doing so gives the reader a clearer picture of the long-term impacts current financial decisions might yield. When examined together, the governmental funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances statements provide the reader with a different snapshot that identifies variances between the two different methodologies of accounting for governmental activities and governmental funds.

The City of Wildomar maintains 66 individual governmental funds, which are aggregated for presentation purposes. Information is summarized in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Special Revenue Funds, and Other Governmental Funds (Assessment Districts, Debt Service, and Capital Reinvestment). Data from the 66 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of the major and non-major governmental funds is provided in the form of 20 *combining statements* later in this report.

Proprietary funds record revenues when they are earned and record expenses at the time liabilities are incurred. Proprietary funds can be divided into two fund types: enterprise funds and internal service funds. Enterprise funds display financial activities operating in a similar fashion to a business enterprise. Specifically, these funds account for services for which the City charges a user fee. Enterprise funds are documented in the business-type activities section of the government-wide financial statements. They account for operations that provide services primarily to customers outside the financial reporting entity (the City). The City of Wildomar does not have any Proprietary Funds to report.

Internal service funds are generally used to accumulate and allocate costs internally among the City's various functions. These funds might include general benefits and insurance, printing, office maintenance, architectural services, and information technology, to name a few. Given that these services largely benefit governmental activities rather than business-type functions, City services that might ordinarily be reported in this area have been included with governmental activities in the government-wide financial statements. The City of Wildomar does not have any Internal Service Funds to report.

The City of Wildomar adopts a biennial appropriated budget for its General Fund, with a revision made for the second year of the budget if necessary. A budgetary statement has been provided for the General Fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 22 through 26 of this report.

Notes to the Basic Financial Statements

The Notes to the Basic Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The Notes to the Basic Financial Statements can be found in the Table of Contents under the heading Notes to Financial Statements.

Required Supplementary Information and Supplementary Information

In addition to the basic financial statements included within the notes, this report also presents Required Supplementary Information and Supplementary Information.

Required supplementary information includes budgetary comparison schedules for the major governmental funds to demonstrate compliance with the annual budget as adopted and amended, miscellaneous pension plan information, a schedule of funding process relating to OPEB, and notes to required supplementary information. Required Supplementary Information can be found following the Notes to the Basic Financial Statements.

Supplementary Information includes combining statements referred to earlier in connection with non-major governmental funds and includes budgetary comparison schedules for the non-major governmental funds to demonstrate compliance with the annual budget as adopted and amended. Supplementary Information can be found following the Required Supplementary Information.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City of Wildomar, assets and deferred outflows of resources of the City of Wildomar exceeded its liabilities and deferred outflows of resources as of June 30, 2025, by $103.8 million (net position). Infrastructure assets of the governmental activities are included in this report. The net investment in capital assets (e.g., land, buildings, machinery, infrastructure, and equipment) of the governmental activities of the City of Wildomar is the largest portion of the City's net position (55%).

During the fiscal year ending June 30, 2025, the net position was $103.8 million of which $57.2 million was invested in capital assets such as land, equipment, buildings, and infrastructure. Of the remaining total, $32.4 million is restricted to specifically stipulated spending agreements originated by law, contract, or other agreements, and $14.2 million is unrestricted. Of note is the fact that the City has only $1.1 million in outstanding debt related to the lease-purchase of the City's streetlights from Southern California Edison.

Table 1 ***Statement of Net Position - Primary Government***

City of Wildomar
Statement of Net Position - Summary
As of June 30, 2025 and 2024

Governmental Activities

	2025	2024
Assets:		
Current and other assets	$ 60,606,701	$ 52,673,724
Capital assets	58,846,786	56,679,802
Total assets	119,453,487	109,353,526
Deferred outflows of resources:		
Deferred pension/OPEB-related items	1,255,950	1,266,725
Total deferred outflows of resources	1,255,950	1,266,725
Liabilities:		
Other liabilities	12,759,826	14,040,042
Long-term liabilities	3,772,919	3,781,795
Total liabilities	16,532,745	17,821,837
Deferred inflows of resources:		
Deferred pension/OPEB-related items	420,245	243,692
Total deferred inflows of resources	420,245	243,692
Net position:		
Net investment in capital assets	57,155,285	54,876,373
Restricted	32,444,647	28,686,316
Unrestricted	14,156,515	8,992,033
Total net position	$ 103,756,447	$ 92,554,722

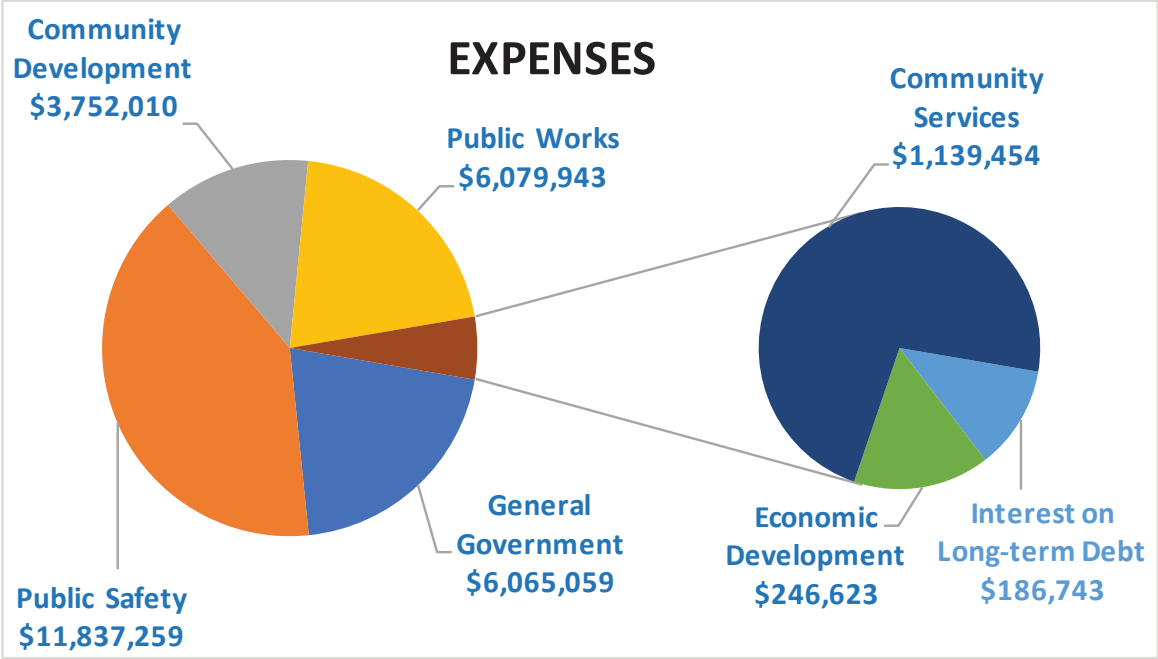
Table 2 ***Statement of Activities - Primary Government***

City of Wildomar
Statement of Activities
For the Years Ended June 30, 2025 and 2024

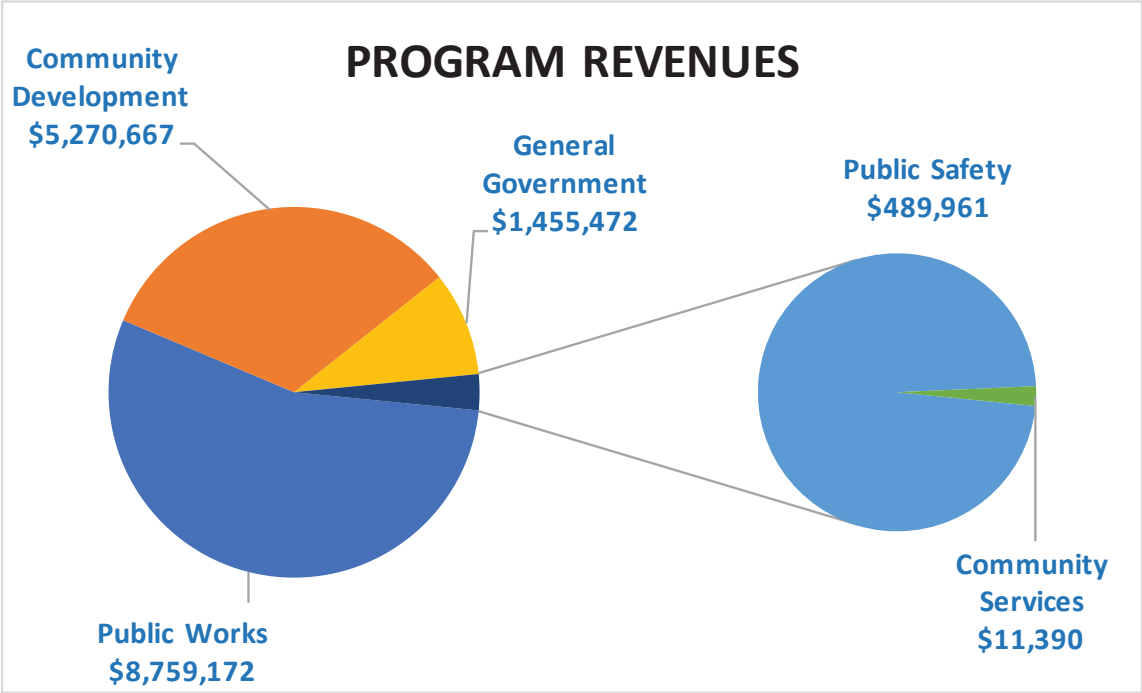
Governmental Activities

	2025	2024
Revenues:		
Program Revenues		
Charges for services	$ 7,437,089	$ 12,628,351
Operating grants and contributions	4,876,816	9,555,062
Capital grants and contributions	3,672,757	2,466,618
General Revenues		
Property taxes	7,250,034	6,841,492
Sales tax	9,001,868	8,812,130
Other taxes	5,397,560	4,963,388
Use of money and property	2,666,579	2,010,405
Other revenues	570,934	224,482
Total revenues	40,873,637	47,501,928
Expenses:		
General government	6,065,059	10,041,717
Public safety	11,837,259	10,958,201
Community development	3,752,010	2,863,098
Economic development	246,623	295,057
Community services	1,139,454	964,081
Public works	6,079,943	5,592,142
Interest on long-term interest	186,743	88,911
Total expenses	29,307,091	30,803,207
Increase in net position	11,566,546	16,698,721
Beginning net position	92,554,722	73,593,978
Restatement of net position	(364,821)	2,262,023
Ending net position	$ 103,756,447	$ 92,554,722

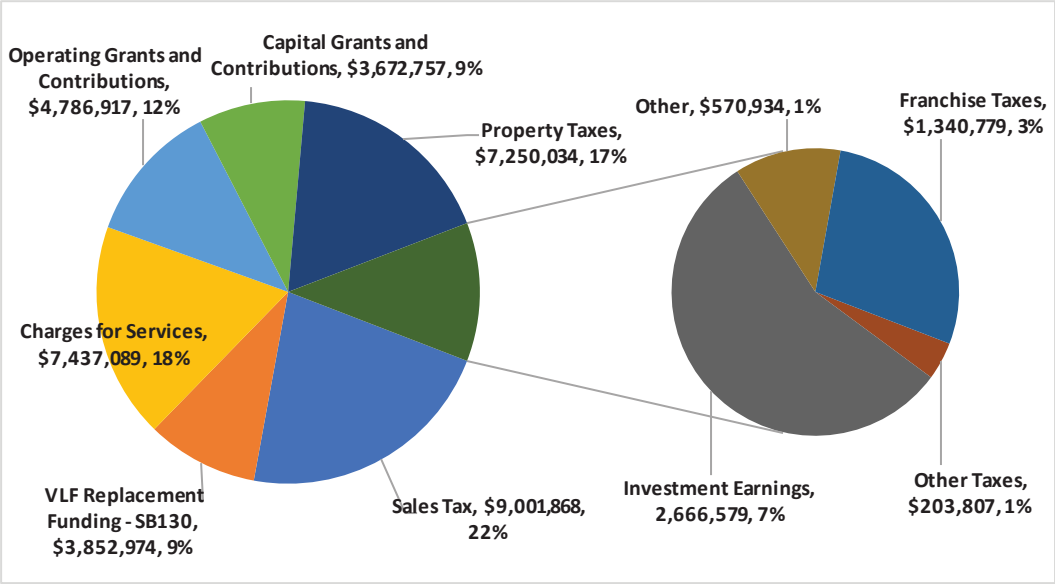
City of Wildomar
Expenses-Governmental Activities - $29,307,091



City of Wildomar
Program Revenues-Governmental Activities - $15,986,662



City of Wildomar
Revenues by Sources-Governmental Activities - $40,873,637



Financial Analysis of Governmental Funds

As noted earlier, the City of Wildomar uses fund accounting to ensure and demonstrate compliance with finance–related legal requirements.

Governmental Funds

As stated, governmental fund financial statements identify current sources and uses of money. Benefits derived include a detailed *short-term view* of the City's general government operations and the basic services it provides, which assists in determining whether there are sufficient financial resources available to meet the City's current needs.

The financial position of the City's governmental funds has increased when compared to the previous fiscal year. The total ending fund balance for the City's governmental funds was $44.1 million, which represents a $7.9 million or 22% increase from the prior fiscal year balance.

General Fund

The General Fund is the primary funding source for the City. At fiscal year-end, the unassigned fund balance of the General Fund was $11.7 million or 69% of the City's general fund operating expenditures of $17 million. This is an increase of $4.9 million in the General Fund ending fund balance.

General Fund revenues increased by $1.8 million over the previous fiscal year 2023-24. Intergovernmental saw the most significant gain in the amount of $0.7 million due to SB130 Vehicle License Fees in Lieu revenue coming in higher than anticipated. Use of money and property revenue increased by $0.3 million due to higher returns on investments in the managed account. Tax revenues were $0.5 million higher due to property valuation increases over the last year. Licenses & Permits, fines and forfeitures, and charges for service revenues were $0.2 million higher in aggregate. Transfers in were $2.0 million higher due to transferring the FY2023-24 surplus into separate funds 103, 105, and 130, which are combined in the General Fund statement. The remaining miscellaneous revenues and contributions from other governments were up $134,685.

Expenditures in the General government increased by $1 million, resulting from staffing changes. Community development increased by $0.7 million due to additional contract staff support. Public Works expenditures decreased by $0.6 million, while economic development, community services, public safety, and capital outlay had a combined increase of $0.1 million. Debt service decreased by $0.1 million due to principal reduction. This led to an overall net increase in expenditures of $1 million.

Other major factors in other governmental funds' fund balance changes were as follows:

Development Impact Fee Funds

These funds are used to record the capital expenditures of various improvements needed to meet the increased demands associated with new development, primarily residential. Capital facility expansions are pre-determined and are constructed when the collected fees fully fund the improvement. During fiscal year 2024-25, revenues decreased by $5.2 million. This is due to fewer projects making mitigation fee payments, and two developers with bonded special tax districts receiving refunds. The overall fund balance increased by $0.2 million to $12.6 million.

Measure AA Fund

These funds are raised by the 1.0% transaction tax approved by the voters of Wildomar on November 6, 2018. The tax is on gross receipts of any retailer from the sale of tangible property within the city limits. It is also imposed on the storage, use, or other consumption within the city limits of Wildomar of tangible personal property purchased from any retailer. The tax became effective on April 1, 2019. During fiscal year 2024-25, revenues of $6.5 million were generated, offset by expenditures of $4.1 million, increasing the fund balance by $2.4 million to end the fiscal year at $10.3 million. This is due to delayed capital project expenditures and higher sales tax remittances.

Grant Funds

These funds are typically applied for through various Federal, State, Regional, and local agencies and are awarded based on the criteria established by the agency funding the grant. All funds are to be used in accordance with the rules and regulations established for each grant. In fiscal year 2024-25, the City of Wildomar received major grant funds for its Bundy Canyon Road Widening, Palomar Road Widening, and Clinton Keith Road Widening Capital Improvement Projects. The City also received smaller grants that covered a variety of areas. In total, during fiscal year 2024-25, the City received grant funds of $2.2 million offset by $3.9 million in grant expenditures, decreasing the fund balance by $1.7 million to -$5.6 million. The fund balance is negative due to the timing of various reimbursement requests, as the funds must be spent before a reimbursement request can be submitted.

General Fund Financial Highlights

General Fund original vs. final budget significant changes were as follows:

Revenues:

- Taxes increased by $0.9 million due to higher property tax revenues remitted to the City.
- Licenses and permits increased by $1.4 million due to the final building permit activity and private development fee amounts being higher than projected.
- Intergovernmental increased by $0.7 million due to the SB130 VLF in Lieu share of property taxes remitted to the City being higher.
- Use of money & property increased by $0.7 million due to higher yields on investments.
- Transfers In increased by $1.8 million due to the separation of the prior year's general fund surplus into individual funds for pension liabilities, asset replacement, and a field operation center. These funds are still considered general purpose and are therefore in the same combined statements.

Expenditures:

- Planning increased by $0.5 million due to additional contract support as a result of higher development activity.
- Transfers Out increased by $1.9 million due to the separation of the prior year's general fund surplus into individual funds for pension liabilities, asset replacement, and a field operation center. These funds are still considered general purpose and are therefore in the same combined statements.
- Development Engineering increased by $0.2 million due to increased development activity resulting in additional contractor costs.

The General Fund's actual revenues were a net $198,691 less than the final budget. The primary sources for the revenue received being more than budgeted are as follows:

- Licenses and Permits revenue was $317,128 under the final budget.
- Use of Money and Property was $189,310 more than budgeted due to higher interest rates and unrealized gains on the City's managed accounts.

General Fund actual expenditures were a net $1,645,204 less than the final budget. The primary source for the net expenditure decrease is as follows:

- Fire Services were $0.6 million under budget due to delays in adding additional service staff to accommodate the reduced workweek hours.
- Planning was $0.3 million under budget due to delays in hiring additional staff.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The City's investment in capital assets (Table 3) for its governmental activities as of June 30, 2025, is $58.8 million (net of accumulated depreciation). This investment in capital assets includes land, structures and improvements, furniture and equipment, infrastructure, and construction in progress. For more information, please refer to Note 5 in the Notes to Financial Statements. The Capital Assets of the City are those assets which are used in the performance of the City's functions, including infrastructure assets. Depreciation on capital assets is recognized in the Government-wide financial statements.

Additional information is provided on Capital Assets in the Notes to Financial Statements, Note 1.d.

Table 3 Summary of Changes in Capital Assets

City of Wildomar
Summary of Changes in Capital Assets
As of June 30, 2025

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities:				
Capital assets, not being depreciated:				
Land	$ 6,173,740	$ -	$ -	$ 6,173,740
Construction in progress	11,527,094	4,525,561	-	16,052,655
Right-of-Way	5,417,275	201,222	-	5,618,497
Total capital assets, not being depreciated	23,118,109	4,726,783	-	27,844,892
Capital assets, being depreciated, net:				
Right-to-use equipment	94,769	(56,409)	-	38,360
Right-to-use subscription	490,288	(124,215)	-	366,073
Buildings and improvements	8,618,633	(446,612)	-	8,172,021
Furniture, fixtures and equipment	317,897	120,790	-	438,687
Streetlights	1,371,054	(100,708)	-	1,270,346
Traffic signals	110,569	(12,591)	-	97,978
Infrastructure	22,558,483	(1,940,054)	-	20,618,429
Total capital assets, being depreciated, net	33,561,693	(2,559,799)	-	31,001,894
Governmental activities capital assets, net	$ 56,679,802	$ 2,166,984	$ -	$ 58,846,786

Long-term liabilities

At year-end, the City had $1.9 million in outstanding long-term liabilities for Governmental Activities. This is related to a lease-purchase for streetlights, compensated absences, and lease and subscription liabilities. For more information, please refer to Note 6 in the Notes to the Financial Statements. Additional detailed information is provided on long-term debt in Note 1d of the Notes to the Financial Statements.

Table 4 Summary of Changes in Long-term Liabilities

City of Wildomar
Summary of Changes in Long-term Liabilities
As of June 30, 2025

	Beginning Balance	Additions	Deletions	Ending Balance	Within One Year
Governmental activities:					
Compensated absences	$ 230,091	$ 91,181	$ -	$ 321,272	$ 128,644
Leases payable	117,161	-	(53,457)	63,704	33,977
Subscription liability	478,907	-	(111,087)	367,820	114,505
Direct borrowing:					
Bond payable	-	-	-	-	-
Premium payable	-	-	-	-	-
Loan payable	1,207,361	-	(94,844)	1,112,517	99,830
Total long-term liabilities	$ 2,033,520	$ 91,181	$ (259,388)	$ 1,865,313	$ 376,956

ECONOMIC FACTORS AND OUTLOOK FOR FUTURE YEARS

Key budget assumptions for forecasting General Fund revenues for fiscal year 2025-2026 and beyond include the following:

- The usage of American Rescue Plan Act monies received by the City.
- Residential property values are increasing, which will be reflected in higher property taxes.
- The opening of additional Cannabis businesses.
- The establishment and levy of additional special tax districts.
- The issuance of special tax bonds.

On November 6, 2018, voters approved Measure AA. Effective on April 1, 2019, MeasureAA established a 1.0% transaction tax on the gross receipts of any retailer from the sale of tangible property sold within the city limits. In addition, an excise tax of 1.0% is imposed on the storage, use, or other consumption within the city limits of Wildomar of tangible personal property (i.e., vehicles) purchased from any retailer within California. The revenue from this tax in the sixth full year was $5.9 million, and it is anticipated that the seventh year's revenue will be approximately $6.1 million. The revenues are used to fund improvements for public safety services, roads, and homeless services.

The Adopted Operating Budget for Fiscal Year 2025-2026 is structurally balanced, addresses the City Council's priorities, and balances both the achievement of community needs and the accomplishment of the Council's goals and objectives.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the City of Wildomar's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

City of Wildomar
Attention: Administrative Services Director
23873 Clinton Keith Road, Suite 110
Wildomar, California 92595

General information relating to the City of Wildomar, California, can be found at the City's website, www.wildomar.gov.

BASIC FINANCIAL STATEMENTS

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Statement of Net Position
June 30, 2025

	Governmental Activities
ASSETS	
Cash and investments	$ 52,415,001
Restricted cash investments	588,106
Receivables, net:	
Accounts	108,935
Lease	114,020
Developer	651,932
Grants	4,021,422
Interest	213,966
Prepaids	2,758
Inventories	4,730
Due from other governments	2,485,831
Capital assets, not being depreciated	27,844,892
Capital assets, net of depreciation	31,001,894
Total assets	119,453,487
DEFERRED OUTFLOWS OF RESOURCES	
Pension related items	1,010,405
OPEB related items	245,545
Total deferred outflows of resources	1,255,950
LIABILITIES	
Accounts payable	4,169,238
Accrued liabilities	49,808
Unearned revenue	1,920,469
Deposits payable	6,516,894
Due to other governments	1,202
Accrued interest payable	102,215
Noncurrent Liabilities:	
Due within one year:	
Other long-term liabilities	376,956
Total OPEB liability	67,728
Due in more than one year:	
Other long-term liabilities	1,488,357
Net pension liability	837,080
Total OPEB liability	1,002,798
Total liabilities	16,532,745
DEFERRED INFLOWS OF RESOURCES	
Pension related items	21,479
OPEB related items	284,746
Lease revenues	114,020
Total deferred inflows of resources	420,245
NET POSITION	
Net investment in capital assets	57,155,285
Restricted:	
Community development projects	12,620,064
Community services	9,239,323
Public works	6,638,784
Capital projects	3,802,569
Debt service	143,907
Unrestricted	14,156,515
Total net position	$ 103,756,447

The accompanying notes are an integral part of these financial statements.

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Statement of Activities
For the Year Ended June 30, 2025

	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position: Governmental Activities
Governmental Activities:					
General government	$ 6,065,059	$ 452,689	$ 1,002,783	$ -	$ (4,609,587)
Public safety	11,837,259	295,298	194,663	-	(11,347,298)
Community development	3,752,010	4,799,245	471,422	-	1,518,657
Economic development	246,623	-	-	-	(246,623)
Community services	1,139,454	11,390	-	-	(1,128,064)
Public works	6,079,943	1,878,467	3,207,948	3,672,757	2,679,229
Interest on long-term liabilities	186,743	-	-	-	(186,743)
Total Governmental Activities	$ 29,307,091	$ 7,437,089	$ 4,876,816	$ 3,672,757	(13,320,429)

General revenues:	
Taxes:	
Property tax, levied for general purpose	7,250,034
Sales tax	9,001,868
Franchise taxes	1,340,779
VLF replacement funding - SB130	3,852,974
Other taxes	203,807
Investment earnings	2,666,579
Other	570,934
Total general revenues	24,886,975
Change in net position	11,566,546
Net position, beginning of year, as previously reported	92,554,722
Adjustment and restatments (Note 13)	(364,821)
Net position, beginning of year	92,189,901
Net position, end of year	$ 103,756,447

The accompanying notes are an integral part of these financial statements.

Balance Sheet
Governmental Funds
June 30, 2025

		Special Revenue Funds				
	General	Development Impact Fees	Measure AA	Grants	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Pooled cash and investments	$ 15,841,177	$ 14,762,336	$ 9,924,510	$ -	$ 11,886,978	$ 52,415,001
Restricted cash and investments	-	-	-	-	588,106	588,106
Receivables, net:						
Accounts	86,091	-	-	10,199	12,645	108,935
Lease	114,020	-	-	-	-	114,020
Developer	651,932	-	-	-	-	651,932
Grants	-	-	-	4,021,422	-	4,021,422
Interest	106,078	41,095	32,025	227	34,541	213,966
Due from other governments	915,206	-	1,056,117	-	514,508	2,485,831
Prepaids	2,758	-	-	-	-	2,758
Inventory	-	-	-	-	4,730	4,730
Due from other funds	6,005,071	-	-	-	-	6,005,071
Total assets	$ 23,722,333	$ 14,803,431	$ 11,012,652	$ 4,031,848	$ 13,041,508	$ 66,611,772
LIABILITIES						
Accounts payable	$ 2,822,952	$ 93,214	$ 717,429	$ 183,312	$ 352,331	$ 4,169,238
Accrued liabilities	20,362	-	-	-	29,446	49,808
Unearned revenues	775,063	659,004	-	-	486,402	1,920,469
Deposits payable	4,753,411	1,431,149	-	147,460	184,874	6,516,894
Due to other governments	1,202	-	-	-	-	1,202
Due to other funds	-	-	-	5,746,969	258,102	6,005,071
Total liabilities	8,372,990	2,183,367	717,429	6,077,741	1,311,155	18,662,682
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenues	94,808	-	-	3,602,289	-	3,697,097
Lease revenues	114,020	-	-	-	-	114,020
Total deferred inflows of resources	208,828	-	-	3,602,289	-	3,811,117
FUND BALANCES (DEFICIT)						
Nonspendable	2,758	-	-	-	4,730	7,488
Restricted for:						
Community development projects	-	12,620,064	-	-	-	12,620,064
Community services	-	-	9,239,323	-	-	9,239,323
Public works	-	-	-	-	4,785,240	4,785,240
Capital projects	-	-	-	-	7,061,547	7,061,547
Debt service	-	-	-	-	143,907	143,907
Committed						
Economic stability	2,565,255	-	791,925	-	-	3,357,180
Extreme event reserve	855,085	-	263,975	-	-	1,119,060
Unassigned	11,717,417	-	-	(5,648,182)	(265,071)	5,804,164
Total fund balances (deficit)	15,140,515	12,620,064	10,295,223	(5,648,182)	11,730,353	44,137,973
Total liabilities, deferred inflows of resources and fund balances	$ 23,722,333	$ 14,803,431	$ 11,012,652	$ 4,031,848	$ 13,041,508	$ 66,611,772

The accompanying notes are an integral part of these financial statements.

Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
June 30, 2025

Fund balances of governmental funds	$ 44,137,973
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets net of depreciation have not been included as financial resources in government fund activity.	58,846,786
Accrued interest is not due and payable in the current period and, therefore, is not reported in the governmental funds.	(102,215)
Long-term liabilities that have not been included in the governmental activity.	
Compensated absences	(321,272)
Loan payable	(1,112,517)
Leases payable	(63,704)
Subscription liability	(367,820)
Net pension liability	(837,080)
Total OPEB liability	(1,070,526)
Deferred outflows and inflows of resources related to pensions and OPEB that are required to be recognized over a defined closed period.	
Pension related deferred outflows of resources	1,010,405
Pension related deferred inflows of resources	(21,479)
OPEB related deferred outflows of resources	245,545
OPEB related deferred inflows of resources	(284,746)
Revenues reported as unavailable revenue in the governmental funds are recognized in the statement of activities.	3,697,097
Net position of governmental activities	$ 103,756,447

The accompanying notes are an integral part of these financial statements.

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2025

		Special Revenue Funds		
	General	Development Impact Fees	Measure AA	ARPA (formerly major)
REVENUES				
Taxes	$ 10,917,522	$ -	$ 5,940,906	
Licenses and permits	4,919,472	-	-	
Intergovernmental	4,324,918	-	-	
Charges for services	23,542	-	-	
Fines and forfeitures	73,424	-	-	
Use of money and property	1,119,010	603,935	546,601	
Developer participation	-	295,691	-	
Miscellaneous	214,655	-	-	
Total revenues	21,592,543	899,626	6,487,507	
EXPENDITURES				
Current:				
General government	4,190,293	52,210	23,650	
Public safety	8,182,594	-	2,809,929	
Community development	3,280,340	-	145,536	
Economic development	246,623	-	-	
Community services	321,753	-	224,578	
Public works	440,369	55,883	848,258	
Capital outlay	196,674	631,505	78,522	
Debt service:				
Principal retirement	108,312	-	-	
Interest	16,885	-	-	
Total expenditures	16,983,843	739,598	4,130,473	
Excess (deficiency) of revenues over (under) expenditures	4,608,700	160,028	2,357,034	
OTHER FINANCING RESOURCES (USES)				
Transfers in	2,348,465	79,778	-	
Transfers out	(2,043,252)	-	-	
Total other financing sources (uses)	305,213	79,778	-	
Net change in fund balances	4,913,913	239,806	2,357,034	
FUND BALANCES (DEFICIT)				
Beginning of year, as previously reported	10,226,602	12,380,258	7,938,189	401,805
Adjustment and restatements	-	-	-	(401,805)
Beginning of year, restated	10,226,602	12,380,258	7,938,189	-
End of year	$ 15,140,515	$ 12,620,064	$ 10,295,223	$ -

The accompanying notes are an integral part of these financial statements.

Special Revenue Funds		
Grants	Nonmajor Governmental Funds	Total Governmental Funds
$ -	$ 1,049,050	$ 17,907,478
-	-	4,919,472
2,171,839	6,512,803	13,009,560
4,067	86,541	114,150
-	3,084	76,508
2,215	426,235	2,697,996
-	-	295,691
-	-	214,655
2,178,121	8,077,713	39,235,510
6,784	1,397,479	5,670,416
-	727,720	11,720,243
97,061	-	3,522,937
-	-	246,623
-	316,706	863,037
120,463	2,728,270	4,193,243
3,645,455	194,857	4,747,013
-	151,076	259,388
-	72,865	89,750
3,869,763	5,588,973	31,312,650
(1,691,642)	2,488,740	7,922,860
555	174,780	2,603,578
(1,336)	(558,990)	(2,603,578)
(781)	(384,210)	-
(1,692,423)	2,104,530	7,922,860
(3,955,759)	9,588,839	36,579,934
-	36,984	(364,821)
(3,955,759)	9,625,823	36,215,113
$ (5,648,182)	$ 11,730,353	$ 44,137,973

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2025

Net change in fund balances - total governmental funds	$ 7,922,860
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the costs of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	
Capital outlay	5,006,065
Depreciation	(2,839,081)
The issuance of long-term debt provides current financial resources to governmental funds. Repayment of long-term debt is an expenditure in governmental funds, but repayment reduces long-term liabilities in the statement of net position.	
Principal paid on loan payable	94,844
Principal paid on leases payable	53,457
Principal paid on subscription liability	111,087
Some expenses reported in statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds:	
Net change in accrued interest payable	(96,993)
Net change in compensated absences	(91,181)
Net change in net pension liability and related deferred outflows and inflows of resources	30,345
Net change in OPEB liability and related deferred outflows and inflows of resources	(262,984)
Revenues reported as unavailable revenue in the governmental funds are recognized in the statement of activities.	1,638,127
Change in net position of governmental activities	$ 11,566,546

The accompanying notes are an integral party of these financial statements.

Statement of Fiduciary Net Position
Custodial Funds
June 30, 2025

	Custodial Funds
ASSETS	
Cash and investments	$ 10,909,657
Receivables, net:	
Interest	36,063
Due from other governments	4,575
Total Assets	10,950,295
LIABILITIES	
Accounts payable	1,063
Total Liabilities	1,063
NET POSITION	
Restricted for:	
Individuals and organizations	10,949,232
Total Net Position	$ 10,949,232

The accompanying notes are an integral party of these financial statements.

Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended June 30, 2025

	Custodial Funds
ADDITIONS	
Special assessments	$ 703,814
Investment earnings	241,120
Proceeds from CFD debt	13,379,117
Total Additions	14,324,051
DEDUCTIONS	
Professional and contractual services	524,978
Debt service payments	165,714
Contributions to other entity	3,048,948
Total Deductions	3,739,640
Change in Net Position	10,584,411
NET POSITION	
Beginning of year	-
Adjustments and restatements (Note 13)	364,821
Beginning of year, restated	364,821
End of year	$ 10,949,232

The accompanying notes are an integral party of these financial statements.

I.) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A) Description of the Reporting Entity

The City of Wildomar, California (City) was incorporated on July 1, 2008, under the laws of the State of California and enjoys all the rights and privileges pertaining to "General Law" cities. The City is governed by an elected five-member board. As required by generally accepted accounting principles, these financial statements present the City (the primary government) and its component units.

Component Units

Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. An agency, institution or authority, may be included as a component unit in the primary government's financial statements. Blended component units, although legally separate entities, are, in substance, part of the government's operations and so data from these units are combined with data of the primary government. A discretely presented component unit, on the other hand, is reported in a separate column in the combined financial statements to emphasize it is legally separate from the government. There is one blended component unit in these financial statements. There are no discretely presented component units presented in the financial statements. The governing body of the component unit are comprised of the City Council acting as the governing board and the services they provide directly to citizens or other parties outside the government. The blended component unit presented has a June 30 year end. The following is reported as a blended component unit.

Wildomar Cemetery District - The Wildomar Cemetery District (the District) was absorbed into the City on November 9, 2011 and was consolidated into the City as a subsidiary district. Its purpose is to provide cemetery services to residents of the City of Wildomar. The operations of the District are blended in the financial statements as the structure of the District is a separate legal entity and the City Council would oversee the operations of the District acting as the Board of Directors. A separate financial statement may be obtained from the City of Wildomar.

B) Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities are normally supported by taxes and intergovernmental revenues.

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B) Government-wide and Fund Financial Statements (continued)

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment, are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

C) Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C) Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)

The City reports the following major governmental funds:

The *General Fund* is the City's primary operating fund. All general tax receipts and fee revenue not allocated by law, Council policy or contractual agreement to other funds are accounted for in the General Fund. General Fund expenditures include operations traditionally associated with activities, which are not required to be accounted for or paid by another fund.

The *Development Impact Fees Fund* accounts for new development impact fees that are collected on the City's behalf and can only be used to pay for capital expenditures and cannot be used for operating costs.

The *Measure AA Fund* accounts for revenues and expenditures of police and fire services, road maintenance, and homelessness solutions within the City.

The *Grants Fund* accounts for revenues and expenditures of miscellaneous grants not accounted for in a separate fund.

The City also reports the following funds:

The *Custodial Funds* account for additions and deletions related to the issuance of two new CFDs, No. 2022-2 (Horizon Place) and No. 2022-3 (Verano), in the amount of $13,020,000.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements except for the effect of interfund services provided and used.

Accounts reported as program revenues include: 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all unrestricted taxes.

D) Assets, Deferred Outflows/Inflows of Resources, Liabilities, and Net Position or Equity

Cash and Investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. For financial statement presentation purposes, cash and cash equivalents are shown as both restricted and unrestricted cash and investments in the governmental funds.

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D) Assets, Deferred Outflows/Inflows of Resources, Liabilities, and Net Position or Equity (continued)

Investments are reported at fair value. The City's policy is to hold investments until maturity or until market values equal or exceed cost. The State Treasurer's Investment Pool operates in accordance with appropriate state laws and regulations. The reported value of the pool is the same as the fair value of the pool shares.

Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds". Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

Prepaid Items and Deposits

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid costs in both government-wide and fund financial statements. The City accounts for prepaid costs using the consumption method and is equally offset by a nonspendable fund balance in the fund-level statement, which indicates that it does not constitute "available spendable resources."

Capital Assets

Capital assets, which include property, plant and equipment, and infrastructure assets (e.g., roads, bridges, sidewalks and similar items), are reported in the governmental activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than $5,000 (amount not rounded) and an estimated useful life in excess of three years. Such assets are recorded at the historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D) Assets, Deferred Outflows/Inflows of Resources, Liabilities, and Net Position or Equity (continued)

Property, plant, equipment, and infrastructure are depreciated using the straight-line, half-year convention method over the following estimated useful lives:

Assets	Years
Buildings and improvements	10 to 30 years
Equipment and furniture	3 to 20 years
Vehicles	5 to 10 years
Infrastructure	10 to 50 years
Software	5 to 10 years

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (expenses/expenditure) until then. The City reports deferred outflows of resources for pension and OPEB which relate to contributions after the measurement date and other amounts, which are amortized by an actuarial determined period.

In addition to liabilities, the statement of net position and the balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (revenue) until that time. The City has two types of items, one of which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the government funds balance sheet. The governmental funds report unavailable revenues from grant revenue sources. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. In addition, the City reports deferred inflows of resources for pension and OPEB on the statement of net position and are amortized by an actuarial determined period.

Compensated Absences

During the current fiscal year, the City converted to Combined Annual Leave Time (CALtime) which aggregates sick and vacation time together. The dollar value as of June 30th of all CALtime hours is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D) Assets, Deferred Outflows/Inflows of Resources, Liabilities, and Net Position or Equity (continued)

Staff and management are unrepresented and have a compensation plan. The City Manager is governed by an employment agreement which includes the compensation rate and specified rules governing leave. All full-time employees are provided with CALtime. All unused/accrued CALtime leave is cashed out upon separation. Exempt staff also receive Administrative Leave which is accumulated in full at the beginning of each fiscal year and automatically cashed out if unused at the end of the fiscal year. Maximum accrual limits for each category, per year:

CALtime leave	480 hours
Administrative leave supervisory	20 hours
Administrative leave management	60 hours
Administrative leave executive	80 hours

CALtime pay is payable to employees at the time it is taken or upon termination of employment. Unless otherwise governed by an employee agreement, staff may convert in June and December a maximum of 40 hours each into compensation.

Sick leave is accrued only by part-time employees not eligible for CALtime.

Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as expenses in the year incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D) Assets, Deferred Outflows/Inflows of Resources, Liabilities, and Net Position or Equity (continued)

Non-City Obligation Debt

The Community Facilities District's, reported as Custodial Funds, issued two new bonds No. 2022-2 (Horizon Place) and No. 2022-3 (Verano), in the amounts of $7,490,000 and $5,530,000 , respectively. The bonds were issued at a premiums of $153,271 for No. 2022-2 and $212,945 for No. 2022.3. Bond proceeds were used for authorized capital and governmental purposes. At year-end, the total of bonds payable was $7,643,271 for 2022-2 Horizons and $5,735,847 for 2022-3 Verano, including unamortized bond premiums. The bonds are not general or special obligations of the City or general obligations of the District but are limited obligations for the District payable solely from net taxes and other amounts held under the indenture. Neither the faith and credit, nor the general taxing power of the City have been pledged to the payment of the bonds. Therefore, None of the special assessment bonds have been included in the companying financial statements.

Net Pension Liability/(Asset)

For purposes of measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position and additions to/deductions from the fiduciary net position have been determined on the same basis as they are reported by the California Public Employees' Retirement System (CalPERS) Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value. CalPERS audited financial statements are publicly available reports that can be obtained at CalPERS' website under Forms and Publications.

The liability for net pension will be paid in future years from the General Fund and Cemetery District.

Generally accepted accounting principles requires that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used.

Valuation Date: June 30, 2023
Measurement Date: June 30, 2024
Measurement Period: July 1, 2023 to June 30, 2024

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D) Assets, Deferred Outflows/Inflows of Resources, Liabilities, and Net Position or Equity (continued)

Other Post-Employment Benefits (OPEB)

For purposes of measuring the OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the City's plan (OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

The liability for other post-employment benefits will be paid in future years from the General Fund.

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date: July 1, 2024
Measurement Date: June 30, 2025
Measurement Period: July 1, 2024 to June 30, 2025

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D) Assets, Deferred Outflows/Inflows of Resources, Liabilities, and Net Position or Equity (continued)

Unearned Revenues

In the government-wide financial statements and the fund financial statements, unearned revenues represent cash advances by various grantors that have not been spent; therefore, no revenue has been recognized.

Fund Equity

In the fund financial statements, government funds report the following fund balance classification:

Nonspendable include amounts that cannot be spent because they are either (a) not in spendable form or (b)legally or contractually required to be maintained intact.

Restricted include amounts that are constrained on the use of resources by either, (a) external creditors, grantors, contributions, or laws of regulations of other governments or (b) by law through constitutional provisions or enabling legislation.

Committed include amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest authority, the City Council, by an adoption of an ordinance. The formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is an ordinance.

Assigned include amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. The City Manager is authorized to assign amounts to a specific purpose, which was established by the governing body in Resolution No. 2011-20 approved on June 21, 2011.

Unassigned are either residual positive net resources of the General Fund in excess of what can properly be classified in one of the other categories, or negative balances in all other funds.

Net Position Flow Assumption

Sometimes the City will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted - net position in the government-wide, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D) Assets, Deferred Outflows/Inflows of Resources, Liabilities, and Net Position or Equity (continued)

Fund Balance Flow Assumption

Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Property Taxes

Property tax revenue is recognized on the modified accrual basis, that is, in the fiscal year for which the taxes have been levied providing they become available. Available means then due or past due and receivable within the current period and collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. The County of Riverside collects property taxes for the City. Tax liens attach annually as of 12:01 A.M. on the first day in January preceding, the fiscal year for which the taxes are levied. The tax levy covers the fiscal period July 1st to June 30th. All secured personal property taxes and one-half of the taxes on real property are due November 1st, the second installment is due February 1st. All taxes are delinquent, if unpaid, on December 10th and April 10th respectively. Unsecured personal property taxes become due on the first of March each year and are delinquent, if unpaid, on August 31st.

Functional Classifications

Expenditures of the governmental funds are classified by function. Functional classifications are defined as follows:

- *General Government* includes legislative activities, City Clerk, City Attorney, City Manager as well as management or supportive services across more than one functional area.

- *Public Safety* includes those activities which involve police protection, fire protection and animal control services.

- *Community Development* includes those activities which involve planning, building and safety and code enforcement.

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D) Assets, Deferred Outflows/Inflows of Resources, Liabilities, and Net Position or Equity (continued)

- *Economic Development* includes activities to attract, retain and expand businesses, marketing, local job development, and collaboration between the City and businesses.

- *Community Services* includes activities which provide recreation, cultural and educational services.

- *Public Works* includes all maintenance, engineering and capital improvements which relate to streets and other public facilities.

E) Implementation of New Governmental Accounting Standards Board (GASB) Pronouncements

Governmental Accounting Standard Board Statement No. 101

In June 2022, GASB issued Statement No. 101, *Compensated Absences*. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Please see the statement for further details.

Governmental Accounting Standard Board Statement No. 102

In December 2023, GASB issued Statement No. 102, *Certain Risk Disclosures*. The objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints The requirements of this Statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. Please see the statement for further details.

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E) Implementation of New Governmental Accounting Standards Board (GASB) Pronouncements (continued)

Governmental Accounting Standard Board Statement No. 103

In April 2024, GASB issued Statement No. 103, *Financial Reporting Model Improvements*. The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. The City has elected not to early implement the statement and has not determined its effect on the City's financial statements.

Governmental Accounting Standard Board Statement No. 104

In September 2024, GASB issued Statement No. 104, *Disclosure of Certain Capital Assets*. The objective of this Statement is to improve financial reporting by providing users of financial statements with essential information about certain types of capital assets in order to make informed decisions and assess accountability. Additionally, the disclosure requirements will im-prove consistency and comparability between governments. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. The City has elected not to early implement the statement and has not determined its effect on the City's financial statements.

II.) STEWARDSHIP

2) STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

The City had the following funds with expenditures in excess of appropriations (for the General Fund and other major funds, see the notes to RSI).

Fund/Department	Appropriations	Expenditures	Excess
Gas Tax:			
Capital outlay	$ 27,700	$ 27,972	$ (272)
Debt service:			
Principal retirement	-	1,210	(1,210)
Interest	-	877	(877)
Measure A:			
Debt service:			
Principal retirement	-	1,210	(1,210)
Interest	-	877	(877)
Transfers out	56,800	57,355	(555)
Measure Z Park:			
Capital outlay	5,300	6,220	(920)
Debt service:			
Principal retirement	-	1,022	(1,022)
Interest	-	607	(607)
Cemetery District:			
General government	792,100	958,787	(166,687)
Public works	-	299	(299)
Debt service:			
Principal retirement	-	4,089	(4,089)
Interest	-	2,428	(2,428)
ARPA			
Debt service:			
Principal retirement	-	48,701	(48,701)
Interest	-	6,629	(6,629)
2022-2 Special Tax B			
Public works	145,400	145,546	(146)
Assessment Districts			
Public safety	233,000	244,334	(11,334)
Capital outlay	3,500	3,564	(64)
Transfers out	64,000	287,067	(223,067)
Streetlight Fund			
Public works	6,400	10,233	(3,833)
Capital outlay	13,400	13,958	(558)

III.) DETAILED NOTES ON ALL FUNDS

3) CASH AND INVESTMENTS

As of June 30, 2025, cash and investments were reported in the accompanying financial statements as follows

Statement of Net Position:	
Cash and investments	$ 52,415,001
Restricted cash and investments	588,106
Statement of Fiduciary Net Position:	
Cash and investments	10,909,657
Total cash and investments	$ 63,912,764

Cash and investments consist of the following:

Petty cash	$ 100
Deposits with financial institutions	11,246,064
Investments	52,666,600
Total cash and investments	$ 63,912,764

The City maintains a cash and investment pool that is available for use for all funds as well as the Wildomar Cemetery District (component unit). Each fund type's position in the pool is reported on the combined balance sheet as cash and investments. The City has adopted an investment policy which authorizes it to invest in various investments.

Deposits

The California Government Code requires California banks and savings and loan associations to secure a City's deposits by pledging government securities with a value of 110% of a City's deposits. California law also allows financial institutions to secure City's deposits by pledging first trust deed mortgage notes having a value of 150% of a City's total deposits. The City Treasurer may waive the collateral requirement for deposits which are fully insured up to $250,000 by the FDIC.

The collateral for deposits in federal and state-chartered banks is held in safekeeping by an authorized Agent of Depository recognized by the State of California Department of Banking. The collateral for deposits with savings and loan associations is generally held in safekeeping by the Federal Home Loan Bank in San Francisco, California as an Agent of Depository. These securities are physically held in an undivided pool for all California public agency depositors. Under Government Code Section 53655, the placement of securities by a bank or savings and loan association with an "Agent of Depository" has the effect of perfecting the security interest in the name of the local government agency. Accordingly, all collateral held by California Agent of Depository are considered to be held for, and in the name of, the local governmental agency.

3) CASH AND INVESTMENTS (continued)

Authorized Investments

Under provision of the City's investment policy and in accordance with the California Government Code, the following investments are authorized:

- Securities of the U.S. Government
- Securities of U.S. Government Agencies
- City, State and Municipal Bonds
- Time Deposits and Certificates of Deposit
- Negotiable Certificates of Deposit
- Bankers' Acceptance Notes
- Commercial Paper
- Money Market Mutual Funds
- Local Agency Investment Fund (LAIF)
- Joint Powers Authority Investment Pools

The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. LAIF is overseen by the Local Agency Investment Advisory Board, which consists of five members, in accordance with State statute. The State Treasurer's Office audits the fund annually. The fair value of the position in the investment pool is the same as the value of the pool shares.

Investment in California Asset Management Program

The California Asset Management Program (CAMP) is a public joint powers authority which provides California Public Agencies with investment management services for surplus funds and comprehensive investment management, accounting and arbitrage rebate calculation services for proceeds of tax-exempt financings. The CAMP currently offers the Cash Reserve Portfolio, a short-term investment portfolio, as a means for Public Agencies to invest these funds. Public Agencies that invest in the Pool (Participants) purchase shares of beneficial interest. Participants may also establish individual, professionally managed investment accounts (Individual Portfolios) by separate agreement with the Investment Advisor. The City has a separate account in the Investment Advisor to manage part of the CAMP portfolio.

Investments in the Pools and Individual Portfolios are made only in investments in which Public Agencies generally are permitted by California statute. The CAMP may reject any investment and may limit the size of a Participant's account. The Pool seeks to maintain, but does not guarantee, a constant net asset value of $1.00 per share. A Participant may withdraw funds from its Pool accounts at any time by check or wire transfers. Requests for wire transfers must be made by 9:00 a.m. that day. Fair value of the Pool is determined by the fair value per share of the Pool's underlying portfolio.

3) CASH AND INVESTMENTS (continued)

Investments Authorized by Debt Agreements

The above investments do not address investment of debt proceeds held by a bond trustee. Investments of debt proceeds held by a bond trustee are governed by provisions of the debt agreements, rather than the general provisions of the California Government Code or the City's investment policy.

Custodial Credit Risk

The custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Investments in U.S. Government securities are not considered to have a credit risk and, therefore, their credit quality is not disclosed. As of June 30, 2025, the City's deposits with financial institutions in excess of federal depository insurance limits were held in collateralized accounts.

Concentration of Credit Risk

The City's investment policy diversifies its investments by security type, institution and maturity/call dates. With the exception of U.S. Treasury securities and authorized pools, no more than 5% of the City's total investment portfolio can be invested in a single security type or with a single financial institution.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The City's investment policy limits investments in commercial paper to those rated "A" or higher from Standard and Poor's (S&P) and Moody's, respectively.

3) CASH AND INVESTMENTS (continued)

Information about the minimum rating required by the California Government Code, the City's investment policy, or debt agreements, and the actual rating, as of year end, for each type of investment held by the City can be found below:

			Rating as of Year End			
Investment Type	Amount	Minimum Legal Rating	AAA	AA	A	Not Rated
Local Agency Investment Fund	$ 5,237,513	N/A	$ -	$ -	$ -	$ 5,237,513
CAMP Pool	12,801,353	N/A	12,801,353	-	-	-
US Treasuries	11,034,527	N/A	699,837	10,334,690	-	-
Municipal Bonds	475,626	A	145,436	269,409	-	60,781
US Agencies	11,345,717	N/A	-	11,345,717	-	-
Commercial paper	599,781	A	-	-	599,781	-
Certificates of deposit	653,737	A	-	-	653,737	-
Restricted:						
Money market	10,518,346	AAA	10,518,346	-	-	-
Total	$ 52,666,600		$ 24,164,972	$21,949,816	$ 1,253,518	$ 5,298,294

Interest Rate Risk

The City's investment policy invest at maturities to five years, unless matched to a specific cash flow. Reserve funds may be invested in securities exceeding five years if the maturity of such investments is made to coincide as nearly as practicable with the expected use of the funds. The City has elected to use the segmented time distribution method of disclosure for its interest rate risk.

As of June 30, 2025, the City had the following investments and remaining maturities:

	Investment Maturities (in Years)			
Investment Type	Less than 1 Year	1 to 3 years	3 to 5 years	Fair Value
Local Agency Investment Fund	$ 5,237,513	$ -	$ -	$ 5,237,513
CAMP Pool	12,801,353	-	-	12,801,353
US Treasuries	-	-	11,034,527	11,034,527
Municipal Bonds	-	-	475,626	475,626
US Agencies	-	217,340	11,128,377	11,345,717
Commercial paper	-	-	599,781	599,781
Certificates of deposit	-	-	653,737	653,737
Restricted:				
Money market	10,518,346	-	-	10,518,346
Total	$ 28,557,212	$ 217,340	$ 23,892,048	$ 52,666,600

4) FAIR VALUE MEASUREMENTS

Generally accepted accounting standards require certain items to be measured at fair value. The fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value with Level 1 given the highest priority and Level 3 the lowest priority. The three levels of the fair value hierarchy are as follows:

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the organization has the ability to access at the measurement date.

Level 2 inputs are inputs other than quoted prices included within *Level 1* that are observable for the asset or liability, either directly or indirectly. *Level 2* inputs include the following:

- Quoted prices for similar assets or liabilities in active markets.
- Quoted prices for identical or similar assets or liabilities in markets that are not active.
- Inputs other than quoted prices that are observable for the asset or liability (for example, interest rates and yield curves observable at commonly quoted intervals, volatilities, prepayment speeds, loss severities, credit risks, and default rates).
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means (market-corroborated inputs).

Level 3 inputs are unobservable inputs for the asset or liability.

Fair value of assets measured on a recurring basis as of June 30, 2025, are as follows:

Investment Type	Fair Value	Significant Other Observable Inputs (Level 2)	Uncategorized
Local Agency Investment Fund	$ 5,237,513	$ -	$ 5,237,513
CAMP Pool	12,801,353	-	12,801,353
US Treasuries	11,034,527	11,034,527	-
Municipal Bonds	475,626	475,626	-
US Agencies	11,345,717	11,345,717	-
Commercial paper	599,781	599,781	-
Certificates of deposit	653,737	653,737	-
Restricted:			
Money market	10,518,346	10,518,346	-
Total	$ 52,666,600	$ 34,627,734	$ 18,038,866

Fair values for investments are determined by using a matrix pricing technique. Matrix pricing is used to value securities based on the security's relationship to benchmark quoted prices.

Uncategorized investments do not fall under the fair value hierarchy as there is no active market for the investments.

5) CAPITAL ASSETS

Capital asset activity for the year was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets, not being depreciated:				
Land	$ 6,173,740	$ -	$ -	$ 6,173,740
Construction in progress	11,527,094	4,525,561	-	16,052,655
Right-of-way	5,417,275	201,222	-	5,618,497
Total capital assets, not being depreciated	23,118,109	4,726,783	-	27,844,892
Capital assets, being depreciated/amortized:				
Right-to-use equipment	248,354	-	(21,318)	227,036
Right-to-use subscription	616,826	-	-	616,826
Buildings and improvements	13,178,832	-	-	13,178,832
Furniture, fixtures and equipment	986,905	279,282	-	1,266,187
Streetlights	1,916,187	-	-	1,916,187
Traffic signals	251,824	-	-	251,824
Infrastructure	65,459,148	-	-	65,459,148
Total capital assets, being depreciated/amortized	82,658,076	279,282	(21,318)	82,916,040
Less accumulated depreciation/amortization for:				
Right-to-use equipment	(153,585)	(56,409)	21,318	(188,676)
Right-to-use subscription	(126,538)	(124,215)	-	(250,753)
Buildings and improvements	(4,560,199)	(446,612)	-	(5,006,811)
Furniture, fixtures and equipment	(669,008)	(158,492)	-	(827,500)
Streetlights	(545,133)	(100,708)	-	(645,841)
Traffic signals	(141,255)	(12,591)	-	(153,846)
Infrastructure	(42,900,665)	(1,940,054)	-	(44,840,719)
Total accumulated depreciation/amortization	(49,096,383)	(2,839,081)	21,318	(51,914,146)
Total capital assets, being depreciated/amortized, net	33,561,693	(2,559,799)	-	31,001,894
Governmental activities capital assets, net	$ 56,679,802	$ 2,166,984	$ -	$ 58,846,786

Depreciation and amortization expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	$ 264,629
Public safety	117,016
Community development	88,632
Parks and recreation	268,030
Public works	2,100,774
Total governmental activities depreciation and amortization expense	$ 2,839,081

6) LONG-TERM LIABILITIES

The following is a schedule of changes in long-term liabilities for the fiscal year:

	Beginning balance	Additions	Deletions	Ending balance	Due within one year
Compensated absences*	$ 230,091	$ 91,181	$ -	$ 321,272	$ 128,644
Leases payable	117,161	-	(53,457)	63,704	33,977
Subscription liability	478,907	-	(111,087)	367,820	114,505
Direct borrowing:					
Loan payable	1,207,361	-	(94,844)	1,112,517	99,830
Total	$ 2,033,520	$ 91,181	$ (259,388)	$ 1,865,313	$ 376,956

**Net change*

Compensated absences

The City accrues accumulated unpaid vacation, sick leave and associated employee-related costs when earned(or estimated to be earned) by the employee as described in Note 1. The City as of June 30, 2025, had an outstanding accrued balance of unpaid vacation, sick and associated employee related costs of $321,272 that will be liquidated from various funding sources in future years.

Direct borrowings - loan payable

On March 22, 2019 the City entered into an agreement with Bank of America Leasing & Capital, LLC for the loan of $1,525,470 to finance the acquisition of streetlights within the City. The loan will be repaid in semi- annual installments, which include principal and interest, starting June 1, 2020, with the last payment to be made June 1, 2034. The interest rate will be 5.19%. The balance of the loan is $1,112,517 as of June 30, 2025.

The loan is a direct borrowing. There are no provisions for the outstanding loans in the event of default and no assets were held as collateral. Below is the future debt service for the loan:

Year ending June 30,	Principal	Interest	Total
2026	$ 99,830	$ 56,461	$ 156,291
2027	105,078	56,461	161,539
2028	110,603	51,213	161,816
2029	116,417	48,486	164,903
2030	122,538	39,873	162,411
2031-2034	558,051	100,866	658,917
Total	$ 1,112,517	$ 353,360	$ 1,465,877

6) LONG-TERM LIABILITIES (continued)

Leases payable

As of June 30, 2025, the City had 12 active leases. The leases have payments that range from $2,167 to $195,278 and interest rates that range from 0.3150% to 18.6199%. As of June 30, 2025, the total combined value of the lease liability is $63,704, the total combined value of the short-term lease liability is $33,977. The combined value of the right to use asset, as of June 30, 2025, of $227,036 with accumulated amortization of $188,676 is included within the right-to-use equipment category of capital assets, found in Note 5.

The future payments on the leases are as follows:

Year ending June 30,	Principal	Interest	Total
2026	$ 33,977	$ 7,576	$ 41,553
2027	29,727	1,574	31,301
Total	$ 63,704	$ 9,150	$ 72,854

Subscription liability

On July 1, 2022, the City entered into various subscriptions of 60 months for the use of software. An initial subscription liability was recorded in the amount of $70,761. On July 1, 2023, the City entered into additional subscriptions of 60 months. An additional subscription liability was recorded at $546,065. As of June 30, 2025, the value of the subscription liability is $367,820. The City is required to make annual fixed payments ranging from $15,149 to $60,660. The subscriptions have interest rates ranging from 2.8760% to 3.4450%. The value of the right-to-use asset as of June 30, 2025, of $616,826 with accumulated amortization of $250,753 is included on the right-to-use subscription category of capital assets, found in Note 5. The City does not have any extension options. The interest payments are due annually.

The future payments on the subscriptions are as follows:

Year ending June 30,	Principal	Interest	Total
2026	$ 114,506	$ 11,304	$ 125,810
2027	121,074	7,780	128,854
2028	132,240	4,049	136,289
Total	$ 367,820	$ 23,133	$ 390,953

7) INTERFUND RECEIVABLE, PAYABLE AND TRANSFERS

Due To/From Other Funds

		DUE FROM		
		Grants	Other Governmental Funds	Total
DUE TO	General Fund	$ 5,746,969	$ 258,102	$ 6,005,071
	Total	$ 5,746,969	$ 258,102	$ 6,005,071

These were the results of routine interfund transactions due to eliminating temporary deficit cash balances.

Interfund Transfers

		TRANSFERS OUT			
		General Fund	Grants	Other Governmental Funds	Total
TRANSFERS IN	General Fund	$ 2,043,252	$ 1,336	$ 303,877	$ 2,348,465
	Grants	-	-	555	555
	Development Impact Fees	-	-	79,778	79,778
	Other Governmental Funds	-	-	174,780	174,780
	Total	$ 2,043,252	$ 1,336	$ 558,990	$ 2,603,578

During the year, interfund transfers were used to provide services and construct assets between funds.

8) PENSION PLAN

General Information about the Pension Plan

Plan Description

All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (Plan or PERF C) administered by the California Public Employees' Retirement System (CalPERS.) The Plan consists of a miscellaneous pool and a safety pool (also referred to as "risk pools"), which are comprised of individual employer miscellaneous and safety rate plans, respectively. Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous pools. Accordingly, rate plans within the safety or miscellaneous pools are not separate plans under generally accepted accounting principles. Individual employers may sponsor more than one rate plan in the miscellaneous or safety risk pools. The City participates in one miscellaneous plan. Benefit provisions under the Plan are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS' website, at www.calpers.ca.gov.

8) PENSION PLAN (continued)

General Information about the Pension Plan (continued)

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 5 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The Plan operates under the provisions of the California Public Employees' Retirement Law (PERL), the California Public Employees' Pension Reform Act of 2013 (PEPRA), and the regulations, procedures and policies adopted by the CalPERS Board of Administration. The Plan's authority to establish and amend the benefit terms are set by the PERL and PEPRA, and may be amended by the California state legislature and in some cases require approval by the CalPERS Board.

The rate plan provisions and benefits in effect as of June 30, 2025 are summarized as follows:

	Miscellaneous	
Hire date	Prior to January 1, 2013	On or After January 1, 2013
Benefit formula	2.7 % @ 55	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50 - 55	52 - 67
Monthly benefits, as a % of eligible compensation	2.0% to 2.7%	1.0% to 2.5%
Required employer contribution rates	16.02%	7.87%

8) PENSION PLAN (continued)

General Information about the Pension Plan (continued)

Contributions

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Employer contribution rates may change if plan contracts are amended. Payments made by the employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contribution requirements are classified as plan member contributions. Employer contributions to the Plan for the fiscal year ended June 30, 2025 were $491,099.

Net Pension Liability

The City's net pension liability for the Plan is measured as the total pension liability, less the pension plan's fiduciary net position. The net pension liability of the Plan is measured as of June 30, 2024, using an annual actuarial valuation as of June 30, 2023, rolled forward to June 30, 2024, using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is as follows.

8) PENSION PLAN (continued)

Net Pension Liability (continued)

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

The collective total pension liability for the June 30, 2024, measurement period was determined by an actuarial valuation as of June 30, 2023, with update procedures used to roll forward the total pension liability to June 30, 2024. The collective total pension liability was based on the following assumptions:

Valuation date	June 30, 2023
Measurement date	June 30, 2024
Actuarial cost method	Entry Age Actuarial Cost Method
Asset valuation method	Fair value of assets
Actuarial assumptions:	
Discount rate	6.90%
Inflation	2.30%
Salary increase	Varies by Entry Age and Service
Mortality Rate Table (1)	Derived using CalPERS' membership data for all funds
Post retirement benefit increase	The lesser of contract COLA or 2.30% until Purchasing Power Protection Allowance floor on purchasing power applies, 2.30% thereafter.

(1) The mortality table used was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report from November 2021 that can be found on the CalPERS website.

Long-term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations. Using historical returns of all of the funds' asset classes, expected compound (geometric) returns were calculated over the next 20 years using a building-block approach. The expected rate of return was then adjusted to account for assumed administrative expenses of 10 Basis points.

8) PENSION PLAN (continued)

Net Pension Liability (continued)

The expected real rates of return by asset class are as follows:

Assets Class[(a)]	Assumed Asset Allocation	Real Return Real Return[1,2]
Global equity - cap-weighted	30.00%	4.54%
Global equity - non-cap-weighted	12.00%	3.84%
Private equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed securities	5.00%	0.50%
Investment grade corporates	10.00%	1.56%
High yield	5.00%	2.27%
Emerging market debt	5.00%	2.48%
Private debt	5.00%	3.57%
Real assets	15.00%	3.21%
Leverage	(5.00%)	(0.59%)
Total	100.0%	

[1] An expected inflation of 2.30% used for this period.
[2] Figures are based on the 2021 Asset Liability Management study.

Discount Rate

The discount rate used to measure the total pension liability for PERF C was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

8) PENSION PLAN (continued)

Net Pension Liability (continued)

Subsequent Events

There were no subsequent events that would materially affect the results presented in this disclosure.

Pension Plan Fiduciary Net Position

Information about the pension plan's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fiduciary net position are presented in CalPERS' audited financial statements, which are publicly available reports that can be obtained at CalPERS' website, at www.calpers.ca.gov. The plan's fiduciary net position and additions to/deductions from the plan's fiduciary net position have been determined on the same basis used by the pension plan, which is the economic resources measurement focus and the accrual basis of accounting. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. Investments are reported at fair value.

Proportionate Share of Net Pension Liability/(Asset)

The following table shows the City's proportionate share of the Plan's net pension liability over the measurement period.

	City total pension liability (a)	City fiduciary net position (b)	City net pension liability/(asset) (c) = (a) - (b)
Balance at: 6/30/2023 (VD)	$ 5,428,240	$ 4,582,460	$ 845,780
Balance at: 6/30/2024 (MD)	6,245,803	5,408,723	837,080
Net change	$ (817,563)	$ (826,263)	$ 8,700

Valuation date (VD); Measurement date (MD)

8) PENSION PLAN (continued)

Proportionate Share of Net Pension Liability/(Asset) (continued)

The City's proportion of the net pension liability was determined by CalPERS using the output from the Actuarial Valuation System and the fiduciary net position, as provided in the CalPERS Public Agency Cost-Sharing Allocation Methodology Report, which is a publicly available report that can be obtained at CalPERS' website, at www.calpers.ca.gov. The City's proportionate share of the net pension liability for the miscellaneous Plan as of the June 30, 2023 and 2024 measurement dates was as follows:

	City
Proportion - June 30, 2023	0.01691%
Proportion - June 30, 2024	0.01730%
Change - increase (decrease)	0.00039%

Sensitivity of the Proportionate Share of the Net Pension Liability/(Asset) to Changes in the Discount Rate

The following presents the City's proportionate share of the net pension liability of the Plan as of the measurement date, calculated using the discount rate of 6.9 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (5.9 percent) or 1 percentage-point higher (7.9 percent) than the current rate:

	City
1% Decrease	5.90%
Net pension liability (asset)	$ 1,679,891
Current discount rate	6.90%
Net pension liability (asset)	$ 837,080
1% Increase	7.90%
Net pension liability (asset)	$ 143,322

Pension Expenses and Deferred Outflows and Deferred Inflows of Resources Related to Pensions

Amortization of Deferred Outflows and Deferred Inflows of Resources

Gains and losses related to changes in total pension liability and fiduciary net position are recognized in pension expense systematically over time.

The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense.

8) PENSION PLAN (continued)

Pension Expenses and Deferred Outflows and Deferred Inflows of Resources Related to Pensions (continued)

The amortization period differs depending on the source of the gain or loss:

Difference between projected and actual earnings	5 year straight-line amortization
All other amounts	Straight-line amortization over the average expected remaining services lives of all members that are provided with benefits (active, inactive and retired) as of the beginning of the measurement period

As of the start of the measurement period (July 1, 2023), the City's net pension liability was $845,780. For the measurement period ending June 30, 2024 (the measurement date), the City incurred a pension expense of $460,754.

As of June 30, 2025, the City has deferred outflows and deferred inflows of resources related to pensions as follows:

	Deferred outflows of resources	Deferred inflows of resources
Pension contributions subsequent to measurement date	$ 491,099	$ -
Changes of assumptions	21,514	-
Differences between expected and actual experience	72,373	2,824
Differences between projected and actual investment earnings	48,190	-
Differences between employer's contributions and proportionate share of contributions	223,450	109
Changes in employer's proportion	153,779	18,546
Total	$ 1,010,405	$ 21,479

8) PENSION PLAN (continued)

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

The amounts above are net of outflows and inflows recognized in the 2023-24 measurement period expense. Contributions subsequent to the measurement date of $491,099 reported with deferred outflows of resources will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in future pension expense as follows:

Fiscal Year Ended June 30,	Deferred outflows/inflows of resources
2026	$ 237,872
2027	224,604
2028	51,865
2029	(16,514)
2030	-
Thereafter	-
Total	$ 497,827

Payable to the Pension Plan

At June 30, 2025, the Local Government reported a payable of $13,551 for the outstanding amount of contributions to the pension plan required for the year then ended.

9) OTHER POST-EMPLOYMENT BENEFITS (OPEB)

Plan Description

The City's single-employer defined benefit postemployment healthcare plan provides medical benefits to eligible retired employees and qualified dependents. A menu of benefit provisions as well as other requirements is established by State statute within the Public Employees' Retirement Law. CalPERS issues an Annual Comprehensive Financial Report. The Annual Comprehensive Financial Report is issued in aggregate and includes the sum of all CalPERS plans. Copies of the CalPERS Comprehensive Annual Financial Report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, California 95814. The City does not have assets accumulated in a trust that meet the criteria of GASB 75 to pay related benefits.

Funding Policy

The contribution requirements of the City are established and may be amended by the City Council.

9) OTHER POST-EMPLOYMENT BENEFITS (OPEB) (continued)

Employees Covered

As of the July 1, 2024, actuarial valuation, the following current and former employees were covered by the benefit terms under the Plan:

Active employees	50
Inactive employees or beneficiaries currently receiving benefits	9
Total	59

Contributions

The annual contribution is based on the actuarially determined contribution. For the fiscal year ended June 30, 2025, the City contributed $67,728 to the Plan.

Total OPEB Liability

The City's total OPEB liability was measured as of June 30, 2025 and the total OPEB liability used to calculate the total OPEB liability was determined by an actuarial valuation dated July 1, 2024, based on the following actuarial methods and assumptions:

Actuarial Assumptions

Discount rate	5.20%
Salary increases	2.80% plus merit
Investment Rate of Return	4.13%
Mortality rate	General/Retired/Vested Terminated: SOA Pub-2010 General Total Dataset Headcount Weighted Mortality Table fully generational using Scale MP-2021 Surviving Spouses: SOA Pub-2010 Contingent Survivors Total Dataset Headcount Weighted Mortality Table fully generational using Scale MP-2021
Healthcare Trend Rate	6.25%

Discount Rate

The discount rate used to measure the total OPEB liability was 5.20%. The projection of cash flows used to determine the discount rate assumed that City contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees and beneficiaries. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projects benefit payments to determine the total OPEB liability.

9) OTHER POST-EMPLOYMENT BENEFITS (OPEB) (continued)

Changes in the OPEB Liability

The changes in the total OPEB liability for the Plan are as follows:

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability/(Asset) (c)=(a)-(b)
Balance at June 30, 2024			
(Valuation Date July 1, 2024)	$ 902,495	$ -	$ 902,495
Changes Recognized for the Measurement Period:			
Service cost	141,582	-	141,582
Interest	42,545	-	42,545
Actual and expected experience difference	5,756	-	5,756
Changes of assumptions	(121,731)	-	(121,731)
Contribution - employer	-	67,728	(67,728)
Change of benefit terms	167,607	-	167,607
Benefit payments	(67,728)	(67,728)	-
Net changes	168,031	-	168,031
Balance at June 30, 2025			
(Measurement Date June 30, 2025)	$ 1,070,526	$ -	$ 1,070,526

Sensitivity of the total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the City if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2025:

	1% Decrease 4.20%	Current Discount Rate 5.20%	1% Increase 6.20%
Total OPEB Liability	$ 1,204,218	$ 1,070,526	$ 959,601

9) OTHER POST-EMPLOYMENT BENEFITS (OPEB) (continued)

Sensitivity of the Total OPEB Liability to Changes in the Health Care Cost Trend Rates

The following presents the total OPEB liability of the City if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2025:

	1% Decrease	Current Healthcare Cost Trend Rates	1% Increase
Total OPEB Liability	$ 926,113	$ 1,070,526	$ 1,252,303

Recognition of Deferred Outflows and Deferred Inflows of Resources

Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time.

Amounts are first recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense.

The recognition period differs depending on the source of the gain or loss:

Net difference between projected and actual earnings on OPEB plan investments	5 years
All other amounts	Expected average remaining service lifetime (EARSL)

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2025, the City recognized OPEB expense of $330,713. As of fiscal year ended June 30, 2025, the City reported deferred outflows/inflows of resources related to OPEB from the following services:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumptions	$ 101,242	$ 79,240
Differences between expected and actual experience	144,303	205,506
Total	$ 245,545	$ 284,746

9) OTHER POST-EMPLOYMENT BENEFITS (OPEB) (continued)

There were no contributions subsequent to the measurement date, as the measurement date is the same as the fiscal year end. Other amounts reported as deferred outflows of resources related to OPEB will be recognized as expense as follows:

Fiscal Year Ended June 30,	Deferred Outflow/(Inflows) of Resources
2026	$ (21,021)
2027	(21,021)
2028	(21,021)
2029	(21,021)
2030	9,172
Thereafter	35,711
Total	$ (39,201)

Changes in assumptions

The following assumptions have been updated:

- The discount rate has been updated based on the yield for 20-year tax-exempt general obligation municipal bonds as of June 30, 2025 (measurement date). The discount rate is 4.21% as of June 30, 2024, and 5.20% as of June 30, 2025. Refer to the Discussion of Discount Rates section for more information on selection of the discount rate. The impact of this change is a decrease in liabilities.
- Termination rates have been updated and adjusted by Entry Ages under 30, 30-39, and 40+ based on the 2021 CalPERS pension plan experience study for PERS employees. This change caused a slight increase in liabilities.
- Salary scale has been updated to 2.8% per year plus merit increases for Miscellaneous employees by Entry Ages under 30, 30-39, and 40+ based on the 2021 experience study for the CalPERS pension plan valuation. This change caused a decrease in liabilities.
- Health care trend rates have been updated to an initial rate of 8.00%, decreasing by 0.25% annually to an ultimate rate of 4.50%. This change caused an increase in liabilities.
- We have updated our process to allow for the valuation of a negative implicit subsidy. This change caused a slight decrease in liabilities. Claim cost calculations have been updated to account for the CalPERS risk adjustments. This update led to a significant increase in liabilities.

10) RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the City obtains insurance coverage.

The City is a member of the California Intergovernmental Risk Authority - CIRA (Authority), a joint powers authority, which provides joint protection programs for public entities covering automobile, general liability, errors and omission losses, workers' compensation, and property claims. Under the program, the City has a $5,000 retention limit similar to a deductible with the Authority being responsible for losses above that amount up to $1 million. The Authority has additional coverage of $35 million in excess of its $1 million retention limit through multiple insurers and insurance risk sharing pool. The Authority also provides one billion dollars aggregate per occurrence property damage to its members with such coverage provided by purchased insurance.

Liabilities of the City are reported when it is probable that a loss has occurred and the amount of the loss can be reasonable estimated. Liabilities include an amount for claims that have been incurred by not reported (IBNRs).The result of the process to estimate the claims liability is not an exact amount as it depends on many complex factors, such as inflation, changes in legal doctrines, and damage awards. Accordingly, claims are reevaluated periodically to consider the effects of economic and social factors. The estimate of the claims liability also includes amounts for incremental claim adjustment expenses related to specific claims and other claim adjustment expenses regardless of whether allocated to specific claims. Estimated recoveries, for example from salvage or subrogation, are another component of the claim's liability estimate.

The Authority covers workers' compensation claims up to its self-insurance limit of $500,000. The Local Agency Workers Compensation Excess Pool provides excess coverage to statutory limits. The City pays an annual premium to the Authority and may share in any operating results. Financial statements of the Authority may be obtained from its administrative office located at 2330 East Bidwell, Suite 150, Folsom, California, 95630; www.cira-jpa.org or by calling (916) 927- 7727.

As of June 30, 2025, the City did not have any significant claims liability; therefore, no accrual was required. Claims settlements have not exceeded insurance coverage in each of the past four years.

11) FUND EQUITY

Fund Balance Policy:

The City has adopted a policy requiring the General Fund and the Measure AA Fund to maintain a minimum committed fund balance equal to 20% of annual budgeted operating revenues.

Deficit Fund Balance

The following funds had deficit fund balances as of June 30, 2025. These deficits are expected to be eliminated through future revenues.

Fund	Amount
Grants Special Revenue Fund	$ (5,648,182)
Capital Projects Fund	(213,796)
TDA	(51,275)

12) JOINTLY GOVERNED ORGANIZATION

The City, in conjunction with four other governmental entities, created the Southwest Communities Financing Authority (Financing Authority) on November 30, 2004. The Financing Authority was formed to issue bonds for the construction of an animal shelter to be used by the member agencies. The Financing Authority's board is composed of one member from each participating entity. The City has the following fiscal obligations: debt repayment of any bonds issued, administrative costs, and operation of the animal shelter. The debt service payments and the animal shelter operating costs will be prorated to each member based on the percentage of the animals housed at the facility, on an annual basis. The administrative costs will be borne equally by all members. For the year ended June 30, 2025, the City had shared payments to the Financing Authority of $52,210.

13) RESTATEMENTS

Government-Wide Statements, Governmental Funds Statements

During fiscal year a restatement was needed to adjust the beginning balance of the City's net position and fund balances of certain funds. The change results from the adjustment for activity of custodial funds in the current year that were considered non-major special revenue and capital project funds in the prior year, as well as a change in a fund being presented as non-major in the current year that was major in the prior year, leading the changes required per GASB Statement No. 100, *Accounting for Changes and Error Corrections*.

The effects of the fund restatements in each statement affected is shown below:

Government-wide Statements - Statement of Activities	*Governmental Activities*
Net position, beginning of the year, prior to restatement	$ 92,554,722
Adjustment - changes to the financial reporting entity	(364,821)
Net position, beginning of the year, as restated	$ 92,189,901

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	*Other Governmental Funds*
Fund balance, beginning of the year, prior to restatement	$ 9,588,839
Adjustment - changes from major to non-major	401,805
Adjustment - changes to the financial reporting entity	(364,821)
Fund balance, beginning of the year, as restated	$ 9,625,823

Statement of Changes in Fiduciary Net Position - Fiduciary Fund	*Custodial Funds*
Net position, beginning of the year, prior to restatement	$ -
Adjustment - changes to the financial reporting entity	364,821
Net position, beginning of the year, as restated	$ 364,821

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REQUIRED SUPPLEMENTARY INFORMATION

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Required Supplementary Information
Budgetary Comparison Schedule by Department
General Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Budgetary Fund Balance, July 1	$ 10,226,602	$ 10,226,602	$ 10,226,602	$ -
Resources (Inflows):				
Taxes	10,122,100	10,994,200	10,917,522	(76,678)
Licenses and permits	3,787,700	5,236,600	4,919,472	(317,128)
Intergovernmental	3,639,100	4,303,900	4,324,918	21,018
Charges for services	21,300	30,800	23,542	(7,258)
Fines and forfeitures	70,000	80,000	73,424	(6,576)
Use of money and property	205,000	929,700	1,119,010	189,310
Miscellaneous	17,300	111,200	214,655	103,455
Transfers in	584,200	2,363,400	2,348,465	(14,935)
Amounts Available for Appropriations	28,673,302	34,276,402	34,167,610	(108,792)
Charges to Appropriations (Outflows):				
General Government				
City Council	281,200	335,000	231,660	103,340
City Manager	472,900	636,400	556,789	79,611
City Clerk	360,000	394,100	381,312	12,788
City Attorney	305,700	312,000	278,859	33,141
Administrative Services	914,400	1,073,500	1,039,038	34,462
Human Resources	295,600	308,100	284,187	23,913
Non-departmental	1,330,900	1,357,000	1,418,448	(61,448)
Public Safety				
Police	5,564,100	5,234,500	5,193,594	40,906
Fire	3,088,500	2,984,400	2,399,024	585,376
Animal Control	432,600	525,200	520,350	4,850
OEM	17,800	99,300	69,627	29,673
Community Development				
Administration	88,400	165,600	162,065	3,535
Building and Safety	645,800	945,100	890,937	54,163
Planning	725,900	1,252,300	973,205	279,095
Development Engineering	435,900	643,400	708,522	(65,122)
Code Enforcement	599,200	511,000	481,331	29,669
Planning Commission	11,600	21,100	19,884	1,216
Cannabis Compliance	51,300	51,600	44,395	7,205
Economic Development	438,100	357,600	246,623	110,977
Community Services				
Community Services - Administration	147,000	356,200	280,564	75,636
Marna O'Brien Park	-	5,900	5,539	361
Ball Fields	24,100	21,600	13,249	8,351
Other parks	7,000	50,100	22,401	27,699
Public Works	473,900	644,200	440,369	203,831
Capital outlay	81,400	227,200	196,674	30,526
Debt service				
Principal retirement	-	-	108,312	(108,312)
Interest	-	-	16,885	(16,885)
Transfers out	200,000	2,070,000	2,043,252	26,748
Total Charges to Appropriations	16,993,300	20,582,400	19,027,095	1,555,305
Budgetary Fund Balance, June 30	$ 11,680,002	$ 13,694,002	$ 15,140,515	$ 1,446,513

Required Supplementary Information
Budgetary Comparison Schedule by Function
Development Impact Fees
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Budgetary Fund Balance, July 1	$ 12,380,258	$ 12,380,258	$ 12,380,258	$ -
Resources (Inflows):				
Use of money and property	-	374,900	603,935	229,035
Developer participation	2,384,800	2,058,400	295,691	(1,762,709)
Transfers in	-	-	79,778	79,778
Amounts Available for Appropriations	14,765,058	14,813,558	13,359,662	(1,453,896)
Charges to Appropriations (Outflows):				
Current:				
General government	124,900	124,900	52,210	72,690
Public works	2,756,400	47,200	55,883	(8,683)
Capital outlay	6,322,800	973,100	631,505	341,595
Total Charges to Appropriations	9,204,100	1,145,200	739,598	405,602
Budgetary Fund Balance, June 30	$ 5,560,958	$ 13,668,358	$ 12,620,064	$ (1,048,294)

Required Supplementary Information
Budgetary Comparison Schedule by Function
Measure AA
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Budgetary Fund Balance, July 1	$ 7,938,189	$ 7,938,189	$ 7,938,189	$ -
Resources (Inflows):				
Taxes	5,129,500	5,700,000	5,940,906	240,906
Use of money and property	150,000	478,400	546,601	68,201
Amounts Available for Appropriations	13,217,689	14,116,589	14,425,696	309,107
Charges to Appropriations (Outflows):				
Current:				
General government	24,300	24,300	23,650	650
Public safety	2,764,200	3,243,200	2,809,929	433,271
Community development	391,300	190,200	145,536	44,664
Community services	-	365,900	224,578	141,322
Public works	1,602,800	1,036,000	848,258	187,742
Capital outlay	45,000	79,300	78,522	778
Total Charges to Appropriations	4,827,600	4,938,900	4,130,473	808,427
Budgetary Fund Balance, June 30	$ 8,390,089	$ 9,177,689	$ 10,295,223	$ 1,117,534

Required Supplementary Information
Budgetary Comparison Schedule by Function
Grants
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Budgetary Fund Balance, July 1	$ (3,955,759)	$ (3,955,759)	$ (3,955,759)	$ -
Resources (Inflows):				
Intergovernmental	9,125,700	9,021,800	2,171,839	(6,849,961)
Charges for services	-	-	4,067	4,067
Use of money and property	-	-	2,215	2,215
Transfers in	-	-	555	555
Amounts Available for Appropriations	5,169,941	5,066,041	(1,777,083)	(6,843,124)
Charges to Appropriations (Outflows):				
Current:				
General government	-	7,000	6,784	216
Community development	15,000	113,000	97,061	15,939
Public works	92,000	158,300	120,463	37,837
Capital outlay	8,069,000	3,037,400	3,645,455	(608,055)
Transfers out	5,800	3,400	1,336	2,064
Total Charges to Appropriations	8,181,800	3,319,100	3,871,099	(551,999)
Budgetary Fund Balance, June 30	$ (3,011,859)	$ 1,746,941	$ (5,648,182)	$ (7,395,123)

Required Supplementary Information
Schedule of the City's Proportionate Share of the Net Pension Liability and Related Ratios as of the Measurement Date
Last Ten Years

Measurment date	Proportion of the net pension liability [1]	Proportionate share of the net pension liability/(asset)	Covered payroll	Proportionate share of the net pension liability as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total plan pension Liability
2015	0.00398%	$ 98,405	$ 564,727	17.43%	81.15%
2016	0.00329%	261,259	890,684	29.33%	74.06%
2017	0.35900%	319,712	868,158	36.83%	73.31%
2018	0.00447%	389,754	1,028,756	37.89%	75.26%
2019	0.00425%	363,730	1,110,538	32.75%	75.26%
2020	0.00523%	418,113	1,131,704	36.95%	75.10%
2021	0.00636%	477,473	1,291,013	36.98%	88.29%
2022	-0.00593%	22,569	2,461,081	0.92%	76.68%
2023	0.00885%	632,528	2,894,632	21.85%	76.21%
2024	0.01691%	845,780	3,034,059	27.88%	78.08%

[1] Proportion of net pension liability represents the plan's proportion of PERF C, which includes both the Miscellaneous and Safety Risk Pools excluding the 1959 Survivors Risk Pool.

Required Supplementary Information
Schedule of Contributions
CalPERS Pension Plan
Last Ten Fiscal Years

Fiscal Year	Contractually required contribution (actuarially determined)	Contributions in relation to the actuarially determined contribution	Contribution deficiency (excess)	Covered payroll	Contributions as a percentage of covered payroll
2016	$ 98,643	$ (98,643)	$ -	$ 890,684	11.07%
2017	126,213	(126,213)	-	868,158	14.54%
2018	133,068	(133,068)	-	1,028,756	12.93%
2019	144,479	(144,479)	-	1,110,538	13.01%
2020	168,389	(168,389)	-	1,131,704	14.88%
2021	208,752	(208,752)	-	1,291,013	16.17%
2022	293,781	(293,781)	-	2,461,081	11.94%
2023	342,890	(342,890)	-	2,894,632	11.85%
2024	385,501	(385,501)	-	3,034,059	12.71%
2025	491,099	(491,099)	-	4,023,762	12.20%

Notes to schedule:

Changes in Benefit Terms: There were no changes to benefit terms that applied to all members of the Public Agency Pool. However, individual employers in the Plan may have provided a benefit improvement to their employees such as Golden Handshakes, service purchases, and other prior service costs. Employers that have done so may need to report this information as a separate liability in their financial statement as CalPERS considers such amounts to be separately financed employer-specific liabilities. These employers should consult with their auditors. Additionally, the figures above do not include any liability impact that occurred after the June 30, 2023, valuation date, unless the liability impact is deemed to be material to the Public Agency Pool.

Changes in Assumptions: There were no assumption changes in 2023 or 2024. Effective with the June 30, 2021, valuation date (June 30, 2022, measurement date), the accounting discount rate was reduced from 7.15% to 6.90%. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. In addition, demographic assumptions and the price inflation assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions. The accounting discount rate was 7.15% for measurement dates June 30, 2017, through June 30, 2021, and 7.65% for measurement dates June 30, 2015, through June 30, 2016.

Required Supplementary Information
Schedule of Changes in Net OPEB Liability and Related Ratios
Last Ten Fiscal Years*

Measurement Period	2025	2024	2023	2022	2021	2020	2019	2018
Total OPEB Liability								
Service cost	$ 141,582	$ 84,642	$ 82,071	$ 47,113	$ 41,325	$ 83,815	$ 81,374	$ 20,525
Interest	42,545	29,622	26,079	12,327	12,914	19,183	15,806	10,658
Actual and expected experience difference	5,756	80,198	10,094	97,168	3,213	(198,100)	-	53,286
Changes in assumptions	(121,731)	98,981	(3,621)	(79,408)	34,979	(103,812)	-	-
Changes in benefit terms	167,607	-	-	(13,264)	-	(9,717)	-	-
Benefit payments	(67,728)	(46,618)	(28,712)	(19,761)	(21,854)	231,095	(9,433)	(6,622)
Net Change in Total OPEB Liability	**168,031**	**246,825**	**85,911**	**44,175**	**70,577**	**22,464**	**87,747**	**77,847**
Total OPEB Liability - Beginning	**902,495**	**655,670**	**569,759**	**525,584**	**455,007**	**432,543**	**344,796**	**266,949**
Total OPEB Liability - Ending (a)	**1,070,526**	**902,495**	**655,670**	**569,759**	**525,584**	**455,007**	**432,543**	**344,796**
Plan Fiduciary Net Position								
Contributions - employer	67,728	46,618	-	19,761	21,854	9,717	9,433	6,622
Net investment income	-	-	-	-	-	-	-	-
Benefit payments	(67,728)	(46,618)	-	(19,761)	(21,854)	(9,717)	(9,433)	(6,622)
Administrative expense	-	-	-	-	-	-	-	-
Net Change in Plan Fiduciary Net Position	**-**	**-**	-	-	-	-	-	-
Plan Fiduciary Net Position - Beginning	**-**	**-**	-	-	-	-	-	-
Plan Fiduciary Net Position - Ending (b)	-	-	-	-	-	-	-	-
Net OPEB Liability - Ending (a)-(b)	**$ 1,070,526**	**$ 902,495**	**$ 655,670**	**$ 569,759**	**$ 525,584**	**$ 455,007**	**$ 432,543**	**$ 344,796**
Plan fiduciary net position as a percentage of the total OPEB liability	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Covered payroll	$ 4,522,988	$ 3,305,095	$ 3,057,921	$ 2,794,338	$ 1,268,959	$ 1,234,997	$ 1,023,774	$ 993,955
Net OPEB liability as a percentage of covered payroll	23.7%	27.3%	21.4%	20.4%	41.4%	36.8%	42.2%	34.7%

Notes to Schedule:
The City does not accumulate assets accumulated in a trust that meets the criteria of GASB 75 to pay related benefits.

Contributions are fixed and not based on a measure of pay, therefore covered-employee payroll is used in the schedule.

Changes in assumptions: For measurement date June 30, 2025, the discount rate was changed from 4.21% to 5.20%

*Historical information is required only for measurement periods for which GASB 75 is applicable. Future years' information will be displayed up to 10 years as information becomes available.

Budgets and Budgetary Data

Budgets for governmental funds are adopted on a basis consistent with generally accepted accounting principles (GAAP).

The City Council approves each year's budget prior to the beginning of the new fiscal year. Public workshops are conducted prior to its adoption by the Council. Quarterly budget reports with adjustments are presented to Council. Supplemental appropriations that increase fund expenditures during the period are also approved by the Council. Transfers between line items within the same department may be done internally. At fiscal year-end, all operating budget appropriations lapse.

Excess of Expenditures over Appropriations

Expenditures exceeded appropriations in the categories in the following departments in the General Fund:

Department	Appropriations	Expenditures	Excess
General Government:			
Non-departmental	$ 1,357,000	$ 1,418,448	$ (61,448)
Community Development:			
Development engineering	643,400	708,522	(65,122)
Debt service:			
Principal retirement	-	108,312	(108,312)
Interest	-	16,885	(16,885)

Other major funds with expenditures exceeding appropriations:

Department	Appropriations	Expenditures	Excess
Development Impact Fees:			
Public works	$ 47,200	$ 55,883	$ (8,683)
Grants:			
Capital outlay	3,037,400	3,645,455	(608,055)

SUPPLEMENTARY INFORMATION

Combining Balance Sheet
Non-Major Governmental Funds
June 30, 2025

	Special Revenue Funds				
	Gas Tax	Air Quality Management District	Measure A	SLESF	TDA
ASSETS					
Pooled cash and investments	$ 2,005,955	$ 374,832	$ 1,931,911	$ -	$ -
Restricted cash and investments	-	-	-	-	-
Receivables, net:					
Accounts	-	12,645	-	-	
Interest	4,019	749	7,435	395	-
Due from other governments	264,698	-	172,412	-	-
Inventory	-	-	-	-	-
Total assets	$ 2,274,672	$ 388,226	$ 2,111,758	$ 395	$ -
LIABILITIES					
Accounts payable	$ 117,805	$ -	$ 78,790	$ -	$ -
Accrued liabilities	-	-	4,752	-	-
Unearned revenues	-	-	-	-	-
Deposits payable	-	-	-	-	-
Due to other funds	-	-	-	395	51,275
Total liabilities	117,805	-	83,542	395	51,275
FUND BALANCES (DEFICIT)					
Nonspendable	-	-	-	-	-
Restricted for:					
Public works	2,156,867	388,226	2,028,216	-	
Capital projects	-	-	-	-	-
Debt service	-	-	-	-	-
Unassigned	-	-	-	-	(51,275)
Total fund balances	2,156,867	388,226	2,028,216	-	(51,275)
Total liabilities and fund balances	$ 2,274,672	$ 388,226	$ 2,111,758	$ 395	$ -

Special Revenue Funds					
Community Development Block Grant	Measure Z Park	2022-1 Special Tax A	Waste Services Fund	Cemetery Fund	ARPA (formerly major)
$ 1	$ 57,527	$ 180,161	$ 1,851,772	$ 1,062,629	$ 953,028
-	-	-	-	533,388	-
-	-	-	-	-	-
-	-	401	6,793	5,614	193
-	20,523	662	-	37,419	-
-	-	-	-	4,730	-
$ 1	$ 78,050	$ 181,224	$ 1,858,565	$ 1,643,780	$ 953,221
$ -	$ 38,505	$ 4,091	$ 4,945	$ 28,930	$ -
-	4,748	-	76	19,812	58
-	-	-	-	-	486,402
-	-	-	-	184,874	-
-	-	-	-	-	-
-	43,253	4,091	5,021	233,616	486,460
-	-	-	-	4,730	-
1	34,797	177,133	-	-	-
-	-	-	1,853,544	1,405,434	466,761
-	-	-	-	-	-
-	-	-	-	-	-
1	34,797	177,133	1,853,544	1,410,164	466,761
$ 1	$ 78,050	$ 181,224	$ 1,858,565	$ 1,643,780	$ 953,221

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Combining Balance Sheet
Non-Major Governmental Funds
June 30, 2025

Concluded

	Special Revenue Funds	Capital Project Funds		Debt Service Fund	Total Non-Major Governmental Funds
	2022-2 Special Tax B	Assessment Districts	Capital Projects	Streetlight Fund	
ASSETS					
Pooled cash and investments	$ -	$ 3,380,152	$ -	$ 89,010	$ 11,886,978
Restricted cash and investments	-	-	-	54,718	588,106
Receivables, net:					
Accounts	-	-	-	-	12,645
Interest	344	8,419	-	179	34,541
Due from other governments	492	18,302	-	-	514,508
Inventory	-	-	-	-	4,730
Total assets	$ 836	$ 3,406,873	$ -	$ 143,907	$ 13,041,508
LIABILITIES					
Accounts payable	$ -	$ 71,065	$ 8,200	$ -	$ 352,331
Accrued liabilities	-	-	-	-	29,446
Unearned revenues	-	-	-	-	486,402
Deposits payable	-	-	-	-	184,874
Due to other funds	836	-	205,596	-	258,102
Total liabilities	836	71,065	213,796	-	1,311,155
FUND BALANCES (DEFICIT)					
Nonspendable	-	-	-	-	4,730
Restricted for:					
Public works	-	-	-	-	4,785,240
Capital projects	-	3,335,808	-	-	7,061,547
Debt service	-	-	-	143,907	143,907
Unassigned	-	-	(213,796)	-	(265,071)
Total fund balances	-	3,335,808	(213,796)	143,907	11,730,353
Total liabilities and fund balances	$ 836	$ 3,406,873	$ -	$ 143,907	$ 13,041,508

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-Major Governmental Funds
For the Year Ended June 30, 2025

	Special Revenue Funds				
	Gas Tax	Air Quality Management District	Measure A	SLESF	TDA
REVENUES					
Taxes	$ -	$ -	$ -	$ -	$ -
Intergovernmental	2,038,951	48,423	995,151	194,663	-
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Use of money and property	29,953	6,436	84,943	2,015	-
Total Revenues	2,068,904	54,859	1,080,094	196,678	-
EXPENDITURES					
Current:					
General government	-	-	1,516	-	-
Public safety	-	-	-	-	-
Community services	-		-	-	-
Public works	1,046,381	4,500	504,571	-	51,275
Capital outlay	27,972	-	-	-	-
Debt service:					
Principal retirement	1,210	-	1,210	-	-
Interest	877	-	877	-	-
Total Expenditures	1,076,440	4,500	508,174	-	51,275
Excess (Deficiency) of Revenues Over (Under) Expenditures	992,464	50,359	571,920	196,678	(51,275)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	(9,331)	-	(57,355)	(196,678)	-
Total Other Financing Sources (Uses)	(9,331)	-	(57,355)	(196,678)	-
Net change in fund balances	983,133	50,359	514,565	-	(51,275)
FUND BALANCES (DEFICIT)					
Beginning of year, as previously reported	1,173,734	337,867	1,513,651	-	-
Adjustments and restatements	-	-	-	-	-
Beginning of year, restated	1,173,734	337,867	1,513,651	-	-
End of year	$ 2,156,867	$ 388,226	$ 2,028,216	$ -	$ (51,275)

Special Revenue Funds					
Community Development Block Grant	Measure Z Park	2022-1 Special Tax A	2022-2 Special Tax A	Waste Services Fund	Cemetery Fund
$ -	$ -	$ -	$ -	$ 224,069	$ 824,981
-	381,524	167,647	-	-	-
-	11,390	-	-	-	75,151
-	-	-	-	-	3,084
-	-	1,763	-	78,954	90,878
-	392,914	169,410	-	303,023	994,094
-	-	-	-	-	958,787
-	-	21,394	-	-	-
-	316,706	-	-	-	-
-	-	42,820	-	115,055	299
-	6,220	-	-	-	143,143
-	1,022	-	-	-	4,089
-	607	-	-	-	2,428
-	324,555	64,214	-	115,055	1,108,746
-	68,359	105,196	-	187,968	(114,652)
-	-	-	-	-	-
-	-	(8,559)	-	-	-
-	-	(8,559)	-	-	-
-	68,359	96,637	-	187,968	(114,652)
1	(33,562)	80,496	123,581	1,665,576	1,524,816
-	-	-	(123,581)	-	-
1	(33,562)	80,496	-	1,665,576	1,524,816
$ 1	$ 34,797	$ 177,133	$ -	$ 1,853,544	$ 1,410,164

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-Major Governmental Funds
For the Year Ended June 30, 2025 — Concluded

	Special Revenue Funds		Capital Project Funds		Debt Service Fund	Total
	ARPA (formerly major)	2022-2 Special Tax B	Capital Projects	Assessment Districts	Streetlight Fund	Non-Major Governmental Funds
REVENUES						
Taxes	$ -	$ -	$ -	$ -	$ -	$ 1,049,050
Intergovernmental	962,453	144,034	-	1,579,957	-	6,512,803
Charges for services	-	-	-	-	-	86,541
Fines and forfeitures	-	-	-	-	-	3,084
Use of money and property	60,538	1,512	-	65,716	3,527	426,235
Total Revenues	1,022,991	145,546	-	1,645,673	3,527	8,077,713
EXPENDITURES						
Current:						
General government	437,176	-	-	-	-	1,397,479
Public safety	461,992	-	-	244,334	-	727,720
Community services	-	-	-	-	-	316,706
Public works	3,537	145,546	141,239	662,814	10,233	2,728,270
Capital outlay	-	-	-	3,564	13,958	194,857
Debt service:						
Principal retirement	48,701	-	-	-	94,844	151,076
Interest	6,629	-	-	-	61,447	72,865
Total Expenditures	958,035	145,546	141,239	910,712	180,482	5,588,973
Excess (Deficiency) of Revenues Over (Under) Expenditures	64,956	-	(141,239)	734,961	(176,955)	2,488,740
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	174,780	174,780
Transfers out	-	-	-	(287,067)	-	(558,990)
Total Other Financing Sources (Uses)	-	-	-	(287,067)	174,780	(384,210)
Net change in fund balances	64,956	-	(141,239)	447,894	(2,175)	2,104,530
FUND BALANCES (DEFICIT)						
Beginning of year	-	-	(72,557)	3,129,154	146,082	9,588,839
Adjustments and restatements	401,805	-	-	(241,240)	-	36,984
Beginning of year, restated	401,805	-	(72,557)	2,887,914	146,082	9,625,823
End of year	$ 466,761	$ -	$ (213,796)	$ 3,335,808	$ 143,907	$ 11,730,353

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual – Gas Tax – Special Revenue Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Budgetary Fund Balance, July 1	$ 1,173,734	$ 1,173,734	$ 1,173,734	$ -
Resources (Inflows):				
Intergovernmental	2,003,200	2,000,300	2,038,951	38,651
Use of money and property	-	-	29,953	29,953
Transfers in	70,000	-	-	-
Amounts Available for Appropriations	3,246,934	3,174,034	3,242,638	68,604
Charges to Appropriations (Outflows):				
Current:				
Public works	2,757,800	1,176,400	1,046,381	130,019
Capital outlay	-	27,700	27,972	(272)
Debt Service:				
Principal retirement	-	-	1,210	(1,210)
Interest	-	-	877	(877)
Transfers out	-	-	9,331	(9,331)
Total Charges to Appropriations	2,757,800	1,204,100	1,085,771	118,329
Budgetary Fund Balance, June 30	$ 489,134	$ 1,969,934	$ 2,156,867	$ 186,933

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual – Air Quality Management District – Special Revenue Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Budgetary Fund Balance, July 1	$ 337,867	$ 337,867	$ 337,867	$ -
Resources (Inflows):				
Intergovernmental	48,000	50,000	48,423	(1,577)
Use of money and property	-	-	6,436	6,436
Amounts Available for Appropriations	385,867	387,867	392,726	4,859
Charges to Appropriations (Outflows):				
Current:				
Public works	385,900	4,500	4,500	-
Capital outlay	-	77,500	-	77,500
Transfers out	2,400	2,400	-	2,400
Total Charges to Appropriations	388,300	84,400	4,500	79,900
Budgetary Fund Balance, June 30	$ (2,433)	$ 303,467	$ 388,226	$ 84,759

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual – Measure A – Special Revenue Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Budgetary Fund Balance, July 1	$ 1,513,651	$ 1,513,651	$ 1,513,651	$ -
Resources (Inflows):				
Intergovernmental	1,063,000	1,093,000	995,151	(97,849)
Use of money and property	500	57,100	84,943	27,843
Amounts Available for Appropriations	2,577,151	2,663,751	2,593,745	(70,006)
Charges to Appropriations (Outflows):				
Current:				
General government	13,600	16,600	1,516	15,084
Public works	1,115,400	1,788,400	504,571	1,283,829
Capital outlay	127,500	-	-	-
Debt Service:				
Principal retirement	-	-	1,210	(1,210)
Interest	-	-	877	(877)
Transfers out	56,800	56,800	57,355	(555)
Total Charges to Appropriations	1,313,300	1,861,800	565,529	1,296,271
Budgetary Fund Balance, June 30	$ 1,263,851	$ 801,951	$ 2,028,216	$ 1,226,265

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual – SLESF – Special Revenue Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Budgetary Fund Balance, July 1	$ -	$ -	$ -	$ -
Resources (Inflows):				
Intergovernmental	164,000	194,700	194,663	(37)
Use of money and property	-	-	2,015	2,015
Amounts Available for Appropriations	164,000	194,700	196,678	1,978
Charges to Appropriations (Outflows):				
Transfers out	163,000	200,000	196,678	3,322
Total Charges to Appropriations	163,000	200,000	196,678	3,322
Budgetary Fund Balance, June 30	$ 1,000	$ (5,300)	$ -	$ 5,300

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual – TDA – Special Revenue Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Budgetary Fund Balance, July 1	$ -	$ -	$ -	$ -
Resources (Inflows):				
Intergovernmental	-	216,500	-	(216,500)
Amounts Available for Appropriations	-	216,500	-	(216,500)
Charges to Appropriations (Outflows):				
Current:				
Public works	381,400	216,500	51,275	165,225
Total Charges to Appropriations	381,400	216,500	51,275	165,225
Budgetary Fund Balance, June 30	$ (381,400)	$ -	$ (51,275)	$ (51,275)

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual – Community Development Block Grant – Special Revenue Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Budgetary Fund Balance, July 1	$ 1	$ 1	$ 1	$ -
Resources (Inflows):				
Intergovernmental	125,000	-	-	-
Amounts Available for Appropriations	125,001	1	1	-
Charges to Appropriations (Outflows):				
Current:				
Public works	125,000	-	-	-
Total Charges to Appropriations	125,000	-	-	-
Budgetary Fund Balance, June 30	$ 1	$ 1	$ 1	$ -

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual – Measure Z Park – Special Revenue Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Budgetary Fund Balance, July 1	$ (33,562)	$ (33,562)	$ (33,562)	$ -
Resources (Inflows):				
Intergovernmental	412,100	-	381,524	381,524
Charges for services	12,100	-	11,390	11,390
Use of money and property	100	-	-	-
Amounts Available for Appropriations	390,738	(33,562)	359,352	392,914
Charges to Appropriations (Outflows):				
Current:				
Community services	414,000	378,200	316,706	61,494
Capital outlay	-	5,300	6,220	(920)
Debt Service:				
Principal retirement	-	-	1,022	(1,022)
Interest	-	-	607	(607)
Total Charges to Appropriations	414,000	383,500	324,555	58,945
Budgetary Fund Balance, June 30	$ (23,262)	$ (417,062)	$ 34,797	$ 451,859

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual – 2022-1 Special Tax A – Special Revenue Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Budgetary Fund Balance, July 1	$ 80,496	$ 80,496	$ 80,496	$ -
Resources (Inflows):				
Intergovernmental	45,000	170,600	167,647	(2,953)
Use of money and property	-	-	1,763	1,763
Amounts Available for Appropriations	125,496	251,096	249,906	(1,190)
Charges to Appropriations (Outflows):				
Current:				
Public safety	32,100	25,300	21,394	3,906
Public works	87,600	195,700	42,820	152,880
Transfers out	-	-	8,559	(8,559)
Total Charges to Appropriations	119,700	221,000	72,773	148,227
Budgetary Fund Balance, June 30	$ 5,796	$ 30,096	$ 177,133	$ 147,037

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual – Waste Services – Special Revenue Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Budgetary Fund Balance, July 1	$ 1,665,576	$ 1,665,576	$ 1,665,576	$ -
Resources (Inflows):				
Taxes	200,000	-	224,069	224,069
Use of money and property	15,000	-	78,954	78,954
Amounts Available for Appropriations	1,880,576	1,665,576	1,968,599	303,023
Charges to Appropriations (Outflows):				
Current:				
Public works	111,800	119,900	115,055	4,845
Total Charges to Appropriations	111,800	119,900	115,055	4,845
Budgetary Fund Balance, June 30	$ 1,768,776	$ 1,545,676	$ 1,853,544	$ 307,868

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual – Cemetery Fund – Special Revenue Fund
For the year ended June 30, 2025

	Budgeted amounts		Actual	Variance with
	Original	Final	amounts	Final budget
Budgetary fund balance, July 1	$ 1,524,816	$ 1,524,816	$ 1,524,816	$ -
Resources (inflows):				
Taxes	633,900	846,000	824,981	(21,019)
Charges for services	190,600	156,000	75,151	(80,849)
Fines and forfeitures	-	-	3,084	3,084
Use of money and property	10,000	80,000	90,878	10,878
Transfers in	100,000	1,843,000	-	(1,843,000)
Amounts available for appropriations	2,459,316	4,449,816	2,518,910	(1,930,906)
Charges to appropriations (outflows):				
Current:				
General government	792,100	792,100	958,787	(166,687)
Public Works	-	-	299	(299)
Capital outlay	93,400	1,922,900	143,143	1,779,757
Debt Service:				
Principal retirement	-	-	4,089	(4,089)
Interest	-	-	2,428	(2,428)
Transfers out	192,800	120,000	-	120,000
Total charges to appropriations	1,078,300	2,835,000	1,108,746	1,726,254
Budgetary fund balance, June 30	$ 1,381,016	$ 1,614,816	$ 1,410,164	$ (204,652)

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual – ARPA – Special Revenue Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Budgetary Fund Balance, July 1	$ 401,805	$ 401,805	$ 401,805	$ -
Resources (Inflows):				
Intergovernmental	-	1,776,200	962,453	(813,747)
Use of money and property	-	53,600	60,538	6,938
Amounts Available for Appropriations	401,805	2,231,605	1,424,796	(806,809)
Charges to Appropriations (Outflows):				
Current:				
General government	-	834,700	437,176	397,524
Public safety	-	462,000	461,992	8
Public works	275,000	4,500	3,537	963
Debt service				
Principal retirement	-	-	48,701	(48,701)
Interest	-	-	6,629	(6,629)
Total Charges to Appropriations	275,000	1,301,200	958,035	343,165
Budgetary Fund Balance, June 30	$ 126,805	$ 930,405	$ 466,761	$ (463,644)

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual – 2022-2 Special Tax B – Special Revenue Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Budgetary Fund Balance, July 1	$ -	$ -	$ -	$ -
Resources (Inflows):				
Developer participation	88,400	145,400	144,034	(1,366)
Use of money and property	-	-	1,512	1,512
Amounts Available for Appropriations	88,400	145,400	145,546	146
Charges to Appropriations (Outflows):				
Current:				
Public works	-	145,400	145,546	(146)
Total Charges to Appropriations	-	145,400	145,546	(146)
Budgetary Fund Balance, June 30	$ 88,400	$ -	$ -	$ -

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual – Capital Projects – Capital Projects Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Budgetary Fund Balance, July 1	$ (72,557)	$ (72,557)	$ (72,557)	$ -
Resources (Inflows):				
Intergovernmental	953,100	160,600	-	(160,600)
Transfers in	70,000	70,000	-	(70,000)
Amounts Available for Appropriations	950,543	158,043	(72,557)	(230,600)
Charges to Appropriations (Outflows):				
Current:				
Public works	1,800,000	218,000	141,239	76,761
Total Charges to Appropriations	1,800,000	218,000	141,239	76,761
Budgetary Fund Balance, June 30	$ (849,457)	$ (59,957)	$ (213,796)	$ (153,839)

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual – Assessment Districts – Capital Projects Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Budgetary Fund Balance, July 1	$ 2,887,914	$ 2,887,914	$ 2,887,914	$ -
Resources (Inflows):				
Intergovernmental	2,094,800	1,597,600	1,579,957	(17,643)
Use of money and property	1,200	1,200	65,716	64,516
Amounts Available for Appropriations	4,983,914	4,486,714	4,533,587	46,873
Charges to Appropriations (Outflows):				
Current:				
General government	8,000	-	-	-
Public safety	163,400	233,000	244,334	(11,334)
Public works	1,183,400	1,408,000	662,814	745,186
Capital outlay	3,500	3,500	3,564	(64)
Transfers out	44,800	64,000	287,067	(223,067)
Total Charges to Appropriations	1,403,100	1,708,500	1,197,779	510,721
Budgetary Fund Balance, June 30	$ 3,580,814	$ 2,778,214	$ 3,335,808	$ 557,594

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual – Streetlight Fund – Debt Service Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Budgetary Fund Balance, July 1	$ 146,082	$ 146,082	$ 146,082	$ -
Resources (Inflows):				
Charges for services	176,600	176,600	-	(176,600)
Use of money and property	1,500	1,500	3,527	2,027
Transfers in	-	-	174,780	174,780
Amounts Available for Appropriations	324,182	324,182	324,389	207
Charges to Appropriations (Outflows):				
Current:				
Public works	6,400	6,400	10,233	(3,833)
Capital outlay	13,400	13,400	13,958	(558)
Debt Service:				
Principal retirement	94,900	94,900	94,844	56
Interest	61,500	61,500	61,447	53
Total Charges to Appropriations	176,200	176,200	180,482	(4,282)
Budgetary Fund Balance, June 30	$ 147,982	$ 147,982	$ 143,907	$ (4,075)

Combining Statement of Fiduciary Net Position
Custodial Funds
June 30, 2025

	Custodial Funds		
	2022-2 Special Tax A	2022-3 Verano	Total Custodial Funds
ASSETS			
Cash and investments	$ 7,891,266	$ 3,018,391	$ 10,909,657
Receivables, net:			
Interest	26,081	9,982	36,063
Due from other governments	-	4,575	4,575
Total assets	7,917,347	3,032,948	10,950,295
LIABILITIES			
Accounts payable	425	638	1,063
Total liabilities	425	638	1,063
NET POSITION			
Restricted for:			
Individuals and organizations	7,916,922	3,032,310	10,949,232
Total net position	$ 7,916,922	$ 3,032,310	$ 10,949,232

Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the year ended June 30, 2025

	Custodial Funds		
	2022-2 Special Tax A	2022-3 Verano	Total Custodial Funds
ADDITIONS			
Special assessments	$ 361,317	$ 342,497	$ 703,814
Investment earnings	75,684	165,436	241,120
Proceeds from CFD debt	7,643,271	5,735,846	13,379,117
Total Additions	8,080,272	6,243,779	14,324,051
DEDUCTIONS			
Professional and contractual services	242,267	282,711	524,978
Debt service payments	-	165,714	165,714
Contributions to other entity	44,664	3,004,284	3,048,948
Total Deductions	286,931	3,452,709	3,739,640
Change in Net Position	7,793,341	2,791,070	10,584,411
Net Position, Beginning of year	-	-	-
Adjustments and restatements	123,581	241,240	364,821
Beginning of year, restated	123,581	241,240	364,821
Net Position, End of year	$ 7,916,922	$ 3,032,310	$ 10,949,232

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STATISTICAL SECTION

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This section of the City of Wildomar's Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

CONTENTS

Financial Trends - These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time. As a newly incorporated City, information relative to the exact city boundaries prior to incorporation is not readily available in most cases. Therefore, trend information will be developed over time and reported annually.

Net Position by Component
Changes in Net Position
Fund Balances of Governmental Funds
Changes in Fund Balances of Governmental Funds

Revenue Capacity - These schedules contain information to help the reader assess the factors affecting the City's ability to generate its property taxes.

Assessed Value and Estimated Actual Value of Taxable Property
Direct and Overlapping Property Tax Rates
Principal Property Taxpayers
Property Tax Levies and Collections

Debt Capacity - These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the . . .

Ratio of Outstanding Debt by Type
Direct and Overlapping Governmental Activities
Legal Debt Margin Information

Demographic and Economic Information - These schedules offer demographic and economic indicators to help the reader understand the environment in which the City's financial activities take place as well as allow comparisons over time and with other governments.

Demographic and Economic Statistics
Principal Employers
Full-time Equivalent City Government Employees by Function/Program

Operating Information - These schedules contain information about the City's operations and resources in order to help the reader understand how the City's financial information related to the These schedules contain information about the City's operations and resources in order to help the reader understand how the City's financial information related to the . . .

Operating Indicators by Function/ Program
Capital Asset Statistics by Function/Program
Miscellaneous Statistics

Sources: Unless otherwise noted, the information in these schedules is derived from various internal and other governmental and non-governmental sources where reliability of the data could be ascertained.

Net Position by Component*
(Accrual Basis of Accounting)
Last Ten Fiscal Years

	Fiscal Year				
	2025	2024	2023	2022	2021
Governmental Activities					
Net Investment in Capital Assets	$ 57,155,285	$ 54,876,373	$ 48,267,691	$ 41,693,202	$ 37,642,188
Restricted for:					
Community Development Projects	12,620,064	12,380,258	7,896,476	7,657,447	6,487,516
Community Services	9,239,323	7,938,189	7,812,129	93,157	226,671
Public Safety	-	-	-	-	-
Public Works	6,603,987	4,690,828	3,392,212	1,567,098	490,110
Capital Projects	3,802,569	3,530,959	4,010,172	2,117,331	1,758,079
Cemetery	-	-	-	-	-
Debt Service	143,907	146,082	142,759	143,004	150,957
Nonexpendable	-	-	-	-	-
Unrestricted	14,191,312	8,992,033	3,279,633	9,591,470	5,014,648
Total Governmental Activities Net Position	**$ 103,756,447**	**$ 92,554,722**	**$ 74,801,072**	**$ 62,862,709**	**$ 51,770,169**

*Note: Wildomar Cemetery District (District) is included in fiscal years 2012 to 2015. The District became a subsidiary of the City in fiscal year 2012. However, for fiscal year 2016 the District is not included in the governmental activities and its operations are discretely presented in the financial statements.

Source: City Finance Department

Fiscal Year				
2020	2019	2018	2017	2016
$ 31,157,018	$ 29,815,490	$ 27,511,461	$ 24,487,895	$ 23,919,815
5,429,042	5,077,926	5,049,328	4,807,087	3,541,211
263,153				
-	-	-	-	18,180
304,417	124,743	79,976	367,868	249,576
1,436,063	1,324,591	1,045,702	409,383	232,411
-	-	-	-	-
147,170	333,651			
-	-	-	-	-
2,020,017	1,157,175	652,571	134,019	457,120
$ 40,756,880	**$ 37,833,576**	**$ 34,339,038**	**$ 30,206,252**	**$ 28,418,313**

Changes in Net Position
(Accrual Basis of Accounting)
Last Ten Fiscal Years

	Fiscal Year				
	2025	2024	2023	2022	2021
EXPENSES					
Governmental Activities:					
General Government	$ 6,065,059	$ 10,041,717	$ 5,674,367	$ 3,323,123	$ 2,827,798
Public Safety	11,837,259	10,958,201	10,871,033	10,121,795	7,983,251
Community Development	3,752,010	2,863,098	3,235,078	2,678,691	2,407,683
Economic Development	246,623	295,057	351,974	245,446	212,698
Community Services	1,139,454	964,081	1,145,719	1,279,393	936,156
Public Works	6,079,943	5,592,142	3,479,879	3,889,897	7,124,538
Interest on long-term debt	186,743	88,911	83,225	86,648	45,351
Total Governmental Activities Expenses	**29,307,091**	**30,803,207**	**24,841,275**	**21,624,993**	**21,537,475**
PROGRAM REVENUES					
Governmental Activities:					
Charges for Services:					
General Government	452,689	5,856,860	1,640,579	2,024,722	1,375,137
Public Safety	295,298	106,301	87,048	75,392	103,853
Community Development	4,799,245	4,740,155	4,167,982	2,870,909	2,162,593
Economic Development	-	-	-	1,322	-
Community Services	11,390	10,771	11,559	11,508	2,907
Public Works	1,878,467	1,914,264	1,372,455	955,743	848,664
Total Charges for Services	**7,437,089**	**12,628,351**	**7,279,623**	**5,939,596**	**4,493,154**
Operating Contributions and Grants:					
General Government	1,002,783	5,908,455	1,923,388	907,561	360,997
Public Safety	194,663	186,159	165,271	161,285	156,727
Community Development	471,422	361,915	368,005	379,425	473,279
Economic Development	-	-	-	-	-
Community Services	-	-	-	-	-
Public Works	3,207,948	3,098,533	3,090,517	2,707,892	3,183,238
Total Operating Contributions and Grants	**4,876,816**	**9,555,062**	**5,547,181**	**4,156,163**	**4,174,241**
Capital Contributions and Grants:					
Community Development	-	-	-	-	-
Public Works	3,672,757	2,466,618	1,812,721	4,141,262	7,851,995
Interest on long-term debt	-	-	-	-	-
Total Capital Contributions and Grants	**3,672,757**	**2,466,618**	**1,812,721**	**4,141,262**	**7,851,995**
Total Governmental Activities Program Revenues	**15,986,662**	**24,650,031**	**14,639,525**	**14,237,021**	**16,519,390**
TOTAL NET REVENUES (EXPENSES)	$ (13,320,429)	$ (6,153,176)	$ (10,201,750)	$ (7,387,972)	$ (5,018,085)

*Note: Wildomar Cemetery District (District) is included in fiscal years 2012 to 2015. The District became a subsidiary of the City in fiscal year 2012. However, for fiscal year 2016 the District is not included in the governmental activities and its operations are discretely presented in the financial statements.

Source: City Finance Department

Fiscal Year				
2020	2019	2018	2017	2016
$ 3,061,012	$ 3,404,115	$ 2,469,147	$ 2,494,133	$ 2,465,875
9,104,994	7,953,196	5,957,516	5,517,602	5,109,023
2,270,421	2,738,282	2,660,031	2,389,801	2,569,072
166,124	-	-	-	-
908,428	219,647	219,647	219,647	219,647
3,953,145	3,823,531	3,508,423	3,272,317	3,649,428
118,152	-	-	-	-
19,582,276	**18,138,771**	**14,814,764**	**13,893,500**	**14,013,045**
898,082	380,352	898,352	1,539,067	636,577
97,219	45,395	10,581	10,466	11,630
1,708,190	2,075,499	2,054,708	2,397,374	2,773,440
-	-	-	-	-
7,099	11,291	15,570	7,832	4,673
750,290	423,706	239,777	230,197	299,806
3,460,880	**2,936,243**	**3,218,988**	**4,184,936**	**3,726,126**
369,968	515,621	479,537	502,469	340,463
155,948	148,747	116,667	139,416	143,942
940,616	597,995	545,537	387,589	339,399
-	-	-	-	-
-	-	-	-	-
1,960,065	2,008,341	3,230,361	3,398,998	2,497,709
3,426,597	**3,270,704**	**4,372,102**	**4,428,472**	**3,321,513**
-	-	-	-	-
1,812,906	4,106,559	-	-	884,658
-	-	-	-	-
1,812,906	**4,106,559**	**-**	**-**	**884,658**
8,700,383	**10,313,506**	**7,591,090**	**8,613,408**	**7,932,297**
$ (10,881,893)	$ (7,825,265)	$ (7,223,674)	$ (5,280,092)	$ (6,080,748)

Changes in Net Position (Continued)
(Accrual Basis of Accounting)
Last Ten Fiscal Years

	Fiscal Year				
	2025	2024	2023	2022	2021
TOTAL NET REVENUES (EXPENSES) - Carry Forward	$ (13,320,429)	$ (6,153,176)	$ (10,201,250)	$ (7,387,972)	$ (5,018,085)
GENERAL REVENUES AND OTHER CHARGES IN NET POSITION					
Governmental Activities:					
Taxes:					
Property Taxes, levied for general purpose	$ 7,250,034	$ 6,841,492	$ 5,584,964	$ 5,100,186	$ 4,875,249
Sales Taxes	9,001,868	8,812,130	8,413,581	8,783,565	6,695,060
Franchise Taxes	1,340,779	1,232,303	2,599,362	1,238,074	1,206,707
Motor Vehicle in Lieu Tax	3,852,974	3,503,527	3,204,325	3,004,100	2,837,391
Other Taxes	203,807	227,558	209,120	331,638	244,476
Investments Earnings	2,666,579	2,010,405	695,396	(50,453)	38,793
Other	570,934	224,482	338,988	73,402	133,698
Contributions from Other Entities	-	-	-	-	-
Special Item	-	-	-	-	-
Total Governmental Activities	**$ 24,886,975**	**$ 22,851,897**	**$ 21,045,736**	**$ 18,480,512**	**$ 16,031,374**
CHANGES IN NET POSITION	$ 11,566,546	$ 16,698,721	$ 10,844,486	$ 11,092,540	$ 11,013,289

*Note: Wildomar Cemetery District (District) is included in fiscal years 2012 to 2015. The District became a subsidiary of the City in fiscal year 2012. However, for fiscal year 2016 the District is not included in the governmental activities and its operations are discretely presented in the financial statements.

Source: City Finance Department

Fiscal Year				
2020	**2019**	**2018**	**2017**	**2016**
$ (10,881,893)	$ (7,825,265)	$ (7,223,674)	$ (5,280,092)	$ (6,080,748)
$ 4,608,569	$4,434,404	$4,232,672	$4,002,949	$ 3,774,015
5,054,702	2,872,982	1,780,008	1,666,324	1,772,493
1,080,234	1,077,164	1,057,586	1,015,225	1,056,712
2,718,513	2,580,800	2,392,884	15,755	13,778
165,446	154,049	165,129	255,866	140,501
109,658	67,542	19,432	10,659	6,590
68,075	132,862	1,897,363	101,253	71,073
-	-	-	-	-
-	-	-	-	1,185,337
$ 13,805,197	**$ 11,319,803**	**$ 11,545,074**	**$ 7,068,031**	**$ 8,020,499**
$ 2,923,304	$ 3,494,538	$ 4,321,400	$ 1,787,939	$ 1,939,751

Fund Balances of Governmental Funds*
(Modified Accrual Basis of Accounting)
Last Ten Fiscal Years

	Fiscal Year				
	2025	2024	2023	2022	2021
GENERAL FUND					
Unreserved	$ -	$ -	$ -	$ -	$ -
Nonspendable:					
Inventory	-	-	-	-	-
Prepaid Items	2,758	2,758	-	-	-
Deposits	-	-	-	-	-
Restricted					
Debt Service	-	-	-	-	-
Committed	3,420,340	-	-	-	-
Unassigned	11,717,417	10,223,844	6,069,630	3,828,664	2,444,793
Total General Fund	**$ 15,140,515**	**$ 10,226,602**	**$ 6,069,630**	**$ 3,828,664**	**$ 2,444,793**
ALL OTHER GOVERNMENTAL FUNDS					
Nonspendable:					
Inventory	$ -	$ 2,789	$ -	$ -	$ -
Prepaid Items	4,730	-	-	-	-
Cemetery Endowment	-	-	-	-	-
Restricted for:				-	
Community development projects	12,620,064	12,380,258	6,684,815	7,657,447	6,487,516
Community Services	9,239,323	7,938,189	243,400	93,157	226,671
Public safety	-	-	-	-	-
Public works	4,785,240	3,229,330	3,987,212	1,567,098	490,110
Capital projects	7,061,547	6,718,562	8,644,166	2,117,331	1,758,079
Debt service	143,907	146,082	2,487,061	143,004	150,957
Cemetery	-	-	-	-	-
Committed	1,055,900	-	-	5,895,809	3,275,440
Unassigned	(5,913,253)	(4,061,878)	(4,038,658)	(1,956,708)	1,466,456
Total All Other Governmental Funds	**$ 28,997,458**	**$ 26,353,332**	**$ 18,007,996**	**$ 15,517,138**	**$ 13,855,229**

*Note: Wildomar Cemetery District (District) is included in fiscal years 2012 to 2015. The District became a subsidiary of the City in fiscal year 2012. However, for fiscal year 2016 the District is not included in the governmental activities and its operations are discretely presented in the financial statements.

Source: City Finance Department

Fiscal Year				
2020	2019	2018	2017	2016
$ -	$ -	$ -	$ -	$ -
-	-	-	-	-
-	17,533	-	-	11,184
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
878,286	1,425,789	1,552,339	869,757	946,503
$ 878,286	**$ 1,443,322**	**$ 1,552,339**	**$ 869,757**	**$ 957,687**
$ -	$ -	$ -	$ -	$ -
-	20,899	-	-	1,107
-	-	-	-	-
5,429,042	239,224	5,049,328	4,807,087	3,541,211
263,153	-	-	-	-
-	583,766	-	-	18,180
304,417	124,743	79,976	367,868	249,576
1,436,063	1,324,591	1,045,702	409,383	232,411
147,170	-	-	-	-
-	333,651	-	-	-
1,911,578	-	-	-	-
(575,345)	(802,696)	(3,666,121)	(1,663,955)	(1,486,366)
$ 8,916,078	**$ 1,824,178**	**$ 2,508,885**	**$ 3,920,383**	**$ 2,556,119**

Changes in Fund Balances of Governmental Funds*
(Modified Accrual Basis of Accounting)
Last Ten Fiscal Years

	Fiscal Year				
	2025	**2024**	**2023**	**2022**	**2021**
REVENUES					
Taxes [1]	$ 17,907,478	$ 17,241,889	$ 16,921,648	$ 15,415,484	$ 12,983,948
Licenses and Permits	4,919,472	4,780,192	4,191,857	2,914,180	2,185,629
Intergovernmental	13,009,560	17,115,875	11,970,740	10,931,122	8,662,540
Charges for Services	114,150	311,662	348,456	206,855	193,945
Fines and Forfeitures	76,508	66,610	62,973	56,705	84,020
Use of Money and Property	2,697,996	2,020,362	695,397	(50,452)	38,797
Contributions	-	-	56,854	1,963,765	-
Developer Participation	295,691	5,687,735	1,602,594	101,562	1,333,216
Miscellaneous	214,655	92,195	53,052	74,023	133,755
Total Revenues	**39,235,510**	**47,316,520**	**35,903,571**	**31,613,244**	**25,615,850**
EXPENDITURES					
Current:					
General Government	5,670,416	9,486,132	4,527,166	3,178,267	2,714,432
Public Safety	11,720,243	10,861,711	10,780,102	10,031,985	7,946,947
Community Development	3,522,937	2,807,069	3,061,022	2,844,354	2,407,683
Economic Development	246,623	295,057	351,974	271,791	212,698
Community Services	863,037	720,288	905,169	1,057,508	706,244
Public Works	4,193,243	8,776,711	4,065,061	5,000,008	3,965,255
Capital Outlay	4,747,013	3,342,796	7,072,777	4,621,702	3,445,435
Debt Service:					
Cost of Issuance	-	-	-	-	-
Principal Retirement	259,388	463,424	458,662	365,551	77,268
Interest and Fiscal Charges	89,750	89,301	84,803	85,792	79,023
Total Expenditures	**31,312,650**	**36,842,489**	**31,306,736**	**27,456,958**	**21,554,985**
Excess (Deficiency) of Revenues Over (Under) Expenditures	7,922,860	10,474,031	4,596,835	4,156,286	4,060,865
OTHER FINANCING SOURCES (USES)					
Lease/subscription acquisition	-	546,065	-	-	-
Bonds issued	-	-	-	-	-
Premiums on bonds issued	-	-	-	-	-
Transfers In	2,603,578	506,080	346,959	319,839	301,362
Transfers Out	(2,603,578)	(506,080)	(346,959)	(319,839)	(301,362)
Proceeds from Loan	-	-	-	-	-
Other Debts Issued	-	-	134,989	1,334,287	-
Contributions from Other Entities	-	-	-	-	-
Total Other Financing Sources (Uses)	**-**	**546,065**	**134,989**	**1,334,287**	**-**
Net Change in Fund Balances	7,922,860	11,020,096	4,731,824	5,490,573	4,060,865
Fund Balances, Beginning of Year	36,579,934	24,077,626	19,345,802	13,855,229	9,794,364
Restatements	(364,821)	1,482,212	-	-	-
Fund Balances, Beginning of Year, as Restated:	36,215,113	25,559,838	19,345,802	13,855,229	9,794,364
Fund Balances, End of Year	$ 44,137,973	$ 36,579,934	$ 24,077,626	$ 19,345,802	$ 13,855,229
DEBT SERVICE AS A PERCENTAGE OF NON CAPITAL EXPENDITURES	1.35%	2.02%	2.50%	2.30%	0.00%

*Note: Wildomar Cemetery District (District) is included in fiscal years 2012 to 2015. The District became a subsidiary of the City in fiscal year 2012. However, for fiscal year 2016 - 2023 the District is not included in the governmental activities and its operations are discretely presented in the financial statements. In Fiscal Year 2024, it was determined that the activity was a blended

[1] Sales tax is the largest component of taxes, however, the City has chosen not to display top payers due to confidenciality concerns in the subsequent revenue schedules.

Source: City Finance Department

Fiscal Year				
2020	**2019**	**2018**	**2017**	**2016**
$ 10,874,493	$ 8,505,203	$ 7,229,816	$ 6,940,365	$ 6,743,720
1,665,127	1,883,515	2,003,200	2,345,877	2,754,563
9,035,650	12,304,486	7,033,686	4,650,707	3,612,975
156,216	37,022	38,769	18,614	14,895
84,703	49,358	45,552	41,039	52,654
109,659	67,542	19,431	10,659	6,590
-	-	-	-	-
895,215	526,149	867,838	1,510,618	598,955
229,314	133,490	8,919	114,933	87,850
23,050,377	**23,506,765**	**17,247,211**	**15,632,812**	**13,872,202**
2,647,322	3,212,685	2,601,884	2,382,977	2,426,059
9,069,699	7,922,498	5,926,817	5,488,113	5,079,535
2,270,421	2,738,282	2,660,031	2,389,801	2,569,072
166,124	-	-	-	-
678,516	-	-	-	-
2,846,944	2,446,387	3,375,478	1,953,548	1,982,458
2,755,005	5,480,443	3,411,917	2,142,039	1,399,541
-	37,000	-	-	-
-	-	-	-	-
78,146	-	-	-	-
20,512,177	**21,837,295**	**17,976,127**	**14,356,478**	**13,456,665**
2,538,200	1,669,470	(728,916)	1,276,334	415,537
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
416,945	924,641	1,270,977	343,787	517,123
(416,945)	(924,641)	(1,270,977)	(343,787)	(517,123)
-	1,525,470	-	-	-
-	-	-	-	-
-	-	-	-	-
-	**1,525,470**	**-**	**-**	**-**
2,538,200	3,194,940	(728,916)	1,276,334	415,537
7,256,164	4,061,224	4,790,140	3,513,806	2,591,411
-	-	-	-	506,858
7,256,164	4,061,224	4,790,140	3,513,806	3,098,269
$ 9,794,364	$ 7,256,164	$ 4,061,224	$ 4,790,140	$ 3,513,806
0.00%	0.00%	0.00%	0.00%	0.00%

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Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Fiscal year	Residential Property	Commercial Property	Other Property	Less Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Rate
2025	$ 4,178,208,451	$ 307,217,531	$ 520,461,989	$ 151,030,424	$ 4,950,683,395	0.06414%
2024	3,885,132,368	274,843,634	487,328,866	(159,960,098)	4,576,313,356	0.06414
2023	3,613,639,008	269,448,817	355,422,558	(152,084,250)	4,187,621,652	0.06414
2022	3,353,379,918	238,817,009	372,949,652	(143,634,639)	3,914,676,493	0.06414
2021	3,194,123,965	206,450,586	365,302,589	(141,156,996)	3,712,810,278	0.06414
2020	2,998,915,691	367,930,286	266,202,102	(135,401,055)	3,555,294,341	0.06414
2019	2,869,319,248	366,065,458	207,467,159	(133,658,124)	3,368,179,579	0.06414
2018	2,672,591,727	348,827,091	205,071,044	(128,090,594)	3,152,766,645	0.06413
2017	2,457,768,510	206,868,526	333,066,581	(6,827,758)	2,990,875,859	0.06642
2016	2,315,546,269	195,912,842	315,827,261	(6,723,956)	2,820,562,416	0.06665

In 1978, California voters passed Proposition 13 which set the property tax rate at 1.00% based upon the assessed value of the property being taxed. Each year, the assessed value of property may be increased by an "inflation factor" (limited to a maximum increase of 2%). With few exceptions, property is only re-assessed at the purchase price of the property sold. The assessed valuation data shown above represents the only data currently available with respect to the actual market value of taxable property and is subject to the limitations described above.

The City of Wildomar was incorporated in July 2008, therefore data availability is limited. Changes in assessed value distribution is due to a change in source. Other property includes state unitary in the amount of $129,600.

Source: MuniServices

Direct and Overlapping Property Tax Rates
(Rate per $100 of Taxable Value)
Last Ten Fiscal Years

	Fiscal Year				
Agency	**2025**	**2024**	**2023**	**2022**	**2021**
City's Share of 1% Levy Per Prop 13	**0.05800**	**0.05800**	**0.05800**	**0.05800**	**0.05800**
Basic Levy*	1.00000	1.00000	1.00000	1.00000	1.00000
City of Wildomar	0.06414	0.06414	0.06414	0.06414	0.06414
All others	0.93586	0.93586	0.93586	0.93586	0.93586
Total Direct Rate	**1.00000**	**1.00000**	**1.00000**	**1.00000**	**1.00000**
Override Assessments					
Menifee School Debt Svc	0.050800	0.060630	0.06201	0.06319	0.06111
Metropolitan Water Dist. Original Area	0.007000	0.003500	0.00350	0.00350	0.00350
Mt. San Jacinto Jr College	0.002680	0.013200	0.01320	0.01320	0.01320
Perris Union High School	0.068500	0.081730	0.08859	0.08859	0.08569
Total Overriding Assessments	**0.12898**	**0.15906**	**0.16730**	**0.16848**	**0.16350**
Total Direct & Overlapping Tax Rates	**1.12898**	**1.15906**	**1.16730**	**1.16848**	**1.16350**

* In 1978, California voters passed Proposition 13 which set the property tax rate at 1.00% fixed amount. This 1.00% is shared between all taxing agencies in which the subject property resides within. In addition to the 1.00% fixed amount, property owners are charged taxes as a percentage of assessed property values for the payment of any voter approved bonds.

Overlapping rates are those of local and county governments that apply to property owners within the City. Not all overlapping rates apply to all City property owners.

Source: MuniServices

Fiscal Year				
2020	**2019**	**2018**	**2017**	**2016**
0.05800	**0.05800**	**0.05800**	**0.05800**	**0.05800**
1.00000	1.00000	1.00000	1.00000	1.00000
0.06414	0.06414	0.06414	0.06414	0.06414
0.93586	0.93586	0.93586	0.93586	0.93586
1.00000	**1.00000**	**1.00000**	**1.00000**	**1.00000**
0.06277	0.06303	0.06080	0.03269	0.03010
0.00350	0.00350	0.00350	0.00350	0.00350
0.08244	0.05243	0.05675	0.06092	0.06236
0.01320	0.01320	0.01320	0.01320	0.01394
0.16191	**0.13216**	**0.13425**	**0.11031**	**0.10990**
1.16191	**1.13216**	**1.13425**	**1.11031**	**1.10990**

Principal Property Tax Payers
Current and Nine Years Ago

	2024-25		2015-16	
Taxpayer	Taxable Value ($)	Percent of Total City Taxable Value (%)	Taxable Value ($)	Percent of Total City Taxable Value (%)
Universal Health Services Of Rancho Springs Inc	$ 112,577,512	2.27%	$ 67,914,187	2.43%
Oak Springs Partners	89,528,895	1.81%		
MG Santa Rosa Apartments	84,795,061	1.71%		
Villa Siena Prop	42,986,544	0.87%		
Life Storage	38,982,500	0.79%		
GSC Smith Ranch	36,582,550	0.74%		
LG Oak Creek	32,520,656	0.66%	30,000,000	1.07%
Kaiser Foundation Health Plan Inc	28,524,594	0.58%		
Wildomar Industrial Park	24,896,355	0.50%	11,064,873	0.40%
CK HS Partners 18	23,732,383	0.48%		
Krupalu	19,101,744	0.39%		
MCW RC CA Bear Creek Village Center	17,505,293	0.35%	14,692,418	0.53%
George Clinton Keith Dev	16,484,516	0.33%		
Rainbow Mountain	15,082,035	0.30%		
Beazer Homes Holdings Corp	14,679,836	0.30%	11,666,338	0.42%
Wildomar Senior Community	14,294,850	0.29%		
CFT NV Dev	14,194,401	0.29%		
VSHS	12,375,145	0.25%	9,403,227	0.34%
Wildomar Senior Apartments	12,033,400	0.24%		
CSP 30121 Antelope Road	10,990,068	0.22%		
Wal-Mart Real Estate Business Trust	9,612,958	0.19%	8,158,453	0.29%
OSR2 R&V Inv	9,545,000	0.19%		
Ambient Pacific Occ	9,357,755	0.19%		
ACI Real Estate Spe 143	9,229,626	0.19%		
Wang Margaret Dream Trust Dtd 7/24/12	8,739,360	0.18%		0.00%
Oak Springs Ranch			76,655,238	2.75%
WNRA Wildomar			55,840,000	2.00%
Inland Valley Medical Partners			14,554,484	0.52%
Strata Oak			14,413,630	0.52%
Stonebridge Medical Center			13,301,275	0.48%
CK Self Storage			8,927,234	0.32%
ABS CA O			7,833,110	0.28%
Spring Meadow Ranch			7,172,254	0.26%
Baxter Central Ltd. Partnership			6,903,733	0.25%
Prichard Ronald D Dennis W			6,830,000	0.24%
Yim Sung T Hwa Soon			6,600,000	0.24%
Wildomar Renaissance Plaza			5,777,854	0.21%
RS Wildomar			5,434,533	0.19%
Beaumont Gossett			4,696,845	0.17%
Lennar Homes Of Calif Inc.			4,445,412	0.16%
Herwood Building Supplies			4,335,373	0.16%
Bear Creek Plaza Ltd.			4,033,204	0.14%
Wildomar Springs			3,876,100	0.14%
Total Top 25 Taxpayers	708,353,037	14.31%	404,529,775	14.51%
Total Taxable Value	4,576,313,356	100.00%	2,609,896,984	100.00%

Source: Riverside County Assessor data, MuniServices, LLC

Wildomar was incorporated in July 2008, therefore data availability is limited

Total Taxable Value includes state unitary of $129,600

Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collection in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2025	$ 5,959,483	$ 5,716,668	95.93%	$ 150,045	$ 5,866,713	98.44%
2024	5,317,636	5,032,288	94.63%	189,447	5,221,735	98.20%
2023	5,088,718	4,951,886	97.31%	157,886	5,109,772	100.41%
2022	4,832,419	4,672,630	96.69%	170,904	4,843,534	100.23%
2021	4,688,098	4,583,900	97.78%	149,400	4,733,300	100.96%
2020	4,503,962	4,484,048	99.56%	-	4,484,048	99.56%
2019	4,234,361	4,113,696	97.15%	121,773	4,235,469	100.03%
2018	3,973,916	3,848,479	96.84%	122,634	3,971,113	99.93%
2017	3,825,844	3,732,682	97.56%	75,891	3,808,573	99.55%
2016	3,625,979	3,515,561	96.95%	107,546	3,623,107	99.92%

Source: County of Riverside, City Finance Department

Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Lease Payable	Subscription Liability	Loan Payable	Total Governmental Activities	% of Actual Assessed Value of Property [1]	Per Capita
2025	$ 63,704	$ 367,820	$ 1,112,517	$ 1,544,041	0.00%	$ 37.30
2024	117,161	478,907	1,207,361	1,803,429	0.00%	33.72
2023	881,711	55,903	1,297,467	2,235,081	0.00%	56.52
2022	1,050,066	-	1,383,073	2,433,139	0.00%	66.42
2021	-	-	1,464,403	1,464,403	0.00%	39.56
2020	-	-	1,541,671	1,541,671	0.00%	41.46
2019	-	-	1,525,470	1,525,470	0.00%	42.30
2018	-	-	-	-	0.00%	-
2017	-	-	-	-	0.00%	-
2016	-	-	-	-	0.00%	-

[1] Assessed value used because actual value of taxable property not readily available in the state of California.

Source: City Finance Department

Direct and Overlapping Governmental Activities Debt
As of June 30, 2025

2024-2025 Assessed Valuation	$ 4,980,572,221			
Incremental Valuation	-			
Adjusted Assessed Valuation	$ 4,980,572,221			
Overlapping Tax and Assessment Debt	**Total Debt**	**Percent Applicable to City (1)**		**City's Share of Debt**
Metropolitan Water District	$17,155,000	0.122%	$	20,929
Mount San Jacinto Community College District General Funds Obligations	237,330,000	3.563%		8,456,068
Perris Union High School District	284,456,372	0.202%		574,602
Menifee Union School District	184,411,292	0.327%		603,025
Lake Elsinore Unified School District	91,520,000	26.339%		24,105,453
Lake Elsinore Unified School District Community Facilities District No. 99-1	2,834,000	100%		2,834,000
Lake Elsinore Unified School District Community Facilities District No. 2002-1	2,663,000	44.393%		1,182,186
Lake Elsinore Unified School District Community Facilities District No. 2003-1 A	2,702,113	100%		2,702,113
Lake Elsinore Unified School District Community Facilities District No. 2004-1, 2 ,3 & 4	17,806,000	56.111-100%		16,972,109
Lake Elsinore Unified School District Community Facilities District No. 2005-3, 5 & 7	8,739,000	100%		8,739,000
Lake Elsinore Unified School District Community Facilities District No. 2006-3A & 4	11,690,000	100%		11,690,000
Lake Elsinore Unified School District Community Facilities District No. 2007-2	2,865,000	100%		2,865,000
Lake Elsinore Unified School District Community Facilities District No. 2013-1 & 2	13,070,000	100%		13,070,000
Lake Elsinore Unified School District Community Facilities District No. 2017-2	6,895,000	100%		6,895,000
Perris Union High School District Community Facilities District No. 92-1	29,055,000	0.250%		72,638
City of Wildomar Community Facilities District No. 2022-2	7,490,000	100.000%		7,490,000
City of Wildomar Community Facilities District No. 2022-3	5,530,000	100.000%		5,530,000
Elsinore Valley Municipal Water District Community Facilities Districts	4,729,000	100%		4,729,000
Total Overlapping Tax and Assessment Debt			$	118,531,122
Overlapping General Fund Debt				
Riverside County General Funds Obligation	$ 1,134,209,783	1.174%	$	13,315,623
Riverside County Pension Obligations	603,055,000	1.174%		7,079,866
Western Municipal Water District Certificates of Participation	1,377,594	1.211%		16,683
Perris Union High School District General Fund Obligation	39,720,566	0.202%		80,236
Menifee Union School District Certificates of Participation	48,185,565	0.327%		157,567
Total Overlapping General Fund Debt			**$**	**20,649,974**
Direct Debt				
City Of Wildomar	**$1,544,041**	**100%**		**$1,544,041**
OVERLAPPING TAX INCREMENT DEBT (Successor Agency):	$ 169,820,000	1.841-17.977%	$	9,475,096
Total Direct Debt				**$1,544,041**
Total Overlapping Debt			$	148,656,194
Combined Total Debt				$150,200,235 (2)

(1) Percentage of overlapping debt applicable to the city is estimated using taxable assessed property value. Applicable percentages were estimated by determining the portion of the overlapping districts assessed value that is within the boundaries of the city divided by the district's total taxable assessed value.

(2) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations. Qualified Zone Academy Bonds are included based on principal due at maturity.

Ratios to 2024-25 Assessed Valuation:

Overlapping Tax and Assessment Debt	2.38%
Direct Debt ($0)	**0.03%**
Combined Total Debt	3.02%

Ratios to Redevelopment Successor Agency Incremental Valuation ($350,782,228):

Total Overlapping Tax Increment Debt	2.70%

AB:($500)

Source: California Municipal Statistics

Legal Debt Margin Information
(dollars in thousands)
Last Ten Fiscal Years

	Fiscal Year				
	2025	2024	2023	2022	2021
Assessed Valuation	$ 4,950,683,395	$ 4,576,313,356	$ 4,187,621,652	$ 3,914,676,493	$ 3,712,810,278
Debt Limit Percentage	15%	15%	15%	15%	15%
Debt Limit	$ 742,602,509	$ 686,447,003	$ 628,143,248	$ 587,201,474	$ 556,921,542
Total Net Debt Applicable to Limit General Obligation Bonds:	-	-	-	-	-
Legal Debt Margin	$ 742,602,509	$ 686,447,003	$ 628,143,248	$ 587,201,474	$ 556,921,542
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	0.00%	0.00%	0.00%	0.00%	0.00%

Section 43605 of The Government Code of the State of California limits the amount of indebtedness for public improvements to 15% of the assessed valuation of all real and personal property of the City.

The City of Wildomar has no general obligation bond indebtedness.

Source: City Finance Department, MuniServices

Fiscal Year				
2020	2019	2018	2017	2016
$ 3,555,294,341	$ 3,368,179,579	$ 3,152,766,645	$ 2,990,875,859	$ 2,820,562,416
15%	15%	15%	15%	15%
$ 533,294,151	$ 505,226,937	$ 472,914,997	$ 448,631,379	$ 423,084,362
-	-	-	-	-
$ 533,294,151	$ 505,226,937	$ 472,914,997	$ 448,631,379	$ 423,084,362
0.00%	0.00%	0.00%	0.00%	0.00%

Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Population (1)	Personal Income (In Thousands) (2)	Per Capita Personal Income (2)	City Unemployment Rate (%) (3)	Median Age (4)	%High School Diploma	% Bachelors Degree
2024-25	37,077	$ 1,637,743	$ 44,171	5.0%	35	85%	18%
2023-24	36,327	1,488,254	40,968	4.5%	36	85%	18%
2022-23	36,336	1,330,572	36,619	4.2%	36	85%	17%
2021-22	36,632	1,150,045	31,395	3.1%	35	84%	16%
2020-21	37,013	1,011,653	27,332	6.9%	34	85%	17%
2019-20	37,183	941,562	25,322	14.1%	35	85%	17%
2018-19	36,066	878,083	24,347	3.3%	35	85%	17%
2017-18	36,287	837,603	23,083	3.9%	35	83%	17%
2016-17	35,782	776,541	21,702	6.1%	34	84%	16%
2015-16	35,168	812,908	23,115	6.8%	34	88%	14%

Source: MuniServices, LLC, / Avenu Insights & Analytics
Wildomar was incorporated in July 2008, therefore data availability is limited
The California Department of Finance demographics estimates now incorporate 2010 Census counts as the benchmark.
1.) Population Projections are provided by the California Department of Finance Projections.
2.) Income Data is provided by the U.S. Census Bureau, 2010 American Community Survey.
3.) Unemployment Data is provided by the EDD's Bureau of Labor Statistics Department.
4.) Median Age reflects the U.S. Census data estimation table.

Principal Employers
Current and Nine Years Ago

	2024-25		2015-16
Business Name	**Number of Employees**	**Percent of Total Employment (%)**	**Number of Employees**
Lake Elsinore Unified School District*	2,385	13.95%	2,429
Southwest Healthcare Inland Valley Medical Center	989	5.78%	780
Southern California Edison	299	1.75%	-
Kaiser Permanente Wildomar Medical Offices	167	0.98%	-
Cornerstone Community Church & School	153	0.89%	-
Stater Bros Markets	115	0.67%	99
Albertson's	106	0.62%	85
Wildomar Senior Assisted Living, LLC	84	0.49%	90
Animal Friends of the Valleys	83	0.49%	-
Sycamore Academy of Science and Cultural Arts	64	0.37%	-
FCP Inc.			67
Coldwell Banker			75
Jack in the Box - (2 locations)	No longer in the top 10		70
McDonald's			40
P K Mechanical Systems			20
Total Top 10 Employers	4,445	25.99%	3,735
Total City Labor Force (1)	17,100		16700

Source: MuniServices, LLC / Avenu Insights & Analytics
Source: 2012-13, previously published ACFR, limited data available
Results based on direct correspondence with city's local businesses.
* Count is districtwide
** Count includes another location, not within the City Limits.
*** Includes the Cornerstone Christian School
(1) Total City Labor Force provided by EDD Labor Force Data.

Full-Time Equivalent City Governmental Employees by Function/Program
As of June 30, 2025

Function	2025	2024	2023	2022	2021
City Manager					
Full- Time Equiv	1.0	1.0	1.0	1.0	1.0
City Clerk					
Full- Time Equiv	2.0	2.0	1.0	2.0	1.0
City Manager Administration					
Full- Time Equiv	-	-	-	-	3.0
Economic Development					
Full- Time Equiv	1.0	1.0	2.0	2.0	-
Asst. City Manager					
Full- Time Equiv	-	-	-	-	1.0
Planning Director					
Full- Time Equiv		1.0	1.0	1.0	1.0
Building/Safety					
Full- Time Equiv	5.0	4.0	3.0	3.0	2.0
Cemetery					
Full- Time Equiv	-	-	5.0	5.0	3.0
Development Engineering					
Full- Time Equiv	2.0	1.0	2.0	2.0	-
Community Development Director					
Full- Time Equiv	1.0	1.0	-	-	-
Community Services Director					
Full- Time Equiv	1.0	1.0	-	-	-
Community Services					
Full- Time Equiv	6.0	7.0	-	-	-
Administrative Services Director					
Full- Time Equiv	1.0	1.0	1.0	1.0	-
Administrative Services					
Full- Time Equiv	2.0	4.0	1.0	1.0	-
Finance					
Full- Time Equiv	7.0	4.0	5.0	5.0	4.0
Code Enforcement					
Full- Time Equiv	4.0	4.0	4.0	4.0	-
Public Works					
Full- Time Equiv	6.0	4.0	-	-	-
Public Works Director					
Full- Time Equiv	1.0	1.0	-	-	-
Planning					

2020	2019	2018	2017	2016
1.0	1.0	1.0	1.0	1.0
1.0	1.0	1.0	1.0	1.0
3.0	3.0	2.0	2.0	2.0
-	-	-	-	-
1.0	1.0	1.0	1.0	1.0
1.0	1.0	1.0	1.0	1.0
-	-	-	-	1.0
3.0	3.0	2.0	3.0	2.0
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
3.0	3.0	3.0	2.0	1.0
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-

Operating Indicators by Function/Program
Last Ten Fiscal Years

Function	2025	2024	2023		2022	2021
Police Services						
Calls for Service	13,990	14,568	12,452	#	18,027	18,218
DUI Arrests	53	133	37		73	87
Traffic Citations	1,835	1,590	1,107		1,245	1,830
Fire Services						
Responses to Calls for Service	4,204	3,712	3,068		3,534	3,307
Average Response Time-Minutes	5.0	5.2	5.4		5.4	5.2
% of Calls - Medical	7880.00%	77.00%	79.50%		78.50%	76.32%
% of Calls - All Other	2120.00%	23.00%	20.50%		21.50%	23.67%
Building & Safety						
Building Permits Issued	1,161	1,357	1,460		1,161	1,192
Community Development/ Planning						
Zoning Inquiries/ Counter Assistance	3,522	3,276	3,452		3,327	3,000
Developer Applications/ Projects	18	26	21		65	25
Building Plan Check Permits	374	457	421		414	1,000
Planning Director Hearings	0	1	0		0	0
Planning Commission Meetings	11	9	9		10	9
Cemetery						
Burial Services	27	35	49		61	45

Source: City Finance Department, City Community Development Department, City Building Department, Riverside County Sheriff's Department, Riverside County Fire/CAL-Fire, Cemetery

(1) Information not available at time of publication.
N/A = Not available.

2020	2019	2018	2017	2016
19,898	16,576	17,628	17,374	15,916
44	34	44	32	38
485	N/A	573	334	246
3,252	3,102	3,266	3,173	3,075
5.1	5.1	5.2	4.7	4.7
74.26%	75.94%	76.00%	75.26%	77.66%
25.74%	24.06%	24.00%	24.74%	22.34%
981	1,104	1,158	1,235	1,685
2,925	3,020	4,656	4,400	4,300
30	45	71	43	40
1,052	1,560	1,674	1,650	1,650
2	3	1	3	2
13	9	16	7	10
41	21	35	12	25

Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

Function	2025	2024	2023	2022	2021
Public Works					
Streets (miles)					
Paved - Public	127.51	126.15	126.15	124.9	123.36
Paved - Private	11.67	11.67	11.67	11.4	9.1
Unpaved - Public	5.84	5.84	5.84	5.84	3.87
Unpaved - Private	45.87	46.05	46.05	46.05	47.1
Traffic Signals	27.3	27.3	27.3	24.3	24.3
Community Services					
Parks	6	6	6	5	5
Park Acreage	61.85	61.85	61.85	41.85	41.85
Cemetery	1	1	1	1	1

Source: City Public Works Department, Community Services Department

2020	2019	2018	2017	2016
123.36	123.36	123.36	119	119
9.1	9.1	9.1	9.1	9.1
3.87	3.87	3.87	3.4	3.4
47.1	47.1	47.1	47.1	47.1
24.3	24.3	24.3	23.3	23.3
4	4	4	3	3
14.85	14.85	14.85	14.4	14.4
1	1	1	1	1

Miscellaneous Statistics
As of June 30, 2025

Geographic Location	Wildomar is located along Interstate 15 in Riverside County.
Population	37,077
Area in Square Miles	24
Form of Government	Council-Manager
Date of Incorporation	July 1, 2008
Number of Full Time Employees	41
Public Safety:	
Police Department	Under contract with the Riverside County Sheriff's Department
Fire Department	Under contract with the Riverside County Fire Department (Cal-Fire)
Library	1 Branch, Riverside County Library System
Recreation:	6 Parks owned by the City
Schools:	
Elementary	4
Middle Schools	1
High Schools	1

Source: City Finance Department and California Department of Finance

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Independent Auditor's Report

To the Honorable City Council
City of Wildomar, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Wildomar (the entity), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the entity's basic financial statements, and have issued our report thereon dated March 17 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the entity's internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the entity's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we have reported to management of the entity in a separate letter dated March 17, 2026.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Rogers, Anderson, Malody & Scott, LLP.

San Bernardino, California
March 17, 2026

March 17, 2026

To the Honorable City Council
City of Wildomar, California

We have audited the financial statements of the City of Wildomar (the entity) as of and for the year ended June 30, 2025, and have issued our report thereon dated March 17, 2026. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated April 8, 2025, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of the system of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the system of internal control of the entity solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

We have evaluated whether certain nonattest services performed by our firm during the audit have created a significant threat to our independence in relation to the entity. We have identified a threat to our independence (preparation of the entity's financial statements, creating a self-review threat) that if not reduced to an acceptable level, would impair our independence. In order to reduce the threat to an acceptable level, we have applied the following safeguard:

> Prior to the issuance of the entity's financial statements, another partner or manager, independent of the engagement, will review the financial statements.

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Significant Risks Identified

We have identified the possibility of the following significant risks:

> *Management's override of internal controls over financial reporting* – Management override of internal controls is the intervention by management in handling financial information and making decisions contrary to internal control policy.
>
> *Revenue recognition* – Revenue recognition is a generally accepted accounting principle that refers to the conditions under which an entity can recognize a transaction as revenue. Auditing standards indicate that recognizing revenue is a presumed fraud risk and usually classified as a significant risk in most audits.

These significant risks are presumptive in most audits and merit attention by the auditors due to the direct impact over financial reporting and internal control processes. Although identified as significant risks, we noted no matters of management override of controls or deviations from generally accepted accounting principles which caused us to modify our audit procedures or any related matters which are required to be communicated to those charged with governance due to these identified risks.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the entity is included in Note 1 to the financial statements. The City adopted GASB Statement No. 101, *Compensated Absence*, and GASB Statement No. 102, *Certain Risk Disclosures* during 2025. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates and Related Disclosures

Accounting estimates and related disclosures are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the entity's financial statements are:

> Management's estimate of the net pension liability and related deferred inflows and outflows of resources are based on actuarial reports by independent actuaries. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.
>
> Management's estimate of the liability for other post-employment benefits (OPEB) and related deferred inflows and outflows of resources are based on actuarial reports provided by independent actuaries. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users.

The most sensitive disclosures affecting the entity's financial statements relate to:

> The disclosure of net pension liability and related deferred inflows and outflows of resources in the basic financial statements is based on actuarial assumptions. Actual future liabilities and actuarial deferred inflows and outflows may vary from disclosed estimates.
>
> The disclosures of the other post-employment benefits (OPEB) liability and related deferred inflows and outflows of resources in the basic financial statements is based on actuarial assumptions. Actual future liabilities and actuarial deferred inflows and outflows may vary from disclosed estimates.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. The attached schedule summarizes uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole or applicable opinion unit.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the entity's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated March 17, 2026.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the entity, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the entity's auditors.

Other Information Included in Annual Reports

Pursuant to professional standards, our responsibility as auditors for other information, whether financial or nonfinancial, included in the entity's annual reports, does not extend beyond the information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. However, in accordance with such standards, we have:

> Read the transmittal letter and statistical section and considered whether a material inconsistency existed between the other the information and the basic financial statements, or the other information otherwise appears to be materially misstated. Our opinion(s) on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

This report is intended solely for the information and use of the City Council and management of the entity and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Rogers, Anderson, Malody & Scott, LLP.

Carlos Marquez, Mayor, Dist. 1
Dustin Nigg, Mayor Pro Tem, Dist. 2
Ashlee DePhillippo, Council Member, Dist. 5
Bridgette Moore, Council Member, Dist. 4
Joseph Morabito, Council Member, Dist. 3

City of Wildomar
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Wildomar, CA 92595
951.677.7751 Phone
www.wildomar.gov

March 17, 2026

Rogers, Anderson, Malody & Scott, LLP

This representation letter is provided in connection with your audit of the basic financial statements of the City of Wildomar (the entity) as of June 30, 2025 and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of the entity in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information such that, in the light of surrounding circumstances, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of March 17, 2026:

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated April 8, 2025, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- We acknowledge our responsibility for the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- We have a process to track the status of audit findings and recommendations.
- We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- The methods, data and significant assumptions used by us in making accounting estimates and their related disclosures, are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of the applicable financial reporting framework.
- All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.

- The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
- All component units, as well as joint ventures with an equity interest, if any, are included and other joint ventures and related organizations are properly disclosed.
- All funds and activities are properly classified.
- All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments,* GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus as amended*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
- All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
- Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
- All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
- All interfund and intra-entity transactions and balances have been properly classified and reported.
- Special items and extraordinary items have been properly classified and reported.
- Deposit and investment risks have been properly and fully disclosed.
- Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
- All required supplementary information is measured and presented within the prescribed guidelines.
- We have evaluated all of our lease and subscription agreements and have given you our assessment as to whether each agreement is subject to GASB Statement No. 87, *Leases* and GASB Statement No. 96, *Subscription Based Information Technology Arrangements.*
- With regard to investments and other instruments reported at fair value:
  - The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
  - The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
  - The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.
  - There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
- With respect to preparation of the financial statements, we have performed the following:
  - Made all management decisions and performed all management functions;
  - Assigned a competent individual to oversee the services;
  - Evaluated the adequacy of the services performed;
  - Evaluated and accepted responsibility for the result of the service performed; and
  - Established and maintained internal controls, a process to monitor the system of internal controls.
- There have been no changes or updates to legal information disclosed to you by our attorney(s) since the date of such legal response and now.

Information Provided

- We have provided you with:
  - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
  - Additional information that you have requested from us for the purpose of the audit; and
  - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
    - A written acknowledgement of all the documents that we expect to issue that will be included in the annual report and the planned timing and method of issuance of that annual report;
    - A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.
- The financial statements and any other information included in the annual report are consistent with one another, and the other information does not contain any material misstatements.
- All information provided in electronic form are true representations of the original documents.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have provided to you our analysis of the entity's ability to continue as a going concern, including significant conditions and events present, and we believe that our use of the going concern basis of accounting is appropriate.
- We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - Management;
  - Employees who have significant roles in internal control; or
  - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
- We are not aware of any pending or threatened litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
- There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- The entity has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We have disclosed to you all guarantees, whether written or oral, under which the entity is contingently liable.
- We have disclosed to you all nonexchange financial guarantees, under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, for those guarantees where it is more likely than not that the entity will make a payment on any guarantee.
- For nonexchange financial guarantees where we have declared liabilities, the amount of the liability recognized is the discounted present value of the best estimate of the future outflows expected to be incurred as a result of the guarantee. Where there was no best estimate but a range of estimated future outflows has been established, we have recognized the minimum amount within the range.

- We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- There are no:
  - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
  - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
  - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62
  - Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
- The entity has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

Use of a Specialist

- We agree with the findings of specialists in evaluating the entity's net pension and net other post-employment benefit liabilities and related deferred amounts and have adequately considered the qualifications of the specialist in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.
- We believe that the actuarial assumptions and methods used to measure pension and other postemployment benefit liabilities and costs for financial accounting purposes are appropriate in the circumstances

Cybersecurity

- There have been no cybersecurity breaches or other cyber events whose effects should be considered for disclosure in the financial statements, as a basis for recording a loss contingency, or otherwise considered when preparing the financial statements.

Compliance Examination of the Coronavirus State and Local Fiscal Recovery Funds Program (CSLFRF)

With respect to the Compliance Examination of the Coronavirus State and Local Fiscal Recovery Funds Program (CSLFRF). We have no knowledge of any noncompliance with the compliance requirements "activities allowed or unallowed" and "allowable costs/cost principles" as described in Part IV "Requirements for an Alternative Compliance Examination Engagement for Recipients That Would Otherwise be Required to Undergo a Single Audit or Program-Specific Audit as a Result of Receiving Coronavirus State and Local Recovery Funds" is fairly stated, in all material respects.

Supplementary Information in Relation to the Financial Statements as a Whole

With respect to supplementary information accompanying the financial statements:

- We acknowledge our responsibility for the presentation of the supplementary information in accordance with accounting principles generally accepted in the United States of America.
- We believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America.
- The methods of measurement or presentation have not changed from those used in the prior period.
- We believe any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.
- When the supplementary information is not presented with the audited financial statements, management will make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon.
- We acknowledge our responsibility to include the auditor's report on the supplementary information in any document containing the supplementary information and that indicates the auditor reported on such supplementary information.
- We acknowledge our responsibility to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon.

Required Supplementary Information

With respect to the required supplementary information accompanying the financial statements:

- We acknowledge our responsibility for the presentation of the required supplementary information in accordance with U.S. GAAP.
- We believe the required supplementary information, including its form and content, is measured and fairly presented in accordance with U.S. GAAP.
- The methods of measurement or presentation have not changed from those used in the prior period.
- We believe the significant assumptions or interpretations underlying the measurement or presentation of the required supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.

Adam Jantz

Adam Jantz, Finance Manager

March 17, 2026

To the Management of City of Wildomar
Wildomar, California

In planning and performing our audit of the financial statements of the City of Wildomar (the entity) as of and for the year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the entity's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses. However, as discussed below, we identified certain matters involving the internal control and other operational matters that are presented for your consideration. This letter does not affect our report dated March 17, 2026 on the financial statements of the entity. We will review the status of these comments during our next audit engagement. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control or result in other operating efficiencies. Our comments are summarized as follows:

Observation 1:

During our audit of the City, we noted that bank reconciliations for various accounts were not being prepared, or reviewed, in a timely manner.

Recommendation 1:

Even though the bank reconciliations were prepared, some were done beyond 60 days of month-end. Errors in the bank reconciliations can go undetected for a period of time without the appropriate review and approval procedures. We recommend that the City ensure that all bank reconciliations are reviewed in a timely manner and documentation of when the preparation and review are completed.

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Management Response 1:

In September 2024, the City implemented a new financial system. There were delays with the data migration into the new system, which led to the imported balances not being reconciled until February 2025. The City also added a new accountant in June 2025 to the Finance department to help with reconciliations. The City was able to become current with reconciliations by June 2025 and remains current as of February 2026.

Observation 2:

During our audit, we noted two contracts that were executed without obtaining the required quotes as outlined in the City's purchasing policy. Additionally, the documentation supporting a sole-source exemption was completed only after the agreements had already been fully executed.

Recommendation 2:

We recommend that the City prepare and approve sole-source justification documentation before entering into and executing agreements. This will help ensure full compliance with the City's purchasing policy and strengthen internal controls over procurement.

Management Response 2:

In November 2024, the City adopted a new purchasing ordinance and policies surrounding procurement. The City is refining its processes to ensure that it will remain compliant with the purchasing policy. Staff are now checking at multiple stages that procurement protocols are being followed to ensure that proper documentation is obtained going forward.

We believe that the implementation of these recommendations will provide the entity with a stronger system of internal control while also making its operations more efficient. We will be happy to discuss the details of these recommendations with you at your convenience.

This communication is intended solely for the information and use of management, and others within the entity, and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Rogers, Anderson, Malody & Scott, LLP.

Independent Accountant's Report

To the Honorable City Council
City of Wildomar, California

We have performed the procedures enumerated below to the accompanying Appropriations Limit Worksheet of the City of Wildomar, California (the City) for the year ended June 30, 2025. The management of the City is responsible for the accompanying Appropriations Limit Worksheet.

The City has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of meeting the requirements of Section 1.5 of Article XIII-B of the California Constitution. These procedures, which were suggested by the League of California Cities and presented in the publication entitled *Agreed-upon Procedures Applied to the Appropriations Limitation Prescribed by Article XIII-B of the California Constitution,* were performed solely to assist you in meeting the requirements. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows:

1. We obtained the completed worksheets and compared the limit and annual adjustment factors included in those worksheets to the limit and annual adjustment factors that were adopted by resolution of the City Council. We also compared the population and inflation options included in the aforementioned documents to those that were selected by a recorded vote of the City Council.

   Finding: No exceptions were noted as a result of our procedures.

2. For the accompanying Appropriations Limit Worksheet, we added last year's limit to total adjustments and agreed the resulting amount to this year's limit.

   Finding: No exceptions were noted as a result of our procedures.

3. We agreed the current year information presented in the accompanying Appropriations Limit Worksheet to the other documents referenced in number one above.

   Finding: No exceptions were noted as a result of our procedures.

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4. We agreed the prior year appropriations limit presented in the accompanying Appropriations Limit Worksheet to the prior year appropriations limit adopted by the City Council during the prior year.

   Finding: No exceptions were noted as a result of our procedures.

We were engaged by the City to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on accompanying Appropriations Limit Worksheet for the year ended June 30, 2025. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the City Council and management of the City of Wildomar, California, and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Rogers, Anderson, Malody & Scott, LLP.

San Bernardino, California
March 17, 2026

City of Wildomar
APPROPRIATIONS LIMIT WORKSHEET

		2024 – 2025
Per Capita Personal Income Change		3.62%
Population Change City Population Growth		0.65%
CPI Change Converted to a Ratio		1.0362
Population Change Converted to a Ratio		1.0065
Calculation of Growth Factor		1.0429
2023 – 2024 Limit	$19,489,101	
2024 – 2025 Appropriations Limit ($19,489,101 x 1.0429)	$20,325,871 *	

** allow for rounding*

WILDOMAR CEMETERY DISTRICT
A COMPONENT UNIT
OF THE CITY OF WILDOMAR

FINANCIAL STATEMENTS

For the year ended June 30, 2025

Prepared By:

The City of Wildomar
Finance Department

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Independent Auditor's Report

To the Board of Directors
Wildomar Cemetery District
City of Wildomar, California

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and each major fund of the Wildomar Cemetery District (the District), a component unit of the City of Wildomar, California, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District, as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards)*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As described in Note 1 to the financial statements during the year ended June 30, 2025, the District adopted new accounting guidance under Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences* and No. 102, *Certain Risk Disclosures.* Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information, such as the management's discussion and analysis, and schedules as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The supplementary information, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required *by Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 11, 2026 on our consideration of District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering District's internal control over financial reporting and compliance.

Rogers, Anderson, Malody & Scott, LLP.

San Bernardino, CA
March 11, 2026

As management of the Wildomar Cemetery District (the District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2025. We encourage the reader to consider the information presented here in conjunction with the District's financial statements which follow this discussion.

THE FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the District exceeded its liabilities and deferred inflows of resources as of June 30, 2025, by $2.2 million (net position).

- The District's total net position decreased by $147,183. The primary reasons for the decrease are as follows:

    - Assets – Capital assets are lower by $13,099 due to a depreciation and amortization.
    - Current and Other Assets – Current assets decreased by a net of $87,392 due to increased expenditures resulting from frontage improvements.
    - Liabilities – Liabilities are higher by $36,646 due to the increase in compensated absences liability resulting form the City's conversion to Caltime (Combined Annual Leave) which combines vacation and sick leave and is all eligible for cashout upon separation.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. These basic financial statements are comprised of three components:

1) Government-wide financial statements,
2) Fund financial statements, and
3) Notes to the financial statements.

This report also contains required supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements

As previously discussed, government-wide financial statements detail all capital assets, including infrastructure, depreciation, and long-term debt. Specifically, these statements are designed to provide an expansive overview of the District's finances. Given its scope and to adequately present this data in a comprehensible format, the government-wide financial statements are divided into two subcategories, the Statement of Net Position and the Statement of Activities. These statements reasonably provide long and short-term information regarding the District's financial condition.

The District's statements provide a manageable yet comprehensive view of the District's economic position, appropriately accounting for all revenue and expenses during the specified fiscal year. To accomplish this, government-wide financial statements are reported utilizing the flow of economic resources (cost of services) measurement focus and the accrual method of accounting. Using the flow of economic resources measurement focus allows the District to provide financial transparency insofar as all assets, deferred outflows of resources, liabilities, and deferred inflows of resources are listed on the Statement of Net Position. The added use of the accrual basis of accounting allows the District a 'real-time' advantage as revenues are recognized when earned and expenses are recognized when incurred.

The *Statement of Net Position* outlines the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference reported as net position. While fluctuations are expected, over time, increases or decreases in the District's net position could be used to gauge the District's financial standing to ascertain whether it is improving or deteriorating.

The *Statement of Activities* demonstrates how the District's net position evolves during the current fiscal year. Specifically, this statement provides comparative analysis between direct expenses and program revenues for each functional activity of the District. In this format, net position changes are recorded in real time when triggered by underlying events without respect to the timing of the related cash flows. Because of this, it is expected that revenue and expenses for some items (such as uncollected taxes and earned but unused vacation leave) will result in recorded cash flows in future fiscal periods.

Combined, the Statements reveal functions of the District that can be divided into two categories:

1) Governmental activities, and
2) Business-type activities.

Governmental activities are chiefly supported by:

1) Taxes derived from such sources as property tax, and:
2) Charges for services and investment earnings.

Governmental activities of the District are for general government. In addition, the District does not have any business-type activities.

Fund Financial Statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Specifically, these Fund Financial Statements cover segregated groupings of related accounts whose funds have been designated for specific activities or purpose. They provide a detailed accounting of revenue and expenditures, assets, deferred outflows of resources, liabilities, deferred inflows of resources, and remaining fund balances for each fund. This helps to ensure and demonstrate finance related legal compliance.

Fund financial statements differ from activity reports due to the way capital outlay, depreciation, long-term debt, compensated absences, deferred revenues, and intergovernmental receivables are reported. The impact of these differences is laid out in the notes accompanying the financial statements.

Governmental funds

Governmental funds are reported in essentially the same way as governmental activities in the government-wide financial statements with an exception---governmental fund financial statements focus on near-term inflows and outflows of spendable resources and balances of spendable resources. This means governmental fund financial statements identify current sources and uses of money within the immediate fiscal year. Benefits derived include a detailed short-term view of the District's general government operations and the basic services it provides, which assist in determining whether there are sufficient financial resources available to meet the District's current needs.

Since the scope of the governmental funds is different than that of the government- wide financial statements, it is beneficial to comparatively examine information presented for the governmental funds with information presented for governmental activities in the government-wide financial statements.

The reader gains a clearer picture of the long-term impacts current financial decisions might yield. When examined together, the governmental funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances provide the reader with a different snapshot that identifies variances between the two different methodologies of accounting for governmental activities and governmental funds.

The District maintains three individual governmental funds. Information is summarized in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Capital Projects Fund, and Endowment Fund. Data from the three governmental funds are combined into a single, aggregated presentation.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

Notes to the Basic Financial Statements

The Notes to the Basic Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The Notes to the Basic Financial Statements can be found in the Table of Contents under the heading Notes to Financial Statements.

Required Supplementary Information and Supplementary Information

In addition to the basic financial statements and included within the notes, this report also presents Required Supplementary Information.

Required supplementary information includes budgetary comparison schedules for the general fund a governmental fund to demonstrate compliance with the annual budget as adopted and amended, miscellaneous plan information and schedule of contributions. Required Supplementary Information can be found following the Notes to the Basic Financial Statements.

The budgetary comparison schedules for the Capital Projects Fund and Endowment Fund are not considered special revenue funds and therefore reported as supplementary information.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets and deferred outflows of resources of the District exceeded its liabilities and deferred inflows of resources as of June 30, 2025, by $2.2 million (net position).

During the fiscal year ended June 30, 2025, net position was $2.2 million of which nearly $1.0 million is invested in capital assets such as land, equipment and buildings (net of capital related debt). Of the remaining total, $0.5 million is restricted for endowment care and $0.7 million is unrestricted.

Table 1 – Statement of Net Position – Governmental Activities

Wildomar Cemetery District
Statement of Net Position - Summary
June 30, 2025 and 2024

Governmental Activities

	2025	2024
Assets:		
Current and other assets	$ 1,643,781	$ 1,731,173
Capital assets	982,130	995,229
Total Assets	2,625,911	2,726,402
Deferred outflows of resources:		
Deferred pension-related items	71,944	89,601
Total Deferred Outflows of Resources	71,944	89,601
Liabilities:		
Other Liabilities	233,617	206,356
Long-term liabilities	258,972	249,587
Total Liabilities	492,589	455,943
Deferred inflows of resources:		
Deferred pension-related items	19,356	26,967
Total Deferred Inflows of Resources	19,356	26,967
Net position:		
Net Investment in capital assets	970,306	979,316
Restricted	533,388	483,767
Unrestricted	682,216	870,010
Total Net Position	$ 2,185,910	$ 2,333,093

Table 2 – Statement of Activities – Governmental Activities

Wildomar Cemetery District
Statement of Activities
For the years ended June 30, 2025 and 2024

Governmental Activities

	2025	2024
Revenues:		
Program revenues:		
Charges for services	$ 75,151	$ 105,591
Operating grants and contributions	-	20,391
General revenues:		
Property taxes	824,981	771,584
Investment earnings	90,877	79,070
Miscellaneous	3,084	-
Total Revenues	994,093	976,636
Expenses:		
General government	1,141,276	905,566
Total Expenses	1,141,276	905,566
Increase (decrease) in net position	(147,183)	71,070
Net position, beginning of year	2,333,093	2,262,023
Net position, end of year	$ 2,185,910	$ 2,333,093

During fiscal year 2024-25, the net position decreased by $147,183 when compared to fiscal year 2023-24. This is due to higher expenditures resulting from the CIP067-1 Frontage Improvements. Year over year, revenues increased by $17,457. This is mostly due to higher property tax remittances, which increased by $53,397. Charges for Services decreased by $30,440 as burial activity has decreased. Investment Earnings increased by $11,807 due to continued high rates. Expenses increased year over year by $235,710. Expenses increased due to capital project expenditures pertaining to the cemetery frontage improvements project.

Financial Analysis of Governmental Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance–related legal requirements.

Governmental Funds

As stated, governmental fund financial statements identify current sources and uses of money. Benefits derived include a detailed short-term view of the District's general government operations and the basic services it provides, which assists in determining whether there are sufficient financial resources available to meet the District's current needs.

The financial position of the District's governmental funds has decreased when compared to the previous fiscal year. The total ending fund balance for the District's governmental funds was approximately $1.4 million which represented a $114,653 decrease from the prior fiscal year ending fund balance. Most of this decrease was related to capital project expenditures.

The General Fund is the primary funding source for the District. At fiscal year end, the unassigned fund balance of the general fund was about $0.9 million. The General Fund had an excess of expenditures over revenue of $136,017 in FY2024-25.

CAPITAL ASSETS

The District's net investment in capital assets (Table 3) for its governmental activities as of June 30, 2025, is $1.0 million (net of accumulated depreciation). This investment in capital assets includes land, right-to-use assets, buildings and improvements and furniture and equipment. For more information, please refer to the notes to financial statements. The capital assets of the District are those assets which are used in the performance of the District's functions. Depreciation/amortization on capital assets is recognized in the Government-wide financial statements.

Table 3 – Summary of Capital Assets

Wildomar Cemetery District
Summary of Changes in Capital Assets
June 30, 2025 and 2024

	2025	2024	Change
Governmental activities:			
Capital assets, net			
Land	$ 963,390	$ 963,390	$ -
Right-to-use	5,939	11,422	(5,483)
Buildings and improvements	8,874	9,683	(809)
Furniture, fixtures and equipment	3,927	10,734	(6,807)
Total	$ 982,130	$ 995,229	$ (13,099)

LONG-TERM LIABILITIES

At year end, the District had $258,972 in outstanding long-term liabilities for Governmental Activities. These liabilities are related to compensated absences, pension obligations, and leases payable. See Notes 6, 7 and 8 for additional information.

Table 4 – Summary of Long-Term Liabilities

Wildomar Cemetery District
Summary of Changes in Long-term Liabilities
June 30, 2025 and 2024

	2025	2024	Change
Governmental activities:			
Leases	$ 11,824	$ 15,913	$ (4,089)
Net pension liability	207,658	220,669	(13,011)
Compensated absences	39,490	13,005	26,485
Total	$ 258,972	$ 249,587	$ 9,385

ECONOMIC FACTORS AND OUTLOOK FOR FUTURE YEARS

The staff and Board of Trustees serve the residents by keeping the cost of interments down, keeping staffing at minimum levels and performing most work with existing staff.

Key budget assumptions for forecasting General Fund revenues and expenditures include the following:

- Increase in property taxes due to increases in valuation.
- Cemetery Master Plan
- Frontage improvements made in accordance with the Master Plan as part of the Palomar Road Widening project.

The Adopted Operating Budget for Fiscal Year 2025/26 is structurally balanced and attempts to balance accomplishment of the Trustee's goals and objectives while maintaining financial stability.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Wildomar Cemetery District finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Wildomar Cemetery District
Attention: Finance Department
23873 Clinton Keith Road, Suite 110
Wildomar, California 92595

Statement of Net Position
June 30, 2025

	Governmental Activities
ASSETS	
Cash and investments	$ 1,062,629
Restricted cash and investments	533,388
Accounts receivable	5,615
Due from other governments	37,419
Inventories	4,730
Capital assets, not being depreciated	963,390
Capital assets, net of depreciation	18,740
Total Assets	2,625,911
DEFERRED OUTFLOWS OF RESOURCES	
Pension related items	71,944
Total deferred outflows of resources	71,944
LIABILITIES	
Current Liabilities:	
Accounts payable	28,931
Accrued liabilities	19,812
Deposits payable - pre-need	184,874
Noncurrent Liabilities:	
Due within one year	19,535
Due in more than one year:	
Compensated absences	24,805
Leases	6,974
Net pension liability	207,658
Total liabilities	492,589
DEFERRED INFLOWS OF RESOURCES	
Pension related items	19,356
Total deferred inflows of resources	19,356
NET POSITION	
Net investment in capital assets	970,306
Restricted for:	
Endowment care	533,388
Unrestricted	682,216
Total net position	$ 2,185,910

The accompanying notes are an integral part of these financial statements.

Statement of Activities
For the year ended June 30, 2025

		Program revenues			Net (expense) revenue and changes in net position
	Expenses	Charges for services	Operating grants and contributions	Capital grants and contributions	
Governmental Activities:					
General government	$ 1,141,276	$ 75,151	$ -	$ -	$ (1,066,125)
Total Governmental Activities	$ 1,141,276	$ 75,151	$ -	$ -	(1,066,125)
General revenues:					
Property taxes					824,981
Investment earnings					90,877
Fines and forfeitures					3,084
Total general revenues					918,942
Change in net position					(147,183)
Net position, beginning of year					2,333,093
Net position, end of year					$ 2,185,910

The accompanying notes are an integral part of these financial statements.

Balance Sheet
Governmental Funds
June 30, 2025

	General Fund	Capital Projects Fund	Endowment Fund	Total Governmental Funds
ASSETS				
Cash and investments	$ 1,052,537	$ 10,092	$ -	$ 1,062,629
Restricted cash and investments	-	-	533,388	533,388
Interest receivable	5,441	-	174	5,615
Due from other governments	37,419	-	-	37,419
Inventories	4,730	-	-	4,730
Total assets	$ 1,100,127	$ 10,092	$ 533,562	$ 1,643,781
LIABILITIES				
Accounts payable	$ 6,790	$ 22,120	$ 21	$ 28,931
Accrued liabilities	19,812	-	-	19,812
Deposits payable - pre-need	184,874	-	-	184,874
Total liabilities	211,476	22,120	21	233,617
FUND BALANCES				
Nonspendable:				
Inventories	4,730	-	-	4,730
Permanent fund corpus	-	-	502,820	502,820
Restricted for:				
Endowment care	-	-	30,721	30,721
Unassigned	883,921	(12,028)	-	871,893
Total fund balances (deficits)	888,651	(12,028)	533,541	1,410,164
Total liabilities and fund balances	$ 1,100,127	$ 10,092	$ 533,562	$ 1,643,781

The accompanying notes are an integral part of these financial statements.

Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
June 30, 2025

Fund balances of governmental funds	$ 1,410,164
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets net of depreciation have not been included as financial resources in government fund activity.	982,130
Deferred outflows and inflows of resources related to pensions that are required to be recognized over a defined closed period.	
Pension related deferred outflows of resources	71,944
Pension related deferred inflows of resources	(19,356)
Liabilities that are not due and payable in the current period and are not reported in the funds.	
Leases	(11,824)
Net pension liability	(207,658)
Compensated absences	(39,490)
Net position of governmental activities	$ 2,185,910

The accompanying notes are an integral part of these financial statements.

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the year ended June 30, 2025

	General Fund	Capital Projects Fund	Endowment Fund	Total Governmental Funds
REVENUES				
Property taxes	$ 824,981	$ -	$ -	$ 824,981
Charges for services	47,652	-	27,499	75,151
Investment earnings	68,549	175	22,153	90,877
Fines and forfeitures	3,084	-	-	3,084
Total revenues	944,266	175	49,652	994,093
EXPENDITURES				
Current:				
General government	868,116	-	-	868,116
Materials and services	90,671	-	-	90,671
Public works	-	299	-	299
Debt service:				
Principal	4,089	-	-	4,089
Interest	2,428	-	-	2,428
Capital outlay	18,684	124,459	-	143,143
Total expenditures	983,988	124,758	-	1,108,746
Excess (deficiency) of revenues over expenditures	(39,722)	(124,583)	49,652	(114,653)
OTHER FINANCING RESOURCES (USES)				
Transfers in	-	96,295	-	96,295
Transfers out	(96,295)	-	-	(96,295)
Total other financing sources (uses)	(96,295)	96,295	-	-
Net change in fund balances	(136,017)	(28,288)	49,652	(114,653)
FUND BALANCES				
Beginning of year	1,024,668	16,260	483,889	1,524,817
End of year	$ 888,651	$ (12,028)	$ 533,541	$ 1,410,164

The accompanying notes are an integral part of these financial statements.

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the year ended June 30, 2025

Net change in fund balances - total governmental funds	$ (114,653)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlay as an expenditure in the full amount as current financial resources are used. However, in the Statement of Activities the cost of these assets is allocated over the estimated useful life as depreciation expense.	
Depreciation expense	(13,099)
Governmental funds report activity of long-term liabilities as revenues and expenditures, but they are included as increases and reductions on the long-term liabilities in the Statement of Net Position.	
Principal payment	4,089
Net change in compensated absences	(26,485)
Net change in the net pension liability and related deferred inflows and outflows of resources	2,965
Change in net position of governmental activities	$ (147,183)

The accompanying notes are an integral part of these financial statements.

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Wildomar Cemetery District (the "District") conform to accounting principles generally accepted in the United States of America as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for governmental accounting and financial principles. The following is a summary of the significant accounting policies.

A. Description of the Reporting Entity

The Wildomar Cemetery District (the District) is a public cemetery district operating under the provisions of the Health and Safety Code of the State of California. The District was created on March 28, 1955 for the purpose of operating a public cemetery for the residents of Wildomar, California. On July 28, 2011, the District was consolidated into the City of Wildomar as a subsidiary district (Government Code Section 57105). As a result, the structure of the District is a separate legal entity and the City Council of the City of Wildomar would oversee the operations of the District acting as the Board of Trustees.

The accompanying financial statements comply with the provisions of GASB in that the financial statements include all organizations, activities, and functions that comprise the District. Component units are legally separate entities for which the District (the primary entity) is financially accountable. Financial accountability is defined as the ability to appoint a voting majority of the Organization's governing body and either (1) the District's ability to impose its will over the Organization or (2) the potential that the Organization will provide a financial benefit to, impose a financial burden on, the District. Using these criteria, the District has no component units.

The District is a component unit of the City of Wildomar and, accordingly, the financial statements of the District are included in the financial statements of the City. The District is an integral part of the reporting entity of the City of Wildomar. Only the funds of the District are included herein, therefore, these financial statements do not purport to represent the financial position or results of operations of the City. The District is reported as a blended component unit of the City of Wildomar.

B. Implementation of Governmental Accounting Standards Board (GASB) Pronouncements

The District has implemented GASB No. 101, *Compensated Absences* and GASB No. 102, *Certain Risk Disclosures*. There was no effect on the current year financial statements due to these pronouncements.

C. Basis of presentation

The District has conformed to the pronouncements of the GASB, which are the primary authoritative statements of accounting principles generally accepted in the United States of America applicable to state and local governments.

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of presentation (continued)

Government-wide Statements: The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the reporting entity. For the most part, the effect of inter-fund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Currently, the District does not report any business-type activities.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are expenses that are clearly identifiable with a specific program, project, function or segment. Program revenues of the District include charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment. Taxes and other items that are properly not included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Currently, the District does not have any proprietary or fiduciary fund types. Major individual governmental funds are reported as separate columns in the fund financial statements.

Certain eliminations have been made as prescribed by accounting standards in regard to interfund activities, payables and receivables. All internal balances within the District have been eliminated on the statement of net position and the statement of activities.

D. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within the 60 days of the fiscal year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)

Property taxes, franchise taxes, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The District reports the following major governmental funds:

The *General Fund* is used to account for all financial resources of the District except those required to be accounted for in another fund. Included are transactions for services, rents, property taxes and interest. The general fund balance is available to the District for any purpose provided it is expended or transferred according to the rules of the Health and Safety Code and by approval of the Board of Trustees.

The *Capital Projects Fund* is used to account for financial resources used in making major capital improvement projects for the Cemetery. The resources are derived from the City of Wildomar.

The *Endowment Fun*d is used to account for financial resources to be used for future maintenance of the Cemetery. The resources are derived from an endowment care fee assessed on each sale of a burial right and earnings on these resources. Only income earned on these resources may be used for services, supplies or capital asset acquisitions. The principal must be preserved intact.

E. Assets, Deferred Outflows/Inflows of Resources, Liabilities, and Net Position or Equity

Cash and Cash Equivalents

The District has defined cash and cash equivalents to include cash on hand, demand deposits, cash with fiscal agent, and short-term investments with original maturities of three months or less from the date of acquisition.

Investments

Investments are recorded at fair value. The estimated fair value of all investments is the quoted market price. Interest earned on all cash and investments is credited to the fund which holds the investment.

Restricted Assets

Certain resources are classified as restricted on the balance sheet because their use is limited to use in the future when the Cemetery no longer has space available to sell for burial rights.

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Deferred Outflows/Inflows of Resources, Liabilities, and Net Position or Equity (continued)

Inventories

Inventory is valued at cost, which approximates fair value, on a first-in, first-out basis. These costs are recorded as expenditure when consumed rather than when purchased.

Capital Assets

Capital assets, which includes land, building, improvements, equipment, and infrastructure assets are reported in the governmental activities' column in the government-wide statement of net position but are not reported in the fund financial statements. Capital assets are stated at cost (or estimated historical cost) and updated for additions or retirements during the year. Infrastructure and improvements are capitalized; the cost of normal maintenance and repairs that do not add to the value of the asset of materially extend the assets' life are not. Donated capital assets are recorded at acquisition value at the date of donation. Capital assets are depreciated using the straight-line method over the following useful lives:

Assets	Years
Buildings and improvements	10 to 15 years
Furniture, fixtures and equipment	3 to 10 years

Costs of assets sold or retired (and related amounts of accumulated depreciation) are eliminated from the accounts in the year of sale or retirement and the resulting gain or loss is included in the operating statement of the related fund. In governmental funds, the sale of general capital assets is included in the statement of revenues, expenditures and changes in fund balances as proceeds from sale of assets.

Property Taxes

Property taxes attach as an enforceable lien on property as of January 1st each year. Secured property taxes are levied on July 1st and are payable in two installments, on December 10th and April 10th. The County of Riverside Assessor's Office assesses all real and personal property within the County each year. The County of Riverside Treasurer's Office remits current and delinquent property tax collections to the District throughout the year. Property tax in California is levied in accordance with Article 13A of the State Constitution at one (1%) of countywide assessed valuations.

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Deferred Outflows/Inflows of Resources, Liabilities, and Net Position or Equity (continued)

Fund Equity

Fund balance in governmental funds are reported in classifications that comprise a hierarchy based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. The District considers restricted fund balance to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. Similarly, when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance could be used, the District considers committed amounts to be reduced first, followed by assigned amounts and then unassigned amounts. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

Nonspendable Fund Balance – Includes amounts that cannot be spent because they are either not in spendable form, or, for legal or contractual reasons, must be kept intact.

Restricted Fund Balance – Constraints placed on the use of these resources are either externally imposed bycreditors (such as through debt covenants), grantors, contributors or other governments; or are imposed by law (though constitutional provisions or enabling legislation).

Committed Fund Balance – Amounts that can only be used for specific purposes because of a formal action(resolution or ordinance) by the Board of Trustees, who is government's highest level of decision-making authority.

Assigned Fund Balance – Amounts that are constrained by the District's intent to be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body, another body, or by an official to whom the authority has been given.

Unassigned Fund Balance – These are either residual positive net resources of the General Fund in excess of what can properly be classified in one of the other categories, or negative balances in all other funds.

Net position presents the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources, in the statement of net position. Net investment in capital assets is reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are legal limitations imposed on their use by the District, laws or regulations of other governments.

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Deferred Outflows/Inflows of Resources, Liabilities, and Net Position or Equity (continued)

Net position/fund balance flow assumptions – The District's policy is to spend restricted amounts first when an expenditure/expense is incurred for purposes for which both restricted and unrestricted resources are available. Therefore, restricted net position/fund balance is depleted before using unrestricted net position/fund balance. In governmental funds, when an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, the assumed order of spending is first committed, assigned and then unassigned.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows/inflows of resources, and liabilities and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

2) CASH AND INVESTMENTS

Cash and investments are classified in the accompanying financial statements as follows:

Cash and investments	$	1,062,629
Restricted cash and investments		533,388
Total cash and investments	$	1,596,017

As of June 30, 2025, Cash and investments consisted of the following:

Deposits with financial institutions	$	39,943
Investments		1,556,074
Total cash and investments	$	1,596,017

The District invested cash from the Endowment Fund for the purpose of increasing earnings through investment activities. Cash not invested is held by the City of Wildomar in pooled accounts. These are identified by the District and the City by individual funds.

2) CASH AND INVESTMENTS (continued)

Deposits

The California Government Code requires California banks and savings and loan associations to secure a City's deposits by pledging government securities with a value of 110% of the City's deposits. California law also allows financial institutions to secure City's deposits by pledging first trust deed mortgage notes having a value of 150% of a City's total deposits. The City Treasurer may waive the collateral requirement for deposits which are fully insured up to $250,000 by the FDIC.

The collateral for deposits in federal and state-chartered banks is held in safekeeping by an authorized Agent of Depository recognized by the State of California Department of Banking. The collateral for deposits with savings and loan associations is generally held in safekeeping by the Federal Home Loan Bank in San Francisco, California as an Agent of Depository. These securities are physically held in an undivided pool for all California public agency depositors. Under Government Code Section 53655, the placement of securities by a bank or savings and loan association with an "Agent of Depository" has the effect of perfecting the security interest in the name of the local government agency. Accordingly, all collateral held by California Agent of Depository are considered to be held for, and in the name of, the local governmental agency.

Authorized Investments

The following table identifies the investment types that are authorized for the City by the California Government Code and the City's investment policy (which the District follows). The table also identifies certain provisions of the California Government Code (or the City's investment policy, if more restrictive, which the District follows) that address interest rate risk, credit risk, and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustees that are governed by provisions of debt agreements of the City, rather than the general provisions of the California Government Code or the City's investment policy.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment In One Issuer
U.S. Treasuries	5 years	None	None
Federal agency securities	5 years	None	None
Municipal bonds	5 years	None	None
Money market mutual funds	N/A	20%	None
Certificates of deposit	N/A	10%	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Banker's acceptance notes	180 days	40%	30%
Commercial paper	270 days	25%	10%
Negotiable certificates of deposit	5 years	30%	None
Joint Powers Authority Investment Pools	N/A	None	None
Supranational obligations	5 years	30%	None
Medium-term notes	5 years	30%	None
Asset-backed securities	5 years	20%	None
CAMP	N/A	None	None

2) CASH AND INVESTMENTS (continued)

Investment in California Asset Management Program

The California Asset Management Program (CAMP) is a public joint powers authority which provides California Public Agencies with investment management services for surplus funds and comprehensive investment management, accounting and arbitrage rebate calculation services for proceeds of tax-exempt financings. Public Agencies that invest in the Pool (Participants) purchase shares of beneficial interest. Participants may also establish individual, professionally managed investment accounts (Individual Portfolios) by separate agreement with the Investment Advisor. The District has a separate account in the Investment Advisor to manage part of the CAMP portfolio.

Investments in the Pools and Individual Portfolios are made only in investments in which Public Agencies generally are permitted by California statute. The CAMP may reject any investment and may limit the size of a Participant's account. The Pool seeks to maintain, but does not guarantee, a constant net asset value of $1.00 per share. A Participant may withdraw funds from its Pool accounts at any time by check or wire transfers. Requests for wire transfers must be made by 9:00 a.m. that day. Fair value of the Pool is determined by the fair value per share of the Pool's underlying portfolio.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the District manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer-term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuation are presented below:

Investment type	Total	12 months or less	13 to 24 months	25 to 60 months
CAMP Pool	$ 1,556,074	$ 1,556,074	$ -	$ -
Total	$ 1,556,074	$ 1,556,074	$ -	$ -

2) CASH AND INVESTMENTS (continued)

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by the California Government Code and the actual ratings as of the year end for the Pool.

Investment Type	Amount	Minimum legal rating	Rated AAA
CAMP Pool	$ 1,556,074	N/A	$ 1,556,074
Total	$ 1,556,074		$ 1,556,074

Concentration of Credit Risk

The California Government Code places limitations on the amount that can be invested in any one issuer. There were no investments in any one issuer (other than U.S. Treasury Securities, mutual funds and external investment pools) that represent 5% or more of total investments as of June 30, 2025.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code does not contain legal requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits.

The California Government Code requires that a financial institution secure deposits made by state or local government units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

As of June 30, 2025, all deposits with financial institutions in excess of federal depository insurance limit were held in collateralized accounts where the collateral is not held specifically in the name of the District, as described above. As of June 30, 2025, the District did not have any investments held by a broker-dealer (counterparty) that was used by the District to buy the securities.

3) FAIR VALUE MEASUREMENTS

Generally accepted accounting principles provide the framework for measuring fair value. The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value with Level 1 given the highest priority and Level 3 the lowest priority. The three levels of the fair value hierarchy are as follows:

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the organization has the ability to access at the measurement date.

Level 2 inputs are inputs other than quoted prices included within *Level 1* that are observable for the asset or liability, either directly or indirectly. *Level 2* inputs include the following:

- Quoted prices for similar assets or liabilities in active markets.
- Quoted prices for identical or similar assets or liabilities in markets that are not active.
- Inputs other than quoted prices that are observable for the asset or liability (for example, interest rates and yield curves observable at commonly quoted intervals, volatilities, prepayment speeds, loss severities, credit risks, and default rates).
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means (market-corroborated inputs).

Level 3 inputs are unobservable inputs for the asset or liability.

Fair value of assets measured on a recurring basis as of June 30, 2025, are as follows:

	Fair Value	Uncategorized
CAMP Pool	$ 1,556,074	$ 1,556,074
Total	$ 1,556,074	$ 1,556,074

Fair values for investments are determined by using a matrix pricing technique. Matrix pricing is used to value securities based on the security's relationship to benchmark quoted prices.

4) CAPITAL ASSETS

A summary of changes in capital assets is as follows:

	Beginning balance	Additions	Deletions	Ending balance
Capital assets, not being depreciated:				
Land	$ 963,390	$ -	$ -	$ 963,390
Total capital assets, not being depreciated	963,390	-	-	963,390
Capital assets, being depreciated:				
Right-to-use	22,281	-	-	22,281
Buildings and improvements	349,598	-	-	349,598
Furniture, fixtures and equipment	160,153	-	-	160,153
Total capital assets, being depreciated	532,032	-	-	532,032
Less accumulated depreciation/amortization for:				
Right-to-use amortization	(10,859)	(5,483)	-	(16,342)
Buildings and improvements	(339,915)	(809)	-	(340,724)
Furniture, fixtures and equipment	(149,419)	(6,807)	-	(156,226)
Total Accumulated Depreciation	(500,193)	(13,099)	-	(513,292)
Total Capital Assets, Being Depreciated, Net	31,839	(13,099)	-	18,740
Governmental Activities Capital Assets, Net	$ 995,229	$ (13,099)	$ -	$ 982,130

Depreciation/amortization expense of $13,099 was charged to general government expense on the government-wide statements.

5) DEPOSITS PAYABLE - PRE-NEED

Included in deposits payable - pre-need is $184,874 which represents monies collected and held by the District in advance of services.

6) COMPENSATED ABSENCES PAYABLE

Compensated absences activity for the year ended June 30, 2025 was as follows:

Beginning balance	Net change	Ending balance	Due within one year
$ 13,005	$ 26,485	$ 39,490	$ 14,685

7) LEASES PAYABLE

The District leases a vehicle with an initial liability of $22,281 and a term of 48 months. As of June 30, 2025, the amount of the lease liability is $11,824. The lease has an interest rates of 17.22%. The estimated useful life of the assets was 5. The value of the right-to-use asset as of June 30, 2025, is $22,281 with accumulated amortization of $16,342. The right-to-use asset is being amortized over the lease term. The vehicle has a guaranteed residual value of $5,939. The lease activity for the year ended June 30, 2025, is as follows:

Beginning balance	Additions	Deletions	Ending balance	Due within one year
$ 15,913	$ -	$ (4,089)	$ 11,824	$ 4,850

The future lease payments on the lease are as follows:

Year ended June 30,	Principal	Interest	Total
2026	$ 4,850	$ 1,665	$ 6,515
2027	6,974	128	7,102
Totals	$ 11,824	$ 1,793	$ 13,617

8) PENSION PLAN

General Information about the Pension Plans

Plan Description

All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (Plan or PERF C) administered by the California Public Employees' Retirement System (CalPERS.) The Plan consists of a miscellaneous pool and a safety pool (also referred to as "risk pools"), which are comprised of individual employer miscellaneous and safety rate plans, respectively. Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous pools. Accordingly, rate plans within the safety or miscellaneous pools are not separate plans under generally accepted accounting principles. Individual employers may sponsor more than one rate plan in the miscellaneous or safety risk pools. The District participates in one miscellaneous plan. Benefit provisions under the Plan are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS' website, at www.calpers.ca.gov.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 5 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The Plan operates under the provisions of the California Public Employees' Retirement Law (PERL), the California Public Employees' Pension Reform Act of 2013 (PEPRA), and the regulations, procedures and policies adopted by the CalPERS Board of Administration. The Plan's authority to establish and amend the benefit terms are set by the PERL and PEPRA, and may be amended by the California state legislature and in some cases require approval by the CalPERS Board.

8) PENSION PLAN (continued)

General Information about the Pension Plans (Continued)

The rate plan provisions and benefits in effect as of June 30, 2025, are summarized as follows:

	Miscellaneous	
Hire date	Prior to January 1, 2013	On or after January 1, 2013
Benefit formulas	2.7% at 55	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	50-55+	52-67+
Monthly benefits, as a % of eligible compensation	2.0%-2.7%	1.0%-2.5%
Required employee contribution rates[1]	N/A	N/A
Required employer contribution rates	N/A	N/A

[1] The District currently has no employees and all services are performed by City Employees.

Contributions

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Employer contribution rates may change if plan contracts are amended. Payments made by the employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contribution requirements are classified as plan member contributions. Employer contributions to the Plan for the fiscal year ended June 30, 2025, were $30,810.

Net Pension Liability

The District's net pension liability for the Plan is measured as the total pension liability, less the pension plan's fiduciary net position. The net pension liability of the Plan is measured as of June 30, 2024, using an annual actuarial valuation as of June 30, 2023, rolled forward to June 30, 2024, using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is as follows:

8) PENSION PLAN (continued)

Net Pension Liability (continued)

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

The collective total pension liability for the June 30, 2024, measurement period was determined by an actuarial valuation as of June 30, 2023, with update procedures used to roll forward the total pension liability to June 30, 2024. The collective total pension liability was based on the following assumptions:

Actuarial Methods and Assumptions Used to Determine Total Pension Liability (continued)

Valuation date	June 30, 2023
Measurement date	June 30, 2024
Actuarial cost method	Entry age normal
Asset valuation method	Fair value of assets
Actuarial assumptions:	
Discount rate	6.90%
Inflation	2.30%
Projected salary increase	Varies by Entry Age and Service
Mortality	Derived using CalPERS' membership data
Post retirement benefit increase	The lesser of contract COLA or 2.30% until Purchasing Power Protection Allowance floor on purchasing power applies, 2.30% thereafter.

(1) The mortality table used was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvements using 80% of Scale MP-2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report from November 2021 that can be found on the CalPERS website.

Long-term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations. Using historical returns of all of the funds' asset classes, expected compound (geometric) returns were calculated over the next 20 years using a building-block approach. The expected rate of return was then adjusted to account for assumed administrative expenses of 10 Basis points.

8) PENSION PLAN (continued)

Net Pension Liability (continued)

The expected real rates of return by asset class are as follows:

Assets Class	Assumed Asset Allocation	Real Return[1, 2]
Global equity - cap-weighted	30.00%	4.54%
Global equity - non-cap-weighted	12.00%	3.84%
Private equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed securities	5.00%	0.50%
Investment grade corporates	10.00%	1.56%
High yield	5.00%	2.27%
Emerging market debt	5.00%	2.48%
Private debt	5.00%	3.57%
Real assets	15.00%	3.21%
Leverage	(5.00%)	(0.59%)

1 An expected inflation of 2.30% used for this period.

2 Figures are based on the 2021-22 Asset Liability Management study.

Discount Rate

The discount rate used to measure the total pension liability for PERF C was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Subsequent Events

There were no subsequent events that would materially affect the results presented in this disclosure.

8) PENSION PLAN (continued)

Net Pension Liability (continued)

Pension Plan Fiduciary Net Position

Information about the pension plan's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fiduciary net position are presented in CalPERS' audited financial statements, which are publicly available reports that can be obtained at CalPERS' website, at www.calpers.ca.gov. The plan's fiduciary net position and additions to/deductions from the plan's fiduciary net position have been determined on the same basis used by the pension plan, which is the economic resources measurement focus and the accrual basis of accounting. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. Investments are reported at fair value.

The following table shows the District's proportionate share of the Plan's net pension liability over the measurement period.

	District total pension liability (a)	District fiduciary net position (b)	District net pension liability (c) = (a) - (b)
Balance at: 6/30/2023 (VD)	$ 728,455	$ 507,786	$ 220,669
Balance at: 6/30/2024 (MD)	746,414	538,756	207,658
Net changes during 2023-24	$ (17,959)	$ (30,970)	$ 13,011

Valuation date (VD); Measurement date (MD)

The District's proportion of the net pension liability was determined by CalPERS using the output from the Actuarial Valuation System and the fiduciary net position, as provided in the CalPERS Public Agency Cost-Sharing Allocation Methodology Report, which is a publicly available report that can be obtained at CalPERS' website, at www.calpers.ca.gov. The District's proportionate share of the net pension liability for the miscellaneous Plan as of the June 30, 2023 and 2024 measurement dates was as follows:

Proportion - June 30, 2023	0.00441%
Proportion - June 30, 2024	0.00429%
Change - increase (decrease)	-0.00012%

8) PENSION PLAN (continued)

Proportionate Share of Net Pension Liability

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability of the Plan as of the measurement date, calculated using the discount rate of 6.9 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (5.9 percent) or 1 percentage-point higher (7.9 percent) than the current rate:

	Discount rate - 1% (5.90%)	Current Discount Rate (6.90%)	Discount rate - 1% (7.90%)
Net pension liability	$ 308,380	$ 207,658	$ 124,750

Amortization of Deferred Outflows and Deferred Inflows of Resources

Gains and losses related to changes in total pension liability and fiduciary net position are recognized in pension expense systematically over time.

The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense.

The amortization period differs depending on the source of the gain or loss:

Difference between projected and actual earnings	5 year straight-line amortization
All other amounts	Straight-line amortization over the average expected remaining services lives of all members that are provided with benefits (active, inactive and retired) as of the beginning of the measurement period

8) PENSION PLAN (continued)

Pension Expenses and Deferred Outflows and Deferred Inflows of Resources Related to Pensions

As of the start of the measurement period (July 1, 2023), the District's net pension liability was $220,669. For the measurement period ending June 30, 2024 (the measurement date), the District incurred a pension expense of $27,845.

As of June 30, 2025, the City has deferred outflows and deferred inflows of resources related to pensions as follows:

	Deferred outflows of resources	Deferred inflows of resources
Pension contributions subsequent to measurement date	$ 30,810	$ -
Change of assumptions	5,337	-
Differences between expected and actual experience	17,954	701
Differences between projected and actual investment earnings	11,955	-
Differences between employer's contributions and proportionate share of contributions	5,888	109
Changes in employer's proportion	-	18,546
Total	$ 71,944	$ 19,356

The amounts above are net of outflows and inflows recognized in the 2023-24 measurement period expense. Contributions subsequent to the measurement date of $30,810 reported with deferred outflows of resources will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in future pension expense as follows:

Fiscal year ended June 30,	Deferred outflows/inflows of resources
2026	$ 2,728
2027	24,122
2028	(975)
2029	(4,097)
2030	-
Thereafter	-
Total	$ 21,778

Payable to the Pension Plan

At June 30, 2025, the District reported a payable of $0 for the outstanding amount of contributions to the pension plan required for the year then ended.

9) RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the District obtains insurance coverage.

The District is a member of the California Intergovernmental Risk Authority - CIRA (Authority), a joint powers authority, which provides joint protection programs for public entities covering automobile, general liability, errors and omission losses, workers' compensation, and property claims. Under the program, the District has a $5,000 retention limit similar to a deductible with the Authority being responsible for losses above that amount up to $1 million. The Authority has additional coverage of $35 million in excess of its $1 million retention limit through multiple insurers and insurance risk sharing pool. The Authority also provides one billion dollars aggregate per occurrence property damage to its members with such coverage provided by purchased insurance.

Liabilities of the District are reported when it is probable that a loss has occurred, and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred by not reported (IBNRs). The result of the process to estimate the claims' liability is not an exact amount as it depends on many complex factors, such as inflation, changes in legal doctrines, and damage awards. Accordingly, claims are reevaluated periodically to consider the effects of economic and social factors. The estimate of the claims' liability also includes amounts for incremental claim adjustment expenses related to specific claims and other claim adjustment expenses regardless of whether allocated to specific claims. Estimated recoveries, for example from salvage or subrogation, are another component of the claim's liability estimate.

The Authority covers workers' compensation claims up to its self-insurance limit of $500,000. The Local Agency Workers Compensation Excess Pool provides excess coverage to statutory limits. The District pays an annual premium to the Authority and may share in any operating results. Financial statements of the California Intergovernmental Risk Authority (CIRA) may be obtained from its administrative office located at 2330 East Bidwell, Suite 150, Folsom, California, 95630; www.cira-jpa.org or by calling (916) 927-7727.

As of June 30, 2025, the District did not have any significant claims liability; therefore, no accrual was required. Claims settlements have not exceeded insurance coverage in each of the past four years.

10) COMMITMENTS AND CONTINGENCIES

As of June 30, 2025, in the opinion of the District's Administration, there are no outstanding matters which would have a significant effect on the financial condition of the funds of the District.

REQUIRED SUPPLEMENTARY INFORMATION

A. Budgetary Data

The District follows these procedures, in establishing budgetary data reflected in the Required Supplemental Information - Budgetary Schedules:

The Board of Trustees approves each year's budget prior to the beginning of the new fiscal year. Public hearings are conducted prior to its adoption by the Board. Supplemental appropriations, were required during the period, are also approved by the Board. In most cases, expenditures may not exceed appropriations at the function level. At fiscal year-end, all operating budget appropriations lapse. All funds of the District legally adopt an annual budget which is on a basis consistent with generally accepted accounting principles (GAAP). The City of Wildomar issues a separate budget document which contains the Cemetery District's budget.

B. Excess of Expenditures over Appropriations

Debt service had expenditures in excess of appropriations in the current fiscal year.

Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For the year ended June 30, 2025

	Budgeted amounts		Actual	Variance with
	Original	Final	amounts	final budget
Budgetary fund balance, July 1	$ 1,024,668	$ 1,024,668	$ 1,024,668	$ -
Resources (inflows):				
Property taxes	633,900	846,000	824,981	(21,019)
Charges for services	132,600	114,000	47,652	(66,348)
Investment earnings	5,000	60,000	68,549	8,549
Lease acquisition	100	100	-	(100)
Fines and forfeitures	-	-	3,084	3,084
Amounts available for appropriations	1,796,268	2,044,768	1,968,934	(75,834)
Charges to appropriations (outflows):				
Current:				
General government	792,100	929,300	868,116	61,184
Materials and services	168,600	229,900	90,671	139,229
Debt service:				
Principal	-	-	4,089	(4,089)
Interest	-	-	2,428	(2,428)
Capital outlay	11,400	44,500	18,684	25,816
Transfers out	192,800	120,000	96,295	23,705
Total charges to appropriations	1,164,900	1,323,700	1,080,283	243,417
Budgetary fund balance, June 30	$ 631,368	$ 721,068	$ 888,651	$ 167,583

Required Supplementary Information
Schedule of the District's Proportionate Share of the Net Pension Liability
CalPERS Pension Plan
Last Ten Years

Measurement date	Net Pension Liability [1]	Proportionate Share of the Net Pension Liability	Employer's Covered Payroll [2]	Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2016	0.00226%	$ 195,159	$ -	0.00%	74.06%
2017	0.00215%	213,644	-	0.00%	73.31%
2018	0.00211%	203,561	-	0.00%	75.26%
2019	0.00204%	208,876	-	0.00%	75.26%
2020	0.00192%	209,178	-	0.00%	75.10%
2021	0.00250%	135,206	-	0.00%	88.29%
2022	0.00189%	218,495	-	0.00%	76.68%
2023	0.00467%	207,223	-	0.00%	76.21%
2024	0.00413%	220,699	-	0.00%	78.08%
2025	0.00429%	207,658	-	0.00%	72.18%

[1] Proportion of the collective net pension liability represents the plan's proportion of PERF C, which includes both the Miscellaneous and Safety Risk pools excluding the 1959 Survivors Risk Pool.

[2] The District's plan is still open, however does not have any active employees, therefore, no current payroll.

Required Supplementary Information
Schedule of Contributions CalPERS Pension Plan
Last Ten Years

Fiscal year	Contractually Required Contribution (Actuarially Determined)	Contributions in Relation to the Actuarially Determined Contribution	Contribution Deficiency (Excess)	Employer's Covered Payroll [1]	Contributions as a Percentage of Covered Payroll
2016	$ -	$ -	$ -	$ -	0.00%
2017	-	-	-	-	0.00%
2018	-	-	-	-	0.00%
2019	-	-	-	-	0.00%
2020	-	-	-	-	0.00%
2021	-	-	-	-	0.00%
2022	-	-	-	-	0.00%
2023	-	-	-	-	0.00%
2024	-	-	-	-	0.00%
2025	-	-	-	-	0.00%

The contributions made by the Cemetery District are for the unfunded liabilities and not for current service costs.

Notes to Schedule:

Changes in Benefit Terms: There were no changes to benefit terms that applied to all members of the Public Agency Pool. However, individual employers in the Plan may have provided a benefit improvement to their employees such as Golden Handshakes, service purchases, and other prior service costs. Employers that have done so may need to report this information as a separate liability in their financial statement as CalPERS considers such amounts to be separately financed employer-specific liabilities. These employers should consult with their auditors. Additionally, the figures above do not include any liability impact that occurred after the June 30, 2023, valuation date, unless the liability impact is deemed to be material to the Public Agency Pool.

Changes in Assumptions: There were no assumption changes in 2023 or 2024. Effective with the June 30, 2021, valuation date (June 30, 2022, measurement date), the accounting discount rate was reduced from 7.15% to 6.90%. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. In addition, demographic assumptions and the price inflation assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions. The accounting discount rate was 7.15% for measurement dates June 30, 2017, through June 30, 2021, and 7.65% for measurement dates June 30, 2015, through June 30, 2016.

[1] The District's plan is still open, however does not have any active employees, therefore, no current payroll.

SUPPLEMENTARY INFORMATION

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual - Capital Projects Fund
For the year Ended June 30, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Budgetary fund balance, July 1	$ 16,260	$ 16,260	$ 16,260	$ -
Resources (inflows):				
Investment earnings	-	-	175	175
Transfers in	100,000	1,843,000	96,295	(1,746,705)
Amounts available for appropriations	116,260	1,859,260	112,730	(1,746,530)
Charges to appropriations (outflows):				
Current:				
Public works	-	1,100	299	801
Capital outlay	82,000	1,878,400	124,459	1,753,941
Total charges to appropriations	82,000	1,879,500	124,758	1,754,742
Budgetary fund balance, June 30	$ 34,260	$ (20,240)	$ (12,028)	$ 8,212

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual - Endowment Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Budgetary fund balance, July 1	$ 483,889	$ 483,889	$ 483,889	$ -
Resources (inflows):				
Charges for services	58,000	42,000	27,499	(14,501)
Investment earnings	5,000	20,000	22,153	2,153
Amounts available for appropriations	546,889	545,889	533,541	(12,348)
Budgetary fund balance, June 30	$ 546,889	$ 545,889	$ 533,541	$ (12,348)

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Independent Auditor's Report

To the Honorable Board of Directors
Wildomar Cemetery District
City of Wildomar, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities and each major fund of the Wildomar Cemetery District (the District), a component unit of the City of Wildomar, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated March 11, 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Rogers, Anderson, Malody & Scott, LLP.

San Bernardino, California
March 11, 2026

March 11, 2026

President and Board of Trustees
Wildomar Cemetary District
Wildomar, California

We have audited the financial statements of the Wildomar Cemetery District (the District) as of and for the year ended June 30, 2025, and have issued our report thereon dated March 11, 2026. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated April 8, 2025, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of the system of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the system of internal control of the entity solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

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We have evaluated whether certain nonattest services performed by our firm during the audit have created a significant threat to our independence in relation to the entity. We have identified a threat to our independence (preparation of the entity's financial statements, creating a self-review threat) that if not reduced to an acceptable level, would impair our independence. In order to reduce the threat to an acceptable level, we have applied the following safeguard:

> Prior to the issuance of the entity's financial statements, another partner or manager, independent of the engagement, will review the financial statements.

Significant Risks Identified

We have identified the possibility of the following significant risks:

> *Management's override of internal controls over financial reporting* – Management override of internal controls is the intervention by management in handling financial information and making decisions contrary to internal control policy.
>
> *Revenue recognition* – Revenue recognition is a generally accepted accounting principle that refers to the conditions under which an entity can recognize a transaction as revenue. Auditing standards indicate that recognizing revenue is a presumed fraud risk and usually classified as a significant risk in most audits.

These significant risks are presumptive in most audits and merit attention by the auditors due to the direct impact over financial reporting and internal control processes. Although identified as significant risks, we noted no matters of management override of controls or deviations from generally accepted accounting principles which caused us to modify our audit procedures or any related matters which are required to be communicated to those charged with governance due to these identified risks.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the entity is included in Note 1 to the financial statements. The City adopted GASB Statement No. 101, *Compensated Absence*, and GASB Statement No. 102, *Certain Risk Disclosures* during 2025. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates and Related Disclosures

Accounting estimates and related disclosures are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the entity's financial statements are:

> Management's estimate of the net pension liability and related deferred inflows and outflows of resources are based on actuarial reports by independent actuaries. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users.

The most sensitive disclosures affecting the entity's financial statements relate to:

> The disclosure of net pension liability and related deferred inflows and outflows of resources in the basic financial statements is based on actuarial assumptions. Actual future liabilities and actuarial deferred inflows and outflows may vary from disclosed estimates.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. There were no uncorrected misstatements noted.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole or applicable opinion unit.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the entity's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated March 11, 2026.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the entity, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the entity's auditors.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

This report is intended solely for the information and use of the President and Board of Trustees and management of the entity and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Rogers, Anderson, Malody & Scott, LLP.

Carlos Marquez, Mayor, Dist. 1
Dustin Nigg, Mayor Pro Tem, Dist. 2
Ashlee DePhillippo, Council Member, Dist. 5
Bridgette Moore, Council Member, Dist. 4
Joseph Morabito, Council Member, Dist. 3

City of Wildomar
23873 Clinton Keith Rd, Ste. 110
Wildomar, CA 92595
951.677.7751 Phone
www.wildomar.gov

March 11th, 2026

Rogers, Anderson, Malody & Scott, LLP

This representation letter is provided in connection with your audit of the financial statements of the Wildomar Cemetery District (the District) as of June 30, 2025 and for the year then ended, and the related notes to the fund financial statements, for the purpose of expressing opinions on whether the fund financial statements present fairly, in all material respects, the financial position and results of operations of the District in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information such that, in the light of surrounding circumstances, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of March 11th, 2026:

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated April 8, 2025, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- The financial statements refer to above have been fairly presented in accordance with U.S. GAAP and include all properly classified funds, required supplementary information, and noted to the basic financial statements.
- We acknowledge our responsibility for the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- The methods, data and significant assumptions used by us in making accounting estimates and their related disclosures, are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of U.S. GAAP.
- All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.

- All component units, as well as joint ventures with an equity interest, if any, are included and other joint ventures and related organizations are properly disclosed.
- All funds and activities are properly classified.
- All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments,* GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus as amended*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
- All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
- Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
- All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
- All interfund and intra-entity transactions and balances have been properly classified and reported.
- Special items and extraordinary items have been properly classified and reported.
- Deposit and investment risks have been properly and fully disclosed.
- Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
- Nonexchange and exchange financial guarantees, either written or oral, under which it is more likely than not that a liability exists have been properly recorded, or if we are obligated in any manner, are disclosed
- We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- We have reviewed and approved the various adjusting journal entries that were proposed by you for recording in our books and records and reflected in the financial statements.
- We have evaluated all of our lease and subscription agreements and have given you our assessment as to whether each agreement is subject to GASB Statement No. 87, *Leases* and GASB Statement No. 96*, Subscription Based Information Technology Arrangements.*
- With regard to investments and other instruments reported at fair value:
  - The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
  - The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
  - The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.
  - There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements
- With regard to pension:
  - We believe that the actuarial assumptions and methods used to measure pension and OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.

- Increases in benefits, elimination of benefits and all similar amendments have been disclosed in accordance with U.S. GAAP and are included in the most recent actuarial valuation, or disclosed as a subsequent event.

- We have conducted a comprehensive risk assessment and disclosed all material concentrations and constraints in accordance with GASB Statement No. 102, *Certain Risk Disclosures*. These disclosures provide sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the government's vulnerability to the risk of a substantial impact associated with the concentration or constraint, if applicable.
- We have evaluated the concentrations and constraints, including those that occur subsequent to the statement of net position date but before the financial statements are issued and have been properly disclosed in the financial statements as subsequent events.
- With respect to preparation of the financial statements, we have performed the following:
  - Made all management decisions and performed all management functions;
  - Assigned a competent individual to oversee the services;
  - Evaluated the adequacy of the services performed;
  - Evaluated and accepted responsibility for the result of the service performed; and
  - Established and maintained internal controls, a process to monitor the system of internal controls.

Information Provided

- We have provided you with:
  - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
  - Additional information that you have requested from us for the purpose of the audit; and
  - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- The financial statements and any other information included in the annual report are consistent with one another, and the other information does not contain any material misstatements.
- All information provided in electronic form are true representations of the original documents.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have provided to you our analysis of the entity's ability to continue as a going concern, including significant conditions and events present, concentrations and constraints, and we believe that our use of the going concern basis of accounting is appropriate.
- We have no knowledge of any instances, that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance, whether communicated by employees, former employees, vendors (contractors), analysts, regulators, or others.
- We have no knowledge of any instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that has a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- We have no knowledge of any instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- We have a process to track the status of audit findings and recommendations.

- We have identified for you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- The entity has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- We have disclosed to you all nonexchange financial guarantees, under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, for those guarantees where it is more likely than not that the entity will make a payment on any guarantee.
- There are no:
  - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
  - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
  - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62
  - Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
- The entity has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

Use of a Specialist

- We agree with the findings of specialists in evaluating the entity's net pension and related deferred amounts and have adequately considered the qualifications of the specialist in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.

Cybersecurity

- There have been no cybersecurity breaches or other cyber events whose effects should be considered for disclosure in the financial statements, as a basis for recording a loss contingency, or otherwise considered when preparing the financial statements.

Supplementary Information in Relation to the Financial Statements as a Whole

With respect to supplementary information accompanying the financial statements:

- We acknowledge our responsibility for the presentation of the supplementary information in accordance with accounting principles generally accepted in the United States of America.
- We believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America.
- The methods of measurement or presentation have not changed from those used in the prior period.
- We believe any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.
- When the supplementary information is not presented with the audited financial statements, management will make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon.
- We acknowledge our responsibility to include the auditor's report on the supplementary information in any document containing the supplementary information and that indicates the auditor reported on such supplementary information.
- We acknowledge our responsibility to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon.

Required Supplementary Information

With respect to the required supplementary information accompanying the financial statements:

- We acknowledge our responsibility for the presentation of the required supplementary information in accordance with U.S. GAAP.
- We believe the required supplementary information, including its form and content, is measured and fairly presented in accordance with U.S. GAAP.
- The methods of measurement or presentation have not changed from those used in the prior period.
- We believe the significant assumptions or interpretations underlying the measurement or presentation of the required supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.

Accounting Estimates and Related Disclosures

- The significant judgments made in making the accounting estimates have taken into account all relevant information of which we are aware.
- We have consistently and appropriately selected and applied methods, assumptions, and data when making accounting estimates.

- The assumptions we used in making and disclosing accounting estimates appropriately reflect our intent and ability to carry out specific courses of action on behalf of the entity, when relevant to the accounting estimates and disclosures.
- The disclosures related to accounting estimates, including those disclosures describing estimation uncertainty, are complete and are reasonable in the context of the applicable financial reporting framework.
- We have obtained and applied appropriate specialized skills and expertise in making accounting estimates, if needed.
- We are not aware of any events subsequent to the date of the financial statements that require adjustment to our accounting estimates and related disclosures included in the financial statements.

Signature: Adam Jonity

Title: Finance Manager

CITY OF WILDOMAR
CITY COUNCIL REGULAR MEETING
CONSENT CALENDAR
Agenda Staff Report # 1.8
Meeting Date: April 8, 2026

SUBJECT: Updating the City's Conflict of Interest Code

SUBMITTED BY: Janet Morales Garcia, City Clerk

ACTION:
Adopt a Resolution entitled:

RESOLUTION NO. 2026 - ___
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, UPDATING THE CITY'S CURRENT CONFLICT OF INTEREST CODE SET FORTH BY THE CALIFORNIA STATE FAIR POLITICAL PRACTICES COMMISSION FOR ELECTED OFFICIALS, BOARD AND COMMISSION MEMBERS, AND EMPLOYEES OF THE CITY OF WILDOMAR

SUMMARY:
A conflict of interest code tells public officials, government employees, and consultants which financial interests they must disclose in their Statements of Economic Interests (Fair Political Practices Commission (FPPC) Form 700).

BACKGROUND:
The Political Reform Act mandates that public agencies establish a local conflict of interest code. This code designates specific positions that are required to file Statements of Economic Interests (FPPC Form 700) and outlines disclosure categories specifying the types of interests that must be reported. Additionally, the conflict of interest code must be reviewed every two years and updated as necessary.

DISCUSSION:
The city restructured the departments within the organization and updated the schedule of authorized positions in February 2026. It would now be appropriate for the City Council to update the conflict of interest code to reflect the recent additions and changes to positions. Exhibits A and B attached to the resolution identify the changes made in red.

FISCAL IMPACT:
No impact in adopting this Resolution.

ATTACHMENTS:
1. Resolution
2. Repeal Reso 2025-05

RESOLUTION NO. 2026 - ___

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, UPDATING THE CITY'S CURRENT CONFLICT OF INTEREST CODE SET FORTH BY THE CALIFORNIA STATE FAIR POLITICAL PRACTICES COMMISSION FOR ELECTED OFFICIALS, BOARD AND COMMISSION MEMBERS, AND EMPLOYEES OF THE CITY OF WILDOMAR

RECITALS

WHEREAS, the Political Reform Act of 1974, Government Code Section 81000, et seq., requires state and local government agencies to adopt and promulgate conflict interest codes; and

WHEREAS, the Fair Political Practices Commission has adopted a regulation, 2 Cal. Code of Regs. Section 18730, which contains the terms of a standard conflict of interest code; and

WHEREAS, the City adopted Regulation 18730 as its conflict of interest code on August 27, 2008; and

WHEREAS, the Political Reform Act requires every local government agency to review its conflict of interest code biennially and as needed, to amend the City of Wildomar's Conflict of Interest Code to include the agency's newly or restructured authorized positions.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Wildomar as follows:

1. The terms of 2 Cal. Code of Regs. Section 18730 and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference and, along with the attached Exhibit A, in which officials, boards, and commission members and employees are designated, and Exhibit B in which disclosure categories are set forth, constitute the conflict of interest code of the City of Wildomar.

2. ~~Upon receipt of statements of the~~ Members of the City Council, Planning Commission, City Manager, City Attorney, and City Treasurer, shall file their statements with the Fair Political Practices Commission. ~~,~~ T~~t~~he City Clerk shall make and retain a copy. ~~and forward the original of these statements to the Fair Political Practices Commission.~~ Designated employees shall file statements of economic interests with the City Clerk. All statements of economic interests will be made available for public inspection and reproduction, upon request, pursuant to Government Code 81008.

3. Resolution No. 2025-05 is hereby repealed.

PASSED, APPROVED, AND ADOPTED this 11th day of March, 2026.

_____
Carlos Marquez
Mayor

APPROVED AS TO FORM:

_____
Thomas D. Jex
City Attorney

ATTEST:

_____
Janet Morales Garcia, CMC
City Clerk

EXHIBIT A

DESIGNATED EMPLOYEES

Position	Disclosure Category
Administrative Services Director	1
Assistant City Manager	1
Assistant to the City Manager	1
Building Inspection Supervisor	1
Chief Building Official	1
City Clerk	1
City Clerk – MMC Certified	1
~~City Engineer~~	~~1~~
Code Enforcement Manager	1
Code Enforcement Supervisor	1
Community Development Director	1
Community Engagement Coordinator	1
Community Services Director	1
Community Services Manager	1
Deputy City Manager	1
~~Economic Development Director~~	~~1~~
Economic Development Manager	1
Engineering Division Manager	1
~~Facilities Contract Specialist~~	~~1~~
Field Supervisor	1
Finance Manager	1
Human Resources and Risk Manager	1
~~Maintenance Manager~~	~~1~~
Planning Manager	1
Principal Engineer	1
~~Principal Engineer/ City Engineer~~	~~1~~
Principal Planner	1
Public Safety Manager	1
Public Works Manager	1
Public Works Director	1
Public Works Director/City Engineer	1
Senior Engineer	1
Senior Financial Analyst	1
Senior Planner	1
Senior Management Analyst	1
Supervising Public Works Inspector	1
~~Candidates for Council~~	~~1~~
Retired Annuitant City Manager Extra Help	1
Retired Annuitant Executive Extra Help	1
Retired Annuitant Supervisory Extra Help	1

Measure AA Committee Members	1
Measure Z Committee Members	1
*Consultants	1-3 as applicable

*Consultants shall be included in the list of designated employees and may be required to file a State of California, Fair Political Practices Commission, Statement of Economic Interests form. If a consultant participates in making financial decisions, said consultant is required to disclose certain types of information so that the public can be made aware of any potential conflict of interest. This form must be filed each year and is a public document. However, the following limitation may apply:

The City Manager may determine in writing that a particular consultant, although a "designated position" is hired to perform a range of duties that is limited in scope and thus is not required to comply fully with the disclosure requirements described in this section. Such determination shall include a description of the consultant's duties and, based upon that description, a statement of the extent of disclosure requirements. The City Manager's determination is a public record and shall be retained for public inspection in the same manner and location as this conflict of interest code.

The following positions are NOT covered by this code, because they are required to file full disclosure with the Fair Political Practices Commission under Section 87200, and therefore, are listed for informational purposes only:

City Councilmembers
City Attorneys
City Manager
City Treasurer
City Planning Commissioners
Candidates for City Council
Public Officials who manage Public Investments

EXHIBIT B

DISCLOSURE CATEGORIES

All disclosure definitions are contained in the Political Reform Act.

All designated employees shall make disclosure in the following category:

1. <u>Full Disclosure:</u> All investments and business positions in business entities, sources of income including gifts, loans, and travel payments, and interests in real property.

Form 700 Schedules: All Schedules (A through E)

2. <u>Income:</u> All sources of income including gifts, loans, and travel payments, unless otherwise exempt from disclosure by the Political Reform Act.

Form 700 Schedules: C, D, E

3. <u>Real Property:</u> All interests in real property located within the City.

Form 700 Schedules: B

RESOLUTION NO. 2025 - 05

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, UPDATING THE CITY'S CURRENT CONFLICT OF INTEREST CODE SET FORTH BY THE CALIFORNIA STATE FAIR POLITICAL PRACTICES COMMISSION FOR ELECTED OFFICIALS, BOARD AND COMMISSION MEMBERS, AND EMPLOYEES OF THE CITY OF WILDOMAR

RECITALS

WHEREAS, the Political Reform Act of 1974, Government Code Section 81000, et seq., requires state and local government agencies to adopt and promulgate conflict interest codes; and

WHEREAS, the Fair Political Practices Commission has adopted a regulation, 2 Cal. Code of Regs. Section 18730, which contains the terms of a standard conflict of interest code; and

WHEREAS, the City adopted Regulation 18730 as its conflict of interest code on August 27, 2008; and

WHEREAS, the Political Reform Act requires every local government agency to review its conflict of interest code biennially and as needed, to amend the City of Wildomar's Conflict of Interest Code to include the agency's newly authorized positions.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Wildomar as follows:

1. The terms of 2 Cal. Code of Regs. Section 18730 and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference and, along with the attached Exhibit A, in which officials, boards and commission members and employees are designated, and Exhibit B in which disclosure categories are set forth, constitute the conflict of interest code of the City of Wildomar.

2. Upon receipt of statements of the Members of the City Council, Planning Commission, City Manager, City Attorney, and City Treasurer, the City Clerk shall make and retain a copy and forward the original of these statements to the Fair Political Practices Commission. Designated employees shall file statements of economic interests with the City Clerk. All statements of economic interests will be made available for public inspection and reproduction, upon request, pursuant to Government Code 81008.

3. Resolution No. 2024-54 is hereby repealed.

EXHIBIT A

DESIGNATED EMPLOYEES

Position	Disclosure Category
Administrative Services Director	1
Assistant City Manager	1
Assistant to the City Manager	1
Building Inspection Supervisor	1
Chief Building Official	1
City Clerk	1
City Clerk – MMC Certified	1
City Engineer	1
Code Enforcement Manager	1
Code Enforcement Supervisor	1
Community Development Director	1
Community Services Director	1
Community Services Manager	1
Deputy City Manager	1
Economic Development Director	1
Engineering Division Manager	1
Facilities Contract Specialist	1
Field Supervisor	1
Finance Manager	1
Human Resources and Risk Manager	1
Maintenance Manager	1
Planning Manager	1
Principal Planner	1
Public Works Director	1
Principal Engineer	1
Principal Engineer/City Engineer	1
Public Works Director	1
Public Works Director/City Engineer	1
Senior Engineer	1
Senior Planner	1
Candidates for Council	1
Measure AA Committee Members	1
Measure Z Committee Members	1
*Consultants	1-3 as applicable

*Consultants shall be included in the list of designated employees and may be required to file a State of California, Fair Political Practices Commission, Statement of Economic Interests form. If a consultant participates in making financial decisions, said consultant is required to disclose certain types of information so that the public can be made aware of any potential conflict of interest. This form must be filed each year and is a public document. However, the following limitation may apply:

The City Manager may determine in writing that a particular consultant, although a "designated position" is hired to perform a range of duties that is limited in scope and thus is not required to comply fully with the disclosure requirements described in this section. Such determination shall include a description of the consultant's duties and, based upon that description, a statement of the extent of disclosure requirements. The City Manager's determination is a public record and shall be retained for public inspection in the same manner and location as this conflict of interest code.

The following positions are NOT covered by this code, because they are required to file full disclosure with the Fair Political Practices Commission under Section 87200, and therefore, are listed for informational purposes only:

City Councilmembers
City Attorneys
City Manager
City Treasurer
City Planning Commissioners

EXHIBIT B

DISCLOSURE CATEGORIES

All disclosure definitions are contained in the Political Reform Act.

All designated employees shall make disclosure in the following category:

1. Full Disclosure: All investments and business positions in business entities, sources of income including gifts, loans, and travel payments, and interests in real property.

Form 700 Schedules: All Schedules (A through E)

2. Income: All sources of income including gifts, loans, and travel payments, unless otherwise exempt from disclosure by the Political Reform Act.

Form 700 Schedules: C, D, E

3. Real Property: All interests in real property located within the City.

Form 700 Schedules: B

PASSED, APPROVED, AND ADOPTED this 12th day of February, 2025.

Ashlee DePhillippo
Mayor

APPROVED AS TO FORM:

Thomas D. Jex
City Attorney

ATTEST:

Janet Morales, CMC
City Clerk

CITY OF WILDOMAR
INCORPORATED
July 1, 2008
STATE OF CALIFORNIA

STATE OF CALIFORNIA)
COUNTY OF RIVERSIDE)
CITY OF WILDOMAR)

I, Janet Morales, City Clerk of the City of Wildomar, California, do hereby certify that the foregoing Resolution No. 2025 – 05 was duly adopted at a regular meeting held on February 12, 2025, by the City Council of the City of Wildomar, California, by the following vote:

AYES: Moore, Morabito, Nigg, Mayor Pro Tem Marquez, Mayor DePhillippo

NOES: None

ABSTAIN: None

ABSENT: None

Janet Morales, CMC
City Clerk
City of Wildomar

CITY OF WILDOMAR INCORPORATED July 1, 2008 STATE OF CALIFORNIA

CITY OF WILDOMAR
CITY COUNCIL REGULAR MEETING
CONSENT CALENDAR
Agenda Staff Report # 1.9
Meeting Date: April 8, 2026

SUBJECT: TUMF Agreement Amendment No. 4 for the Palomar St. Widening Project

SUBMITTED BY: Jason Farag, Public Works Director/City Engineer

PREPARED BY: Warren Repke, Consultant Project Manager

ACTION:
Authorize the City Manager to execute a Fourth TUMF Agreement Amendment with the Western Riverside Council of Governments (WRCOG) for the Palomar Street Widening Project.

SUMMARY:
An agreement with WRCOG is required to expend TUMF funds on a project and receive reimbursement. The funds included in the City's current agreement with WRCOG, as amended, for Palomar Street does not meet what is required to fund the Engineering, Right-of-Way, and Construction of the current Palomar Street Widening Project (CIP 028-2). Therefore, an additional amendment is required to make the funds available.

BACKGROUND:
On October 1, 2012, the Western Riverside Council of Governments (WRCOG) and the City entered into an agreement titled "Transportation Uniform Mitigation Fee Program Agreement" (Agreement) establishing the terms and conditions, scope of work, schedule and funding amount for the widening of Palomar Street between Mission Trail and Jefferson Street. This agreement appropriated funds totaling $95,680 for project approvals and environmental documents.

On October 14, 2020, WRCOG and the City executed Amendment No. 2 to the original Agreement that added an additional Right-of-Way Phase and revised the total Agreement amount to $1,320,517.

On October 13, 2021, WRCOG and the City executed Amendment No. 3 which added a Construction Phase and increased the total Agreement amount to $3,261,512.

DISCUSSION:
Amendment No. 4 to the Agreement is proposed to realign the funds in each phase of the project and increase the total funding amount to $5,361,517. The proposed funding for each Phase is identified in Table 1 below. A copy of Amendment No. 4 is included as Attachment A.

Table 1 - Proposed TUMF Funding

Phase	Funding

PA&ED	$331,292
PS&E	$560,940
Right-of-Way	$1,160,110
Construction	$3,309,175
Total	$5,361,517

Staff recommends that the City Council authorize the City Manager to execute the proposed Amendment No. 4 to the TUMF Reimbursement Agreement for Palomar Street.

ACCOUNT CODE:
503-4500

FISCAL IMPACT:
Amendment No.4 will increase the total TUMF currently available to the City for Palomar Street from $3,261,517 to an amount of $5,361,517. No budget adjustments are needed as this amendment does not change the Project cost and only makes additional funding available to the City to cover previous and on-going expenditures.

ATTACHMENTS:
A - Amendment No. 4

AMENDMENT NO. 4 TO TRANSPORTATION UNIFORM MITIGATION FEE PROGRAM AGREEMENT

PALOMAR ROAD (MISSION TRAIL TO JEFFERSON)

PLANNING, ENGINEERING, RIGHT OF WAY AND CONSTRUCTION PHASE

This Amendment No. 4 to Transportation Uniform Mitigation Fee Program Agreement ("Amendment No. 4") is entered into this _____ day of _____, 2026, by and between the WESTERN RIVERSIDE COUNCIL OF GOVERNMENTS ("WRCOG") and **CITY OF WILDOMAR** ("AGENCY"). WRCOG and the AGENCY are sometimes referred to individually as "Party" and collectively as "Parties."

RECITALS

A. WRCOG and AGENCY have entered into an agreement titled "Transportation Uniform Mitigation Fee Program Agreement" that is dated **October 1, 2012** ("Agreement"). The Agreement provides the terms and conditions, scope of work, schedule and funding amount for the construction of the **Palomar Road Widening** (hereinafter the "Project").

B. WRCOG and AGENCY have entered into an amendment to the Agreement titled "Amendment No. 1 to Transportation Uniform Mitigation Fee Program Agreement" that is dated May 7, 2018 ("Amendment No. 1") and "Amendment No. 2 to Transportation Uniform Mitigation Fee Program Agreement" that is dated October 14, 2020 ("Amendment No. 2") and Amendment No. 3 to Transportation Uniform Mitigation Fee Program Agreement" that is dated October 13, 2021 ("Amendment No. 3")

C. The Parties desire to amend the Agreement, as previously amended, by revising the

funding amount pursuant to Sections 6 and 33 of the Agreement.

D. Funds are being increased for this Project because design and right of way costs have increased and based on recent construction bids received estimated project construction costs have increased significantly.

AGREEMENT

NOW, THEREFORE, in consideration of the mutual covenants and subject to the conditions contained herein, the Parties hereby agree as follows:

1. The Funding Amount contained in Section 2 of the Agreement as previously amended is hereby increased by two million one hundred thousand dollars ($2,100,000) from three million two hundred sixty-one thousand five hundred seventeen dollars ($3,261,517) to an amount not to exceed five million three hundred sixty-one thousand five hundred and seventeen dollars ($5,361,517).

2. The foregoing increase in the Funding Amount is within the Maximum TUMF Share.

3. AGENCY's Local Match Contribution. AGENCY funding is not required, as shown in Exhibit "A" attached hereto.

4. Exhibits "A", "A-1", and "A-2" of the Agreement as previously amended are hereby replaced in their entirety by Exhibits "A", "A-1", and "A-2" of this Amendment No. 4, which are attached hereto and incorporated by reference.

5. The above-stated Recitals are hereby fully incorporated into this Amendment No.

4.

6. Except to the extent specifically modified or amended hereunder, all of the terms, covenants and conditions of the Agreement as amended, shall remain in full force and effect between the Parties hereto.

IN WITNESS WHEREOF, the Parties have caused this Amendment No. 4 to be executed by their duly authorized representatives to be effective on the day and year first written above.

WESTERN RIVERSIDE COUNCIL
OF GOVERNMENTS

By: _____
Chris Gray, Deputy Executive Director

Approved to Form:

By: _____
Steven C. DeBaun
General Council

CITY OF WILDOMAR

By: _____
Chris Mann, City Manager

Approved to Form:

By: _____
Tom Jex, City Attorney

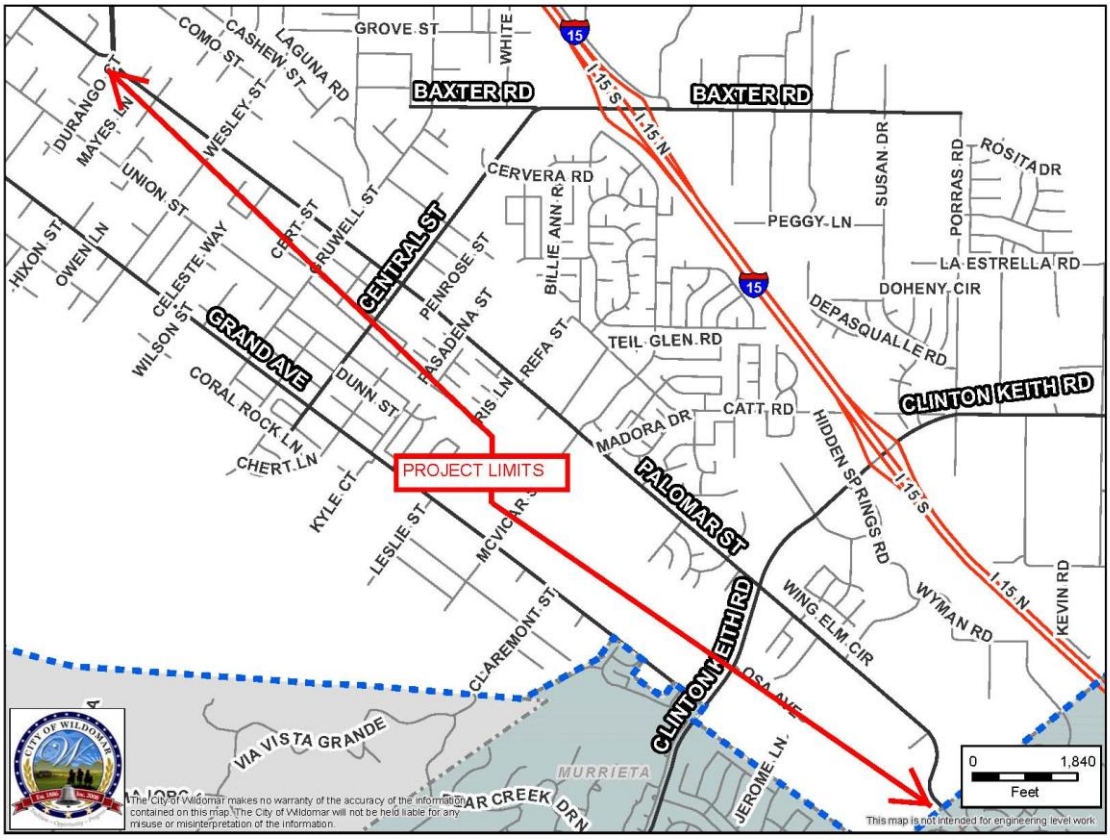
Attest:

By: _____
Janet Morales Garcia, City Clerk

Exhibit A

SCOPE OF SERVICES

SCOPE OF WORK: Palomar Road Widening includes widening of Palomar Street from Mission Trail to Jefferson Avenue. This project will widen Palomar Street to City of Wildomar General Plan width of four lanes plus a center left turn lane from Mission Trail to the Wildomar and Murrieta City limit at Jefferson Avenue. The project includes turn lanes and traffic signals at major intersections. The project will acquire the right of necessary for the General Plan width of four lanes.



A detailed scope of work for the current project phases is as follows:

Project Approval/Environmental Document (PA&ED):

Prepare necessary technical studies. Complete alternatives analysis and prepare and circulate environmental document. Obtain approval of project and environmental document from necessary legislative bodies.

Plans, Specifications, and Estimates (PS&E):

Develop topographic maps from aerial photogrammetry and ground surveys. Locate existing utilities and coordinate preparation of relocation/protection plans with utility companies. Conduct subsurface geotechnical investigations and analysis. Perform hydrology/hydraulic studies and traffic analyses. Design and prepare the construction Plans, Specifications, and Estimate.

Right of Way (ROW)

Right of way acquisition including appraisals, negotiations, document preparation and value payments for both permanent and temporary right of way required for construction of the project.

Construction

Advertise for construction bids, evaluate bids, award a construction contract and complete construction in conformance with the approved construction documents.

EXHIBIT "A-1"

ESTIMATE OF COST

Phase	TUMF	LOCAL	TOTAL
PA&ED	$331,292	$0	$331,292
PS&E	$560,940	$0	$560,940
RIGHT OF WAY	$1,160,110	$0	$1,160,110
CONSTRUCTION	$3,309,175	$0	$3,309,175
TOTAL	$5,361,517	$0	$5,361,517

EXHIBIT "A-2"

PROJECT SCHEDULE

TIMETABLE:

Phase	Estimated Completion Date	Estimated Cost	Comments
PA&ED	FY 25/26*		
PS&E	FY 27/28*		
RIGHT OF WAY	FY27/28*		
CONSTRUCTION	FY 25/26 & 27/28*		
TOTAL			

- Project Construction will be in several Phases. Three initial Phases are planned. Phase 1 is complete. Dates are Phase 2 & 3.

CITY OF WILDOMAR
CITY COUNCIL REGULAR MEETING
CONSENT CALENDAR
Agenda Staff Report # 1.10
Meeting Date: April 8, 2026

SUBJECT: Resolution Authorizing the Citys Participation in a National Opioid Litigation Settlement: In re: National Prescription Opiate Litigation, MDL No. 2804, Case No. 1:17-md-2804 (Multi-District Litigation)

SUBMITTED BY: Thomas D Jex, City Attorney

ACTION:
Adopt a Resolution entitled:

RESOLUTION NO. 2026 - ____
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR APPROVING THE CITY'S PARTICIPATION IN A NATIONAL LITIGATION SETTLEMENT WITH ASSOCIATED PHARMACIES, INC., AMERICAN ASSOCIATED PHARMACIES, J M SMITH CORPORATION, LOUISIANA WHOLESALE DRUG COMPANY, MORRIS & DICKINSON CO., NORTH CAROLINA MUTUAL WHOLESALE DRUG COMPANY, INC., AND UNITED NATURAL FOODS, INC., AUTHORIZING THE CITY MANAGER TO TAKE ALL NECESSARY ACTIONS FOR THE SETTLEMENT, DIRECTING PAYMENT OF SETTLEMENT FUNDS TO RIVERSIDE COUNTY, AND APPROVING SUCH ACTIONS FOR FUTURE RELATED SETTLEMENTS

DISCUSSION:
The United States has faced an ongoing public health crisis of opioid abuse, addiction, overdose, and death, forcing the State of California and California counties and cities to spend billions of dollars each year to address the direct consequences of this crisis. Since 2017, local governments and states have pursued litigation against manufacturers, distributors, and retailers of opioid pharmaceuticals to hold such parties financially responsible for the opioid epidemic's impacts and generate resources to address the crisis.

The City Council has authorized the City's participation in national opioid settlements. In 2022, the City Council approved the City's participation in settlements involving multiple drug distributors and manufacturers. In 2023, the City Council authorized the City's participation in settlements concerning multiple manufacturers and retailers/pharmacies. In 2024, the City Council authorized the City's participation in a settlement with a large national grocer, Kroger Co. Most recently, in 2025, the City Council authorized the City's participation in settlements concerning additional manufacturers, including Purdue Pharma L.P.

The various settlements have been similarly administrated, with local jurisdictions, like Wildomar, receiving a percentage of funds set forth in the Settlement's allocation plan. While this Settlement does not include the State of California, Riverside County ("County") is an eligible subdivision. As such, the City may determine whether to receive and program the

funds directly or to direct the funds to the County for County-wide programming of the settlement funds. The funds may only be programmed for limited uses pertinent to opioid remediation, and reporting requirements for fund expenditures apply.

Here, staff recommends the City's participation in an additional opioid-related litigation settlement. Namely, a tentative settlement was reached in the matter of, In re: National Prescription Opiate Litigation, MDL No. 2804, Case No. 1:17-md-2804 (Multi-District Litigation) (the "Settlement") concerning six opioid distributors/dispensers: Associated Pharmacies, Inc. (and American Associated Pharmacies), J M Smith Corporation, Louisiana Wholesale Drug Company, Morris & Dickinson Co., North Carolina Mutual Wholesale Durg Company, Inc., and United Natural Foods, Inc. (collectively, the "Defendants").

The Settlement is structured like prior opioid-litigation settlements and is not tied to any bankruptcy matter. It contemplates the Defendants' payment of a total of approximately $97,625,000.00, in the form of one-time settlement payments to participating subdivisions. The deadline for the City to opt into the Settlement is May 4, 2026.

Despite not being a party to the tentative settlement, the City may opt-into the Settlement if it accepts the settlement terms and releases claims against the Defendants. The proposed Resolution will approve the City's participation in the Settlement and authorize the City Manager to take all action necessary to facilitate participation in the settlements and direct payment to the County for its programming related to abating the opioid crisis.

Additionally, in light of the repeated nature of opioid settlements, the proposed Resolution will further authorize the City Manager to approve, take all actions necessary to facilitate the City's participation in, and direct the payment of funds to the County for any future directly-related settlements that are substantially similar in nature to this Settlement, as determined by the City Attorney.

FISCAL IMPACT:

The City's participation in the Settlement will facilitate its receipt of Settlement funds at a – percentage of 0.0008331438%. However, the proposed Resolution would direct Wildomar's allocation to the County for its expenditure and reporting of the settlement funds to assist with addressing and ameliorating the opioid crisis.

ATTACHMENTS:

1. Resolution

RESOLUTION NO. 2026 - ____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR APPROVING THE CITY'S PARTICIPATION IN A NATIONAL LITIGATION SETTLEMENT WITH ASSOCIATED PHARMACIES, INC., AMERICAN ASSOCIATED PHARMACIES, J M SMITH CORPORATION, LOUISIANA WHOLESALE DRUG COMPANY, MORRIS & DICKINSON CO., NORTH CAROLINA MUTUAL WHOLESALE DRUG COMPANY, INC., AND UNITED NATURAL FOODS, INC., AUTHORIZING THE CITY MANAGER TO TAKE ALL NECESSARY ACTIONS FOR THE SETTLEMENT, DIRECTING PAYMENT OF SETTLEMENT FUNDS TO RIVERSIDE COUNTY, AND APPROVING SUCH ACTIONS FOR FUTURE RELATED SETTLEMENTS

WHEREAS, the United States has faced an ongoing public health crisis of opioid abuse, addiction, overdose, and death, forcing the State of California and California counties and cities to spend billions of dollars each year to address the direct consequences of this crisis; and

WHEREAS, since 2017, local governments and states have pursued litigation against manufacturers, distributors, and retailers of opioid pharmaceuticals to hold such parties financially responsible for the opioid epidemic's impacts and generate resources to address the crisis; and

WHEREAS, on or about February 23, 2026, a tentative settlement was reached in the matter of, *In re: National Prescription Opiate Litigation,* MDL No. 2804, Case No. 1:17-md-2804 (Multi-District Litigation) (the "Settlement") concerning six opioid distributors/dispensers: Associated Pharmacies, Inc. (and American Associated Pharmacies), J M Smith Corporation, Louisiana Wholesale Drug Company, Morris & Dickinson Co., North Carolina Mutual Wholesale Durg Company, Inc., and United Natural Foods, Inc. (collectively, the "Defendants"); and

WHEREAS, the Settlement contemplates a total of approximately $97,625,000.00, in the form of one-time settlement payments to participating subdivisions, consisting of roughly equal payments from each of the Defendants; and

WHEREAS, although the City is not a party to this litigation, it may opt into the Settlement and receive its benefits in exchange for releasing its claims against the Defendants; and

WHEREAS, opting into the settlement would allow the City to receive, or to transfer to Riverside County (the "County"), funds from the Settlement, which can be used to treat opioid use disorder and for related purposes; and

WHEREAS, jurisdictions must opt into the Settlement before May 4, 2026; and

WHEREAS, the intent of this Resolution is to approve the City's participation and opt-in into the Settlement, direct the Settlement funds to the County, and authorize the City Manager to take necessary actions to facilitate the City's participation in the Settlement.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF WILDOMAR RESOLVES AS FOLLOWS:

Section 1: Findings. The City Council of the City of Wildomar finds the foregoing recitals are true and correct, and they are hereby incorporated by reference into this Resolution.

Section 2: Approval of Settlement. The City Council hereby:

A. Approves the Settlement with the Defendants; and

B. Authorizes the City Manager to take all actions necessary to facilitate the City's participation in the Settlement and direct the payment of Settlement funds to the County, including, without limitation, the execution of agreements or other ancillary settlement documents.

Section 3: Approval of Related Settlements. The City Council hereby authorizes the City Manager to approve, take all actions necessary to facilitate the City's participation in, and direct the payment of funds to the County for any future directly-related settlements that are substantially similar in nature to this Settlement, as determined by the City Attorney.

Section 4: Ratification. All actions heretofore taken by the City Council and other appropriate public officers and agents of the City with respect to the matters contemplated under this Resolution are hereby ratified, confirmed and approved.

Section 5: Severability. If any term, provision, or portion of these findings or the application of these findings to a particular situation is held by a court to be invalid, void or unenforceable, the remaining provisions of these findings, or their application to other actions related to this resolution shall continue in full force and effect unless amended or modified by the City.

Section 6: Effective Date. This Resolution will become effective immediately upon adoption and will remain effective unless repealed or superseded.

PASSED, APPROVED, AND ADOPTED this 8th day of April, 2026.

_____
Carlos Marquez
Mayor

APPROVED AS TO FORM:

_____
Thomas D. Jex
City Attorney

ATTEST:

_____
Janet Morales Garcia, CMC
City Clerk

CITY OF WILDOMAR
CITY COUNCIL REGULAR MEETING
CONSENT CALENDAR
Agenda Staff Report # 1.11
Meeting Date: April 8, 2026

SUBJECT: Parcel Map No. 36612 (Westpark Promenade) Subdivision Improvement Agreement

SUBMITTED BY: Jason Farag, Public Works Director/City Engineer

PREPARED BY: Carlos Geronimo, Principal Engineer

ACTION:
1. Authorize the City Manager to execute a Subdivision Improvement Agreement with Tri Pointe Homes IE-SD, Inc. for Parcel Map 36612 (Westpark Promenade)

2. Authorize the Public Works Director/City Engineer to release all the securities associated with the prior Subdivision Improvement Agreement between the City and CRP/CWR Westpark Project, LLC

SUMMARY:
Approval a new Subdivision Improvement Agreement for Parcel Map No. 36612, also known as the Westpark Promenade development project.

BACKGROUND:
On December 14, 2016, Plot Plan No. 13-0082 was approved to develop the Westpark Promenade Mixed-Use project (Project) consisting of a 118,354 square foot commercial retail center (Parcel 1 of PM 36612) and 191 single family attached dwelling units (Parcels 2 and 3 of PM 36612 with related on-site/off-site improvements and amenities. Tentative Parcel Map No. 36612 (TPM 36612) was also approved by the City Council on December 14, 2016, for the same Project. The tentative parcel map was to subdivide the 27.68 acre site into three parcels. The Westpark Promenade project also includes two tentative tract maps - Tentative Tract Map No. 36781 (TTM 36781) for 124 single family attached units and Tentative Tract Map No. 36782 (TTM No. 36782) for 67 single family attached units.

On December 11, 2024, the Final Map for TPM 36612 and a Subdivision Improvement Agreement (SIA) between the City and CRP/CWR Westpark Project, LLC was approved by City Council. An aerial image of the project site and the surrounding area is provided in Attachment A.

On February 24, 2026, the City was informed of a change of ownership from CRP/CWR to Tri Pointe Homes IE-SD for the residential parcels of the project (TTM 36781 and TTM 36782). The Commercial parcel remains under the ownership of Golden Eagle – Westpark Promenade, LLC.

Tri Pointe Homes is currently going through the Substantial Conformance process with the City's Planning Department as they propose to make modifications to the existing entitled

plans.

DISCUSSION:
Tri-Pointe Homes IE-SD (Developer), as the new owner of the residential parcels, needs to enter into a new SIA with the City to replace the agreement made with the previous owner and secure the incomplete public improvements that are required of the project.

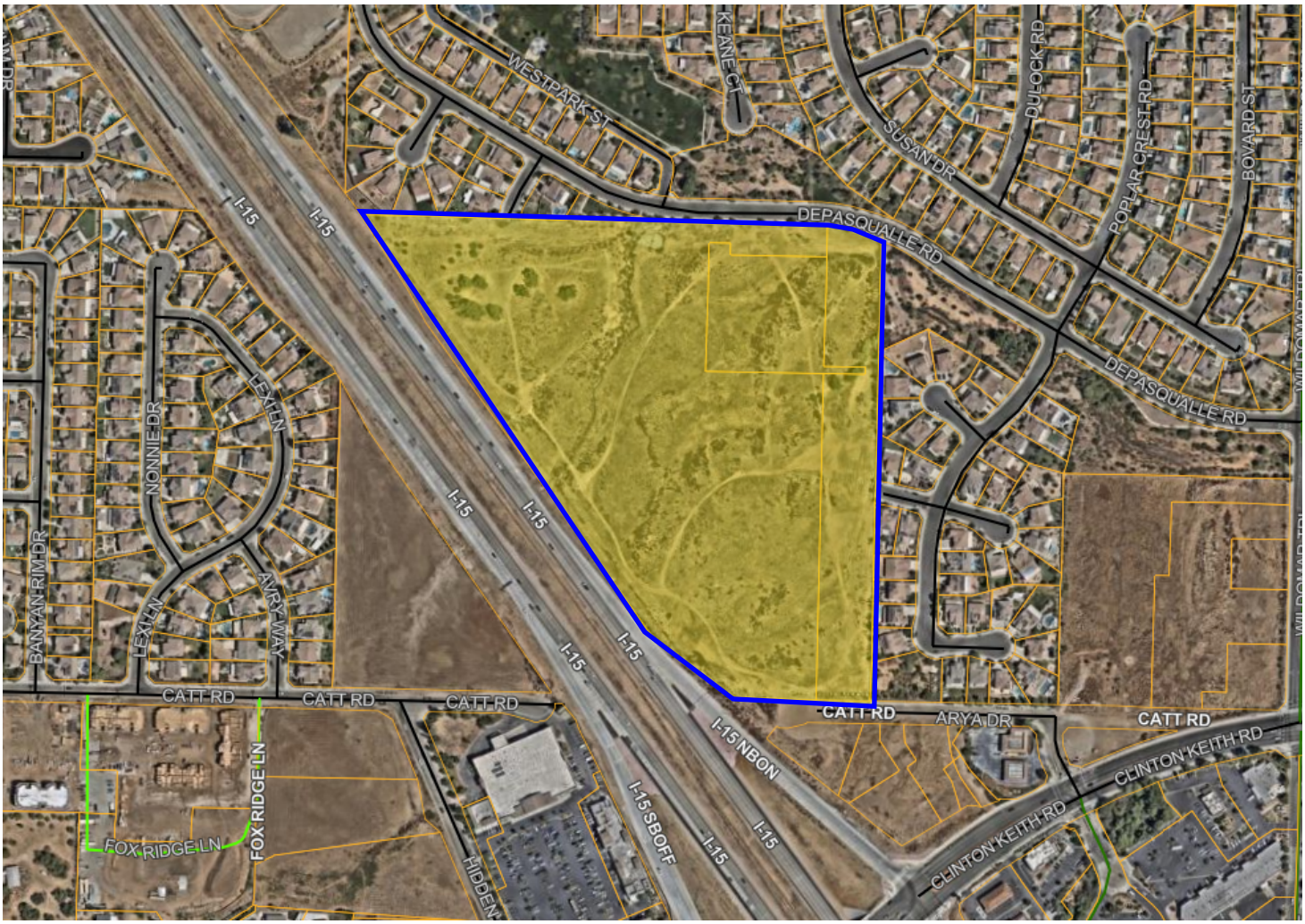
The SIA identifies the subdivider's obligations to complete the Project's improvements and sets forth policies and procedures for the Developer and the City to ensure that the improvements are completed. The Agreement also provides the City with bonds/securities should the Developer fail to fulfill their obligations.

Staff recommends that the City Council authorize the City Manager to execute a Subdivision Improvement Agreement with Tri Pointe Homes IE-SD, Inc. for Parcel Map 36612 (Westpark Promenade) and that the City Council authorize the Public Works Director/City Engineer to release all the securities associated with the prior Subdivision Improvement Agreement for PM 36612 between the City and CRP/CWR Westpark Project, LLC.

FISCAL IMPACT:
There are no fiscal impacts to the City at this time. All costs related to this project are currently covered by Developer fees. When the project is constructed, the City will be responsible for the maintenance of the public improvements after acceptance by the City Council. The project is already annexed into the Community Facilities District (CFD) Services to offset some of the City's maintenance costs. There is no impact to the General Fund.

ATTACHMENTS:
A - Aerial Map
B - Subdivision Improvement Agreement

ATTACHMENT A



Aerial Image of
Westpark Project
(highlighted in yellow)

RECORDED AT THE REQUEST OF
AND WHEN RECORDED RETURN TO:
(Document exempt from recording fees
pursuant to Cal. Gov. Code § 27383)

CITY OF WILDOMAR
Attn: City Clerk
23873 Clinton Keith Rd., Suite 110
Wildomar, California 92595

THIS SPACE FOR RECORDER'S USE ONLY

SUBDIVISION IMPROVEMENT AGREEMENT

FINAL PARCEL MAP 36612

By and Between

THE CITY OF WILDOMAR,
a municipal corporation

and

Tri Pointe Homes IE-SD, Inc.

a California corporation

DATED APRIL 8th, 2026

RIV #4833-9648-5472 v2

SUBDIVISION IMPROVEMENT AGREEMENT

FINAL PARCEL MAP 36612

This Subdivision Improvement Agreement ("Agreement") is entered into as of this 8th day of April 2026 by and between the City of Wildomar, a municipal corporation ("City") and Tri Pointe Homes IE-SD, Inc. a California corporation ("Developer"). City and Developer are sometimes hereinafter individually referred to as "Party" and hereinafter collectively referred to as the "Parties."

RECITALS

A. Developer owns portions of Parcel Map No. 36612 approved on December 11, 2024 located within City, a legal description of which is attached hereto as Exhibit "A".

B. Developer has not completed all of the work or made all of the Public Improvements required by the Subdivision Map Act (Government Code sections 66410 et seq.), ("Map Act") the City Ordinances, the conditions of approval for Parcel Map No. 36612, or other ordinances, resolutions, or policies of City requiring construction of improvements in conjunction with the subdivision of land.

C. Pursuant to City Ordinances and the applicable provisions of the Map Act, Developer and City enter into this Agreement for the timely construction and completion of the Public Improvements and the furnishing of the security therefore, acceptable to the City Engineer and City Attorney, for Parcel Map No. 36612.

D. City has authority to enter into this Subdivision Improvement Agreement pursuant to Government Code Sections 66499 – 66499.10.

E. Pursuant to Government Code Section 66499, Developer's execution of this Agreement and the provision of the security are made in consideration of City's approval of the final map for Parcel Map No. 36612.

DEFINED TERMS

"*Developer*" shall mean Tri Pointe Homes IE-SD Inc., a California corporation. The term "Developer" shall also include all assignees, to the extent permitted under this Agreement, of the rights and obligations of Developer under this Agreement, and any successor-in-interest to Developer having a legal and/or equitable interest in the Property.

"*Estimated Costs*" shall mean the City Engineer's approximation of the actual cost to construct the Public Improvements, including the replacement cost for all landscaping.

"***Litigation Expenses***" shall mean all costs and expenses, to the extent reasonable in amount, actually and necessarily incurred by a party in good faith in the prosecution of an action or proceeding, including, but not limited to, court costs, filing, recording, and service fees, copying costs, exhibit production costs, special media rental costs, attorneys' fees, fees for investigators, witness fees (both lay and expert), travel expenses, deposition and transcript costs and any other cost or expense, the award of which a court of competent jurisdiction may determine to be just and reasonable.

"***Map Act***" shall mean the Subdivision Map Act, Government Code Sections 66410 et seq.

"***Property***" shall mean the all of the real property contained within the boundaries of Parcel Map No. 36612 located in the City of Wildomar, California, as is more particularly described in the legal description and tract diagram attached hereto and incorporated hereby by reference at Exhibit "A".

"***Public Improvements***" shall include, but not be limited to, all grading, roads, streets, paving, curbs and gutters, sidewalks, paseos, pathways, trails, sanitary sewers, utilities, storm drains, detention and retention basins and other drainage facilities, traffic controls, landscaping, street lights and all other facilities required to be constructed and dedicated to the City or other public entity as conditions of approval of Final Parcel Map No. 36612 and as shown in detail on the plans, and specifications which have been approved by the City and incorporated into Parcel Map No. 36612. The Parties agree that the Public Improvements to be completed by Developer are more specifically described in the diagram or plan attached hereto and incorporated herein by reference as Exhibit "B. Notwithstanding, Exhibit "B", Developer shall remain obligated to construct and complete all of the Public Improvements required as conditions of approval for Final Parcel Map 36612.

"***Required Insurance***" shall mean the insurance required to be maintained by Developer under Section 17.

"***Security***" shall mean surety bonds, lien agreement or other security approved by the City Engineer or City Attorney in the amounts and under the terms of Section 12.

*"**Parcel Map No*** 36612." shall mean the final map prepared and approved by the City for Tentative Parcel Map no. 36612.

"***Warranty***" shall mean the one year period following completion of the Public Improvements by Developer and the acceptance of the Public Improvements by the City in which Developer warrants and guarantees all Public Improvements.

OPERATIVE PROVISIONS

NOW, THEREFORE, in consideration of the mutual promises and covenants made by the parties and contained here and other consideration, the value and adequacy of which are hereby acknowledged, the parties agree as follows:

1. **EFFECTIVENESS.** This Agreement shall not be effective unless and until all three (3) of the following conditions are satisfied in the order provided:

1.1 **Security.** Developer provides City with the Security of the type and in the amounts required by this Agreement;

1.2 **Agreement Approval**. The City Council of the City ("City Council") approves and this Agreement;

1.3 **Record Agreement**. Developer and City execute the Agreement and City records this Agreement in the Recorder's Office of the County of Riverside.

If the above described conditions are not satisfied in the order, manner and within the time provided under this Agreement, this Agreement shall automatically terminate without need of further action by either City or Developer.

2. **PUBLIC IMPROVEMENTS.** Developer shall construct or have constructed at its own cost, expense, and liability the Public Improvements, as defined herein, within the time and in the manner required under this Agreement. Construction of the Public Improvements shall include any transitions and/or other incidental work deemed necessary for drainage or public safety. The Developer shall be responsible for the replacement, relocation, or removal of any component of any irrigation water or sewer system in conflict with the construction or installation of the Public Improvements. Such replacement, relocation, or removal shall be performed to the complete satisfaction of the City Engineer and the owner of such water or sewer system. Developer further promises and agrees to provide all equipment, tools, materials, labor, tests, design work, and engineering services necessary or required by City to fully and adequately complete the Public Improvements.

2.1 **Prior Partial Construction of Public Improvements.** Where construction of any Public Improvements has been partially completed prior to this Agreement, Developer agrees to complete such Public Improvements or assure their completion in accordance with this Agreement.

2.2 **Permits; Notices; Utility Statements.** Prior to commencing any work, Developer shall, at its sole cost, expense, and liability, obtain all necessary permits and approvals and give all necessary and incidental notices required for the lawful construction of the Public Improvements and performance of Developer's obligations under this Agreement. Developer shall conduct the work in full compliance with the regulations, rules, and other requirements contained in any permit or approval issued to Developer. Prior to commencing any work, Developer shall file a written statement with the City Clerk and the City Engineer, signed by Developer and each utility which will provide utility service to the Property, attesting that Developer has made all deposits legally required by the utility for the extension and provision of utility service to the Property.

2.3 **Pre-approval of Plans and Specifications**. Developer is prohibited from commencing work on any Public Improvement until all plans and specifications for such Public Improvement have been submitted to and approved by the City Engineer, or his or her designee. Approval by the City Engineer shall not relieve Developer from ensuring that all Public Improvements conform with all other requirements and standards set forth in this Agreement.

2.4 **Quality of Work; Compliance With Laws and Codes**. The construction plans and specifications for the Public Improvements shall be prepared in accordance with all applicable federal, state and local laws, ordinances, regulations, codes, standards, and other requirements. The Public Improvements shall be completed in accordance with all approved maps, plans, specifications, standard drawings, and special amendments thereto on file with City, as well as all applicable federal, state, and local laws, ordinances, regulations, codes, standards, and other requirements applicable at the time work is actually commenced.

2.5 **Standard of Performance**. Developer and its contractors, if any, shall perform all work required to construct the Public Improvements under this Agreement in a skillful and workmanlike manner, and consistent with the standards generally recognized as being employed by professionals in the same discipline in the State of California. Developer represents and maintains that it or its contractors shall be skilled in the professional calling necessary to perform the work. Developer warrants that all of its employees and contractors shall have sufficient skill and experience to perform the work assigned to them, and that they shall have all licenses, permits, qualifications and approvals of whatever nature that are legally required to perform the work, and that such licenses, permits, qualifications and approvals shall be maintained throughout the term of this Agreement.

2.6 **Alterations to Improvements**. All work shall be done and improvements made and completed as shown on approved plans and specifications, and any subsequent alterations thereto. If during the course of construction and installation of the Public Improvements it is determined that the public interest requires alterations in the Public Improvements, Developer shall undertake such design and construction changes as may be reasonably required by City. Any and all alterations in the plans and specifications and the Public Improvements to be completed may be accomplished without giving prior notice thereof to Developer's surety for this Agreement.

2.7 **Other Obligations Referenced in Conditions of Final Map Approval**. In addition to the foregoing, Developer shall satisfy all of the conditions of approval on the Final map for the Property. The conditions of approval which have not been satisfied prior to the date of this Agreement are identified on Exhibit "D" hereto.

3. **MAINTENANCE OF PUBLIC IMPROVEMENTS AND LANDSCAPING.** City shall not be responsible or liable for the maintenance or care of the Public Improvements until City formally approves and accepts them in accordance with its policies and procedures. City shall exercise no control over the Public Improvements until approved and accepted. Any use by any person of the Public Improvements, or any portion thereof, shall be at the sole and exclusive risk of the Developer at all times prior to City's acceptance of the Public Improvements. Developer shall maintain all the Public Improvements in a state of good repair until they are completed by Developer and approved and accepted by City, and until the security for the performance of this Agreement is released. Maintenance shall include, but shall not be limited to, repair of pavement, curbs, gutters, sidewalks, signals, parkways, water mains, and sewers; maintaining all landscaping in a vigorous and thriving condition reasonably acceptable to City; removal of debris from sewers and storm drains; and sweeping, repairing, and maintaining in good and safe condition all streets and street improvements. It shall be Developer's responsibility to initiate all maintenance work, but if it shall fail to do so, it shall promptly perform such maintenance work when notified to do so by City. If Developer fails to properly prosecute its maintenance obligation under this section, City may do all work necessary for such maintenance and the cost thereof shall be the

responsibility of Developer and its surety under this Agreement. City shall not be responsible or liable for any damages or injury of any nature in any way related to or caused by the Public Improvements or their condition prior to acceptance.

4. **CONSTRUCTION SCHEDULE**. Unless extended pursuant to this Section 4.1 of this Agreement, Developer shall fully and adequately complete or have completed the Public Improvements within two years (24 months) following approval of the final map for Parcel Map No. 36612.

4.1 **Extensions**. City may, in its sole and absolute discretion, provide Developer with additional time within which to complete the Public Improvements. It is understood that by providing the Security required under Section 12.0 et seq. of this Agreement, Developer and its surety consent in advance to any extension of time as may be given by City to Developer, and waives any and all right to notice of such extension(s). Developer's acceptance of an extension of time granted by City shall constitute a waiver by Developer and its surety of all defense of laches, estoppel, statutes of limitations, and other limitations of action in any action or proceeding filed by City following the date on which the Public Improvements were to have been completed hereunder. In addition, as consideration for granting such extension to Developer, City reserves the right to review the provisions of this Agreement, including, but not limited to, the construction standards, the cost estimates established by City, and the sufficiency of the Security provided by Developer, and to require adjustments thereto when warranted according to City's reasonable discretion.

4.2 **Accrual of Limitations Period**. Any limitations period provided by law related to breach of this Agreement or the terms thereof shall not accrue until Developer has provided the City Engineer with written notice of Developer's intent to abandon or otherwise not complete required or agreed upon Public Improvements.

5. **GRADING**. Developer agrees that any and all grading done or to be done in conjunction with construction of the Public Improvements or development of Parcel Map No.36612 shall conform to all federal, state, and local laws, ordinances, regulations, and other requirements, including City's grading regulations. All grading, landscaping, and construction activities shall be performed in a manner to control erosion and prevent flooding problems. The City Engineer shall have the authority to require erosion plans to prescribe reasonable controls on the method, manner, and time of grading, landscaping, and construction activities to prevent nuisances to surrounding properties. Plans shall include without limitation temporary drainage and erosion control requirements, dust control procedures, restrictions on truck and other construction traffic routes, noise abatement procedures, storage of materials and equipment, removal of garbage, trash, and refuse, securing the job site to prevent injury, and similar matters. In order to prevent damage to the Public Improvements by improper drainage or other hazards, the grading shall be completed in accordance with the time schedule for completion of the Public Improvements established by this Agreement, and prior to City's approval and acceptance of the Public Improvements and release of the Security as set forth in Section 12.0 et seq. of this Agreement.

6. **UTILITIES**. Developer shall provide utility services, including water, sewer, power, gas, and telephone service to serve each parcel, lot, or unit of land within Parcel Map No.36612 in accordance with all applicable federal, state, and local laws, rules, and regulations,

including, but not limited to, the regulations, schedules and fees of the utilities or agencies providing such services. Except for commercial or industrial properties, Developer shall also provide cable television facilities to serve each parcel, lot, or unit of land in accordance with all applicable federal, state, and local laws, rules, and regulations, including, but not limited to, the requirements of the cable company possessing a valid franchise with City to provide such service within City's jurisdictional limits. All utilities shall be installed underground.

7. **FEES AND CHARGES**. Developer shall, at its sole cost, expense, and liability, pay all fees, charges, and taxes arising out of construction of the Public Improvements, including, but not limited to, all plan check, design review, engineering, inspection, and other service fees, and any impact or connection fees established by City ordinance, resolution, regulation, or policy, or as established by City relative to Parcel Map No.36612, or as required by other governmental agencies having jurisdiction over Parcel Map No.36612.

8. **CITY INSPECTION OF PUBLIC IMPROVEMENTS**. Developer shall, at its sole cost, expense, and liability, and at all times during construction of the Public Improvements, maintain reasonable and safe facilities and provide safe access for inspection by City of the Public Improvements and areas where construction of the Public Improvements is occurring or will occur. If the City inspector requests it, the Developer at any time before acceptance of the Public Improvements shall remove or uncover such portions of the finished work as may be directed which have not previously been inspected. After examination, the Developer shall restore said portions of the work to the standards required hereunder. Inspection or supervision by the City shall not be considered as direct control of the individual workmen on the job site. City's inspector shall have the authority to stop any and all work not in accordance with the requirements contained or referenced in this Agreement. The inspection of the work by City shall not relieve Developer or the contractor of any obligations to fulfill this Agreement as herein provided, and unsuitable materials or work may be rejected notwithstanding that such materials or work may have been previously overlooked or accepted.

9. **ADMINISTRATIVE COSTS.** If Developer fails to construct and install all or any part of the Public Improvements within the time required by this Agreement, or if Developer fails to comply with any other obligation contained herein, Developer and its surety shall be jointly and severally liable to City for all administrative expenses, fees, and costs, including reasonable attorney's fees and costs, incurred in obtaining compliance with this Agreement or in processing any legal action or for any other remedies permitted by law.

10. **ACCEPTANCE OF IMPROVEMENTS; AS-BUILT OR RECORD DRAWINGS**. The City Council may, in its sole and absolute discretion, accept fully completed portions of the Public Improvements prior to such time as all of the Public Improvements are complete, which shall not release or modify Developer's obligation to complete the remainder of the Public Improvements within the time required by this Agreement.

10.1 **Developer's Notice of Completion**. Upon the total or partial acceptance of the Public Improvements by City, Developer shall file with the Recorder's Office of the County of Riverside a notice of completion for the accepted Public Improvements in accordance with Article 2 of Chapter 4 of Title 2 of Part 6 of Division 4 of the Civil Code, at which time the accepted Public Improvements shall become the sole and exclusive property of City without payment therefor.

10.2 **City Acceptance of Public Improvements**. If Parcel Map No.36612 was approved and recorded as a single phase map, City shall not accept any one or more of the improvements until all of the Public Improvements are completed by Developer and approved by City. Issuance by City of occupancy permits for any buildings or structures located on the Property shall not be construed in any manner to constitute City's acceptance or approval of any Public Improvements.

10.3 **Developer's Obligation to Provide As-Built or Record Drawings**. Notwithstanding the foregoing, City may not accept any Public Improvements unless and until Developer provides one (1) set of "as-built" or record drawings or plans to the City Engineer for all such Public Improvements. The drawings shall be certified and shall reflect the condition of the Public Improvements as constructed, with all changes incorporated therein.

11. **WARRANTY AND GUARANTEE**. Developer hereby warrants and guarantees all Public Improvements against any defective work or labor done, or defective materials furnished in the performance of this Agreement, including the maintenance of all landscaping within the Property in a vigorous and thriving condition reasonably acceptable to City, for a period of one (1) year following completion of the work and acceptance by City. During the Warranty, Developer shall repair, replace, or reconstruct any defective or otherwise unsatisfactory portion of the Public Improvements, in accordance with the current ordinances, resolutions, regulations, codes, standards, or other requirements of City, and to the approval of the City Engineer. All repairs, replacements, or reconstruction during the Warranty shall be at the sole cost, expense, and liability of Developer and its surety. As to any Public Improvements which have been repaired, replaced, or reconstructed during the Warranty, Developer and its surety hereby agree to extend the Warranty for an additional one (1) year period following City's acceptance of the repaired, replaced, or reconstructed Public Improvements. Nothing herein shall relieve Developer from any other liability it may have under federal, state, or local law to repair, replace, or reconstruct any Public Improvement following expiration of the Warranty or any extension thereof. Developer's warranty obligation under this section shall survive the expiration or termination of this Agreement.

12. **SECURITY**. Prior to City's approval and execution of this Agreement, Developer shall provide City with surety bonds, a lien agreement, or another form of security acceptable to the City Attorney and City Engineer under the terms set forth below.

12.1 **Surety Bonds**. If surety bonds are provided as Security, the amount of the Security shall be based on the City Engineer's Estimated Costs. If City determines at any time prior to Developer's completion of the Public Improvements under Section 4 [Construction Schedule], in its sole and absolute discretion, that the Estimated Costs have changed, Developer shall adjust the Security in the amount requested by City. Developer's compliance with this provision (Section 12.0 et seq.) shall in no way limit or modify Developer's indemnification obligation provided in Section 16.0 of this Agreement.

12.1.1 **Performance Bond**. To guarantee the faithful performance of the Public Improvements and all the provisions of this Agreement, to protect City if Developer is in default as set forth in Section 18.0 et seq. of this Agreement, and to secure Developer's one-year guarantee and warranty of the Public Improvements, including the maintenance of all landscaping in a vigorous and thriving condition, Developer shall provide City a faithful performance bond in

the amount of **Two Million Five Hundred Fifty Five Thousand and 00/100 Dollars ($2,555,000.00)**, which sum shall be not less than one hundred percent (100%) of the Estimated Costs.

12.1.2 **Partial Release**. The City Council may, in its sole and absolute discretion and upon recommendation of the City Engineer, partially release a portion or portions of the Security provided under this section as the Public Improvements are accepted by City, provided that Developer is not in default on any provision of this Agreement or condition of approval for Parcel Map No.36612, and the total remaining Security is not less than twenty-five percent (25%) of the Estimated Costs. All Security provided under this section shall be released at the end of the Warranty period, or any extension thereof as provided in Section 11.0 of this Agreement, provided that Developer is not in default on any provision of this Agreement or condition of approval for Parcel Map No.36612.

12.1.3 **Labor & Material Bond**. To secure payment to the contractors, subcontractors, laborers, material men, and other persons furnishing labor, materials, or equipment for performance of the Public Improvements and this Agreement, Developer shall provide City a labor and materials bond in the amount of **One Million Two Hundred Seventy-Seven Thousand and 00/100 ($1,277,500.00),** which sum shall not be less than fifty percent (50%) of the Estimated Costs. The Security provided under this section may be released by written authorization of the City Engineer after six (6) months from the date City accepts the final Public Improvements. The amount of such Security shall be reduced by the total of all stop notice or mechanic's lien claims of which City is aware, plus an amount equal to twenty percent (20%) of such claims for reimbursement of City's anticipated administrative and legal expenses arising out of such claims.

12.1.4 **Additional Requirements**. The surety for any surety bonds provided as Security shall have a current A.M. Best's rating of no less than A:VIII, be a bank or insurance company licensed to transact surety business in California, and shall be satisfactory to City. As part of the obligation secured by the Security and in addition to the face amount of the Security, the Developer or its surety shall secure the costs and reasonable expenses and fees, including reasonable attorney's fees and costs, incurred by City in enforcing the obligations of this Agreement. The Developer and its surety stipulate and agree that no change, extension of time, alteration, or addition to the terms of this Agreement, the Public Improvements, or the plans and specifications for the Public Improvements shall in any way affect its obligation on the Security.

12.1.5 **Form of Bonds**. The evidence of the Security shall be provided on the forms set forth in Exhibit "C", unless other forms are deemed acceptable by the City Engineer and the City Attorney, and when such forms are completed to the satisfaction of City, the forms and evidence of the Security shall be attached hereto as Exhibit "C" and incorporated herein by this reference.

12.2 **Lien Agreement**. In lieu of surety bonds required under Section 12.1 et seq. or the security required by Section 13 of this Agreement, Developer may execute a lien agreement as Security for the Improvements in accordance with Wildomar Municipal Code Section 16.56.030. The Lien Agreement shall be in the form attached hereto as Exhibit "E" and incorporated herein by this reference.

12.3 **Developer's Liability**. While no action of Developer shall be required in order for City to realize on its security under any Security instrument, Developer agrees to cooperate with City to facilitate City's realization under any Security instrument, and to take no action to prevent City from such realization under any Security instrument. Notwithstanding the giving of any Security instrument or the subsequent expiration of any Security instrument or any failure by any surety or financial institution to perform its obligations with respect thereto, Developer shall be personally liable for performance under this Agreement and for payment of the cost of the labor and materials for the improvements required to be constructed or installed hereby and shall, within ten (10) days after written demand therefor, deliver to City such substitute Security as City shall require satisfying the requirements in this Section 12.

13. **MONUMENT SECURITY**. Prior to City's execution of this Agreement, to guarantee payment to the engineer or surveyor for the setting of all subdivision boundaries, lot corners, and street centerline monuments for Parcel Map No.36612 in compliance with the applicable provisions of City's Municipal and/or Development Code ("Subdivision Monuments"), Developer shall deposit cash or a surety bond with City in the amount of **Forty Two Thousand and 00/100 Dollars ($42,000.00),** which sum shall not be less than one hundred percent (100%) of the costs of setting the Subdivision Monuments as determined by the City Engineer. Said cash deposit or surety bond may be released by written authorization of the City Engineer after all required Subdivision Monuments are accepted by the City Engineer, City has received written acknowledgment of payment in full from the engineer or surveyor who set the Subdivision Monuments, and provided Developer is not in default of any provision of this Agreement or condition of approval for Parcel Map No.36612. Notwithstanding the foregoing, if City accepts a lien agreement as security for the Improvements under Section 12.2 of this Agreement, such lien agreement may serve as the security for some or all of the Subdivision Monuments, as determined by the City Engineer.

14. **LIEN.** To secure the timely performance of Developer's obligations under this Agreement, including those obligations for which security has been provided pursuant to Sections 12.0 et seq. and 13.0 of this Agreement, Developer hereby creates in favor of City a lien against all portions of the Property not dedicated to City or some other governmental agency for a public purpose. As to Developer's default on those obligations for which security has been provided pursuant to Sections 12.0 et seq. and 13.0 of this Agreement, City shall first attempt to collect against such security prior to exercising its rights as a contract lienholder under this section.

15. **SIGNS AND ADVERTISING**. Developer understands and agrees to City's ordinances, regulations, and requirements governing signs and advertising structures. Developer hereby agrees with and consents to the summary removal by City, without notice to Developer, of all signs or other advertising structures erected, placed, or situated in violation of any City ordinance, regulation, or other requirement. Removal shall be at the expense of Developer and its surety. Developer and its surety shall indemnify and hold City free and harmless from any claim or demand arising out of or incident to signs, advertising structures, or their removal.

16. **INDEMNIFICATION**. Developer shall defend, indemnify, and hold harmless City, its elected officials, officers, employees, and agents from any and all actual or alleged claims, demands, causes of action, liability, loss, damage, or injury, to property or persons, including wrongful death, whether imposed by a court of law or by administrative action of any federal, state, or local governmental body or agency, arising out of or incident to any acts, omissions,

negligence, or willful misconduct of Developer, its personnel, employees, agents, or contractors in connection with or arising out of construction or maintenance of the Public Improvements, or performance of this Agreement. This indemnification includes, without limitation, the payment of all penalties, fines, judgments, awards, decrees, attorneys' fees, and related costs or expenses, and the reimbursement of City, its elected officials, officers, employees, and/or agents for all legal expenses and costs incurred by each of them. This indemnification excludes only such portion of any claim, demand, cause of action, liability, loss, damage, penalty, fine, or injury, to property or persons, including wrongful death, which is caused solely and exclusively by the gross negligence or willful misconduct of City as determined by a court or administrative body of competent jurisdiction. Developer's obligation to indemnify City shall survive the expiration or termination of this Agreement, and shall not be restricted to insurance proceeds, if any, received by City, its elected officials, officers, employees, or agents.

17. **INSURANCE.**

17.1 **Types; Amounts**. Developer shall procure and maintain, and shall require its contractors to procure and maintain, during construction of any Public Improvement pursuant to this Agreement, insurance of the types and in the amounts described below. If any of the Required Insurance contains a general aggregate limit, such insurance shall apply separately to this Agreement or be no less than two times the specified occurrence limit.

17.1.1 **General Liability**. Developer and its contractors shall procure and maintain Commercial General Liability Insurance no less broad than Insurance Services Office (ISO) form CG 00 01 or equivalent form, with a combined single limit of not less than $3,000,000 per occurrence for bodily injury, personal injury, and property damage. The General Aggregate shall be twice the occurrence limit or shall apply separately to each project. If Developer maintains higher limits than the specified minimum limits, City requires and shall be entitled to coverage for the higher limits maintained by Developer. The General Liability policy shall not contain a Contractors' Warranty or other similar language which eliminates or restricts insurance because of a subcontractor's failure to carry specific insurance or to supply evidence of such insurance

17.1.2 **Business Automobile Liability.** Developer and its contractors shall procure and maintain business automobile liability insurance, or equivalent form, with a combined single limit of not less than $1,000,000 per occurrence. Such insurance shall include coverage for the ownership, operation, maintenance, use, loading, or unloading of any vehicle owned, hired, and non owned by the insured or for which the insured is responsible.

17.1.3 **Workers' Compensation.** Developer and its contractors shall procure and maintain workers' compensation insurance with limits as required by the Labor Code of the State of California and Employers Liability with limits of $1,000,000 per Accident; $1,000,000 Disease per employee; $1,000,000 Disease per policy at all times during which insured retains employees.

17.1.4 **Professional Liability.** For any consultant or other professional who will engineer or design the Public Improvements, liability insurance for errors and omissions with limits not less than $1,000,000 per claim. Such insurance shall be endorsed to include contractual liability. Coverage applicable to the work performed under this agreement shall be continued for five (5) years after completion of the work . Such continuation coverage may be

provided by one of the following: (1) renewal of the existing policy; (2) an extended reporting period endorsement; or (3) replacement insurance with a retroactive date no later than the commencement of the work under this agreement.

17.1.5 **Pollution Liability.** Minimum Limits: $1,000,000 per Pollution Incident; $1,000,000 Aggregate; Coverage shall apply to pollution incidents at or from any location at which Developer and its contractors are performing work under this agreement. Any deductible or self-insured retention shall be shown on the Certificate of Insurance. If the deductible or self-insured retention exceeds $25,000 it shall be approved in advance by the City. Developer and its contractors are responsible for any deductible or self-insured retention and shall fund it upon the City's written request, regardless of whether Developer and its contractors have a claim against the insurance or are named as a party in any action involving the City. The City, its elected officials, officers, employees, agents, and volunteers shall be endorsed as an additional insured for liability arising out of ongoing and completed operations by or on behalf of the Developer and its contractors. Additional insured status shall continue for one (1) year after completion of the work. The insurance provided to the additional insureds shall apply on a primary and non-contributory basis with respect to any insurance or self-insurance program maintained by them. If the insurance is on a Claims-Made basis, the retroactive date shall be no later than the commencement of work. The insurance shall be continued for one (1) year after completion of the work. If the insurance is on a Claims-Made basis, the continuation coverage may be provided by: (a) renewal of the existing policy; (b) an extended reporting period endorsement; or (c) replacement insurance with a retroactive date no later than the commencement of the work.

17.2 **Deductibles**. Any deductibles or self-insured retentions must be declared to and approved by City. At the option of City, either: (a) the insurer shall reduce or eliminate such deductibles or self-insured retentions as respects City, its elected officials, officers, employees, agents, and volunteers; or (b) Developer and its contractors shall provide a financial guarantee satisfactory to City guaranteeing payment of losses and related investigation costs, claims, and administrative and defense expenses.

17.3 **Additional Insured; Separation of Insureds**. The Required Insurance (except Workers' Compensation and Professional Liability) shall name City, its elected officials, officers, employees, agents, and volunteers as additional insureds with respect to work performed by or on behalf of Developer or its contractors, including materials, parts, or equipment furnished in connection therewith City shall be endorsed as an additional insured for liability arising out of ongoing and completed operations by or on behalf of the contractor. City shall continue to be an additional insured for completed operations for (1) year after completion of the work. The policy shall cover inter-insured suits and include a "Separation of Insureds" or "severability" clause which treats each insured separately and shall contain no special limitations on the scope of its protection to City, its elected officials, officers, employees, agents, and volunteers.

17.4 **Primary Insurance; Waiver of Subrogation**. The General Liability Insurance provided to the additional insured shall be primary to, and non contributory with, any insurance or self insurance program maintained by the City, its elected officials, officers, employees, agents, and volunteers. All policies for the Required Insurance shall provide that the insurance company waives all right of recovery by way of subrogation against City, its elected officials, officers, employees, agents and volunteers.

17.5 **Certificates; Verification**. Developer and its contractors shall furnish City with original certificates of insurance and endorsements effecting coverage for the Required Insurance. The certificates and endorsements for each insurance policy shall be signed by a person authorized by that insurer to bind coverage on its behalf. All certificates and endorsements must be received and approved by City before work pursuant to this Agreement can begin. City reserves the right to require complete, certified copies of all required insurance policies, at any time.

17.6 **Term; Cancellation Notice**. Developer and its contractors shall maintain the Required Insurance for the term of this Agreement and shall replace any certificate, policy, or endorsement which will expire prior to that date. Developer shall provide immediate written notice if (1) any of the required insurance policies is terminated; (2) the limits of any of the required polices are reduced; (3) or the deductible or self insured retention is increased. In the event of any cancellation or reduction in coverage or limits of any insurance, Developer shall forthwith obtain and submit proof of substitute insurance. Should Developer fail to immediately procure other insurance, as specified, to substitute for any canceled policy, the City may procure such insurance at Developer's sole cost and expense.

17.7 **Insurer Rating**. Unless approved in writing by City, all Required Insurance shall placed with insurers licensed to do business in the State of California and with a current A.M. Best rating of at least A:VIII.

18. DEFAULT; NOTICE; REMEDIES.

18.1 **Notice**. If Developer neglects, refuses, or fails to fulfill or timely complete any obligation, term, or condition of this Agreement, or if City determines there is a violation of any federal, state, or local law, ordinance, regulation, code, standard, or other requirement, City may at any time thereafter declare Developer to be in default or violation of this Agreement and make written demand upon Developer or its surety, or both, to immediately remedy the default or violation. Developer shall commence the work required to remedy the default or violation within ten (10) days of the written demand from the City. If the default or violation constitutes an immediate threat to the public health, safety, or welfare, City may provide the demand verbally, and Developer shall commence the required work within twenty-four (24) hours thereof. Immediately upon City's issuance of the demand to remedy the default, Developer and its surety shall be liable to City for all costs of construction and installation of the Public Improvements and all other administrative costs expenses as provided for in Section 9.0 of this Agreement.

18.2 **Failure to Remedy; City Action**. If the work required to remedy the noticed default or violation is not diligently prosecuted to a substantial completion acceptable to City within a reasonable time designated by the City, City may complete all remaining work, arrange for the completion of all remaining work, and/or conduct such remedial activity as in its sole and absolute discretion it believes is required to remedy the default or violation. All such work or remedial activity shall be at the sole and absolute cost, expense, and liability of Developer and its surety, without the necessity of giving any further notice to Developer or surety. City's right to take such actions shall in no way be limited by the fact that Developer or its surety may have constructed any, or none of the required or agreed upon Public Improvements at the time of City's demand for performance. In the event City elects to complete or arrange for completion of the remaining work and improvements, City may require all work by Developer or its surety to cease in order to allow adequate coordination by City. Notwithstanding the foregoing, if

conditions precedent for reversion to acreage can be met and if the interests of City will not be prejudiced thereby, City may also process a reversion to acreage and thereafter recover from Developer or its surety the full cost and expense incurred.

18.3 **Other Remedies**. No action by City pursuant to Section 18.0 et seq. of this Agreement shall prohibit City from exercising any other right or pursuing any other legal or equitable remedy available under this Agreement or any federal, state, or local law. City may exercise it rights and remedies independently or cumulatively, and City may pursue inconsistent remedies. City may institute an action for damages, injunctive relief, or specific performance.

19. GENERAL PROVISIONS.

19.1 **Authority to Enter Agreement**. Each of the signatories hereto represents and warrants that he or she is competent and authorized to enter into this Agreement on behalf of the Party for whom he or she purports to sign. Each Party hereto agrees to defend, indemnify, and hold harmless the other Parties hereto against all claims, suits, actions, and demands, including necessary expenses of investigation and reasonable attorneys' fees and costs, arising out of claims that its signatory was not competent or so authorized to sign this Agreement.

19.2 **Cooperation; Further Acts**. The Parties shall fully cooperate with one another, and shall take any additional acts or sign any additional documents as may be necessary, appropriate, or convenient to attain the purposes of this Agreement.

19.3 **Construction; References; Captions**. It being agreed the Parties or their agents have participated in the preparation of this Agreement, the language of this Agreement shall be construed simply, according to its fair meaning, and not strictly for or against any Party. Any term referencing time, days, or period for performance shall be deemed calendar days and not work days. All references to Developer include all personnel, employees, agents, and subcontractors of Developer, except as otherwise specified in this Agreement. All references to City include its elected officials, officers, employees, agents, and volunteers except as otherwise specified in this Agreement. The captions of the various articles and paragraphs are for convenience and ease of reference only, and do not define, limit, augment, or describe the scope, content, or intent of this Agreement.

19.4 **Notices**. All notices, demands, invoices, and written communications shall be in writing and delivered to the following addresses or such other addresses as the Parties may designate by written notice:

CITY:

City of Wildomar
Attn: City Manager
23873 Clinton Keith Rd., Suite 111
Wildomar, CA 92595

DEVELOPER:

Tri Pointe Homes IE-SD, Inc.
Attn: Brian Ortwein
1250 Corona Pointe Courte, Suite 600
Corona, CA 92879

Depending upon the method of transmittal, notice shall be deemed received as follows: by facsimile, as of the date and time sent provided the original is contemporaneously deposited with United States Postal Service and delivered by regular mail; by messenger, as of the date delivered; and by U.S. Mail first class postage prepaid, as of 72 hours after deposit in the U.S. Mail.

19.5 **Amendment; Modification**. No amendment to or modification of this Agreement shall be valid unless made in writing and approved by the Developer and by the City. The City's City Manager may, but is not required to, make minor amendments not affecting substantive terms without further authorization from the City Council. The City Council hereby authorizes the City Manager to execute any such amendments as required by this Agreement or that do not otherwise reduce City's rights under this Agreement. **Waiver**. City's failure to insist upon strict compliance with any provision of this Agreement or to exercise any right or privilege provided herein, or City's waiver of any breach of this Agreement, shall not relieve Developer of any of its obligations under this Agreement, whether of the same or similar type. The foregoing shall be true whether City's actions are intentional or unintentional. Developer agrees to waive, as a defense, counterclaim or set off, any and all defects, irregularities or deficiencies in the authorization, execution or performance of the Public Improvements or this Agreement, as well as the laws, rules, regulations, ordinances or resolutions of City with regards to the authorization, execution or performance of the Public Improvements or this Agreement.

19.6 **Assignment or Transfer of Agreement**. Developer shall not assign, hypothecate, or transfer, either directly or by operation of law, this Agreement or any interest herein without prior written consent of City. Any attempt to do so shall be null and void, and any assignee, hypothecate, or transferee shall acquire no right or interest by reason of such attempted assignment, hypothecation, or transfer. Unless specifically stated to the contrary in City's written consent, any assignment, hypothecation, or transfer shall not release or discharge Developer from any duty or responsibility under this Agreement.

19.7 **Binding Effect**. Each and all of the covenants and conditions shall be binding on and shall inure to the benefit of the Parties, and their successors, heirs, personal representatives, or assigns. This section shall not be construed as an authorization for any Party to assign any right or obligation.

19.8 **No Third Party Beneficiaries**. There are no intended third party beneficiaries of any right or obligation assumed by the Parties.

19.9 **Invalidity; Severability**. If any portion of this Agreement is declared invalid, illegal, or otherwise unenforceable by a court of competent jurisdiction, the remaining provisions shall continue in full force and effect.

19.10 **Consent to Jurisdiction and Venue**. This Agreement shall be construed in accordance with and governed by the laws of the State of California. Any legal action or

proceeding brought to interpret or enforce this Agreement, or which in any way arises out of the Parties' activities undertaken pursuant to this Agreement, shall be filed and prosecuted in the appropriate California State Court in the County of Riverside, California. Each Party waives the benefit of any provision of state or federal law providing for a change of venue to any other court or jurisdiction including, without limitation, a change of venue based on the fact that a governmental entity is a party to the action or proceeding, or that a federal right or question is involved or alleged to be involved in the action or proceeding. Without limiting the generality of the foregoing waiver, Developer expressly waives any right to have venue transferred pursuant to California Code of Civil Procedure Section 394.

19.11 **Attorneys' Fees and Costs**. If any arbitration, lawsuit, or other legal action or proceeding is brought by one Party against the other Party in connection with this Agreement or the Property, the prevailing party, whether by final judgment or arbitration award, shall be entitled to and recover from the other party all Litigation Expenses. Any judgment, order, or award entered in such legal action or proceeding shall contain a specific provision providing for the recovery of Litigation Expenses.

19.12 **Relationship Between The Parties**. The Parties hereby mutually agree that neither this Agreement, any map related to Parcel Map No.36612, nor any other related entitlement, permit, or approval issued by City for the Property shall operate to create the relationship of partnership, joint venture, or agency between City and Developer. Developer's contractors and subcontractors are exclusively and solely under the control and dominion of Developer. Nothing herein shall be deemed to make Developer or its contractors an agent or contractor of City.

19.13 **Counterparts**. This Agreement may be executed in counterpart originals, which taken together, shall constitute one and the same instrument.

19.14 **Effective Date of Agreement**. This Agreement shall not become effective until the date it has been formally approved by the City and executed by the appropriate authorities of City and Developer.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the date and year first-above written.

CITY OF WILDOMAR

_____

Chris Mann
City Manager

ATTEST:

_____
Janet Morales-Garcia
City Clerk

APPROVED AS TO FORM

_____
Thomas D. Jex
City Attorney

By: Tri Pointe Homes IE-SD, Inc. a California corporation.

By: _____
Brian Ortwein
Its: Vice President of Project Management

By: _____
_____
Its: _____

NOTE: **DEVELOPER'S SIGNATURES SHALL BE DULY NOTARIZED, AND APPROPRIATE ATTESTATIONS SHALL BE INCLUDED AS MAY BE REQUIRED BY THE BYLAWS, ARTICLES OF INCORPORATION, OR OTHER RULES OR REGULATIONS APPLICABLE TO DEVELOPER'S BUSINESS ENTITY.**

ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California
County of Riverside)

On 3/23/2026 before me, Ryan Hinton / Notary Public
(insert name and title of the officer)

personally appeared Brian Ortwein,
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

RYAN HINTON
Notary Public - California
Riverside County
Commission # 2514118
My Comm. Expires Mar 11, 2029

Signature Ryan Hinton (Seal)

EXHIBIT "A"

LEGAL DESCRIPTION OF PROPERTY

PARCEL MAP NO. 36612

Real property in the City of Wildomar, County of Riverside, State of California, described as follows:

Pursuant to Certificate of Parcel Merger No. 378, recorded July 24, 1987 as Instrument No. 214102, Official Records, said land is described as follows:
That portion of the Southeast quarter of fractional Section 36, Township 6 South, Range 4 West, San Bernardino Base and Meridian, in the unincorporated territory of the County of Riverside, State of California, described as follows:

Beginning at the Southeast corner of Section 36, thence Westerly along the South line of said Section line and centerline of Catt Road, South 88° 48' 45" West 1532.29 feet to the Southeasterly terminus of "Course B" as described in Deed to the State of California recorded March 26, 1954 in Book 1569, Page 396 of Official Records; thence leaving said Southerly line, North 38° 55' 30" West 37.94 feet to the Northerly line of Catt Road and the true Point of Beginning; thence North 68° 20' 12" West 101.82 feet; thence North 38° 55' 30" West 1083.73 feet; thence North 35° 55' 15" West 100.24 feet; thence North 38° 55' 30" West 349.96 feet to a point on the North line of the Southwest quarter of the Southeast quarter of said fractional Section 36; thence Easterly along said Northerly line, North 88° 45' 13" East 1283.75 feet to the Northeast corner of the Southwest quarter of the Southeast quarter; thence Easterly along the Northerly line of the Southeast quarter of the Southeast quarter, North 88° 45' 13" East 150.00 feet; thence leaving said Northerly line, South 01° 09' 02" East 1292.78 feet to the Northerly line of Catt Road; thence continuing along the Northerly line of said Catt Road South 88° 48' 45" West 376.95 feet to the true Point of Beginning.

Excepting therefrom one-half of all oil, gas and other hydrocarbon substances and minerals below a depth of 500 feet from the surface, but without the right to enter upon or use the surface of said real property, as reserved by Sidney Snyder, et al., in Deed recorded December 19, 1958 in Book 2383, Page 250, Official Records, Riverside County Records.

A Notice of Intent to preserve mineral rights pursuant to Section 883.230 California Civil Code was recorded January 23, 1985 as Instrument No. 14390, Official Records.

Also excepting therefrom that portion conveyed to the City of Wildomar, a Municipal Corporation by Deed recorded on January 19, 2011 as Instrument No. 2011-0028332, of Official Records.

APN: 376-410-013, 376-410-023 and 376-410-025

EXHIBIT "B"

LIST OF PUBLIC IMPROVEMENTS

PARCEL MAP NO. 36612

OFFSITE IMPROVEMENTS FOR PM 36612

CITY OF WILDOMAR
CONSTRUCTION COST WORKSHEET
AND PLAN CHECK DEPOSIT CALCULATION SHEET

PARCEL MAP OR TRACT MAP NO. PM 36612 DATE: 2/11/2026
PP, CU, PU, MS OR VL NO. IP: **21-0075**

IMPROVEMENTS			FAITHFUL PERFORMANCE SECURITY (100% of Estimated Construction Costs)	MATERIAL & LABOR SECURITY (**50% of Estimated Construction Costs)
Street/Drainage		$ 1,526,053.43	$ 1,526,000.00	$ 763,000.00
*Flood Control		$ 565,851.00	$ 566,000.00	$ 283,000.00
Water	EVMWD (District Name)	$ 345,996.00	$ 346,000.00	$ 173,000.00
Sewer	EVMWD (District Name)	$ 117,144.00	$ 117,000.00	$ 58,500.00
Total		**2,555,044.43**	$ **2,555,000.00**	$ **1,277,500.00**
Warranty Retention (10%)			$ 255,500.00	

DESIGN ENGINEER'S CALCULATION OF IMPROVEMENT BONDING COSTS

Construction items and their quantities, as shown on the attached sheets, are accurate for the improvements required to construct the above project and the mathmatical extensions, using County's unit costs, are accurate for determining bonding costs

Above amounts **DO** include additional 20% for recordation prior to having signed plans (Ordinance460, Section 10.3E).

REGISTERED PROFESSIONAL ENGINEER
RICHARD A. SCIANNI
25917
EXPIRES
12/31/27
CIVIL
STATE OF CALIFORNIA

Richard A. Scianni — Signature

2/11/2026 — Date

Richard A. Scianni — Name Typed or printed

25917 — RCE#

12/31/2027 — Exp. Date

Civil Engineer's Stamp

*Flood Control Construction Cost Estimate to be provided by Flood Control District. Provide a copy of Flood Control District letter stating cost estmate.

INSTRUCTIONS BELOW ***

1. Quantities are to be taken from the Improvement Plans. Unit cost are to be as provided on "Riverside County Improvement Requirement Worksheet."

2. Show Performance Bond Amounts to the nearest $500.00. Material and Labor Bond Amounts are 50% of Performance Bond Amountss. **100% for Flood Control items.

3. For Construction items not covered by "Riverside County Improvement Requirements Worksheet", Design Engineer is to provide his opinion of construction cost and use that cost. If Riverside County Unit Costs are determined to be too low, in the opinion of the design engineer, the higher costs as provided by the Design Engineer should be used.

CITY OF WILDOMAR
IMPROVEMENT REQUIREMENT WORKSHEET
STREET IMPROVEMENTS

QUANTITY	UNIT	ITEM	UNIT COST	AMOUNT
		ROADWAY EXCAVATION		
2,207	C.Y.	1. Projects with Grading Plan Area x 0.50' (hinge point to hinge point)	$ 20.00	$ 44,140.00
		2. Projects without a Grading Plan Road area and side slopes to daylight Cut (c) = Fill (f) =		
	C.Y.	(a.) Excavate and Fill	$ 0.40	$ 0.00
	C.Y.	(b.) Excavate and Export	$ 1.10	$ 0.00
	C.Y.	(c.) Import and Fill	$ 2.80	$ 0.00
		If balance, provide (a.) only, either cut or fill If export, provide (a.)&(b.) a = fill, b = cut - fill If import, provide (a)&(c), a = cut, c = fill - cut (Unit costs for (a),(b), & (c) are 20% of actual costs to assure that work will be corrected to eliminate hazardous conditions.)		
485	L.F.	Sawcut Exist. A.C. Pavement	$ 1.00	$ 485.00
	S.F.	Cold Plane A.C. Pavement	$ 2.25	$ 0.00
4,506	S.Y.	Grinding A.C. , in place	$ 2.00	$ 9,012.00
13,786	S.Y.	Remove A.C. Pavement	$ 1.45	$ 19,989.70
664	L.F.	Remove Curb and Gutter	$ 18.00	$ 11,952.00
54	L.F.	Remove A.C. Dike	$ 3.00	$ 162.00
	EA.	Relocate Mailbox	$ 250.00	$ 0.00
3,863	S.F.	Remove existing sidewalk	$ 2.50	$ 9,657.50
414	L.F.	Remove Chain Link Fence	$ 7.50	$ 3,105.00
780	S.F.	7.5" PCC over 95% compacted subgrade	$ 8.00	$ 6,240.00
283	L.F.	15" high Retaining Curb	$ 35.00	$ 9,905.00
13	EA.	Miscellaneous removals	$ 100.00	$ 1,300.00
1,670	TON	Asphalt Concrete (69,595 S.F.)	$ 90.00	$ 150,300.00
2,148	C.Y.	Agg Base Class II (69,595 S.F.) Streets 10"AB	$ 50.00	$ 107,400.00
2.7	Ton	Asphalt Emulsion (Fog Seal/Paint Binder)	$ 600.00	$ 1,632.00
4,021	S.F.	AC overlay (min. 0.10') (3,536 SF)	$ 0.90	$ 3,618.90
4,201	L.F.	Curb and Gutter (Type A-6)	$ 15.00	$ 63,015.00
	L.F.	Curb and Gutter (Type A-8)	$ 17.00	$ 0.00
	L.F.	Type "C" Curb	$ 12.00	$ 0.00
	L.F.	Type "D-1" Curb	$ 12.00	$ 0.00
2,706	L.F.	Type "D" Curb	$ 15.00	$ 40,590.00
	L.F.	A.C. Dike (6")(incl. material & labor)	$ 10.00	$ 0.00
	L.F.	A.C. Dike (8")(incl. material & labor)	$ 15.00	$ 0.00
834	S.F.	P.C.C. Cross Gutter and Spandrels	$ 10.00	$ 8,340.00
18,896	S.F.	P.C.C. Sidewalk	$ 6.00	$ 113,376.00
3,026	S.F.	P.C.C. Drive Approach	$ 8.00	$ 24,208.00
	S.F.	P.C.C. Dip Section Std. 307	$ 6.00	$ 0.00
2	EA.	Handicapped Access Ramp	$ 2,000.00	$ 4,000.00
	C.Y.	Structural Reinforcement Concrete	$ 400.00	$ 0.00
	L.F.	Barricades	$ 100.00	$ 0.00

CITY OF WILDOMAR
IMPROVEMENT REQUIREMENT WORKSHEET
STREET IMPROVEMENTS

QUANTITY	UNIT	ITEM	UNIT COST	AMOUNT
	L.F.	Metal Beam Guard Railing	$ 50.00	$ 0.00
2,630	L.F.	Utility Trench, one side (Edison, Telephone, Cable)	$ 10.00	$ 26,300.00
	L.F.	Chain Link Fence (6')	$ 80.00	$ 0.00
	L.F.	Relocate Fence	$ 12.00	$ 0.00
	EA.	Pipe Gate	$ 1,000.00	$ 0.00
	EA.	Relocate Power Pole	$ 10,000.00	$ 0.00
9	EA.	Street Lights (including conduit)	$ 5,000.00	$ 45,000.00
	EA.	Concrete Bulkhead	$ 2,500.00	$ 0.00
	EA.	Slope Anchors for Pipes	$ 300.00	$ 0.00
	C.Y.	Cut Off Wall (Std 2')	$ 400.00	$ 0.00
	EA.	A. C. Overside Drain	$ 800.00	$ 0.00
	EA	Under Sidewalk Drain Std 309	$ 2,000.00	$ 0.00
	EA	Flat Outlet Drainage Structure Std 303	$ 2,000.00	$ 0.00
	EA	Curb Outlet Drainage Structure Std 308	$ 2,000.00	$ 0.00
	EA	Private Drainage Structure Std 310	$ 500.00	$ 0.00
	S.F.	Terrace Drain & Down Drain	$ 6.50	$ 0.00
	S.F.	Interceptor Drain	$ 6.50	$ 0.00
	C.Y.	R.C. Box Culvert	$ 400.00	$ 0.00
	C.Y.	Concrete Channel	$ 200.00	$ 0.00
70	C.Y.	Rip Rap (1/4 Ton) Methob B	$ 40.00	$ 2,800.00
	C.Y.	Rip Rap (1/2 Ton) Methob B	$ 45.00	$ 0.00
	C.Y.	Rip Rap (1 Ton) Method B	$ 50.00	$ 0.00
	C.Y.	Rip Rap (2 Ton) Method B	$ 55.00	$ 0.00
	C.Y.	Grouted Rip Rap (1/4 Ton) Method B	$ 60.00	$ 0.00
	C.Y.	Grouted Rip Rap (1/2 Ton) Method B	$ 67.00	$ 0.00
	C.Y.	Grouted Rip Rap (1 Ton) Method B	$ 75.00	$ 0.00
	C.Y.	Grouted Rip Rap (2 Ton) Method B	$ 80.00	$ 0.00
586	L.F.	18" R.C. P. Or 21" x 15" RCPA	$ 113.00	$ 66,218.00
	L.F.	24" R.C. P. Or 28" x 20" RCPA	$ 140.00	$ 0.00
	L.F.	30" R.C. P. Or 35" x 24" RCPA	$ 150.00	$ 0.00
	L.F.	36" R.C. P. Or 42" x 29" RCPA	$ 155.00	$ 0.00
	L.F.	42" R.C. P. Or 49" x 33" RCPA	$ 160.00	0.00
	L.F.	48" R.C. P. Or 57" x 38" RCPA	$ 165.00	0.00
	L.F.	54" R.C. P. Or 64" x 43" RCPA	$ 170.00	0.00
	L.F.	60" R.C. P. Or 71" x 47" RCPA	$ 175.00	0.00
	L.F.	18" C.S.P. HDPE Or Equal	$ 40.00	$ 0.00
	L.F.	24" C.S.P. HDPE Or Equal	$ 50.00	$ 0.00
	L.F.	30" C.S.P. HDPE Or Equal	$ 60.00	$ 0.00
	L.F.	36" C.S.P. HDPE Or Equal	$ 70.00	$ 0.00
	L.F.	42" C.S.P. HDPE Or Equal	$ 80.00	$ 0.00
	L.F.	48" C.S.P. HDPE Or Equal	$ 100.00	$ 0.00
	L.F.	54" C.S.P. HDPE Or Equal	$ 110.00	$ 0.00
	L.F.	60" C.S.P. HDPE Or Equal	$ 120.00	$ 0.00
	EA.	Catch Basin W=4'	$ 2,200.00	$ 0.00
4	EA.	Catch Basin W=7'	$ 4,000.00	$ 16,000.00
	EA.	Catch Basin W=14'	$ 7,800.00	$ 0.00
	EA.	Catch Basin W=21'	$ 12,000.00	$ 0.00

CITY OF WILDOMAR
IMPROVEMENT REQUIREMENT WORKSHEET
STREET IMPROVEMENTS

QUANTITY	UNIT	ITEM	UNIT COST	AMOUNT
	EA.	Catch Basin W=28'	$ 15,000.00	$ 0.00
	EA.	Type IX Inlet	$ 2,500.00	$ 0.00
	EA.	Type X Inlet	$ 2,500.00	$ 0.00
	EA.	Junction Structure No. 1	$ 3,000.00	$ 0.00
	EA.	Junction Structure No. 2	$ 3,000.00	$ 0.00
	EA.	Junction Structure No. 6	$ 3,700.00	$ 0.00
	EA.	Transition Structure No. 1	$ 12,500.00	$ 0.00
	EA.	Transition Structure No. 2	$ 12,500.00	$ 0.00
	EA.	Transition Structure No. 3	$ 2,700.00	$ 0.00
5	EA.	Manhole No. 1	$ 2,700.00	$ 13,500.00
	EA.	Manhole No. 2	$ 3,300.00	$ 0.00
	EA.	Manhole No. 3	$ 2,700.00	$ 0.00
	EA.	Manhole No. 4	$ 5,000.00	$ 0.00
	EA.	Adjust Water Valve to Grade (if no water plan)	$ 250.00	$ 0.00
7	EA.	Adjust MH to Grade (if no sewer plan)	$ 600.00	$ 4,200.00
	EA.	Street Name Sign	$ 400.00	$ 0.00
3	EA.	Concrete Headwall Structure	$ 3,500.00	$ 10,500.00
				$ 0.00
		SIGNING, STRIPING AND SIGNALS		
	S.F	Remove Traffic Stripes and Paint Markings	$ 2.50	$
	EA.	Remove, Sign, Salvage	$ 100.00	$ 0.00
	EA.	Relocate Roadside Sign	$ 150.00	$ 0.00
4	EA.	Street Name Sign	$ 400.00	$ 1,600.00
	EA.	Install Sign (Strap and Saddle Bracket Method)	$ 150.00	
-	EA.	Install Sign Mast Arm Hanger Method)	$ 150.00	$ 0.00
12	EA.	Road Sign - One Post	$ 250.00	$ 3,000.00
	EA.	Road Sign - Two Post	$ 400.00	$ 0.00
	EA.	Object Marker - Modified Type "F" Delineator	$ 60.00	$ 0.00
	EA.	Delineator (Class 1 Type F)	$ 40.00	$ 0.00
	EA.	Delineator (Class 2)	$ 45.00	$ 0.00
19	EA.	Pavement Marker, Reflective	$ 3.75	$ 71.25
	L.F.	Paint Traffic Stripe (2 Coats)	$ 0.38	$ 0.00
	L.F.	Remove Barricade	$ 10.00	$ 0.00
786	L.F.	4" Thermoplastic Traffic Stripe	$ 0.50	$ 393.00
572	L.F.	8" Thermoplastic Traffic Stripe	$ 1.40	$ 800.80
	S. F.	Thermoplastic Channelizing Limit Line and	$ 2.25	$ 0.00
	S.F.	Thermoplastic Cross Walk and Pavement Marking	$ 4.00	$ 0.00
	EA	Signal and Lighting	$ 150,000.00	$ 0.00
1,889	L.F.	Double yellow striping	$ 2.00	$ 3,778.00
61	L.F.	12" white striping	$ 1.80	$ 109.80
				$ 0.00
				$ 0.00
				$ 0.00
				$ 0.00
		LANDSCAPING		$
	S. F.	Maintenance Walk STD 113	$ 6.00	$ 0.00

CITY OF WILDOMAR
IMPROVEMENT REQUIREMENT WORKSHEET
STREET IMPROVEMENTS

QUANTITY	UNIT	ITEM	UNIT COST	AMOUNT
	S. F.	Colored Stamped Concrete	$ 15.00	$ 0.00
90	EA	Street Trees (15 Gallon)	$ 140.00	$ 12,600.00
25,522	S. F.	Landscape and Irrigation	$ 5.00	$ 127,610.00
	C.Y.	Landscape Fill Material	$ 27.00	$ 0.00
1	EA	Water Meter	$ 10,000.00	$ 10,000.00
1	EA	Electric Meter	$ 10,000.00	$ 10,000.00
			$	$ 0.00
			$	$ 0.00
			$	$ 0.00
		ADD'L DRAINAGE ITEMS FOR THE 3 RAISED INTERS	$	$ 0.00
400	LF	18" RCP storm drain	$ 113.00	$ 45,200.00
6	EA	Catch Basin W=4'	$ 2,200.00	$ 13,200.00
6	EA	Manhole No. 1	$ 2,700.00	$ 16,200.00
			$	$ 0.00
			$	$ 0.00
			$	$ 0.00
			$	$ 0.00
			$	$ 0.00
			$	$ 0.00
			$	$ 0.00
	A.	**Subtotal**		$ **1,017,369**
	B.	Administrative Contingency (25 % x A)		$ 254,342
		NOTE: Use 25% for TR and PM		
	C.	**Streets/Drainage Total (A + B)**		$ **1,271,711**
		BOND AMOUNT FOR RECORDATION PRIOR TO		
	D.	20% x C		$ 254,342
	E.	**Streets/Drainage Total (C + D)**		$ **1,526,053**

CITY OF WILDOMAR
IMPROVEMENT REQUIREMENT WORKSHEET
WATER IMPROVEMENTS

QUANTITY	UNIT	ITEM	UNIT 13	AMOUNT
	L.F.	4" Waterline	$ 13.00	$ 0.00
	L.F.	6" Waterline	$ 16.00	$ 0.00
	L.F.	8" Waterline	$ 21.00	$ 0.00
	L.F.	10" Waterline	$ 27.00	$ 0.00
	L.F.	12" Waterline	$ 31.00	$ 0.00
	L.F.	18" Waterline	$ 40.00	$ 0.00
	EA.	4" Gate Valve	$ 650.00	$ 0.00
	EA.	6" Gate Valve	$ 800.00	$ 0.00
	EA.	8" Gate Valve	$ 850.00	$ 0.00
	EA.	10" Gate Valve	$ 1,050.00	$ 0.00
	EA.	12" Gate Valve	$ 1,250.00	$ 0.00
	EA.	Fire Hydrant (6") Super	$ 2,500.00	$ 0.00
	EA.	Fire Hydrant (6") Standard	$ 2,300.00	$ 0.00
	EA.	4" Misc. Fittings	$ 150.00	$ 0.00
	EA.	6" Misc. Fittings	$ 200.00	$ 0.00
	EA.	8" Misc. Fittings	$ 250.00	$ 0.00
	EA.	10" Misc. Fittings	$ 280.00	$ 0.00
	EA.	12" Misc. Fittings	$ 320.00	$ 0.00
	EA.	Blowoffs (4")	$ 1,600.00	$ 0.00
	EA.	Service Connections	$ 475.00	$ 0.00
	EA.	Adjust Water Valve to Grade	$ 200.00	$ 0.00
	EA.	Relocation of Blowoff	$ 1,000.00	$ 0.00
	EA.	Air and Vacuum Valve.	$ 1,850.00	$ 0.00
	EA.	Backflow Prevention Assembly	$ 1,850.00	$ 0.00
			$	$ 0.00
			$	$ 0.00
			$	$ 0.00
			$	$ 0.00
			$	$ 0.00
			$	$ 0.00
			$	$ 0.00
	A.	**Subtotal**		$ **0**
	B.	Administrative Contingency (20 % x A)		$ 0
		NOTE: Use 25% for TR and PM Use 5% for PP, CU, PU, MS and VL Cases		
	C.	**Water Total (A + B)**		$ **0**
		BOND AMOUNT FOR RECORDATION PRIOR TO HAVING SIGNED PLAND (ORD.460, SEC. 10.3E)		
	D.	20% x C		$ 0
	E.	**Water Total (C + D)**		$ **0**

CITY OF WILDOMAR
IMPROVEMENT REQUIREMENT WORKSHEET
SEWER IMPROVEMENTS

QUANTITY	UNIT	ITEM	UNIT COST	AMOUNT
	L.F.	4" V. C. P.	$ 15.00	$ 0.00
	L.F.	6" V. C. P.	$ 25.00	$ 0.00
	L.F.	8" V. C. P.	$ 30.00	$ 0.00
	L.F.	10" V. C. P.	$ 35.00	$ 0.00
	L.F.	12" V. C. P.	$ 40.00	$ 0.00
	EA.	Standard Manhole	$ 2,500.00	$ 0.00
	EA.	Drop Manhole	$ 4,000.00	$ 0.00
	EA.	Cleanouts	$ 500.00	$ 0.00
	EA.	Sewer Y's	$ 30.00	$ 0.00
	EA.	Chimneys	$ 400.00	$ 0.00
	EA.	Adjust M.H. to grade	$ 500.00	$ 0.00
	L.F.	Concrete Encasement	$ 35.00	$ 0.00
	EA.	8" PVC plug	$ 125.00	$ 0.00
			$	$ 0.00
			$	$ 0.00
			$	$ 0.00
			$	$ 0.00
			$	$ 0.00
			$	$ 0.00
			$	$ 0.00
			$	$ 0.00
			$	$ 0.00
			$	$ 0.00
			$	$ 0.00
			$	$ 0.00
			$	$ 0.00
			$	$ 0.00
			$	$ 0.00
			$	$ 0.00
			$	$ 0.00
	A.	**Subtotal**		$ **0**
	B.	Administrative Contingency (% x A)		$ 0
		NOTE: Use 25% for TR and PM Use 5% for PP, CU, PU, MS and VL Cases		
	C.	**Sewer Total (A + B)**		$ **0**
		BOND AMOUNT FOR RECORDATION PRIOR TO HAVING SIGNED PLAND (ORD.460, SEC. 10.3E)		
	D.	20% x C		$ 0
	E.	**Sewer Total (C + D)**		$ **0**

Elsinore Valley Municipal Water District

CONSTRUCTION COST ESTIMATE FOR WATER IMPROVEMENTS

WO# 21-039

WATER/RW IMPROVEMENTS **Date Prepared:** 8/25/22

Project: OFFSITE SEWER/WATER - PM 36612 **Prepared by:**

QUANTITY	UNIT	ITEM	UNIT COST	AMOUNT
	LF	4" PVC Water Main	$ 41.00	$ -
	LF	6" PVC Water Main	45.00	-
187	LF	8" PVC Water Main	50.00	9,350 -
1,895	LF	12" PVC Water Main	65.00	123,175 -
	LF	16" DIP Water Main	150.00	-
	LF	18" DIP Water Main	180.00	-
	LF	20" DIP Water Main	200.00	-
	EA	4" RW Gate Valve	1,800.00	-
	EA	6" RW Gate Valve	2,000.00	-
3	EA	8" RW Gate Valve	2,200.00	6,600 -
9	EA	12" Butterfly Valve	3,000.00	27,000 -
	EA	16" Butterfly Valve	5,500.00	-
	EA	18" Butterfly Valve	6,500.00	-
	EA	20" Butterfly Valve	7,000.00	-
	EA	24" Butterfly Valve	8,500.00	-
4	EA	Fire Hydrant (6") Super	6,500.00	26,000 -
	EA	Fire Hydrant (6") Standard	5,500.00	-
19	EA	Adjust Water Valve to Grade	350.00	6,650 -
	EA	Relocation of Blowoff	4,500.00	-
35	EA	1" Water Service	1,100.00	38,500 -
	EA	1.5" Water Service	1,600.00	-
1	EA	2" Water Service	3,000.00	3,000 -
	EA	3" Water Service	4,500.00	-
	EA	1" Air/Vac Assembly	2,500.00	-
	EA	2" Air/Vac Assembly	4,000.00	-
	EA	4" Air/Vac Assembly	6,000.00	-
	EA	4" Blowoff	5,000.00	-
	EA	6" Blowoff	6,000.00	-
	IN/LF	Steel Casing	20.00	-
	EA	1" Sample Point	2,000.00	-
	LS	Traffic Control	N/A	-
	EA	4" DCDA	4,000.00	-
	EA	6" DCDA	5,000.00	-
	EA	8" DCDA	7,000.00	-
	EA	10" DCDA	10,000.00	-
	EA	8" Hot Tap	8,000.00	-
	EA	12" Hot Tap	10,000.00	-
	EA	16" Hot Tap	12,000.00	-
				-
			Subtotal	240,275-
			20% Contingency	48,055 -
			Total	$ 288,330-

Meg. B.

1. Unit prices for steel or ductile iron pipeline shall be 35% greater than PVC in size 4-16 inch diameters and 20% greater than PVC in sizes 18-24 inch diameters. PVC will not be considered in sizes above 24-inch.

2. Unit prices are for average depth and normal soil conditions. Unit prices shall increase where rocky soils, excavation through rock formations or extra depth occur.

Elsinore Valley Municipal Water District

CONSTRUCTION COST ESTIMATE FOR SEWER IMPROVEMENTS

WO#

SEWER IMPROVEMENTS **Date Prepared:** 8/25/22

Project: OFFSITE SEWER/WATER - PM 36612 **Prepared by:**

QUANTITY	UNIT	ITEM	UNIT COST	AMOUNT
156	LF	4" Sewer Lateral	$ 25.00	$ 3,900 -
	LF	6" Sewer Main	30.00	-
1,070	LF	8" Sewer Main	35.00	37,450 -
	LF	10" Sewer Main	45.00	-
	LF	12" Sewer Main	50.00	-
	LF	15" Sewer Main	65.00	-
	LF	18" Sewer Main	85.00	-
	LF	21" Sewer Main	90.00	-
	LF	24" Sewer Main	120.00	-
	LF	6" PVC Sewer Force Main	80.00	-
	LF	8" PVC Sewer Force Main	120.00	-
	LF	12" PVC Sewer Force Main	140.00	-
	EA	4' Manhole	3,500.00	-
8	EA	5' Manhole	5,000.00	40,000 -
	EA	6' Manhole	7,000.00	-
	IN/LF	Steel Casing	20.00	-
	SF	Pavement Removal and Replacement	N/A	
	LS	Traffic Control	N/A	
			Subtotal	81,350 -
			20% Contingency	16,270 -
			Total	$ 97,620

Meg. B.

1. Unit prices for steel or ductile iron pipeline shall be 35% greater than PVC in size 4-16 inch diameters and 20% greater than PVC in sizes 18-24 inch diameters. PVC will not be considered in sizes above 24-inch.

2. Unit prices are for average depth and normal soil conditions. Unit prices shall increase where rocky soils, excavation through rock formations or extra depth occur.

3. DIP force main price shall be 30% higher than PVC force mains.

City of Wildomar
Monument Security Estimate Worksheet

Parcel Map/Tract Map No: PM 36612 Date: 2/11/2026
PP, CU, PU, MS OR VL No: TPM 36612 City Project No:
Map Schedule: E

Schedule "A" through "H" Maps			
Drive Time Hours to Map	**Net Work Time Hours per Day**	**Cost per Day 10-hour Day**	**Cost per Monument**
0.5	9	$2,500.00*	$300
1	8		$342
1.5	7		$400
2	6		$478
Schedule "I" Maps			
Drive Time Hours to Map	**Net Work Time Hours per Day**	**Cost per Day 10-hour Day**	**Cost per Monument**
0.5	9	$2,500.00*	$600
1	8		$685
1.5	7		$800
2	6		$960

Notes: **Based on a crew of one Registered Principal Engineering Technician and one Senior Engineering Technician*

Total Monuments to Be Bonded: 91

Cost Per Monument: $300

Subtotal 1 (Total Monuments x Cost per Monument): *$ 27,300.00*

Engineer's/Surveyor's Estimate for Preparing Centerline Tie-Sheets: $7,600

Subtotal 2 (Subtotal 1 + Centerline Tie-Sheet Estimate): *$ 34,900.00*

Total Security Amount (Subtotal 2 x 120%): **$ 42,000.00**
(total rounded to the nearest $500)

Philip J. LeGrand
Signature

2/11/2026
Date

Philip J. LeGrand
Name (type or printed)

8,812
RCE/PLS No.

3/31/2027
Expiration Date

LICENSED LAND SURVEYOR
PHILIP J. LEGRAND
No. 8812
Exp. 3/31/27
STATE OF CALIFORNIA

Engineer's/Surveyor's Stamp

EXHIBIT "C"

SURETY BONDS AND OTHER SECURITY

PARCEL MAP NO. 36612

As evidence of understanding the provisions contained in this Agreement, and of the Developer's intent to comply with same, the Developer has submitted the below described security in the amounts required by this Agreement, and has affixed the appropriate signatures thereto:

PERFORMANCE BOND PRINCIPAL AMOUNT: $ 2,555.000.00
Surety: _____
Attorney-in-fact: _____
Address: _____
_____
_____

MATERIAL AND LABOR BOND PRINCIPAL AMOUNT: $ 1,277,500.00
Surety: _____
Attorney-in-fact: _____
Address: _____
_____
_____

CASH MONUMENT SECURITY: $ 42,000.00
Amount deposited per Cash Receipt No. _____ Date: _____

MONUMENT BOND PRINCIPAL AMOUNT: $ _____
Surety: _____
Attorney-in-fact: _____
Address: _____
_____
_____

Executed in Duplicate

BOND NO. 30267876
INITIAL PREMIUM: $9,454 / Annually
SUBJECT TO RENEWAL

CITY OF WILDOMAR

PARCEL MAP NO. 36612 IMPROVEMENTS

FORM OF PERFORMANCE BOND

KNOW ALL MEN BY THESE PRESENTS:

WHEREAS the City of Wildomar, California ("City") and CRP/CWR Westpark Project ("Principal"), have executed an agreement for work consisting of, but not limited to, the furnishing all labor, materials, tools, equipment, services, and incidentals for all grading, roads, paving, curbs and gutters, pathways, storm drains, sanitary sewers, utilities, drainage facilities, traffic controls, landscaping, street lights, and all other required facilities for Parcel Map No. 36612 ("Public Improvements");

WHEREAS, the Public Improvements to be performed by Principal are more particularly set forth in that certain Subdivision Improvement Agreement dated December 11, 2024 ("Improvement Agreement");

WHEREAS, the Improvement Agreement is hereby referred to and incorporated herein by reference; and

WHEREAS, Principal is required by the Improvement Agreement to provide a good and sufficient bond for performance of the Improvement Agreement, and to guarantee and warranty the Public Improvements constructed thereunder.

NOW, THEREFORE, Principal and The Continental Insurance Company ("Surety"), a corporation organized and existing under the laws of the State of Pennsylvania, and duly authorized to transact surety business under the laws of the State of California, are held and firmly bound unto City in the sum of ** Dollars ($ 2,555,000.00), said sum being not less than one hundred percent (100%) of the total cost of the Public Improvements as set forth in the Improvement Agreement, we bind ourselves, our heirs, executors and administrators, successors and assigns, jointly and severally, firmly by these presents. **Two Million Five Hundred Fifty-Five Thousand and no/100**

THE CONDITION OF THIS OBLIGATION is such, that if Principal, his or its heirs, executors, administrators, successors or assigns, shall in all things stand to and abide by, and well and truly keep and perform the covenants, conditions, agreements, guarantees, and warranties in the Improvement Agreement and any alteration thereof made as therein provided, to be kept and performed at the time and in the manner therein specified and in all respects according to their intent and meaning, and to indemnify and save harmless City, its officers, employees, and agents, as stipulated in the Improvement Agreement, then this obligation shall become null and void; otherwise it shall be and remain in full force and effect.

As part of the obligation secured hereby, and in addition to the face amount specified therefor, there shall be included costs and reasonable expenses and fees, including reasonable attorney's fees, incurred by City in successfully enforcing such obligation, all to be taxed as costs and included in any judgment rendered.

Surety, for value received, hereby stipulates and agrees that no change, extension of time, alteration, or addition to the terms of the Improvement Agreement, or to any plans, profiles, and specifications related thereto, or to the Public Improvements to be constructed thereunder, shall in any way affect its obligations on this bond, and it does hereby waive notice of any such change, extension of time, alteration, or addition.

This bond is executed and filed to comply with Section 66499 et seq. of the Government Code of California as security for performance of the Improvement Agreement and security for the one-year guarantee and warranty of the Public Improvements.

IN WITNESS WHEREOF, the seal and signature of the Principal is hereto affixed, and the corporate seal and the name of the Surety is hereto affixed and attested by its duly authorized Attorney-in-Fact at Irvine, California, this 27th day of February, 2026.

Tri Pointe Homes IE-SD, Inc.	The Continental Insurance Company
Principal	Surety
By:	By: Michelle Haase
Its: Managing Member	Attorney-In-Fact
Brian Atwein	Michelle Haase
(print name)	(print name)

NOTE: **APPROPRIATE NOTARIAL ACKNOWLEDGMENTS OF EXECUTION BY PRINCIPAL AND SURETY, AND A COPY OF THE POWER OF ATTORNEY TO LOCAL REPRESENTATIVES OF THE BONDING COMPANY MUST BE ATTACHED TO THIS BOND.**

ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California
County of Riverside)

On 3/2/2026 before me, Ryan Hinton / Notary Public
(insert name and title of the officer)

personally appeared Brian Ortwein,
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

RYAN HINTON
Notary Public - California
Riverside County
Commission # 2514118
My Comm. Expires Mar 11, 2029

Signature Ryan Hinton (Seal)

ALL- PURPOSE
CERTIFICATE OF ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California }

County of Orange }

On FEB 2 7 2026 before me, Marina Tapia, Notary Public,
(Here insert name and title of the officer)

personally appeared Michelle Haase,
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

MARINA TAPIA
Notary Public - California
Los Angeles County
Commission # 2500058
My Comm. Expires Oct 7, 2028

Notary Public Signature (Notary Public Seal)

ADDITIONAL OPTIONAL INFORMATION

DESCRIPTION OF THE ATTACHED DOCUMENT

(Title or description of attached document)

(Title or description of attached document continued)

Number of Pages _____ Document Date_____

CAPACITY CLAIMED BY THE SIGNER

- ☐ Individual (s)
- ☐ Corporate Officer
  (Title)
- ☐ Partner(s)
- ☐ Attorney-in-Fact
- ☐ Trustee(s)
- ☐ Other _____

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INSTRUCTIONS FOR COMPLETING THIS FORM

This form complies with current California statutes regarding notary wording and, if needed, should be completed and attached to the document. Acknolwedgents from other states may be completed for documents being sent to that state so long as the wording does not require the California notary to violate California notary law.

- State and County information must be the State and County where the document signer(s) personally appeared before the notary public for acknowledgment.
- Date of notarization must be the date that the signer(s) personally appeared which must also be the same date the acknowledgment is completed.
- The notary public must print his or her name as it appears within his or her commission followed by a comma and then your title (notary public).
- Print the name(s) of document signer(s) who personally appear at the time of notarization.
- Indicate the correct singular or plural forms by crossing off incorrect forms (i.e. ~~he~~/she/~~they,~~ is /~~are~~) or circling the correct forms. Failure to correctly indicate this information may lead to rejection of document recording.
- The notary seal impression must be clear and photographically reproducible. Impression must not cover text or lines. If seal impression smudges, re-seal if a sufficient area permits, otherwise complete a different acknowledgment form.
- Signature of the notary public must match the signature on file with the office of the county clerk.
  - Additional information is not required but could help to ensure this acknowledgment is not misused or attached to a different document.
  - Indicate title or type of attached document, number of pages and date.
  - Indicate the capacity claimed by the signer. If the claimed capacity is a corporate officer, indicate the title (i.e. CEO, CFO, Secretary).
- Securely attach this document to the signed document with a staple.

POWER OF ATTORNEY APPOINTING INDIVIDUAL ATTORNEY-IN-FACT

Know All Men By These Presents, That The Continental Insurance Company, a Pennsylvania insurance company, is a duly organized and existing insurance company having its principal office in the City of Chicago, and State of Illinois, and that it does by virtue of the signature and seal herein affixed hereby make, constitute and appoint

Marina Tapia, Janina Monroe, Michelle Haase, Timothy J Noonan, Edward C Spector, Aidan Smock, Jaren A Marx, Erin Brown, Charles R Teter III, Simone Gerhard, B Aleman, K D Wapato, Rachel A Mullen, D Garcia, Sandra Corona, Jennifer Ochs, Ethan Spector, Sarah Campbell, Individually

of Irvine, CA, its true and lawful Attorney(s)-in-Fact with full power and authority hereby conferred to sign, seal and execute for and on its behalf bonds, undertakings and other obligatory instruments of similar nature

- In Unlimited Amounts -

and to bind them thereby as fully and to the same extent as if such instruments were signed by a duly authorized officer of the insurance company and all the acts of said Attorney, pursuant to the authority hereby given is hereby ratified and confirmed.

This Power of Attorney is made and executed pursuant to and by authority of the Authorizing By-Laws and Resolutions printed at the bottom of this page, duly adopted, as indicated, by the Board of Directors of the insurance company.

In Witness Whereof, The Continental Insurance Company has caused these presents to be signed by its Vice President and its corporate seal to be hereto affixed on this 29th day of April, 2024.

The Continental Insurance Company

Larry Kasten — Vice President

State of South Dakota, County of Minnehaha, ss:

On this 29th day of April, 2024, before me personally came Larry Kasten to me known, who, being by me duly sworn, did depose and say: that he resides in the City of Sioux Falls, State of South Dakota; that he is a Vice President of The Continental Insurance Company, a Pennsylvania insurance company, described in and which executed the above instrument; that he knows the seal of said insurance company; that the seal affixed to the said instrument is such corporate seal; that it was so affixed pursuant to authority given by the Board of Directors of said insurance company and that he signed his name thereto pursuant to like authority, and acknowledges same to be the act and deed of said insurance company.

M. BENT
SEAL NOTARY PUBLIC SOUTH DAKOTA SEAL

My Commission Expires March 2, 2026

M. Bent — Notary Public

CERTIFICATE

I, Paula Kolsrud, Assistant Secretary of The Continental Insurance Company, a Pennsylvania insurance company, do hereby certify that the Power of Attorney herein above set forth is still in force, and further certify that the By-Law and Resolutions of the Board of Directors of the insurance company printed below this certificate are still in force. In testimony whereof I have hereunto subscribed my name and affixed the seal of the said insurance company this 27th day of February, 2026.

The Continental Insurance Company

Paula Kolsrud — Assistant Secretary

Authorizing By-Laws and Resolutions

ADOPTED BY THE BOARD OF DIRECTORS OF THE CONTINENTAL INSURANCE COMPANY:

This Power of Attorney is made and executed pursuant to and by authority of the following resolution duly adopted by the Board of Directors of the Company at a meeting held on May 10, 1995.

"RESOLVED: That any Senior or Group Vice President may authorize an officer to sign specific documents, agreements and instruments on behalf of the Company provided that the name of such authorized officer and a description of the documents, agreements or instruments that such officer may sign will be provided in writing by the Senior or Group Vice President to the Secretary of the Company prior to such execution becoming effective.

This Power of Attorney is signed by Larry Kasten, Vice President, who has been authorized pursuant to the above resolution to execute power of attorneys on behalf of The Continental Insurance Company.

This Power of Attorney is signed and sealed by facsimile under and by the authority of the following Resolution adopted by the Board of Directors of the Company by unanimous written consent dated the 25th day of April, 2012.

"Whereas, the bylaws of the Company or specific resolution of the Board of Directors has authorized various officers (the "Authorized Officers") to execute various policies, bonds, undertakings and other obligatory instruments of like nature; and

Whereas, from time to time, the signature of the Authorized Officers, in addition to being provided in original, hard copy format, may be provided via facsimile or otherwise in an electronic format (collectively, "Electronic Signatures"), Now therefore be it resolved: that the Electronic Signature of any Authorized Officer shall be valid and binding on the Company."

This Power of Attorney may be signed by digital signature and sealed by a digital or otherwise electronic-formatted corporate seal under and by the authority of the following Resolution adopted by the Board of Directors of the Company by unanimous written consent dated the 27th day of April, 2022:

"RESOLVED: That it is in the best interest of the Company to periodically ratify and confirm any corporate documents signed by digital signatures and to ratify and confirm the use of a digital or otherwise electronic-formatted corporate seal, each to be considered the act and deed of the Company."

Executed in Duplicate

BOND NO. 30267877
INITIAL PREMIUM: Included in Performance Bond.
SUBJECT TO RENEWAL

CITY OF WILDOMAR

PARCEL MAP NO. 36612 IMPROVEMENTS

FORM OF LABOR AND MATERIAL BOND

KNOW ALL MEN BY THESE PRESENTS:

WHEREAS the City of Wildomar California ("City") and CRP/CWR Westpark Project ("Principal"), have executed an agreement for work consisting of, but not limited to, the furnishing all labor, materials, tools, equipment, services, and incidentals for all grading, roads, paving, curbs and gutters, pathways, storm drains, sanitary sewers, utilities, drainage facilities, traffic controls, landscaping, street lights, and all other required facilities for Parcel Map No. 36612 ("Public Improvements");

WHEREAS, the Public Improvements to be performed by Principal are more particularly set forth in that certain Subdivision Improvement Agreement dated December 11, 2024 ("Improvement Agreement");

WHEREAS, the Improvement Agreement is hereby referred to and incorporated herein by reference; and

WHEREAS, Principal is required to furnish a bond in connection with the Improvement Agreement providing that if Principal or any of its subcontractors shall fail to pay for any materials, provisions, or other supplies, or terms used in, upon, for, or about the performance of the Public Improvements, or for any work or labor done thereon of any kind, or for amounts due under the provisions of Title 1 (commencing with section 8000) through Title 3 (commencing with section 9000) of Part 6 of Division 4 of the California Civil Code, with respect to such work or labor, that the Surety on this bond will pay the same together with a reasonable attorney's fee in case suit is brought on the bond.

NOW, THEREFORE, Principal and The Continental Insurance Company ("Surety"), a corporation organized and existing under the laws of the State of Pennsylvania, and duly authorized to transact business under the laws of the State of California, are held and firmly bound unto City and to any and all material men, persons, companies or corporations furnishing materials, provisions, and other supplies used in, upon, for or about the performance of the Public Improvements, and all persons, companies or corporations renting or hiring teams, or implements or machinery, for or contributing to the Public Improvements to be done, and all persons performing work or labor upon the same and all persons supplying both work and materials as aforesaid excepting the Principal, the sum of ** Dollars ($ 1,277,500.00), said sum being not less than 50% of the total cost of the Public Improvements under the terms of the Improvement Agreement, we bind ourselves, our heirs, executors and administrators, successors and assigns jointly and severally, firmly by these presents. **One Million Two Hundred Seventy-Seven Thousand Five Hundred and no/100**

THE CONDITION OF THIS OBLIGATION IS SUCH that if the Principal, his or its subcontractors, heirs, executors, administrators, successors, or assigns, shall fail to pay for any materials, provisions, or other supplies or machinery used in, upon, for or about the performance of the Public Improvements, or for work or labor thereon of any kind, or fail to pay any of the persons named in California Civil Code Section 9100, or amounts due under the Unemployment Insurance Code with respect to work or labor performed by any such claimant, or for any amounts required to be deducted, withheld, and paid over to the Employment Development Department from the wages of employees of the contractor and his subcontractors pursuant to Section 13020 of the Unemployment Insurance Code with respect to such work and labor, and all other applicable laws of the State of California and rules and regulations of its agencies, then said Surety will pay the same in or to an amount not exceeding the sum specified herein.

As part of the obligation secured hereby, and in addition to the face amount specified therefor, there shall be included costs and reasonable expenses and fees, including reasonable attorney's fees, incurred by City in successfully enforcing such obligation, all to be taxed as costs and included in any judgment rendered.

This bond is executed and filed to comply with Section 66499 et seq. of the California Government Code as security for payment to contractors, subcontractors, and persons furnishing labor, materials, or equipment for construction of the Public Improvements or performance of the Improvement Agreement. It is hereby expressly stipulated and agreed that this bond shall inure to the benefit of any and all persons, companies, and corporations entitled to file claims under Title 1 (commencing with Section 8000) through Title 3 (commencing with Section 9000) of Part 6 of Division 4 of the California Civil Code, so as to give a right of action to them or their assigns in any suit brought upon this bond.

Surety, for value received, hereby stipulates and agrees that no change, extension of time, alteration, or addition to the terms of the Improvement Agreement, or to any plans, profiles, and specifications related thereto, or to the Public Improvements to be constructed thereunder, shall in any way affect its obligations on this bond, and it does hereby waive notice of any such change, extension of time, alteration, or addition.

IN WITNESS WHEREOF, the seal and signature of the Principal is hereto affixed, and the corporate seal and the name of the Surety is hereto affixed and attested by its duly authorized Attorney-in-Fact at Irvine, California, this 27th day of February, 2026.

Tri Pointe Homes IE-SD, Inc.	The Continental Insurance Company
Principal	Surety
By:	By: Michelle Haase
Its: Managing Member	Attorney-In-Fact
Brian Ottavera	Michelle Haase
(print name)	(print name)

ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California
County of Riverside)

On 3/2/2026 before me, Ryan Hinton / Notary Public
(insert name and title of the officer)

personally appeared Brian Ortwein,
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

RYAN HINTON
Notary Public - California
Riverside County
Commission # 2514118
My Comm. Expires Mar 11, 2029

Signature Ryan Hinton (Seal)

NOTE: **APPROPRIATE NOTARIAL ACKNOWLEDGMENTS OF EXECUTION BY PRINCIPAL AND SURETY, AND A COPY OF THE POWER OF ATTORNEY TO LOCAL REPRESENTATIVES OF THE BONDING COMPANY MUST BE ATTACHED TO THIS BOND.**

ALL- PURPOSE
CERTIFICATE OF ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California }

County of Orange }

On FEB 2 7 2026 before me, Marina Tapia, Notary Public,
(Here insert name and title of the officer)

personally appeared Michelle Haase,
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

MARINA TAPIA
Notary Public - California
Los Angeles County
Commission # 2500058
My Comm. Expires Oct 7, 2028

Notary Public Signature (Notary Public Seal)

ADDITIONAL OPTIONAL INFORMATION

DESCRIPTION OF THE ATTACHED DOCUMENT

(Title or description of attached document)

(Title or description of attached document continued)

Number of Pages _____ Document Date_____

CAPACITY CLAIMED BY THE SIGNER

- ☐ Individual (s)
- ☐ Corporate Officer
  (Title)
- ☐ Partner(s)
- ☐ Attorney-in-Fact
- ☐ Trustee(s)
- ☐ Other _____

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INSTRUCTIONS FOR COMPLETING THIS FORM

This form complies with current California statutes regarding notary wording and, if needed, should be completed and attached to the document. Acknolwedgents from other states may be completed for documents being sent to that state so long as the wording does not require the California notary to violate California notary law.

- State and County information must be the State and County where the document signer(s) personally appeared before the notary public for acknowledgment.
- Date of notarization must be the date that the signer(s) personally appeared which must also be the same date the acknowledgment is completed.
- The notary public must print his or her name as it appears within his or her commission followed by a comma and then your title (notary public).
- Print the name(s) of document signer(s) who personally appear at the time of notarization.
- Indicate the correct singular or plural forms by crossing off incorrect forms (i.e. ~~he~~/she/~~they,~~ is /~~are~~) or circling the correct forms. Failure to correctly indicate this information may lead to rejection of document recording.
- The notary seal impression must be clear and photographically reproducible. Impression must not cover text or lines. If seal impression smudges, re-seal if a sufficient area permits, otherwise complete a different acknowledgment form.
- Signature of the notary public must match the signature on file with the office of the county clerk.
  - Additional information is not required but could help to ensure this acknowledgment is not misused or attached to a different document.
  - Indicate title or type of attached document, number of pages and date.
  - Indicate the capacity claimed by the signer. If the claimed capacity is a corporate officer, indicate the title (i.e. CEO, CFO, Secretary).
- Securely attach this document to the signed document with a staple.

POWER OF ATTORNEY APPOINTING INDIVIDUAL ATTORNEY-IN-FACT

Know All Men By These Presents, That The Continental Insurance Company, a Pennsylvania insurance company, is a duly organized and existing insurance company having its principal office in the City of Chicago, and State of Illinois, and that it does by virtue of the signature and seal herein affixed hereby make, constitute and appoint

Marina Tapia, Janina Monroe, Michelle Haase, Timothy J Noonan, Edward C Spector, Aidan Smock, Jaren A Marx, Erin Brown, Charles R Teter III, Simone Gerhard, B Aleman, K D Wapato, Rachel A Mullen, D Garcia, Sandra Corona, Jennifer Ochs, Ethan Spector, Sarah Campbell, Individually

of Irvine, CA, its true and lawful Attorney(s)-in-Fact with full power and authority hereby conferred to sign, seal and execute for and on its behalf bonds, undertakings and other obligatory instruments of similar nature

- In Unlimited Amounts -

and to bind them thereby as fully and to the same extent as if such instruments were signed by a duly authorized officer of the insurance company and all the acts of said Attorney, pursuant to the authority hereby given is hereby ratified and confirmed.

This Power of Attorney is made and executed pursuant to and by authority of the Authorizing By-Laws and Resolutions printed at the bottom of this page, duly adopted, as indicated, by the Board of Directors of the insurance company.

In Witness Whereof, The Continental Insurance Company has caused these presents to be signed by its Vice President and its corporate seal to be hereto affixed on this 29th day of April, 2024.

The Continental Insurance Company

Larry Kasten — Vice President

State of South Dakota, County of Minnehaha, ss:

On this 29th day of April, 2024, before me personally came Larry Kasten to me known, who, being by me duly sworn, did depose and say: that he resides in the City of Sioux Falls, State of South Dakota; that he is a Vice President of The Continental Insurance Company, a Pennsylvania insurance company, described in and which executed the above instrument; that he knows the seal of said insurance company; that the seal affixed to the said instrument is such corporate seal; that it was so affixed pursuant to authority given by the Board of Directors of said insurance company and that he signed his name thereto pursuant to like authority, and acknowledges same to be the act and deed of said insurance company.

M. BENT
NOTARY PUBLIC
SOUTH DAKOTA

My Commission Expires March 2, 2026

M. Bent — Notary Public

CERTIFICATE

I, Paula Kolsrud, Assistant Secretary of The Continental Insurance Company, a Pennsylvania insurance company, do hereby certify that the Power of Attorney herein above set forth is still in force, and further certify that the By-Law and Resolutions of the Board of Directors of the insurance company printed below this certificate are still in force. In testimony whereof I have hereunto subscribed my name and affixed the seal of the said insurance company this 27th day of February, 2026.

The Continental Insurance Company

Paula Kolsrud — Assistant Secretary

Authorizing By-Laws and Resolutions

ADOPTED BY THE BOARD OF DIRECTORS OF THE CONTINENTAL INSURANCE COMPANY:

This Power of Attorney is made and executed pursuant to and by authority of the following resolution duly adopted by the Board of Directors of the Company at a meeting held on May 10, 1995.

"RESOLVED: That any Senior or Group Vice President may authorize an officer to sign specific documents, agreements and instruments on behalf of the Company provided that the name of such authorized officer and a description of the documents, agreements or instruments that such officer may sign will be provided in writing by the Senior or Group Vice President to the Secretary of the Company prior to such execution becoming effective.

This Power of Attorney is signed by Larry Kasten, Vice President, who has been authorized pursuant to the above resolution to execute power of attorneys on behalf of The Continental Insurance Company.

This Power of Attorney is signed and sealed by facsimile under and by the authority of the following Resolution adopted by the Board of Directors of the Company by unanimous written consent dated the 25th day of April, 2012.

"Whereas, the bylaws of the Company or specific resolution of the Board of Directors has authorized various officers (the "Authorized Officers") to execute various policies, bonds, undertakings and other obligatory instruments of like nature; and

Whereas, from time to time, the signature of the Authorized Officers, in addition to being provided in original, hard copy format, may be provided via facsimile or otherwise in an electronic format (collectively, "Electronic Signatures"), Now therefore be it resolved: that the Electronic Signature of any Authorized Officer shall be valid and binding on the Company."

This Power of Attorney may be signed by digital signature and sealed by a digital or otherwise electronic-formatted corporate seal under and by the authority of the following Resolution adopted by the Board of Directors of the Company by unanimous written consent dated the 27th day of April, 2022:

"RESOLVED: That it is in the best interest of the Company to periodically ratify and confirm any corporate documents signed by digital signatures and to ratify and confirm the use of a digital or otherwise electronic-formatted corporate seal, each to be considered the act and deed of the Company."

EXHIBIT "D"

LIST OF PARCEL MAP CONDITIONS OF APPROVAL NOT SATISFIED

ATTACHMENT A – EXHIBIT 1 WESTPARK PROMENADE MIXED-USE PROJECT - CONDITIONS OF APPROVAL			
Project No.: TENTATIVE PARCEL MAP NO. 36612			
Applicant: Cal West Communities - APN: 376-410-013; 376-410-023; 376-410-025			
~~**Original City Council Approval Date - December 14, 2016**~~ ~~EOT #1 Approval Date – Oct. 2, 2019~~ ~~EOT #2 Approval Date – February 2, 2022~~ **EOT #3 Approval Date – October 2, 2024**	~~**Original Expiration Date – Dec. 14, 2019**~~ ~~TPM No. 36612 New Expiration Date – Dec. 14, 2022~~ ~~TPM No. 36612 New Expiration Date – Dec. 14, 2024~~ **TPM No. 36612 Final Expiration Date – Dec. 14, 2025**		
Conditions of Approval	**Timing/ Implementation**	**Enforcement/ Monitoring**	**Verification (Date and Signature)**

PLANNING DEPARTMENT CONDITIONS				
General Requirements / Standard Conditions (these conditions apply to all phases)				
1.	~~In compliance with Section 15094 of the CEQA Guidelines, a Notice of Determination (NOD) shall be filed with the Riverside County Clerk within five (5) working days of project approval by the City Council. The notice shall include the required California Department of Fish and Wildlife (Fish and Game Code Section 711.4.d.3) fee, and the Riverside County Clerk administrative fee (paid by the Applicant) in the amount of $3,120.00. Failure to pay the required fee will result in the project being deemed null and void (California Fish and Game Code Section 711.4(c)). The above fee is broken down as follows:~~ ~~a. California Department of Fish and Wildlife = $3,070.00~~ ~~**b.** Riverside County Clerk Administrative Fee = $50.00~~	~~December 21, 2016~~	~~Planning Department~~	Matthew Bassi
2.	*The Applicant shall review, and sign below verifying the "Acceptance of the Revised/Updated Conditions of Approval" and return the signed page to the Wildomar Planning Department within two weeks of the Planning Commission approval.* *Applicant Signature* *Date*	*October 16, 2024*	*Planning Department*	

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3.	The Applicant shall indemnify, protect, defend, and hold harmless, the City, and/or any of its officials, officers, employees, agents, departments, agencies, and instrumentalities thereof, from any and all claims, demands, law suits, writs of mandamus, and other actions and proceedings (whether legal, equitable, declaratory, administrative or adjudicatory in nature), and alternative dispute resolutions procedures (including, but not limited to arbitrations, mediations, and other such procedures), (collectively "Actions"), brought against the City, and/or any of its officials, officers, employees, agents, departments, agencies, and instrumentalities thereof, that challenge, attack, or seek to modify, set aside, void, or annul, the any action of, or any permit or approval issued by, the City and/or any of its officials, officers, employees, agents, departments, agencies, and instrumentalities thereof (including actions approved by the voters of the City), for or concerning the project, whether such Actions are brought under the California Environmental Quality Act, the Planning and Zoning Law, the Subdivision Map Act, Code of Civil Procedure Section 1085 or 1094.5, or any other state, federal, or local statute, law, ordinance, rule, regulation, or any decision of a court of competent jurisdiction. City shall promptly notify the Applicant of any Action brought and request that Applicant defend the City. It is expressly agreed that Applicant may select legal counsel providing the Applicant's defense and the City shall have the right to approve separate legal counsel providing the City's defense. The Applicant shall reimburse City for any attorneys' fees, costs and expenses directly and necessarily incurred by the City in the course of the defense. Applicant agrees that City will forward monthly invoices to	Ongoing	Planning Department	Matthew Bassi

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	Applicant for attorneys' fees, costs and expenses it has incurred related to its defense of any Action and Applicant agrees to timely payment within thirty (30) days of receipt of the invoice. Within fourteen (14) days of an Action being filed, Applicant agrees to post adequate security or a cash deposit with City in an amount to cover the City's estimated attorneys' fees, costs and expenses incurred by City in the course of the defense in order to ensure timely payment of the City's invoices. The amount of the security or cash deposit shall be determined by the City. City shall cooperate with Applicant in the defense of any Action.			
4.	*Approval of Extension of Time #3 for Tentative Parcel Map No. 36612 shall expire on December 14, 2025 if the final map has not been approved by the City Council and recorded with the Riverside County Clerk. If TPM No. 36612 is not recorded by the new expiration date, the tentative map becomes null and void.*	*December 14, 2025*	*Planning Department*	
5.	~~*TTM No. 36612* shall not become effective until 30 days after the second reading of the Ordinance approving Change of Zone No. 13-0082 by the City Council. No final map, grading or building permits shall be issued until after the effective date of the Change of Zone.~~	~~February 11, 2017~~	~~Planning Department~~	Matthew Bassi
6.	~~In accordance with Section 66020.d.1 of the Government Code, the Applicant has 90 days from project approval to file a protest of the imposition of fees, dedications, reservations, or other exactions being imposed on this project. Notice is hereby given to the Applicant that the 90-day appeal hereby begins with approval of this project.~~	~~March 14, 2017~~	~~Planning Department~~	Matthew Bassi

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7. ~~Within 60 days of approval of the Westpark Promenade Mixed-Use Development Project (Planning Application No. 13-0082) by the City Council, the Applicant shall pay any outstanding deposit account balances. Failure to pay the outstanding balance by the due date may result in delays in the submittal of final map, grading plans, improvement plans and/or building/construction plans.~~	~~February 14, 2017~~	~~Planning Department~~	Matthew Bassi
8. Applicant hereby understands and agrees that failure to comply with all Conditions of Approval may result in the Planning Commission taking action resulting in a modification to the Conditions of Approval and/or suspension or revocation of the plot plan and/or conditional use permit.	On-Going	Planning Department	
9. The project shall be subdivided in accordance with the Tentative Parcel Map 36612 approved by the City Council on December 14, 2016 The Applicant may request a minor change/revision to the approved Parcel map, if needed, in accordance with Sections 16.12.210 and/or 16.12.220 of the Wildomar Municipal Code. TPM No. 36612 consists of three planning areas (Parcel 1: Commercial Retail and Parcels 2 and 3: Single-Family Condominium areas) with related on- site/off-site improvements and amenities. Each Parcel within the approved plot plan will be developed in accordance with the applicable conditions herein. Final Maps may be filed in phases related to each Parcel or as units or groups of units. The Applicant shall implement, to the satisfaction of the Planning Director, all applicable environmental impact mitigation measures identified in the project's EIR, CEQA	Ongoing	Planning Department	

	Findings and Mitigation Monitoring and Reporting Program with each final map.			
10.	The proposed Project shall comply with existing SCAQMD rules for the reduction of fugitive dust emissions in accordance with SCAQMD Rule 403.	On-Going	Planning Dept.	
CEQA / Environmental Impact Report (EIR) Mitigation Measures: (these mitigation measures apply to all phases)				
Air Quality Resources				
11.	**AQ-1:** The applicant, in coordination with the City, shall cooperate with local transit agencies to determine bus routing in the project area that can accommodate bus stop(s) at the project access points. The project shall provide bus passenger benches and shelters at any approved locations.	Prior to issuance of building permit	City Planning and Building and Safety Departments	
12.	**AQ-2:** The project applicant shall provide preferred parking for low-emitting and fuel efficient vehicles. The number and location of preferred parking spaces must be identified by the project proponent and be approved by the City of Wildomar prior to issuance of building permits.	Prior to issuance of building permit	City Planning and Building and Safety Departments	
13.	**AQ-3:** The project applicant shall provide secure bicycle racks. The number and location of bicycle racks must be identified by the project proponent and be approved by the City of Wildomar prior to issuance of building permits.	Prior to issuance of building permit	City Planning and Building and Safety Departments	

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Biological Resources				
14.	**BIO-1:** Per the Burrowing Owl Survey Instructions for the MSHCP and MSHCP Species-Specific Objective 6, preconstruction presence/absence surveys for burrowing owl within suitable habitat areas of the project site, shall be conducted within 30 days prior to disturbance. Take of active nests shall be avoided. Passive relocation (use of one-way doors and collapse of burrows) shall occur when owls are present outside the nesting season. If construction is delayed or suspended for more than 30 days after the survey, the area shall be resurveyed. Surveys shall be completed for occupied burrowing owl burrows within all construction areas and within 500 feet (150 meters) of the project work areas (where possible and appropriate based on habitat). All occupied burrows will be mapped on an aerial photo.	30 days prior to the start of ground disturbing activities	City Planning Department	
15.	**BIO-2:** If burrowing owls are identified during the 30-day preconstruction survey, the applicant shall take the following actions to offset impacts prior to ground disturbance: Active nests and paired owls exhibiting breeding activities within the areas scheduled for disturbance or degradation shall be avoided from February 1 through August 31, and a minimum 250-meter buffer shall be provided until fledging has occurred. Following fledging, owls may be passively relocated by a qualified biologist. If impacts on occupied burrows in the non-nesting period are unavoidable, on-site passive relocation techniques may be used if	Prior to the start of ground disturbing activities	City Planning Department	

	approved by the CDFW to encourage owls to move to alternative burrows outside of the impact area. However, no occupied burrows shall be disturbed during the nesting season. A qualified biologist must verify through noninvasive methods that the burrow is no longer occupied. If relocation of the owls is approved for the site by the CDFW, the applicant shall hire a qualified biologist to prepare a plan for relocating the owls to a suitable site. The relocation plan must include all of the following: • The location of the nest and owls proposed for relocation. • The location of the proposed relocation site. • The number of owls involved and the time of year when the relocation is proposed to take place. • The name and credentials of the biologist who will be retained to supervise the relocation. • The proposed method of capture and transport for the owls to the new site. • A description of site preparation at the relocation site (e.g., enhancement of existing burrows, creation of artificial burrows, one-time or long-term vegetation control). • A description of efforts and funding support proposed to monitor the relocation.			

16.	**BIO-3**: A qualified biologist shall conduct a preconstruction clearance (trap and release) survey throughout the project site, including a 500-foot buffer (where access is allowed) for coast horned lizard and San Diego black-tailed jackrabbit. If the species are found onsite during the survey, the animals shall be relocated by a qualified biologist. The relocation areas and survey methods shall be developed in consultation with CDFW.	Prior to the start of ground disturbing activities	City Planning Department	
17.	**BIO-4:** Impacts to raptors and migratory birds during nesting activities shall be avoided by implementation of one of the following measures: • All construction, vegetation disturbance, and ground-disturbing activities shall take place outside of the general avian breeding season (February 1-August 30). • If construction, vegetation disturbance, or ground disturbing activities are necessary during the breeding season (February 1-August 30), a focused survey for active nests of raptors and migratory birds and sign of nesting behavior shall be conducted by a qualified, City-approved biologist. The survey shall occur no more than 3 days prior to any construction, vegetation disturbance or ground-disturbing activities. If active nest(s) (with eggs or fledglings) are identified within the project site, they shall not be disturbed until the young have hatched and fledged (matured to a state that they can leave the nest on their own), as determined by the City-approved biologist. A 500-foot construction setback from any active nesting location shall be adhered to in order to avoid disturbance of the nest until the young have fledged or the nest	Prior to the start of ground disturbing activities	City Planning Department	

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring	Verification (Date and Signature)
	has failed, as determined by a qualified biologist. If no active nests are identified, construction may commence.			
18.	**BIO-5:** Prior to the issuance of a grading permit, the project applicant shall submit a detailed restoration plan that mitigates for the loss of approximately 0.36 acre of jurisdictional waters at a ratio acceptable and approved by the resource agencies (i.e., USACE, RWQCB and CDFW), but no less than 1:1 ratio. The restoration plan shall also be approved by the resource agencies prior to the issuance of a grading permit. The project applicant intends to restore and enhance riverine/riparian habitat on lands owned by the Elsinore Murrieta-Anza Resource Conservation District (EMARCD) located along Clinton Keith Road in Riverside County, or on other lands owned by EMARCD or another conservation district within the watershed if the land along Clinton Keith Road is not available. The restoration and enhancement of habitat is proposed within drainages located on the EMARCD lands to ensure a net gain of riparian/riverine habitat acreage in the region. A detailed restoration plan will be prepared that will provide a schedule for site preparation and planting. Performance standards will include: (a) increase the canopy cover of native riverine vegetation within the mitigation area by 25 percent with 80 percent survival of planted species after five years following installation, and (b) increase coverage of herbaceous vegetation within the mitigation areas by 25 percent after five years following installation. The restoration plan will also include a maintenance and monitoring schedule for the proposed mitigation.	Prior to issuance of grading permit.	City Planning Department	

19.	**BIO-6:** Prior to the issuance of a grading plan, the project applicant shall provide a plan to the City of Wildomar to demonstrate compliance with the MSHCP Urban/Wildlands Interface Guidelines. This plan shall provide provisions to ensure that indirect impacts to off-site drainage channels and associated riparian/riverine habitats downstream be minimized to the satisfaction of the City of Wildomar.	Prior to issuance of grading permit.	City Planning Department	
Cultural Resources				
20.	**CUL-1:** An archaeological monitor shall be present during all earthmoving activities within the project site. The monitor shall work under the direct supervision of a qualified archaeologist (defined as a cultural resources professional who meets the Secretary of the Interior's Professional Qualifications Standards for archaeology [U.S. Department of the Interior, 2008]). The monitor shall be empowered to temporarily halt or redirect construction work in the vicinity of any find until the qualified archaeologist can evaluate it. In the event of a new find, excavation and treatment of the resource shall be in accordance with Mitigation Measures CUL-3 through CUL-5.	Prior to issuance of grading permit During construction grading and excavation	City Planning Director and Building Official	
21.	**CUL-2:** At least 30 days prior to the issuance of a grading permit, the project applicant shall contact both the Pechanga to notify them of grading, excavation, and the monitoring program and to coordinate with the City of Wildomar and the Pechanga to develop a Cultural Resources Treatment and Monitoring Agreement. The agreement shall include, but not be limited to, outlining provisions and requirements for addressing the treatment of cultural resources; project grading and	30 days prior to issuance of grading permit	City Planning Department	

	development scheduling; terms of compensation for the monitors; treatment and final disposition of any cultural resources, sacred sites, and human remains discovered on the site; and establishing on-site monitoring provisions and/or requirements for professional tribal monitors during all ground-disturbing activities. A copy of this signed agreement shall be provided to the Planning Director and Building Official prior to the issuance of the first grading permit.			
22.	**CUL-3:** Prior the issuance of any grading permit, the project archaeologist shall file a pre-grading report with the City to document the proposed methodology for grading activity observation which will be determined in consultation with the Pechanga Tribe. The archaeological monitor and a Pechanga Tribal monitor will have the authority to temporarily halt and redirect grading activities in order to evaluate the significance of any archaeological cultural resources discovered on the project site. Tribal and archaeological monitors shall be allowed to monitor all grading, excavation and groundbreaking activities.	Prior to issuance of grading permit	City Planning Department	
23.	**CUL-4:** If during grading or construction activities cultural resources are discovered on the project site, work shall be halted immediately within 50 feet of the discovery and the resources shall be evaluated by a qualified archaeologist (retained by the applicant) and the Pechanga. Any unanticipated cultural resources that are discovered shall be evaluated and a final report prepared by the qualified archaeologist. The report shall include a list of the resources discovered, documentation of each site/locality, and interpretation of the resources	Prior to issuance of grading permit During grading and construction	City Planning Department	

	identified, and the method of preservation and/or recovery for identified resources. In the event the significant resources are recovered and if the qualified archaeologist, the Pechanga, and/or Soboba determines the resources to be historical or unique, avoidance and/or mitigation shall be required pursuant to and consistent with CEQA Guidelines Section 15064.5 and 15126.4, Public Resources Code Section 21083.2, and the Cultural Resources Treatment and Monitoring Agreement required by Mitigation Measure CUL-2.			
24.	**CUL-5:** All cultural resources, with the exception of sacred items, burial goods, and human remains, which will be addressed in the Cultural Resources Treatment and Monitoring Agreement required by Mitigation Measure CUL-2, collected during the grading monitoring program and from any previous archaeological studies or excavations on the project site shall be curated according to the current professional repository standards. The collections and associated records shall be transferred, including title, to the Pechanga Tribe's curation facility that meets the standards set forth in 36 Code of Federal Regulations (CFR) Part 79 for federal repositories.	Prior to issuance of grading permit	City Planning Department	
25.	**CUL-6:** If inadvertent discoveries of cultural or archaeological resources are made, the project applicant, project archaeologist, and Pechanga Tribe shall assess the significance of the resources and meet and confer regarding the appropriate treatment (i.e., preservation, avoidance. and/or mitigation for the resources). Cultural and archaeological resources are inadvertent discoveries when they were not anticipated to be found during the project's construction activities	Prior to issuance of grading permit	City Planning Department	

	(e.g. grading, excavation). This may include previously unknown sacred sites and items, midden deposits, artifacts, hearths. bedrock outcrops. human remains and other resources, etc. Consistent with California Public Resources Code Section 21083.2(b) and Assembly Bill 52 (Chapter 532. Statutes of 2014), avoidance shall be the preferred method of preservation for tribal cultural resources and archaeological resources. If the project applicant, project archaeologist, and Pechanga Tribe cannot agree on the significance of, avoidance of, or mitigation for such resources, then these issues shall be presented to the Planning Director for determination. The Planning Director shall make the determination based on the information submitted by the Pechanga Tribe, the religious beliefs, customs, and practices of the Pechanga Tribe, and the provisions of the California Environmental Quality Act regarding tribal cultural and archaeological resources. Notwithstanding any other rights available under law, the decision of the Planning Director shall be appealable to the Wildomar City Council. All sacred sites, should they be encountered within the project site, shall be avoided and preserved as the preferred mitigation, if feasible.			
26.	**CUL-7:** The project applicant shall retain a qualified paleontologist (in accordance with the Society of Vertebrate Paleontologists) to monitor all initial ground-disturbing activities in native soils or sediments. If the paleontologist, upon observing initial earthwork, determines there is low potential for discovery, no further action shall be required and the paleontologist shall submit a memo to the City confirming findings of low potential.	Prior to issuance of grading permit	City Planning Department	

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring	Verification (Date and Signature)
	If the qualified paleontologist, upon observing initial earthwork, determines there is a moderate to high potential for discovery, a qualified paleontologist or paleontological monitor (retained by the applicant) shall monitor all mass grading and excavation activities. Monitoring will be conducted in areas of grading or excavation in undisturbed formation sediments, as well as where over-excavation of surficial alluvial sediments will encounter these formations in the subsurface. Paleontological monitors shall be equipped to salvage fossils as they are unearthed to avoid construction delays and to remove samples of sediment that are likely to contain the remains of small fossil invertebrates and vertebrates. The monitor must be empowered to temporarily halt or divert equipment to allow removal of abundant or large specimens in a timely manner. Monitoring may be reduced if the potentially fossiliferous units are not present in the subsurface, or if present, are determined on exposure and examination by qualified paleontological personnel to have low potential to contain fossil resources. Should any paleontological resources (i.e., fossils) be uncovered during project construction activities, all work within a 100-foot radius of the discovery site shall be halted or diverted to other areas on the site and the City shall be immediately notified. The qualified paleontologist shall evaluate the finds and recommend appropriate next steps to ensure that the resource is not substantially adversely impacted, including but not limited to avoidance, preservation in place, excavation, documentation, curation, data recovery, or other appropriate measures. Further, ground disturbance shall not resume within a 100-foot radius			

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring	Verification (Date and Signature)
	of the discovery site until an agreement has been reached between the project applicant, the qualified paleontologist, and the City as to the appropriate preservation or mitigation measures to ensure that the resource is not substantially adversely impacted.			
27.	**CUL-8:** If human remains are encountered, consistent with California Health and Safety Code Section 7050.5, no further disturbance shall occur until the Riverside County Coroner has made the necessary findings as to origin of the remains. Further, consistent with California Public Resources Code Section 5097.98(b), human remains shall be left in place and free from disturbance until a final decision as to the treatment and disposition has been made. If the Riverside County Coroner determines the remains to be Native American, the Native American Heritage Commission shall be contacted within twenty-four (24) hours. The Native American Heritage Commission shall immediately identify the "most likely descendant(s)" and notify them of the discovery. The "most likely descendant(s)" shall make recommendations within forty-eight (48) hours and engage in consultations with the landowner concerning the treatment of the remains, as provided in Public Resources Code Section 5097.98 and the Agreement described in CUL-2.	During grading and excavation construction activities	City Planning Department	
28.	**CUL-9:** Any recovered paleontological specimens shall be identified to the lowest taxonomic level possible and prepared for permanent preservation. Screen-washing of sediments to recover small invertebrates and vertebrates shall occur if necessary.	During grading and excavation construction activities	City Planning Department	

29.	**CUL-10:** Identification and curation of specimens into a professional, accredited public museum repository with a commitment to archival conservation and permanent retrievable storage shall occur at an institutional repository approved by the City of Wildomar. The paleontological program shall include a written repository agreement prior to the initiation of mitigation activities.	During grading activities	City Planning Department	
30.	**CUL-11:** A final monitoring and mitigation report of findings and significance shall be prepared, including lists of all fossils recovered and necessary maps and graphics to accurately record their original location. The report, when submitted to an accepted by the City of Wildomar, shall signify satisfactory completion of the project program to mitigation impacts to any potential nonrenewable paleontological resources (i.e., fossils) that might have been lost or otherwise adversely affected without such a program in place.	After grading and construction	City Planning Department	
Noise				
31.	**NOI-1:** The operator of the northern major retail building shall not allow medium-box truck and semi-trucks to engage in unloading activities during nighttime hours of 10 PM through 7 AM.	During grading and construction activities	City Building Official	
32.	**NOI-2**: Prior to the issuance of a building permit, the project applicant shall submit engineering drawings and acoustical specifications for the project's mechanical HVAC equipment to demonstrate that the equipment design combined with distance separation and parapets or screen walls would be sufficient to ensure that the applicable City of	Prior to issuance of building permit	City Engineer or Designee	

	Wildomar's noise standards would not be exceeded at any adjacent off-site residential uses.			
33.	**NOI-3:** The project applicant shall confine trash pick-up activities at the project site to the hours of 7:00 AM through 10:00 PM, while parking lot sweeping closest to residential uses shall be similarly confined to the hours of 7:00 AM through 10:00 PM.	As needed	City Official Designee	
34.	**NOI-4:** Prior to the issuance of a building permit for the residential uses within Parcel 3, the project applicant shall include, within building plans, that a 6.5-foot noise wall be constructed around the exterior recreational use patio associated with the community area proposed within Parcel 3.	Prior to issuance of building permit	City Building and Safety Department	
35.	**NOI-5**: Prior to the issuance of a building permit, the project applicant shall demonstrate through the preparation of a supplemental acoustical analysis that the interior noise threshold of 45 dBA will be met within proposed residences in Parcels 2 and 3.	Prior to issuance of building permit	City Building and Safety Department	
36.	**NOI-6:** If the project's restaurants propose an outdoor venue, the following design features shall be implemented to ensure compliance with the City of Wildomar noise/land use compatibility standards: • Site outdoor eating areas at a setback distance of 350 feet or greater from the I-15 Freeway centerline to provide a 69 dBA CNEL outdoor noise exposure, or If an outdoor venue were sited at a distance closer than 350 feet from the I-15 Freeway centerline the following measures would achieve necessary exterior noise mitigation:	Prior to issuance of building permits	City Building and Safety Department	

	• Orient patios on the east side of the restaurant away from the I-15 Freeway such that the restaurant structure itself would provide needed noise attenuation, or • Construct a five-foot Plexiglas wall to shield the patios from freeway traffic. The Plexiglas wall shall provide a minimum attenuation in noise levels of 5 dBA.			
Transportation and Traffic				
37.	**TRA-1:** The following improvements are required to reduce impacts under the existing plus project conditions on the study area intersections. For each improvement, the project applicant, as directed by the City Engineer, shall either fully fund the improvement, construct the improvement, pay the applicable City Development Fee (DIF) or pay a pro-rated share of the improvement, as identified below. **Catt Road-Arya Road/Clinton Keith Road** • The project applicant, as directed by the City Engineer, shall construct or provide a fair share prior to the approval of a final map for the modification of the northbound striping to provide a dedicated left turn lane and a shared through/right turn lane. • The project applicant, as directed by the City Engineer, shall construct or provide a fair share prior to the approval of a final map for a separate southbound left turn lane.	Prior to issuance of first building permit	City Engineer or Designee	

	Inland Valley Drive/Prielipp Road • The project applicant, as directed by the City Engineer, shall construct prior to the approval of a final map or pay the applicable City Development Impact Fee (DIF) prior to issuance of a building permit for the installation of a traffic signal. • The project applicant, as directed by the City Engineer, shall construct prior to the approval of a final map or pay a fair share prior to issuance of a building permit for the modification of the westbound striping to provide one through lane and one right turn lane. **I-15 Southbound Ramps/Baxter Road** • The project applicant shall provide its fair share toward the funding of the installation of an interim traffic signal. The fair share contribution shall be determined by the City of Wildomar City Engineer. • The project applicant shall provide its fair share toward the funding of the addition of an interim separate eastbound right turn lane. The fair share contribution shall be determined by the City of Wildomar City Engineer.			

38.	**TRA-2:** The following improvements are required to reduce impacts under the existing plus ambient plus project conditions on the study area intersections. For each improvement, the project applicant, as directed by the City Engineer, shall either fully fund the improvement, construct the improvement, pay the applicable City Development Impact Fee (DIF) or pay a pro-rated share of the improvement, as identified below. **Catt Road-Arya Road/Clinton Keith Road** Implementation of Mitigation Measure TRA 1 is required. **Inland Valley Drive/Prielipp Road** Implementation of Mitigation Measure TRA 1 is required. **Monte Vista Drive/Baxter Road** • The project applicant, as directed by the City Engineer, shall construct prior to the approval of a final map or pay the applicable City Development Impact Fee (DIF) prior to issuance of a building permit for the installation of a traffic signal. **I-15 Northbound Ramps/Baxter Road** • The project applicant shall provide its fair share toward the funding of the installation of an interim traffic signal. The fair share	Prior to issuance of first building permit	City Engineer or Designee	

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring	Verification (Date and Signature)
	contribution shall be determined by the City of Wildomar City Engineer. • The project applicant shall provide its fair share toward the funding of the addition of an interim separate eastbound right turn lane. The fair share contribution shall be determined by the City of Wildomar City Engineer. **I-15 Southbound Ramps/Baxter Road** • Implementation of Mitigation Measure TRA-1 is required.			
39.	**TRA-3:** The following improvements are required to reduce impacts under the existing plus ambient plus project plus cumulative (2017) conditions on the study area intersections. For each improvement, the project applicant, as directed by the City Engineer, shall either fully the improvement, construct the improvement, pay the applicable City Development Impact Fee (DIF) or pay a pro-rated share of the improvement, as identified below. **Hidden Springs Road/Clinton Keith Road** • The project applicant, as directed by the City Engineer, shall construct prior to the approval of a final map or pay a fair share prior to issuance of a building permit for a second southbound left turn lane.	Prior to issuance of first building permit	City Engineer or Designee	

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring	Verification (Date and Signature)
	Catt Road-Arya Road/Clinton Keith Road • Implementation of Mitigation Measure TRA 1 is required. **Inland Valley Drive/Clinton Keith Road** • The project applicant, as directed by the City Engineer, shall construct prior to the approval of a final map or pay the applicable City Development Impact Fee (DIF) for a second westbound through lane. **Inland Valley Drive/Prielipp Road** • Implementation of Mitigation Measure TRA 1 is required. **Monte Vista Drive/Baxter Road** • Implementation of Mitigation Measure TRA 2 is required. **I-15 Northbound Ramps/Baxter Road** • Implementation of Mitigation Measure TRA 2 is required. **I-15 Southbound Ramps/Baxter Road** • Implementation of Mitigation Measure TRA 1 is required.			

	Northbound I-15 south of Clinton Keith Road • No feasible mitigation is available.			
40.	**TRA-4:** The following improvements would mitigate the deficient intersections to operate at an acceptable level of service. The following improvements are required to reduce impacts under the Horizon Year (2035) with Project conditions on the study area intersections. For each improvement, the project applicant, as directed by the City Engineer, shall either fully fund the improvement, construct the improvement, pay the applicable City Development Fee (DIF) or pay a pro-rated share of the improvement, as identified below. **Palomar Street/Clinton Keith Road** • The project applicant, as directed by the City Engineer, shall construct prior to the approval of a final map or pay a fair share prior to issuance of a building permit for a second southbound left turn lane. • The project applicant, as directed by the City Engineer, shall construct prior to the approval of a final map or pay a fair share prior to issuance of a building permit for a separate eastbound right turn lane. • The project applicant, as directed by the City Engineer, shall construct prior to the approval of a final map or pay a fair share	Prior to issuance of first building permit	City Engineer or Designee	

	prior to issuance of a building permit for the modification to the traffic signal to provide a westbound right turn overlap phase. **Hidden Springs Road/Clinton Keith Road** • Implementation of Mitigation Measure TRA-3 is required. • The project applicant, as directed by the City Engineer, shall construct prior to the approval of a final map or pay the applicable City Development Impact Fee (DIF) prior to issuance of a building permit for the modification of the traffic signal to provide a westbound right turn overlap phase. **Catt Road-Arya Road / Clinton Keith Road** • Implementation of Mitigation Measure TRA-1 is required. **Inland Valley Drive/Clinton Keith Road** • Implementation of Mitigation Measure TRA-3 is required. • The project applicant, as directed by the City Engineer, shall construct prior to the approval of a final map or pay the applicable City Development Impact Fee (DIF) prior to issuance of a building permit for the modification of the northbound striping to provide one left turn lane and one shared left/right turn lane.			

	Inland Valley Drive/Prielipp Road • Implementation of Mitigation Measure TRA-1 is required. **Monte Vista Drive/Baxter Road** • Implementation of Mitigation Measure TRA-2 is required. **I-15 Northbound Ramps/Baxter Road** • Implementation of Mitigation Measure TRA-1 is required. **I-15 Southbound Ramps/Baxter Road** • Implementation of Mitigation Measure TRA-1 is required. **Northbound and Southbound I-15 mainline north and south of Clinton Keith Road** • No feasible mitigation is available.			
41.	**TRA-5:** Prior to the issuance of a grading permit, the project applicant shall prepare and obtain City approval of a traffic management plan (TMP) to minimize potential impacts during construction. Included among the provisions, the project's contractor will coordinate with the City of Wildomar, Riverside County, and local police, fire, and emergency medical service providers regarding construction scheduling and any other practical measures to maintain adequate access to properties and response times. The TMP may also limit construction activity during typical weekday morning and evening peak	Prior to issuance of grading permit	City Planning Department	

	Conditions of Approval	**Timing/ Implementation**	**Enforcement/ Monitoring**	**Verification (Date and Signature)**
	traffic hours that would adversely affect traffic flow along Clinton Keith Road. The TMP shall include contact information for the general public who may have questions concerning the project and access of their property. Two-way traffic flow through the construction zone shall be maintained throughout the construction period.			
Prior to Approval of the Final Map (these conditions apply to all phases)				
42.	Prior to City Council review and approval of the final map, the Applicant shall submit two (2) copies of the proposed Covenants, Conditions, and Restrictions (CC&R's) for the entire project area for review and approval by the Planning Director and City Attorney. The CC&R's shall include methods of maintaining landscaping, parking areas, private roads, exterior of all buildings (if applicable), and all landscaped and open areas including parkways, as well as a provisions indicating that the homeowners association once activated may not be terminated or dissolved without the permission of the City. The CC&R's shall provide that until activation of the homeowners association upon the first sale of a condominium to a homeowner the subdivider shall be responsible for all of the maintenance responsibilities for the project. The CC&R's shall be in the form and content approved by the Planning Director and City Attorney and shall include such provisions as are required by this approval and as said officials deem necessary to protect the interests of the City and its residents. Said CC&R's shall be recorded concurrently with the final map and a copy of the recorded CC&R's shall be submitted to the Planning and Engineering Departments within 2 weeks after recordation.	Prior to Approval of the Final Map	Planning Department	

ATTACHMENT A – EXHIBIT 1 WESTPARK PROMENADE MIXED-USE PROJECT - CONDITIONS OF APPROVAL			
Project No.: TENTATIVE PARCEL MAP NO. 36612			
Applicant: Cal West Communities - APN: 376-410-013; 376-410-023; 376-410-025			
~~**Original City Council Approval Date - December 14, 2016**~~ ~~EOT #1 Approval Date – Oct. 2, 2019~~ ~~EOT #2 Approval Date – February 2, 2022~~ **EOT #3 Approval Date – October 2, 2024**	~~**Original Expiration Date – Dec. 14, 2019**~~ ~~TPM No. 36612 New Expiration Date – Dec. 14, 2022~~ ~~TPM No. 36612 New Expiration Date – Dec. 14, 2024~~ **TPM No. 36612 Final Expiration Date – Dec. 14, 2025**		
Conditions of Approval	**Timing/ Implementation**	**Enforcement/ Monitoring**	**Verification (Date and Signature)**

PUBLIC WORKS/ENGINEERING/BUILDING DEPARTMENT CONDITIONS				
General Requirements / Standard Conditions				
1.	The developer shall obtain City approval for any modifications or revisions to the approval of this project. Deviations not identified on the plans may not be approved by the City, potentially resulting in the need for the project to be redesigned. Amended entitlement approvals may be necessary as a result.	On-Going	Engineering Dept.	
2.	The developer shall refer to the conditions of approval for any Plot Plan or Grading activities associated with this property..	On-Going	Engineering Dept.	
3.	The Developer shall dedicate, design and construct all improvements in accordance the City of Wildomar Road Improvement Standards & Specification, Improvement Plan Check Policies and Guidelines, as further conditioned herein and to the satisfaction of the City Engineer.	On-Going	Engineering Dept.	
4.	The Developer shall be responsible for all costs associated with off-site right-of-way acquisition, including any costs associated with the eminent domain process, if necessary.	On-Going	Engineering Dept.	
5.	Should this project lie within any assessment/benefit district, the project proponent shall, prior to acceptance of improvements, make application for and pay for their reapportionment of the assessments or pay the unit fees in the benefit district unless said fees are otherwise deferred or covered under the City's Community Facility District (CFD Services).	On-Going	Engineering Dept.	

6.	The improvement plans for the required public improvements must be prepared and shall be based upon a design profile extending a minimum of 300 feet beyond the project boundaries at a grade and alignment as approved by the City Engineer.	On-Going	Engineering Dept.	
7.	All above-ground utilities, including but not limited to communication and power that are 33KV in size or less, shall be undergrounded by the developer in accordance with City requirements. The undergrounding of utilities shall be reflected on the project improvement plans.	On-Going	Engineering Dept.	
8.	All flood control plans to be reviewed by the City or the Riverside County Flood Control District (RCFCD) shall be submitted through the City of Wildomar, unless otherwise directed by the City Engineer. For projects requiring RCFCD review the developer shall pay the appropriate fees to RCFCD.	On-Going	Engineering Dept.	
9.	The Developer shall provide the Engineering Department evidence of compliance with the National Pollutant Discharge Elimination System (NPDES); obtain a construction permit from the State Water Resource Control Board (SWRRCB); and, reference the WDID number on the improvement plans.	Prior to Issuance of a Grading Permit	Engineering Dept.	
10.	A licensed engineer shall prepare and submit a Water Quality Management Plan (WQMP) Applicability Checklist; determine if a WQMP is applicable for this project's offsite improvements; and, sign and stamp the WQMP checklist with their license seal.	Prior to Issuance of a Grading Permit	Engineering Dept.	

11.	The developer shall prepare and submit a comprehensive drainage study and plan that analyzes existing or proposed offsite drainage facilities.	Prior to Issuance of a Grading Permit	Engineering Dept.	
12.	For the residential portion of the project, the City Engineer has made the following determinations: a) the project applicant shall construct the improvements to Catt Road-Arya Road/Clinton Keith Road as identified in TRA-1 prior to the issuance of the first certificate of occupancy of a residential unit; and b) the project applicant shall pay a pro-rata share of the remaining improvements identified in TRA-1 through TRA-4, as such measures are updated in accordance with the Westpark Traffic Evaluation- 0356-0001 (July 19, 2021) and Westpark Residential Fair Share Cost Evaluation- 0356-0001 (July 27, 2021)."	On-Going	Engineering Dept.	
Prior to Recordation of the Final Map				
13.	The developer shall annex into the City's Community Facility District (CFD Services) and pay associated costs for annexation. Should this project lie within any assessment/benefit district that duplicates the services to be covered under CFD Services then the developer shall de-annex from said assessment/benefit district.	Prior to Recordation of Final Map	Engineering Dept.	
14.	Improvement plans shall be prepared, processed, and approved. Construct the improvements; or execute an Improvement Agreement and Improvement Security with each final map. This condition shall be in conformance with local regulations and the Subdivision Map Act.	Prior to each Final Map Approval	Engineering Dept.	

15.	The developer shall dedicate, design and construct streetlights in accordance with the City of Wildomar Road Improvement Standards & Specification, Improvement Plan Check Policies and Guidelines, City Ordinances and to the satisfaction of the City Engineer.	Prior to Recordation of each Final Map or First Building Permit for each Parcel of TPM 36612	Engineering Dept.	
16.	The developer shall dedicate a public utility easement adjacent to all public and private streets for overhead and/or underground facilities and appurtenances to the satisfaction of the City Engineer.	Prior to Recordation of each Final Map or First Building Permit for each Parcel of TPM 36612	Engineering Dept.	
17.	The developer shall submit landscaping and irrigation plans within the public right-of-way to the Planning Department. These plans shall include water usage calculations, estimate of irrigation and the location of all existing trees that will remain. All plans and calculations shall be designed and calculated per the City of Wildomar Road Improvement Standards & Specification, Improvement Plan Check Policies and Guidelines, City Codes and to the satisfaction of the City Engineer.	Prior to Recordation of each Final Map or First Building Permit for each Parcel of TPM 36612	Engineering Dept. Planning Dept.	

ATTACHMENT A – EXHIBIT 1 WESTPARK PROMENADE MIXED-USE PROJECT - CONDITIONS OF APPROVAL			
Project No.: TENTATIVE PARCEL MAP NO. 36612			
Applicant: Cal West Communities - APN: 376-410-013; 376-410-023; 376-410-025			
~~**Original City Council Approval Date - December 14, 2016**~~ ~~EOT #1 Approval Date – Oct. 2, 2019~~ ~~EOT #2 Approval Date – February 2, 2022~~ **EOT #3 Approval Date – October 2, 2024**	~~**Original Expiration Date – Dec. 14, 2019**~~ ~~TPM No. 36612 New Expiration Date – Dec. 14, 2022~~ ~~TPM No. 36612 New Expiration Date – Dec. 14, 2024~~ **TPM No. 36612 Final Expiration Date – Dec. 14, 2025**		
Conditions of Approval	**Timing/ Implementation**	**Enforcement/ Monitoring**	**Verification (Date and Signature)**

Prior to Recordation of the Final Map – Project Specific				
18.	Comply with the applicable Mitigation Measures associated with the EIR Mitigation Monitoring and Reporting Program (MMRP). The following project specific conditions do not negate the requirements of the MMRP. Should a conflict arise in language between the MMRP and the Project Specific conditions, the stricter interpretation shall apply as determined by the City Engineer.	Prior to Recordation of each Final Map	Engineering Dept. Public Works Dept.	
19.	The developer shall submit to the City Engineer traffic control plans for any construction work that impacts public roads to ensure the continued flow of traffic during construction.	Prior to Recordation of each Final Map or First Building Permit for each Parcel of TPM 36612	Engineering Dept. Public Works Dept.	
20.	Subject to Section 66462.5 of the Subdivision Map Act, the developer shall dedicate, design and construct or guarantee construction of Westpark Street. Right of way will be based on a 74' Collector Street, Standard No. 103, in accordance with the City of Wildomar Improvement Standards & Specifications and to the satisfaction of the City Engineer. A zero curb raised street pavement traffic calming speed table shall be provided at the three proposed cross street/drive intersections. Refer to Tract Map 36781, Tract Map 36782 and Plot Plan for intersection locations.	Prior to Recordation of first Final Map or First Building Permit	Engineering Dept.	

21.	The developer shall acquire and dedicate, subject to Section 66462.5 of the Subdivision Map Act, a 10' wide Pedestrian corridor between Clinton Keith Road and Catt Road across Parcel 0264-005A and Parcel 0264-005C per Instrument Numbers 2013-0282061 and 2013-0282059 respectively prior to the first occupancy permit. The improvements shall be in accordance with the City of Wildomar Road Improvement Standards & Specification to the satisfaction of the City Engineer.	Prior to first Certificate of Occupancy	Engineering Dept.	
22.	Subject to Section 66462.5 of the Subdivision Map Act, the developer shall dedicate, design, and construct or guarantee the construction of the following prior to the first occupancy permit: • Catt Road from Westpark Street to Arya Drive based on a modified Collector Street, Standard No. 103 within the existing 60' right of way. The street section modification removes curb, gutter, sidewalk on one side of the street replaced with curb, gutter and a landscaped parkway. • The developer shall acquire and dedicate the right of way required construct the knuckle at Catt Road and Westpark Street, Standard No. 801. • The developer shall design and construct the 10' wide Pedestrian corridor between Clinton Keith Road and Catt Road. A zero curb raised street pavement traffic calming speed table shall be provided across Catt Road to provide connection to the gated access on the north side of the road to the existing development westerly of the project.	Prior to Recordation of first Final Map or First Building Permit	Engineering Dept.	

	• The improvements shall be in accordance with the City of Wildomar Road Improvement Standards & Specification to the satisfaction of the City Engineer.			
23.	Subject to Section 66462.5 of the Subdivision Map Act, the developer shall dedicate, design, and construct or guarantee the construction (which will include entering into a subdivision improvement agreement) for Arya Drive. Right of way will be based on a 74' Collector Street, Modified Standard No. 103, in accordance with the City of Wildomar Improvement Standards & Specifications and to the satisfaction of the City Engineer. Geometrics may include two 10' wide parkways; 14' wide northbound thru lane; 14' wide raised median; 12' wide southbound to eastbound left turn lane; and, 14' southbound shared thru and right turn lane.	Prior to Recordation of Final Map or First Building Permit	Engineering Dept.	
24.	Subject to Section 66462.5 of the Subdivision Map Act, the developer shall design, and construct or guarantee (which will include entering into a subdivision improvement agreement) for the construction of a modified traffic signal at Clinton Keith Road and Arya Drive in accordance with the City of Wildomar Road Improvement Standards and Specifications to the satisfaction of the City Engineer.	Prior to Recordation of first Final Map or First Building Permit	Engineering Dept.	

ATTACHMENT A – EXHIBIT 1 WESTPARK PROMENADE MIXED-USE PROJECT - CONDITIONS OF APPROVAL			
Project No.: TENTATIVE PARCEL MAP NO. 36612			
Applicant: Cal West Communities - APN: 376-410-013; 376-410-023; 376-410-025			
~~**Original City Council Approval Date - December 14, 2016**~~ ~~EOT #1 Approval Date – Oct. 2, 2019~~ ~~EOT #2 Approval Date – February 2, 2022~~ **EOT #3 Approval Date – October 2, 2024**	~~**Original Expiration Date – Dec. 14, 2019**~~ ~~TPM No. 36612 New Expiration Date – Dec. 14, 2022~~ ~~TPM No. 36612 New Expiration Date – Dec. 14, 2024~~ **TPM No. 36612 Final Expiration Date – Dec. 14, 2025**		
Conditions of Approval	**Timing/ Implementation**	**Enforcement/ Monitoring**	**Verification (Date and Signature)**

RIVERSIDE COUNTY FIRE DEPARTMENT				
General Conditions				
1.	For residential areas, approved standard fire hydrants, located at each intersection, with no portion of any lot frontage more than a maximum of 500 feet from a hydrant. Minimum fire flow for all residential structures shall be 1000 GPM for a 1-hour duration at 20 PSI.	On-Going	Fire Department	
2.	All residential structures shall have fire sprinklers installed.	On-Going	Fire Department	
3.	The required water system, including fire hydrants, shall be installed and accepted by the appropriate water agency prior to any combustible building material being placed on an individual lot. Two sets of water plans are to be submitted to the Fire Department for approval.	On-Going	Fire Department	
4.	Fire apparatus access road and driveways shall be in compliance with the Riverside County Fire Department Standards. Access lanes shall be constructed with a surface so as to provide all weather driving capabilities.	On-Going	Fire Department	
5.	Blue dot retro-reflectors pavement markers on private, public streets and driveways to indicated location of the fire hydrant shall be per Standard 06-11.	On-Going	Fire Department	
6.	The Proposed project may have a cumulative adverse impact on the Fire Department's ability to provide an acceptable level of service. These impacts include an increase in the number of	On-Going	Fire Department	

	emergency and public service calls due to the increased presence of structures, traffic and population. The project proponents/developers will be expected to provide for a proportional mitigation to these impacts via capital improvements and/or impact fees.			

END

ATTACHMENT A – EXHIBIT 4 WESTPARK PROMENADE MIXED-USE PROJECT - CONDITIONS OF APPROVAL			
Project No.: PLOT PLAN NO. 13-0082			
Applicant: Cal West Communities - APN: 376-410-013; 376-410-023; 376-410-025			
~~**Original City Council Approval Date - December 14, 2016**~~ ~~EOT #1 Approval Date – Oct. 2, 2019~~ ~~EOT #2 Approval Date – February 2, 2022~~ **EOT #3 Approval Date – October 2, 2024**	~~**Original Expiration Date – Dec. 14, 2019**~~ ~~Plot Plan 13-0082 New Expiration Date – Dec. 14, 2022~~ ~~Plot Plan 13-0082 New Expiration Date – Dec. 14, 2024~~ **Plot Plan 13-0082 Final Expiration Date – Dec. 14, 2025**		
Conditions of Approval	**Timing/ Implementation**	**Enforcement/ Monitoring**	**Verification (Date and Signature)**

PLANNING DEPARTMENT CONDITIONS				
General / Standard Conditions (these conditions apply to all phases of development)				
1.	~~In compliance with Section 15094 of the CEQA Guidelines, a Notice of Determination (NOD) shall be filed with the Riverside County Clerk within five (5) working days of project approval by the City Council. The notice shall include the required California Department of Fish and Wildlife (Fish and Game Code Section 711.4.d.3) fee, and the Riverside County Clerk administrative fee (paid by the Applicant) in the amount of $3,120.00. Failure to pay the required fee will result in the project being deemed null and void (California Fish and Game Code Section 711.4(c)). The above fee is broken down as follows:~~ ~~a. California Department of Fish and Wildlife = $3,070.00~~ ~~b. Riverside County Clerk Administrative Fee = $50.00~~	~~December 21, 2016~~	~~Planning Department~~	Matthew Bassi
2.	*The Applicant shall review, and sign below verifying the "Acceptance of the Revised Conditions of Approval" and return the signed page to the Wildomar Planning Department within two weeks of the Planning Commission approval.* *Applicant Signature* *Date*	*October 2, 2024*	*Planning Department*	

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring	Verification (Date and Signature)
3.	The Applicant shall indemnify, protect, defend, and hold harmless, the City, and/or any of its officials, officers, employees, agents, departments, agencies, and instrumentalities thereof, from any and all claims, demands, law suits, writs of mandamus, and other actions and proceedings (whether legal, equitable, declaratory, administrative or adjudicatory in nature), and alternative dispute resolutions procedures (including, but not limited to arbitrations, mediations, and other such procedures), (collectively "Actions"), brought against the City, and/or any of its officials, officers, employees, agents, departments, agencies, and instrumentalities thereof, that challenge, attack, or seek to modify, set aside, void, or annul, the any action of, or any permit or approval issued by, the City and/or any of its officials, officers, employees, agents, departments, agencies, and instrumentalities thereof (including actions approved by the voters of the City), for or concerning the project, whether such Actions are brought under the California Environmental Quality Act, the Planning and Zoning Law, the Subdivision Map Act, Code of Civil Procedure Section 1085 or 1094.5, or any other state, federal, or local statute, law, ordinance, rule, regulation, or any decision of a court of competent jurisdiction. City shall promptly notify the Applicant of any Action brought and request that Applicant defend the City. It is expressly agreed that Applicant may select legal counsel providing the Applicant's defense and the City shall have the right to approve separate legal counsel providing the City's defense. The Applicant shall reimburse City for any attorneys' fees, costs and expenses directly and necessarily incurred by the City in the course of the defense. Applicant agrees that City will	Ongoing	Planning Department	

	forward monthly invoices to Applicant for attorneys' fees, costs and expenses it has incurred related to its defense of any Action and Applicant agrees to timely payment within thirty (30) days of receipt of the invoice. Within fourteen (14) days of an Action being filed, Applicant agrees to post adequate security or a cash deposit with City in an amount to cover the City's estimated attorneys' fees, costs and expenses incurred by City in the course of the defense in order to ensure timely payment of the City's invoices. The amount of the security or cash deposit shall be determined by the City. City shall cooperate with Applicant in the defense of any Action.			
4.	*Approval of EOT #1 for Plot Plan No. 13-0082 shall expire on December 14, 2025 if grading and/or building permits have not been issued and substantial construction work has commenced on the project site. If Plot Plan No. 13-0082 has not commenced construction by the new expiration date, the plot plan approval becomes null and void.*	*December 14, 2025*	*Planning Department*	
5.	~~Plot Plan No. 13-0082 shall not become effective until 30 days after the second reading of the Ordinance approving Change of Zone No. 13-0082 by the City Council. No final map, grading or building permits shall be issued until after the effective date of the Change of Zone.~~	~~February 11, 2017~~	~~Planning Department~~	Matthew Bassi
6.	~~In accordance with Section 66020.d.1 of the Government Code, the Applicant has 90 days from project approval to file a protest of the imposition of fees, dedications, reservations, or other exactions being imposed on this project. Notice is hereby to the Applicant that the 90-day appeal hereby begins with approval of this project.~~	~~March 14, 2017~~	~~Planning Department~~	Matthew Bassi

ATTACHMENT A – EXHIBIT 4 WESTPARK PROMENADE MIXED-USE PROJECT - CONDITIONS OF APPROVAL			
Project No.: PLOT PLAN NO. 13-0082			
Applicant: Cal West Communities - APN: 376-410-013; 376-410-023; 376-410-025			
~~**Original City Council Approval Date - December 14, 2016**~~ ~~EOT #1 Approval Date – Oct. 2, 2019~~ ~~EOT #2 Approval Date – February 2, 2022~~ **EOT #3 Approval Date – October 2, 2024**	~~**Original Expiration Date – Dec. 14, 2019**~~ ~~Plot Plan 13-0082 New Expiration Date – Dec. 14, 2022~~ ~~Plot Plan 13-0082 New Expiration Date – Dec. 14, 2024~~ **Plot Plan 13-0082 Final Expiration Date – Dec. 14, 2025**		
Conditions of Approval	**Timing/ Implementation**	**Enforcement/ Monitoring**	**Verification (Date and Signature)**
7. ~~Within 60 days of the Westpark Promenade Mixed-Use development project (Planning Application No. 13-0082) Change of Zone approval by the City Council, the Applicant shall pay any outstanding deposit account balances. Failure to pay the outstanding balance by the due date may result in delays in the submittal of final map, grading plans, improvement plans and/or building/construction plans.~~	~~February 14, 2017~~	~~Planning Department~~	Matthew Bassi
8. If the Westpark Promenade Mixed-Use development project (PA No. 13-0082) is not constructed at the same time, the remaining vacant lots shall be landscaped with a drought tolerant hydro seed mix that is native to the Wildomar region. This area shall be allowed to have above ground/temporary irrigation to water the landscaping. The purpose of this condition is to manage dust control issues. The Applicant shall submit a "landscape plan" for Planning Department review and approval prior to installation. Said landscaping and irrigation shall be fully functional and operational prior to the issuance of a final certificate of occupancy for the site, and be required to be maintained for the as long as the remaining lots are vacant.	On-Going	Planning Department	
9. Applicant hereby understands and agrees that failure to comply with all Conditions of Approval may result in the Planning Commission taking action resulting in a modification to the Conditions of Approval and/or suspension or revocation of the plot plan and/or conditional use permit.	On-Going	Planning Department	
10. The project shall be developed in accordance with the approved plot plan approved by the City Council on December 14, 2016, or as amended. The Applicant may request a modification/revision to the	Ongoing	Planning Department	

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring	Verification (Date and Signature)
	approved project, if needed, in accordance with Sections 17.228 of the Wildomar Municipal Code. The plot plan consists of three planning areas (Parcel 1: Commercial Retail and Parcels 2 and 3: Single family Condominium areas) with related on- site/off-site improvements and amenities. Each Parcel within the approved plot plan will be developed in accordance with these applicable conditions and the conditions of the attendant tentative tract map for that Parcel.			
11.	The proposed Project shall comply with existing SCAQMD rules for the reduction of fugitive dust emissions in accordance with SCAQMD Rule 403.	On-Going	Planning Dept.	
12.	All grading shall conform to the California Building Code and all other relevant laws, rules, and regulations governing grading in the City of Wildomar. Prior to commencing any grading which includes 50 or more cubic yards, the developer shall obtain a grading permit from the Building Dept.	On-Going	Planning & Engineering Depts.	
13.	Erosion control-landscape plans, required for manufactured slopes greater than 3 feet in vertical height, are to be signed by a registered landscape architect and bonded (refer to dept. form 284-47). Planting shall occur within 30 days of meeting final grades to minimize erosion and to ensure slope coverage prior to the rainy season. The developer shall plant and irrigate all manufactured slopes steeper than a 4:1 (horizontal to vertical) ratio and 3 feet or greater in vertical height with grass or ground cover; slopes 15 feet or greater in vertical height shall be planted with additional shrubs or trees or as approved by the City Engineer.	On-Going	Planning & Engineering Depts.	

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring	Verification (Date and Signature)
14.	The Applicant is prohibited from using any sort of blasting device or activity during all grading and/or construction operations.	On-Going	Planning Department	
15.	The proposed development approved by the City Council shall comply with the standards and requirements of the City's Light Pollution Ordinance in accordance with Section 8.64 of the WMC.	On-Going	Planning Department	
16.	As required by Chapter 8.56 of the WMC, subsequent development on the site will need to comply with the County of Riverside, Department of Environmental Health, Local Enforcement Agency (LEA) for all activities related to potential hazardous materials.	On-Going	Planning Department	
17.	The Applicant shall provide one (1) 220 v. electric vehicle plug in fixture in each enclosed garage of the single-family condominium units in accordance with the provisions of the Cal Green Building Code.	On-Going	Planning & Building Departments	
18.	The Applicant shall comply with all provisions of the Cal-Green Building Code, including but not limited to, bicycle parking, bike lockers, electric vehicle plug-in stations, etc. throughout the commercial retail center. This information shall be shown on the construction documents and verified by the Planning Department prior to the issuance of building permits.	On-Going	Planning & Building Departments	
19.	The Applicant shall be subject to, and comply with, the following four (4) state mandated codes/ordinances including all other applicable state & local codes/ordinances already in effect: • California Building Code, Chapter 7A; • California Residential Code, Section R327;	On-Going	Planning & Fire Departments	

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring	Verification (Date and Signature)
	• California Referenced Standards Code, Chapter 12-7A; and • California Fire Code, Chapter 49. (added by the City Council on December 14, 2016)			
	CEQA / Environmental Impact Report (EIR) Mitigation Measures: (these mitigation measures apply to all phases)			
	Air Quality Resources			
20.	**AQ-1:** The applicant, in coordination with the City, shall cooperate with local transit agencies to determine bus routing in the project area that can accommodate bus stop(s) at the project access points. The project shall provide bus passenger benches and shelters at any approved locations.	Prior to issuance of building permit	City Planning and Building and Safety Departments	
21.	**AQ-2:** The project applicant shall provide preferred parking for low-emitting and fuel efficient vehicles. The number and location of preferred parking spaces must be identified by the project proponent and be approved by the City of Wildomar prior to issuance of building permits.	Prior to issuance of building permit	City Planning and Building and Safety Departments	
22.	**AQ-3:** The project applicant shall provide secure bicycle racks. The number and location of bicycle racks must be identified by the project proponent and be approved by the City of Wildomar prior to issuance of building permits.	Prior to issuance of building permit	City Planning and Building and Safety Departments	

ATTACHMENT A – EXHIBIT 4 WESTPARK PROMENADE MIXED-USE PROJECT - CONDITIONS OF APPROVAL			
Project No.: PLOT PLAN NO. 13-0082			
Applicant: Cal West Communities - APN: 376-410-013; 376-410-023; 376-410-025			
~~**Original City Council Approval Date - December 14, 2016**~~ ~~EOT #1 Approval Date – Oct. 2, 2019~~ ~~EOT #2 Approval Date – February 2, 2022~~ **EOT #3 Approval Date – October 2, 2024**	~~**Original Expiration Date – Dec. 14, 2019**~~ ~~Plot Plan 13-0082 New Expiration Date – Dec. 14, 2022~~ ~~Plot Plan 13-0082 New Expiration Date – Dec. 14, 2024~~ **Plot Plan 13-0082 Final Expiration Date – Dec. 14, 2025**		
Conditions of Approval	**Timing/ Implementation**	**Enforcement/ Monitoring**	**Verification (Date and Signature)**

Biological Resources				
23.	**BIO-1:** Per the Burrowing Owl Survey Instructions for the MSHCP and MSHCP Species-Specific Objective 6, preconstruction presence/absence surveys for burrowing owl within suitable habitat areas of the project site, shall be conducted within 30 days prior to disturbance. Take of active nests shall be avoided. Passive relocation (use of one-way doors and collapse of burrows) shall occur when owls are present outside the nesting season. If construction is delayed or suspended for more than 30 days after the survey, the area shall be resurveyed. Surveys shall be completed for occupied burrowing owl burrows within all construction areas and within 500 feet (150 meters) of the project work areas (where possible and appropriate based on habitat). All occupied burrows will be mapped on an aerial photo.	30 days prior to the start of ground disturbing activities	City Planning Department	
24.	**BIO-2:** If burrowing owls are identified during the 30-day preconstruction survey, the applicant shall take the following actions to offset impacts prior to ground disturbance: Active nests and paired owls exhibiting breeding activities within the areas scheduled for disturbance or degradation shall be avoided from February 1 through August 31, and a minimum 250-meter buffer shall	Prior to the start of ground disturbing activities	City Planning Department	

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring	Verification (Date and Signature)
	be provided until fledging has occurred. Following fledging, owls may be passively relocated by a qualified biologist. If impacts on occupied burrows in the non-nesting period are unavoidable, on-site passive relocation techniques may be used if approved by the CDFW to encourage owls to move to alternative burrows outside of the impact area. However, no occupied burrows shall be disturbed during the nesting season. A qualified biologist must verify through noninvasive methods that the burrow is no longer occupied. If relocation of the owls is approved for the site by the CDFW, the applicant shall hire a qualified biologist to prepare a plan for relocating the owls to a suitable site. The relocation plan must include all of the following: • The location of the nest and owls proposed for relocation. • The location of the proposed relocation site. • The number of owls involved and the time of year when the relocation is proposed to take place. • The name and credentials of the biologist who will be retained to supervise the relocation. • The proposed method of capture and transport for the owls to the new site. • A description of site preparation at the relocation site (e.g., enhancement of existing burrows, creation of artificial burrows, one-time or long-term vegetation control).			

	• A description of efforts and funding support proposed to monitor the relocation.			
25.	**BIO-3**: A qualified biologist shall conduct a preconstruction clearance (trap and release) survey throughout the project site, including a 500-foot buffer (where access is allowed) for coast horned lizard and San Diego black-tailed jackrabbit. If the species are found onsite during the survey, the animals shall be relocated by a qualified biologist. The relocation areas and survey methods shall be developed in consultation with CDFW.	Prior to the start of ground disturbing activities	City Planning Department	
26.	**BIO-4:** Impacts to raptors and migratory birds during nesting activities shall be avoided by implementation of one of the following measures: • All construction, vegetation disturbance, and ground-disturbing activities shall take place outside of the general avian breeding season (February 1-August 30). • If construction, vegetation disturbance, or ground disturbing activities are necessary during the breeding season (February 1-August 30), a focused survey for active nests of raptors and migratory birds and sign of nesting behavior shall be conducted by a qualified, City-approved biologist. The survey shall occur no more than 3 days prior to any construction, vegetation disturbance or ground-disturbing activities. If active nest(s) (with eggs or fledglings) are identified within the project site, they shall not be disturbed until the young have hatched and fledged (matured to a state that they can leave the nest on their own), as determined by the City-approved biologist. A 500-foot	Prior to the start of ground disturbing activities	City Planning Department	

	construction setback from any active nesting location shall be adhered to in order to avoid disturbance of the nest until the young have fledged or the nest has failed, as determined by a qualified biologist. If no active nests are identified, construction may commence.			
27.	**BIO-5:** Prior to the issuance of a grading permit, the project applicant shall submit a detailed restoration plan that mitigates for the loss of approximately 0.36 acre of jurisdictional waters at a ratio acceptable and approved by the resource agencies (i.e., USACE, RWQCB and CDFW), but no less than 1:1 ratio. The restoration plan shall also be approved by the resource agencies prior to the issuance of a grading permit. The project applicant intends to restore and enhance riverine/riparian habitat on lands owned by the Elsinore Murrieta-Anza Resource Conservation District (EMARCD) located along Clinton Keith Road in Riverside County, or on other lands owned by EMARCD or another conservation district within the watershed if the land along Clinton Keith Road is not available. The restoration and enhancement of habitat is proposed within drainages located on the EMARCD lands to ensure a net gain of riparian/riverine habitat acreage in the region. A detailed restoration plan will be prepared that will provide a schedule for site preparation and planting. Performance standards will include: (a) increase the canopy cover of native riverine vegetation within the mitigation area by 25 percent with 80 percent survival of planted species after five years following installation, and (b) increase coverage of herbaceous vegetation within the mitigation areas by 25	Prior to issuance of grading permit.	City Planning Department	

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring	Verification (Date and Signature)
	percent after five years following installation. The restoration plan will also include a maintenance and monitoring schedule for the proposed mitigation.			
28.	**BIO-6:** Prior to the issuance of a grading plan, the project applicant shall provide a plan to the City of Wildomar to demonstrate compliance with the MSHCP Urban/Wildlands Interface Guidelines. This plan shall provide provisions to ensure that indirect impacts to off-site drainage channels and associated riparian/riverine habitats downstream be minimized to the satisfaction of the City of Wildomar.	Prior to issuance of grading permit.	City Planning Department	
Cultural Resources				
29.	**CUL-1:** An archaeological monitor shall be present during all earthmoving activities within the project site. The monitor shall work under the direct supervision of a qualified archaeologist (defined as a cultural resources professional who meets the Secretary of the Interior's Professional Qualifications Standards for archaeology [U.S. Department of the Interior, 2008]). The monitor shall be empowered to temporarily halt or redirect construction work in the vicinity of any find until the qualified archaeologist can evaluate it. In the event of a new find, excavation and treatment of the resource shall be in accordance with Mitigation Measures CUL-3 through CUL-5.	Prior to issuance of grading permit During construction grading and excavation	City Planning Director and Building Official	
30.	**CUL-2:** At least 30 days prior to the issuance of a grading permit, the project applicant shall contact both the Pechanga to notify them of grading, excavation, and the monitoring program and to coordinate with the City of Wildomar and the Pechanga to develop a Cultural	30 days prior to issuance of grading permit	City Planning Department	

	Resources Treatment and Monitoring Agreement. The agreement shall include, but not be limited to, outlining provisions and requirements for addressing the treatment of cultural resources; project grading and development scheduling; terms of compensation for the monitors; treatment and final disposition of any cultural resources, sacred sites, and human remains discovered on the site; and establishing on-site monitoring provisions and/or requirements for professional tribal monitors during all ground-disturbing activities. A copy of this signed agreement shall be provided to the Planning Director and Building Official prior to the issuance of the first grading permit.			
31.	**CUL-3:** Prior the issuance of any grading permit, the project archaeologist shall file a pre-grading report with the City to document the proposed methodology for grading activity observation which will be determined in consultation with the Pechanga Tribe. The archaeological monitor and a Pechanga Tribal monitor will have the authority to temporarily halt and redirect grading activities in order to evaluate the significance of any archaeological cultural resources discovered on the project site. Tribal and archaeological monitors shall be allowed to monitor all grading, excavation and groundbreaking activities.	Prior to issuance of grading permit	City Planning Department	
32.	**CUL-4:** If during grading or construction activities cultural resources are discovered on the project site, work shall be halted immediately within 50 feet of the discovery and the resources shall be evaluated by a qualified archaeologist (retained by the applicant) and the Pechanga.	Prior to issuance of grading permit During grading and construction	City Planning Department	

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring	Verification (Date and Signature)
	Any unanticipated cultural resources that are discovered shall be evaluated and a final report prepared by the qualified archaeologist. The report shall include a list of the resources discovered, documentation of each site/locality, and interpretation of the resources identified, and the method of preservation and/or recovery for identified resources. In the event the significant resources are recovered and if the qualified archaeologist, the Pechanga, and/or Soboba determines the resources to be historical or unique, avoidance and/or mitigation shall be required pursuant to and consistent with CEQA Guidelines Section 15064.5 and 15126.4, Public Resources Code Section 21083.2, and the Cultural Resources Treatment and Monitoring Agreement required by Mitigation Measure CUL-2.			
33.	**CUL-5:** All cultural resources, with the exception of sacred items, burial goods, and human remains, which will be addressed in the Cultural Resources Treatment and Monitoring Agreement required by Mitigation Measure CUL-2, collected during the grading monitoring program and from any previous archaeological studies or excavations on the project site shall be curated according to the current professional repository standards. The collections and associated records shall be transferred, including title, to the Pechanga Tribe's curation facility that meets the standards set forth in 36 Code of Federal Regulations (CFR) Part 79 for federal repositories.	Prior to issuance of grading permit	City Planning Department	

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring	Verification (Date and Signature)
34.	**CUL-6:** If inadvertent discoveries of cultural or archaeological resources are made, the project applicant, project archaeologist, and Pechanga Tribe shall assess the significance of the resources and meet and confer regarding the appropriate treatment (i.e., preservation, avoidance. and/or mitigation for the resources). Cultural and archaeological resources are inadvertent discoveries when they were not anticipated to be found during the project's construction activities (e.g. grading, excavation). This may include previously unknown sacred sites and items, midden deposits, artifacts, hearths. bedrock outcrops. human remains and other resources, etc. Consistent with California Public Resources Code Section 21083.2(b) and Assembly Bill 52 (Chapter 532. Statutes of 2014), avoidance shall be the preferred method of preservation for tribal cultural resources and archaeological resources. If the project applicant, project archaeologist, and Pechanga Tribe cannot agree on the significance of, avoidance of, or mitigation for such resources, then these issues shall be presented to the Planning Director for determination. The Planning Director shall make the determination based on the information submitted by the Pechanga Tribe, the religious beliefs, customs, and practices of the Pechanga Tribe, and the provisions of the California Environmental Quality Act regarding tribal cultural and archaeological resources. Notwithstanding any other rights available under law, the decision of the Planning Director shall be appealable to the Wildomar City Council. All sacred sites, should they be encountered within the project site, shall be avoided and preserved as the preferred mitigation, if feasible.	Prior to issuance of grading permit	City Planning Department	

	Conditions of Approval	**Timing/ Implementation**	**Enforcement/ Monitoring**	**Verification (Date and Signature)**
35.	**CUL-7:** The project applicant shall retain a qualified paleontologist (in accordance with the Society of Vertebrate Paleontologists) to monitor all initial ground-disturbing activities in native soils or sediments. If the paleontologist, upon observing initial earthwork, determines there is low potential for discovery, no further action shall be required, and the paleontologist shall submit a memo to the City confirming findings of low potential. If the qualified paleontologist, upon observing initial earthwork, determines there is a moderate to high potential for discovery, a qualified paleontologist or paleontological monitor (retained by the applicant) shall monitor all mass grading and excavation activities. Monitoring will be conducted in areas of grading or excavation in undisturbed formation sediments, as well as where over-excavation of surficial alluvial sediments will encounter these formations in the subsurface. Paleontological monitors shall be equipped to salvage fossils as they are unearthed to avoid construction delays and to remove samples of sediment that are likely to contain the remains of small fossil invertebrates and vertebrates. The monitor must be empowered to temporarily halt or divert equipment to allow removal of abundant or large specimens in a timely manner. Monitoring may be reduced if the potentially fossiliferous units are not present in the subsurface, or if present, are determined on exposure and examination by qualified paleontological personnel to have low potential to contain fossil resources. Should any paleontological resources (i.e., fossils) be uncovered during project construction activities, all work within a 100-foot radius	Prior to issuance of grading permit	City Planning Department	

	of the discovery site shall be halted or diverted to other areas on the site and the City shall be immediately notified. The qualified paleontologist shall evaluate the finds and recommend appropriate next steps to ensure that the resource is not substantially adversely impacted, including but not limited to avoidance, preservation in place, excavation, documentation, curation, data recovery, or other appropriate measures. Further, ground disturbance shall not resume within a 100-foot radius of the discovery site until an agreement has been reached between the project applicant, the qualified paleontologist, and the City as to the appropriate preservation or mitigation measures to ensure that the resource is not substantially adversely impacted.			
36.	**CUL-8:** If human remains are encountered, consistent with California Health and Safety Code Section 7050.5, no further disturbance shall occur until the Riverside County Coroner has made the necessary findings as to origin of the remains. Further, consistent with California Public Resources Code Section 5097.98(b), human remains shall be left in place and free from disturbance until a final decision as to the treatment and disposition has been made. If the Riverside County Coroner determines the remains to be Native American, the Native American Heritage Commission shall be contacted within twenty-four (24) hours. The Native American Heritage Commission shall immediately identify the “most likely descendant(s)” and notify them of the discovery. The “most likely descendant(s)” shall make recommendations within forty-eight (48) hours, and engage in	During grading and excavation construction activities	City Planning Department	

	consultations with the landowner concerning the treatment of the remains, as provided in Public Resources Code Section 5097.98 and the Agreement described in CUL-2.			
37.	**CUL-9:** Any recovered paleontological specimens shall be identified to the lowest taxonomic level possible and prepared for permanent preservation. Screen-washing of sediments to recover small invertebrates and vertebrates shall occur if necessary.	During grading and excavation construction activities	City Planning Department	
38.	**CUL-10:** Identification and curation of specimens into a professional, accredited public museum repository with a commitment to archival conservation and permanent retrievable storage shall occur at an institutional repository approved by the City of Wildomar. The paleontological program shall include a written repository agreement prior to the initiation of mitigation activities.	During grading activities	City Planning Department	
39.	**CUL-11:** A final monitoring and mitigation report of findings and significance shall be prepared, including lists of all fossils recovered and necessary maps and graphics to accurately record their original location. The report, when submitted to an accepted by the City of Wildomar, shall signify satisfactory completion of the project program to mitigation impacts to any potential nonrenewable paleontological resources (i.e., fossils) that might have been lost or otherwise adversely affected without such a program in place.	After grading and construction	City Planning Department	

ATTACHMENT A – EXHIBIT 4 WESTPARK PROMENADE MIXED-USE PROJECT - CONDITIONS OF APPROVAL			
Project No.: PLOT PLAN NO. 13-0082			
Applicant: Cal West Communities - APN: 376-410-013; 376-410-023; 376-410-025			
~~**Original City Council Approval Date - December 14, 2016**~~ ~~EOT #1 Approval Date – Oct. 2, 2019~~ ~~EOT #2 Approval Date – February 2, 2022~~ **EOT #3 Approval Date – October 2, 2024**	~~**Original Expiration Date – Dec. 14, 2019**~~ ~~Plot Plan 13-0082 New Expiration Date – Dec. 14, 2022~~ ~~Plot Plan 13-0082 New Expiration Date – Dec. 14, 2024~~ **Plot Plan 13-0082 Final Expiration Date – Dec. 14, 2025**		
Conditions of Approval	**Timing/ Implementation**	**Enforcement/ Monitoring**	**Verification (Date and Signature)**

Noise				
40.	**NOI-1:** The operator of the northern major retail building shall not allow medium-box truck and semi-trucks to engage in unloading activities during nighttime hours of 10 PM through 7 AM.	During grading and construction activities	City Building Official	
41.	**NOI-2**: Prior to the issuance of a building permit, the project applicant shall submit engineering drawings and acoustical specifications for the project's mechanical HVAC equipment to demonstrate that the equipment design combined with distance separation and parapets, or screen walls would be sufficient to ensure that the applicable City of Wildomar's noise standards would not be exceeded at any adjacent off-site residential uses.	Prior to issuance of building permit	City Engineer or Designee	
42.	**NOI-3:** The project applicant shall confine trash pick-up activities at the project site to the hours of 7:00 AM through 10:00 PM, while parking lot sweeping closest to residential uses shall be similarly confined to the hours of 7:00 AM through 10:00 PM.	As needed	City Official Designee	
43.	**NOI-4:** Prior to the issuance of a building permit for the residential uses within Parcel 3, the project applicant shall include, within building plans, that a 6.5-foot noise wall be constructed around the exterior recreational use patio associated with the community area proposed within Parcel 3.	Prior to issuance of building permit	City Building and Safety Department	
44.	**NOI-5**: Prior to the issuance of a building permit, the project applicant shall demonstrate through the preparation of a supplemental acoustical analysis that the interior noise threshold of 45 dBA will be met within proposed residences in Parcels 2 and 3.	Prior to issuance of building permit	City Building and Safety Department	

45.	**NOI-6:** If the project's restaurants propose an outdoor venue, the following design features shall be implemented to ensure compliance with the City of Wildomar noise/land use compatibility standards: • Site outdoor eating areas at a setback distance of 350 feet or greater from the I-15 Freeway centerline to provide a 69 dBA CNEL outdoor noise exposure, or If an outdoor venue were sited at a distance closer than 350 feet from the I-15 Freeway centerline the following measures would achieve necessary exterior noise mitigation: • Orient patios on the east side of the restaurant away from the I-15 Freeway such that the restaurant structure itself would provide needed noise attenuation, or • Construct a five-foot Plexiglas wall to shield the patios from freeway traffic. The Plexiglas wall shall provide a minimum attenuation in noise levels of 5 dBA.	Prior to issuance of building permits	City Building and Safety Department	
Transportation and Traffic				
46.	**TRA-1:** The following improvements are required to reduce impacts under the existing plus project conditions on the study area intersections. For each improvement, the project applicant, as directed by the City Engineer, shall either fully fund the improvement, construct the improvement, pay the applicable City Development Fee (DIF) or pay a pro-rated share of the improvement, as identified below.	Prior to issuance of first building permit	City Engineer or Designee	

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring	Verification (Date and Signature)
	Catt Road-Arya Road/Clinton Keith Road • The project applicant, as directed by the City Engineer, shall construct or provide a fair share prior to the approval of a final map for the modification of the northbound striping to provide a dedicated left turn lane and a shared through/right turn lane. • The project applicant, as directed by the City Engineer, shall construct or provide a fair share prior to the approval of a final map for a separate southbound left turn lane. **Inland Valley Drive/Prielipp Road** • The project applicant, as directed by the City Engineer, shall construct prior to the approval of a final map or pay the applicable City Development Impact Fee (DIF) prior to issuance of a building permit for the installation of a traffic signal. • The project applicant, as directed by the City Engineer, shall construct prior to the approval of a final map or pay a fair share prior to issuance of a building permit for the modification of the westbound striping to provide one through lane and one right turn lane. **I-15 Southbound Ramps/Baxter Road** • The project applicant shall provide its fair share toward the funding of the installation of an interim traffic signal. The fair share			

	contribution shall be determined by the City of Wildomar City Engineer. The project applicant shall provide its fair share toward the funding of the addition of an interim separate eastbound right turn lane. The fair share contribution shall be determined by the City of Wildomar City Engineer.			
47.	**TRA-2:** The following improvements are required to reduce impacts under the existing plus ambient plus project conditions on the study area intersections. For each improvement, the project applicant, as directed by the City Engineer, shall either fully fund the improvement, construct the improvement, pay the applicable City Development Impact Fee (DIF) or pay a pro-rated share of the improvement, as identified below. **Catt Road-Arya Road/Clinton Keith Road** Implementation of Mitigation Measure TRA 1 is required. **Inland Valley Drive/Prielipp Road** Implementation of Mitigation Measure TRA 1 is required. **Monte Vista Drive/Baxter Road** • The project applicant, as directed by the City Engineer, shall construct prior to the approval of a final map or pay the applicable	Prior to issuance of first building permit	City Engineer or Designee	

	City Development Impact Fee (DIF) prior to issuance of a building permit for the installation of a traffic signal. **I-15 Northbound Ramps/Baxter Road** • The project applicant shall provide its fair share toward the funding of the installation of an interim traffic signal. The fair share contribution shall be determined by the City of Wildomar City Engineer. • The project applicant shall provide its fair share toward the funding of the addition of an interim separate eastbound right turn lane. The fair share contribution shall be determined by the City of Wildomar City Engineer. **I-15 Southbound Ramps/Baxter Road** • Implementation of Mitigation Measure TRA-1 is required.			
48.	**TRA-3:** The following improvements are required to reduce impacts under the existing plus ambient plus project plus cumulative (2017) conditions on the study area intersections. For each improvement, the project applicant, as directed by the City Engineer, shall either fully the improvement, construct the improvement, pay the applicable City Development Impact Fee (DIF) or pay a pro-rated share of the improvement, as identified below.	Prior to issuance of first building permit	City Engineer or Designee	

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring	Verification (Date and Signature)
	Hidden Springs Road/Clinton Keith Road • The project applicant, as directed by the City Engineer, shall construct prior to the approval of a final map or pay a fair share prior to issuance of a building permit for a second southbound left turn lane. **Catt Road-Arya Road/Clinton Keith Road** • Implementation of Mitigation Measure TRA 1 is required. **Inland Valley Drive/Clinton Keith Road** • The project applicant, as directed by the City Engineer, shall construct prior to the approval of a final map or pay the applicable City Development Impact Fee (DIF) for a second westbound through lane. **Inland Valley Drive/Prielipp Road** • Implementation of Mitigation Measure TRA 1 is required. **Monte Vista Drive/Baxter Road** • Implementation of Mitigation Measure TRA 2 is required. **I-15 Northbound Ramps/Baxter Road** • Implementation of Mitigation Measure TRA 2 is required.			

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring	Verification (Date and Signature)
	I-15 Southbound Ramps/Baxter Road • Implementation of Mitigation Measure TRA 1 is required. **Northbound I-15 south of Clinton Keith Road** • No feasible mitigation is available.			
49.	**TRA-4:** The following improvements would mitigate the deficient intersections to operate at an acceptable level of service. The following improvements are required to reduce impacts under the Horizon Year (2035) with Project conditions on the study area intersections. For each improvement, the project applicant, as directed by the City Engineer, shall either fully fund the improvement, construct the improvement, pay the applicable City Development Fee (DIF) or pay a pro-rated share of the improvement, as identified below. **Palomar Street/Clinton Keith Road** • The project applicant, as directed by the City Engineer, shall construct prior to the approval of a final map or pay a fair share prior to issuance of a building permit for a second southbound left turn lane. • The project applicant, as directed by the City Engineer, shall construct prior to the approval of a final map or pay a fair share	Prior to issuance of first building permit	City Engineer or Designee	

	prior to issuance of a building permit for a separate eastbound right turn lane. • The project applicant, as directed by the City Engineer, shall construct prior to the approval of a final map or pay a fair share prior to issuance of a building permit for the modification to the traffic signal to provide a westbound right turn overlap phase. **Hidden Springs Road/Clinton Keith Road** • Implementation of Mitigation Measure TRA-3 is required. • The project applicant, as directed by the City Engineer, shall construct prior to the approval of a final map or pay the applicable City Development Impact Fee (DIF) prior to issuance of a building permit for the modification of the traffic signal to provide a westbound right turn overlap phase. **Catt Road-Arya Road / Clinton Keith Road** • Implementation of Mitigation Measure TRA-1 is required. **Inland Valley Drive/Clinton Keith Road** • Implementation of Mitigation Measure TRA-3 is required. • The project applicant, as directed by the City Engineer, shall construct prior to the approval of a final map or pay the applicable City Development Impact Fee (DIF) prior to issuance of a building			

	permit for the modification of the northbound striping to provide one left turn lane and one shared left/right turn lane. **Inland Valley Drive/Prielipp Road** • Implementation of Mitigation Measure TRA-1 is required. **Monte Vista Drive/Baxter Road** • Implementation of Mitigation Measure TRA-2 is required. **I-15 Northbound Ramps/Baxter Road** • Implementation of Mitigation Measure TRA-1 is required. **I-15 Southbound Ramps/Baxter Road** • Implementation of Mitigation Measure TRA-1 is required. **Northbound and Southbound I-15 mainline north and south of Clinton Keith Road** • No feasible mitigation is available.			
50.	**TRA-5:** Prior to the issuance of a grading permit, the project applicant shall prepare and obtain City approval of a traffic management plan (TMP) to minimize potential impacts during construction. Included among the provisions, the project's contractor will coordinate with the City of Wildomar, Riverside County, and local police, fire, and	Prior to issuance of grading permit	City Planning Department	

	emergency medical service providers regarding construction scheduling and any other practical measures to maintain adequate access to properties and response times. The TMP may also limit construction activity during typical weekday morning and evening peak traffic hours that would adversely affect traffic flow along Clinton Keith Road. The TMP shall include contact information for the general public who may have questions concerning the project and access of their property. Two-way traffic flow through the construction zone shall be maintained throughout the construction period.			
Prior to the Issuance of Grading Permits (these conditions apply to all phases)				
51.	Prior to the issuance of a grading permit for each "planning area" (i.e., Commercial Retail Center, and each Single-family Condominium area), the applicant shall submit two (2) sets of detailed/complete landscape and irrigation construction drawings for that planning area to the Planning Department including on-site and public right-of-way and shall include a fence/wall plan for review and approval by the Planning Department. Said landscape and irrigation plans shall be prepared by a licensed Landscape Architect and shall comply with all requirements of Section 17.276 (Water Efficient Landscapes) of the Wildomar Municipal Code, and EVMWD's Water Efficient Landscape Standards as adopted by the City Council on November 12, 2015. The landscape plans shall include the following: a) Landscape plans shall be drawn at a scale of 20 feet equal to 1 foot or larger.	Prior to Issuance of Grading Permits	Planning Department	

	b) No light fixture shall be designed for any location in a planting area, which would make it necessary to eliminate a tree. All overhead light fixtures and utilities shall be identified on the grading and site plan prior to approval of the grading and site plans. c) All above ground utilities shall be shown on the precise grading plans in their exact locations. Building and landscape backflow prevention units and transformers shall be located in shrub areas. Double detector checks shall be fully screened from view. The detector check/backflow device shall be painted a neutral/earth tone color and any pipes extending above ground shall be finished and painted to match the device. The detector check and post indicator shall be set back at least 10 feet away from the driveway or sidewalk in a shrub area. Transformers shall be screened with 5 feet of landscaping outside the required setback (18 inches on sides and 8 feet at the front doors). d) All ground covers shall be installed from living plant materials. Spacing shall be such that 100% coverage is achieved within 1 year of the installation. e) All parking lot planter areas shall be a minimum of 5 feet wide excluding curbs, walkways and required concrete strip adjacent to parking spaces (6" curb with a 12" wide by 4" deep reinforced concrete strip adjacent). A detail shall be drawn on the civil engineer's plan to illustrate this application in all relevant locations. f) All plants within the detention basin shall be California native. The trees shall include *Quercus agrifolia* (coast live oak) and *Platanus*			

	racemosa (sycamore). The shrubs shall be *Heteromeles arbutifolia* (toyon). g) All planting areas damaged during construction shall be replaced at the direction of the City Landscape Architect. h) The irrigation controller shall be a weather-based controller that measures evapo-transpiration. A rain shut-off device is required. Drip irrigation is required in all planting areas. i) All soil amendments and fertilizers shall be organic as a storm-water best management practice. Soil analysis and agronomic soil report shall be submitted to the City with the landscape plans, including the following: soil texture, percentage of organic matter, soil infiltration rate (measured or derived from soil texture/infiltration rate tables), pH and total soluble salts, macro-nutrients, micro-nutrients, recommendations for organic fertilizers and amendments. j) No plant materials that could freeze, damage paving, or have thorns are allowed. k) Prior to construction, the job site superintendent and the landscape contractor shall meet with the City's Landscape Architect and Planning Department representative shall meet for a pre-job meeting. No landscaping shall occur prior to the meeting. l) Erosion control-landscape plans, required for manufactured slopes greater than 3 feet in vertical height, are to be signed by a registered landscape architect and bonded per the requirements of Ordinance 457.			

	m) Planting shall occur within 30 days of meeting final grades to minimize erosion and to ensure slope coverage prior to the rainy season. n) The developer shall plant and irrigate all manufactured slopes steeper than a 4:1 (horizontal to vertical) ratio and 3 feet or greater in vertical height with grass or ground cover; slopes 15 feet or greater in vertical height shall be planted with additional shrubs or trees or as approved by the City Engineer.			
52.	Prior to the issuance of the first grading permit for each planning area (i.e., Commercial Retail Center, and each Single-family Condominium area), the Project applicant shall comply with all of the provisions of the Western Riverside County Multiple Species Habitat Conservation Plan (MSHCP), including payment of the MSHCP Local Development Mitigation Fee based on the applicable land use category of the planning area and Best Management Practices (specifically Appendix C, Standard Best Management Practices, of the MSHCP).	Prior to Issuance of Grading Permits	Planning Department	
53.	Prior to the issuance of a grading permit for each "planning area" (i.e., Commercial Retail Center, and each Single-family Condominium area) on the property, the applicant shall submit a haul permit for any import of material to the site or export of material off-site for review and approval by the City Engineer and Planning Director. The request for a haul permit shall include a haul route plan addressing the limitations of haul hours, number of loads per day and the posting of traffic control personnel at all approved entrances/exits onto public roads. This haul permit shall be in place prior to the issuance of the grading permit and	Prior to Issuance of a Grading Permit	Planning & Engineering Depts.	

	the mobilization of equipment on the project site. If the proposed material source or disposal site does not have an approved environmental assessment, a grading environmental assessment shall be submitted for review and approval by the Planning Director prior to the issuance of the haul permit.			
54.	The grading plan shall include the following information in the Notes Section of the Grading Plan: "No grubbing/clearing of the site shall occur prior to scheduling the pre-grading meeting with Engineering. All project sites containing suitable habitat for burrowing owls, whether owls were found or not, require a 30-day preconstruction survey that shall be conducted within 30 days prior to ground disturbance to avoid direct take of burrowing owls. If the results of the survey indicate that no burrowing owls are present on-site, then grading may move forward, upon Planning Department approval. If burrowing owls are found to be present or nesting on-site during the preconstruction survey, then the following recommendations must be adhered to: Exclusion and relocation activities may not occur during the breeding season, which is defined as March 1 through August 31, with the following exception: From March 1 through March 15 and from August 1 through August 31 exclusion and relocation activities may take place if it is proven to the City and appropriate regulatory agencies (if any) that egg laying or chick rearing is not taking place. This determination must be made by a qualified biologist."	Prior to Issuance of a Grading Permit	Planning & Engineering Depts.	

55.	The grading plan shall include the following information in the Notes Section of the Grading Plan: "If at any time during excavation/construction of the site, archaeological/cultural resources, or any artifacts or other objects which reasonably appears to be evidence of cultural or archaeological resource are discovered, the property owner shall immediately advise the City of such, and the City shall cause all further excavation or other disturbance of the affected area to immediately cease. The Planning Director at his/her sole discretion may require the property owner to deposit a sum of money it deems reasonably necessary to allow the City to consult and/or authorize an independent, fully qualified specialist to inspect the site at no cost to the City, in order to assess the significance of the find. Upon determining that the discovery is not an archaeological/cultural resource, the Planning Director shall notify the property owner of such determination and shall authorize the resumption of work. Upon determining that the discovery is an archaeological/cultural resource, the Planning Director shall notify the property owner that no further excavation or development may take place until a mitigation plan or other corrective measures have been approved by the Planning Director."	Prior to Issuance of a Grading Permit	Planning & Engineering Depts.	
56.	Prior to the issuance of the 1st grading permit for each planning area (i.e., Commercial Retail Center & each Single-family Condominium area), the applicant shall submit a final geotechnical soils reports to the City Engineer for review and approval. All grading shall be in conformance	Prior to Issuance of a Grading Permit	Planning & Engineering Depts.	

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring	Verification (Date and Signature)
	with the recommendations of the geotechnical/soils reports as approved by the City of Wildomar.			
Prior to Issuance of Building Permits (these conditions apply to all phases)				
57.	The Applicant shall comply with all provisions of the Cal-Green Building Code, including but not limited to, bicycle parking, bike lockers, etc. for the commercial retail center. This information shall be shown on the construction documents and verified by the Planning Department prior to the issuance of building permits for the Assisted Living Facility.	Prior to Issuance of Building Permits.	Planning & Building Departments	
58.	Prior to the issuance of building permits, a copy of the recorded Covenants, Conditions, and Restrictions (CC&R's) shall be submitted to the Planning Director.	Prior to Issuance of Building Permits	Planning Department	
59.	Prior to the issuance of all building permits, the applicant shall comply with Building Department requirements in obtaining all necessary permits and processing applicable construction drawings.	Prior to Issuance of Building Permits	Planning Department	
60.	Prior to the issuance of the 50th building permit for TM 36781 & 36782 project areas, the Applicant shall complete construction of all on-site recreation/private park improvements within that respective tract area.	Prior to Issuance of Building Permits	Planning Department	
61.	Prior to the issuance of the 1st building permit within TTM's 36781 or 36782, the Applicant shall prepare a comprehensive sign program for both TTM's 36781 and 36782. The sign program shall be consistent with all applicable provisions of Section 17.252 (Sign Regulations) of the Wildomar Municipal Code, and approved by the Planning	Prior to Issuance of Building Permits	Planning Department	

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring	Verification (Date and Signature)
	Department prior to the issuance of a building permit. Prior to the issuance of the 1st building permit for the commercial retail center, the Applicant shall prepare a comprehensive sign program for the Commercial Retail Parcel. The sign program shall be consistent with all applicable provisions of Section 17.252 (Sign Regulations) of the Wildomar Municipal Code,. and approved by the Planning Department prior to the issuance of a building permit,			
62.	Prior to the issuance of a building permit for each structure within the project, the applicant shall pay all current Wildomar Development Impact Fees, as applicable to the structure and as determined by the Building and Engineering departments, including but not limited to, regional fees such TUMF, MSHCP, K-Rat fees, School Fees, etc.	Prior to Issuance of Building Permits	Planning & Building Departments	
63.	Prior to the issuance of the 1st building permit for each planning area (i.e., Commercial Retail Center & each single-family condominium area), the applicant shall submit for review and approval by the Planning and Building departments a separate exterior lighting/security lighting plan/photometric survey for that planning area. Said lighting plan shall comply with all applicable provisions of Section 8.64 (Light Pollution Ordinance) of the WMC.	Prior to Issuance of Building Permits	Planning & Building Departments	
Prior to Issuance of a Certificate of Occupancy (these conditions apply to all phases)				
64.	Prior to the issuance of a certificate of occupancy for each planning area (i.e., Commercial Retail Center & and each Single-family Condominium area), all required landscape planting and irrigation shall have been installed for that respective planning area consistent	Prior to the Issuance of Occupancy Permits	Planning Dept.	

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring	Verification (Date and Signature)
	with the approved construction plans and shall be in a condition acceptable to the Planning Director. The plants shall be healthy and free of weeds, disease, or pests. The irrigation system shall be properly constructed and in good working order. The Applicant shall contact the Planning Department to schedule the final inspection(s). The owner's Landscape Architect shall provide inspection of the landscaping. The owner's Landscape Architect shall provide the City with a Certificate of Compliance stating that the landscaping was installed per the approved plans. An irrigation audit may be required. The City will review the Certificate of Compliance and conduct inspections to ensure that the landscape installation is in compliance with the approved landscape plans.			
65.	Prior to the issuance of the 1st Certificate of occupancy permit for each planning area, the following conditions shall be satisfied: • Performance securities, in the amount determined by the City Landscape Architect and Planning Director, shall be provided to guarantee the adequate maintenance of the landscaping materials and irrigation system in accordance with the approved plans for a period of one (1) year from the date of final clearance from the City of the installed landscaping. Acceptable forms of security shall be limited to cash deposit, cash bonds, or irrevocable letters of credit. The performance securities shall be released one (1) year after final clearance of the installed landscaping by the City, upon written request by the owner, if the landscaping has been adequately maintained in accordance with the approved	Prior to the Issuance of Occupancy Permits	Planning Dept.	

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring	Verification (Date and Signature)
	landscape plans. A deposit to cover re-inspection of the landscape, at the current City rate shall be posted with the Planning Department prior to re-inspection for maintenance bond release. All required landscaping and irrigation systems shall be installed in a condition acceptable to the City. • The owner's Landscape Architect shall provide inspection of the landscaping. The Landscape Architect shall provide the City with the Certificate of Landscape Design. • The project landscape contractor shall provide the City with the Landscape Installation Certification of Completion stating that the landscaping was installed per the approved plans. The City will review the Certificate and conduct inspections to ensure that the landscape installation is in compliance with the approved landscape plans.			
66.	Prior to issuance of a final occupancy permit or each planning area (i.e., Commercial Retail Center & each Single-family Condominium area), all Riverside County Fire Department conditions shall be complied with and cleared by the Fire Department. The Applicant shall provide written verification from County Fire that all applicable conditions have been met.	Prior to final Certificate of Occupancy	Planning Dept.	
67.	Prior to the Issuance of the final Certificate of Occupancy or each planning area (i.e., Commercial Retail Center & each Single-family Condominium area), all Planning Department conditions listed herein, as applicable to that planning area, shall be completed to the satisfaction of the Planning Department.	Prior to final Certificate of Occupancy	Planning Dept.	

ATTACHMENT A – EXHIBIT 4 WESTPARK PROMENADE MIXED-USE PROJECT - CONDITIONS OF APPROVAL			
Project No.: PLOT PLAN NO. 13-0082			
Applicant: Cal West Communities - APN: 376-410-013; 376-410-023; 376-410-025			
~~**Original City Council Approval Date - December 14, 2016**~~ ~~EOT #1 Approval Date – Oct. 2, 2019~~ ~~EOT #2 Approval Date – February 2, 2022~~ **EOT #3 Approval Date – October 2, 2024**	~~**Original Expiration Date – Dec. 14, 2019**~~ ~~Plot Plan 13-0082 New Expiration Date – Dec. 14, 2022~~ ~~Plot Plan 13-0082 New Expiration Date – Dec. 14, 2024~~ **Plot Plan 13-0082 Final Expiration Date – Dec. 14, 2025**		
Conditions of Approval	**Timing/ Implementation**	**Enforcement/ Monitoring**	**Verification (Date and Signature)**

PUBLIC WORKS/ENGINEERING/BUILDING DEPARTMENT CONDITIONS				
General Requirements/Conditions				
1.	The developer shall obtain City approval for any modifications or revisions to the approval of this project. Deviations not identified on the plans may not be approved by the City, potentially resulting in the need for the project to be redesigned. Amended entitlement approvals may be necessary as a result.	On-Going	Engineering Dept.	
2.	No grading shall be performed without the prior issuance of a grading permit by the City.	On-Going	Engineering Dept.	
3.	Written permission shall be obtained from the affected property owners allowing the proposed grading and/or facilities to be installed outside of the project boundaries.	On-Going	Engineering Dept.	
4.	The developer/owner or contractor shall apply for an Encroachment Permit for work performed within the public right of way. Compliance with current environmental regulations applies and additional studies and/or permits may be required.	On-Going	Public Works	
5.	The developer's contractor is required to submit for a haul route permit for the hauling of material to and from the project site. Said permit will include limitations of haul hours, number of loads per day and the posting of traffic control personnel at all approved entrances/exits onto public roads. Hauled material shall be to/from an approved site.	On-Going	Public Works	
6.	Storm water and non-storm water discharges from the project site shall be mitigated in conformance with the applicable Regional Water Quality	On-Going	Engineering Dept.	

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring	Verification (Date and Signature)
	Control Board permit(s) and/or site specific SWPPP prior to entering into the MS4s.			
7.	For commercial/industrial projects, the developer/applicant shall submit a Business Registration application to the city for approval. The Business Registration shall indicate that this business in required to submit a Stormwater Compliance Deposit to the City for ongoing Commercial/Industrial Inspection requirements of the City's MS4 permit (NPDES Inspection). The requirement for stormwater compliance deposits and NPDES inspections are recurring for the duration of the conditional use permit. The developer/applicant shall also provide to the Planning Department, as part of the Business' Statement of Operations, a copy of the educational materials, business' handbook, training or similar documents describing the business' best management practices for storm water pollution prevention.	On-Going	Engineering Dept.	
8.	The developer/applicant shall provide all tenants/employees/homeowners with educational materials regarding Best Management Practices for Stormwater Pollution Prevention. Educational materials are available on the Riverside County Flood Control and Water Conservation District's website. .	On-Going	Engineering Dept.	
9.	The developer/owner/tenant shall comply with all applicable laws and regulations regarding the proper disposal of waste materials generated from the business.	On-Going	Engineering Dept.	
10.	The Developer shall dedicate, design and construct all improvements in accordance the City of Wildomar Road Improvement Standards &	On-Going	Engineering Dept.	

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring	Verification (Date and Signature)
	Specification, Improvement Plan Check Policies and Guidelines, as further conditioned herein and to the satisfaction of the City Engineer.			
11.	The Developer shall be responsible for all costs associated with off-site right-of-way acquisition, including any costs associated with the eminent domain process, if necessary.	On-Going	Engineering Dept.	
12.	All grading shall conform to the California Building Code, including Appendix J, and all other relevant laws, rules, and regulations governing grading in the City of Wildomar. Prior to commencing any grading which includes 50 or more cubic yards, the developer shall obtain a grading permit from the Building Department.	On-Going	Engineering Dept.	
13.	All necessary measures to control dust shall be implemented by the developer during grading to the satisfaction of the City Engineer. A PM10 plan may be required at the time a grading permit is issued.	On-Going	Engineering Dept.	
14.	Graded slopes shall be limited to a maximum steepness ratio of 2:1 (horizontal to vertical) unless otherwise approved by the City Engineer. Contour grade to mimic natural slopes in the area.	On-Going	Engineering Dept.	
15.	Grading in excess of 199 cubic yards will require performance security to be posted with the City.	On-Going	Engineering Dept.	
16.	All retaining walls shall require a separate permit from the Building Department.	On-Going	Building Dept.	
17.	Erosion control – landscape plans, required for manufactured slopes greater than 3 feet in vertical height, are to be signed by a registered landscape architect and bonded. The soils engineer shall review the	On-Going	Engineering Dept. Planning Dept.	

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring	Verification (Date and Signature)
	erosion control plans for conformance with the Geotechnical Report's Findings and Recommendations. Erosion control shall be placed within 30 days of meeting final grades to minimize erosion and to ensure slope coverage prior to the rainy season. The Developer shall plant & irrigate all manufactured slopes steeper than a 4:1 (horizontal to vertical) ratio and 3 feet or greater in vertical height with soil stabilizers and ground cover; slopes 15 feet or greater in vertical height shall be planted with additional shrubs or trees or as approved by the City Engineer and City Planner.			
18.	Should this project lie within any assessment/benefit district, the project proponent shall, prior to acceptance of improvements, make application for and pay for their reapportionment of the assessments or pay the unit fees in the benefit district unless said fees are otherwise deferred or covered under the City's Community Facility District (CFD Services).	On-Going	Engineering Dept.	
19.	The developer shall annex into the City's Community Facility District (CFD Services) and pay associated costs for annexation. Should this project lie within any assessment/benefit district that duplicates the services to be covered under CFD Services then the developer shall de-annex from said assessment/benefit district.	Prior to Map Recordation	Engineering Dept.	
20.	The developer shall design and construct all driveways in accordance with the City of Wildomar Improvement Standards.	On-Going	Engineering Dept.	
21.	The improvement plans for the required public improvements must be prepared and shall be based upon a design profile extending a	On-Going	Engineering Dept.	

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring	Verification (Date and Signature)
	minimum of 300 feet beyond the project boundaries at a grade and alignment as approved by the City Engineer.			
22.	All above-ground utilities, including but not limited to communication and power that are 33KV in size or less, shall be undergrounded by the developer in accordance with City requirements. The undergrounding of utilities shall be reflected on the project improvement plans.	On-Going	Engineering Dept.	
23.	All flood control plans to be reviewed by the City or the Riverside County Flood Control District (RCFCD) shall be submitted through the City of Wildomar, unless otherwise directed by the City Engineer. For projects requiring RCFCD review the developer shall pay the appropriate fees to RCFCD.	On-Going	Engineering Dept.	
24.	For the residential portion of the project, the City Engineer has made the following determinations: a) the project applicant shall construct the improvements to Catt Road-Arya Road/Clinton Keith Road as identified in TRA-1 prior to the issuance of the first certificate of occupancy of a residential unit; and b) the project applicant shall pay a pro-rata share of the remaining improvements identified in TRA-1 through TRA-4, as such measures are updated in accordance with the Westpark Traffic Evaluation- 0356-0001 (July 19, 2021) and Westpark Residential Fair Share Cost Evaluation- 0356-0001 (July 27, 2021)."	On-Going	Public Works Dept.	

ATTACHMENT A – EXHIBIT 4 WESTPARK PROMENADE MIXED-USE PROJECT - CONDITIONS OF APPROVAL			
Project No.: PLOT PLAN NO. 13-0082			
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Conditions of Approval	**Timing/ Implementation**	**Enforcement/ Monitoring**	**Verification (Date and Signature)**

Prior to the Issuance of Grading Permits				
25.	The developer shall submit a geotechnical soils reports to the City Engineer for review and approval prior to issuance of grading permit. The findings and recommendations shall reflect current conditions and the report shall be no older than one (1) year. All grading shall be in conformance with the recommendations of the geotechnical/soils reports as approved by City of Wildomar.	Prior to Issuance of a Grading Permit	Engineering Dept.	
26.	The developer shall obtain any and all easements and/or permissions necessary to perform the grading required for the project. A notarized letter of permission from all affected property owners or easement holders, or encroachment permit, is required for all off-site grading.	Prior to Issuance of a Grading Permit	Engineering Dept.	
27.	The project specific SWPPP and an Erosion/Sediment Control plan shall be approved by the City Engineer.	Prior to Issuance of a Grading Permit	Engineering Dept.	
28.	The Developer shall provide the Engineering Department evidence of compliance with the National Pollutant Discharge Elimination System (NPDES); obtain a construction permit from the State Water Resource Control Board (SWRRCB); and, reference the WDID number on the improvement/grading plans.	Prior to Issuance of a Grading Permit	Engineering Dept.	
29.	The developer shall have obtained approval for the import/export location from the City of Wildomar. Additionally, if either location was not previously approved by an Environmental Assessment, prior to issuing a grading permit, a Grading Environmental Assessment shall be submitted to the Planning Director for review and comment and to the City Engineer for approval.	Prior to Issuance of a Grading Permit	Engineering Dept.	

30.	A licensed engineer shall prepare and submit a Water Quality Management Plan (WQMP) Applicability Checklist; determine if a WQMP is applicable for this project; and, sign and stamp the WQMP checklist with their license seal.	Prior to Issuance of a Grading Permit	Engineering Dept.	
31.	If the WQMP is required, an approved Final Water Quality Management Plan (WQMP), in conformance with the requirements of the San Diego and/or Santa Ana Regional Water Quality Control Board. Applicant shall confirm the watershed requirements relative to their project location shall be approved by the City Engineer prior to issuance of a grading permit. All stormwater quality treatment devices shall be located outside of the ultimate public right of way. The developer shall design the stormwater quality treatment devices to accommodate all project runoff, ensuring post-construction flows and volumes do not exceed pre-construction levels, in accordance with City of Wildomar's Hydrology Manual, Stormwater Quality Best Management Practice Design Handbook, Improvement Standards, and to the satisfaction of the City Engineer. These BMPs shall be consistent with the Final WQMP and installed and maintained to the satisfaction of the City Engineer. The project shall use the following hydromodification criteria for the project site: "The runoff flow rate, volume, velocity, and duration for the post development condition of the Priority Development Project do not exceed the pre-development (i.e. naturally occurring) condition for the 2 year, 24 hour and 10 year, 24 hour rainfall events. This condition must be substantiated by hydrologic modelling acceptable to City of Wildomar."	Prior to Issuance of a Grading Permit	Engineering Dept.	

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring	Verification (Date and Signature)
32.	If the project location is within the Santa Ana River Watershed: Prior to the issuance of a grading permit, the developer is to provide the appropriate documentation that will allow this project a waiver for mitigation volume related to the Lake Elsinore sub watershed of the Santa Ana Watershed. Please note the City is not a permittee in the MS4 permit for the Santa Ana River Watershed (Lake Elsinore) and is governed only by the MS4 permit for the Santa Margarita Watershed, therefore the Applicant needs to provide evidence that this waiver has been approved by the Santa Ana Regional Water Quality Control Board. Otherwise volume has to be addressed.	Prior to Issuance of a Grading Permit	Engineering Dept.	
33.	A Grading Agreement and a Storm Water Management Facilities Agreement shall be approved by the City Engineer and/or City Council.	Prior to Issuance of a Grading Permit	Engineering Dept.	
34.	The developer shall prepare and submit a comprehensive drainage study and plan that includes, but is not limited to: definition with mapping of the existing watersheds; a detailed pre- and post-project hydrologic and hydraulic analysis of the project and project impacts; definition of the local controlling 100-year frequency water levels existing and with project; the proposed method of flow conveyance to mitigate the potential project impacts with adequate supporting calculations; any proposed improvements to mitigate the impacts of increased runoff from the project and any change in runoff; including quality, quantity, volume, and duration in accordance with City of Wildomar's Hydrology Manual, Improvement Standards, and to the satisfaction of the City Engineer. Specifically, the study will:	Prior to Issuance of a Grading Permit	Engineering Dept.	

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring	Verification (Date and Signature)
	a. Analyze the detention basin drainage area for a project using the Rational Method 100-year storm event for the pre-project and post-project. b. Analyze 4 hydrographs for the detention basin drainage area for a project using the Unit Hydrograph 100-year storm event for the 1-hour, 3-hour, 6-hour, and 24-hour storm durations for post-project condition. c. Using the Unit Hydrographs determine which duration provides the highest flow rate. Adjust parameters such as lag time, flow line roughness coefficient or other parameters to calibrate Unit Hydrograph model to provide results similar to the Rational Method. d. Using the calibrated Unit Hydrograph for the detention basin drainage area perform basin routing analysis to demonstrate that the outflow is less than the pre-project Rational Method flow rate.			
35.	The developer shall show all easements per the Title Report to the satisfaction of Public Works. Any conflict with existing easements resulting in the site being redesigned potentially requires a minor change or amendment approval by Planning Commission.	Prior to the 1st Improvement Plan submittal	Engineering Dept.	
Prior to Issuance of Building Permits				
36.	Comply with the Conditions of Approval for Tentative Parcel Map 36612	Prior to Issuance of a Building Permit	Building Dept. Engineering Dept.	

Conditions of Approval	**Timing/ Implementation**	**Enforcement/ Monitoring**	**Verification (Date and Signature)**
37. Language shall be included in the CC&R's requiring residents to park in the garages.	Prior to Issuance of a Building Permit	Building Dept. Engineering Dept.	
38. Circulation streets within the site shall be posted "No Parking". Parking shall be in designated parking areas and/or garages.	Prior to Issuance of a Building Permit	Building Dept. Engineering Dept.	
39. The developer/owner shall obtain a grading permit and/or approval to construct from the City Engineer.	Prior to Issuance of a Building Permit	Building Dept. Engineering Dept.	
40. Improvement plans shall be approved by the City Engineer and all improvements to be constructed shall be secured by the Developer.	Prior to Issuance of a Building Permit	Building Dept. Engineering Dept.	
41. The developer shall provide will serve letters from the appropriate water and sewer agencies.	Prior to Issuance of a Building Permit	Building Dept.	
42. The developer shall provide approval letter from Fire Department for fire water service	Prior to Issuance of a Building Permit	Building Dept. Fire Dept.	
43. The developer shall install streetlights in accordance with the City of Wildomar Road Improvement Standards & Specification, Improvement Plan Check Policies and Guidelines, City Ordinances and to the satisfaction of the City Engineer.	Prior to Issuance of a Building Permit	Building Dept. Public Works Dept.	

44.	The developer shall install all street name signs at intersections adjacent to the project, public or private and/or replace street name signs in accordance with the City of Wildomar Standard Details and to the satisfaction of the City Engineer.	Prior to Issuance of a Building Permit	Public Works Dept.	
45.	The developer shall annex into the CFD Services District to offset development related costs for maintenance and services.	Prior to Issuance of a Building Permit	Engineering Dept.	
46.	The developer/applicant shall demonstrate that all appropriate development related fees, impact fees, and mitigation fees have been satisfactorily paid.	Prior to Issuance of a Building Permit	Building Dept.	
47.	The developer shall pay the appropriate impact mitigation fee to the Riverside County Flood Control and Water Conservation District and provide the City receipt of payment.	Prior to Issuance of a Building Permit	Building Dept.	
48.	The developer shall pay all necessary and appropriate impact and mitigation fees required. These fees include, but are not limited to, fees associated with Transportation Uniform Mitigation Fee (TUMF), Quimby (parkland in-lieu) Fee, and City Development Impact Fees.	Prior to Issuance of a Building Permit or Certificate of Occupancy	Building Dept.	
49.	The developer shall construct the ultimate stormwater quality treatment devices to accommodate all project runoff from in accordance with City of Wildomar's Hydrology Manual, Stormwater Quality Best Management Practice Design Handbook, Improvement Standards, and to the satisfaction of the City Engineer. Any interim Storm Water Basin will be filled in concurrently with the installation of	Prior to Issuance of a Building Permit for the commercial and residential site	Building Dept.	

	the ultimate facilities at the commercial site. All stormwater quality treatment devices shall be constructed outside of the ultimate public right of way. If the residential parcels are developed before the commercial site, an interim Storm Water Basin will be installed in the parking lot area of the commercial site to provide storm water storage for the residential parcels until the ultimate facilities are completed on the commercial site. The interim storm water basin will be constructed in accordance with City of Wildomar's Hydrology Manual, Stormwater Quality Best Management Practice Design Handbook, Improvement Standards, and to the satisfaction of the City Engineer as applicable. The location of the interim basins will be shown on the grading plans for the super-pad at a location approved by the City Engineer. The interim Storm Water Basin will be filled in concurrently with the installation of the ultimate facilities at the commercial site. The owner/developer shall provide the responsible party with access to the commercial site for the purpose of installation and maintenance of the interim and ultimate stormwater basins, by entering into an Access Rights Agreement with such party. The Agreement shall include a copy of an executed onsite and offsite access easement and or access rights necessary for the operation and maintenance of the interim and ultimate stormwater basin improvements that shall be binding on the land throughout the life of the project to the benefit of the party responsible for such maintenance and such BMP work, satisfactory to the City Engineer.			

~~**Original City Council Approval Date - December 14, 2016**~~ ~~EOT #1 Approval Date – Oct. 2, 2019~~ ~~EOT #2 Approval Date – February 2, 2022~~ **EOT #3 Approval Date – October 2, 2024**	~~**Original Expiration Date – Dec. 14, 2019**~~ ~~Plot Plan 13-0082 New Expiration Date – Dec. 14, 2022~~ ~~Plot Plan 13-0082 New Expiration Date – Dec. 14, 2024~~ **Plot Plan 13-0082 Final Expiration Date – Dec. 14, 2025**		
Conditions of Approval	**Timing/ Implementation**	**Enforcement/ Monitoring**	**Verification (Date and Signature)**
Project Specific Conditions			
50. The developer shall refer to the conditions of approval for Parcel Map 36612, Tract Map 36781 and Tract Map 36782 and demonstrate that all conditions have been satisfied as applicable.	Prior to Issuance of a Building Permit	Engineering Dept.	
51. The developer shall prepare a traffic management plan to minimize potential impacts during construction to the satisfaction of the city engineer.	Prior to Issuance of Grading Permit	Engineering Dept. Public Works Dept.	
RIVERSIDE COUNTY FIRE DEPARTMENT			
General Conditions			
1. These conditions are for shell buildings only; commercial shell buildings will receive a shell final only. No fire and life safety clearance will be issued for a tenant space until the specific occupancy classification has been established and tenant improvement plans have been reviewed and conditioned by the Riverside County Fire Department.	On-Going	Fire Department	
2. This building has not been reviewed or approved for high pile/rack storage. Prior to such use, building(s) shall be approved for high-piled storage (materials in closely packed piles or on pallets, or in racks where the top of storage exceeds 12 feet in height, 6 feet for Group A plastics and certain other hazardous commodities) or aerosols products. High-piled and aerosol stock shall be approved by the Fire Department prior to materials being stored on site. A licensed Fire Protection Engineer or a Fire Department approved consultant must	On-Going	Fire Department	

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring	Verification (Date and Signature)
	prepare plans for high-piled storage or aerosol storage in accordance with the 2013 CFC and NFPA 13, 2013 Edition. Current plan check deposit based fee is $348.00.			
3.	Provide or show there exists a water system capable of delivering the required fire flow based on the California Fire Code and Riverside County Fire Department standards. The approved water supply must be available before any combustible material is placed on the construction site.	On-Going	Fire Department	
4.	Approved accessible on-site fire hydrants shall be within 400 feet of all portions of the buildings and located according to the California Fire Code and Riverside County Fire Department standards.	On-Going	Fire Department	
5.	All portions of the buildings or of an exterior wall of the first story of all buildings shall be within 150 feet from fire apparatus as measured by an approved route around the complex, exterior of the facility or building.	On-Going	Fire Department	
6.	Prior to building plan approval and construction, applicant/developer shall furnish two copies of the water system fire hydrant plans to Fire Department for review and approval. Plans shall be signed by a registered civil engineer, and shall confirm hydrant type, location, spacing, and minimum fire flow. Once plans are signed and approved by the local water authority, the originals shall be presented to the Fire Department for review and approval.	On-Going	Fire Department	

7.	Prior to issuance of building permits, the fire protection water system must be provided as approved by the Fire Department and the local water authority.	On-Going	Fire Department	
8.	Blue dot reflective pavement markers shall be installed on private and public streets and driveways to indicate location of the fire hydrant, and shall be in accordance with Riverside County Fire Department Standard 06-11.	On-Going	Fire Department	
9.	Fire Apparatus access road(s) shall be in compliance with the Riverside County Fire Department Standard number 06-05. Access roads shall have an unobstructed vertical clearance of not less than 13 feet, 6 inches. Access lanes shall be designed to withstand the weight of 75,000 pounds over 2 axles. Access will have a turning radius capable of accommodating fire apparatus. Access lane shall be constructed with a surface so as to provide all-weather driving capabilities.	On-Going	Fire Department	
10.	Dead-end fire apparatus access roads in excess of 150 feet in length shall be provided with approved provision for the turnaround capabilities of fire apparatus.	On-Going	Fire Department	
11.	Driveway loops, fire apparatus access lanes and entrance curb radius should be designed to adequately allow access of emergency fire vehicles. The applicant or developer shall include in the building plans the required fire lanes and include the appropriate lane printing and/or signs.	On-Going	Fire Department	

12.	An approved Fire Department access key lock box (Minimum Knox Box 3200 series model) shall be installed next to the approved Fire Department access door to the building. If the buildings are protected with an alarm system, the lock box shall be required to have tampered monitoring. Required order forms and installation standards may be obtained at the Fire Department.	On-Going	Fire Department	
13.	Display street numbers in a prominent location on the address side of building(s) and/or rear access if applicable. Numbers and letters shall be a minimum of 12" in height for building(s) up to 25' in height. In complexes with alpha designations, letter size must match numbers. All addressing must be legible, of a contrasting color, and adequately illuminated to be visible from street at all hours.	On-Going	Fire Department	
14.	Install a complete commercial fire sprinkler system (per NFPA 13 or 13R, 2013 Edition). Fire sprinkler system(s) with pipe sizes in excess of 4" in diameter will require the project Structural Engineer to certify with a "wet signature", that the structural system is designed to support the seismic and gravity loads to support the additional weight of the sprinkler system. All fire sprinkler risers shall be protected from any physical damage. The PIV and FCD shall be located to the front, within 25 to 50 feet of a hydrant, and a minimum of 25 feet from the building(s). Sprinkler riser room must have exterior and/or interior door signs. A licensed C-16 contactor must submit plans, along with current permit fees, to the Fire Department for review and approval prior to installation.	On-Going	Fire Department	

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring	Verification (Date and Signature)
15.	Install an alarm monitoring system for fire sprinkler system(s) with 20 or more heads. A licensed C-10 contractor must submit plans along with the current permit fees to the Fire Department for review and approval prior to installation.	On-Going	Fire Department	
16.	Install portable fire extinguishers, with a minimum rating of 2A-10BC, for every 3,000 sq. ft. and/or 75 feet of travel distance. Fire extinguishers shall be mounted 3.5 to 5 ft. above finished floor, measured to the top of the extinguisher. Where not readily visible, signs shall be posted above all extinguishers to indicate their locations. Extinguishers must have current CSFM service tags affixed.	On-Going	Fire Department	
17.	Exit designs, exit signs, door hardware, exit markers, exit doors, and exit path marking shall be installed per the 2013 California Building Code.	On-Going	Fire Department	
18.	Electrical room doors, FACP, fire sprinkler riser, and roof access if applicable shall be labeled as per use.	On-Going	Fire Department	
19.	Access shall be provided to all mechanical equipment located on the roof as per 2013 California Mechanical Code.	On-Going	Fire Department	
20.	Gate(s) shall be automatic or manually operated. Install Knox key operated switches, mounted per recommended standard of the Knox Company. Building plans shall include mounting location/position and operating standards for Fire Department approval.	On-Going	Fire Department	

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring	Verification (Date and Signature)
21.	All residential structures shall have fire sprinklers installed.	On-Going	Fire Department	
ELSINORE VALLEY MUNICIPAL WATER DISTRICT (EVMWD)				
General Conditions				
1.	Subarea water and sewer master plans shall be prepared by the applicant and approved by the District prior to formal plan submittal. This subarea mater plan shall evaluate water and sewer system capacities as per District design standards.	On-Going	EVMWD	
2.	Recycled water, when available, shall be used to water parks, open spaces and street medians. The applicant needs to prepare plans, and construct recycled water mains in Westpark Promenade.	On-Going	EVMWD	
3.	Water shall be connected to the 16' PVC water main (1650 pressure zone).	On-Going	EVMWD	
4.	Individual water meters are required for each condominium building.	On-Going	EVMWD	
5.	Applicant will be required to follow the Districts Plan Check procedures.	On-Going	EVMWD	
6.	The Developer will be required to adhere to the Districts Development process, and pay all applicable fees.	On-Going	EVMWD	

END

CITY OF WILDOMAR
CITY COUNCIL REGULAR MEETING
CONSENT CALENDAR
Agenda Staff Report # 1.12
Meeting Date: April 8, 2026

SUBJECT: Tract Map No. 37156 Camelia Townhomes (KB Home) - Final Map and Subdivision Improvement Agreement

SUBMITTED BY: Jason Farag, Public Works Director/City Engineer

PREPARED BY: Carlos Geronimo, Principal Engineer

ACTION:
1. Adopt a Resolution entitled:

RESOLUTION NO. 2026 - _____
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, APPROVING THE FINAL MAP FOR TENTATIVE TRACT MAP 37156 AND AUTHORIZING THE CITY MANAGER TO EXECUTE THE SUBDIVISION IMPROVEMENT AGREEMENT

2. Direct the City Clerk to not accept the offer of dedication for Lot F on the Final Map for Tract No. 37156.

SUMMARY:
Approval of a Final Map, Subdivision Improvement Agreement, and BMP Agreement for Tract Map No. 37156, also known as the Camelia Townhomes development project.

BACKGROUND:
On August 9, 2017, the City Council adopted Resolution No. 2017-09 approving Tentative Tract Map No. 37156, also known as Camelia Townhomes, to subdivide 25.9 acres at the east side of the existing Palomar St. alignment, north of Washington Ave., into 20 lots for condominium purposes. The development consists of 163 single-family attached units. Grading and Improvement Plans for the Project have been approved, and the project is under construction. An aerial image of the project site and the surrounding area is provided in Attachment A.

DISCUSSION:
The developer has submitted a Final Map for Tentative Tract Map No. 37156 (Attachment B). The Final Map submitted for approval has been examined and checked for compliance with the Wildomar Municipal Code and the California Subdivision Map Act. The City Engineer has determined that the location and configuration of the lots created by this Final Map substantially comply with the Tentative Map as filed and approved.

Tract Map No. 37156 offers the following dedications to the City:
- Easement for Street and Public Purposes: Lot A (Washington Avenue), Lot B (Jefferson Avenue), and Lot F (Abury Avenue).
- Easement for Emergency and Service Vehicular Access: Lots C, D, and E, and within

Lots 1 through 15.
- In fee dedication of Lot 18.

Lot F (Abury Avenue) is a cul-de-sac extension of an existing road, Abury Avenue, in the City of Murrieta. The lot is within the boundary of TR 37156 and in the City of Wildomar, but will only be accessible to the public through Abury Avenue in Murrieta. As a result, staff plans to bring forward to the City Council at a future date an agreement between the City of Wildomar and the City of Murrieta identifying responsibilities for maintenance and operations of the cul-de-sac. Staff recommends that the City Council direct the City Clerk to not accept the dedication of Lot F at this time. However, the dedication can be accepted at a future date.

In addition, the Developer has submitted a Subdivision Improvement Agreement (SIA) to secure the incomplete public improvements that are required of the project prior to map recordation. The SIA identifies the owner's obligations to complete the project's improvements and sets forth policies and procedures for the owner and the City to ensure that the improvements are completed. The Agreement also provides the City with bonds/securities should the Developer fail to fulfill their obligations. Conditions of approval related to Final Map recordation not yet satisfied have been identified in Exhibit D of the Subdivision Improvement Agreement.

FISCAL IMPACT:
There are no fiscal impacts to the City at this time. All costs related to this project are currently covered by developer fees. When the project is constructed, the City will be responsible for the maintenance of the public improvements after acceptance by the City Council. The project has annexed into the Community Facilities District (CFD) Services to offset some of the City's maintenance costs.

ATTACHMENTS:
Resolution - Final Map and SIA (TR 37156)
A - Aerial Map
B - TR 37156 Final Map
C - Subdivision Improvement Agreement

RESOLUTION NO. 2026 - _____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, APPROVING THE FINAL MAP FOR TENTATIVE TRACT MAP 37156 AND AUTHORIZING THE CITY MANAGER TO EXECUTE THE SUBDIVISION IMPROVEMENT AGREEMENT

WHEREAS, the City of Wildomar Council approved Tentative Tract Map 37156 subject to conditions, on August 9, 2017 by resolution No. 2017-9; and

WHEREAS, consistent with the approved Tentative Map, KB Homes Cal Management Services, a Delaware Limited Liability company, submitted to the City for approval the Final Map; and

WHEREAS, staff has reviewed the proposed Final Map and finds it to be technically correct and that all applicable final map conditions of approval have been satisfied or otherwise identified as outstanding in a Subdivision Improvement Agreement; and

WHEREAS, an Initial Study/Mitigated Negative Declaration, SCH# 2017011041, was adopted for Tentative Tract Map No. 37156 by the City of Wildomar Planning Commission on April 5, 2017; and

WHEREAS, the Subdivision Improvement Agreement supersedes the following recorded Public Improvement Agreement for Tract Map No. 37156, Offsite Improvement Agreement - County Document No. 2023-0316725; and

WHEREAS, the City has determined that this Final Map is statutorily exempt from the California Environmental Quality Act (CEQA) Statutory Exemptions, Title 14 of the California Code of Regulations Section 15268, (b) (3) Ministerial Projects, approval of final subdivision maps.

NOW THEREFORE, BE IT RESOLVED, DETERMINED AND ORDERED by the Wildomar City Council, in regular session assembled on April 8, 2026, the following:

1. The location and configuration of the lots to be created by the Final Map substantially comply with the previously approved Tentative Map; and

2. The Final Map is statutorily exempt from the California Environmental Quality Act (CEQA), Statutory Exemptions, Title 14 of the California Code of Regulations Section 15268, (b) (3) Ministerial projects, approval of final subdivision maps; and

3. The City Council of the City of Wildomar, pursuant to Government Code Section 66458, hereby approves the Final Map, and:
    a. Directs the City Surveyor to sign the Final Map; and

b. Directs the City Engineer to sign the Final Map; and
c. Directs the City Clerk to sign the Final Map; and
d. Directs the City Manager to execute the Subdivision Improvement for Tract No. 37156 incorporated herein by this reference; and
e. Directs the City Clerk to transmit the Final Map and Agreements to the County Recorder of the County of Riverside for filing; and
f. Directs the City Clerk to transmit the Notice of Exemption to the County Clerk of the County of Riverside for filing.

PASSED, APPROVED, AND ADOPTED this 8th day of April, 2026.

_____
Carlos Marquez
Mayor

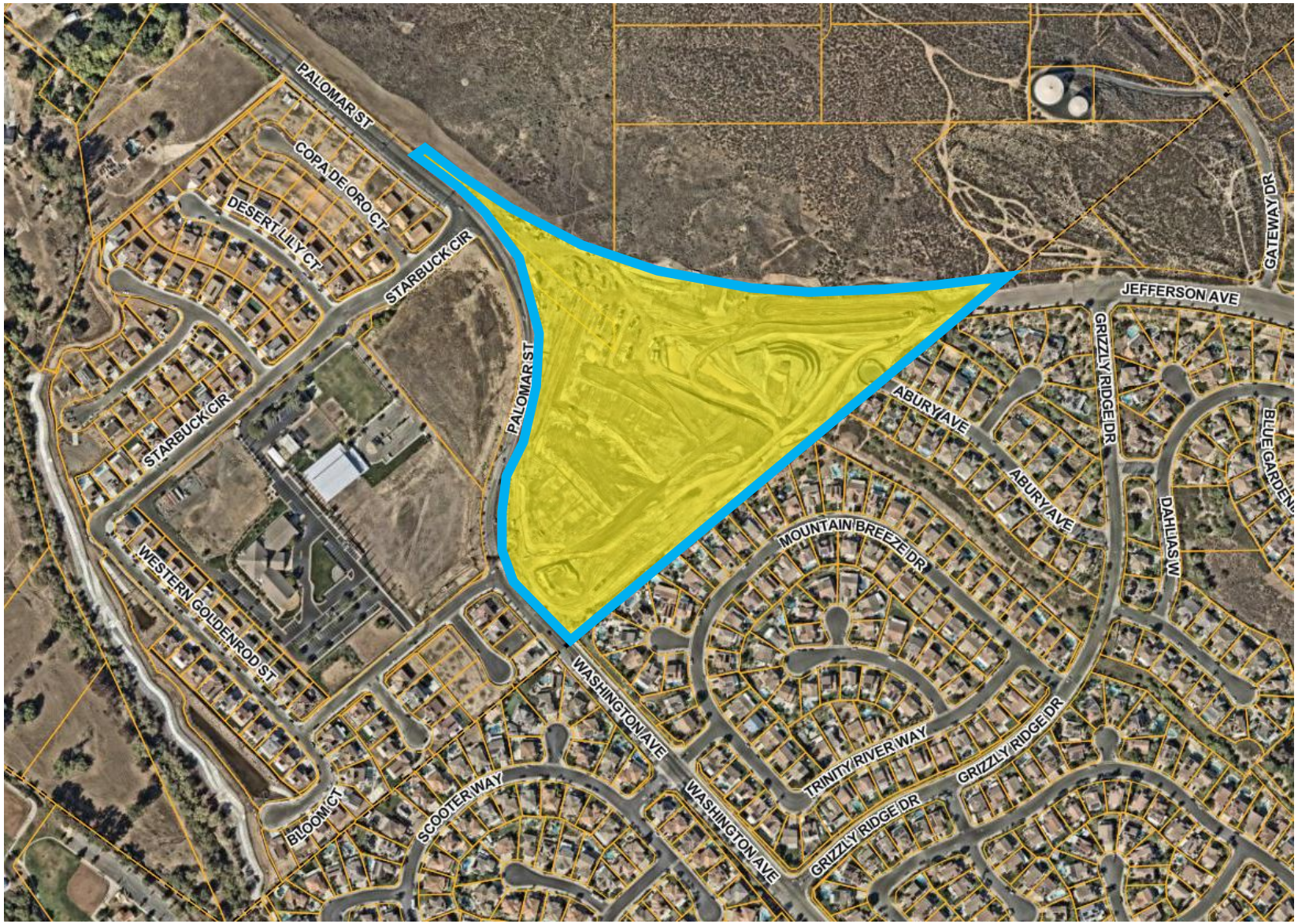
APPROVED AS TO FORM:

_____
Thomas D. Jex
City Attorney

ATTEST:

_____
Janet Morales-Garcia
City Clerk

ATTACHMENT A



Aerial Image of TR 37156 (Camelia Townhomes) (project area highlighted in yellow/bordered in blue)

IN THE CITY OF WILDOMAR, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

TRACT NO. 37156

BEING A SUBDIVISION OF LOT "A" AS SHOWN ON LOT LINE ADJUSTMENT NO. 2022-007, PER DOCUMENT RECORDED APRIL 24, 2024 AS INSTRUMENT NO. 2024-0119659, OFFICIAL RECORDS OF RIVERSIDE COUNTY, CALIFORNIA, LYING WITHIN A PORTION OF BLOCK "M" OF GRAHAM, COLLIER AND HELDS SUBDIVISION OF BLOCKS "K", "L" AND "M", FILED IN BOOK 4, PAGE 174 OF MAPS, OFFICIAL RECORDS OF SAN DIEGO COUNTY, CALIFORNIA, ALSO LYING WITHIN A PORTION OF LOT 7 OF FRACTIONAL SECTION 7, TOWNSHIP 7 SOUTH, RANGE 3 WEST, SAN BERNARDINO MERIDIAN, RIVERSIDE COUNTY, CALIFORNIA.

DARYL J. CHRISTIAN, L.S. 8554 MDS CONSULTING JANUARY, 2024

FOR CONDOMINIUM PURPOSES

THIS SUBDIVISION IS A CONDOMINIUM PROJECT AS DEFINED IN SECTION 4100–4125 OF THE CIVIL CODE OF THE STATE OF CALIFORNIA, CONTAINING A MAXIMUM OF 163 DWELLING UNITS AND IS FILED PURSUANT TO THE SUBDIVISION MAP ACT.

RECORDER'S STATEMENT

FILED THIS _____ DAY OF _____ , 20___

AT ___M. IN BOOK _____ OF MAPS, AT PAGES _____

AT THE REQUEST OF THE CITY CLERK OF THE CITY OF WILDOMAR.

NO. _____

FEE _____

PETER ALDANA, COUNTY ASSESSOR–CLERK–RECORDER

BY: _____ DEPUTY

SUBDIVISION GUARANTEE BY:
FIRST AMERICAN TITLE COMPANY

OWNER'S STATEMENT

WE HEREBY STATE THAT WE ARE THE OWNERS OF THE LAND INCLUDED WITHIN THE SUBDIVISION SHOWN HEREON; THAT WE ARE THE ONLY PERSONS WHOSE CONSENT IS NECESSARY TO PASS A CLEAR TITLE TO SAID LAND; THAT WE CONSENT TO THE MAKING AND RECORDING OF THIS SUBDIVISION MAP AS SHOWN WITHIN THE DISTINCTIVE BORDER LINE.

THE REAL PROPERTY DESCRIBED BELOW IS DEDICATED TO THE CITY OF WILDOMAR, AS AN EASEMENT FOR PUBLIC PURPOSES: LOT A (WASHINGTON AVENUE), LOT B (JEFFERSON AVENUE) AND LOT F (ABURY AVENUE). THE DEDICATIONS ARE FOR STREET AND PUBLIC UTILITY PURPOSES.

AS A CONDITION OF DEDICATION OF WASHINGTON AVENUE AND JEFFERSON AVENUE. THE OWNERS OF LOTS 6, 9 AND 16, 17 AND 19, ABUTTING THIS HIGHWAY AND DURING SUCH TIME WILL HAVE NO RIGHTS OF ACCESS EXCEPT THE GENERAL EASEMENT OF TRAVEL, EXCEPTING ONE 20.91 FOOT OPENING TO LOT 6, AS SHOWN HEREON. ANY CHANGE OF ALIGNMENT OR WIDTH THAT RESULTS IN THE VACATION THEREOF SHALL TERMINATE THIS DEDICATION OF ACCESS RIGHTS AS TO THE PART VACATED.

WE HEREBY DEDICATE TO THE CITY OF WILDOMAR EASEMENTS FOR EMERGENCY AND SERVICE VEHICULAR ACCESS AND PUBLIC UTILITY PURPOSES OVER LOTS C, D, AND E AS SHOWN HEREON.

WE HEREBY DEDICATE TO THE CITY OF WILDOMAR EASEMENTS FOR EMERGENCY AND SERVICE VEHICULAR ACCESS AND PUBLIC UTILITY PURPOSES LYING WITHIN LOTS 1 THROUGH 15, INCLUSIVE, DESIGNATED AS [A], AS SHOWN HEREON.

WE HEREBY DEDICATE IN FEE, TO THE CITY OF WILDOMAR, LOT 18, AS SHOWN HEREON.

WE HEREBY RETAIN LOTS C, D, AND E, AS SHOWN FOR PRIVATE STREET AND DRAINAGE PURPOSES FOR THE SOLE BENEFIT OF OURSELVES, OUR SUCCESSORS, ASSIGNEES AND LOT OWNERS WITHIN THIS TRACT MAP.

WE HEREBY RETAIN LOTS 16, 17, 19 AND 20, AS SHOWN FOR OPEN SPACE AND DRAINAGE PURPOSES FOR THE SOLE BENEFIT OF OURSELVES, OUR SUCCESSORS, ASSIGNEES AND LOT OWNERS WITHIN THIS TRACT MAP.

KB HOME CAL MANAGEMENT SERVICES, LLC, A DELAWARE LIMITED LIABILITY COMPANY

SCOTT HANSEN
VICE PRESIDENT, FORWARD PLANNING

VERNELL WILLIAMS
DIRECTOR, FORWARD PLANNING

SIGNATURE OMISSIONS

PURSUANT TO SECTION 66436(a)(3) OF THE SUBDIVISION MAP ACT, THE SIGNATURES OF THE FOLLOWING OWNERS OF EASEMENTS AND/OR OTHER INTERESTS HAVE BEEN OMITTED, AS THEIR INTERESTS CANNOT RIPEN INTO FEE.

SOUTHERN SIERRAS POWER COMPANY, HOLDER OF AN EASEMENT FOR PUBLIC UTILITIES, RECORDED APRIL 1, 1922 IN BOOK 566, PAGE 307, OF DEEDS.

SOUTHERN CALIFORNIA TELEPHONE COMPANY, HOLDER OF AN EASEMENT FOR PUBLIC UTILITIES, RECORDED FEBRUARY 18, 1936 IN BOOK 265, PAGE 513, O.R.

SOUTHERN CALIFORNIA EDISON COMPANY, A CORPORATION, HOLDER OF AN EASEMENT FOR PUBLIC UTILITIES, RECORDED MAY 14, 1973 AS INSTRUMENT NO. 62469, O.R.

SOUTHERN CALIFORNIA EDISON COMPANY, A CORPORATION, HOLDER OF AN EASEMENT FOR PUBLIC UTILITIES, RECORDED NOVEMBER 4, 1974 AS INSTRUMENT NO. 142221, O.R.

SOUTHERN CALIFORNIA EDISON COMPANY, A CORPORATION, HOLDER OF AN EASEMENT FOR PUBLIC UTILITIES, RECORDED AUGUST 17, 1976 AS INSTRUMENT NO. 121838, O.R.

THE HONG KONG BANK OF CALIFORNIA, HOLDER OF AN EASEMENT FOR INGRESS, EGRESS AND PUBLIC UTILITIES, RECORDED MARCH 2, 1977 AS INSTRUMENT NO. 34360, O.R.

PACIFIC BELL, HOLDER OF AN EASEMENT FOR PUBLIC UTILITIES, RECORDED MARCH 12, 1992 AS INSTRUMENT NO. 086277, O.R.

LIONS LAIR ENTERPRISES, INC., HOLDER OF AN TEMPORARY EASEMENT FOR CONSTRUCTION PURPOSES, PER LOT LINE ADJUSTMENT AND EASEMENT AGREEMENT RECORDED DECEMBER 15, 2022 AS INSTRUMENT NO. 2022–0504062, O.R.

R & H WILDOMAR 1 LLC, HOLDER OF A EASEMENT FOR ACCESS, CONSTRUCTION AND I INCIDENTAL PURPOSES, PER ACCESS AND EASEMENT AGREEMENT RECORDED JUNE 9, 2023, AS INSTRUMENT NO. 2023–0166277, O.R.

NOTARY ACKNOWLEDGEMENT

A NOTARY PUBLIC OR OTHER OFFICER COMPLETING THIS CERFIFICATE VERIFIES ONLY THE IDENTITY OF THE INDIVIDUAL WHO SIGNED THE DOCUMENT TO WHICH THIS CERTIFICATE IS ATTACHED, AND NOT THE TRUTHFULNESS, ACCURACY, OR VALIDITY OF THAT DOCUMENT.

STATE OF California)
COUNTY OF Riverside) } SS

ON January 16 20 26 BEFORE ME, Judith Mireles NOTARY PUBLIC, PERSONALLY APPEARED Scott Hansen & Vernell Williams WHO PROVED TO ME ON THE BASIS OF SATISFACTORY EVIDENCE, TO BE THE PERSON(S) WHOSE NAME(S) ~~IS~~/ARE SUBSCRIBED TO THE WITHIN INSTRUMENT AND ACKNOWLEDGED TO ME THAT ~~HER/SHE~~/THEY EXECUTED THE SAME IN ~~HIS/HER~~/THEIR AUTHORIZED CAPACITY(IES), AND THAT BY ~~HIS/HER~~/THEIR SIGNATURE(S) ON THE INSTRUMENT THE PERSON(S), OR THE ENTITY UPON BEHALF OF WHICH THE PERSON(S) ACTED, EXECUTED THE INSTRUMENT.

I CERTIFY UNDER PENALTY OF PERJURY UNDER THE LAWS OF THE STATE OF CALIFORNIA THAT THE FOREGOING PARAGRAPH IS TRUE AND CORRECT.

WITNESS MY HAND

SIGNATURE

Judith Mireles
PRINT NAME

MY PRINCIPAL PLACE OF BUSINESS IS IN Riverside COUNTY

MY COMMISSION EXPIRES Sep 22, 2026
Commission No: 2417491

CITY ENGINEER'S STATEMENT:

THIS MAP CONFORMS TO THE REQUIREMENTS OF THE SUBDIVISION MAP ACT AND LOCAL ORDINANCES. I HEREBY STATE THAT THIS MAP HAS BEEN EXAMINED BY ME OR UNDER MY SUPERVISION AND FOUND TO BE SUBSTANTIALLY THE SAME AS IT APPEARED ON THE TENTATIVE MAP OF TRACT NO. 37156 AS FILED AND APPROVED BY THE CITY OF WILDOMAR CITY COUNCIL ON AUGUST 9, 2017, THE EXPIRATION DATE BEING FEBRUARY 9, 2026.

DATED: _____

JASON B. FARAG, P.E. 86560
CITY ENGINEER, CITY OF WILDOMAR

REGISTERED PROFESSIONAL ENGINEER
JASON B. FARAG
No. 86560
CIVIL
STATE OF CALIFORNIA

CITY SURVEYOR'S STATEMENT:

I HEREBY STATE THAT I HAVE EXAMINED THE WITHIN MAP OF TRACT MAP 37156 AND I AM SATISFIED THAT SAID MAP IS TECHNICALLY CORRECT.

DATED: _____

BY MICHAEL P. THORNTON, P.L.S. 6867
CONTRACT CITY SURVEYOR, CITY OF WILDOMAR

PROFESSIONAL LAND SURVEYOR
MICHAEL P. THORNTON
No. 6867
STATE OF CALIFORNIA

CITY CLERK'S STATEMENT:

I HEREBY STATE THAT THE CITY COUNCIL OF THE CITY OF WILDOMAR, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA, BY ITS CITY CLERK, HEREBY APPROVES THIS TRACT MAP AND ACCEPTS THE OFFERS OF DEDICATION MADE HEREON OF LOT "A" (JEFFERSON AVENUE), AND LOT B (WASHINGTON AVENUE), FOR PUBLIC ROAD AND PUBLIC UTILITY PURPOSES, AND AS PART OF THE CITY MAINTAINED ROAD SYSTEM, SUBJECT TO IMPROVEMENTS IN ACCORDANCE WITH CITY STANDARDS,

AND ALSO ACCEPTS THE OFFER OF DEDICATION IN FEE OF LOT 18,

AND ALSO ACCEPTS THE OFFER OF DEDICATION OF EASEMENTS FOR EMERGENCY AND SERVICE VEHICULAR ACCESS, AND PUBLIC UTILITIES OVER LOTS "C", "D" AND "E",

AND ALSO ACCEPTS THE OFFER OF DEDICATION OF EASEMENTS FOR EMERGENCY AND SERVICE VEHICULAR ACCESS, AND PUBLIC UTILITIES LYING WITHIN LOTS 1 THROUGH 15, INCLUSIVE, DESIGNATED AS [A], AS SHOWN HEREON.

THE OFFER FOR LOT F (ABURY AVENUE) IS HEREBY REJECTED.

DATE: _____

BY: _____
CITY CLERK

JANET MORALES, CMC
CITY CLERK, CITY OF WILDOMAR,
RIVERSIDE COUNTY, CALIFORNIA

ABANDONMENT NOTE:

PURSUANT TO SECTION 66434 OF THE SUBDIVISION MAP ACT, THE APPROVAL AND RECORDATION OF THIS TRACT MAP CONSTITUTES ABANDONMENT OF THAT PORTION OF PALOMAR STREET, AS SHOWN ON THE GRAHAM, COLLIERS AND HELD'S SUBDIVISION OF BLOCKS "K", "L" AND "M", FILED IN BOOK 4, PAGE 174 OF MAPS, OFFICIAL RECORDS OF SAN DIEGO COUNTY, CALIFORNIA, LYING WITHIN THE BOUNDARY OF THIS MAP, AS SHOWN HEREON.

SURVEYOR'S NOTES:

I, DARYL J. CHRISTIAN , A LICENSED LAND SURVEYOR OF THE STATE OF CALIFORNIA, HEREBY STATE THAT THE SURVEY OF THIS SUBDIVISION WAS MADE BY ME OR UNDER MY DIRECTION ON JULY 30, 2021 AND THAT SAID SURVEY IS TRUE AND COMPLETE AS SHOWN; THAT MONUMENTS OF THE CHARACTER INDICATED HAVE BEEN SET OR FOUND AT THE SUBDIVISION BOUNDARY CORNERS AND I WILL SET ALL OTHER MONUMENTS OF THE CHARACTER AND AT THE POSITION INDICATED BY THE LEGEND IN THIS MAP WITHIN THIRTY (30) DAYS AFTER COMPLETION OF THE REQUIRED IMPROVEMENTS OR WILL BE IN ACCORDANCE WITH THE TERMS OF THE MONUMENT AGREEMENT FOR THE MAP, AND SUCH MONUMENTS ARE OR WILL BE SUFFICIENT TO ENABLE THE SURVEY TO BE RETRACED. I HEREBY STATE THAT THIS FINAL MAP SUBSTANTIALLY CONFORMS TO THE APPROVED OR CONDITIONALLY APPROVED TENTATIVE MAP.

DATE: 1-9-26

DARYL J. CHRISTIAN L.S. 8554

PROFESSIONAL LAND SURVEYOR
DARYL J. CHRISTIAN
LS 8554
STATE OF CALIFORNIA

TAX BOND CERTIFICATE

I HEREBY CERTIFY THAT A BOND IN THE SUM OF $208,700.00 HAS BEEN EXECUTED EXECUTED AND FILED WITH THE BOARD OF SUPERVISORS OF THE COUNTY OF RIVERSIDE RIVERSIDE, CALIFORNIA, CONDITIONED UPON THE PAYMENT OF ALL TAXES, STATE, COUNTY, MUNICIPAL OR LOCAL, AND ALL SPECIAL ASSESSMENTS COLLECTED AS TAXES, WHICH AT THE TIME OF FILING OF THIS MAP WITH THE COUNTY RECORDER ARE A LIEN AGAINST SAID PROPERTY BUT NOT YET PAYABLE AND SAID BOND HAS BEEN DULY APPROVED BY SAID BOARD OF SUPERVISORS.

DATED: FEBRUARY 09, 2026

CASH OR SURETY TAX BOND
MATTHEW JENNINGS
COUNTY TREASURER/TAX COLLECTOR

BY: _____, DEPUTY

THIS CERTIFICATION EXCLUDES ANY SUPPLEMENTAL TAX ASSESSMENTS NOT YET EXTENDED

TAX COLLECTOR'S CERTIFICATE

I HEREBY CERTIFY THAT ACCORDING TO THE RECORDS OF THIS OFFICE, AS OF THIS DATE, THERE ARE NO LIENS AGAINST THE PROPERTY SHOWN ON THE WITHIN MAP FOR UNPAID STATE, COUNTY, MUNICIPAL OR LOCAL TAXES OR SPECIAL ASSESSMENTS COLLECTED AS TAXES, EXCEPT TAXES OR SPECIAL ASSESSMENTS COLLECTED AS TAXES, NOW A LIEN BUT NOT YET PAYABLE, WHICH ARE ESTIMATED TO BE $ 208,700.00

DATED: FEBRUARY 09, 2026

CASH OR SURETY TAX BOND
MATTHEW JENNINGS
COUNTY TREASURER/TAX COLLECTOR

BY: _____, DEPUTY

THIS CERTIFICATION EXCLUDES ANY SUPPLEMENTAL TAX ASSESSMENTS NOT YET EXTENDED

SEC. 7, T.7S., R.3W., S.B.M.

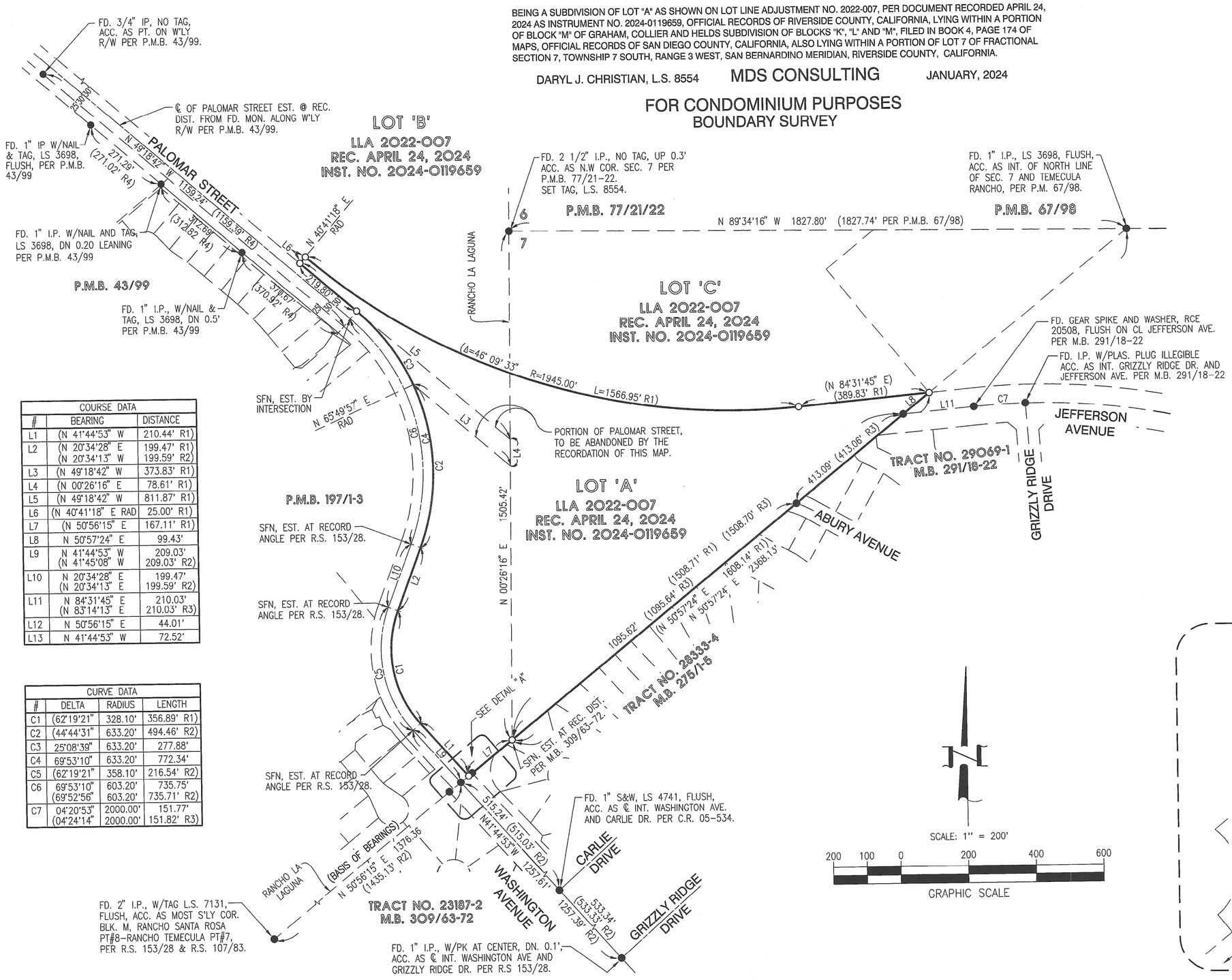
IN THE CITY OF WILDOMAR, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

TRACT NO. 37156

BEING A SUBDIVISION OF LOT "A" AS SHOWN ON LOT LINE ADJUSTMENT NO. 2022-007, PER DOCUMENT RECORDED APRIL 24, 2024 AS INSTRUMENT NO. 2024-0119659, OFFICIAL RECORDS OF RIVERSIDE COUNTY, CALIFORNIA, LYING WITHIN A PORTION OF BLOCK "M" OF GRAHAM, COLLIER AND HELDS SUBDIVISION OF BLOCKS "K", "L" AND "M", FILED IN BOOK 4, PAGE 174 OF MAPS, OFFICIAL RECORDS OF SAN DIEGO COUNTY, CALIFORNIA, ALSO LYING WITHIN A PORTION OF LOT 7 OF FRACTIONAL SECTION 7, TOWNSHIP 7 SOUTH, RANGE 3 WEST, SAN BERNARDINO MERIDIAN, RIVERSIDE COUNTY, CALIFORNIA.

DARYL J. CHRISTIAN, L.S. 8554 MDS CONSULTING JANUARY, 2024

FOR CONDOMINIUM PURPOSES
BOUNDARY SURVEY



COURSE DATA		
#	BEARING	DISTANCE
L1	(N 41°44'53" W	210.44' R1)
L2	(N 20°34'28" E (N 20°34'13" W	199.47' R1) 199.59' R2)
L3	(N 49°18'42" W	373.83' R1)
L4	(N 00°26'16" E	78.61' R1)
L5	(N 49°18'42" W	811.87' R1)
L6	(N 40°41'18" E RAD	25.00' R1)
L7	(N 50°56'15" E	167.11' R1)
L8	N 50°57'24" E	99.43'
L9	N 41°44'53" W (N 41°45'08" W	209.03' 209.03' R2)
L10	N 20°34'28" E (N 20°34'13" E	199.47' 199.59' R2)
L11	N 84°31'45" E (N 83°14'13" E	210.03' 210.03' R3)
L12	N 50°56'15" E	44.01'
L13	N 41°44'53" W	72.52'

CURVE DATA			
#	DELTA	RADIUS	LENGTH
C1	(62°19'21"	328.10'	356.89' R1)
C2	(44°44'31"	633.20'	494.46' R2)
C3	25°08'39"	633.20'	277.88'
C4	69°53'10"	633.20'	772.34'
C5	(62°19'21"	358.10'	216.54' R2)
C6	69°53'10" (69°52'56"	603.20' 603.20'	735.75' 735.71' R2)
C7	04°20'53" (04°24'14"	2000.00' 2000.00'	151.77' 151.82' R3)

SURVEYOR'S NOTES:

● INDICATES FOUND MONUMENT AS NOTED.

○ INDICATES SET 1" I.P. TAGGED LS 8554, FLUSH.

1" I.P. TAGGED L.S. 8554, FLUSH, OR SPIKE & WASHER, STAMPED L.S. 8554 IN ASPHALT, OR LEAD, TACK AND TAG L.S. 8554, FLUSH IN CONCRETE, TO BE SET AT ALL LOT CORNERS.

ALL MONUMENTS SET ARE PER RIVERSIDE COUNTY ORDINANCE 461.21, AND THE CITY OF WILDOMAR MONUMENTATION AGREEMENT FOR THIS MAP

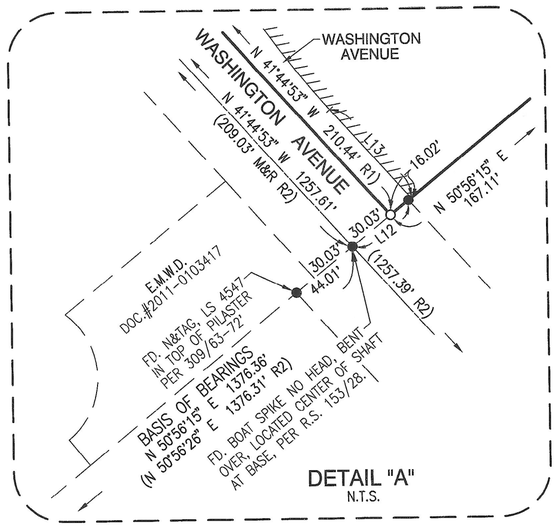
7777 INDICATES ACCESS RIGHTS RESTRICTED, AS SHOWN HEREON.

(R1) INDICATES RECORD DATA PER LLA 2022-007, RECORDED APRIL 24, 2024 AS INSTRUMENT NO. 2024-0119659, O.R.
(R2) INDICATES RECORD DATA PER R.S 153/28
(R3) INDICATES RECORD DATA PER M.B. 291/18-22
(R4) INDICATES RECORD DATA PER P.M.B. 43/99

BASIS OF BEARINGS:

THE BASIS OF BEARINGS FOR THIS SURVEY ARE BASED ON THE RANCHO LA LAGUNA LINE AS SHOWN ON TRACT NO 23187-1, FILED IN MAP BOOK 280, PAGES 35 THROUGH 37, IN THE OFFICE OF THE COUNTY RECORDER OF RIVERSIDE COUNTY, CALIFORNIA, BEING N 50°56'15" E.

EASEMENT NOTES: - SEE SHEET 4



IN THE CITY OF WILDOMAR, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

TRACT NO. 37156

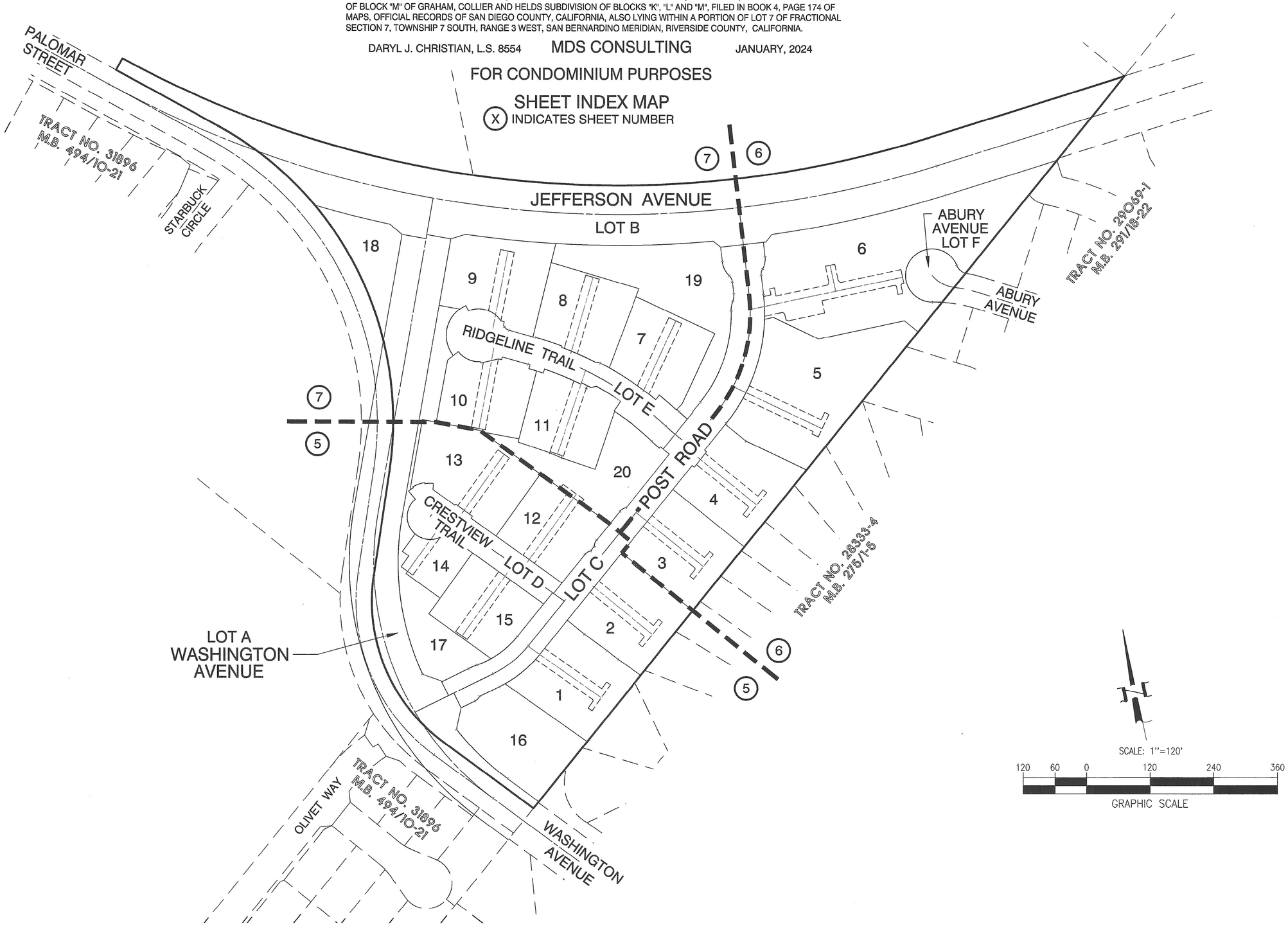
BEING A SUBDIVISION OF LOT "A" AS SHOWN ON LOT LINE ADJUSTMENT NO. 2022-007, PER DOCUMENT RECORDED APRIL 24, 2024 AS INSTRUMENT NO. 2024-0119659, OFFICIAL RECORDS OF RIVERSIDE COUNTY, CALIFORNIA, LYING WITHIN A PORTION OF BLOCK "M" OF GRAHAM, COLLIER AND HELDS SUBDIVISION OF BLOCKS "K", "L" AND "M", FILED IN BOOK 4, PAGE 174 OF MAPS, OFFICIAL RECORDS OF SAN DIEGO COUNTY, CALIFORNIA, ALSO LYING WITHIN A PORTION OF LOT 7 OF FRACTIONAL SECTION 7, TOWNSHIP 7 SOUTH, RANGE 3 WEST, SAN BERNARDINO MERIDIAN, RIVERSIDE COUNTY, CALIFORNIA.

DARYL J. CHRISTIAN, L.S. 8554 MDS CONSULTING JANUARY, 2024

FOR CONDOMINIUM PURPOSES

SHEET INDEX MAP

(X) INDICATES SHEET NUMBER



IN THE CITY OF WILDOMAR, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

TRACT NO. 37156

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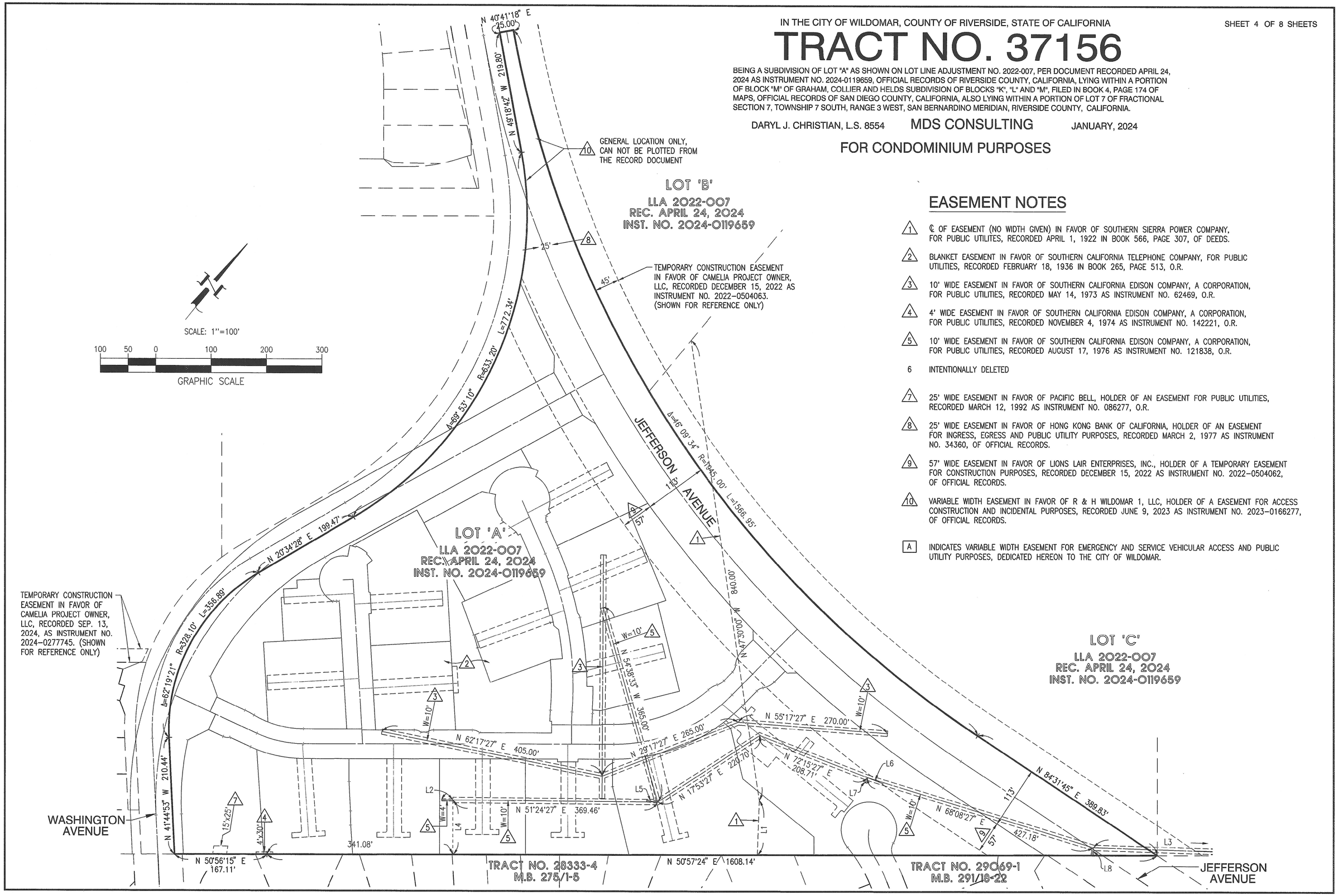

EASEMENT NOTES

1. ℄ OF EASEMENT (NO WIDTH GIVEN) IN FAVOR OF SOUTHERN SIERRA POWER COMPANY, FOR PUBLIC UTILITES, RECORDED APRIL 1, 1922 IN BOOK 566, PAGE 307, OF DEEDS.
2. BLANKET EASEMENT IN FAVOR OF SOUTHERN CALIFORNIA TELEPHONE COMPANY, FOR PUBLIC UTILITIES, RECORDED FEBRUARY 18, 1936 IN BOOK 265, PAGE 513, O.R.
3. 10' WIDE EASEMENT IN FAVOR OF SOUTHERN CALIFORNIA EDISON COMPANY, A CORPORATION, FOR PUBLIC UTILITIES, RECORDED MAY 14, 1973 AS INSTRUMENT NO. 62469, O.R.
4. 4' WIDE EASEMENT IN FAVOR OF SOUTHERN CALIFORNIA EDISON COMPANY, A CORPORATION, FOR PUBLIC UTILITIES, RECORDED NOVEMBER 4, 1974 AS INSTRUMENT NO. 142221, O.R.
5. 10' WIDE EASEMENT IN FAVOR OF SOUTHERN CALIFORNIA EDISON COMPANY, A CORPORATION, FOR PUBLIC UTILITIES, RECORDED AUGUST 17, 1976 AS INSTRUMENT NO. 121838, O.R.
6. INTENTIONALLY DELETED
7. 25' WIDE EASEMENT IN FAVOR OF PACIFIC BELL, HOLDER OF AN EASEMENT FOR PUBLIC UTILITIES, RECORDED MARCH 12, 1992 AS INSTRUMENT NO. 086277, O.R.
8. 25' WIDE EASEMENT IN FAVOR OF HONG KONG BANK OF CALIFORNIA, HOLDER OF AN EASEMENT FOR INGRESS, EGRESS AND PUBLIC UTILITY PURPOSES, RECORDED MARCH 2, 1977 AS INSTRUMENT NO. 34360, OF OFFICIAL RECORDS.
9. 57' WIDE EASEMENT IN FAVOR OF LIONS LAIR ENTERPRISES, INC., HOLDER OF A TEMPORARY EASEMENT FOR CONSTRUCTION PURPOSES, RECORDED DECEMBER 15, 2022 AS INSTRUMENT NO. 2022-0504062, OF OFFICIAL RECORDS.
10. VARIABLE WIDTH EASEMENT IN FAVOR OF R & H WILDOMAR 1, LLC, HOLDER OF A EASEMENT FOR ACCESS CONSTRUCTION AND INCIDENTAL PURPOSES, RECORDED JUNE 9, 2023 AS INSTRUMENT NO. 2023-0166277, OF OFFICIAL RECORDS.

A INDICATES VARIABLE WIDTH EASEMENT FOR EMERGENCY AND SERVICE VEHICULAR ACCESS AND PUBLIC UTILITY PURPOSES, DEDICATED HEREON TO THE CITY OF WILDOMAR.

IN THE CITY OF WILDOMAR, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

TRACT NO. 37156

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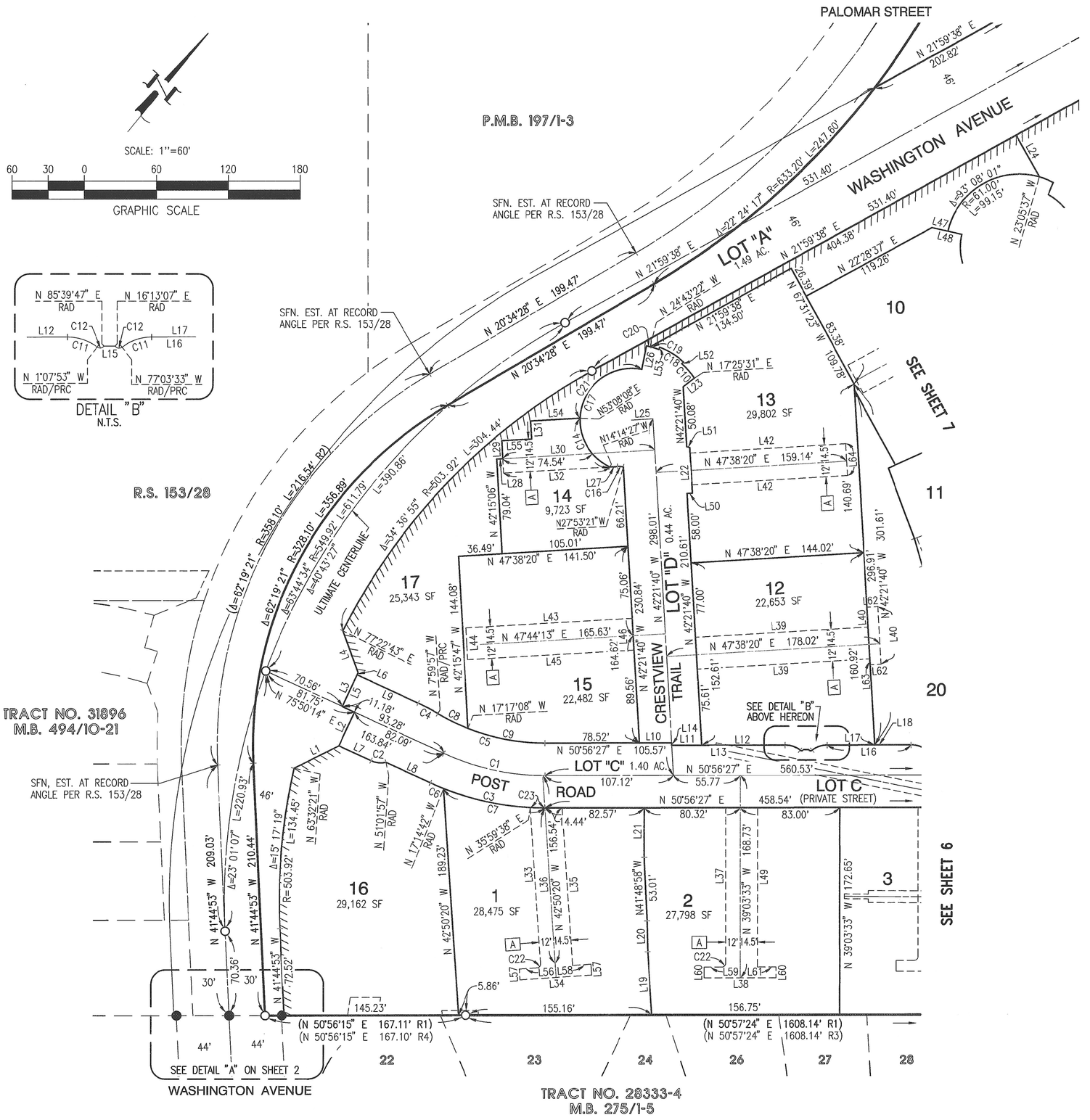
DARYL J. CHRISTIAN, L.S. 8554 MDS CONSULTING JANUARY, 2024

FOR CONDOMINIUM PURPOSES



COURSE DATA			COURSE DATA		
#	BEARING	DISTANCE	#	BEARING	DISTANCE
L1	N 24°23'09" E	41.61'	L23	N 12°52'42" E	11.49'
L2	N 14°09'46" W	31.00'	L24	N 68°00'22" W	39.81'
L3	N 14°09'46" W	31.00'	L25	N 47°38'20" E	18.00'
L4	N 58°55'19" W	37.10'	L26	N 27°49'30" W RAD	20.00'
L5	N 14°09'46" W	29.00'	L27	N 47°44'54" E	6.31'
L6	N 14°09'46" W	2.00'	L28	N 47°44'54" E	5.00'
L7	N 75°50'14" E	29.36'	L29	N 42°15'06" W	15.00'
L8	N 75°50'14" E	40.74'	L30	N 47°44'54" E	126.86'
L9	N 75°50'14" E	56.13'	L31	N 42°15'06" W	15.00'
L10	N 50°56'27" E	27.04'	L32	N 47°44'54" E	88.62'
L11	N 50°56'27" E	25.04'	L33	N 42°50'20" W	130.59'
L12	N 50°56'27" E	69.56'	L34	N 47°09'40" E	60.00'
L13	N 50°56'27" E	94.60'	L35	N 42°50'20" W	131.52'
L14	N 42°21'40" W	2.00'	L36	N 42°50'20" W	129.47'
L15	N 50°56'27" E	4.56'	L37	N 39°03'33" W	129.73'
L16	N 50°56'27" E	69.94'	L38	N 50°56'27" E	60.00'
L17	N 50°56'27" E	39.76'	L39	N 47°38'20" E	144.02'
L18	N 50°56'27" E	7.58'	L40	N 42°21'40" W	48.00'
L19	N 42°50'07" W	52.81'	L41	N 47°38'20" E	134.14'
L20	N 40°15'49" W	25.73'	L42	N 47°38'20" E	129.72'
L21	N 39°03'38" W	41.24'	L43	N 47°44'13" E	138.60'
L22	N 42°21'40" W	38.00'	L44	N 42°15'47" W	26.50'

COURSE DATA		
#	BEARING	DISTANCE
L45	N 47°44'13" E	138.65'
L46	N 42°21'40" W	26.50'
L47	N 63°46'22" E	13.46'
L48	N 63°46'22" E RAD	25.46'
L49	N 39°03'33" W	132.73'
L50	N 47°38'20" E	4.42'
L51	N 67°26'09" E	2.57'
L52	N 02°56'50" E RAD	2.00'
L53	N 17°53'56" W RAD	2.00'
L54	N 47°44'54" E	41.03'
L55	N 47°44'54" E	24.98'
L56	N 47°09'40" E	15.00'
L57	N 42°50'20" W	9.00'
L58	N 47°09'40" E	15.50'
L59	N 50°56'27" E	15.00'
L60	N 39°03'33" W	9.00'
L61	N 50°56'27" E	15.50'
L62	N 47°38'20" E	9.00'
L63	N 42°21'40" W	5.00'
L64	N 42°21'40" W	26.50'

CURVE DATA				CURVE DATA			
#	DELTA	RADIUS	LENGTH	#	DELTA	RADIUS	LENGTH
C1	24°53'47"	200.00'	86.91'	C19	06°49'26"	63.00'	7.50'
C2	36°52'11"	20.00'	12.87'	C20	03°06'08"	63.00'	3.41'
C3	24°53'47"	227.00'	98.64'	C21	99°02'22"	43.00'	74.33'
C4	06°09'49"	173.00'	18.61'	C22	90°00'00"	3.00'	4.71'
C5	31°03'36"	173.00'	93.78'	C23	03°03'55"	227.00'	12.14'
C6	03°04'56"	227.00'	12.21'				
C7	21°48'51"	227.00'	86.43'				
C8	09°17'11"	173.00'	28.04'				
C9	21°46'25"	173.00'	65.74'				
C10	14°28'41"	63.00'	15.92'				
C11	38°00'00"	20.00'	13.26'				
C12	93°16'40"	2.00'	3.26'				
C13	93°53'44"	2.00'	3.28'				
C14	67°22'35"	43.00'	50.57'				
C15	41°24'35"	20.00'	14.45'				
C16	14°21'45"	20.00'	5.01'				
C17	166°24'57"	43.00'	124.89'				
C18	20°50'46"	65.00'	23.65'				

IN THE CITY OF WILDOMAR, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

TRACT NO. 37156

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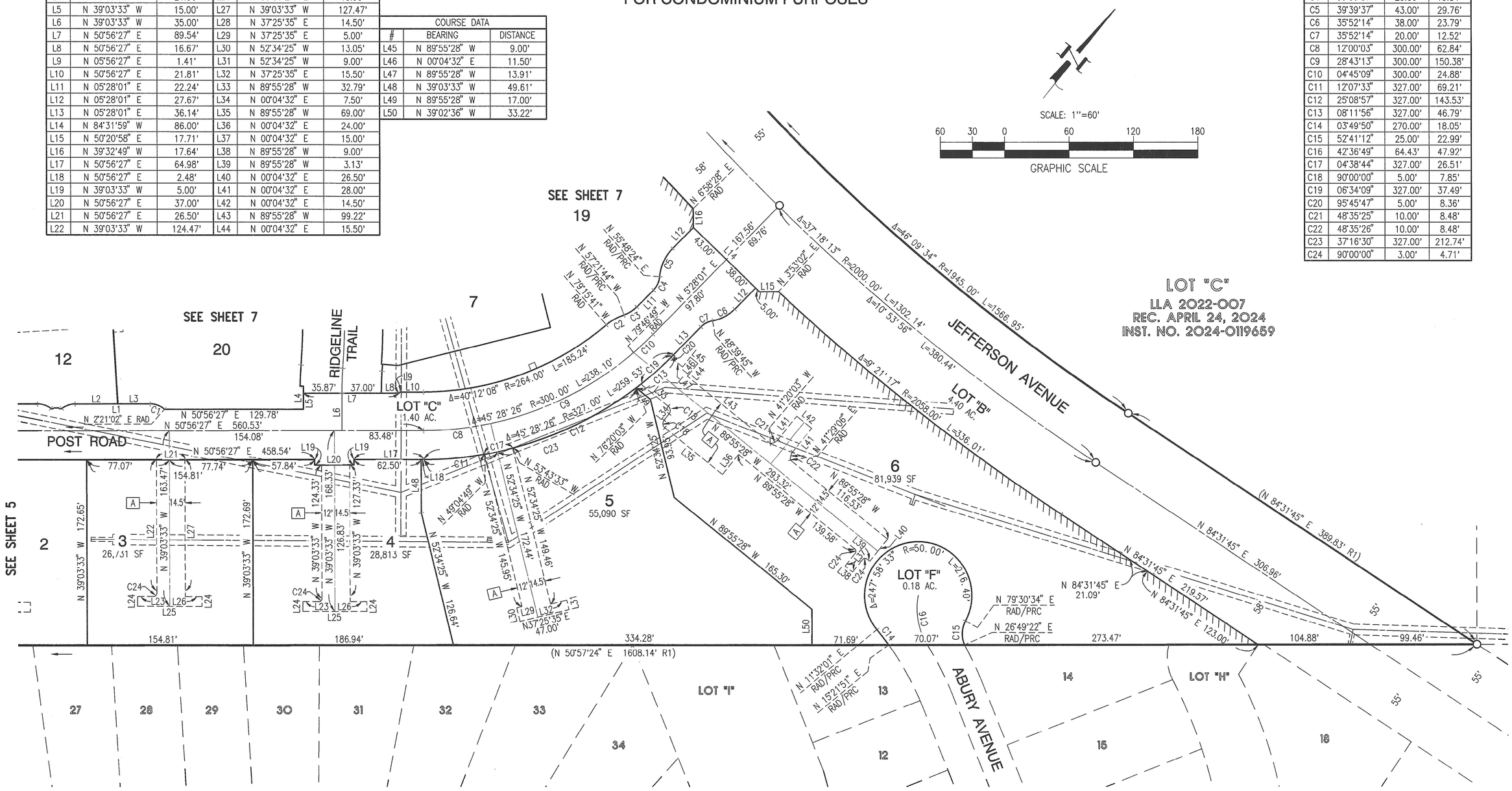
DARYL J. CHRISTIAN, L.S. 8554 MDS CONSULTING JANUARY, 2024

FOR CONDOMINIUM PURPOSES

COURSE DATA			COURSE DATA		
#	BEARING	DISTANCE	#	BEARING	DISTANCE
L1	N 50°56'27" E	69.94'	L23	N 50°56'27" E	15.00'
L2	N 50°56'27" E	39.76'	L24	N 39°03'33" W	9.00'
L3	N 50°56'27" E	30.18'	L25	N 50°56'27" E	60.00'
L4	N 39°03'33" W	21.50'	L26	N 50°56'27" E	15.50'
L5	N 39°03'33" W	15.00'	L27	N 39°03'33" W	127.47'
L6	N 39°03'33" W	35.00'	L28	N 37°25'35" E	14.50'
L7	N 50°56'27" E	89.54'	L29	N 37°25'35" E	5.00'
L8	N 50°56'27" E	16.67'	L30	N 52°34'25" W	13.05'
L9	N 05°56'27" E	1.41'	L31	N 52°34'25" W	9.00'
L10	N 50°56'27" E	21.81'	L32	N 37°25'35" E	15.50'
L11	N 05°28'01" E	22.24'	L33	N 89°55'28" W	32.79'
L12	N 05°28'01" E	27.67'	L34	N 00°04'32" E	7.50'
L13	N 05°28'01" E	36.14'	L35	N 89°55'28" W	69.00'
L14	N 84°31'59" W	86.00'	L36	N 00°04'32" E	24.00'
L15	N 50°20'58" E	17.71'	L37	N 00°04'32" E	15.00'
L16	N 39°32'49" W	17.64'	L38	N 89°55'28" W	9.00'
L17	N 50°56'27" E	64.98'	L39	N 89°55'28" W	3.13'
L18	N 50°56'27" E	2.48'	L40	N 00°04'32" E	26.50'
L19	N 39°03'33" W	5.00'	L41	N 00°04'32" E	28.00'
L20	N 50°56'27" E	37.00'	L42	N 00°04'32" E	14.50'
L21	N 50°56'27" E	26.50'	L43	N 89°55'28" W	99.22'
L22	N 39°03'33" W	124.47'	L44	N 00°04'32" E	15.50'

COURSE DATA		
#	BEARING	DISTANCE
L45	N 89°55'28" W	9.00'
L46	N 00°04'32" E	11.50'
L47	N 89°55'28" W	13.91'
L48	N 39°03'33" W	49.61'
L49	N 89°55'28" W	17.00'
L50	N 39°02'36" W	33.22'

CURVE DATA			
#	DELTA	RADIUS	LENGTH
C1	41°24'44"	20.00'	14.46'
C2	21°53'57"	50.00'	19.11'
C3	27°10'15"	30.00'	14.23'
C4	39°39'37"	20.00'	13.84'
C5	39°39'37"	43.00'	29.76'
C6	35°52'14"	38.00'	23.79'
C7	35°52'14"	20.00'	12.52'
C8	12°00'03"	300.00'	62.84'
C9	28°43'13"	300.00'	150.38'
C10	04°45'09"	300.00'	24.88'
C11	12°07'33"	327.00'	69.21'
C12	25°08'57"	327.00'	143.53'
C13	08°11'56"	327.00'	46.79'
C14	03°49'50"	270.00'	18.05'
C15	52°41'12"	25.00'	22.99'
C16	42°36'49"	64.43'	47.92'
C17	04°38'44"	327.00'	26.51'
C18	90°00'00"	5.00'	7.85'
C19	06°34'09"	327.00'	37.49'
C20	95°45'47"	5.00'	8.36'
C21	48°35'25"	10.00'	8.48'
C22	48°35'26"	10.00'	8.48'
C23	37°16'30"	327.00'	212.74'
C24	90°00'00"	3.00'	4.71'



IN THE CITY OF WILDOMAR, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

SHEET 7 OF 8 SHEETS

TRACT NO. 37156

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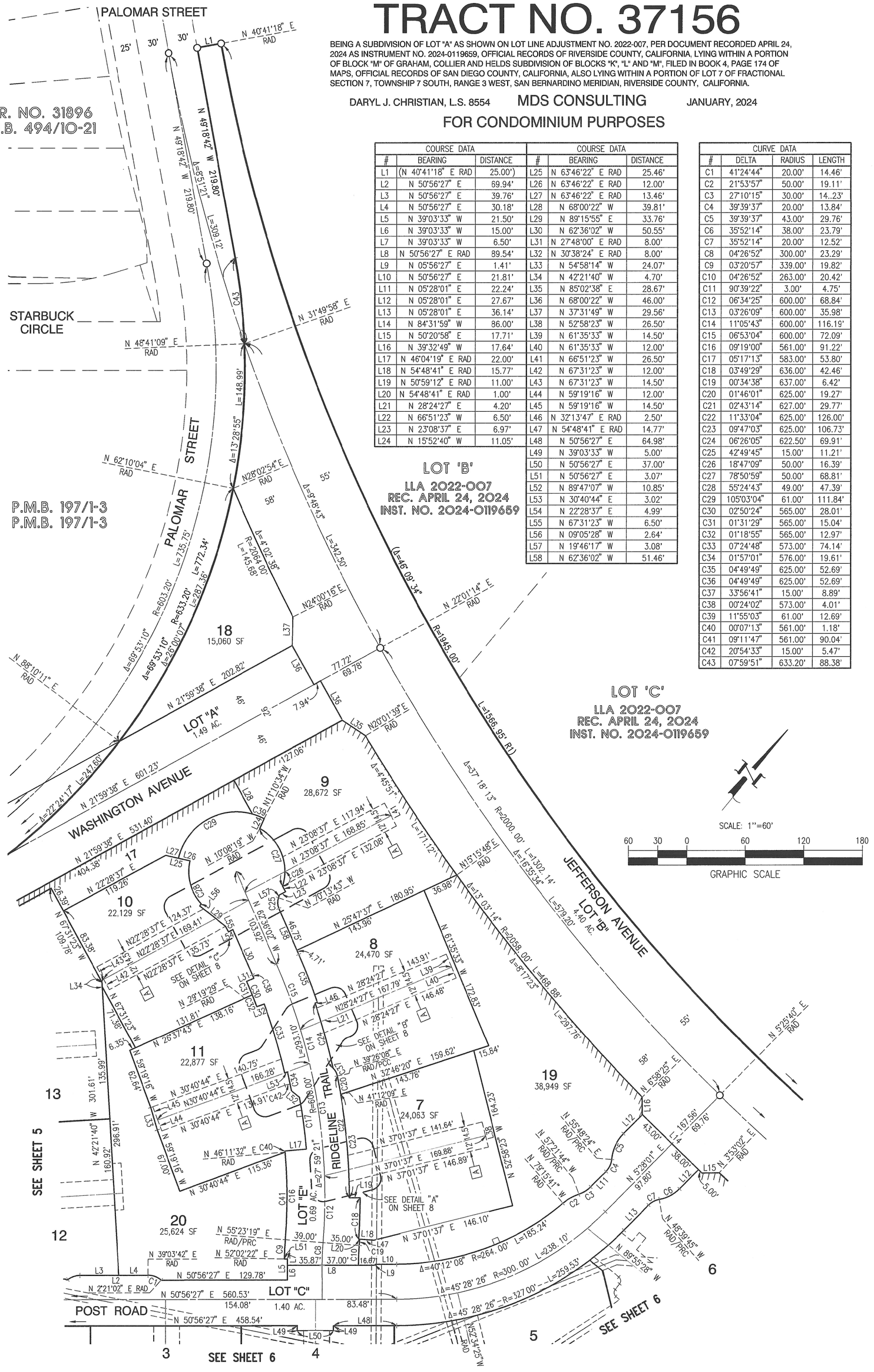


COURSE DATA			COURSE DATA		
#	BEARING	DISTANCE	#	BEARING	DISTANCE
L1	(N 40°41'18" E RAD	25.00')	L25	N 63°46'22" E RAD	25.46'
L2	N 50°56'27" E	69.94'	L26	N 63°46'22" E RAD	12.00'
L3	N 50°56'27" E	39.76'	L27	N 63°46'22" E RAD	13.46'
L4	N 50°56'27" E	30.18'	L28	N 68°00'22" W	39.81'
L5	N 39°03'33" W	21.50'	L29	N 89°15'55" E	33.76'
L6	N 39°03'33" W	15.00'	L30	N 62°36'02" W	50.55'
L7	N 39°03'33" W	6.50'	L31	N 27°48'00" E RAD	8.00'
L8	N 50°56'27" E RAD	89.54'	L32	N 30°38'24" E RAD	8.00'
L9	N 05°56'27" E	1.41'	L33	N 54°58'14" W	24.07'
L10	N 50°56'27" E	21.81'	L34	N 42°21'40" W	4.70'
L11	N 05°28'01" E	22.24'	L35	N 85°02'38" E	28.67'
L12	N 05°28'01" E	27.67'	L36	N 68°00'22" W	46.00'
L13	N 05°28'01" E	36.14'	L37	N 37°31'49" W	29.56'
L14	N 84°31'59" W	86.00'	L38	N 52°58'23" W	26.50'
L15	N 50°20'58" E	17.71'	L39	N 61°35'33" W	14.50'
L16	N 39°32'49" W	17.64'	L40	N 61°35'33" W	12.00'
L17	N 46°04'19" E RAD	22.00'	L41	N 66°51'23" W	26.50'
L18	N 54°48'41" E RAD	15.77'	L42	N 67°31'23" W	12.00'
L19	N 50°59'12" E RAD	11.00'	L43	N 67°31'23" W	14.50'
L20	N 54°48'41" E RAD	1.00'	L44	N 59°19'16" W	12.00'
L21	N 28°24'27" E	4.20'	L45	N 59°19'16" W	14.50'
L22	N 66°51'23" W	6.50'	L46	N 32°13'47" E RAD	2.50'
L23	N 23°08'37" E	6.97'	L47	N 54°48'41" E RAD	14.77'
L24	N 15°52'40" W	11.05'	L48	N 50°56'27" E	64.98'
			L49	N 39°03'33" W	5.00'
			L50	N 50°56'27" E	37.00'
			L51	N 50°56'27" E	3.07'
			L52	N 89°47'07" W	10.85'
			L53	N 30°40'44" E	3.02'
			L54	N 22°28'37" E	4.99'
			L55	N 67°31'23" W	6.50'
			L56	N 09°05'28" W	2.64'
			L57	N 19°46'17" W	3.08'
			L58	N 62°36'02" W	51.46'

CURVE DATA			
#	DELTA	RADIUS	LENGTH
C1	41°24'44"	20.00'	14.46'
C2	21°53'57"	50.00'	19.11'
C3	27°10'15"	30.00'	14..23'
C4	39°39'37"	20.00'	13.84'
C5	39°39'37"	43.00'	29.76'
C6	35°52'14"	38.00'	23.79'
C7	35°52'14"	20.00'	12.52'
C8	04°26'52"	300.00'	23.29'
C9	03°20'57"	339.00'	19.82'
C10	04°26'52"	263.00'	20.42'
C11	90°39'22"	3.00'	4.75'
C12	06°34'25"	600.00'	68.84'
C13	03°26'09"	600.00'	35.98'
C14	11°05'43"	600.00'	116.19'
C15	06°53'04"	600.00'	72.09'
C16	09°19'00"	561.00'	91.22'
C17	05°17'13"	583.00'	53.80'
C18	03°49'29"	636.00'	42.46'
C19	00°34'38"	637.00'	6.42'
C20	01°46'01"	625.00'	19.27'
C21	02°43'14"	627.00'	29.77'
C22	11°33'04"	625.00'	126.00'
C23	09°47'03"	625.00'	106.73'
C24	06°26'05"	622.50'	69.91'
C25	42°49'45"	15.00'	11.21'
C26	18°47'09"	50.00'	16.39'
C27	78°50'59"	50.00'	68.81'
C28	55°24'43"	49.00'	47.39'
C29	105°03'04"	61.00'	111.84'
C30	02°50'24"	565.00'	28.01'
C31	01°31'29"	565.00'	15.04'
C32	01°18'55"	565.00'	12.97'
C33	07°24'48"	573.00'	74.14'
C34	01°57'01"	576.00'	19.61'
C35	04°49'49"	625.00'	52.69'
C36	04°49'49"	625.00'	52.69'
C37	33°56'41"	15.00'	8.89'
C38	00°24'02"	573.00'	4.01'
C39	11°55'03"	61.00'	12.69'
C40	00°07'13"	561.00'	1.18'
C41	09°11'47"	561.00'	90.04'
C42	20°54'33"	15.00'	5.47'
C43	07°59'51"	633.20'	88.38'

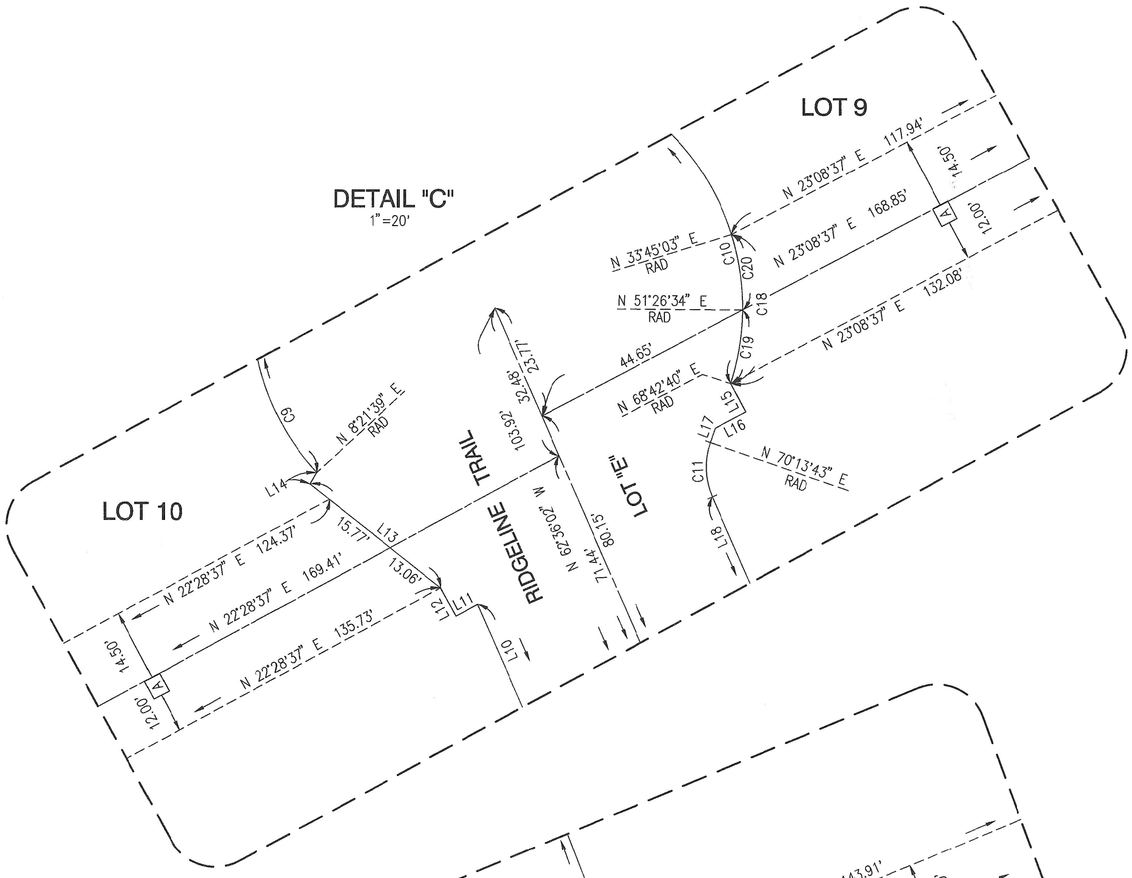
IN THE CITY OF WILDOMAR, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

TRACT NO. 37156

BEING A SUBDIVISION OF LOT "A" AS SHOWN ON LOT LINE ADJUSTMENT NO. 2022-007, PER DOCUMENT RECORDED APRIL 24, 2024 AS INSTRUMENT NO. 2024-0119659, OFFICIAL RECORDS OF RIVERSIDE COUNTY, CALIFORNIA, LYING WITHIN A PORTION OF BLOCK "M" OF GRAHAM, COLLIER AND HELDS SUBDIVISION OF BLOCKS "K", "L" AND "M", FILED IN BOOK 4, PAGE 174 OF MAPS, OFFICIAL RECORDS OF SAN DIEGO COUNTY, CALIFORNIA, ALSO LYING WITHIN A PORTION OF LOT 7 OF FRACTIONAL SECTION 7, TOWNSHIP 7 SOUTH, RANGE 3 WEST, SAN BERNARDINO MERIDIAN, RIVERSIDE COUNTY, CALIFORNIA.

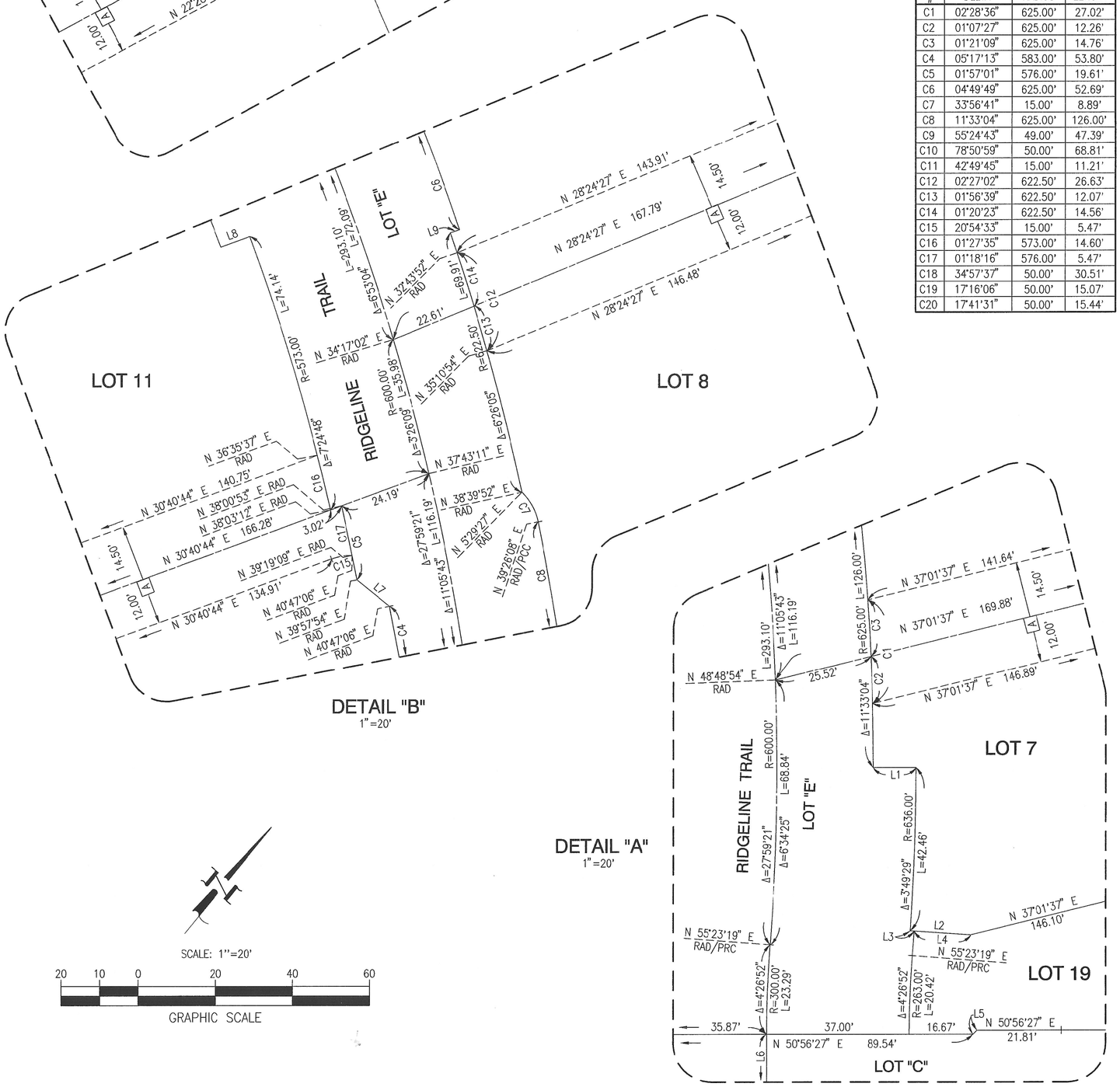
DARYL J. CHRISTIAN, L.S. 8554 MDS CONSULTING JANUARY, 2024

FOR CONDOMINIUM PURPOSES



COURSE DATA		
#	BEARING	DISTANCE
L1	N 50°59'12" E RAD	11.00'
L2	N 54°48'41" E	15.77'
L3	N 54°48'41" E	1.00'
L4	N 54°48'41" E	14.77'
L5	N 05°56'27" E	1.41'
L6	N 39°03'35" W	35.00'
L7	N 89°47'07" W	10.85'
L8	N 30°38'24" E RAD	8.00'
L9	N 32°13'47" E RAD	2.50'
L10	N 62°36'02" W	50.55'
L11	N 22°28'37" E	4.99'
L12	N 67°31'23" W	6.50'
L13	N 89°15'55" E	33.76'
L14	N 09°05'28" W	2.64'
L15	N 66°51'23" W	6.50'
L16	N 23°08'37" E	6.97'
L17	N 19°46'17" W	3.08'
L18	N 62°36'02" W	51.46'

CURVE DATA			
#	DELTA	RADIUS	LENGTH
C1	02°28'36"	625.00'	27.02'
C2	01°07'27"	625.00'	12.26'
C3	01°21'09"	625.00'	14.76'
C4	05°17'13"	583.00'	53.80'
C5	01°57'01"	576.00'	19.61'
C6	04°49'49"	625.00'	52.69'
C7	33°56'41"	15.00'	8.89'
C8	11°33'04"	625.00'	126.00'
C9	55°24'43"	49.00'	47.39'
C10	78°50'59"	50.00'	68.81'
C11	42°49'45"	15.00'	11.21'
C12	02°27'02"	622.50'	26.63'
C13	01°56'39"	622.50'	12.07'
C14	01°20'23"	622.50'	14.56'
C15	20°54'33"	15.00'	5.47'
C16	01°27'35"	573.00'	14.60'
C17	01°18'16"	576.00'	5.47'
C18	34°57'37"	50.00'	30.51'
C19	17°16'06"	50.00'	15.07'
C20	17°41'31"	50.00'	15.44'



RECORDED AT THE REQUEST OF
AND WHEN RECORDED RETURN TO:
(Document exempt from recording fees
pursuant to Cal. Gov. Code § 27383)

CITY OF WILDOMAR
Attn: City Clerk
23873 Clinton Keith Rd., Suite 111
Wildomar, California 92595

THIS SPACE FOR RECORDER'S USE ONLY

SUBDIVISION IMPROVEMENT AGREEMENT

FINAL TRACT MAP 37156

By and Between

THE CITY OF WILDOMAR,
a municipal corporation

and

KB Home Cal Management Services, LLC.

A Delaware Limited Liability Company

DATED March 06, 2026

RIV #4833-9648-5472 v2

SUBDIVISION IMPROVEMENT AGREEMENT

FINAL TRACT MAP TR37156

This Subdivision Improvement Agreement ("Agreement") is entered into as of this ____ day of _____, 20__ by and between the City of Wildomar, a municipal corporation ("City") and KB Home Cal Management Services, LLC. a Delaware Limited Liability Company ("Developer"). City and Developer are sometimes hereinafter individually referred to as "Party" and hereinafter collectively referred to as the "Parties."

RECITALS

A. Developer has submitted to City an application for approval of a final Tract Map for real property located within City, a legal description of which is attached hereto as Exhibit "A". The Tract Map is identified in City records as Tract Map No. 37156. On August 9, 2017 the City conditionally approved Tract No.37156.

B. Developer has not completed all of the work or made all of the Public Improvements required by the Subdivision Map Act (Government Code sections 66410 et seq.), ("Map Act") the City Ordinances, the conditions of approval for Tract No. 37156, or other ordinances, resolutions, or policies of City requiring construction of improvements in conjunction with the subdivision of land.

C. Pursuant to City Ordinances and the applicable provisions of the Map Act, Developer and City enter into this Agreement for the timely construction and completion of the Public Improvements and the furnishing of the security therefore, acceptable to the City Engineer and City Attorney, for Tract No. 37156

D. City has authority to enter into this Subdivision Improvement Agreement pursuant to Government Code Sections 66499 – 66499.10.

E. Pursuant to Government Code Section 66499, Developer's execution of this Agreement and the provision of the security are made in consideration of City's approval of the final map for Tract No. 37156.

DEFINED TERMS

"Developer" shall mean KB Homes Cal Management Services, a Limited Liability Company. The term "Developer" shall also include all assignees, to the extent permitted under this Agreement, of the rights and obligations of Developer under this Agreement, and any successor-in-interest to Developer having a legal and/or equitable interest in the Property.

"Estimated Costs" shall mean the City Engineer's approximation of the actual cost to construct the Public Improvements, including the replacement cost for all landscaping.

"***Litigation Expenses***" shall mean all costs and expenses, to the extent reasonable in amount, actually and necessarily incurred by a party in good faith in the prosecution of an action or proceeding, including, but not limited to, court costs, filing, recording, and service fees, copying costs, exhibit production costs, special media rental costs, attorneys' fees, fees for investigators, witness fees (both lay and expert), travel expenses, deposition and transcript costs and any other cost or expense, the award of which a court of competent jurisdiction may determine to be just and reasonable.

"***Map Act***" shall mean the Subdivision Map Act, Government Code Sections 66410 et seq.

"***Property***" shall mean all of the real property contained within the boundaries of Tract Map No. 37156 located in the City of Wildomar, California, as is more particularly described in the legal description and tract diagram attached hereto and incorporated hereby by reference at Exhibit "A".

"***Public Improvements***" shall include, but not be limited to, all grading, roads, streets, paving, curbs and gutters, sidewalks, paseos, pathways, trails, sanitary sewers, utilities, storm drains, detention and retention basins and other drainage facilities, traffic controls, landscaping, street lights and all other facilities required to be constructed and dedicated to the City or other public entity as conditions of approval of Tentative Tract Map No. 37156 and as shown in detail on the plans, and specifications which have been approved by the City and incorporated into Tract Map No. 37156. The Parties agree that the Public Improvements to be completed by Developer are more specifically described in the diagram or plan attached hereto and incorporated herein by reference as Exhibit "B. Notwithstanding, Exhibit "B", Developer shall remain obligated to construct and complete all of the Public Improvements required as conditions of approval for Tentative Tract Map 37156 .

"***Required Insurance***" shall mean the insurance required to be maintained by Developer under Section 17.

"***Security***" shall mean surety bonds, lien agreement or other security approved by the City Engineer or City Attorney in the amounts and under the terms of Section 12.

"***Tract No 37156_***." shall mean the final map prepared and approved by the City for tentative Tract Map no. 37156.

"***Warranty***" shall mean the one-year period following completion of the Public Improvements by Developer and the acceptance of the Public Improvements by the City in which Developer warrants and guarantees all Public Improvements.

OPERATIVE PROVISIONS

NOW, THEREFORE, in consideration of the mutual promises and covenants made by the parties and contained here and other consideration, the value and adequacy of which are hereby acknowledged, the parties agree as follows:

1. **EFFECTIVENESS.** This Agreement shall not be effective unless and until all four (4) of the following conditions are satisfied in the order provided:

1.1 **Security.** Developer provides City with the Security of the type and in the amounts required by this Agreement;

1.2 **Final Map and Agreement Approval**. The City Council of the City ("City Council") approves the final map for Tract No. 37156 and this Agreement;

1.3 **Record Agreement**. Developer and City execute the Agreement and City records this Agreement in the Recorder's Office of the County of Riverside; and

1.4 **Record Final Map**. Developer records the final map for Tract No. 37156 in the Recorder's Office of the County of Riverside.

If the above described conditions are not satisfied in the order, manner and within the time provided under this Agreement, this Agreement shall automatically terminate without need of further action by either City or Developer.

2. **PUBLIC IMPROVEMENTS.** Developer shall construct or have constructed at its own cost, expense, and liability the Public Improvements, as defined herein, within the time and in the manner required under this Agreement. Construction of the Public Improvements shall include any transitions and/or other incidental work deemed necessary for drainage or public safety. The Developer shall be responsible for the replacement, relocation, or removal of any component of any irrigation water or sewer system in conflict with the construction or installation of the Public Improvements. Such replacement, relocation, or removal shall be performed to the complete satisfaction of the City Engineer and the owner of such water or sewer system. Developer further promises and agrees to provide all equipment, tools, materials, labor, tests, design work, and engineering services necessary or required by City to fully and adequately complete the Public Improvements.

2.1 **Prior Partial Construction of Public Improvements.** Where construction of any Public Improvements has been partially completed prior to this Agreement, Developer agrees to complete such Public Improvements or assure their completion in accordance with this Agreement.

2.2 **Permits; Notices; Utility Statements.** Prior to commencing any work, Developer shall, at its sole cost, expense, and liability, obtain all necessary permits and approvals and give all necessary and incidental notices required for the lawful construction of the Public Improvements and performance of Developer's obligations under this Agreement. Developer shall conduct the work in full compliance with the regulations, rules, and other requirements contained in any permit or approval issued to Developer. Prior to commencing any work, Developer shall file a written statement with the City Clerk and the City Engineer, signed by Developer and each utility which will provide utility service to the Property, attesting that Developer has made all deposits legally required by the utility for the extension and provision of utility service to the Property.

2.3 **Pre-approval of Plans and Specifications**. Developer is prohibited from commencing work on any Public Improvement until all plans and specifications for such Public Improvement have been submitted to and approved by the City Engineer, or his or her designee. Approval by the City Engineer shall not relieve Developer from ensuring that all Public Improvements conform with all other requirements and standards set forth in this Agreement.

2.4 **Quality of Work; Compliance With Laws and Codes**. The construction plans and specifications for the Public Improvements shall be prepared in accordance with all applicable federal, state and local laws, ordinances, regulations, codes, standards, and other requirements. The Public Improvements shall be completed in accordance with all approved maps, plans, specifications, standard drawings, and special amendments thereto on file with City, as well as all applicable federal, state, and local laws, ordinances, regulations, codes, standards, and other requirements applicable at the time work is actually commenced.

2.5 **Standard of Performance**. Developer and its contractors, if any, shall perform all work required to construct the Public Improvements under this Agreement in a skillful and workmanlike manner, and consistent with the standards generally recognized as being employed by professionals in the same discipline in the State of California. Developer represents and maintains that it or its contractors shall be skilled in the professional calling necessary to perform the work. Developer warrants that all of its employees and contractors shall have sufficient skill and experience to perform the work assigned to them, and that they shall have all licenses, permits, qualifications and approvals of whatever nature that are legally required to perform the work, and that such licenses, permits, qualifications and approvals shall be maintained throughout the term of this Agreement.

2.6 **Alterations to Improvements**. All work shall be done and improvements made and completed as shown on approved plans and specifications, and any subsequent alterations thereto. If during the course of construction and installation of the Public Improvements it is determined that the public interest requires alterations in the Public Improvements, Developer shall undertake such design and construction changes as may be reasonably required by City. Any and all alterations in the plans and specifications and the Public Improvements to be completed may be accomplished without giving prior notice thereof to Developer's surety for this Agreement.

2.7 **Other Obligations Referenced in Conditions of Tentative Map Approval**. In addition to the foregoing, Developer shall satisfy all of the conditions of approval on the tentative map for the Property. The conditions of approval which have not been satisfied prior to the date of this Agreement are identified on Exhibit "D" hereto.

3. **MAINTENANCE OF PUBLIC IMPROVEMENTS AND LANDSCAPING.** City shall not be responsible or liable for the maintenance or care of the Public Improvements until City formally approves and accepts them in accordance with its policies and procedures. City shall exercise no control over the Public Improvements until approved and accepted. Any use by any person of the Public Improvements, or any portion thereof, shall be at the sole and exclusive risk of the Developer at all times prior to City's acceptance of the Public Improvements. Developer shall maintain all the Public Improvements in a state of good repair until they are completed by Developer and approved and accepted by City, and until the security for the performance of this Agreement is released. Maintenance shall include, but shall not be limited to, repair of pavement, curbs, gutters, sidewalks, signals, parkways, water mains, and sewers; maintaining all landscaping in a vigorous and thriving condition reasonably acceptable to City; removal of debris from sewers and storm drains; and sweeping, repairing, and maintaining in good and safe condition all streets and street improvements. It shall be Developer's responsibility to initiate all maintenance work, but if it shall fail to do so, it shall promptly perform such maintenance work when notified to do so by City. If Developer fails to properly prosecute its maintenance obligation under this section, City may do all work necessary for such maintenance and the cost thereof shall be the

responsibility of Developer and its surety under this Agreement. City shall not be responsible or liable for any damages or injury of any nature in any way related to or caused by the Public Improvements or their condition prior to acceptance.

4. **CONSTRUCTION SCHEDULE**. Unless extended pursuant to this Section 4.1 of this Agreement, Developer shall fully and adequately complete or have completed the Public Improvements within two years (24 months) following approval of the final map for Tract No. 37156.

4.1 **Extensions**. City may, in its sole and absolute discretion, provide Developer with additional time within which to complete the Public Improvements. It is understood that by providing the Security required under Section 12.0 et seq. of this Agreement, Developer and its surety consent in advance to any extension of time as may be given by City to Developer, and waives any and all right to notice of such extension(s). Developer's acceptance of an extension of time granted by City shall constitute a waiver by Developer and its surety of all defense of laches, estoppel, statutes of limitations, and other limitations of action in any action or proceeding filed by City following the date on which the Public Improvements were to have been completed hereunder. In addition, as consideration for granting such extension to Developer, City reserves the right to review the provisions of this Agreement, including, but not limited to, the construction standards, the cost estimates established by City, and the sufficiency of the Security provided by Developer, and to require adjustments thereto when warranted according to City's reasonable discretion.

4.2 **Accrual of Limitations Period**. Any limitations period provided by law related to breach of this Agreement or the terms thereof shall not accrue until Developer has provided the City Engineer with written notice of Developer's intent to abandon or otherwise not complete required or agreed upon Public Improvements.

5. **GRADING**. Developer agrees that any and all grading done or to be done in conjunction with construction of the Public Improvements or development of Tract No. 37156 shall conform to all federal, state, and local laws, ordinances, regulations, and other requirements, including City's grading regulations. All grading, landscaping, and construction activities shall be performed in a manner to control erosion and prevent flooding problems. The City Engineer shall have the authority to require erosion plans to prescribe reasonable controls on the method, manner, and time of grading, landscaping, and construction activities to prevent nuisances to surrounding properties. Plans shall include without limitation temporary drainage and erosion control requirements, dust control procedures, restrictions on truck and other construction traffic routes, noise abatement procedures, storage of materials and equipment, removal of garbage, trash, and refuse, securing the job site to prevent injury, and similar matters. In order to prevent damage to the Public Improvements by improper drainage or other hazards, the grading shall be completed in accordance with the time schedule for completion of the Public Improvements established by this Agreement, and prior to City's approval and acceptance of the Public Improvements and release of the Security as set forth in Section 12.0 et seq. of this Agreement.

6. **UTILITIES**. Developer shall provide utility services, including water, sewer, power, gas, and telephone service to serve each parcel, lot, or unit of land within Tract No. 37156 in accordance with all applicable federal, state, and local laws, rules, and regulations, including, but not limited to, the regulations, schedules and fees of the utilities or agencies providing such

services. Except for commercial or industrial properties, Developer shall also provide cable television facilities to serve each parcel, lot, or unit of land in accordance with all applicable federal, state, and local laws, rules, and regulations, including, but not limited to, the requirements of the cable company possessing a valid franchise with City to provide such service within City's jurisdictional limits. All utilities shall be installed underground.

7. **FEES AND CHARGES**. Developer shall, at its sole cost, expense, and liability, pay all fees, charges, and taxes arising out of construction of the Public Improvements, including, but not limited to, all plan check, design review, engineering, inspection, and other service fees, and any impact or connection fees established by City ordinance, resolution, regulation, or policy, or as established by City relative to Tract No.37156 or as required by other governmental agencies having jurisdiction over Tract No. 37156.

8. **CITY INSPECTION OF PUBLIC IMPROVEMENTS**. Developer shall, at its sole cost, expense, and liability, and at all times during construction of the Public Improvements, maintain reasonable and safe facilities and provide safe access for inspection by City of the Public Improvements and areas where construction of the Public Improvements is occurring or will occur. If the City inspector requests it, the Developer at any time before acceptance of the Public Improvements shall remove or uncover such portions of the finished work as may be directed which have not previously been inspected. After examination, the Developer shall restore said portions of the work to the standards required hereunder. Inspection or supervision by the City shall not be considered as direct control of the individual workmen on the job site. City's inspector shall have the authority to stop any and all work not in accordance with the requirements contained or referenced in this Agreement. The inspection of the work by City shall not relieve Developer or the contractor of any obligations to fulfill this Agreement as herein provided, and unsuitable materials or work may be rejected notwithstanding that such materials or work may have been previously overlooked or accepted.

9. **ADMINISTRATIVE COSTS.** If Developer fails to construct and install all or any part of the Public Improvements within the time required by this Agreement, or if Developer fails to comply with any other obligation contained herein, Developer and its surety shall be jointly and severally liable to City for all administrative expenses, fees, and costs, including reasonable attorney's fees and costs, incurred in obtaining compliance with this Agreement or in processing any legal action or for any other remedies permitted by law.

10. **ACCEPTANCE OF IMPROVEMENTS; AS-BUILT OR RECORD DRAWINGS**. The City Council may, in its sole and absolute discretion, accept fully completed portions of the Public Improvements prior to such time as all of the Public Improvements are complete, which shall not release or modify Developer's obligation to complete the remainder of the Public Improvements within the time required by this Agreement.

10.1 **Developer's Notice of Completion**. Upon the total or partial acceptance of the Public Improvements by City, Developer shall file with the Recorder's Office of the County of Riverside a notice of completion for the accepted Public Improvements in accordance with Article 2 of Chapter 4 of Title 2 of Part 6 of Division 4 of the Civil Code, at which time the accepted Public Improvements shall become the sole and exclusive property of City without payment therefor.

10.2 **City Acceptance of Public Improvements**. If Tract No. 37156 was approved and recorded as a single phase map, City shall not accept any one or more of the improvements until all of the Public Improvements are completed by Developer and approved by City. Issuance by City of occupancy permits for any buildings or structures located on the Property shall not be construed in any manner to constitute City's acceptance or approval of any Public Improvements.

10.3 **Developer's Obligation to Provide As-Built or Record Drawings**. Notwithstanding the foregoing, City may not accept any Public Improvements unless and until Developer provides one (1) set of "as-built" or record drawings or plans to the City Engineer for all such Public Improvements. The drawings shall be certified and shall reflect the condition of the Public Improvements as constructed, with all changes incorporated therein.

11. **WARRANTY AND GUARANTEE**. Developer hereby warrants and guarantees all Public Improvements against any defective work or labor done, or defective materials furnished in the performance of this Agreement, including the maintenance of all landscaping within the Property in a vigorous and thriving condition reasonably acceptable to City, for a period of one (1) year following completion of the work and acceptance by City. During the Warranty, Developer shall repair, replace, or reconstruct any defective or otherwise unsatisfactory portion of the Public Improvements, in accordance with the current ordinances, resolutions, regulations, codes, standards, or other requirements of City, and to the approval of the City Engineer. All repairs, replacements, or reconstruction during the Warranty shall be at the sole cost, expense, and liability of Developer and its surety. As to any Public Improvements which have been repaired, replaced, or reconstructed during the Warranty, Developer and its surety hereby agree to extend the Warranty for an additional one (1) year period following City's acceptance of the repaired, replaced, or reconstructed Public Improvements. Nothing herein shall relieve Developer from any other liability it may have under federal, state, or local law to repair, replace, or reconstruct any Public Improvement following expiration of the Warranty or any extension thereof. Developer's warranty obligation under this section shall survive the expiration or termination of this Agreement.

12. **SECURITY**. Prior to City's approval and execution of this Agreement, Developer shall provide City with surety bonds, a lien agreement, or another form of security acceptable to the City Attorney and City Engineer under the terms set forth below.

12.1 **Surety Bonds**. If surety bonds are provided as Security, the amount of the Security shall be based on the City Engineer's Estimated Costs. If City determines at any time prior to Developer's completion of the Public Improvements under Section 4 [Construction Schedule], in its sole and absolute discretion, that the Estimated Costs have changed, Developer shall adjust the Security in the amount requested by City. Developer's compliance with this provision (Section 12.0 et seq.) shall in no way limit or modify Developer's indemnification obligation provided in Section 16.0 of this Agreement.

12.1.1 **Performance Bond**. To guarantee the faithful performance of the Public Improvements and all the provisions of this Agreement, to protect City if Developer is in default as set forth in Section 18.0 et seq. of this Agreement, and to secure Developer's one-year guarantee and warranty of the Public Improvements, including the maintenance of all landscaping in a vigorous and thriving condition, Developer shall provide City a faithful performance bond in

the amount of **Four Million Nine Hundred Thirty Eight Thousand Dollars** ($4,938,000.00), which sum shall be not less than one hundred percent (100%) of the Estimated Costs.

12.1.2 **Partial Release**. The City Council may, in its sole and absolute discretion and upon recommendation of the City Engineer, partially release a portion or portions of the Security provided under this section as the Public Improvements are accepted by City, provided that Developer is not in default on any provision of this Agreement or condition of approval for Tract No. 37156, and the total remaining Security is not less than twenty-five percent (25%) of the Estimated Costs. All Security provided under this section shall be released at the end of the Warranty period, or any extension thereof as provided in Section 11.0 of this Agreement, provided that Developer is not in default on any provision of this Agreement or condition of approval for Tract No.37156.

12.1.3 **Labor & Material Bond**. To secure payment to the contractors, subcontractors, laborers, material men, and other persons furnishing labor, materials, or equipment for performance of the Public Improvements and this Agreement, Developer shall provide City a labor and materials bond in the amount of **Two Million Four Hundred Sixty Nine Thousand Dollars** ($2,469,000.00), which sum shall not be less than fifty percent (50%) of the Estimated Costs. The Security provided under this section may be released by written authorization of the City Engineer after six (6) months from the date City accepts the final Public Improvements. The amount of such Security shall be reduced by the total of all stop notice or mechanic's lien claims of which City is aware, plus an amount equal to twenty percent (20%) of such claims for reimbursement of City's anticipated administrative and legal expenses arising out of such claims.

12.1.4 **Additional Requirements**. The surety for any surety bonds provided as Security shall have a current A.M. Best's rating of no less than A:VIII, be a bank or insurance company licensed to transact surety business in California, and shall be satisfactory to City. As part of the obligation secured by the Security and in addition to the face amount of the Security, the Developer or its surety shall secure the costs and reasonable expenses and fees, including reasonable attorney's fees and costs, incurred by City in enforcing the obligations of this Agreement. The Developer and its surety stipulate and agree that no change, extension of time, alteration, or addition to the terms of this Agreement, the Public Improvements, or the plans and specifications for the Public Improvements shall in any way affect its obligation on the Security.

12.1.5 **Form of Bonds**. The evidence of the Security shall be provided on the forms set forth in Exhibit "C", unless other forms are deemed acceptable by the City Engineer and the City Attorney, and when such forms are completed to the satisfaction of City, the forms and evidence of the Security shall be attached hereto as Exhibit "C" and incorporated herein by this reference.

12.2 **Lien Agreement**. In lieu of surety bonds required under Section 12.1 et seq. or the security required by Section 13 of this Agreement, Developer may execute a lien agreement as Security for the Improvements in accordance with Wildomar Municipal Code Section 16.56.030. The Lien Agreement shall be in the form attached hereto as Exhibit "E" and incorporated herein by this reference.

12.3 **Developer's Liability**. While no action of Developer shall be required in order for City to realize on its security under any Security instrument, Developer agrees to

cooperate with City to facilitate City's realization under any Security instrument, and to take no action to prevent City from such realization under any Security instrument. Notwithstanding the giving of any Security instrument or the subsequent expiration of any Security instrument or any failure by any surety or financial institution to perform its obligations with respect thereto, Developer shall be personally liable for performance under this Agreement and for payment of the cost of the labor and materials for the improvements required to be constructed or installed hereby and shall, within ten (10) days after written demand therefor, deliver to City such substitute Security as City shall require satisfying the requirements in this Section 12.

13. **MONUMENT SECURITY**. Prior to City's execution of this Agreement, to guarantee payment to the engineer or surveyor for the setting of all subdivision boundaries, lot corners, and street centerline monuments for Tract No. 37156 in compliance with the applicable provisions of City's Municipal and/or Development Code ("Subdivision Monuments"), Developer shall deposit cash or a surety bond with City in the amount of **Seventy Three Thousand Dollars** ($73,000.00), which sum shall not be less than one hundred percent (100%) of the costs of setting the Subdivision Monuments as determined by the City Engineer. Said cash deposit or surety bond may be released by written authorization of the City Engineer after all required Subdivision Monuments are accepted by the City Engineer, City has received written acknowledgment of payment in full from the engineer or surveyor who set the Subdivision Monuments, and provided Developer is not in default of any provision of this Agreement or condition of approval for Tract No. 37156. Notwithstanding the foregoing, if City accepts a lien agreement as security for the Improvements under Section 12.2 of this Agreement, such lien agreement may serve as the security for some or all of the Subdivision Monuments, as determined by the City Engineer.

14. **LIEN.** To secure the timely performance of Developer's obligations under this Agreement, including those obligations for which security has been provided pursuant to Sections 12.0 et seq. and 13.0 of this Agreement, Developer hereby creates in favor of City a lien against all portions of the Property not dedicated to City or some other governmental agency for a public purpose. As to Developer's default on those obligations for which security has been provided pursuant to Sections 12.0 et seq. and 13.0 of this Agreement, City shall first attempt to collect against such security prior to exercising its rights as a contract lienholder under this section.

15. **SIGNS AND ADVERTISING**. Developer understands and agrees to City's ordinances, regulations, and requirements governing signs and advertising structures. Developer hereby agrees with and consents to the summary removal by City, without notice to Developer, of all signs or other advertising structures erected, placed, or situated in violation of any City ordinance, regulation, or other requirement. Removal shall be at the expense of Developer and its surety. Developer and its surety shall indemnify and hold City free and harmless from any claim or demand arising out of or incident to signs, advertising structures, or their removal.

16. **INDEMNIFICATION**. Developer shall defend, indemnify, and hold harmless City, its elected officials, officers, employees, and agents from any and all actual or alleged claims, demands, causes of action, liability, loss, damage, or injury, to property or persons, including wrongful death, whether imposed by a court of law or by administrative action of any federal, state, or local governmental body or agency, arising out of or incident to any acts, omissions, negligence, or willful misconduct of Developer, its personnel, employees, agents, or contractors in connection with or arising out of construction or maintenance of the Public Improvements, or performance of this Agreement. This indemnification includes, without limitation, the payment

of all penalties, fines, judgments, awards, decrees, attorneys' fees, and related costs or expenses, and the reimbursement of City, its elected officials, officers, employees, and/or agents for all legal expenses and costs incurred by each of them. This indemnification excludes only such portion of any claim, demand, cause of action, liability, loss, damage, penalty, fine, or injury, to property or persons, including wrongful death, which is caused solely and exclusively by the gross negligence or willful misconduct of City as determined by a court or administrative body of competent jurisdiction. Developer's obligation to indemnify City shall survive the expiration or termination of this Agreement, and shall not be restricted to insurance proceeds, if any, received by City, its elected officials, officers, employees, or agents.

17. **INSURANCE.**

17.1 **Types; Amounts**. Developer shall procure and maintain, and shall require its contractors to procure and maintain, during construction of any Public Improvement pursuant to this Agreement, insurance of the types and in the amounts described below. If any of the Required Insurance contains a general aggregate limit, such insurance shall apply separately to this Agreement or be no less than two times the specified occurrence limit.

17.1.1 **General Liability**. Developer and its contractors shall procure and maintain Commercial General Liability Insurance no less broad than Insurance Services Office (ISO) form CG 00 01 or equivalent form, with a combined single limit of not less than $3,000,000 per occurrence for bodily injury, personal injury, and property damage. The General Aggregate shall be twice the occurrence limit or shall apply separately to each project. If Developer maintains higher limits than the specified minimum limits, City requires and shall be entitled to coverage for the higher limits maintained by Developer. The General Liability policy shall not contain a Contractors' Warranty or other similar language which eliminates or restricts insurance because of a subcontractor's failure to carry specific insurance or to supply evidence of such insurance

17.1.2 **Business Automobile Liability.** Developer and its contractors shall procure and maintain business automobile liability insurance, or equivalent form, with a combined single limit of not less than $1,000,000 per occurrence. Such insurance shall include coverage for the ownership, operation, maintenance, use, loading, or unloading of any vehicle owned, hired, and non owned by the insured or for which the insured is responsible.

17.1.3 **Workers' Compensation.** Developer and its contractors shall procure and maintain workers' compensation insurance with limits as required by the Labor Code of the State of California and Employers Liability with limits of $1,000,000 per Accident; $1,000,000 Disease per employee; $1,000,000 Disease per policy at all times during which insured retains employees.

17.1.4 **Professional Liability.** For any consultant or other professional who will engineer or design the Public Improvements, liability insurance for errors and omissions with limits not less than $1,000,000 per claim. Such insurance shall be endorsed to include contractual liability. Coverage applicable to the work performed under this agreement shall be continued for five (5) years after completion of the work . Such continuation coverage may be provided by one of the following: (1) renewal of the existing policy; (2) an extended reporting period endorsement; or (3) replacement insurance with a retroactive date no later than the commencement of the work under this agreement.

17.1.5 **Pollution Liability.** Minimum Limits: $1,000,000 per Pollution Incident; $1,000,000 Aggregate; Coverage shall apply to pollution incidents at or from any location at which Developer and its contractors are performing work under this agreement. Any deductible or self-insured retention shall be shown on the Certificate of Insurance. If the deductible or self-insured retention exceeds $25,000 it shall be approved in advance by the City. Developer and its contractors are responsible for any deductible or self-insured retention and shall fund it upon the City's written request, regardless of whether Developer and its contractors have a claim against the insurance or are named as a party in any action involving the City. The City, its elected officials, officers, employees, agents, and volunteers shall be endorsed as an additional insured for liability arising out of ongoing and completed operations by or on behalf of the Developer and its contractors. Additional insured status shall continue for one (1) year after completion of the work. The insurance provided to the additional insureds shall apply on a primary and non-contributory basis with respect to any insurance or self-insurance program maintained by them. If the insurance is on a Claims-Made basis, the retroactive date shall be no later than the commencement of work. The insurance shall be continued for one (1) year after completion of the work. If the insurance is on a Claims-Made basis, the continuation coverage may be provided by: (a) renewal of the existing policy; (b) an extended reporting period endorsement; or (c) replacement insurance with a retroactive date no later than the commencement of the work.

17.2 **Deductibles**. Any deductibles or self-insured retentions must be declared to and approved by City. At the option of City, either: (a) the insurer shall reduce or eliminate such deductibles or self-insured retentions as respects City, its elected officials, officers, employees, agents, and volunteers; or (b) Developer and its contractors shall provide a financial guarantee satisfactory to City guaranteeing payment of losses and related investigation costs, claims, and administrative and defense expenses.

17.3 **Additional Insured; Separation of Insureds**. The Required Insurance (except Workers' Compensation and Professional Liability) shall name City, its elected officials, officers, employees, agents, and volunteers as additional insureds with respect to work performed by or on behalf of Developer or its contractors, including materials, parts, or equipment furnished in connection therewith City shall be endorsed as an additional insured for liability arising out of ongoing and completed operations by or on behalf of the contractor. City shall continue to be an additional insured for completed operations for (1) year after completion of the work. The policy shall cover inter-insured suits and include a "Separation of Insureds" or "severability" clause which treats each insured separately and shall contain no special limitations on the scope of its protection to City, its elected officials, officers, employees, agents, and volunteers.

17.4 **Primary Insurance; Waiver of Subrogation**. The General Liability Insurance provided to the additional insured shall be primary to, and non contributory with, any insurance or self insurance program maintained by the City, its elected officials, officers, employees, agents, and volunteers. All policies for the Required Insurance shall provide that the insurance company waives all right of recovery by way of subrogation against City, its elected officials, officers, employees, agents and volunteers.

17.5 **Certificates; Verification**. Developer and its contractors shall furnish City with original certificates of insurance and endorsements effecting coverage for the Required Insurance. The certificates and endorsements for each insurance policy shall be signed by a person authorized by that insurer to bind coverage on its behalf. All certificates and endorsements must

be received and approved by City before work pursuant to this Agreement can begin. City reserves the right to require complete, certified copies of all required insurance policies, at any time.

17.6 **Term; Cancellation Notice**. Developer and its contractors shall maintain the Required Insurance for the term of this Agreement and shall replace any certificate, policy, or endorsement which will expire prior to that date. Developer shall provide immediate written notice if (1) any of the required insurance policies is terminated; (2) the limits of any of the required polices are reduced; (3) or the deductible or self insured retention is increased. In the event of any cancellation or reduction in coverage or limits of any insurance, Developer shall forthwith obtain and submit proof of substitute insurance. Should Developer fail to immediately procure other insurance, as specified, to substitute for any canceled policy, the City may procure such insurance at Developer's sole cost and expense.

17.7 **Insurer Rating**. Unless approved in writing by City, all Required Insurance shall placed with insurers licensed to do business in the State of California and with a current A.M. Best rating of at least A:VIII.

18. DEFAULT; NOTICE; REMEDIES.

18.1 **Notice**. If Developer neglects, refuses, or fails to fulfill or timely complete any obligation, term, or condition of this Agreement, or if City determines there is a violation of any federal, state, or local law, ordinance, regulation, code, standard, or other requirement, City may at any time thereafter declare Developer to be in default or violation of this Agreement and make written demand upon Developer or its surety, or both, to immediately remedy the default or violation. Developer shall commence the work required to remedy the default or violation within ten (10) days of the written demand from the City. If the default or violation constitutes an immediate threat to the public health, safety, or welfare, City may provide the demand verbally, and Developer shall commence the required work within twenty-four (24) hours thereof. Immediately upon City's issuance of the demand to remedy the default, Developer and its surety shall be liable to City for all costs of construction and installation of the Public Improvements and all other administrative costs expenses as provided for in Section 9.0 of this Agreement.

18.2 **Failure to Remedy; City Action**. If the work required to remedy the noticed default or violation is not diligently prosecuted to a substantial completion acceptable to City within a reasonable time designated by the City, City may complete all remaining work, arrange for the completion of all remaining work, and/or conduct such remedial activity as in its sole and absolute discretion it believes is required to remedy the default or violation. All such work or remedial activity shall be at the sole and absolute cost, expense, and liability of Developer and its surety, without the necessity of giving any further notice to Developer or surety. City's right to take such actions shall in no way be limited by the fact that Developer or its surety may have constructed any, or none of the required or agreed upon Public Improvements at the time of City's demand for performance. In the event City elects to complete or arrange for completion of the remaining work and improvements, City may require all work by Developer or its surety to cease in order to allow adequate coordination by City. Notwithstanding the foregoing, if conditions precedent for reversion to acreage can be met and if the interests of City will not be prejudiced thereby, City may also process a reversion to acreage and thereafter recover from Developer or its surety the full cost and expense incurred.

18.3 **Other Remedies**. No action by City pursuant to Section 18.0 et seq. of this Agreement shall prohibit City from exercising any other right or pursuing any other legal or equitable remedy available under this Agreement or any federal, state, or local law. City may exercise it rights and remedies independently or cumulatively, and City may pursue inconsistent remedies. City may institute an action for damages, injunctive relief, or specific performance.

19. GENERAL PROVISIONS.

19.1 **Authority to Enter Agreement**. Each of the signatories hereto represents and warrants that he or she is competent and authorized to enter into this Agreement on behalf of the Party for whom he or she purports to sign. Each Party hereto agrees to defend, indemnify, and hold harmless the other Parties hereto against all claims, suits, actions, and demands, including necessary expenses of investigation and reasonable attorneys' fees and costs, arising out of claims that its signatory was not competent or so authorized to sign this Agreement.

19.2 **Cooperation; Further Acts**. The Parties shall fully cooperate with one another, and shall take any additional acts or sign any additional documents as may be necessary, appropriate, or convenient to attain the purposes of this Agreement.

19.3 **Construction; References; Captions**. It being agreed the Parties or their agents have participated in the preparation of this Agreement, the language of this Agreement shall be construed simply, according to its fair meaning, and not strictly for or against any Party. Any term referencing time, days, or period for performance shall be deemed calendar days and not work days. All references to Developer include all personnel, employees, agents, and subcontractors of Developer, except as otherwise specified in this Agreement. All references to City include its elected officials, officers, employees, agents, and volunteers except as otherwise specified in this Agreement. The captions of the various articles and paragraphs are for convenience and ease of reference only, and do not define, limit, augment, or describe the scope, content, or intent of this Agreement.

19.4 **Notices**. All notices, demands, invoices, and written communications shall be in writing and delivered to the following addresses or such other addresses as the Parties may designate by written notice:

CITY:

City of Wildomar
Attn: City Manager
23873 Clinton Keith Rd., Suite 111
Wildomar, CA 92595

DEVELOPER:

KB Home Cal Management Services, LLC
A Delaware Limited Liability Company
Scott Hansen, V.P., Forward Planning
36310 Inland Valley Drive, Suite 300
Wildomar, CA 92595

be deemed received as follows: by facsimile, as of the date and time sent provided the original is contemporaneously deposited with United States Postal Service and delivered by regular mail; by messenger, as of the date delivered; and by U.S. Mail first class postage prepaid, as of 72 hours after deposit in the U.S. Mail.

19.5 **Amendment; Modification**. No amendment to or modification of this Agreement shall be valid unless made in writing and approved by the Developer and by the City. The City's City Manager may, but is not required to, make minor amendments not affecting substantive terms without further authorization from the City Council. The City Council hereby authorizes the City Manager to execute any such amendments as required by this Agreement or that do not otherwise reduce City's rights under this Agreement. **Waiver**. City's failure to insist upon strict compliance with any provision of this Agreement or to exercise any right or privilege provided herein, or City's waiver of any breach of this Agreement, shall not relieve Developer of any of its obligations under this Agreement, whether of the same or similar type. The foregoing shall be true whether City's actions are intentional or unintentional. Developer agrees to waive, as a defense, counterclaim or set off, any and all defects, irregularities or deficiencies in the authorization, execution or performance of the Public Improvements or this Agreement, as well as the laws, rules, regulations, ordinances or resolutions of City with regards to the authorization, execution or performance of the Public Improvements or this Agreement.

19.6 **Assignment or Transfer of Agreement**. Developer shall not assign, hypothecate, or transfer, either directly or by operation of law, this Agreement or any interest herein without prior written consent of City. Any attempt to do so shall be null and void, and any assignee, hypothecatee, or transferee shall acquire no right or interest by reason of such attempted assignment, hypothecation, or transfer. Unless specifically stated to the contrary in City's written consent, any assignment, hypothecation, or transfer shall not release or discharge Developer from any duty or responsibility under this Agreement.

19.7 **Binding Effect**. Each and all of the covenants and conditions shall be binding on and shall inure to the benefit of the Parties, and their successors, heirs, personal representatives, or assigns. This section shall not be construed as an authorization for any Party to assign any right or obligation.

19.8 **No Third Party Beneficiaries**. There are no intended third party beneficiaries of any right or obligation assumed by the Parties.

19.9 **Invalidity; Severability**. If any portion of this Agreement is declared invalid, illegal, or otherwise unenforceable by a court of competent jurisdiction, the remaining provisions shall continue in full force and effect.

19.10 **Consent to Jurisdiction and Venue**. This Agreement shall be construed in accordance with and governed by the laws of the State of California. Any legal action or proceeding brought to interpret or enforce this Agreement, or which in any way arises out of the Parties' activities undertaken pursuant to this Agreement, shall be filed and prosecuted in the appropriate California State Court in the County of Riverside, California. Each Party waives the benefit of any provision of state or federal law providing for a change of venue to any other court or jurisdiction including, without limitation, a change of venue based on the fact that a governmental entity is a party to the action or proceeding, or that a federal right or question is involved or alleged to be involved in the action or proceeding. Without limiting the generality of the foregoing waiver, Developer expressly waives any right to have venue transferred pursuant to California Code of Civil Procedure Section 394.

19.11 **Attorneys' Fees and Costs**. If any arbitration, lawsuit, or other legal action or proceeding is brought by one Party against the other Party in connection with this Agreement or the Property, the prevailing party, whether by final judgment or arbitration award, shall be entitled to and recover from the other party all Litigation Expenses. Any judgment, order, or award entered in such legal action or proceeding shall contain a specific provision providing for the recovery of Litigation Expenses.

19.12 **Relationship Between The Parties**. The Parties hereby mutually agree that neither this Agreement, any map related to Tract No.37156, nor any other related entitlement, permit, or approval issued by City for the Property shall operate to create the relationship of partnership, joint venture, or agency between City and Developer. Developer's contractors and subcontractors are exclusively and solely under the control and dominion of Developer. Nothing herein shall be deemed to make Developer or its contractors an agent or contractor of City.

19.13 **Counterparts**. This Agreement may be executed in counterpart originals, which taken together, shall constitute one and the same instrument.

19.14 **Effective Date of Agreement**. This Agreement shall not become effective until the date it has been formally approved by the City and executed by the appropriate authorities of City and Developer.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the date and year first-above written.

CITY OF WILDOMAR

_____
Chris Mann
City Manager

ATTEST:

_____
Janet Morales-Garcia
City Clerk

APPROVED AS TO FORM

_____
Thomas D. Jex
City Attorney

_____
By: _____
Scott Hansen
its: V.P., Forward Planning

By: _____
VernellWilliams
Its: Director, Forward Planning

NOTE: **DEVELOPER'S SIGNATURES SHALL BE DULY NOTARIZED, AND APPROPRIATE ATTESTATIONS SHALL BE INCLUDED AS MAY BE REQUIRED BY THE BYLAWS, ARTICLES OF INCORPORATION, OR OTHER RULES OR REGULATIONS APPLICABLE TO DEVELOPER'S BUSINESS ENTITY.**

CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document, to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California
County of Riverside

On MAR 23 2026, before me, Desiree A. Perez, Notary Public, personally appeared Scott Hansen, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/~~are~~ subscribed to the within instrument and acknowledged to me that he/~~she/they~~ executed the same in his/~~her/their~~ authorized capacity(~~ies~~), and that by his/~~her/their~~ signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

DESIREE A. PEREZ
Notary Public - California
Riverside County
Commission # 2398856
My Comm. Expires Mar 27, 2026

Desiree A. Perez

(SEAL)

CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document, to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California
County of Riverside

On MAR 2 3 2026, before me, Desiree A. Perez, Notary Public, personally appeared Vernell Williams, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/~~are~~ subscribed to the within instrument and acknowledged to me that he/~~she/they~~ executed the same in his/~~her/their~~ authorized capacity(~~ies~~), and that by his/~~her/their~~ signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

DESIREE A. PEREZ
Notary Public - California
Riverside County
Commission # 2398856
My Comm. Expires Mar 27, 2026

Desiree A. Perez

(SEAL)

EXHIBIT "A"

LEGAL DESCRIPTION OF PROPERTY

TRACT NO. 37156

Real property in the City of Wildomar, County of Riverside, State of California, described as follows:

LOT "A" AS SHOWN ON LOT LINE ADJUSTMENT NO. 2022-007, AS EVIDENCED BY DOCUMENT RECORDED APRIL 24, 2024 AS INSTRUMENT NO. 2024-0119659 OF OFFICIAL RECORDS, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEING A PORTION OF PARCEL 1 OF NOTICE OF LOT LINE ADJUSTMENT NO. 4213, RECORDED APRIL 27, 2000 AS INSTRUMENT NO. 2000-157057, OF OFFICIAL RECORDS OF RIVERSIDE COUNTY, CALIFORNIA, ALSO DESCRIBED AS PARCEL 1 IN THAT CERTAIN GRANT DEED IN FAVOR OF CAMELIA PROJECT OWNER, LLC, RECORDED OCTOBER 28, 2021 AS DOCUMENT NO. 2021-0641247, OFFICIAL RECORDS OF RIVERSIDE COUNTY, CALIFORNIA;

TOGETHER WITH A PORTION OF LOT 1 IN FRACTIONAL SECTION 7, TOWNSHIP 7 SOUTH, RANGE 3 WEST, SAN BERNARDINO MERIDIAN, DESCRIBED AS PARCEL 2 IN THAT CERTAIN GRANT DEED IN FAVOR OF LION'S LAIR ENTERPRISES, INC., RECORDED SEPTEMBER 3, 1986, AS INSTRUMENT NO. 211972, OFFICIAL RECORDS OF RIVERSIDE COUNTY, CALIFORNIA, ALL TOGETHER DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHWEST CORNER OF SAID SECTION 7, SAID CORNER ALSO BEING THE NORTHWESTERLY CORNER OF SAID PARCEL 2 PER INSTRUMENT NO. 211972;

THENCE SOUTH 0°26'16" WEST; ALONG THE WESTERLY LINE OF SAID SECTION 7, AND SAID PARCEL 2, A DISTANCE OF 284.78 FEET, TO THE SOUTHWEST CORNER OF SAID PARCEL 2;

THENCE CONTINUING SOUTH 0°26'16" WEST, A DISTANCE OF 135.64 FEET, TO A POINT ON A NONTANGENT CURVE, CONCAVE NORTHEASTERLY, HAVING A RADIUS OF 1945.00 FEET, A RADIAL LINE TO SAID POINT BEARS SOUTH 20°03'44" WEST, SAID POINT BEING THE TRUE POINT OF BEGINNING.

THENCE NORTHWESTERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 20°37'34", AN ARC LENGTH OF 700.19 FEET;

THENCE SOUTH 40°41'18" WEST, 25.00 FEET TO A POINT ON THE NORTHERLY RIGHT-OF-WAY OF PALOMAR STREET (60 FEET WIDE) AS SHOWN ON GRAHAM, COLLIER AND HELD'S SUBDIVISION OF BLOCKS "K", "L" AND "M IN ELSINORE, AS SHOWN BY MAP ON FILE IN BOOK 4 OF MAPS, AT PAGE 174, RECORDS OF SAN DIEGO COUNTY, CALIFORNIA;

THENCE SOUTH 49°18'42" EAST, ALONG SAID NORTHERLY RIGHT-OF-WAY, 219.80 FEET, TO THE BEGINNING OF A TANGENT CURVE CONCAVE WESTERLY, HAVING A RADIUS OF 633.20 FEET, BEING THE BEGINNING OF A TANGENT CURVE ON THE EASTERLY LINE OF THAT CERTAIN 60.00 FOOT STRIP OF LAND CONVEYED TO RIVERSIDE COUNTY IN A DEED RECORDED MARCH 8, 1915, IN BOOK 406, PAGE 98 OF DEEDS, RECORDS OF SAID RIVERSIDE COUNTY, CALIFORNIA;

THENCE SOUTHERLY ALONG THE EASTERLY LINES OF SAID 60.00 FOOT STRIP, THE FOLLOWING FOUR (4) COURSES:

1. SOUTHWESTERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 69°53'10", AN ARC LENGTH OF 772.34 FEET;

2. SOUTH 20°34'28" WEST, 199.47 FEET, TO THE BEGINNING OF A TANGENT CURVE CONCAVE

EASTERLY, HAVING A RADIUS OF 328.10 FEET;

3. SOUTHEASTERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 62°19'21", AN ARC LENGTH OF 358.89 FEET;

4. SOUTH 41°44'53" EAST, 210.44 FEET, TO THE SOUTHWEST CORNER OF AFOREMENTIONED PARCEL 1;

THENCE NORTH 50°56'15" EAST, ALONG THE SOUTHERLY LINE OF SAID PARCEL 1, A DISTANCE OF 167.11 FEET TO AN ANGLE POINT IN SAID SOUTHERLY LINE, SHOWN AS "STA 13" ON SAID MAP OF BLOCKS "K", "L" AND "M" OF ELSINORE THENCE NORTH 50°57'24" EAST, ALONG SAID SOUTHERLY LINE OF SAID PARCEL 1, A DISTANCE OF 1608.14 FEET, TO THE NORTHEAST CORNER OF SAID PARCEL 1;

THENCE LEAVING SAID SOUTHERLY LINE OF SAID PARCEL 1, SOUTH 84°31'45" WEST, A DISTANCE OF 389.83 FEET, TO THE BEGINNING OF A TANGENT CURVE CONCAVE NORTHEASTERLY HAVING A RADIUS OF 1945.00 FEET;

THENCE NORTHWESTERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 25°31'59', AN ARC LENGTH OF 886.78 FEET, TO THE TRUE POINT OF BEGINNING.

APN: 380-220-010

EXHIBIT "B"

LIST OF PUBLIC IMPROVEMENTS

TRACT NO. 37156

CITY OF WILDOMAR PUBLIC WORKS DEPARTMENT
CONSTRUCTION COST WORKSHEET
AND PLAN CHECK DEPOSIT CALCULATION SHEET

PARCEL MAP OR TRACT MAP NO. Tract No. 37156
PP, CU, PU, MS OR VL NO.

DATE: 3/18/2026
PROJECT:

IMPROVEMENTS			FAITHFUL PERFORMANCE SECURITY (100% of Estimated Construction Costs)	MATERIAL & LABOR SECURITY (**50% of Estimated Construction Costs)
Street/Drainage		$ 4,263,444.86	$ 4,263,500.00	$ 2,131,750.00
*Flood Control		$ 0.00	$ 0.00	$ 0.00
Water	None	$ 296,148.00	$ 296,000.00	$ 148,000.00
	EVMWD			
Sewer	None	$ 378,678.00	$ 378,500.00	$ 189,250.00
	EVMWD			
Total		**4,938,270.86**	$ **4,938,000.00**	$ **2,469,000.00**
Warranty Retention (10%)			$ 493,800.00	

DESIGN ENGINEER'S CALCULATION OF IMPROVEMENT BONDING COSTS

Construction items and their quantities, as shown on the attached sheets, are accurate for the improvements required to construct the above project and the mathmatical extensions, using City's unit costs, are accurate for determining bonding costs

Above amounts do/do not include additional 20% for recordation prior to having signed plans (Ordinance 460, Section 10.3E).

Signature

3/18/2026
Date

Ed Lenth
Name Typed or printed

52496
RCE#

12/31/2026
Exp. Date

REGISTERED PROFESSIONAL ENGINEER
EDWARD J. LENTH
No. 52496
CIVIL
STATE OF CALIFORNIA

Civil Engineer's Stamp

*Flood Control Construction Cost Estimate to be provided by Flood Control District. Provide a copy of Flood Control District letter stating cost estmate.

***** PLEASE READ INSTRUCTIONS BELOW *****

1. Quantities are to be taken from the Improvement Plans. Unit cost are to be as provided on "City of Wildomar Improvement Requirement Worksheet."

2. Show Performance Bond Amounts to the nearest $500.00. Material and Labor Bond Amounts are 50% of Performance Bond Amountss. **100% for Flood Control items.

3. For Construction items not covered by "City of Wildomar Improvement Requirements Worksheet", Design Engineer is to provide his opinion of construction cost and use that cost. If City of Wildomar Unit Costs are determined to be too low, in the opinion of the design engineer, the higher costs as provided by the Design Engineer should be used.

UNIT COSTS 3/01/2011
FORMAT 3/01/2008

CITY OF WILDOMAR PUBLIC WORKS DEPARTMENT
IMPROVEMENT REQUIREMENT WORKSHEET
STREET IMPROVEMENTS
(OFF-SITE)

QUANTITY	UNIT	ITEM	UNIT COST	AMOUNT
		ROADWAY EXCAVATION		
	C.Y.	1. Projects with Grading Plan Area x 0.50' (hinge point to hinge point)	$ 20.00	$ 0.00
		2. Projects without a Grading Plan		
	C.Y.	(a.) Excavate and Fill	$ 0.40	$ 0.00
	C.Y.	(b.) Excavate and Export	$ 1.10	$ 0.00
	C.Y.	(c.) Import and Fill	$ 2.80	$ 0.00
		If balance, provide (a.) only, either cut or fill		
	L.F.	Sawcut Exist. A.C. Pavement	$ 1.00	$ 0.00
	S.F.	Cold Plane A.C. Pavement	$ 1.50	$ 0.00
175	S.Y.	Grinding A.C. , in place	$ 2.00	$ 350.00
83,411	S.Y.	Remove A.C. Pavement	$ 0.60	$ 50,046.60
	L.F.	Remove Curb and Gutter	$ 18.00	$ 0.00
	L.F.	Remove A.C. Dike	$ 3.00	$ 0.00
	EA.	Relocate Mailbox	$ 250.00	$ 0.00
	L.F.	Remove Chain Link Fence	$ 7.50	$ 0.00
	L.F.	Remove Barricade	$ 10.00	$ 0.00
8,460	TON	Asphalt Concrete - 0.5' Thick (233,402 SF)	$ 90.00	$ 761,400.00
11,930	C.Y.	Agg Base Class II - 1.67' Thick (233,402 SF)	$ 50.00	$ 596,500.00
283	TON	Asphalt Concrete - 0.33' Thick (11,889 SF)	$ 90.00	$ 25,470.00
221	C.Y.	Agg Base Class II - 0.5' Thick (11,889 SF)	$ 50.00	$ 11,050.00
	Ton	Asphalt Emulsion (Fog Seal/Paint Binder)	$ 600.00	$ 0.00
1,570	S.F.	AC overlay (min. 0.10') (SF)	$ 0.90	$ 1,413.00
-	L.F.	Curb and Gutter (Type A-6)	$ 15.00	$ 0.00
2,839	L.F.	Curb and Gutter (Type A-8)	$ 17.00	$ 48,263.00
	L.F.	Type "C" Curb	$ 12.00	$ 0.00
	L.F.	Type "D-1" Curb	$ 12.00	$ 0.00
-	L.F.	Type "D" Curb	$ 15.00	$ 0.00
	L.F.	A.C. Dike (6")(incl. material & labor)	$ 8.00	$ 0.00
1,840	L.F.	A.C. Dike (8")(incl. material & labor)	$ 10.00	$ 18,400.00
4,613	S.F.	P.C.C. Cross Gutter and Spandrels	$ 10.00	$ 46,130.00
16,384	S.F.	P.C.C. Sidewalk	$ 6.00	$ 98,304.00
480	S.F.	P.C.C. Drive Approach	$ 8.00	$ 3,840.00
	S.F.	P.C.C. Dip Section Std. 307	$ 6.00	$ 0.00
8	EA.	Handicapped Access Ramp	$ 2,000.00	$ 16,000.00
	C.Y.	Structural Reinforcement Concrete	$ 400.00	$ 0.00
	L.F.	Barricades	$ 100.00	$ 0.00
	L.F.	Metal Beam Guard Railing	$ 35.00	$ 0.00
	L.F.	Utility Trench, one side (Edison, Telephone,	$ 10.00	$ 0.00
	L.F.	Chain Link Fence (6')	$ 80.00	$ 0.00
	L.F.	Relocate Fence	$ 12.00	$ 0.00
	EA.	Pipe Gate	$ 1,000.00	$ 0.00
	EA.	Relocate Power Pole	$ 10,000.00	$ 0.00
13	EA.	Street Lights (including conduit)	$ 5,000.00	$ 65,000.00
	EA.	Concrete Bulkhead	$ 2,500.00	$ 0.00
	EA.	Slope Anchors for Pipes	$ 300.00	$ 0.00
	C.Y.	Cut Off Wall (Std 2')	$ 400.00	$ 0.00
1	EA.	A. C. Overside Drain	$ 800.00	$ 800.00

7	EA	Local Gutter Depression	$ 2,000.00	$ 14,000.00
	EA	Under Sidewalk Drain Std 309	$ 2,000.00	$ 0.00
	EA	Flat Outlet Drainage Structure Std 303	$ 2,000.00	$ 0.00
	EA	Curb Outlet Drainage Structure Std 308	$ 2,000.00	$ 0.00
	EA	Private Drainage Structure Std 310	$ 500.00	$ 0.00
	S.F.	Terrace Drain & Down Drain	$ 6.50	$ 0.00
	S.F.	Interceptor Drain	$ 6.50	$ 0.00
	C.Y.	R.C. Box Culvert	$ 400.00	$ 0.00
	C.Y.	Concrete Channel	$ 200.00	$ 0.00
	C.Y.	Rip Rap (1/4 Ton) Methob B	$ 40.00	$ 0.00
	C.Y.	Rip Rap (1/2 Ton) Methob B	$ 45.00	$ 0.00
	C.Y.	Rip Rap (1 Ton) Method B	$ 50.00	$ 0.00
	C.Y.	Rip Rap (2 Ton) Method B	$ 55.00	$ 0.00
	C.Y.	Grouted Rip Rap (1/4 Ton) Method B	$ 60.00	$ 0.00
	C.Y.	Grouted Rip Rap (1/2 Ton) Method B	$ 67.00	$ 0.00
	C.Y.	Grouted Rip Rap (1 Ton) Method B	$ 75.00	$ 0.00
	C.Y.	Grouted Rip Rap (2 Ton) Method B	$ 80.00	$ 0.00
47	L.F.	18" R.C. P. Or 21" x 15" RCPA	$ 113.00	$ 5,311.00
567	L.F.	24" R.C. P. Or 28" x 20" RCPA	$ 115.00	$ 65,205.00
372	L.F.	30" R.C. P. Or 35" x 24" RCPA	$ 153.00	$ 56,916.00
905	L.F.	36" R.C. P. Or 42" x 29" RCPA	$ 90.00	$ 81,450.00
	L.F.	42" R.C. P. Or 49" x 33" RCPA	$ 100.00	0.00
789	L.F.	48" R.C. P. Or 57" x 38" RCPA	$ 235.00	185,415.00
916	L.F.	54" R.C. P. Or 64" x 43" RCPA	$ 130.00	119,080.00
-	L.F.	78" RCP	$ 180.00	0.00
	L.F.	18" C.S.P. HDPE Or Equal	$ 40.00	$ 0.00
	L.F.	24" C.S.P. HDPE Or Equal	$ 50.00	$ 0.00
	L.F.	30" C.S.P. HDPE Or Equal	$ 60.00	$ 0.00
	L.F.	36" C.S.P. HDPE Or Equal	$ 70.00	$ 0.00
	L.F.	42" C.S.P. HDPE Or Equal	$ 80.00	$ 0.00
	L.F.	48" C.S.P. HDPE Or Equal	$ 100.00	$ 0.00
	L.F.	54" C.S.P. HDPE Or Equal	$ 110.00	$ 0.00
	L.F.	60" C.S.P. HDPE Or Equal	$ 120.00	$ 0.00
	EA.	Catch Basin W=4'	$ 2,200.00	$ 0.00
-	EA.	Catch Basin W=7'	$ 4,000.00	$ 0.00
1	EA.	Catch Basin W=10'	$ 6,000.00	$ 6,000.00
4	EA.	Catch Basin W=21'	$ 12,000.00	$ 48,000.00
	EA.	Catch Basin W=28'	$ 15,000.00	$ 0.00
	EA.	Type IX Inlet	$ 2,500.00	$ 0.00
	EA.	Type X Inlet	$ 2,500.00	$ 0.00
	EA.	Junction Structure No. 1	$ 3,000.00	$ 0.00
	EA.	Junction Structure No. 2	$ 3,000.00	$ 0.00
	EA.	Junction Structure No. 6	$ 3,700.00	$ 0.00
	EA.	Transition Structure No. 1	$ 12,500.00	$ 0.00
	EA.	Transition Structure No. 2	$ 12,500.00	$ 0.00
	EA.	Transition Structure No. 3	$ 2,700.00	$ 0.00
2	EA.	Manhole No. 1	$ 2,700.00	$ 5,400.00
5	EA.	Manhole No. 2	$ 3,300.00	$ 16,500.00
	EA.	Manhole No. 3	$ 2,700.00	$ 0.00
3	EA.	Manhole No. 4	$ 5,000.00	$ 15,000.00
3	EA.	Adjust Water Valve to Grade (if no water plan)	$ 250.00	$ 750.00
13	EA.	Adjust MH to Grade (SD & Sewer)	$ 600.00	$ 7,800.00
0	EA	Concrete Collar	1,000.00	$ 0.00
1	EA	Remove EX Headwall	400.00	$ 400.00
6	EA	Headwall Wing-Type	4,000.00	$ 24,000.00

6	EA	Trash Rack	400.00	$ 2,400.00
3	EA	Bio-Filtration System	130,000.00	$ 390,000.00
2	EA	Remove existing bollard	100.00	$ 200.00
		SIGNING, STRIPING AND SIGNALS		
	S.F	Remove Traffic Stripes and Paint Markings	$ 2.50	$ 0.00
	EA.	Remove, Sign, Salvage	$ 100.00	$ 0.00
	EA.	Relocate Roadside Sign	$ 150.00	$ 0.00
2	EA.	Street Name Sign	$ 275.00	$ 550.00
	EA.	Install Sign (Strap and Saddle Bracket Method)	$ 150.00	$ 0.00
	EA.	Install Sign Mast Arm Hanger Method)	$ 150.00	$ 0.00
8	EA.	Road Sign - One Post	$ 250.00	$ 2,000.00
	EA.	Road Sign - Two Post	$ 400.00	$ 0.00
	EA.	Object Marker - Modified Type "F" Delineator	$ 60.00	$ 0.00
	EA.	Delineator (Class 1 Type F)	$ 40.00	$ 0.00
	EA.	Delineator (Class 2)	$ 45.00	$ 0.00
3	EA.	Blue Reflective Marker	$ 10.00	$ 30.00
	EA.	Paint Traffic Stripe (2 Coats)	$ 0.30	$ 0.00
	L.F.	Remove Barricade	$ 10.00	$ 0.00
	L.F.	4" Thermoplastic Traffic Stripe	$ 0.50	$ 0.00
26690	L.F.	8" Thermoplastic Traffic Stripe	$ 0.80	$ 21,352.00
	S. F.	Thermoplastic Channelizing Limit Line and	$ 2.25	$ 0.00
	S.F.	Thermoplastic Cross Walk and Pavement	$ 4.00	$ 0.00
1	EA	Signal and Lighting	150,000.00	$ 150,000.00
				$ 0.00
				$ 0.00
				$ 0.00
				$ 0.00
				$ 0.00
				$ 0.00
		LANDSCAPING		$
	S. F.	Maintenance Walk STD 113	$ 4.00	$ 0.00
	S. F.	Colored Stamped Concrete	$ 10.00	$ 0.00
	EA	Street Trees (15 Gallon)	$ 100.00	$ 0.00
	S. F.	Landscape and Irrigation	$ 3.50	$ 0.00
	C.Y.	Landscape Fill Material	$ 27.00	$ 0.00
	EA	Water Meter	$ 7,000.00	$ 0.00
	S.F.	Electric Meter	$ 10,000.00	$ 0.00
			$	$ 0.00
			$	$ 0.00
			$	$ 0.00
			$	$ 0.00
			$	$ 0.00
			$	$ 0.00
			$	$ 0.00
			$	$ 0.00
			$	$ 0.00
			$	$ 0.00
			$	$ 0.00
			$	$ 0.00
	A.	**Subtotal**		$ **2,960,725.60**
	B.	Administrative Contingency (% x A)		$ 592,145.12
		NOTE: Use 20% for TR and PM		
	C.	**Streets/Drainage Total (A + B)**		$ **3,552,870.72**
		BOND AMOUNT FOR RECORDATION PRIOR TO		
	D.	20% x C		$ 710574.14
	E.	**Streets/Drainage Total (C + D)**		$ **4263444.86**

CITY OF WILDOMAR PUBLIC WORKS DEPARTMENT
IMPROVEMENT REQUIREMENT WORKSHEET
WATER IMPROVEMENTS

QUANTITY	UNIT	ITEM	UNIT 13	AMOUNT
	L.F.	4" Waterline	$ 13.00	$ 0.00
	L.F.	6" Waterline	$ 16.00	$ 0.00
0	L.F.	8" PVC, C900 Waterline	$ 35.00	$ 0.00
	L.F.	10" Waterline	$ 27.00	$ 0.00
3,520	L.F.	12" Waterline	$ 31.00	$ 109,120.00
	L.F.	18" Waterline	$ 40.00	$ 0.00
	EA.	4" Gate Valve	$ 650.00	$ 0.00
	EA.	6" Gate Valve	$ 800.00	$ 0.00
0	EA.	8" Gate Valve	$ 850.00	$ 0.00
	EA.	10" Gate Valve	$ 1,050.00	$ 0.00
13	EA.	12" Gate Valve	$ 1,250.00	$ 16,250.00
	EA.	Fire Hydrant (6") Super	$ 2,500.00	$ 0.00
15	EA.	Fire Hydrant (6") Standard	$ 2,300.00	$ 34,500.00
	EA.	4" Misc. Fittings	$ 150.00	$ 0.00
	EA.	6" Misc. Fittings	$ 200.00	$ 0.00
0	EA.	8" Misc. Fittings	$ 250.00	$ 0.00
	EA.	10" Misc. Fittings	$ 280.00	$ 0.00
6	EA.	12" Misc. Fittings	$ 320.00	$ 1,920.00
1	EA.	Blowoffs (4")	$ 1,600.00	$ 1,600.00
28	EA.	Service Connections	$ 475.00	$ 13,300.00
	EA.	Adjust Water Valve to Grade	$ 200.00	$ 0.00
	EA.	Relocation of Blowoff	$ 1,000.00	$ 0.00
2	EA.	1" Air and Vacuum Valve.	$ 1,850.00	$ 3,700.00
1	EA.	Remove Blind Flange	$ 100.00	$ 100.00
0	LF	1" Copper Water Service	$ 10.00	$ 0.00
30	EA.	2" Water Service with Meter	$ 2,000.00	$ 60,000.00
2	EA.	2" Water Service with 1" LS Meter	$ 2,000.00	$ 4,000.00
1	EA.	2" Water Service with Backflow Preventor	$ 2,300.00	$ 2,300.00
1	EA.	Tap-in Connection to Existing 12" Waterline	$ 5,000.00	$ 5,000.00
1	EA.	2" Air and Vacuum Valve.	$ 2,500.00	$ 2,500.00
			$	$ 0.00
	A.	**Subtotal**		$ **246,790.00**
	B.	Administrative Contingency (% x A)		$ 49,358.00
		NOTE: Use 20% for TR and PM Use 5% for PP, CU, PU, MS and VL Cases		
	C.	**Water Total (A + B)**		$ **296,148.00**
		BOND AMOUNT FOR RECORDATION PRIOR TO HAVING SIGNED PLAND (ORD.460, SEC. 10.3E)		
	D.	20% x C		$ 59,229.60
	E.	**Water Total (C + D)**		$ **355,377.60**

UNIT COSTS 3/01/2011
FORMAT 3/01/2008

CITY OF WILDOMAR PUBLIC WORKS DEPARTMENT
IMPROVEMENT REQUIREMENT WORKSHEET
SEWER IMPROVEMENTS

QUANTITY	UNIT	ITEM	UNIT COST	AMOUNT
505	LF	8" PVC Main, SDR-35	$ 35.00	$ 17,675.00
3605	L.F.	8" PVC Main, Class 150 (DR-25)	$ 40.00	$ 144,200.00
0	L.F.	6" PVC Main, SDR-35	$ 30.00	$ 0.00
	L.F.	10" V. C. P.	$ 35.00	$ 0.00
	L.F.	12" V. C. P.	$ 40.00	$ 0.00
21	EA.	5' Dia Standard Manhole	$ 3,000.00	$ 63,000.00
	EA.	Drop Manhole	$ 4,000.00	$ 0.00
	EA.	Cleanouts	$ 500.00	$ 0.00
15	EA.	5' Dia Terminal Manhole	$ 3,250.00	$ 48,750.00
	EA.	Chimneys	$ 400.00	$ 0.00
	EA.	Adjust M.H. to grade	$ 500.00	$ 0.00
	L.F.	Concrete Encasement	$ 35.00	$ 0.00
2097	LF	4" PVC Sewer Lateral	$ 20.00	$ 41,940.00
0	EA.	5' Dia Manhole tied to Existing 18" Sewer Main	$ 5,500.00	$ 0.00
			$	$ 0.00
			$	$ 0.00
			$	$ 0.00
			$	$ 0.00
			$	$ 0.00
			$	$ 0.00
			$	$ 0.00
			$	$ 0.00
			$	$ 0.00
			$	$ 0.00
			$	$ 0.00
			$	$ 0.00
			$	$ 0.00
			$	$ 0.00
			$	$ 0.00
			$	$ 0.00
	A.	**Subtotal**		$ **315,565.00**
	B.	Administrative Contingency (% x A)		$ 63,113.00
		NOTE: Use 20% for TR and PM Use 5% for PP, CU, PU, MS and VL Cases		
	C.	**Sewer Total (A + B)**		$ **378,678.00**
		BOND AMOUNT FOR RECORDATION PRIOR TO HAVING SIGNED PLAND (ORD.460, SEC. 10.3E)		
	D.	20% x C		$ 75,735.60
	E.	**Sewer Total (C + D)**		$ **454,413.60**

UNIT COSTS 3/01/2011
FORMAT 3/01/2008

CITY OF WILDOMAR PUBLIC WORKS DEPARTMENT

PLANCHECK DEPOSIT CALCULATION SHEET

PARCEL MAP OR TRACT NO. Tract No. 37156 SCH: _____ DATE: 3/18/2026

PP, CU, PU, MS OR VL NO. _____

IMPROVEMENT COSTS (Including Contingencies)	
I. Streets/Drainage (Line C from Street Improvement Calculations)	$ 3552870.72
II. Water (Line C from Water Improvement Calculations)	$ 296,148.00
III. Sewer (Line C from Sewer Improvement Calculations)	$ 378,678.00
PLAN CHECK DEPOSIT CALCULATION	
A. Street/Drainage (% x I.) NOTE: Use 2% for TR, 6% for PM and 6.5% for PP, CU, PU, MS and VL	$ 71057.41
B. Water and Sewer (1% x II and III.) (Do not include for Tract Maps)	$ 6748.26
C. Total Plan Check Deposit (A + B)	$ 77805.67
SURCHARGE FEE CALCULATION	
D. Surcharge Fee (2% x C)	$ 1556.11
E. Total Plan Check Deposit and Surcharge Fee	$ 79361.79
MINIMUM PLAN CHECK DEPOSIT REQUIREMENTS	
Note: If Plan Check Deposit calculated in "Line E" is less than the minimum as	
shown below, then following deposit schedule will apply, otherwise pay the full deposit.	
For TR (Schedule. A, B, C, D) and PM (Schedule. E, F, G) - minimum $2,000	
For PM (Schedule H, I) - minimum $2,000.00	
For PP/CU/PU/MS/VL - minimum $2,000.00	
COMMENTS	

UNIT COSTS 3/01/2011
FORMAT 3/01/2008

I:\92700\ADMIN\Cost Estimates\2026-0318 Tract 37156 Imp Fee Estimate

EXHIBIT "C"

SURETY BONDS AND OTHER SECURITY

TRACT NO. 37156

As evidence of understanding the provisions contained in this Agreement, and of the Developer's intent to comply with same, the Developer has submitted the below described security in the amounts required by this Agreement, and has affixed the appropriate signatures thereto:

PERFORMANCE BOND PRINCIPAL AMOUNT: $ 4,938,000.00

Surety: _____

Attorney-in-fact: _____

Address: _____

_____

_____

MATERIAL AND LABOR BOND PRINCIPAL AMOUNT: $ 2,469.000.00

Surety: _____

Attorney-in-fact: _____

Address: _____

_____

_____

CASH MONUMENT SECURITY: $ 73,000.00

Amount deposited per Cash Receipt No. _____ Date: _____

MONUMENT BOND PRINCIPAL AMOUNT: $ N/A

Surety: _____

Attorney-in-fact: _____

Address: _____

_____

_____

BOND NO. 72BSBJM3094
INITIAL PREMIUM: $29,628.00
SUBJECT TO RENEWAL

CITY OF WILDOMAR

TRACT MAP NO. 37156 IMPROVEMENTS

FORM OF PERFORMANCE BOND

KNOW ALL MEN BY THESE PRESENTS:

WHEREAS the City of Wildomar, California ("City") and KB Home Cal Management Services LLC ("Principal"), have executed an agreement for work consisting of, but not limited to, the furnishing all labor, materials, tools, equipment, services, and incidentals for all grading, roads, paving, curbs and gutters, pathways, storm drains, sanitary sewers, utilities, drainage facilities, traffic controls, landscaping, street lights, and all other required facilities for Tract Map No. 37156 ("Public Improvements");

WHEREAS, the Public Improvements to be performed by Principal are more particularly set forth in that certain Subdivision Improvement Agreement dated _____, 20__ ("Improvement Agreement");

WHEREAS, the Improvement Agreement is hereby referred to and incorporated herein by reference; and

WHEREAS, Principal is required by the Improvement Agreement to provide a good and sufficient bond for performance of the Improvement Agreement, and to guarantee and warranty the Public Improvements constructed thereunder.

NOW, THEREFORE, Principal and Hartford Fire Insurance Company ("Surety"), a corporation organized and existing under the laws of the State of Connecticut, and duly authorized to transact surety business under the laws of the State of California, are held and firmly bound unto City in the sum of Four million nine hundred thirty eight thousand and 00/100 Dollars ($ 4,938,000.00), said sum being not less than one hundred percent (100%) of the total cost of the Public Improvements as set forth in the Improvement Agreement, we bind ourselves, our heirs, executors and administrators, successors and assigns, jointly and severally, firmly by these presents.

THE CONDITION OF THIS OBLIGATION is such, that if Principal, his or its heirs, executors, administrators, successors or assigns, shall in all things stand to and abide by, and well and truly keep and perform the covenants, conditions, agreements, guarantees, and warranties in the Improvement Agreement and any alteration thereof made as therein provided, to be kept and performed at the time and in the manner therein specified and in all respects according to their intent and meaning, and to indemnify and save harmless City, its officers, employees, and agents, as stipulated in the Improvement Agreement, then this obligation shall become null and void; otherwise it shall be and remain in full force and effect.

As part of the obligation secured hereby, and in addition to the face amount specified therefor, there shall be included costs and reasonable expenses and fees, including reasonable attorney's fees, incurred by City in successfully enforcing such obligation, all to be taxed as costs and included in any judgment rendered.

Surety, for value received, hereby stipulates and agrees that no change, extension of time, alteration, or addition to the terms of the Improvement Agreement, or to any plans, profiles, and specifications related thereto, or to the Public Improvements to be constructed thereunder, shall in any way affect its obligations on this bond, and it does hereby waive notice of any such change, extension of time, alteration, or addition.

This bond is executed and filed to comply with Section 66499 et seq. of the Government Code of California as security for performance of the Improvement Agreement and security for the one-year guarantee and warranty of the Public Improvements.

IN WITNESS WHEREOF, the seal and signature of the Principal is hereto affixed, and the corporate seal and the name of the Surety is hereto affixed and attested by its duly authorized Attorney-in-Fact at Irvine, CA, this 20th day of March, 2026.

KB Home Cal Management Services LLC	Hartford Fire Insurance Company
Principal	Surety
By:	By:
Its: Managing Member	Attorney-In-Fact
Scott Hansen	My Hua
Vice President, Forward Planning	
(print name)	(print name)

NOTE: **APPROPRIATE NOTARIAL ACKNOWLEDGMENTS OF EXECUTION BY PRINCIPAL AND SURETY, AND A COPY OF THE POWER OF ATTORNEY TO LOCAL REPRESENTATIVES OF THE BONDING COMPANY MUST BE ATTACHED TO THIS BOND.**

CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document, to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California
County of Riverside

On MAR 23 2026, before me, Desiree A. Perez, Notary Public, personally appeared Scott Hansen, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/~~are~~ subscribed to the within instrument and acknowledged to me that he/~~she/they~~ executed the same in his/~~her/their~~ authorized capacity(~~ies~~), and that by his/~~her/their~~ signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

DESIREE A. PEREZ
Notary Public - California
Riverside County
Commission # 2398856
My Comm. Expires Mar 27, 2026

Desiree A. Perez

(SEAL)

CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California)
County of Orange)

On MAR 20 2026 (DATE) before me, Kathy R. Mair, Notary Public ([Name of Notary Public and Title "Notary Public"]),

personally appeared My Hua ([Name(s) of Signer(s)]),

who proved to me on the basis of satisfactory evidence to be the person~~(s)~~ whose name~~(s)~~ is/~~are~~ subscribed to the within instrument and acknowledged to me that ~~he~~/she/~~they~~ executed the same in ~~his~~/her/~~their~~ authorized capacity~~(ies)~~, and that by ~~his~~/her/~~their~~ signature~~(s)~~ on the instrument the person~~(s)~~, or the entity upon behalf of which the person~~(s)~~ acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

KATHY R. MAIR
Notary Public - California
Orange County
Commission # 2518209
My Comm. Expires May 22, 2029

Place Notary Seal Above

WITNESS my hand and official seal.

Signature of Notary Public

OPTIONAL

Though this section is optional, completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.

Description of Attached Document

Title or Type of Document: _____

Document Date: _____ Number of Pages: _____

Signer(s) Other Than Named Above: _____

Capacity(ies) Claimed by Signer(s)

Signer's Name: My Hua

- ☐ Corporate Officer – Title(s): _____
- ☐ Partner – ☐ Limited ☐ General
- ☐ Individual ☒ Attorney-in-Fact
- ☐ Trustee ☐ Guardian or Conservator
- ☐ Other: _____

Signer Is Representing: _____

Signer's Name: _____

- ☐ Corporate Officer – Title(s): _____
- ☐ Partner – ☐ Limited ☐ General
- ☐ Individual ☐ Attorney-in-Fact
- ☐ Trustee ☐ Guardian or Conservator
- ☐ Other: _____

Signer is Representing: _____

POWER OF ATTORNEY

Direct Inquiries, Bond Authenticity and Claims to:
THE HARTFORD
BOND, T-14
One Hartford Plaza
Hartford, Connecticut 06155
Bond.Claims@thehartford.com
call: **888-266-3488** *or fax:* **860-757-5835**

KNOW ALL PERSONS BY THESE PRESENTS THAT:

Agency Name: MARSH RISK & INSURANCE SERVICES
Agency Code: 72-180287

- ☒ **Hartford Fire Insurance Company**, a corporation duly organized under the laws of the State of Connecticut
- ☒ **Hartford Casualty Insurance Company**, a corporation duly organized under the laws of the State of Indiana
- ☒ **Hartford Accident and Indemnity Company**, a corporation duly organized under the laws of the State of Connecticut
- ☐ **Hartford Insurance Company of the Midwest**, a corporation duly organized under the laws of the State of Indiana

having their home office in Hartford, Connecticut, (hereinafter collectively referred to as the "Companies") do hereby make, constitute and appoint, ***up to the amount of*** Unlimited :
Amanda R. Turman-Avina of Houston TX, Sokha Evans, Brenda Wong of Los Angeles CA, Mary Ann Garcia of Houston TX, My Hua, Mechelle Larkin, Kathy R. Mair, Marie Claire Trinidad of IRVINE, California

their true and lawful Attorney(s)-in-Fact, each in their separate capacity if more than one is named above, to sign its name as surety(ies) only as delineated above by ☒, and to execute, seal and acknowledge any and all bonds, undertakings, contracts and other written instruments in the nature thereof, on behalf of the Companies in their business of guaranteeing the fidelity of persons, guaranteeing the performance of contracts and executing or guaranteeing bonds and undertakings required or permitted in any actions or proceedings allowed by law.

In Witness Whereof, and as authorized by a Resolution of the Board of Directors of the Companies on May 23, 2016 the Companies have caused these presents to be signed by its Assistant Vice President and its corporate seals to be hereto affixed, duly attested by its Assistant Secretary. Further, pursuant to Resolution of the Board of Directors of the Companies, the Companies hereby unambiguously affirm that they are and will be bound by any mechanically applied signatures applied to this Power of Attorney.

Phyllis A. Clark, Assistant Secretary

Joelle L. LaPierre, Assistant Vice President

STATE OF FLORIDA
COUNTY OF SEMINOLE } ss. Lake Mary

On this 1st day of March, 2024, before me personally came Joelle L. LaPierre, to me known, who being by me duly sworn, did depose and say: that (s)he resides in Seminole County, State of Florida; that (s)he is the Assistant Vice President of the Companies, the corporations described in and which executed the above instrument; that (s)he knows the seals of the said corporations; that the seals affixed to the said instrument are such corporate seals; that they were so affixed by authority of the Boards of Directors of said corporations and that (s)he signed his/her name thereto by like authority.

Mariluz Arce
My Commission HH 287363
Expires July 13, 2026

I, the undersigned, Assistant Vice President of the Companies, DO HEREBY CERTIFY that the above and foregoing is a true and correct copy of the Power of Attorney executed by said Companies, which is still in full force effective as of MAR 20 2026.

Signed and sealed in Lake Mary, Florida.

Keith D. Dozois, Assistant Vice President

Revised: July 31, 2024

BOND NO. 72BSBJM3094
INITIAL PREMIUM: included in Performance Bond
SUBJECT TO RENEWAL

CITY OF WILDOMAR

TRACT MAP 37156 IMPROVEMENTS

FORM OF LABOR AND MATERIAL BOND

KNOW ALL MEN BY THESE PRESENTS:

WHEREAS the City of Wildomar California ("City") and KB Home Cal Management Services LLC ("Principal"), have executed an agreement for work consisting of, but not limited to, the furnishing all labor, materials, tools, equipment, services, and incidentals for all grading, roads, paving, curbs and gutters, pathways, storm drains, sanitary sewers, utilities, drainage facilities, traffic controls, landscaping, street lights, and all other required facilities for Tract Map No. 37156 ("Public Improvements");

WHEREAS, the Public Improvements to be performed by Principal are more particularly set forth in that certain Subdivision Improvement Agreement dated _____, 20__ ("Improvement Agreement");

WHEREAS, the Improvement Agreement is hereby referred to and incorporated herein by reference; and

WHEREAS, Principal is required to furnish a bond in connection with the Improvement Agreement providing that if Principal or any of its subcontractors shall fail to pay for any materials, provisions, or other supplies, or terms used in, upon, for, or about the performance of the Public Improvements, or for any work or labor done thereon of any kind, or for amounts due under the provisions of Title 1 (commencing with section 8000) through Title 3 (commencing with section 9000) of Part 6 of Division 4 of the California Civil Code, with respect to such work or labor, that the Surety on this bond will pay the same together with a reasonable attorney's fee in case suit is brought on the bond.

NOW, THEREFORE, Principal and Hartford Fire Insurance Company ("Surety"), a corporation organized and existing under the laws of the State of Connecticut, and duly authorized to transact business under the laws of the State of California, are held and firmly bound unto City and to any and all material men, persons, companies or corporations furnishing materials, provisions, and other supplies used in, upon, for or about the performance of the Public Improvements, and all persons, companies or corporations renting or hiring teams, or implements or machinery, for or contributing to the Public Improvements to be done, and all persons performing work or labor upon the same and all persons supplying both work and materials as aforesaid excepting the Principal, the sum of Two million four hundred sixty nine thousand and 00/100 Dollars($ 2,469,000.00), said sum being not less than 50% of the total cost of the Public Improvements under the terms of the Improvement Agreement, we bind ourselves, our heirs, executors and administrators, successors and assigns jointly and severally, firmly by these presents.

THE CONDITION OF THIS OBLIGATION IS SUCH that if the Principal, his or its subcontractors, heirs, executors, administrators, successors, or assigns, shall fail to pay for any materials, provisions, or other supplies or machinery used in, upon, for or about the performance of the Public Improvements, or for work or labor thereon of any kind, or fail to pay any of the persons named in California Civil Code Section 9100, or amounts due under the Unemployment Insurance Code with respect to work or labor performed by any such claimant, or for any amounts required to be deducted, withheld, and paid over to the Employment Development Department from the wages of employees of the contractor and his subcontractors pursuant to Section 13020 of the Unemployment Insurance Code with respect to such work and labor, and all other applicable laws of the State of California and rules and regulations of its agencies, then said Surety will pay the same in or to an amount not exceeding the sum specified herein.

As part of the obligation secured hereby, and in addition to the face amount specified therefor, there shall be included costs and reasonable expenses and fees, including reasonable attorney's fees, incurred by City in successfully enforcing such obligation, all to be taxed as costs and included in any judgment rendered.

This bond is executed and filed to comply with Section 66499 et seq. of the California Government Code as security for payment to contractors, subcontractors, and persons furnishing labor, materials, or equipment for construction of the Public Improvements or performance of the Improvement Agreement. It is hereby expressly stipulated and agreed that this bond shall inure to the benefit of any and all persons, companies, and corporations entitled to file claims under Title 1 (commencing with Section 8000) through Title 3 (commencing with Section 9000) of Part 6 of Division 4 of the California Civil Code, so as to give a right of action to them or their assigns in any suit brought upon this bond.

Surety, for value received, hereby stipulates and agrees that no change, extension of time, alteration, or addition to the terms of the Improvement Agreement, or to any plans, profiles, and specifications related thereto, or to the Public Improvements to be constructed thereunder, shall in any way affect its obligations on this bond, and it does hereby waive notice of any such change, extension of time, alteration, or addition.

IN WITNESS WHEREOF, the seal and signature of the Principal is hereto affixed, and the corporate seal and the name of the Surety is hereto affixed and attested by its duly authorized Attorney-in-Fact at Irvine, CA, this 20th day of March, 2026.

KB Home Cal Management Services LLC	Hartford Fire Insurance Company
Principal	Surety
By:	By:
Its: Managing Member	Attorney-In-Fact
Scott Hansen	My Hua
Vice President, Forward Planning (print name)	(print name)

CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document, to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California
County of Riverside

On _____, before me, Desiree A. Perez, Notary Public, personally appeared Scott Hansen, who proved to me on the basis of satisfactory evidence to be the person(~~s~~) whose name(~~s~~) is/~~are~~ subscribed to the within instrument and acknowledged to me that he/~~she/they~~ executed the same in his/~~her/their~~ authorized capacity(~~ies~~), and that by his/~~her/their~~ signature(~~s~~) on the instrument the person(~~s~~), or the entity upon behalf of which the person(~~s~~) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

DESIREE A. PEREZ
Notary Public - California
Riverside County
Commission # 2398856
My Comm. Expires Mar 27, 2026

Desiree A. Perez

(SEAL)

CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

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State of California)
County of Orange)

On MAR 20 2026 (DATE) before me, Kathy R. Mair, Notary Public ([Name of Notary Public and Title "Notary Public"]),

personally appeared My Hua ([Name(s) of Signer(s)]),

who proved to me on the basis of satisfactory evidence to be the person~~(s)~~ whose name~~(s)~~ is/~~are~~ subscribed to the within instrument and acknowledged to me that ~~he~~/she/~~they~~ executed the same in ~~his~~/her/~~their~~ authorized capacity~~(ies)~~, and that by ~~his~~/her/~~their~~ signature~~(s)~~ on the instrument the person~~(s)~~, or the entity upon behalf of which the person~~(s)~~ acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

KATHY R. MAIR
Notary Public - California
Orange County
Commission # 2518209
My Comm. Expires May 22, 2029

Place Notary Seal Above

WITNESS my hand and official seal.

Signature of Notary Public

OPTIONAL

Though this section is optional, completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.

Description of Attached Document

Title or Type of Document: _____

Document Date: _____ Number of Pages: _____

Signer(s) Other Than Named Above: _____

Capacity(ies) Claimed by Signer(s)

Signer's Name: My Hua

- ☐ Corporate Officer – Title(s): _____
- ☐ Partner – ☐ Limited ☐ General
- ☐ Individual ☒ Attorney-in-Fact
- ☐ Trustee ☐ Guardian or Conservator
- ☐ Other: _____

Signer Is Representing: _____

Signer's Name: _____

- ☐ Corporate Officer – Title(s): _____
- ☐ Partner – ☐ Limited ☐ General
- ☐ Individual ☐ Attorney-in-Fact
- ☐ Trustee ☐ Guardian or Conservator
- ☐ Other: _____

Signer is Representing: _____

POWER OF ATTORNEY

Direct Inquiries, Bond Authenticity and Claims to:
THE HARTFORD
BOND, T-14
One Hartford Plaza
Hartford, Connecticut 06155
Bond.Claims@thehartford.com
call: **888-266-3488** *or fax:* **860-757-5835**

KNOW ALL PERSONS BY THESE PRESENTS THAT:

Agency Name: MARSH RISK & INSURANCE SERVICES
Agency Code: 72-180287

- ☒ **Hartford Fire Insurance Company**, a corporation duly organized under the laws of the State of Connecticut
- ☒ **Hartford Casualty Insurance Company**, a corporation duly organized under the laws of the State of Indiana
- ☒ **Hartford Accident and Indemnity Company**, a corporation duly organized under the laws of the State of Connecticut
- ☐ **Hartford Insurance Company of the Midwest**, a corporation duly organized under the laws of the State of Indiana

having their home office in Hartford, Connecticut, (hereinafter collectively referred to as the "Companies") do hereby make, constitute and appoint, ***up to the amount of*** Unlimited :
Amanda R. Turman-Avina of Houston TX, Sokha Evans, Brenda Wong of Los Angeles CA, Mary Ann Garcia of Houston TX, My Hua, Mechelle Larkin, Kathy R. Mair, Marie Claire Trinidad of IRVINE, California

their true and lawful Attorney(s)-in-Fact, each in their separate capacity if more than one is named above, to sign its name as surety(ies) only as delineated above by ☒, and to execute, seal and acknowledge any and all bonds, undertakings, contracts and other written instruments in the nature thereof, on behalf of the Companies in their business of guaranteeing the fidelity of persons, guaranteeing the performance of contracts and executing or guaranteeing bonds and undertakings required or permitted in any actions or proceedings allowed by law.

In Witness Whereof, and as authorized by a Resolution of the Board of Directors of the Companies on May 23, 2016 the Companies have caused these presents to be signed by its Assistant Vice President and its corporate seals to be hereto affixed, duly attested by its Assistant Secretary. Further, pursuant to Resolution of the Board of Directors of the Companies, the Companies hereby unambiguously affirm that they are and will be bound by any mechanically applied signatures applied to this Power of Attorney.

Phyllis A. Clark, Assistant Secretary

Joelle L. LaPierre, Assistant Vice President

STATE OF FLORIDA
COUNTY OF SEMINOLE } ss. Lake Mary

On this 1st day of March, 2024, before me personally came Joelle L. LaPierre, to me known, who being by me duly sworn, did depose and say: that (s)he resides in Seminole County, State of Florida; that (s)he is the Assistant Vice President of the Companies, the corporations described in and which executed the above instrument; that (s)he knows the seals of the said corporations; that the seals affixed to the said instrument are such corporate seals; that they were so affixed by authority of the Boards of Directors of said corporations and that (s)he signed his/her name thereto by like authority.

Mariluz Arce
My Commission HH 287363
Expires July 13, 2026

I, the undersigned, Assistant Vice President of the Companies, DO HEREBY CERTIFY that the above and foregoing is a true and correct copy of the Power of Attorney executed by said Companies, which is still in full force effective as of MAR 20 2026.

Signed and sealed in Lake Mary, Florida.

Keith D. Dozois, Assistant Vice President

Revised: July 31, 2024

NOTE: **APPROPRIATE NOTARIAL ACKNOWLEDGMENTS OF EXECUTION BY PRINCIPAL AND SURETY, AND A COPY OF THE POWER OF ATTORNEY TO LOCAL REPRESENTATIVES OF THE BONDING COMPANY MUST BE ATTACHED TO THIS BOND.**

CRS: 307143

City of Wildomar
Monument Security Estimate Worksheet

Parcel Map/Tract Map No: Tract 37156
PP, CU, PU, MS OR VL No:
Map Schedule: A

Date: 2/27/2026
City Project No: 25-0032

Schedule "A" through "H" Maps			
Drive Time Hours to Map	**Net Work Time Hours per Day**	**Cost per Day 10-hour Day**	**Cost per Monument**
0.5	9	$2,500.00*	$300
1	8		$342
1.5	7		$400
2	6		$478
Schedule "I" Maps			
Drive Time Hours to Map	**Net Work Time Hours per Day**	**Cost per Day 10-hour Day**	**Cost per Monument**
0.5	9	$2,500.00*	$600
1	8		$685
1.5	7		$800
2	6		$960

Notes: **Based on a crew of one Registered Principal Engineering Technician and one Senior Engineering Technician*

Total Monuments to Be Bonded: 151

Cost Per Monument: $342

Subtotal 1 (Total Monuments x Cost per Monument): *$ 51,642.00*

Engineer's/Surveyor's Estimate for Preparing Centerline Tie-Sheets: $ 9,000.00

Subtotal 2 (Subtotal 1 + Centerline Tie-Sheet Estimate): *$ 60,642.00*

Total Security Amount (Subtotal 2 x 120%): **$ 73,000.00**
(total rounded to the nearest $500)

Signature

2/27/2026
Date

Ed Lenth
Name (type or printed)

52496
RCE/PLS No.

12/31/2026
Expiration Date

REGISTERED PROFESSIONAL ENGINEER
EDWARD J. LENTH
NO. 52496
CIVIL
STATE OF CALIFORNIA

Engineer's/Surveyor's Stamp

EXHIBIT "D"

LIST OF TRACT MAP 37156 CONDITIONS OF APPROVAL NOT SATISFIED

ATTACHMENT A – EXHIBIT 2
CONDITIONS OF APPROVAL

Camelia Townhouse Project – Plot Plan No. 16-0070 / Extension of Time #1

APN: 380-220-003

~~Plot Plan 16-0070 Original Approval Date: August 9, 2017~~ ~~Plot Plan 16-0070 - EOT #1 Approval Date: August 19, 2020~~ ~~Plot Plan 16-0070 - EOT #2 Approval Date: Aug. 2, 2023~~ **Plot Plan 16-0070 - EOT #3 Approval Date: February 4, 2026**	~~Plot Plan 16-0070 - Original Expiration Date: August 9, 2020~~ ~~Plot Plan 16-0070 - EOT #1 Expiration Date: February 9, 2024~~ ~~Plot Plan 16-0070 - EOT #2 Expiration Date: Feb. 9, 2026~~ **Plot Plan 16-0070 - EOT #3 Expiration Date: Feb. 9, 2027**

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring Dept.	Verification (Date and Signature)
PLANNING DEPARTMENT CONDITIONS				
Standard Conditions				
1.	~~In compliance with Chapter 15094 of the CEQA Guidelines, a Notice of Determination (NOD) shall be filed with the Riverside County Clerk within five (5) working days of project approval by the City Council. The notice shall include the required California Department of Fish and Wildlife (Fish and Game Code Chapter 711.4.d.3) fee, and the Riverside County Clerk administrative fee (paid by the Applicant) in the amount of **$2,266.25**. Failure to pay the required fee will result in the project being deemed null and void (California Fish and Game Code Chapter 711.4(c)). The above fee is broken down as follows:~~ ~~**a. California Department of Fish and Wildlife = $2,216.25**~~ ~~**b. Riverside County Clerk Administrative Fee = $ 50.00**~~	~~August 16, 2017~~	~~Planning Department~~	Matthew Bassi
2.	~~*The Applicant's signature below, which shall be submitted to the Planning Department on or before August 16, 2023, hereby verifies the acceptance of these updated "Council Approved Conditions of Approval" for EOT #2 contained herein.*~~ ~~*Applicant Signature Date*~~	*August 16, 2023*	*Planning Department*	

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring Dept.	Verification (Date and Signature)
3.	The Applicant shall indemnify, protect, defend, and hold harmless, the City, and/or any of its officials, officers, employees, agents, departments, agencies, and instrumentalities thereof, from any and all claims, demands, law suits, writs of mandamus, and other actions and proceedings (whether legal, equitable, declaratory, administrative or adjudicatory in nature), and alternative dispute resolutions procedures (including, but not limited to arbitrations, mediations, and other such procedures), (collectively "Actions"), brought against the City, and/or any of its officials, officers, employees, agents, departments, agencies, and instrumentalities thereof, that challenge, attack, or seek to modify, set aside, void, or annul, the any action of, or any permit or approval issued by, the City and/or any of its officials, officers, employees, agents, departments, agencies, and instrumentalities thereof (including actions approved by the voters of the City), for or concerning the project, whether such Actions are brought under the California Environmental Quality Act, the Planning and Zoning Law, the Subdivision Map Act, Code of Civil Procedure Chapter 1085 or 1094.5, or any other state, federal, or local statute, law, ordinance, rule, regulation, or any decision of a court of competent jurisdiction. City shall promptly notify the Applicant of any Action brought and request that Applicant defend the City. It is expressly agreed that Applicant may select legal counsel providing the Applicant's defense and the City shall have the right to approve separate legal counsel providing the City's defense. The Applicant shall reimburse City for any attorneys' fees, costs and expenses directly and necessarily incurred by the City in the course of the defense. Applicant agrees that	Ongoing	Planning Department	

ATTACHMENT A – EXHIBIT 2
CONDITIONS OF APPROVAL

Camelia Townhouse Project – Plot Plan No. 16-0070 / Extension of Time #1

APN: 380-220-003

~~Plot Plan 16-0070 Original Approval Date: August 9, 2017~~ ~~Plot Plan 16-0070 - EOT #1 Approval Date: August 19, 2020~~ ~~Plot Plan 16-0070 - EOT #2 Approval Date: Aug. 2, 2023~~ **Plot Plan 16-0070 - EOT #3 Approval Date: February 4, 2026**	~~Plot Plan 16-0070 - Original Expiration Date: August 9, 2020~~ ~~Plot Plan 16-0070 - EOT #1 Expiration Date: February 9, 2024~~ ~~Plot Plan 16-0070 - EOT #2 Expiration Date: Feb. 9, 2026~~ **Plot Plan 16-0070 - EOT #3 Expiration Date: Feb. 9, 2027**

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring Dept.	Verification (Date and Signature)
	City will forward monthly invoices to Applicant for attorneys' fees, costs and expenses it has incurred related to its defense of any Action and Applicant agrees to timely payment within thirty (30) days of receipt of the invoice. Within fourteen (14) days of an Action being filed, Applicant agrees to post adequate security or a cash deposit with City in an amount to cover the City's estimated attorneys' fees, costs and expenses incurred by City in the course of the defense in order to ensure timely payment of the City's invoices. The amount of the security or cash deposit shall be determined by the City. City shall cooperate with Applicant in the defense of any Action.			
4.	~~Plot Plan No. 16-0070 shall not become effective until 30 days after the second reading of the Ordinance approving Change of Zone No. 16-0070 by the City Council. No grading or building permits shall be issued until after the effective date of the change of zone.~~	~~October 20, 2017~~	~~Planning Department~~	Matthew Basse
5.	~~Within 30 days after approval of the second reading of the Ordinance approving Change of Zone No. 16-0070 by the City Council, the Applicant shall pay all applicable outstanding/negative deposit account balances (#16-0070). Failure to pay the outstanding balance by the due date may result in delays in the processing of grading plans, improvement plans and/or building/construction plans.~~	~~October 20, 2017~~	~~Planning Department~~	Matthew Basse
6.	*Approval of Extension of Time #3 for Plot Plan No. 16-0070 shall now expire on February 9, 2027 if grading and/or building permits have not been issued and substantial construction work has not commenced on the project site. For the purposes of this condition, the term*	*February 9, 2027*	*Planning Department*	

ATTACHMENT A – EXHIBIT 2
CONDITIONS OF APPROVAL

Camelia Townhouse Project – Plot Plan No. 16-0070 / Extension of Time #1

APN: 380-220-003

~~Plot Plan 16-0070 Original Approval Date: August 9, 2017~~ ~~Plot Plan 16-0070 - EOT #1 Approval Date: August 19, 2020~~ ~~Plot Plan 16-0070 - EOT #2 Approval Date: Aug. 2, 2023~~ **Plot Plan 16-0070 - EOT #3 Approval Date: February 4, 2026**	~~Plot Plan 16-0070 - Original Expiration Date: August 9, 2020~~ ~~Plot Plan 16-0070 - EOT #1 Expiration Date: February 9, 2024~~ ~~Plot Plan 16-0070 - EOT #2 Expiration Date: Feb. 9, 2026~~ **Plot Plan 16-0070 - EOT #3 Expiration Date: Feb. 9, 2027**

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring Dept.	Verification (Date and Signature)
	"commenced" means either the beginning of substantial construction of facilities for the use that is authorized, which construction must thereafter be pursued diligently to completion, or the actual occupancy of existing buildings or land under the terms of the authorized use. This is the final extension of time.			
7.	~~In accordance with Chapter 66020.d.1 of the Government Code, the Applicant has 90 days from project approval to file a protest of the imposition of fees, dedications, reservations, or other exactions being imposed on this project. Notice is hereby given to the Applicant that the 90-day appeal period begins with approval of this project by City Council on July 26, 2017.~~	~~November 9, 2017~~	~~Planning Department~~	Matthew Bassi
8.	Applicant hereby understands and agrees that failure to comply with all Conditions of Approval may result in the City Council taking action resulting in a modification to the Conditions of Approval and/or suspension or revocation of the plot plan.	On-Going	Planning Department	
9.	The project site shall be developed in accordance with the approved development plans for Plot Plan No. 16-0070 as approved by the City Council on August 9, 2017, including minor modifications approved under Substantial Conformance No. 16-0070 (SC). The Applicant may request a modification/revision to the approved project, if needed, in accordance with Chapter 17.228 of the Wildomar Municipal Code. *The following was added by the City Council at the August 9, 2017 meeting:* *9.a) The Applicant shall build a 15-foot+ "construction screen*	Ongoing	Planning Department	

	partition/noise-dust blanket" along the entire south property line (adjacent to Buildings # 1 - 10) prior to any grading activity occurring for the project (i.e., with phase 1 work). *9b) Phase 1 of the construction work shall include planting of the 1st row of 36" box trees adjacent to the green wall, construction of an 8-foot "green wall" at top of slope, and the setback area landscaping adjacent to the green wall.* *9c) Buildings #1 – 10 shall only be constructed during the final/last phases of the construction work, including planting of the 2nd row of 36" box trees adjacent to the buildings #1 – 10.*			
10.	The proposed Project shall comply with existing SCAQMD rules for the reduction of fugitive dust emissions in accordance with SCAQMD Rule 403.	On-Going	Planning Department	
11.	All grading shall conform to the California Building Code and all other relevant laws, rules, and regulations governing grading in the City of Wildomar. Prior to commencing any grading which includes 50 or more cubic yards, the Applicant shall obtain a grading permit from the Building Department.	On-Going	Planning Department	
12.	Erosion control-landscape plans, required for manufactured slopes greater than 3 feet in vertical height, are to be signed by a registered landscape architect and bonded (refer to dept. form 284-47). Temporary erosion controls shall occur immediately upon establishing Planting final grades to minimize erosion and to ensure slope coverage prior to the rainy season. Prior to occupancy, the Applicant	On-Going	Planning Department	

	shall plant and irrigate all manufactured slopes steeper than a 4:1 (horizontal to vertical) ratio and 3 feet or greater in vertical height with grass or ground cover; slopes 15 feet or greater in vertical height shall be planted with additional shrubs or trees or as approved by the City Engineer.			
13.	If human remains are encountered during grading activities, State Health and Safety Code Chapter 7050.5 states that no further disturbance shall occur until the Riverside County Coroner has made the necessary findings as to origin. Further, pursuant to Public Resource Code Chapter 5097.98(b) remains shall be left in place and free from disturbance until a final decision as to the treatment and disposition has been made. If the Riverside County Coroner determines the remains to be Native American, the Native American Heritage Commission shall be contacted within a reasonable timeframe. Subsequently, the Native American Heritage Commission shall identify the "most likely descendant." The most likely descendant shall then make recommendations and engage in consultation concerning the treatment of the remains as provided in Public Resources Code Chapter 5097.98.	On-Going	Planning & Engineering Depts.	
14.	The Applicant is prohibited from using any sort of blasting device/activity during all grading and/or construction operations.	On-Going	Planning Department	
15.	The proposed development approved by the City Council shall comply with the standards and requirements of the City's Light Pollution Ordinance in accordance with Chapter 8.64 of the Wildomar Municipal	On-Going	Planning Department	

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring Dept.	Verification (Date and Signature)
	Code.			
16.	As required by Chapter 8.56 of the WMC, subsequent development on the site will need to comply with the County of Riverside, Department of Environmental Health, Local Enforcement Agency (LEA) for all activities related to potential hazardous materials.	On-Going	Planning Department	
17.	The Applicant shall provide at least one (1) 220 volt electric vehicle plug in fixture in each enclosed garage. This information shall be provided on the construction drawings when they are submitted to the Building Department.	On-Going	Planning & Building Departments	
18.	The Applicant shall be subject to, and comply with, the following four (4) state mandated codes/ordinances including all other applicable state & local codes/ordinances already in effect: • California Building Code, Chapter 7A; • California Residential Code, Chapter R327; • California Referenced Standards Code, Chapter 12-7A; and • California Fire Code, Chapter 49.	On-Going	Building & Fire Departments	
19.	The Applicant shall provide bike racks/spaces within the project interior & centrally located in accordance with the 2016 Cal-Green building code.	On-Going	Planning & Building Departments	

ATTACHMENT A – EXHIBIT 2
CONDITIONS OF APPROVAL

Camelia Townhouse Project – Plot Plan No. 16-0070 / Extension of Time #1

APN: 380-220-003

~~Plot Plan 16-0070 Original Approval Date: August 9, 2017~~ ~~Plot Plan 16-0070 - EOT #1 Approval Date: August 19, 2020~~ ~~Plot Plan 16-0070 - EOT #2 Approval Date: Aug. 2, 2023~~ **Plot Plan 16-0070 - EOT #3 Approval Date: February 4, 2026**	~~Plot Plan 16-0070 - Original Expiration Date: August 9, 2020~~ ~~Plot Plan 16-0070 - EOT #1 Expiration Date: February 9, 2024~~ ~~Plot Plan 16-0070 - EOT #2 Expiration Date: Feb. 9, 2026~~ **Plot Plan 16-0070 - EOT #3 Expiration Date: Feb. 9, 2027**

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring Dept.	Verification (Date and Signature)
Mitigated Negative Declaration (MND) Mitigation Measures ***(Still in Full force and Effect)***				
Biological Resources				
20.	**BIO-1 Potential Direct/Indirect Impacts to Burrowing Owl.** Due to the presence of potentially suitable habitat on the project site and in adjacent off-site areas, a 30-day preconstruction survey for burrowing owl is required pursuant to the MSHCP. If burrowing owls are determined present during the 30-day pre-construction survey, occupied burrows shall be avoided to the greatest extent feasible, following the guidelines in the Staff Report on Burrowing Owl Mitigation published by Department of Fish and Wildlife (CDFW, 2012) including, but not limited to, conducting pre-construction surveys, avoiding occupied burrows during the nesting and non-breeding seasons, implementing a worker awareness program, biological monitoring, establishing avoidance buffers, and flagging burrows for avoidance with visible markers. If occupied burrows cannot be avoided, acceptable methods may be used to exclude burrowing owl either temporarily or permanently, pursuant to a Burrowing Owl Exclusion Plan that shall be prepared and approved by the County of Riverside Environmental Programs Department (EPD), in coordination with the CDFW. The Burrowing Owl Exclusion Plan shall be prepared in accordance with the guidelines in the Staff Report on Burrowing Owl Mitigation and the MSHCP. In accordance with the MSHCP, take of active nests will be avoided. Passive relocation (i.e., the scoping of the burrows by a burrowing owl biologist and collapsing burrows free of young) will occur when owls are present outside the nesting season. The EPD may require translocation	Prior to/during any vegetation removal or ground-disturbing activities	City of Wildomar Planning and Public Works Departments	

	sites for the burrowing owl to be created in the MSHCP reserve for the establishment of new colonies pursuant to MSHCP objectives for the species. Translocation sites, if required, will be identified in consultation with EPD and/or CDFW taking into consideration unoccupied habitat areas, presence of burrowing mammals, existing colonies, and effects to other MSHCP Covered Species.			
21.	**BIO-2 Potential Direct/Indirect Impacts to Protected Avian Species.** Vegetation clearing/grubbing, ground disturbance (e.g., grading, earth moving, excavation, use of heavy equipment), and construction activities that may directly (e.g., grading) or indirectly (e.g., noise) affect protected nesting avian species shall be timed to avoid the typical avian nesting season (February 15 to September 15 for songbirds; January 15 to September 15 for raptors). If such activities are scheduled to occur during the nesting season, a qualified biologist shall conduct a preconstruction survey for nesting raptors and other protected avian species within 500 feet of proposed disturbance activities. The preconstruction survey shall be conducted no more than 7 days prior to the start of vegetation clearing/grubbing. As determined necessary by the biologist, surveys for nesting birds may be required to continue during grading/construction to address the potential for new arrivals and unique species' breeding seasons. The necessity and timing of these continued surveys shall be determined by the biologist in coordination with the project Applicant, the City, the CDFW, and the USFWS, as needed. If raptors or other protected avian nests are identified during the above surveys, the	Fourteen days prior to any vegetation removal or ground-disturbing activities	City of Wildomar Planning Department	

	qualified biologist shall notify the project Applicant, the City, the CDFW, and the USFWS, and an appropriate no-disturbance buffer shall be imposed (to be determined by the biologist) within which no vegetation clearing/grubbing, ground disturbance, and construction activities shall take place (generally 500 feet in all directions for raptors; other avian species may have species-specific requirements) until the young have fledged and are no longer reliant upon the nest or parental care for survival, as determined by the biologist.			
22.	**BIO-3 Potential Indirect Impacts to Special-Status Species.** The following construction-related best management practices (BMPs) shall be implemented during vegetation clearing/grubbing, ground disturbance (e.g., grading, earth moving, excavation, use of heavy equipment), and construction activities to avoid impacts to potentially occurring special-status wildlife species: • Prior to vegetation clearing/grubbing, a biological monitor shall conduct a pre-construction meeting with the construction crew to identify appropriate access route(s) in and out of the construction area and review of project boundaries. • Prior to vegetation clearing/grubbing, a biological monitor shall inspect the limits of protective fencing along the work limits adjacent to on/off-site habitats to remain. • Following construction, a qualified biologist shall ensure temporarily disturbed vegetated areas are returned to pre-project contours using a local native plant hydro-seed mix.	Prior to/during any vegetation removal or ground-disturbing activities	City of Wildomar Planning Department	

ATTACHMENT A – EXHIBIT 2 CONDITIONS OF APPROVAL			
Camelia Townhouse Project – Plot Plan No. 16-0070 / Extension of Time #1			
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Conditions of Approval	**Timing/ Implementation**	**Enforcement/ Monitoring Dept.**	**Verification (Date and Signature)**

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring Dept.	Verification (Date and Signature)
23.	**BIO-4 Potential Indirect Impacts to Sensitive Habitats from Invasive Plants and Night Lighting.** The following measures shall be implemented to reduce the introduction and spread of non-native, invasive species into the riparian habitats that are intended to be preserved on-site: • Construction equipment shall be cleaned of mud or other debris that may contain invasive plants and/or seeds and inspected to reduce the potential of spreading noxious weeds, before mobilizing to arrive at the construction site and before leaving the construction site. • All non-native, invasive plant species shall be removed from disturbed areas prior to replanting. • Any landscaping or replanting required for the project shall not use species listed as noxious by the California Department of Food and Agriculture (CDFA). • Disturbed soil adjacent to the on-site riparian habitats to be avoided shall be landscaped with a CDFA-recommended seed mix or local native plants/erosion-control seed mix, per the recommendations of a qualified biologist, to preclude invasion of these riparian areas by noxious weeds. • The following measures shall be implemented to reduce the potential for night-lighting impacts to nocturnal species that may use the riparian habitats that are intended to be preserved on the site:	Prior to/during any vegetation removal or ground-disturbing activities	City of Wildomar Planning Department	

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring Dept.	Verification (Date and Signature)
	– During construction activities, artificial lighting shall be limited at the urban interface. – Outdoor lighting associated with new development shall be low intensity, focused, and directional to preclude night illumination of the adjacent riparian areas.			
24.	**BIO-5 Direct Impacts to Jurisdictional Areas.** Any impacts to jurisdictional areas will be required to obtain the appropriate regulatory permits prior to the issuance of grading permits by the City. Impacts to federal jurisdictional features shall require a CWA Section 404 Nationwide Permit from the USACE and a CWA Section 401 Water Quality Certification from the RWQCB. Impacts to state jurisdictional features shall require a Streambed Alteration Agreement from the CDFW. Prior to the issuance of any grading permit for permanent impacts in the areas designated as jurisdictional features, the project Applicant shall obtain regulatory permits from the USACE, RWQCB, and CDFW. The following shall be incorporated into the permitting, subject to approval by the regulatory agencies: 1. On-site or off-site creation, restoration and/or enhancement of USACE/RWQCB jurisdictional "waters of the U.S." at a ratio no less than 2:1 for permanent impacts for compensatory streambed mitigation within the Santa Margarita Watershed or 3:1 for mitigation within an adjacent watershed, and for any temporary impacts to restore the impact area to pre-project conditions (i.e. pre-project contours). Off-site mitigation may occur on land acquired for the purpose of in-perpetuity	Prior to/during any vegetation removal or ground-disturbing activities	City of Wildomar Planning Department	

	preservation as approved by the resource agencies, or through the purchase of mitigation credits at a resource agency-approved off-site mitigation bank or in-lieu fee program. 2. On-site or off-site creation, restoration, and/or enhancement of CDFW jurisdictional streambed at a ratio no less than 2:1 for permanent impacts for compensatory streambed mitigation within the Santa Margarita Watershed or 3:1 for mitigation within an adjacent watershed, and for any temporary impacts to restore the impact area to pre-project conditions (i.e. pre-project contours). Off-site mitigation may occur on land acquired for the purpose of in-perpetuity preservation as approved by the resource agencies, or through the purchase of mitigation credits at a resource agency-approved off-site mitigation bank or in-lieu fee program. Purchase of any mitigation credits through an agency-approved mitigation bank or in-lieu fee program must occur prior to any impacts to jurisdictional drainages. Any mitigation proposed on land acquired for the purpose of in-perpetuity mitigation that is not part of an agency-approved mitigation bank or in-lieu fee program shall include the creation, restoration, and/or enhancement of similar streambed habitat pursuant to a resource agency-approved Habitat Mitigation and Monitoring Plan (HMMP). The HMMP shall be prepared prior to any impacts to jurisdictional features, and shall provide details as to the implementation of the mitigation, maintenance, and future monitoring of mitigation areas. The goal of the mitigation shall be to create, restore, and/or enhance similar habitat with equal			

	or greater function and value than the impacted habitat. 3. Prior to issuance of any grading permit, the project Applicant shall provide to the City written correspondence from the United State Fish and Wildlife Service and California Department of Fish and Wildlife stating the Determination of Biologically Equivalent or Superior Preservation (DBESP) has been approved. 4. Riparian/riverine areas not impacted by the project footprint shall be conserved in perpetuity via the recordation of a conservation easement or deed restriction in favor of a CDFW-approved local conservation entity; or transferred in fee title to a CDFW-approved local conservation entity. The avoided riparian/riverine area shall be conserved prior to issuance of a grading permit. The CDFW-approved local conservation entity shall manage the conservation areas to protect the long-term conservation, functions and values in perpetuity.			
Cultural Resources				
25.	**CUL-1** To address the possibility that historical, archaeological, and/or tribal cultural resources (collectively referred to as "cultural resources" in these mitigation measures) may be encountered during grading or construction, a qualified professional archaeologist shall monitor all construction activities that could potentially impact cultural resources (e.g., grading, excavation, and/or trenching). Tribe(s) may assign	During any ground-disturbing construction activities	City of Wildomar Building and Planning Departments	

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring Dept.	Verification (Date and Signature)
	individuals to monitor all grading, excavation and groundbreaking activities as well per CUL-3 below, and the Tribal monitor(s) shall be allowed on site during any construction activities that could potentially impact cultural resources. However, monitoring may be discontinued as soon the qualified professional and the Tribe(s) are satisfied that construction will not disturb cultural resources.			
26.	**CUL-2** Prior to the issuance of any grading permit, the project archaeologist shall file a pre-grading report with the City to document the proposed methodology for grading activity observation which will be determined in consultation with the Tribe(s) that intend to assign Tribal monitor(s) pursuant to CUL-1. The archaeologist and the Tribal monitor(s) will have the authority to temporarily halt and redirect grading activities in order to evaluate the significance of any cultural resources discovered on the project site.	Prior to any ground-disturbing construction activities	City of Wildomar Building and Planning Departments	
27.	**CUL-3** Prior to the issuance of any grading permit, the project Applicant shall contact the Tribe(s) with notification of the proposed grading and shall enter into individual Tribal Cultural Resources Treatment and Monitoring Agreements with each Tribe that determines its tribal cultural resources may be present on the site. The agreement(s) shall include, but not be limited to, outlining provisions and requirements for addressing the handling of tribal cultural resources; project grading and development scheduling; terms of compensation for the Tribal monitors; treatment and final disposition of any tribal cultural resources, including but not limited to sacred sites, burial goods and human remains discovered on the site; and	During any ground-disturbing activity	City of Wildomar Building and Planning Departments	

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring Dept.	Verification (Date and Signature)
	establishing on-site monitoring provisions and/or requirements for professional Tribal monitors during all ground-disturbing activities. The terms of the agreement(s) shall not conflict with any of these mitigation measures or with State law. A copy of the signed agreement(s) shall be provided to the Planning Director and Building Official prior to issuance of the first grading permit.			
28.	**CUL-4** If during grading or construction activities, cultural resources are discovered on the project site, work shall be halted immediately within 50 feet of the discovery and the resources shall be evaluated by a qualified archaeologist and the Tribal monitor(s). Any cultural resources that are discovered shall be evaluated and a final report prepared by the qualified archaeologist. The report shall include a list of the resources discovered, documentation of each site/locality, interpretation of the resources identified, a determination of whether the resources are historical resources, unique or non-unique archeological resources and/or tribal cultural resources, and the method of preservation and/or recovery for identified resources. If the qualified archaeologist determines the cultural resources to be either historic resources or unique archaeological resources, but not tribal cultural resources, avoidance and/or mitigation will be required pursuant to and consistent with CEQA Guidelines Section 15064.5(c) and Public Resources Code Section 21083.2. If the qualified archeologist determines the cultural resources to be tribal cultural resources, mitigation shall be consistent with the Tribal Cultural Resources Treatment and Monitoring Agreement required by	During grading or construction activities	City of Wildomar Building and Planning Departments	

	mitigation measure CUL-3 and Public Resources Code Section 21084.3. For all other cultural resources discovered on the project site, the project archaeologist shall assess the significance of such resources based on the provisions of CEQA with respect to archaeological resources, and all significant cultural resources shall be curated according to the current professional repository standards. The collections and associated records shall be transferred, including title, to a Riverside County curation facility that meets the standards set forth in 36 CFR Part 79 for federal repositories.			
29.	**CUL-5** Construction personnel involved in excavation and grading activities shall be informed of the possibility of discovering fossils at any location and the protocol to be followed if fossils are found. A professional meeting the Society of Vertebrate Paleontology standards shall provide the preconstruction training. The City shall ensure the grading plan notes include specific reference to the potential discovery of fossils. If potentially unique paleontological resources (fossils) are inadvertently discovered during project construction, work shall be halted immediately within 50 feet of the discovery, the City shall be notified, and a professional paleontologist shall be retained to determine the significance of the discovery. The paleontologist shall establish procedures for paleontological resource surveillance throughout project construction and shall establish, in cooperation with the project Applicant, procedures for temporarily halting or redirecting work to permit sampling, identification, and evaluation of fossils. Excavated finds shall be offered to a State-	During any ground-disturbing construction activities	City of Wildomar Engineering and Planning Departments	

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring Dept.	Verification (Date and Signature)
	designated repository such as the Museum of Paleontology at the University of California, Berkeley, or the California Academy of Sciences.			
30.	**CUL-6** If human remains are encountered, California Health and Safety Code Section 7050.5 states that no further disturbance shall occur until the county coroner has made the necessary findings as to origin. Further, pursuant to California Public Resources Code Section 5097.98(b), remains shall be left in place and free from disturbance until a final decision as to the treatment and disposition has been made. If the Riverside County Coroner determines the remains to be Native American, the Native American Heritage Commission shall be contacted within twenty-four (24) hours. Subsequently, the Native American Heritage Commission shall identify the most likely descendant and notify them of discovery. The most likely descendant shall then make recommendations and engage in consultations concerning the treatment of the remains as provided in Public Resources Code Section 5097.98 and the Agreement required under CUL-2.	During any ground-disturbing construction activities	City of Wildomar Engineering and Planning Departments	
Geology/Soils				
31.	**GEO-1** No structures for human occupancy, as defined in Section 15.76.020 of the Wildomar Municipal Code, shall be constructed over the identified fault zones (See Appendix 6 and Figure 12) labeled as a "Limited Use Zone" (With Recommended Setback) that has been delineated within the western and eastern portions of the project site. The boundary of the Limited Use Zone shall be shown on all	As a condition of project approval	City of Wildomar Planning and Public Works Departments	

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring Dept.	Verification (Date and Signature)
	construction drawings for the project.			
32.	**GEO-2** Construction personnel involved in excavation and grading activities shall be informed of the possibility of discovering fossils at any location and the protocol to be followed if fossils are found. A professional meeting the Society of Vertebrate Paleontology standards shall provide the preconstruction training. The City shall ensure the grading plan notes include specific reference to the potential discovery of fossils. If potentially unique paleontological resources (fossils) are inadvertently discovered during project construction, work shall be halted immediately within 50 feet of the discovery, the City shall be notified, and a professional paleontologist shall be retained to determine the significance of the discovery. The paleontologist shall establish procedures for paleontological resource surveillance throughout project construction and shall establish, in cooperation with the project Applicant, procedures for temporarily halting or redirecting work to permit sampling, identification, and evaluation of fossils. Excavated finds shall be offered to a State-designated repository such as the Museum of Paleontology at the University of California, Berkeley, or the California Academy of Sciences.	During any ground-disturbing construction activities	City of Wildomar Engineering and Planning Departments	
Noise				

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring Dept.	Verification (Date and Signature)
33.	**NOI-1** Construction Noise Impacts. The following shall apply during the construction phase of the project: 1. Operation of "large construction equipment" shall be limited to the hours of 8:00 a.m.–4:30 p.m., and shall not be operated on Sundays. As used here, "large construction equipment" means any track-type bulldozer, grader or scraper larger than a D-8 Caterpillar bulldozer, concrete mixer, haul truck, or similar heavy equipment. 2. Large construction equipment shall not operate within 90 feet of adjacent Murrieta receiver locations R4 and R5, as shown in Exhibit 8-A of Appendix 9, at any time. 3. Notice shall be given to adjacent property owners seven calendar days prior to the commencement of construction activity. 4. The construction contractor shall place all stationary construction equipment so that emitted noise is directed away from the noise-sensitive receptors nearest the project site. 5. Equipment staging and maintenance shall be located in areas that will create the greatest distance between construction-related noise sources and adjacent residences. 6. The contractor shall prepare a haul route exhibit and shall design delivery routes to minimize the exposure of sensitive land uses or residential dwellings to delivery truck related noise. 7. The contractor shall ensure that all construction equipment, fixed or mobile, is equipped with properly operating and maintained	During all project site construction	City of Wildomar Planning and Public Works Departments	

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring Dept.	Verification (Date and Signature)
	mufflers, consistent with manufacturers' standards.			
34.	**NOI-2** Exterior Noise Levels. The project shall incorporate 5-foot-high noise barriers for first-floor patio areas for Building 19 as shown on Exhibit ES-A of the Camelia Townhome Noise Impact Analysis (Urban Crossroads 2016).	Plan check and construction	City of Wildomar Planning Department	
Prior to Issuance of Grading Permits				
35.	Prior to the issuance of a grading permit, the Applicant shall submit a haul permit for any import of material to the site or export of material off-site for review and approval by the City Engineer and Planning Director. The request for a haul permit shall include a haul route plan addressing the limitations of haul hours, number of loads per day and the posting of traffic control personnel at all approved entrances/exits onto public roads. This haul permit shall be in place prior to the issuance of the grading permit and the mobilization of equipment on the project site. If the proposed material source or disposal site does not have an approved environmental assessment, a grading environmental assessment shall be submitted for review and approval by the Planning Director prior to the issuance of the haul permit.	Prior to Issuance of a Grading Permit	Engineering Dept.	
36.	Prior to the issuance of a grading permit, the Applicant shall submit a final geotechnical soils reports to the City Engineer for review and approval prior to issuance of grading permit. All grading shall be in conformance with the recommendations of the geotechnical/soils	Prior to Issuance of a Grading Permit	Engineering Dept.	

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring Dept.	Verification (Date and Signature)
	reports as approved by the City of Wildomar.			
Prior to Issuance of Building Permits				
37.	Prior to the issuance of the 1st building permit, the Applicant shall submit two (2) sets of detailed/complete landscape and irrigation construction drawings including on-site and public right-of-way and shall include a fence/wall plan for review and approval by the Planning Department. Said landscape and irrigation plans shall be prepared by a licensed Landscape Architect and shall comply with all requirements of Chapter 17.276 (Water Efficient Landscapes) of the Wildomar Municipal Code, including any future water conservation measures adopted by the City Council or imposed by the State of California in effect at the time of development, including but not limited to, drought-tolerant landscaping and drip irrigation/micro spray irrigation. The landscape plans shall further include the following items: a) Landscape plans shall be drawn at a scale of not less than 1:20. b) No light fixture shall be designed for any location in a planting area, which would make it necessary to eliminate a tree. All overhead light fixtures and utilities shall be identified on the grading and site plan prior to approval of the grading and site plans. c) All above ground utilities shall be shown on the precise grading plans in their exact locations. Building and landscape backflow prevention units and transformers shall be located in shrub areas. Double detector checks shall be fully screened from view. The detector check/backflow device shall be painted a neutral/earth	Prior to Issuance of Building Permits	Planning Department	

	tone color and any pipes extending above ground shall be finished and painted to match the device. The detector check and post indicator shall be set back at least 10 feet away from the driveway or sidewalk in a shrub area. Transformers shall be screened with 5 feet of landscaping outside the required setback (18 inches on sides and 8 feet at the front doors). d) All ground covers shall be installed from living plant materials. Spacing shall be such that 100% coverage is achieved within 1 year of the installation. e) All parking lot planter areas shall be a minimum of 5 feet wide excluding curbs, walkways and required concrete strip adjacent to parking spaces (12" wide x 4" deep monolithic reinforced concrete strip adjacent). A detail shall be drawn on the civil engineer's plan to illustrate this application in all relevant locations. f) All plants within the detention basin shall be California native and reflected in the final WQMP. The trees shall include *Quercus agrifolia* (coast live oak) and *Platanus racemosa* (sycamore), or similar. The shrubs shall be *Heteromeles arbutifolia* (toyon). g) The irrigation controller shall be a weather-based controller that measures evapo-transpiration. A rain shut-off device is required. Drip irrigation is required in all planting areas. h) All soil amendments and fertilizers shall be organic as a storm-water best management practice. Soil analysis and agronomic soil report shall be submitted to the City with the landscape plans, including the following: soil texture, percentage of organic matter, soil infiltration rate (measured or derived from soil			

	texture/infiltration rate tables), pH and total soluble salts, macro-nutrients, micro-nutrients, recommendations for organic fertilizers and amendments. i) No plant materials that could freeze, damage paving, or have thorns are allowed. j) Prior to construction, the job site superintendent and the landscape contractor shall meet with the City's Landscape Architect and Planning Department representative shall meet for a pre-job meeting. No landscaping shall occur prior to the meeting. k) Erosion control-landscape plans, required for manufactured slopes greater than 3 feet in vertical height, are to be signed by a registered landscape architect and bonded. l) Erosion control measures shall be implemented immediately upon establishing final grades to minimize erosion and to ensure slope coverage prior to the rainy season. m) The Applicant shall plant and irrigate all manufactured slopes steeper than a 4:1 (horizontal to vertical) ratio and 3 feet or greater in vertical height with grass or ground cover; slopes 15 feet or greater in vertical height shall be planted with additional shrubs or trees or as approved by the City Engineer.			
38.	The following special landscape requirements/conditions shall be applied to the landscape and irrigation plans required under Planning Condition No. 37 above: a) Provide separate slope planting design and plant palette from non-slope areas. Use various spreading groundcovers on	Prior to Issuance of Building Permits	Planning Department	

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring Dept.	Verification (Date and Signature)
	slopes to provide 100% coverage and slope erosion control within 1 year. b) Provide a Basin landscape design to show a list/palette of shrubs that go in the basin area slopes and bottom if applicable. c) Tubular Steel Fencing shall be provided as designed and shown on the approved plans. d) Provide enhanced paving area with pavers or stamped color concrete at project entries. e) Provide accent trees at project interior corners, corridors and end of streets/cul-de-sacs per the approved conceptual landscape plans. f) The proposed picnic shelter, pool area, tot-lot/basketball court area and dog park shall be designed to be consistent with the approved plans. g) Vertical/screening type trees at end of buildings shall be designed to be consistent with the approved plans. h) Provide vertical theme trees and or Date Palms at pool area, (18'BTH Min.) i) All site amenities, benches, tot-lots, trash receptacles, etc., shall be designed to be consistent with the approved plans. j) Accent trees 36"-box and 48"-box shall be provided at end of streets, corners, etc., per the approved plans.			

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring Dept.	Verification (Date and Signature)
39.	Prior to issuance of building permits for Plot Plan No. 16-0070, the Applicant shall submit a detailed/final photometric analysis for review and approval by the Planning and Building departments. The proposed development approved by the City Council shall comply with the standards and requirements of the City's Light Pollution Ordinance in accordance with Chapter 8.64 of the Wildomar Municipal Code.	Prior to Issuance of Building Permits	Planning Department	
40.	Prior to the issuance of a building permit, the Applicant shall prepare a comprehensive sign program for the Camelia Townhouse project for review and approval by the Planning Director. The sign program shall be consistent with all applicable provisions of Chapter 17.252 (Sign Regulations) of the Wildomar Municipal Code and reflect the designs shown on the conceptual landscape plans. In addition, project monument signs shall be provided at the two (2) main entrances to the site as reflected on the approved plot plan.	Prior to Issuance of Building Permits	Planning Department	
41.	Prior to the issuance of building permits, the Applicant shall submit a detailed lighting plan for review and approval by the Planning Director and Building Official. All exterior lighting shall comply with the standards and requirements of the City's Light Pollution Ordinance outlined in Chapter 8.64 of the WMC.	Prior to Issuance of Building Permits	Planning and Building Depts.	
42.	Prior to the issuance of building permits, the Applicant shall submit architectural design/elevation plans for all on-site recreation/passive open space areas including the design of the central pool/cabana area, tot-lot/basketball area, tot-lots/playground equipment, bocce ball area and gazebos. Said plans shall be approved by the Planning	Prior to Issuance of Building Permits	Planning and Building Depts.	

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring Dept.	Verification (Date and Signature)
	Director.			
Prior to Issuance of a Certificate of Occupancy				
43.	Prior to the issuance of occupancy permits, all required landscape planting and irrigation shall be inspected, and installed consistent with the approved construction plans and shall be in a condition acceptable to the Planning Director, or his designee. All plants shall be healthy and free of weeds, disease, or pests. The irrigation system shall be properly constructed and in good working order which may be verified via an irrigation audit. .	Prior to the Issuance of Occupancy Permits	Planning Department	
44.	Prior to the issuance of occupancy permits, the following conditions shall be satisfied: • Performance securities, in the amount determined by the City Landscape Architect and Planning Director, shall be provided to guarantee the adequate maintenance of the landscaping materials and irrigation system in accordance with the approved plans for a period of one (1) year from the date of final clearance of the installed landscaping by the City. Acceptable forms of security shall be limited to cash deposit, cash bonds, or irrevocable letters of credit. The performance securities shall be released one (1) year after final clearance of the installed landscaping by the City, upon written request by the owner, if the landscaping has been adequately maintained in accordance with the approved landscape plans. A deposit to cover re-inspection of the landscape, at the current City rate shall be posted with the	Prior to the Issuance of Occupancy Permits	Planning Department	

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring Dept.	Verification (Date and Signature)
	Planning Department prior to re-inspection for maintenance bond release. • The project landscape contractor shall provide the City with the Landscape Installation Certification of Completion stating that the landscaping was installed per the approved plans. The City will review the Certificate and conduct inspections to ensure that the landscape installation is in compliance with the approved landscape plans.			
PUBLIC WORKS/ENGINEERING/BUILDING DEPARTMENT CONDITIONS				
General Requirements/Conditions				
1.	The Applicant shall obtain City approval for any modifications or revisions to the approval of this project. Deviations not identified on the plans may not be approved by the City, potentially resulting in the need for the project to be redesigned. Amended entitlement approvals may be necessary as a result.	On-Going	Engineering Dept.	
2.	No grading shall be performed without the prior issuance of a grading permit by the City.	On-Going	Engineering Dept.	

ATTACHMENT A – EXHIBIT 2
CONDITIONS OF APPROVAL

Camelia Townhouse Project – Plot Plan No. 16-0070 / Extension of Time #1

APN: 380-220-003

~~Plot Plan 16-0070 Original Approval Date: August 9, 2017~~ ~~Plot Plan 16-0070 - EOT #1 Approval Date: August 19, 2020~~ ~~Plot Plan 16-0070 - EOT #2 Approval Date: Aug. 2, 2023~~ **Plot Plan 16-0070 - EOT #3 Approval Date: February 4, 2026**	~~Plot Plan 16-0070 - Original Expiration Date: August 9, 2020~~ ~~Plot Plan 16-0070 - EOT #1 Expiration Date: February 9, 2024~~ ~~Plot Plan 16-0070 - EOT #2 Expiration Date: Feb. 9, 2026~~ **Plot Plan 16-0070 - EOT #3 Expiration Date: Feb. 9, 2027**

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring Dept.	Verification (Date and Signature)
3.	Written permission shall be obtained from the affected property owners allowing the proposed grading and/or facilities to be installed outside of the project boundaries.	On-Going	Engineering Dept.	
4.	All grading shall conform to the California Building Code, including Appendix J, and all other relevant laws, rules, and regulations governing grading in the City of Wildomar. Prior to commencing any grading which includes 50 or more cubic yards, the Applicant shall obtain a grading permit from the Building Department.	On-Going	Engineering Dept. Building Dept.	
5.	All necessary measures to control dust shall be implemented by the Applicant during grading to the satisfaction of the City Engineer. A PM10 plan may be required at the time a grading permit is issued.	On-Going	Engineering Dept.	
6.	Graded slopes shall be limited to a maximum steepness ratio of 2:1 (horizontal to vertical) unless otherwise approved by the City Engineer. Contour grade to mimic natural slopes in the area.	On-Going	Engineering Dept.	
7.	Grading in excess of 199 cubic yards will require performance security to be posted with the City.	On-Going	Engineering Dept.	
8.	All retaining walls shall require a separate permit from the Building Department.	On-Going	Engineering Dept. Building Dept.	
9.	The Applicant/owner or contractor shall apply for an Encroachment Permit for work performed within the public right of way. Compliance with current environmental regulations applies and additional studies and/or permits may be required.	On-Going	Public Works	

10.	The Applicant's contractor is required to submit for a haul route permit for the hauling of material to and from the project site. Said permit will include limitations of haul hours, number of loads per day and the posting of traffic control personnel at all approved entrances/exits onto public roads. Hauled material shall be to/from an environmentally approved site.	On-Going	Public Works	
11.	Storm water and non-storm water discharges from the project site shall be mitigated in conformance with the applicable Regional Water Quality Control Board permit(s) and/or site specific SWPPP prior to entering into the MS4s.	On-Going	Engineering Dept.	
12.	For commercial/industrial projects, the Applicant shall submit a Business Registration application to the city for approval. The Business Registration shall indicate that this business in required to submit a Stormwater Compliance Deposit to the City for ongoing Commercial/Industrial Inspection requirements of the City's MS4 permit (NPDES Inspection). The requirement for stormwater compliance deposits and NPDES inspections are recurring for the duration of the conditional use permit. The Applicant/Applicant shall also provide to the Planning Department, as part of the Business' Statement of Operations, a copy of the educational materials, business' handbook, training or similar documents describing the business' best management practices for storm water pollution prevention.	On-Going	Engineering Dept.	

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring Dept.	Verification (Date and Signature)
13.	The Applicant shall provide all tenants/employees/homeowners with educational materials regarding Best Management Practices for Stormwater Pollution Prevention. Educational materials are available on the Riverside County Flood Control and Water Conservation District's website.	On-Going	Engineering Dept.	
14.	The Applicant/owner/tenant shall comply with all applicable laws and regulations regarding the proper disposal of waste materials generated from the business.	On-Going	Engineering Dept.	
15.	The Applicant shall dedicate, design and construct all improvements in accordance the City of Wildomar Road Improvement Standards & Specification, Improvement Plan Check Policies and Guidelines, as further conditioned herein and to the satisfaction of the City Engineer.	On-Going	Engineering Dept.	
16.	The Applicant shall be responsible for all costs associated with off-site right-of-way acquisition, including any costs associated with the eminent domain process, if necessary.	On-Going	Engineering Dept.	
17.	Erosion control – landscape plans, required for manufactured slopes greater than 3 feet in vertical height, are to be signed by a registered landscape architect and bonded. The soils engineer shall review the erosion control plans for conformance with the Geotechnical Report's Findings and Recommendations. Erosion control shall be placed within 30 days of meeting final grades to minimize erosion and to ensure slope coverage prior to the rainy season. The Applicant shall plant & irrigate all manufactured slopes steeper than a 4:1 (horizontal to vertical) ratio and 3 feet or greater in vertical height with soil	On-Going	Engineering Dept. Planning Dept.	

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring Dept.	Verification (Date and Signature)
	stabilizers and ground cover; slopes 15 feet or greater in vertical height shall be planted with additional shrubs or trees or as approved by the City Engineer and City Planner.			
18.	Should this project lie within any assessment/benefit district, the project proponent shall, prior to acceptance of improvements, make application for and pay for their reapportionment of the assessments or pay the unit fees in the benefit district unless said fees are otherwise deferred or covered under the City's Community Facility District (CFD Services).	On-Going	Engineering Dept.	
19.	The Applicant shall annex into the City's Community Facility District (CFD Services) and pay associated costs for annexation. Should this project lie within any assessment/benefit district that duplicates the services to be covered under CFD Services then the Applicant shall de-annex from said assessment/benefit district.	Prior to Map Recordation	Engineering Dept.	
20.	The Applicant shall design and construct all driveways in accordance with the City of Wildomar Improvement Standards.	On-Going	Engineering Dept.	
21.	The improvement plans for the required public improvements must be prepared and shall be based upon a design profile extending a minimum of 300 feet beyond the project boundaries at a grade and alignment as approved by the City Engineer.	On-Going	Engineering Dept.	
22.	All above-ground utilities, including but not limited to communication and power that are 33KV in size or less, shall be undergrounded by The Applicant in accordance with City requirements. The undergrounding of utilities shall be reflected on the project	On-Going	Engineering Dept.	

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring Dept.	Verification (Date and Signature)
	improvement plans.			
23.	Improvement Plans for underground utilities (e.g., Water, sewer, electrical, telecommunications, etc.) to be placed in public right of way or easement that will be owned and maintained by other entities shall be reviewed by the City. The City shall have a place on the Title Sheet to accept the plans with a statement "The city's acceptance is limited to the placement of utilities relative to public infrastructure clearances, uses and future plans within the right of way." The plans shall be attached to a city Encroachment Permit.	On-Going	Engineering Dept.	
24.	All flood control plans to be reviewed by the City or the Riverside County Flood Control District (RCFCD) shall be submitted through the City of Wildomar, unless otherwise directed by the City Engineer. For projects requiring RCFCD review the Applicant shall pay the appropriate fees to RCFCD.\	On-Going	Engineering Dept.	
Prior to the Issuance of Grading Permits				
25.	The Applicant shall submit a geotechnical soils reports to the City Engineer for review and approval prior to issuance of grading permit. The findings and recommendations shall reflect current conditions and the report shall be no older than one (1) year. All grading shall be in conformance with the recommendations of the geotechnical/soils reports as approved by City of Wildomar.	Prior to Issuance of a Grading Permit	Engineering Dept.	
26.	The Applicant shall obtain any and all easements and/or permissions necessary to perform the grading required for the project. A notarized	Prior to Issuance of a Grading Permit	Engineering Dept.	

	letter of permission from all affected property owners or easement holders, or encroachment permit, is required for all off-site grading.			
27.	The project specific SWPPP and an Erosion/Sediment Control plan shall be approved by the City Engineer.	Prior to Issuance of a Grading Permit	Engineering Dept.	
28.	The Applicant shall provide the Engineering Department evidence of compliance with the National Pollutant Discharge Elimination System (NPDES); obtain a construction permit from the State Water Resource Control Board (SWRRCB); and, reference the WDID number on the improvement/grading plans.	Prior to Issuance of a Grading Permit	Engineering Dept.	
29.	The Applicant shall have obtained approval for the import/export location from the City of Wildomar. Additionally, if either location was not previously approved by an Environmental Assessment, prior to issuing a grading permit, a Grading Environmental Assessment shall be submitted to the Planning Director for review and comment and to the City Engineer for approval.	Prior to Issuance of a Grading Permit	Engineering Dept.	
30.	A licensed engineer shall prepare and submit a Water Quality Management Plan (WQMP) Applicability Checklist; determine if a WQMP is applicable for this project; and, sign and stamp the WQMP checklist with their license seal.	Prior to Issuance of a Grading Permit	Engineering Dept.	
31.	If the WQMP is required, an approved Final Water Quality Management Plan (WQMP), in conformance with the requirements of the San Diego and/or Santa Ana Regional Water Quality Control Board shall be prepared and approved. The Applicant shall confirm the watershed requirements relative to their project location shall be approved by the	Prior to Issuance of a Grading Permit	Engineering Dept.	

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring Dept.	Verification (Date and Signature)
	City Engineer prior to issuance of a grading permit. All stormwater quality treatment devices shall be located outside of the ultimate public right of way. The Applicant shall design the stormwater quality treatment devices to accommodate all project runoff, ensuring post-construction flows and volumes do not exceed pre-construction levels, in accordance with City of Wildomar's Hydrology Manual, Stormwater Quality Best Management Practice Design Handbook, Improvement Standards, and to the satisfaction of the City Engineer. These BMPs shall be consistent with the Preliminary WQMP and installed and maintained to the satisfaction of the City Engineer. The project shall meet the hydromodification criteria established in the WQMP Guidance Manual.			
32.	If the project location is within the Santa Ana River Watershed: Prior to the issuance of a grading permit, The Applicant is to provide the appropriate documentation that will allow this project a waiver for mitigation volume related to the Lake Elsinore sub watershed of the Santa Ana Watershed. Please note the City is not a permittee in the MS4 permit for the Santa Ana River Watershed (Lake Elsinore) and is governed only by the MS4 permit for the Santa Margarita Watershed, therefore the Applicant needs to provide evidence that this waiver has been approved by the Santa Ana Regional Water Quality Control Board. Otherwise volume has to be addressed.	Prior to Issuance of a Grading Permit	Engineering Dept.	
33.	A Grading Agreement and a Storm Water Management Facilities Agreement shall be approved by the City Engineer and/or City Council.	Prior to Issuance of a Grading Permit	Engineering Dept.	

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring Dept.	Verification (Date and Signature)
34.	If project precedes development of Tract 31896, The Applicant shall prepare and submit a comprehensive drainage study and plan that includes, but is not limited to: definition with mapping of the existing watersheds; a detailed pre- and post-project hydrologic and hydraulic analysis of the project and project impacts; definition of the local controlling 100-year frequency water levels existing and with project; the proposed method of flow conveyance to mitigate the potential project impacts with adequate supporting calculations; any proposed improvements to mitigate the impacts of increased runoff from the project and any change in runoff; including quality, quantity, volume, and duration in accordance with City of Wildomar's Hydrology Manual, Improvement Standards, and to the satisfaction of the City Engineer. Specifically, the study will: a. Analyze the detention basin drainage area for a project using the Rational Method 100-year storm event for the pre-project and post-project. b. Analyze 4 hydrographs for the detention basin drainage area for a project using the Unit Hydrograph 100-year storm event for the 1-hour, 3-hour, 6-hour, and 24-hour storm durations for post-project condition. c. Using the Unit Hydrographs determine which duration provides the highest flow rate. Adjust parameters such as lag time, flow line roughness coefficient or other parameters to calibrate Unit Hydrograph model to provide results similar to the Rational Method.	Prior to Issuance of a Grading Permit	Engineering Dept.	

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring Dept.	Verification (Date and Signature)
	d. Using the calibrated Unit Hydrograph for the detention basin drainage area perform basin routing analysis to demonstrate that the outflow is less than the pre-project Rational Method flow rate. If project follows development of Tract 31896, The Applicant shall size the basins in accordance with the Final WQMP**.**			
35.	The Applicant shall show all easements per the Title Report to the satisfaction of Public Works. Any conflict with existing easements resulting in the site being redesigned potentially requires a minor change or amendment approval by Planning Commission.	Prior to the 1st Improvement Plan submittal	Engineering Dept.	
Prior to Issuance of Building Permits				
36.	Comply with the Conditions of Approval for Tentative Tract Map 37156	Prior to Issuance of a Building Permit	Building Dept. Engineering Dept.	
37.	Language shall be included in the CC&R's requiring residents to park in the garages.	Prior to Issuance of a Building Permit	Building Dept. Engineering Dept.	
38.	Circulation streets within the site shall be posted "No Parking". Parking shall be in designated parking areas and/or garages.	Prior to Issuance of a Building Permit	Building Dept. Engineering Dept.	
39.	The Applicant/owner shall obtain a grading permit and/or approval to construct from the City Engineer.	Prior to Issuance of a Building Permit	Building Dept. Engineering Dept.	
40.	Improvement plans shall be approved by the City Engineer and all improvements to be constructed shall be secured by the Applicant.	Prior to Issuance of a Building Permit	Building Dept. Engineering Dept.	
41.	The Applicant shall provide will serve letters from the appropriate	Prior to Issuance of	Building Dept.	

	water and sewer agencies.	a Building Permit		
42.	The Applicant shall provide approval letter from Fire Department for fire water service	Prior to Issuance of a Building Permit	Building Dept. Fire Dept.	

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring Dept.	Verification (Date and Signature)
43.	The Applicant shall install streetlights in accordance with the City of Wildomar Road Improvement Standards & Specification, Improvement Plan Check Policies and Guidelines, City Ordinances and to the satisfaction of the City Engineer.	Prior to Issuance of a Building Permit	Building Dept. Public Works Dept.	
44.	The Applicant shall install all street name signs at intersections adjacent to the project, public or private and/or replace street name signs in accordance with the City of Wildomar Standard Details and to the satisfaction of the City Engineer.	Prior to Issuance of a Building Permit	Public Works Dept.	
45.	The Applicant shall annex into the CFD Services District to offset development related costs for maintenance and services.	Prior to Issuance of a Building Permit	Engineering Dept.	
46.	The Applicant/Applicant shall demonstrate that all development related fees, impact fees, and mitigation fees have been satisfactorily paid.	Prior to Issuance of a Building Permit	Building Dept.	
47.	The Applicant shall pay the appropriate impact mitigation fee to the Riverside County Flood Control and Water Conservation District and provide the City receipt of payment.	Prior to Issuance of a Building Permit	Building Dept.	
48.	The Applicant shall pay all necessary impact and mitigation fees required. These fees include, but are not limited to, fees associated with Transportation Uniform Mitigation Fee (TUMF), Quimby (parkland in-lieu) Fee, and City Development Impact Fees.	Prior to Issuance of a Building Permit or Certificate of Occupancy	Building Dept.	
49.	The Applicant shall construct the stormwater quality treatment devices to accommodate all project runoff from in accordance with City of Wildomar's Hydrology Manual, Stormwater Quality Best Management	Prior to Issuance of a Building Permit	Building Dept. Public Works Dept.	

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring Dept.	Verification (Date and Signature)
	Practice Design Handbook, Improvement Standards, and to the satisfaction of the City Engineer. All stormwater quality treatment devices shall be constructed outside of the ultimate public right of way.			
50.	The Applicant shall design and construct improvements on Jefferson Avenue and Street A at the projects Northerly Access to control access as right in / right out only.	Prior to Issuance of a Building Permit	Building Dept. Public Works Dept.	
51.	The Applicant shall comply with City of Murrieta requirements (ref. DPO-016): a) Restripe Jefferson Avenue at Grizzly Ridge Drive and Washington Avenue; b) Construct permanent cul-de-sac Arbury Avenue; and, c) Water Quality. Provide the City of Wildomar with executed permits and approved plans by the City of Murrieta.	Prior to Issuance of a Building Permit	Building Dept. Public Works Dept. City of Murrieta	
Prior to Issuance of Certificate of Occupancy				
52.	Prior to the issuance of occupancy permits, the Applicant *shall install a* ~~pay an in-lieu amount based on a fair share calculation for the future~~ Traffic Signal at the intersection of Jefferson Avenue and Washington Avenue to the satisfaction of the City Engineer. *(amended by City Council at the August 9, 2017 meeting)*	Prior to Issuance of Occupancy	Public Works Dept.	

ATTACHMENT A – EXHIBIT 2
CONDITIONS OF APPROVAL

Camelia Townhouse Project – Plot Plan No. 16-0070 / Extension of Time #1

APN: 380-220-003

~~Plot Plan 16-0070 Original Approval Date: August 9, 2017~~ ~~Plot Plan 16-0070 - EOT #1 Approval Date: August 19, 2020~~ ~~Plot Plan 16-0070 - EOT #2 Approval Date: Aug. 2, 2023~~ **Plot Plan 16-0070 - EOT #3 Approval Date: February 4, 2026**	~~Plot Plan 16-0070 - Original Expiration Date: August 9, 2020~~ ~~Plot Plan 16-0070 - EOT #1 Expiration Date: February 9, 2024~~ ~~Plot Plan 16-0070 - EOT #2 Expiration Date: Feb. 9, 2026~~ **Plot Plan 16-0070 - EOT #3 Expiration Date: Feb. 9, 2027**

	Conditions of Approval	Timing/ Implementation	Enforcement/ Monitoring Dept.	Verification (Date and Signature)
RIVERSIDE COUNTY FIRE DEPARTMENT				
General Conditions				
1.	Fire Hydrants: Provide fire hydrants at each street intersection and spaced not more than 330 feet apart in any direction.	On-Going	Fire Department	
2.	Fire Flow: Provide or show there exists a water system capable of delivering fire flow of 500 gpm at 20 psi for 1 hour as required by California Fire Code and Riverside County Fire Department standards.	On-Going	Fire Department	
3.	Water plans: If fire hydrants are required, Applicant/The Applicant shall furnish two copies of the water system fire hydrant plans to Fire Department for review and approval prior to building permit issuance. Plans shall be signed by a registered civil engineer, and shall confirm hydrant type, location, spacing, and minimum fire flow. Once plans are signed and approved by the local water authority, the originals shall be presented to the Fire Department for review and approval.	On-Going	Fire Department	
4.	Water system prior to combustibles on site: No combustible material shall be brought on site until the water system has been inspected and approved by the Riverside County Fire Department.	On-Going	Fire Department	
5.	Blue Dot Reflectors: Blue retro-reflective pavement markers shall be installed to indicate the location of fire hydrants.	On-Going	Fire Department	
6.	Fire Department Access: Fire Department apparatus access shall be provided to within 150 feet of all portions of all buildings. Driveway loops, fire apparatus access lanes and entrance curb radius should be	On-Going	Fire Department	

	designed to adequately allow access of emergency fire vehicles. The Applicant or The Applicant shall include in the building plans the required fire lanes and include the appropriate lane printing and/or signs.			
7.	Building Address Numbers: Display street numbers in a prominent location on the address side of buildings. Numbers shall be legible, of a contrasting color, and adequately illuminated to be visible from street at all hours.	On-Going	Fire Department	
8.	Fire Sprinkler Systems: All one and two family homes shall have fire sprinkler systems in accordance with the California Residential Code, 2013 edition.	On-Going	Fire Department	
9.	Knox Rapid Entry System: Gates shall be equipped with a Knox Rapid Entry System. Contact the Riverside County Fire Department for further information.	On-Going	Fire Department	

END

CITY OF WILDOMAR
CITY COUNCIL REGULAR MEETING
CONSENT CALENDAR
Agenda Staff Report # 1.13
Meeting Date: April 8, 2026

SUBJECT: Measure Z Oversight Advisory Committee Appointments

SUBMITTED BY: Janet Morales Garcia, City Clerk

ACTION:
The Finance Committee recommends that the City Council appoint Zia Hotak, Dennis Rowe, and Timothy Underdown to the Measure Z Oversight Advisory Committee for terms ending January 2028.

SUMMARY:
The Measure Z Committee is comprised of five members and serves as established by the City Council. Committee members serve for 2-year terms. The Committee's role is to ensure that all revenues received from the voter-approved "Save Wildomar Community Parks Funding Measure" (Measure Z) are spent on permissible uses as outlined in City of Wildomar Ordinance 71 and City Municipal Code Chapter 3.18.

BACKGROUND:
The terms of Committee Members Underdown and Bergdahl expired, and Committee Member Howey resigned, resulting in three vacancies on the Measure Z Oversight Advisory Committee. Pursuant to Resolution No. 2024-79, the City utilizes a formal application and review process for volunteer committee appointments. Applicants must submit a City application and participate in a public meeting interview with the Finance Committee (formerly the Community Services Subcommittee). Following the interview process, the Finance Committee forwards its recommendations to the City Council for final consideration and appointment.

DISCUSSION:
On January 28, 2026, the City issued a notice of vacancy for three positions. At the close of the recruitment period, four applications were received from the following residents:

1. Zia Hotak
2. Dennis Rowe
3. Don Saunders
4. Timothy Underdown

On March 12, 2026, Finance Committee Members Marquez and Moore conducted a public meeting to review applications and interview candidates. Following the interviews, the Committee reached consensus to recommend the appointment of Zia Hotak, Dennis Rowe, and the reappointment of Timothy Underdown for terms ending January 2028.

Upon City Council approval, the selected candidates will undergo background checks. Upon successful completion, they will be sworn in at the May 28, 2026, Measure Z Oversight

Advisory Committee meeting.

FISCAL IMPACT:
None.

ATTACHMENTS:
1. Zia Hotak redacted
2. Dennis Rowe Application redacted
3. Timothy Underdown redacted
4. Don Saunders redacted
5. Resolution 2024-79 - Committee Volunteer Objectives and Responsibilities

Volunteer Application
WILDOMAR MEASURE Z
OVERSIGHT ADVISORY COMMITTEE

City of Wildomar
23873 Clinton Keith Rd Ste. 201
Wildomar, CA 92595
951.677.7751 (phone)
951.698.1463 (fax)

VOLUNTEER APPLICANT INFORMATION

Last Name: Hotak First Name: Zia Ur Rahman MI: N/A

Address: [redacted] City: Wildomar Zip Code: 92595

Home: Cell Phone: [redacted]

Email Address: [redacted]

QUESTIONAIRE

What type of Volunteer Experiences Have You Had?

Teaching, some welfare activities. Public speaking.

Education, Credentials, Parks & Recreation and Accounting Experience:

Master of Business Administration. Accounting Assistant II at Riverside County TAP program.

Public Communication Experience:

I have public speaking and presentation experience.

Project Leadership Skills/Experience:

I led a department and a high school. I supervised almost 15 employees.

Computer Skills:

I have been working/using MS Word, Excel, Power Point and Outlook program in personal and professional life since long ago.

Other Relevant Skills/Information:

Volunteer Acknowledgement

VOLUNTEER CODE OF CONDUCT

As a volunteer I will:

- Perform only those assigned tasks that are within my physical capability and will not undertake any tasks that are beyond my physical capability or ability.
- Not undertake to operate or use vehicles, equipment or tools that I am unfamiliar with or have not been trained to operate properly and safely and have not received specific authorization to use from my supervisor.
- Observe all safety rules and use provided safety equipment in the performance of my assigned tasks.
- Treat everyone with respect, patience, integrity, courtesy, and dignity.
- Not use profanity, or make humiliating, ridiculing, threatening, or degrading statements.
- Return all City equipment and identification upon request or at end of assignment.

VOLUNTEER ACKNOWLEDGEMENT AND WAIVER

As a Volunteer, I understand that:

- I give the City of Wildomar permission to conduct a thorough background check on me, which may include a review of sex offender registries, criminal history records, and law enforcement records. I understand that volunteer positions may be conditional upon favorable background information as determined by the City of Wildomar.
- The City of Wildomar is not obligated to provide me with a volunteer placement. I also understand that I am not obligated to accept the volunteer position offered.
- Volunteers are expected to immediately inform us if they are unable or unwilling to perform a requested task. Physical requirements of tasks may involve sitting, standing, walking stooping, kneeling, climbing, talking. Listening, reading, handling (lifting, pushing, pulling), objects, handling heavy objects, operation tools, operating power tools, operating vehicles.
- Volunteer positions are charitable contributions to the City of Wildomar without compensation or benefit of any kind or consideration of future employment.
- I have the obligation to notify my supervisor of an injury incurred while volunteering.
- I agree to be subjected to the policies and procedures of the City of Wildomar.
- I am not an employee of the City of Wildomar.
- The City of Wildomar reserves the right to terminate my volunteer status at any time.

VOLUNTEER CONSENT

Your signature below indicates that you have read each of the above items and you agree to be bound by them.

Zia Ur Rahman		01 / 28 / 2026
Applicant Name (print)	*Applicant Signature*	*Date*

Wildomar Measure Z
Oversight Advisory Committee
Supplemental Questionnaire

PRINT NAME: Zia Ur Rahman

PLEASE TYPE OR PRINT LEGIBLY

This Supplemental Questionnaire will be a tool in the evaluation of your qualifications for this position. Please answer each question in sufficient detail so that we can understand precisely what your **qualifying** experience and accomplishments have been.

A Supplemental Questionnaire is required for Wildomar Measure Z Oversight Advisory Committee appointments. Your application will not be considered complete without submittal of both forms.

Please use the space provided for your response. If more space is necessary, one additional page per question may be attached.

Signature

1/28/2026
Date

1. Have you participated in local government as a committee member, commissioner, council member, or staff? What was your role and what did you learn from it?

I participated in private sector committee having direct connection with local government. As a member of this committee, I was participating in weekly, quarterly and annual meetings.

2. What is your understanding of the role and responsibilities of the Measure Z Oversight Advisory Committee?

As a Principal of a high school, I was arranging monthly meeting with communty members/elders, listening to their needs and demands and advising them when needed.

3. Why did you apply for the Measure Z Oversight Advisory Committee and what do you hope to accomplish by your participation?

As resident of Wildomar city, I like to participate in such kind of volunteer assignments to serve community and of course pave way to get learning more. I wail also achieve the goal of this task for the city.

4. What qualities or experience would you bring that would be an asset to the Measure Z Oversight Advisory Committee?

My education and leadership experience will be a huge asset to this committee.

5. What is your experience with governmental accounting?

I worked as an Accounting Assistant II for Waste Resources Management Department of Riverside County.

Is there an advantage of line item budgeting verses a zero-based budgeting? Please describe.

Yes, line item budgeting is simple and stable. It is faster, easier to execute because it uses previous budget as baseline. It only needs incremental changes.

6. What is your experience with governmental or nonprofit audits?

As an accounting assistant II, one of my responsibilities to do audits of warehouse.

7. What is your experience with vendor selection and contract review in the public sector?

As a Principal of a high school, I leading the team to choose the right contractor for the uniform and stationery of the school students.

8. What is your experience in park maintenance?

I have no experience in park maintenance.

What is your standard level of service for maintenance?

If it is park maintenance, then I may have any experience in it. Yes, If assignment is given then I will care of with true honesty.

9. What is your experience in Recreation Programs?

I can say that I was deciding the needed program like soccer, cricket matches for students of the high school.

10. What do you feel are some of the key issues facing City parks in the next 5 to 10 years?

The parks may face some damages like lawn, trees and benches if not taken care of.

11. Describe your goals as part of the Measure Z Oversight Advisory Committee.

I believe that I will achieve its goals in advisory, accounting and some other administrative activities.

Volunteer Application
WILDOMAR MEASURE Z
OVERSIGHT ADVISORY COMMITTEE

City of Wildomar
23873 Clinton Keith Rd Ste. 201
Wildomar, CA 92595
951.677.7751 (phone)
951.698.1463 (fax)

VOLUNTEER APPLICANT INFORMATION

Last Name: Rowe First Name: Dennis Rowe MI: T

Address: 21070 Union st City: Wildomar Zip Code: 92595

Home: 9512596872 Cell Phone: 9512596872

Email Address: dtr0407@gmail.com

QUESTIONAIRE

What type of Volunteer Experiences Have You Had?

Youth sports, Wildomar little league assistant coach and Board member 2013-2017. Elsinore youth soccer assistant coach, 2012-2015.

Education, Credentials, Parks & Recreation and Accounting Experience:

High School, Welding trade school, budgeting for Maintenance Department at current employer.

Public Communication Experience:

Running and assisting with public outreach events, for current employer. Regarding Vectors, Mosquito borne diseases, control techniques. Districts services and service areas.

Project Leadership Skills/Experience:

16 years as Maintenance Manager. For my current employer. Over seeing all maintenance regarding vehicles, equipment and district improvement projects. Whether it's a in house project or outsourced to a vendor.

Computer Skills:

Basic

Other Relevant Skills/Information:

California Department of Public Health Certified Vector Control Technician. Certified to handle, apply and supervise the use of pesticides.

Volunteer Acknowledgement

VOLUNTEER CODE OF CONDUCT

As a volunteer I will:

- Perform only those assigned tasks that are within my physical capability and will not undertake any tasks that are beyond my physical capability or ability.
- Not undertake to operate or use vehicles, equipment or tools that I am unfamiliar with or have not been trained to operate properly and safely and have not received specific authorization to use from my supervisor.
- Observe all safety rules and use provided safety equipment in the performance of my assigned tasks.
- Treat everyone with respect, patience, integrity, courtesy, and dignity.
- Not use profanity, or make humiliating, ridiculing, threatening, or degrading statements.
- Return all City equipment and identification upon request or at end of assignment.

VOLUNTEER ACKNOWLEDGEMENT AND WAIVER

As a Volunteer, I understand that:

- I give the City of Wildomar permission to conduct a thorough background check on me, which may include a review of sex offender registries, criminal history records, and law enforcement records. I understand that volunteer positions may be conditional upon favorable background information as determined by the City of Wildomar.
- The City of Wildomar is not obligated to provide me with a volunteer placement. I also understand that I am not obligated to accept the volunteer position offered.
- Volunteers are expected to immediately inform us if they are unable or unwilling to perform a requested task. Physical requirements of tasks may involve sitting, standing, walking stooping, kneeling, climbing, talking. Listening, reading, handling (lifting, pushing, pulling), objects, handling heavy objects, operation tools, operating power tools, operating vehicles.
- Volunteer positions are charitable contributions to the City of Wildomar without compensation or benefit of any kind or consideration of future employment.
- I have the obligation to notify my supervisor of an injury incurred while volunteering.
- I agree to be subjected to the policies and procedures of the City of Wildomar.
- I am not an employee of the City of Wildomar.
- The City of Wildomar reserves the right to terminate my volunteer status at any time.

VOLUNTEER CONSENT

Your signature below indicates that you have read each of the above items and you agree to be bound by them.

Dennis Rowe	Dennis Rowe	February 12 , 2026
Applicant Name (print)	*Applicant Signature*	*Date*

Wildomar Measure Z
Oversight Advisory Committee
Supplemental Questionnaire

PRINT NAME: Dennis Rowe

PLEASE TYPE OR PRINT LEGIBLY

This Supplemental Questionnaire will be a tool in the evaluation of your qualifications for this position. Please answer each question in sufficient detail so that we can understand precisely what your **qualifying** experience and accomplishments have been.

A Supplemental Questionnaire is required for Wildomar Measure Z Oversight Advisory Committee appointments. Your application will not be considered complete without submittal of both forms.

Please use the space provided for your response. If more space is necessary, one additional page per question may be attached.

Dennis Rowe
Signature

2/12/2026
Date

1. Have you participated in local government as a committee member, commissioner, council member, or staff? What was your role and what did you learn from it?

Yes facilities and operations maintenance manager for a local government health agency.

2. What is your understanding of the role and responsibilities of the Measure Z Oversight Advisory Committee?

Ensure transparency, monitor spending and prevent the misuse of public funds.

3. Why did you apply for the Measure Z Oversight Advisory Committee and what do you hope to accomplish by your participation?

To be proactive in my community where I have resided for almost 20 years. Earn the public's trust learn more about the committee's role and meet city leaders.

4. What qualities or experience would you bring that would be an asset to the Measure Z Oversight Advisory Committee?

I am reliable, ability to learn quickly, enjoy working with the public.

5. What is your experience with governmental accounting?

Accounting is not my department, but I always itemize my purchases and specify what category they fall into. Our accountant may have request or guidelines to follow. I always play my part to make their job easier or less complicated.

Is there an advantage of line item budgeting verses a zero-based budgeting? Please describe.

line item budgeting less complex, quicker and more efficient. Zero based is more time consuming and complex.

6. What is your experience with governmental or nonprofit audits?

I don't have a lot of personal experience with our auditors. I know they show up and our accountant is busy for a few days. They may make suggestions for our manager and if it involves my department or spending. I make adjustments and comply.

7. What is your experience with vendor selection and contract review in the public sector?

With my current employer. am the main point of contact with all vendors regarding all District maintenance, vehicle maintenance and improvement projects. Report, and give feedback to district management team and governing board. Prepare request for bids on all equipment and vehicle purchases as well as sending expired vehicles and equipment to auction.

8. What is your experience in park maintenance?

Over see all grounds maintenance including landscaping. Irrigation repair Vegetation planting and fertilizing. Assisted with maintenance at Wildomar's little league field.

What is your standard level of service for maintenance?

Advanced. 16 years as a maintenance Manager for a local government agency.

9. What is your experience in Recreation Programs?

I grew up playing recreational sports in the Elsinore Valley. Continued playing into my late twenties. I coached my children in Wildomar little league and Elsinore Valley Soccer. I Was apart of little league board that brought little league back to Wildomar in 2013, and served on the board till 2017.

10. What do you feel are some of the key issues facing City parks in the next 5 to 10 years?

With the city's rapid growth. I could see the need for more parks to accommodate residents and children for future sports and activities

11. Describe your goals as part of the Measure Z Oversight Advisory Committee.

play an active role in our community. serve with integrity, honesty. provide transparency and gain the public's trust.

Volunteer Application
WILDOMAR MEASURE Z
OVERSIGHT ADVISORY COMMITTEE

City of Wildomar
23873 Clinton Keith Rd Ste. 201
Wildomar, CA 92595
951.677.7751 (phone)
951.698.1463 (fax)

VOLUNTEER APPLICANT INFORMATION

Last Name: Underdown First Name: Timothy MI: L

Address: [redacted] City: Wildomar Zip Code: 92595

Home: [redacted] Cell Phone: [redacted]

Email Address: [redacted]

QUESTIONAIRE

What type of Volunteer Experiences Have You Had?

Measure Z, Little League, VFW, Elks and Community events.

Education, Credentials, Parks & Recreation and Accounting Experience:

Measure Z committee, past chair of Lake Elsinore Cemetery District, Education through public officials alliance.

Public Communication Experience:

Public speaker at public cemetery conferences.

Project Leadership Skills/Experience:

PCA leadership training

Computer Skills:

Basic skills

Other Relevant Skills/Information:

Past president and District Administrator for Little League

Volunteer Acknowledgement

VOLUNTEER CODE OF CONDUCT

As a volunteer I will:

- Perform only those assigned tasks that are within my physical capability and will not undertake any tasks that are beyond my physical capability or ability.
- Not undertake to operate or use vehicles, equipment or tools that I am unfamiliar with or have not been trained to operate properly and safely and have not received specific authorization to use from my supervisor.
- Observe all safety rules and use provided safety equipment in the performance of my assigned tasks.
- Treat everyone with respect, patience, integrity, courtesy, and dignity.
- Not use profanity, or make humiliating, ridiculing, threatening, or degrading statements.
- Return all City equipment and identification upon request or at end of assignment.

VOLUNTEER ACKNOWLEDGEMENT AND WAIVER

As a Volunteer, I understand that:

- I give the City of Wildomar permission to conduct a thorough background check on me, which may include a review of sex offender registries, criminal history records, and law enforcement records. I understand that volunteer positions may be conditional upon favorable background information as determined by the City of Wildomar.
- The City of Wildomar is not obligated to provide me with a volunteer placement. I also understand that I am not obligated to accept the volunteer position offered.
- Volunteers are expected to immediately inform us if they are unable or unwilling to perform a requested task. Physical requirements of tasks may involve sitting, standing, walking stooping, kneeling, climbing, talking. Listening, reading, handling (lifting, pushing, pulling), objects, handling heavy objects, operation tools, operating power tools, operating vehicles.
- Volunteer positions are charitable contributions to the City of Wildomar without compensation or benefit of any kind or consideration of future employment.
- I have the obligation to notify my supervisor of an injury incurred while volunteering.
- I agree to be subjected to the policies and procedures of the City of Wildomar.
- I am not an employee of the City of Wildomar.
- The City of Wildomar reserves the right to terminate my volunteer status at any time.

VOLUNTEER CONSENT

Your signature below indicates that you have read each of the above items and you agree to be bound by them.

Timothy	Timothy	2 / 17 / 2026
Applicant Name (print)	*Applicant Signature*	*Date*

Wildomar Measure Z
Oversight Advisory Committee
Supplemental Questionnaire

PRINT NAME: Timothy

PLEASE TYPE OR PRINT LEGIBLY

This Supplemental Questionnaire will be a tool in the evaluation of your qualifications for this position. Please answer each question in sufficient detail so that we can understand precisely what your **qualifying** experience and accomplishments have been.

A Supplemental Questionnaire is required for Wildomar Measure Z Oversight Advisory Committee appointments. Your application will not be considered complete without submittal of both forms.

Please use the space provided for your response. If more space is necessary, one additional page per question may be attached.

Timothy
Signature

2/17/2026
Date

1. Have you participated in local government as a committee member, commissioner, council member, or staff? What was your role and what did you learn from it?

Measure Z vice chair.

Learned how special measures are governed

2. What is your understanding of the role and responsibilities of the Measure Z Oversight Advisory Committee?

To be an advisory represents the community of Wildomar

3. Why did you apply for the Measure Z Oversight Advisory Committee and what do you hope to accomplish by your participation?

To make Wildomar parks as efficient as possible. Be a good representative for Wildomar tax payers.

4. What qualities or experience would you bring that would be an asset to the Measure Z Oversight Advisory Committee?

Past parks formation committee member, past chair of a public cemetery district,

5. What is your experience with governmental accounting?

Chair of a public cemetery district.

Is there an advantage of line item budgeting verses a zero-based budgeting? Please describe.

I prefer line item budgets for accountability

6. What is your experience with governmental or nonprofit audits?

Past chair of public cemetery district,
Past president of wildomar little league.

7. What is your experience with vendor selection and contract review in the public sector?

Again public cemetery district.

8. What is your experience in park maintenance?

Building and caring for 2 baseball fields in Wildomar.

What is your standard level of service for maintenance?

Safety.

9. What is your experience in Recreation Programs?

President of Wildomar Little League.

10. What do you feel are some of the key issues facing City parks in the next 5 to 10 years?

New parks and the tax base to maintain them.

11. Describe your goals as part of the Measure Z Oversight Advisory Committee.

To get the best service for the residents of Wildomar with very low tax.

Volunteer Application
WILDOMAR MEASURE Z
OVERSIGHT ADVISORY COMMITTEE

City of Wildomar
23873 Clinton Keith Rd Ste. 201
Wildomar, CA 92595
951.677.7751 (phone)
951.698.1463 (fax)

VOLUNTEER APPLICANT INFORMATION

Last Name: Saunders First Name: Don MI: D

Address: [redacted] City: Wildomar Zip Code: 92595

Home: Cell Phone: [redacted]

Email Address: [redacted]

QUESTIONAIRE

What type of Volunteer Experiences Have You Had?

Currently, I volunteer as the President of the Wildomar Historical Society. Educating the community on the history of Wildomar. I also volunteer helping with the Wildomar Beautification Volunteers when time allows. Previously held appointed positions with the Riverside County Trails Committee and Wildomar Municipal Council when Wildomar was under county jurisdiction.

Education, Credentials, Parks & Recreation and Accounting Experience:

I have a Bachelor of Science degree in Business Administration with an emphasis in Sales and Marketing. Experienced in successfully managing large sales budgets, managing accounts, and sales teams.

Public Communication Experience:

In my role as President of the Wildomar Historical Society, I regularly communicate with community members and other organizations about the history of our community. In my sales and marketing role, I effectively communicate with accounts and customer product presentations.

Project Leadership Skills/Experience:

In my role as a sales manager, I have experience in managing projects, sales budgets, and successfully achieving budgetary guidelines.

Computer Skills:

I am proficient in utilizing all common computer skills including Word, Excel, and Power Point.

Other Relevant Skills/Information:

Volunteer Acknowledgement

VOLUNTEER CODE OF CONDUCT

As a volunteer I will:

- Perform only those assigned tasks that are within my physical capability and will not undertake any tasks that are beyond my physical capability or ability.
- Not undertake to operate or use vehicles, equipment or tools that I am unfamiliar with or have not been trained to operate properly and safely and have not received specific authorization to use from my supervisor.
- Observe all safety rules and use provided safety equipment in the performance of my assigned tasks.
- Treat everyone with respect, patience, integrity, courtesy, and dignity.
- Not use profanity, or make humiliating, ridiculing, threatening, or degrading statements.
- Return all City equipment and identification upon request or at end of assignment.

VOLUNTEER ACKNOWLEDGEMENT AND WAIVER

As a Volunteer, I understand that:

- I give the City of Wildomar permission to conduct a thorough background check on me, which may include a review of sex offender registries, criminal history records, and law enforcement records. I understand that volunteer positions may be conditional upon favorable background information as determined by the City of Wildomar.
- The City of Wildomar is not obligated to provide me with a volunteer placement. I also understand that I am not obligated to accept the volunteer position offered.
- Volunteers are expected to immediately inform us if they are unable or unwilling to perform a requested task. Physical requirements of tasks may involve sitting, standing, walking stooping, kneeling, climbing, talking. Listening, reading, handling (lifting, pushing, pulling), objects, handling heavy objects, operation tools, operating power tools, operating vehicles.
- Volunteer positions are charitable contributions to the City of Wildomar without compensation or benefit of any kind or consideration of future employment.
- I have the obligation to notify my supervisor of an injury incurred while volunteering.
- I agree to be subjected to the policies and procedures of the City of Wildomar.
- I am not an employee of the City of Wildomar.
- The City of Wildomar reserves the right to terminate my volunteer status at any time.

VOLUNTEER CONSENT

Your signature below indicates that you have read each of the above items and you agree to be bound by them.

Don	Don	February 18 , 2026
Applicant Name (print)	*Applicant Signature*	*Date*

Wildomar Measure Z
Oversight Advisory Committee
Supplemental Questionnaire

PRINT NAME: Don

PLEASE TYPE OR PRINT LEGIBLY

This Supplemental Questionnaire will be a tool in the evaluation of your qualifications for this position. Please answer each question in sufficient detail so that we can understand precisely what your **qualifying** experience and accomplishments have been.

A Supplemental Questionnaire is required for Wildomar Measure Z Oversight Advisory Committee appointments. Your application will not be considered complete without submittal of both forms.

Please use the space provided for your response. If more space is necessary, one additional page per question may be attached.

Don
Signature

2/18/2026
Date

1. Have you participated in local government as a committee member, commissioner, council member, or staff? What was your role and what did you learn from it?

I have over 30 years of experience working with county and city planning departments to ensure that community planning meets the needs of the residents. Prior to moving to Wildomar, I held the following positions: Chino Hills Municipal Advisory Council member and Planning member appointed by the County Supervisor, City of Chino Hills Public Works Commissioner appointed by the City Council, and City of Chino Hills General Plan Advisory Member. After moving to Wildomar, I became a Wildomar Municipal Advisory Council and Planning member appointed by the County Supervisor, as well as a Riverside County Trails Committee member for the District appointed by the County Supervisor.

My experience in local government committees has provided a deep knowledge of how fiscal accountability and fiscal budgeting are an important part of our community viability.

2. What is your understanding of the role and responsibilities of the Measure Z Oversight Advisory Committee?

The Wildomar Community Parks Funding Measure Z Citizen's Oversight Advisory Committee is to advise the City Council regarding the collection and expenditure of tax revenues collected.

3. Why did you apply for the Measure Z Oversight Advisory Committee and what do you hope to accomplish by your participation?

I have seen how successful Measure Z funds improve Wildomar Parks. I hope to ensure funds continue to be spent effectively to support Wildomar Parks.

4. What qualities or experience would you bring that would be an asset to the Measure Z Oversight Advisory Committee?

Having a strong interest in the qualities the City of Wildomar provides for the residents, I believe I can offer support in reviewing budgets and expenditures to ensure services continue to benefit the community.

5. What is your experience with governmental accounting?

My experience of governmental accounting revolves around reviewing the city's monthly, quarterly, annual reporting. As a resident, I have always taken an interest in how governmental expenditures are implemented.

Is there an advantage of line item budgeting verses a zero-based budgeting? Please describe.

Line-item budgeting utilizes previous budgets as a guide which allows for easier tracking of expenditures over time. Zero based budgeting can enhance accountability, however, is time intensive process and would be impractical for recurring expenses such as park maintenance. Line-item budgeting is the preferred process for Measure Z as it provides a more predictable and accountable approach to proper funding allocation.

6. What is your experience with governmental or nonprofit audits?

I understand how Measure Z budget reports and financial reports are implemented and allocated. Although, not having direct audit experience, I understand the importance of financial accountability, public fund management, and compliance verification.

7. What is your experience with vendor selection and contract review in the public sector?

I understand how public funds are allocated, ensuring compliance with city policies, and ensuring vendors are providing services within their contractual obligations. Compliance, transparency, and providing the best value are important aspects of selecting vendors.

8. What is your experience in park maintenance?

I have gained experience and insight by evaluating the processes that are integral aspects of park maintenance, planning, budgeting costs, on-going maintenance, landscaping, equipment costs, repairs, additional upkeep and improvements.

What is your standard level of service for maintenance?

A standard level of service for maintenance must be provided to ensure parks are kept clean, safe, and well maintained to be inviting for the community to use and enjoy. Safe environment with proper lighting, functional equipment, clean and safe restrooms, picnic areas, sports fields, and playgrounds, are all important aspects.

9. What is your experience in Recreation Programs?

Youth sports and community park programs to support an active, family-friendly environment are important to the community. Supporting use of baseball fields, basketball courts, soccer fields, tot lots, and picnic areas benefit everyday use by citizens and organizations.

10. What do you feel are some of the key issues facing City parks in the next 5 to 10 years?

Issues facing Wildomar parks over the next 5 to 10 years will be the demand for use of parks by the community with the issue of limited funding. As measure Z has a capped revenue, ensuring every dollar received is carefully managed will be key to continued sustainability. Maintenance costs, and population growth will continue to rise. Continuing to keep parks safe, clean, and accessible, as well adding parks within the city will require strategic budgeting and funding moving forward.

11. Describe your goals as part of the Measure Z Oversight Advisory Committee.

My goal as a member of the Measure Z Oversight Advisory Committee is to ensure Wildomar park facilities continue to be maintained, accessible, safe, and enjoyable for the community. Ensuring fiscal oversight and budgeting to provide the very best parks environment for our community.

RESOLUTION NO. 2024 - 79

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, REPEALING RESOLUTION NO. 2013-05 AND APPROVING A RESOLUTION ESTABLISHING THE ORGANIZATION, OBJECTIVES AND RESPONSIBILITIES OF A WILDOMAR COMMUNITY PARKS FUNDING MEASURE CITIZEN'S OVERSIGHT ADVISORY COMMITTEE AND COMMITTEE MEMBER VOLUNTEERS DESCRIPTION

WHEREAS, on November 6, 2012 Wildomar residents voted on a $28 annual parcel tax (Measure Z) to assist in the funding of park operations and related park activities as noted in the measure; and

WHEREAS, the election results were certified by the Riverside County Register of Voters on November 26, 2012 and Measure Z, needing a 66.7% of the vote count, was approved with a Yes vote count of 68.59%; and

WHEREAS, the passage of Measure Z, by statue (Ordinance 71 added Chapter 3.18 to the City Municipal Code), triggers a number of tasks that need to be addressed prior to the July 1, 2013 (Fiscal Year 2013-14) start of the tax; and

WHEREAS, City Municipal Code Section 3.18.060 – Oversight Committee; "*By no later than March 1, 2013, the City Council shall establish a Wildomar Community Parks Funding Measure Citizen's Oversight Advisory Committee to advise the City Council regarding the collection and expenditure of tax revenues collected under the authority of this chapter. The Committee shall consist of at least five members, who shall be residents of the City. The terms of the Committee members and their specific duties shall be established by resolution of the City Council.*"; and

WHEREAS, at a public meeting held on December 14, 2013 the City Council directed the Parks Subcommittee and Staff to proceed with preparing the necessary documents for committee formation and committee member volunteer description; and

WHEREAS, at a public meeting held on February 13, 2013, the City Council adopted Resolution No. 2013 – 05, establishing the Wildomar Community Parks Funding Measure Citizen's Oversight Advisory Committee, known as the Measure Z Oversight Advisory Committee; and

WHEREAS, the City Council of the City of Wildomar, California, desires to amend the Guidelines and Policy and Member Volunteer Information provided in Exhibit A and B of this Resolution; and

WHEREAS, the City Council of the City of Wildomar, California, does hereby repeal Resolution No. 2013-05.

NOW THEREFORE, the City Council of the City of Wildomar, California, does hereby resolve, determine and order as follows:

Section 1. Establishment of Committee.
Pursuant to Section 13.18.060 of the Wildomar Municipal Code, there is hereby created a Wildomar Community Parks Funding Measure Citizen's Oversight Advisory Committee on which shall be known as the Measure Z Oversight Advisory Committee.

Section 2. Duties of Committee.
The duties of the Committee are described in the Guidelines and Policies, Exhibit A.

Section 3. The City Committee Membership.
The Committee shall consist of five members to be appointed by majority vote of the City Council, per the Committee Member Volunteer Description, Exhibit B.

Section 4. Staff Assistance.
The City Manager shall ensure that adequate staff will be allocated to provide necessary technical and clerical assistance to the Committee.

Section 5. Time and Place of Meetings.
The Committee shall establish a regular date, time and place for Committee meetings, which shall be open to the public. Said meetings shall occur no less frequently than every 3 months.

Section 6. Repeal Resolution No. 2013 – 05.
Resolution No. 2013 – 05 is hereby repealed.

PASSED, APPROVED AND ADOPTED this 11th day of December, 2024.

Bridgette Moore
Mayor

APPROVED AS TO FORM:

Thomas D. Jex
City Attorney

ATTEST:

Janet Morales, CMC
City Clerk

CITY OF WILDOMAR INCORPORATED July 1, 2008 STATE OF CALIFORNIA

Exhibit A

City of Wildomar
Measure Z Oversight Advisory Committee
Guidelines and Policy

MISSION:
To ensure that all revenues received from the voter approved "Save Wildomar Community Parks Funding Measure" (Measure Z) are only spent on permissible uses as outlined in City of Wildomar Ordinance 71 and City Municipal Code Chapter 3.18.

GOVERNING AUTHORITY FOR COMMITTEE FORMATION
Section 3.18.060 of the City of Wildomar Municipal Code requires the establishment of a Citizen's Oversight Advisory Committee:

"3.18.060 – Oversight Committee. By no later than March 1, 2013, the City Council shall establish a Wildomar Community Parks Funding Measure Citizen's Oversight Advisory Committee to advise the City Council regarding the collection and expenditure of tax revenues collected under the authority of this chapter. The Committee shall consist of at least five members, who shall be residents of the City. The terms of the Committee members and their specific duties shall be established by resolution of the City Council."

ROLES, RESPONSIBILITIES AND DUTIES
A. The responsibilities and duties of the Committee shall be limited to:

1. Review expenditures of Measure Z revenues to ensure the monies have been expended in accordance with the authorized purposes of Measure Z.

2. Understand allowable expenses of Measure Z monies (as identified in Section 3.18 of the Municipal Code).

3. Understand municipal revenue collection and distribution from local, state and federal sources.

4. Review the upcoming fiscal year budget regarding Measure Z funds prior to the City Council budget hearings. (Committee Meeting anticipated in April/May)

5. Prepare and submit to the Chief Fiscal Officer of the City an annual public report on the expenditures of Measure Z tax revenues for the previous fiscal year. (Committee Meeting anticipated in September/October.) The Chief Fiscal Officer will then submit the public report to the City Council per Government Code section 50075.3.

B. The Measure Z Oversight Advisory Committee shall not have any budgetary decision authority and shall not allocate financial resources. The Committee shall make community park related budget or service recommendations to the City Council as appropriate.

C. The Committee shall have no authority to direct, nor shall it direct, City Staff or Officials.

COMMITTEE STRUCTURE:

A. *Appointments*

The City Council shall make appointments, by majority vote, to the Committee and shall be composed of five members.

B. *Qualification Standards*

Members of the Committee shall be at least 18 years of age and reside within the City limits. The Committee may not include any employee or official of the City, or any vendor, contractor or consultant doing business with the City.

C. *Term*

Committee members shall serve for a term of two years and expire in January of each year. Member's terms are to be staggered. At the Committee's first meeting, members will draw lots to select three members to serve a one-year term; the remaining members will serve a full two year term.

D. *Chair and Vice-Chair*

The Mayor shall appoint the initial Chair. The Chair shall appoint the initial Vice-Chair. Thereafter, the Committee shall annually elect a Chair and a Vice-Chair, who shall act as Chair only when the Chair is absent.

E. *Compensation*

The Committee members shall serve without compensation.

F. *Meetings*

1. The Committee shall conduct at least four meetings a year.
2. Special meetings may be called by the Committee's chair. Special meetings may also be called by Committee members if three or more members petition the chair for a special meeting.
3. All meetings shall be noticed and shall be open to the public in accordance with the Ralph M. Brown Act, Government Code Section 54950 et seq. Each member of the Committee will be given a current copy of the Ralph M. Brown Act.
4. A majority of the Committee members shall constitute a quorum for the transaction of any business.

G. *Vacancies and Removal*

1. The City Council shall fill any vacancies on the Committee.
2. The City Council may remove any Committee member for any reason, including but not limited to, failure to attend two consecutive committee meetings without prior notification. Upon a member's removal, his or her seat shall be automatically deemed vacant.

COMMITTEE STRUCTURE:

H. *City Support*

The City shall provide to the Committee necessary technical and administrative assistance as follows:

1. Preparation, provision and posting of public notices as required by the Brown Act and in the same manner as noticing City Council meetings.
2. Provision of a meeting room, including any available City audio/visual equipment.
3. Provision of meeting materials, such as agendas, minutes and supporting reports.
4. Retention of Committee records.
5. Properly staff all Committee meetings.
6. Educate committee members on municipal finance.

I. *Termination of Committee*

The Committee shall automatically disband six months after the enabling ordinance is repealed, ruled invalid or terminates under the provisions of the ordinance.

Exhibit B

City of Wildomar

Measure Z Oversight Advisory Committee
Committee Member Volunteer Information

GENERAL INFORMATION

68.5% of the Wildomar residents who voted on November 6, 2012 authorized a special tax to provide funding for Wildomar community parks and community park related facilities, programs and services. Resulting from this action, Ordinance number 71 was approved to add chapter 3.18 to the Wildomar municipal code. Within this chapter, Section 3.18.060 stipulates that an oversight and advisory committee be created, specially:

"3.18.060 – Oversight Committee. By no later than March 1, 2013, the City Council shall establish a Wildomar Community Parks Funding Measure Citizen's Oversight Advisory Committee to advise the City Council regarding the collection and expenditure of tax revenues collected under the authority of this chapter. The Committee shall consist of at least five members, who shall be residents of the City. The terms of the Committee members and their specific duties shall be established by resolution of the City Council".

SELECTION PROCESS

1. All applicants for appointment to the Committee must complete a City *Application for Volunteers* available online or at City Hall.

2. Candidates will be asked to meet with the Community Services Subcommittee at a public meeting to discuss their application, interest, and experience. The Community Services Subcommittee will then forward its recommendations to the City Council Members for consideration and appointment at a public meeting.

3. Appointments to the Committee must be made by a majority vote of the City Council.

COMMITTEE MEMBER VOLUNTEER DESCRIPTION

Committee Members are appointed to two year terms by the City of Wildomar City Council and report to the City Manager or his/her designee.

The Committee Member should have the following characteristics to fulfill this volunteer role.

- Resident of the City of Wildomar.
- Demonstrated skills in successfully working with civic groups and residents.
- Have knowledge of and/or experience of the City Parks.
- Have knowledge of and/or experience in Non-Profit or Local Government Finance.
- Have knowledge of and/or experience in general and park maintenance and services.
- Ability to attend quarterly scheduled committee meetings

COMMITTEE MEMBER VOLUNTEER DESCRIPTION

The Committee Member's responsibilities could include:

- Review expenditures of Measure Z revenues to ensure the monies have been expended in accordance with the authorized purposes of Measure Z.
- Understand allowable expenses of Measure Z monies (as identified in Section 3.18 of the Municipal Code).
- Understand municipal revenue collection and distribution from local, state and federal sources.
- Review the upcoming fiscal year budget regarding Measure Z funds prior to the City Council budget hearings. (Committee Meeting anticipated in April/May.)
- Prepare and submit to the Chief Fiscal Officer of the City an annual public report on the expenditures of Measure Z tax revenues for the previous fiscal year. (Committee Meeting anticipated in September/October.) The Chief Fiscal Officer will then submit the public report to the City Council per Government Code section 50075.3.
- Attending quarterly committee meetings.
- Completion of Form 700 following appointment.
- Ability to participate in AB 1234 Ethics training.
- Participating in Harassment Prevention Training

This is not a paid city employee position and no salary, stipends, benefits or other City resources or access to City facilities are provided. Expenses such as vehicle mileage are reimbursable at IRS rates and all expenses must be approved by City management prior to expenditure.

STATE OF CALIFORNIA)
COUNTY OF RIVERSIDE)
CITY OF WILDOMAR)

I, Janet Morales, City Clerk of the City of Wildomar, California, do hereby certify that the foregoing Resolution No. 2024 – 79 was duly adopted at a regular meeting held on December 11, 2024, by the City Council of the City of Wildomar, California, by the following vote:

AYES: Marquez, Morabito, Mayor Pro Tem DePhillippo, Mayor Moore

NOES: None

ABSTAIN: None

ABSENT: Nigg

Janet Morales, CMC
City Clerk
City of Wildomar

CITY OF WILDOMAR
INCORPORATED
July 1, 2008
STATE OF CALIFORNIA

CITY OF WILDOMAR
CITY COUNCIL REGULAR MEETING
GENERAL BUSINESS
Agenda Staff Report # 3.1
Meeting Date: April 8, 2026

SUBJECT: Wildomar Cemetery Master Plan Update: Veterans & First Responders Memorial Stakeholder Engagement Workshop

SUBMITTED BY: Jason Farag, Public Works Director/City Engineer

PREPARED BY: Daniel Torres, Public Works Manager

ACTION:
Discuss the proposed Veterans and First Responders Memorial as part of the Wildomar Cemetery Master Plan Update and provide comments and feedback on the design elements, location, and overall vision of the memorial.

SUMMARY:
The stakeholder engagement process is intended to ensure the Veterans and First Responders Memorial reflects the community's values through input from local veterans organizations, public safety agencies, and community representatives. This process will help identify a preferred location within the cemetery and inform key design elements, including features, functionality, and long-term considerations. Feedback gathered will be incorporated into the Master Plan Update to develop design alternatives with cost estimates, and City Council will provide input and identify a preferred concept to guide future planning and implementation.

BACKGROUND:
In November 2019, the City of Wildomar initiated the Wildomar Cemetery Master Plan and Business Plan, with assistance from Lees + Associates and in coordination with David Evans and Associates, to evaluate the long-term development, operational sustainability, and financial planning of the Wildomar Cemetery District. The Master Plan process included site assessments, stakeholder input, and community engagement, ultimately resulting in a conceptual framework for phased expansion, improved site utilization, and enhanced service delivery. In July 2020, the City Council reviewed the proposed concepts and identified a preferred development approach to guide future implementation.

Since that time, the City has continued to evaluate operational needs, burial trends, and community priorities, including increased interest in cremation services and memorialization opportunities. During the February 10, 2026, City Council meeting, an agreement with Lees + Associates was approved to update the 2020 Cemetery Master Plan. As part of the ongoing Master Plan update, Lees + Associates will refine the original plan, incorporate updated data, and conduct additional community outreach to ensure the plan reflects current and future needs.

An additional component of the Master Plan update includes the conceptual planning and

stakeholder engagement for a Veterans and First Responders Memorial within the cemetery. This effort is intended to honor the service and sacrifice of military personnel and first responders while providing a dedicated space for remembrance within the community.

DISCUSSION:
The stakeholder engagement process for the Veterans and First Responders Memorial is intended to ensure that the planning and design of the memorial reflects the values, expectations, and collective vision of the community it is meant to serve. Through targeted outreach to local veterans organizations, public safety agencies, and community representatives, the City aims to gather meaningful input that will guide key elements of the memorial's development.

The engagement process is designed to accomplish several objectives. First, it will help identify a preferred location within the cemetery that is both appropriate and compatible with the site's existing and planned uses. Considerations will include accessibility, visibility, ceremonial function, and integration with the overall cemetery layout. Lees + Associates has developed a list of questions to assist with input and bulletin boards for the purpose of the workshop. Those items can be found attached to this staff report.

Second, the process will inform the conceptual design and character of the memorial. Stakeholder input will assist in defining appropriate features such as monument types, commemorative elements, interpretive components, and potential recognition of various branches of military service and first responder disciplines. This may also include considerations for future expansion, ongoing maintenance, and long-term durability of materials.

Finally, feedback received will be incorporated into the broader Wildomar Cemetery Master Plan Update. The information gathered will assist the City and its consultants in refining memorial concepts and developing preliminary design alternatives. The City Council will have the opportunity to identify a preferred memorial concept, which will then be incorporated into the final Wildomar Cemetery Master Plan Update. The concept design will include associated cost estimates to support future planning and budgeting consideration.

Staff recommends that the City Council discuss the proposed Veterans and First Responders Memorial as part of the Wildomar Cemetery Master Plan Update and provide comments and feedback on the design elements, location, and overall vision of the memorial.

FISCAL IMPACT:
The stakeholder engagement process for the Veterans and First Responders Memorial, including the development of conceptual designs and associated cost estimates, is included within the existing agreement for the Wildomar Cemetery Master Plan Update with Lees + Associates and their subconsultants. As such, there is no additional fiscal impact associated with this phase of work.

Future fiscal impacts will be determined upon City Council direction to proceed with the construction of the memorial.

ATTACHMENTS:
Presentation - VFW and First Responders
Attachment A VFW and First Responders Workshop_Handout.pdf

Attachment B VFW and First Responders Workshop_Boards.pdf

Veterans and First Responders Memorial Workshop

Wildomar Cemetery

April 8th, 2026

LEES + ASSOCIATES

LANDSCAPE ARCHITECTS + PLANNERS

About LEES

We are Landscape Architects, Designers and Planners.

We are North America's premier cemetery planning firm, known for helping our clients create innovative, sustainable landscapes and cemetery options.

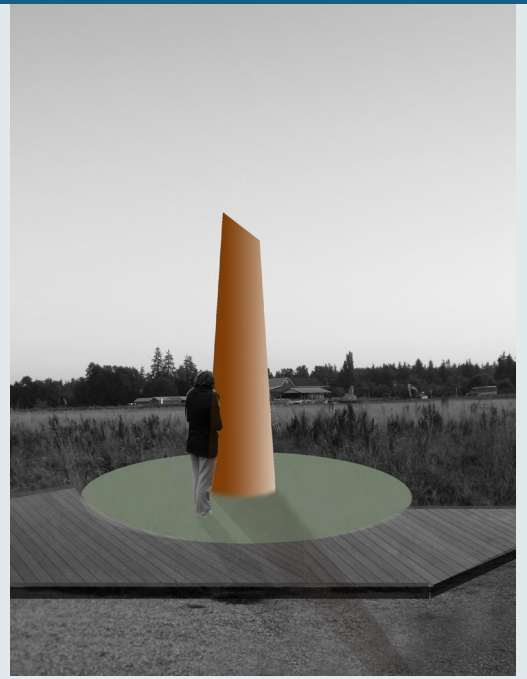
Design Process

Memorial Design Process

- Council Presentation and Stakeholder Engagement
- Confirmation of Site
- (2) Draft Concept Design Options
- Virtual Presentation of Concept Options
- Engagement Report
- Final Concept Design

LEES Memorial Work

Walk to Remember, Langley, BC

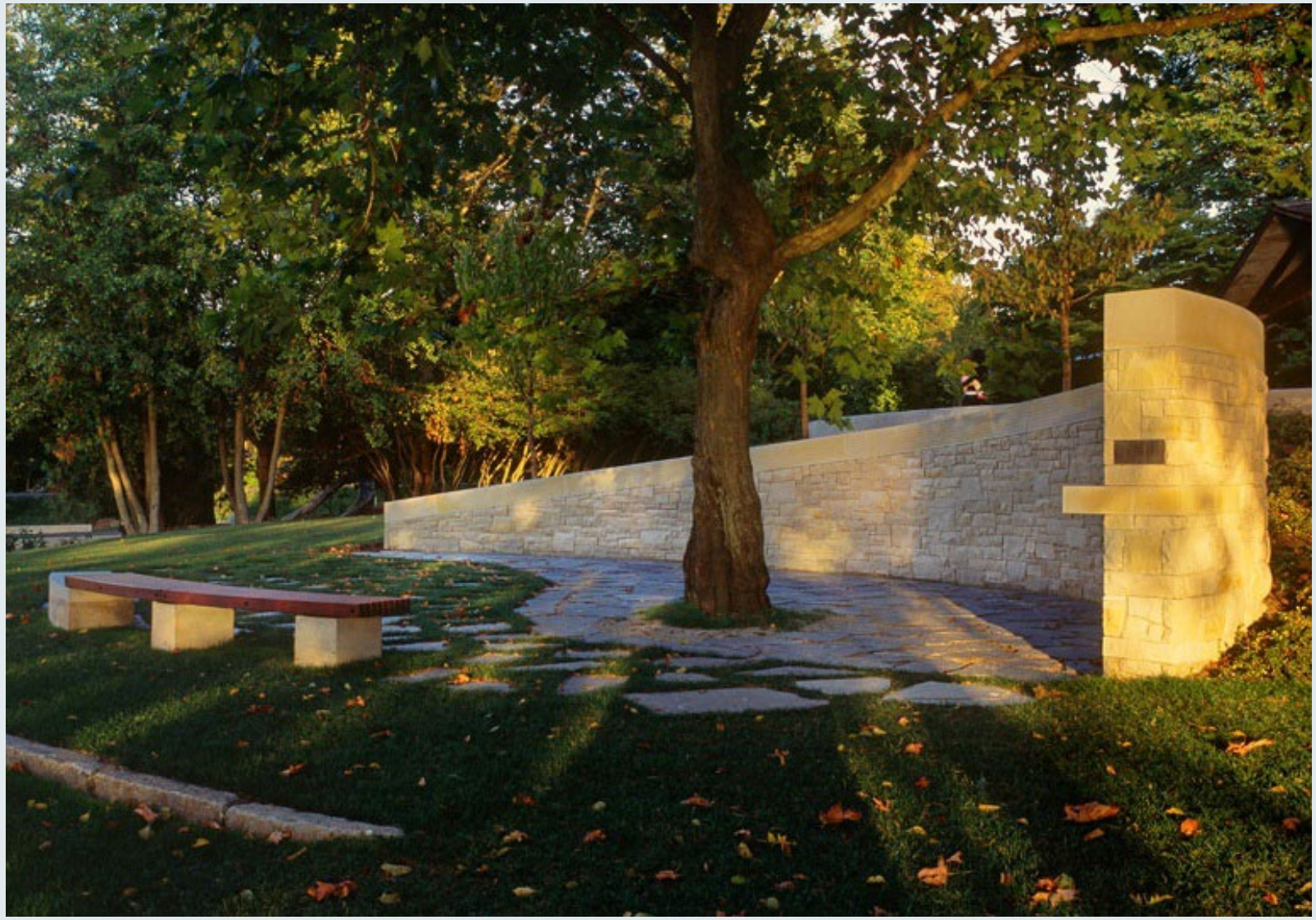


Walk to Remember, Langley, BC

Veterans Plaza, Prince George, BC

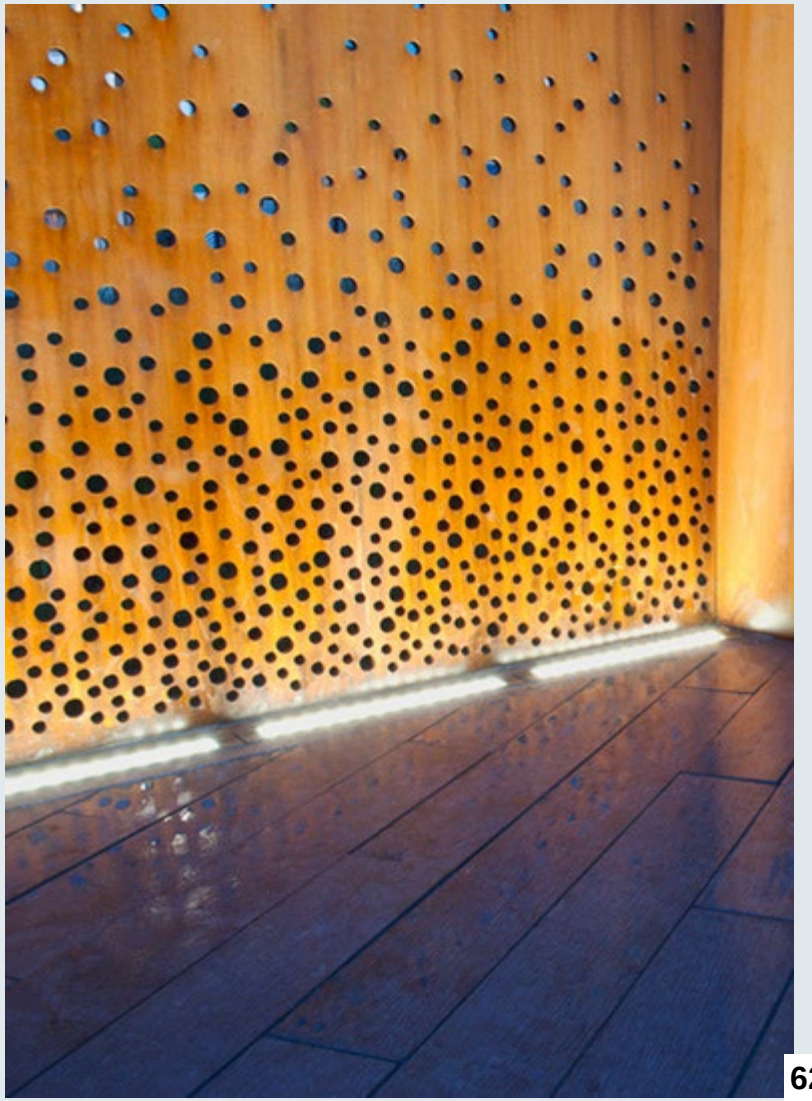
Veterans Plaza, Prince George, BC

Air India Memorial, Vancouver, BC



Komagata Maru, Vancouver, BC

Komagata Maru, Vancouver, BC

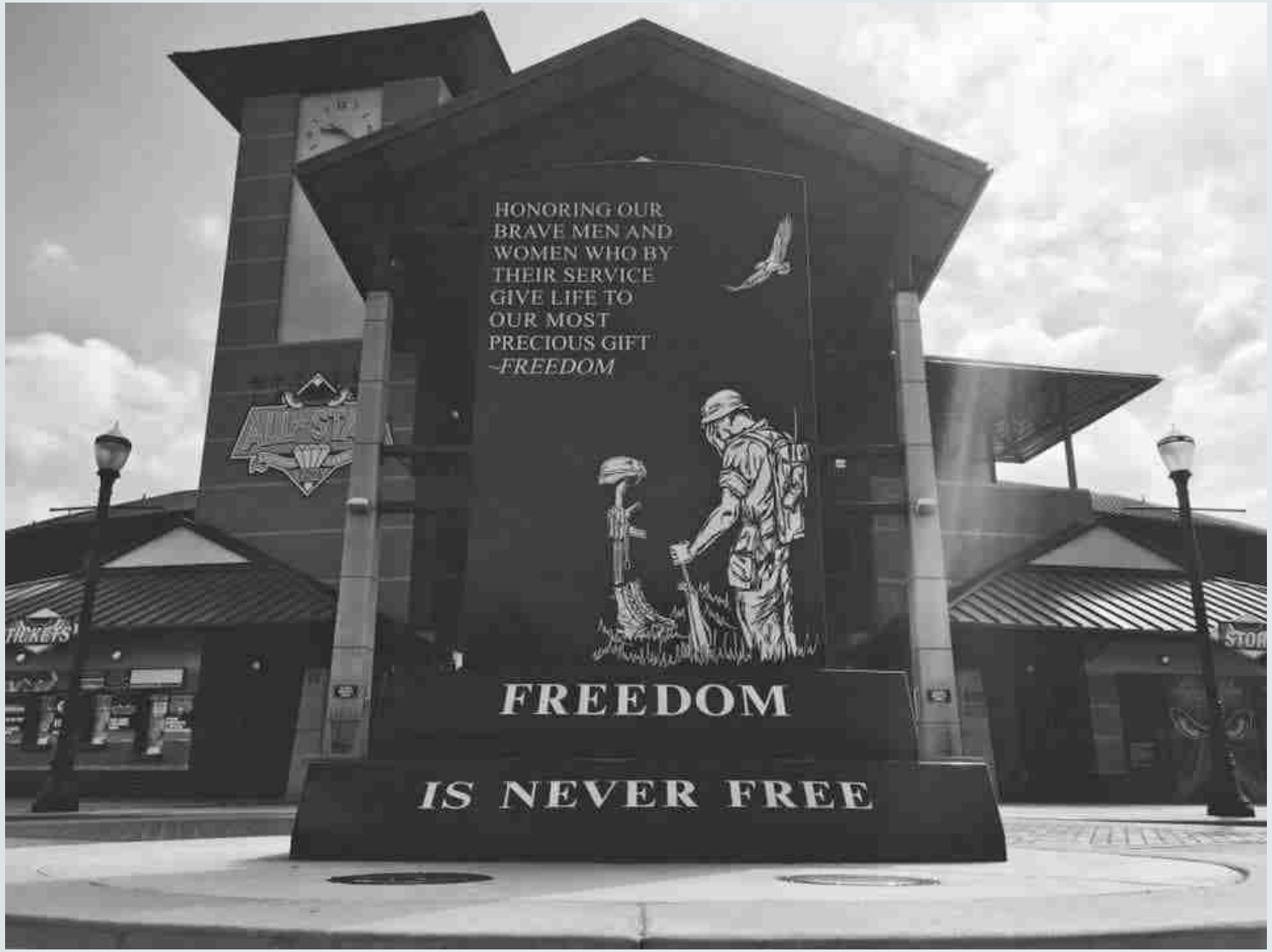


Memorial Precedents

California Firefighters Memorial, Sacramento

California Firefighters Memorial, Sacramento

Lake Elsinore Veterans Memorial



Murrieta Veterans Memorial

Anthem Veterans Memorial, Arizona

Anacortes Veterans Memorial Plaza, Washington

National Native American Veterans Memorial, DC

Westerville’s First Responders Park, Ohio

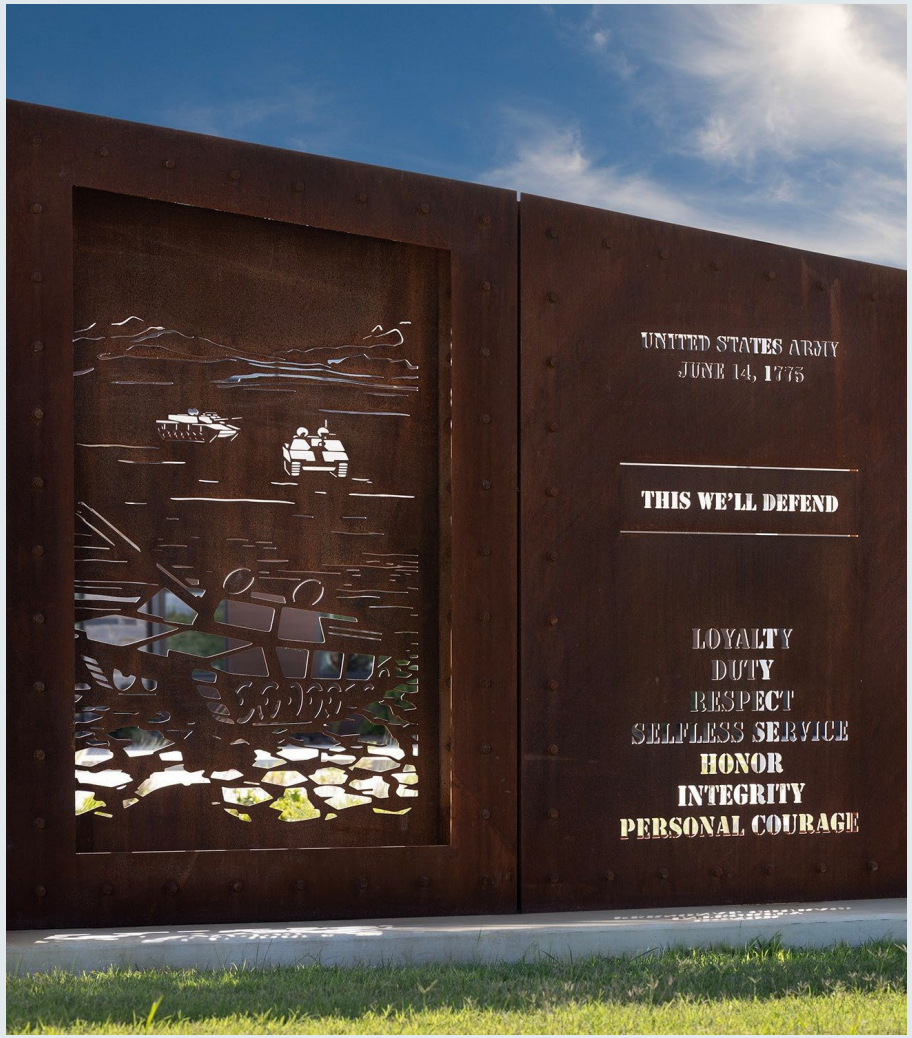
Westerville’s First Responders Park, Ohio

Design Elements

Materials - Granite

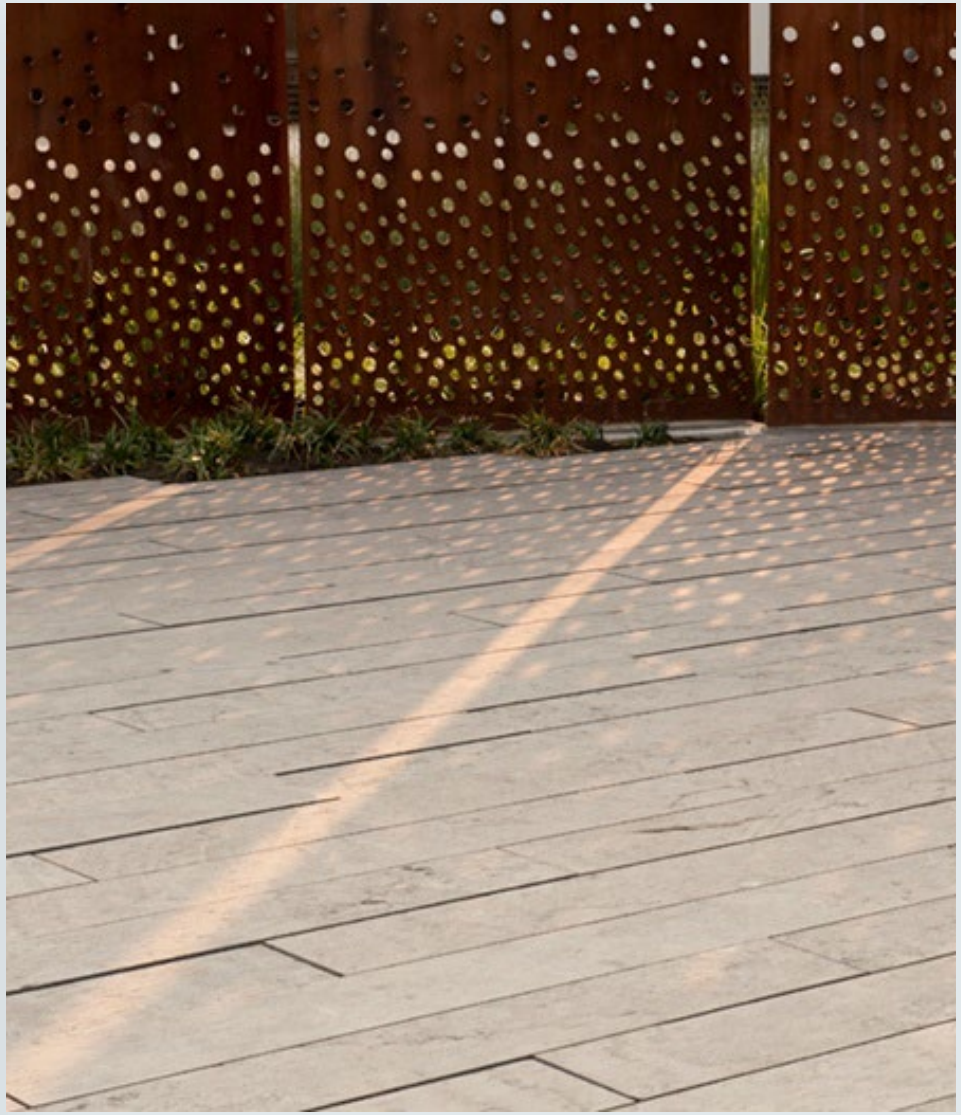
Materials – Glass

Materials - Steel



Tactile Experiences

Light

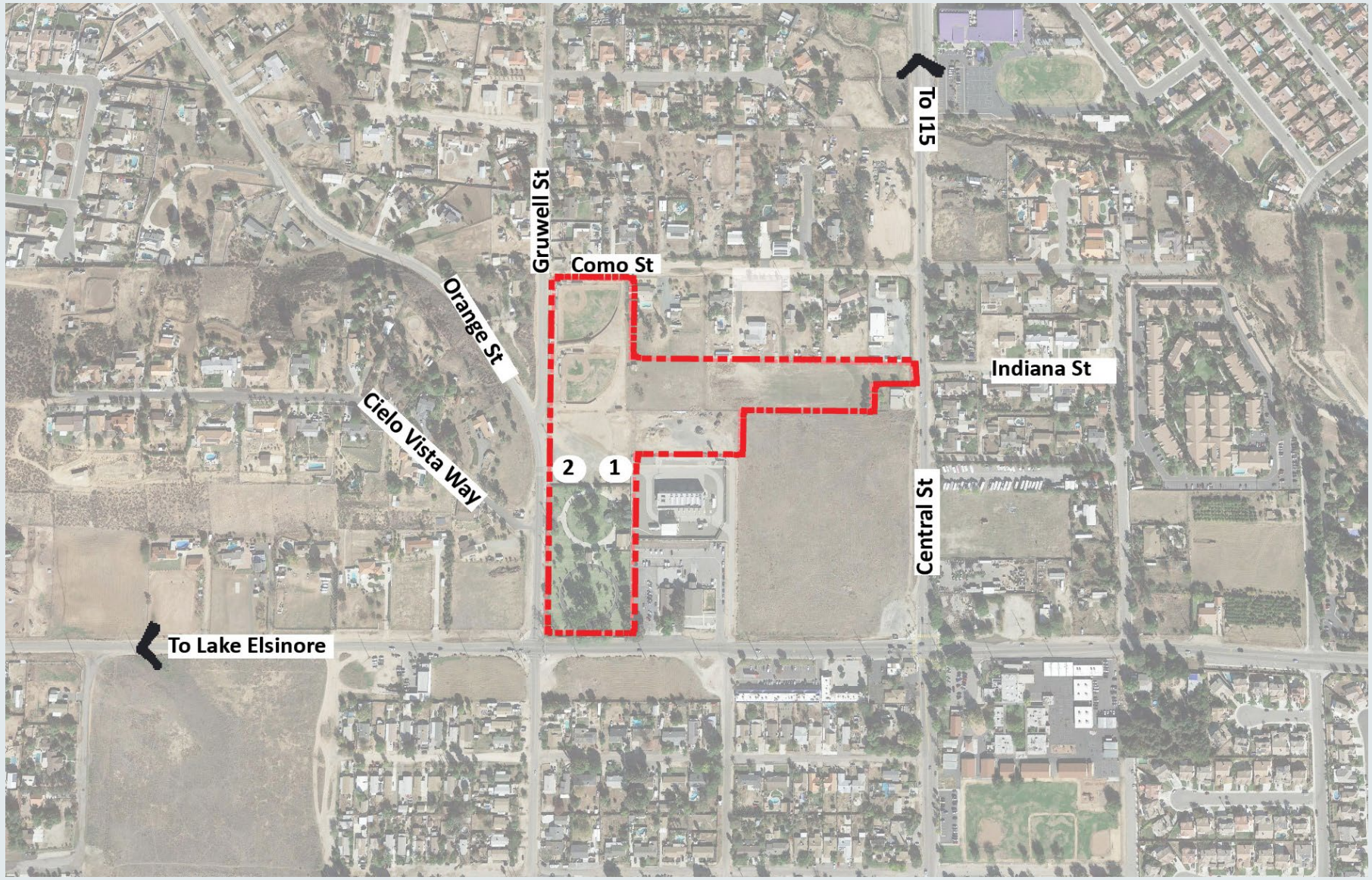


Special Features - Flame

Special Features - Water

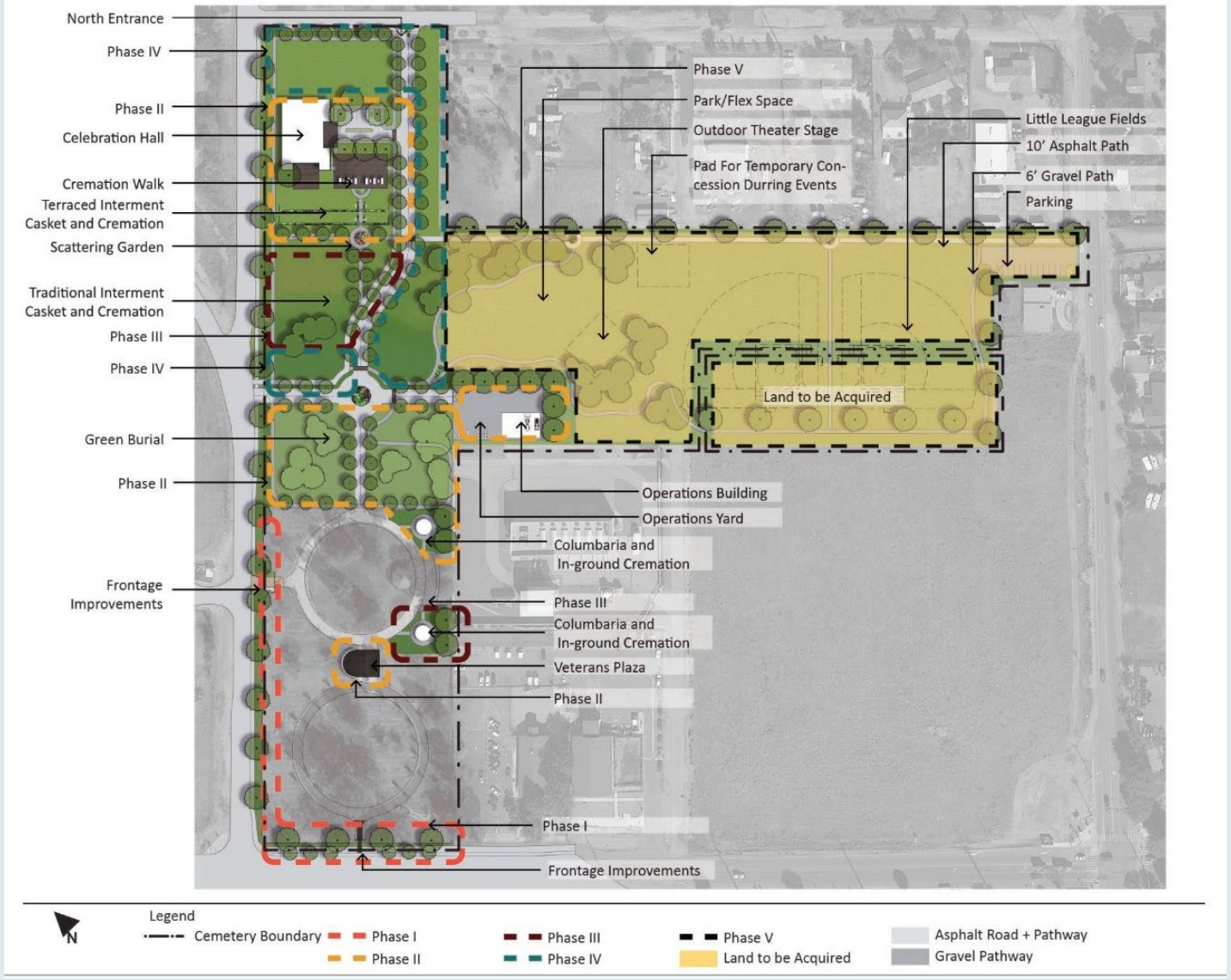
Memorial Location Options

Wildomar Cemetery Location



N

Wildomar Cemetery Concept Plan



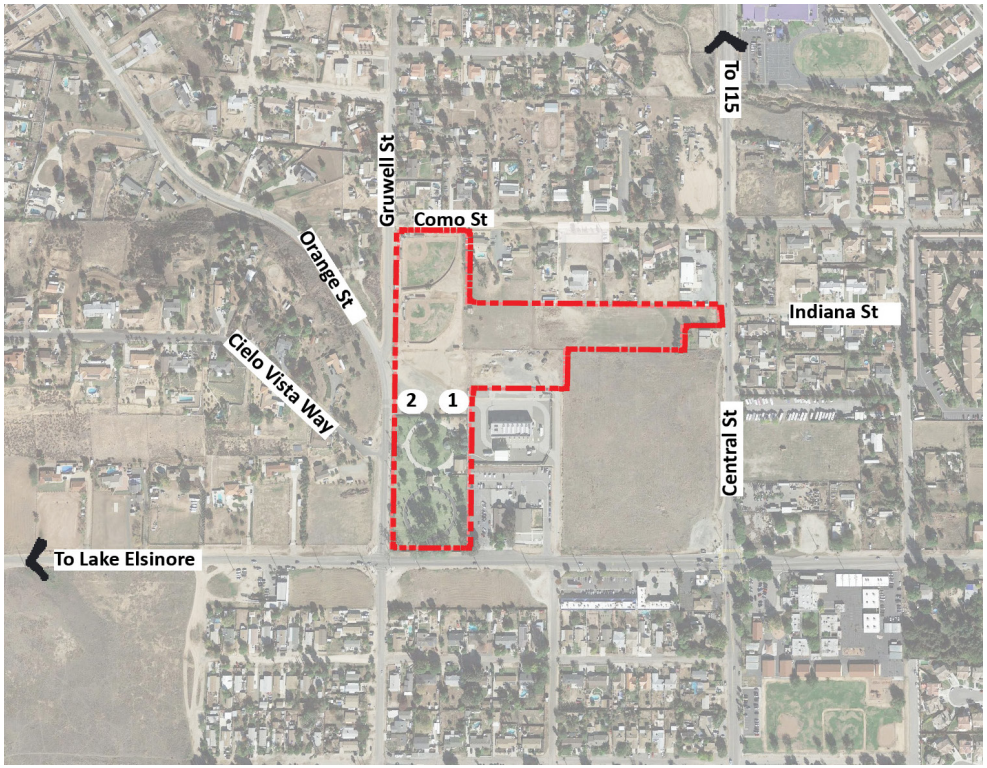
Memorial Location Options

Questions / Discussion

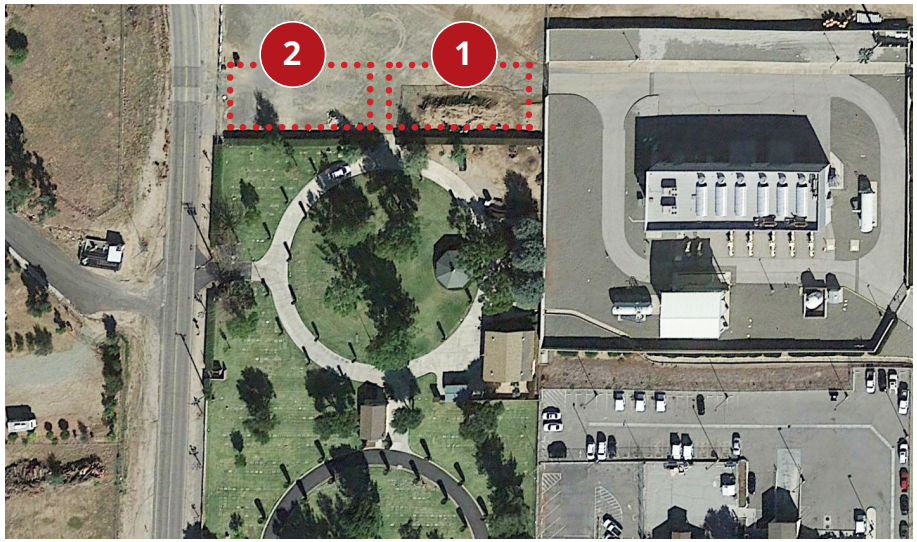
1. What are the top three priorities this memorial must achieve?
2. Which location do you prefer? Option 1 or Option 2?
3. Who do you see as the primary users of the space (families, public, school groups, etc.)?
4. Should individuals be recognized, or should this be a collective memorial?
5. If individuals should be recognized, how should they be recognized (engraved names, digital displays, etc.)?
6. Should the memorial include only those who have died in service, or also those who have served?
7. Should the memorial be limited to only Wildomar Residents?
8. What elements should be included in the memorial (plaques, statues, interpretive signage)?
9. What type of materials should the memorial be composed of?

SITE SELECTION

Site Context Map



Which site do you prefer? Place a dot below.

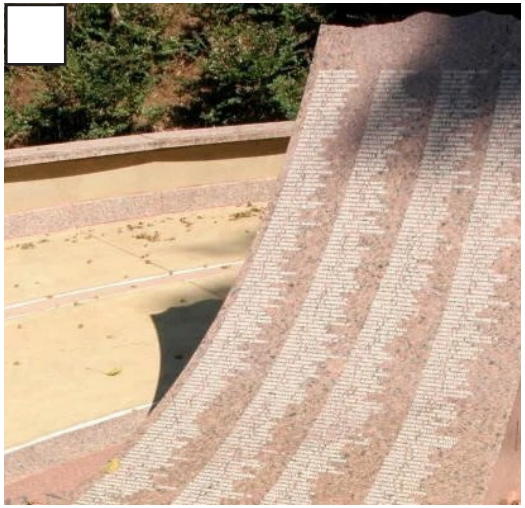


Site photo

SITE MATERIALS

What type of materials should the memorial be composed of?

Put a check in each box that you would like to see incorporated as a design element.



Granite

Glass

Steel

Water

SITE DESIGN

Put a check in each box that you would like to see incorporated as a design element.

Design Elements

Place a dot on the design elements you would like to see.

Panels

Tactile Experiences

Lighting

Flame

Circular Form

Planting

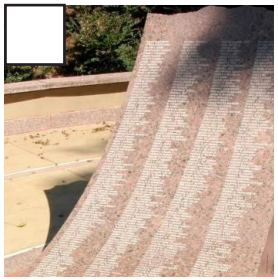
Seating

Sculpture/Statue

Walls

Material options

What type of materials should the memorial be composed of?



Granite

Glass

Steel

Water

SETTING PRIORITIES

What are the top three priorities this memorial must achieve?

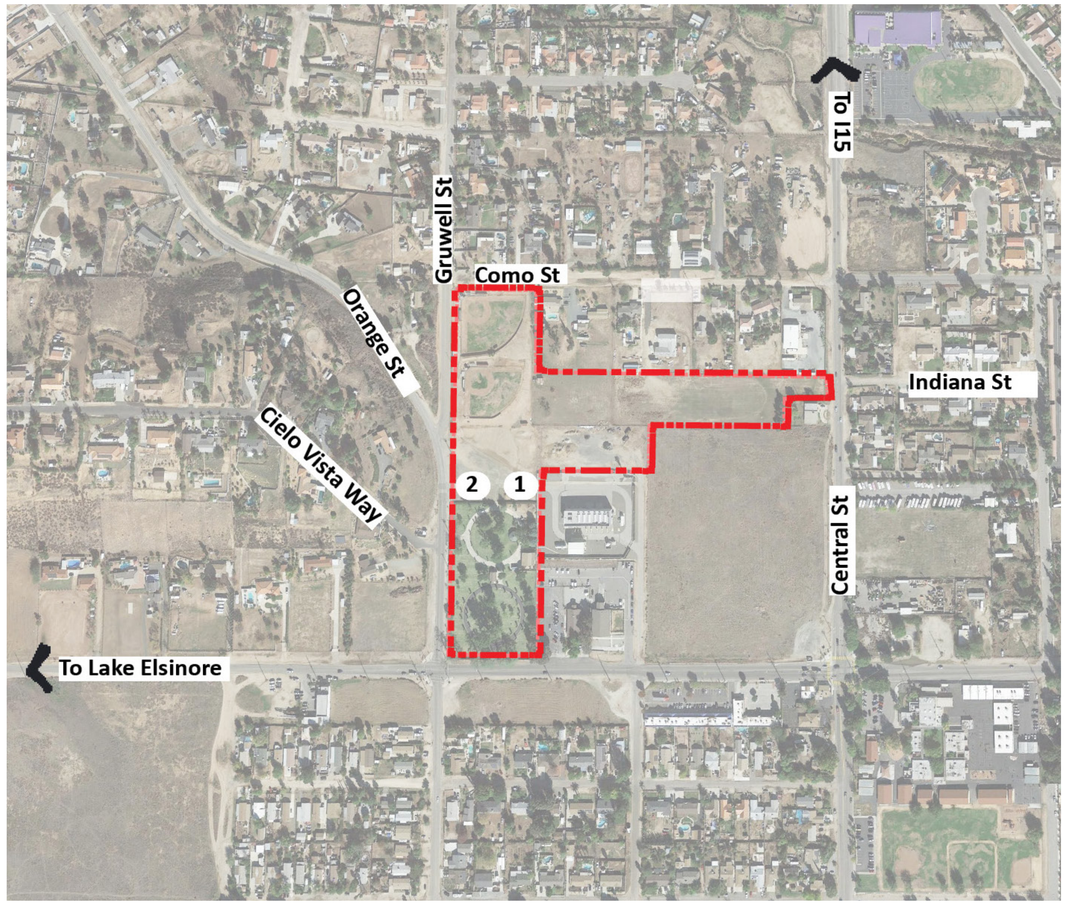
If individuals should be recognized, how should they be recognized (engraved names, digital displays, etc.)

Should the memorial include only those who have died in service, or also those who have served?

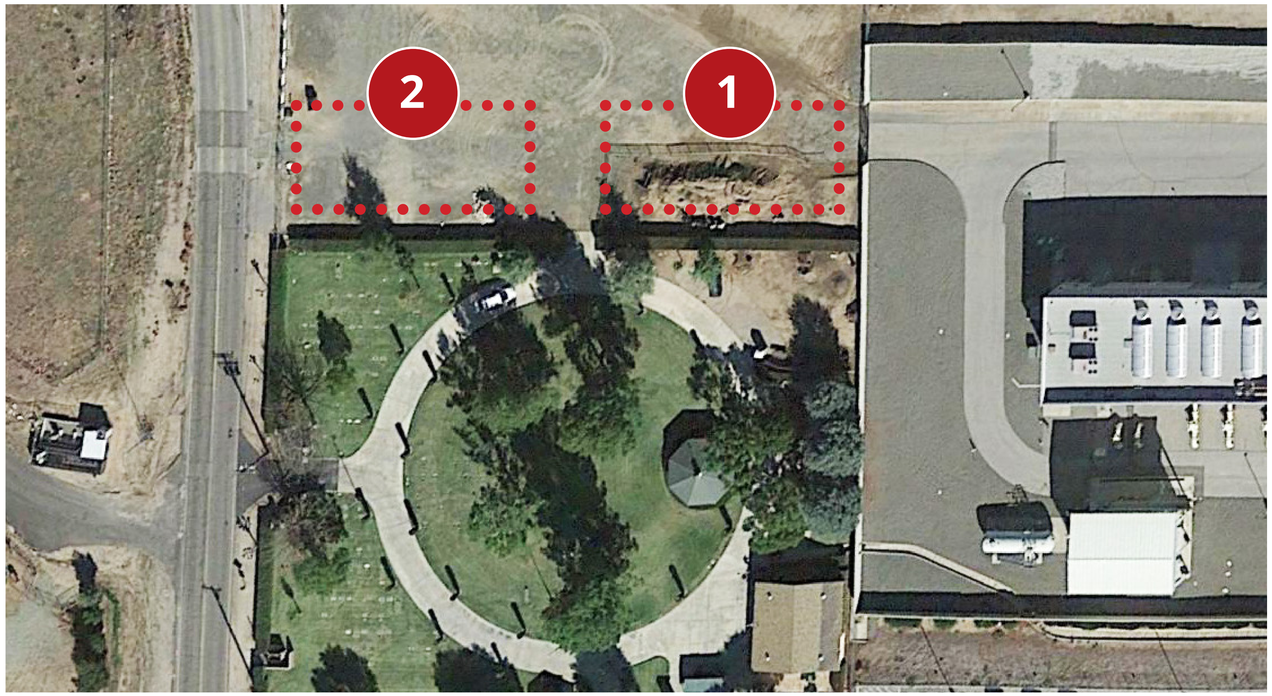
Who do you see as the primary users of the space (families, public, school groups, etc)?

SELECT A SITE

Site Context Map



Which site do you prefer? Place a dot on the map below.



Site Photo

MEMORIAL DESIGN

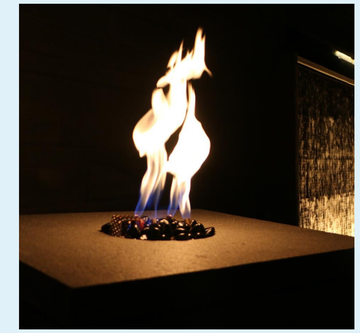
Design Elements

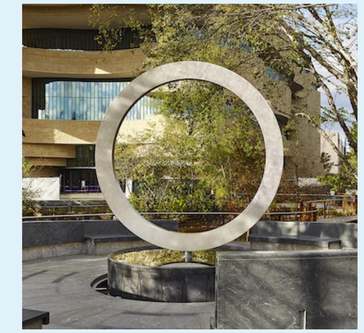
Place a dot on the design elements you would like to see.

Panels

Tactile Experiences

Lighting

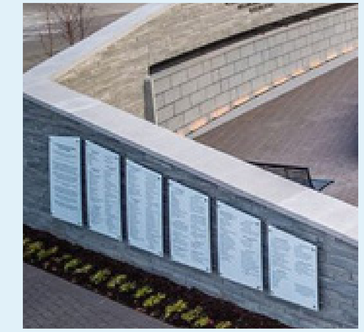

Flame


Circular Form

Planting

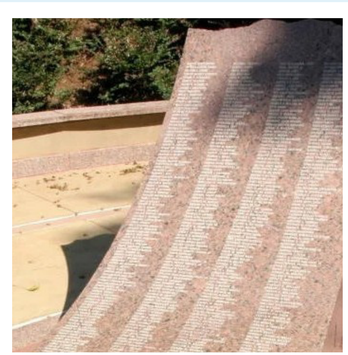
Seating

Sculpture/Statue

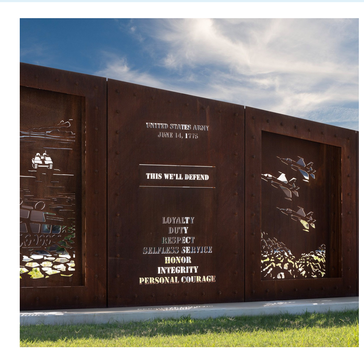

Walls

Material options

What type of materials should the memorial be composed of?


Granite

Glass



Steel

Water

SETTING PRIORITIES

What are the top three priorities this memorial must achieve?

If individuals should be recognized, how should they be recognized (engraved names, digital displays, etc.)?

Should the memorial include only those who have died in service, or also those who have served?

Who do you see as the primary users of the space (families, public, school groups, etc)?

CITY OF WILDOMAR
CITY COUNCIL REGULAR MEETING
GENERAL BUSINESS
Agenda Staff Report # 3.2
Meeting Date: April 8, 2026

SUBJECT: FY2025-26 3rd Quarter Budget Report

SUBMITTED BY: Adam Jantz, Finance Manager

PREPARED BY: Adam Jantz, Finance Manager

ACTION:
Review and approve the Fiscal Year 2025-26 3rd Quarter Budget Report, and adopt a Resolution entitled:

RESOLUTION NO. 2026 - _____
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, AUTHORIZING ADJUSTMENTS TO THE FY2025-26 BUDGETED REVENUES AND EXPENSES

SUMMARY:
FY2025-26 3rd Quarter Budget Report

BACKGROUND:
This 3rd Quarter budget report for Fiscal Year 2025-26 reflects the Finance Department's continued efforts to provide timely, accurate, and understandable financial information to assist the City Council with the decision-making process. All funds have been reviewed in preparing this report.

The City Council adopted the original FY2025-26 Budget as part of the FY2026 & FY2026 Biennial Budget on June 11th, 2025. The adopted budget was adjusted on November 12th, 2025. This Mid-Year Budget Report was presented to the Council on February 10th, 2026. This 3rd Quarter Budget Report is intended to provide an update on the City's financials in the interest of transparency and in accordance with the City budget policy.

DISCUSSION:
This 3rd Quarter budget report is meant to provide an update on the financial developments and adjust for changing condition over the last quarter.

For revenues, staff are proposing an increase of $281,800 in the General Fund. The first half of the SB130 Vehicle License Fee In Lieu revenue has been received, and based on the amount, the City will receive $4,102,568. Therefore, an adjustment of $139,200 is proposed. A new cannabis retailer is also opening, and therefore, staff are proposing to add an additional $32,700 for the cannabis regulatory fee revenue. The City now has three CFD bond issuances. In the FY2024-25 audit, the funds for these CFDs were reclassified as custodial funds. Therefore, admin transfers in from these funds must now be classified as contributions

from other entities. Staff are therefore increasing General Fund revenue in Contributions from Other Entity by $92,500 for the administration transfers from the bonded CFD funds. Interest and Investment income in the Development Agreement Fund are also proposed to increase by $110,000 based on actual returns.

For general fund expenditures, a decrease of $116,100 for salaries in the Economic Development department is being proposed to account for the current vacancy. Now that the City has established a PARS 115 Pension Trust, staff are proposing to contribute $400,000 from the FY2024-25 General Fund surplus to the Pension Liability Fund 103. Transfers-In revenue in Fund 103 has also been adjusted accordingly. An additional $46,800 in non-departmental funds is also requested to cover the City's contracted grant consultants, who, starting this year, have been working on General Fund grants. Due to vacancies in the Planning Department, $90,000 in the contractual services budget is requested to cover the front desk and plan review work while the Associate Planner position is in recruitment. The City's final MS4 permit also came in $45,900 that anticipated. Also, the continued use of contract public works inspections has led to higher inspection costs. Therefore, staff are proposing an additional $80,900 increase to cover these costs.

In non-general fund expenditures, the only proposed increases are to the City's custodial bond funds. Several developers submitted reimbursement requests this fiscal year for issuances from the prior year. Adjustments increasing expenditures in Fund 607 and 613 by $758,000 and $4,367,100 respectively, are requested to cover the reimbursements.

FISCAL IMPACT:
3RD QUARTER BUDGET REPORT:
$281,800 Net Increase in General Fund Revenue
$501,600 Net Increase in General Fund Expenditures
$510,000 Net Increase in Other General Funds Revenue
No Net Change in Other General Funds Expenditures
$165,100 Net Increase in Non-General Fund Revenue
$5,132,100 Net Increase in Non-General Fund Expenditures

ATTACHMENTS:
FY2025-26 3rd Quarter Report.pdf
FY2025-26 3rd Quarter Presentation.pdf
FY2025-26 3rd Quarter Budget Resolution

BUDGET REPORT FY2025-2026

3RD QUARTER

CITY OF WILDOMAR

CITY OF WILDOMAR

BUDGET REPORT

FY2025-2026 3RD QUARTER

BUDGET SUMMARY

Total City of Wildomar Budget Summary
FY2025-26 Proposed 3rd Quarter Adjusted Budget

	Total Net Equity	+	Approved Revenues	+	Proposed Revenue Adjustments	=	Estimate Funds Available	-	Approved Appropriations	-	Proposed Expenditure Adjustments	=	Estimated Fund Balanace
	FY25		FY26		FY26				FY26		FY26		
General Fund													
100 - General Fund	$10,283,691		$21,248,900		$281,800		$31,814,391		$21,798,500		$501,600		$9,514,291
103 - Pension Liability Fund	904,631		-		400,000		1,304,631		-		-		1,304,631
105 - Asset Replacement Fund	351,801		-		-		351,801		-		-		351,801
110 - Development Agreement	3,426,415		1,104,200		110,000		4,640,615		34,900		0		4,605,715
115 - American Rescue Plan Act	466,761		1,015,000		-		1,481,761		1,416,800		-		64,961
120 - Measure AA Fund	10,295,224		6,194,000		-		16,489,224		6,293,300		0		10,195,924
125 - General Plan Update Fund	(306,886)		320,000		-		13,114		-		-		13,114
130 - Field Operations Center	480,864		77,400		-		558,264		75,000		-		483,264
Total General Funds	25,902,499		29,959,500		791,800		56,653,799		29,618,500		501,600		26,533,699
Non-General Funds													
200 - Gas Tax	$422,460		$1,094,500		-		$1,516,960		$939,700		-		$577,260
201 - Measure A	2,028,215		1,115,000		-		3,143,215		2,725,200		-		418,015
202 - TDA Fund	(51,275)		1,319,600		-		1,268,325		1,103,100		-		165,225
203 - AQMD	388,225		52,000		-		440,225		116,900		-		323,325
204 - Waste Services	1,853,545		266,700		-		2,120,245		148,800		-		1,971,445
205 - SLESF	0		190,900		-		190,900		190,900		-		0
206 - CDBG	1		262,100		-		262,101		262,100		-		1
207 - Public Education & Government (PEG) Fund	136,505		36,500		-		173,005		124,600		-		48,405
208 - Streetlight Fund	143,905		175,700		-		319,605		175,700		-		143,905
210 - Grants	0		178,000		-		178,000		71,500		-		106,500
300 - Cemetery	888,652		1,044,800		-		1,933,452		1,777,200		0		156,252
301 - Cemetery Endowment	533,541		62,000		-		595,541		-		-		595,541
302 - Cemetery Capital Improvement Fund	(12,028)		600,000		-		587,972		568,000		-		19,972
410 - Admin DIF	(68,304)		19,300		-		(49,004)		-		-		(49,004)
420 - Public Facilities DIF	720,225		121,100		-		841,325		-		-		841,325
421 - Police DIF	740,846		76,500		-		817,346		-		-		817,346
422 - Animal Shelter DIF	(853,802)		40,800		-		(813,002)		56,000		-		(869,002)
423 - Corp Yard DIF	49,805		27,400		-		77,205		27,400		-		49,805
430 - Fire Facilities DIF	1,103,864		140,000		-		1,243,864		-		-		1,243,864
440 - Trans-Roads DIF	4,539,150		2,341,100		-		6,880,250		2,934,500		-		3,945,750
450 - Trans-Signals DIF	488,522		260,500		-		749,022		332,000		-		417,022
451 - Drainage DIF	1,886,589		1,116,500		-		3,003,089		180,000		-		2,823,089
460 - Park Land Acquisition DIF	(514,783)		167,200		-		(347,583)		63,000		-		(410,583)
461 - Park Improvements DIF	2,868,264		1,671,100		-		4,539,364		2,592,400		-		1,946,964
470 - Community Ctr DIF	654,192		102,400		-		756,592		-		-		756,592
480 - Multipurpose Trails DIF	992,416		449,800		-		1,442,216		-		-		1,442,216
490 - Library DIF	13,081		-		-		13,081		12,900		-		181
500 - Capital Reinvestment	(213,796)		213,800		-		4		173,800		-		(173,796)
501 - RMRA Capital Projects	1,734,408		993,800		-		2,728,208		2,645,000		-		83,208
502 - RCFC-Local Grant	(363,590)		223,500		-		(140,090)		-		-		(140,090)
503 - TUMF-Local Grant	(5,283,025)		16,293,500		-		11,010,475		16,293,500		-		(5,283,025)
506 - HSIP-Federal Grant	(21,064)		791,500		-		770,436		790,500		-		(20,064)
507 - State Funded Capital Projects-Misc	(89,009)		1,233,300		-		1,144,291		1,233,300		-		(89,009)
508 - Local Capital Grants-Misc	(22,902)		12,838,600		-		12,815,698		12,838,600		-		(22,902)
509 - Federal Grants	(5,097)		150,000		-		144,903		150,000		-		(5,097)
510 - Bond Proceeds Fund	-		2,272,900		-		2,272,900		2,272,900		-		0
601 - LLMD 89-1C	1,344,696		360,400		-		1,705,096		1,075,500		-		629,596
602 - CSA-22	(133,543)		31,900		-		(101,643)		44,700		-		(146,343)
603 - CSA-103	(247,911)		181,800		-		(66,111)		230,500		-		(296,611)
604 - CSA-142	115,354		39,100		-		154,454		32,400		-		122,054
606 - CFD 2013-1	2,249,324		698,800		-		2,948,124		893,300		-		2,054,824
607 - CFD 2022-3	3,032,311		354,000		80,000		3,466,311		322,200		758,000		2,386,111
608 - CFD 2023-1	7,890		400,400		-		408,290		4,030,000		0		(3,621,710)
610 - CFD 2013-1 Special Tax B	0		253,800		-		253,800		253,700		-		100
611 - CFD 2022 Special Tax B	0		367,100		-		367,100		367,000		-		100
612 - CFD 2022-1 Special Tax A	177,134		319,800		-		496,934		294,600		-		202,334
613 - CFD 2022-2 Special Tax A	7,916,922		450,200		85,100		8,452,222		31,200		4,374,100		4,046,922
690 - Measure Z Park	34,796		431,300		-		466,096		372,900		-		93,196
Total Non-General Funds	29,184,706		51,831,000		165,100		81,180,806		58,747,500		5,132,100		17,301,206
Total City Funds	**55,087,205**		**81,790,500**		**956,900**		**137,834,605**		**88,366,000**		**5,633,700**		**43,834,905**

CITY OF WILDOMAR

BUDGET REPORT

FY2025-2026 3RD QUARTER

REVENUES

CITY OF WILDOMAR
Revenue Summary
3rd Quarter Budget Report FY2025/26
July 1, 2025 to March 31, 2026

Other General Funds

Account Number	Working Budget	Actuals	Remaining Budget	% Received	Proposed Adjustment	Proposed 3rd Quarter Budget
100 - General Fund						
3220 - Cannabis Application Fee	55,300	-	55,300	-	-	55,300
3221 - Cannabis Regulatory Fee	214,000	246,606	(32,606)	115%	32,700	246,700
3225 - Cannabis Sales Tax	350,000	-	350,000	-	-	350,000
3300 - Abandoned Property Registration	1,000	400	600	40%	-	1,000
3310 - Public Safety Revenue	20,000	12,458	7,542	62%	-	20,000
3320 - Special Event Revenue	7,000	840	6,160	12%	-	7,000
3321 - Community Room Rental Fee	10,000	1,730	8,271	17%	-	10,000
3324 - RTA Bus Pass	200	260	(60)	130%	-	200
3270 - Fines & Forfeitures	50,000	16,888	33,112	34%	-	50,000
3271 - AMR Fines	53,500	31,164	22,336	58%	-	53,500
3120 - Franchise Fee-Solid Waste	530,000	415,772	114,228	78%	-	530,000
3121 - Franchise Fee-Electricity	485,200	-	485,200	-	-	485,200
3122 - Franchise Fee-Gas	120,000	-	120,000	-	-	120,000
3123 - Franchise Fee Cable-Charter Comm.	185,000	56,586	128,414	31%	-	185,000
3124 - Franchise Fee-Telecomm-Frontier Comm.	110,000	15,755	94,245	14%	-	110,000
3500 - Motor Vehicle License Fee	59,100	-	59,100	-	-	59,100
3501 - Vehicle License Fee Replacement SB130	3,963,400	2,051,284	1,912,116	52%	139,200	4,102,600
3525 - State Mandated Cost Reimb	25,000	-	25,000	-	-	25,000
3200 - Business Registration Fee	65,000	49,824	15,176	77%	-	65,000
3201 - NPDES Inspection Fee	2,500	3,930	(1,430)	157%	2,500	5,000
3210 - Planning Fee	574,200	438,137	136,063	76%	-	574,200
3230 - Develop/Engineering Permit Fee	15,000	5,163	9,837	34%	-	15,000
3235 - Encroachment Permit	140,000	92,118	47,882	66%	-	140,000
3240 - Building & Safety Fee	2,067,600	1,300,825	766,775	63%	-	2,067,600
3243 - BSAF Admin Retention Revenue	900	-	900	-	-	900
3244 - MSHCP Admin Fee	6,000	1,536	4,464	26%	-	6,000
3250 - Fire Fees	150,000	44,960	105,040	30%	-	150,000
3260 - Private Development Fee-Planning	-	7,048	(7,048)	-	10,000	10,000
3261 - Private Development - Engineering	160,000	106,412	53,588	67%	-	160,000
3262 - Private Development Fee - Building	-	4,571	(4,571)	-	10,000	10,000
3268 - Code Enforcement Revenue	25,000	19,698	5,302	79%	-	25,000
3259 - Fixed Engineering Project Revenue	653,400	405,223	248,177	62%	-	653,400
3860 - Professional Development Fee-Building	7,200	6,518	682	91%	-	7,200
3863 - Technology Fee-Building	12,000	8,007	3,993	67%	-	12,000
3861 - Professional Development Fee-Planning	200	224	(24)	112%	-	200
3862 - Professional Development Fee-Engineering	200	7	193	4%	-	200
3864 - Techonology Fee - Planning	300	352	(52)	117%	-	300
3850 - Miscellaneous Income	15,000	25,356	(10,356)	169%	20,000	35,000
3852 - Sponsorships & Donations	7,000	7,745	(745)	111%	1,000	8,000
3903 - DAERF Administrative Services Fees	500	258	242	52%	-	500
3955 - Public Surplus Revenue	1,500	-	1,500	-	-	1,500
3515 - Worker's Comp Reimbursements	15,000	-	15,000	-	-	15,000
3650 - Tenant Lease Revenue	53,000	41,701	11,299	79%	-	53,000
3690 - Pension Trust Reimbursement	57,200	-	57,200	-	-	57,200
3104 - RPTTF Pass Through Tax	307,400	133,814	173,586	44%	-	307,400
3105 - Property Tax-Secured	5,649,600	3,267,971	2,381,629	58%	-	5,649,600
3106 - Property Tax-Unsecured	337,600	308,119	29,481	91%	-	337,600
3107 - Property Tax-Prior Year	186,700	159,696	27,004	86%	-	186,700
3108 - Property Tax-HOPTR	44,900	21,862	23,038	49%	-	44,900
3109 - Property Tax-Supplemental, SBE	230,800	108,097	122,703	47%	-	230,800
3110 - Real Property Transfer Tax	226,500	80,933	145,567	36%	-	226,500
3113 - Property Tax-Misc Adjustments	1,200	769	431	64%	-	1,200
3100 - Sales & Use Tax	2,795,400	1,803,558	991,842	65%	-	2,795,400
3900 - Transfers In	521,400	-	521,400	-	(26,100)	495,300

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Account Number	Working Budget	Actuals	Remaining Budget	% Received	Proposed Adjustment	Proposed 3rd Quarter Budget
3800 - Interest Income	600,000	435,939	164,061	73%	-	600,000
3801 - Gain or Loss on Investment	80,000	60,020	19,980	75%	-	80,000
3915 - Contributions from Other Entity	-	-	-	-	92,500	92,500
Total 100 - General Fund	**$21,248,900**	**$11,800,133**	**$9,448,767**	**56%**	**$281,800**	**$21,530,700**
103 - Pension Liability Fund						
3900 - Transfers In	-	-	-	-	400,000	400,000
Total 103 - Pension Liability Fund	**-**	**-**	**-**	**-**	**$400,000**	**$400,000**
110 - Development Agreement						
3222 - Cannabis Development Agreement Fee	1,054,200	240,997	813,203	23%	-	1,054,200
3800 - Interest Income	40,000	79,676	(39,676)	199%	80,000	120,000
3801 - Gain or Loss on Investment	10,000	27,906	(17,906)	279%	30,000	40,000
Total 110 - Development Agreement	**$1,104,200**	**$348,580**	**$755,621**	**32%**	**$110,000**	**$1,214,200**
115 - American Rescue Plan Act						
3540 - Grant Revenue	1,000,000	486,402	513,598	49%	-	1,000,000
3800 - Interest Income	-	5,045	(5,045)	-	-	-
3801 - Gain or Loss on Investment	15,000	-	15,000	-	-	15,000
Total 115 - American Rescue Plan Act	**$1,015,000**	**$491,447**	**$523,553**	**48%**	**-**	**$1,015,000**
120 - Measure AA Fund						
3100 - Sales & Use Tax	5,814,000	3,537,242	2,276,758	61%	-	5,814,000
3800 - Interest Income	280,000	275,981	4,019	99%	-	280,000
3801 - Gain or Loss on Investment	100,000	60,936	39,064	61%	-	100,000
Total 120 - Measure AA Fund	**$6,194,000**	**$3,874,160**	**$2,319,840**	**63%**	**-**	**$6,194,000**
125 - General Plan Update Fund						
3900 - Transfers In	320,000	-	320,000	-	-	320,000
Total 125 - General Plan Update Fund	**$320,000**	**-**	**$320,000**	**-**	**-**	**$320,000**
130 - Field Operations Center						
3900 - Transfers In	77,400	-	77,400	-	-	77,400
Total 130 - Field Operations Center	**$77,400**	**-**	**$77,400**	**-**	**-**	**$77,400**
Total Other General Funds Revenue	**$29,959,500**	**$16,514,320**	**$13,445,180**	**55%**	**$791,800**	**$30,751,300**

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Special Revenue Funds

Account Number	Working Budget	Actuals	Remaining Budget	% Received	Proposed Adjustment	Proposed 3rd Quarter Budget
200 - Gas Tax						
3503 - Gas Tax 2103	342,600	239,736	102,864	70%	-	342,600
3505 - Gas Tax 2105	239,600	150,493	89,107	63%	-	239,600
3506 - Gas Tax 2106	154,300	99,031	55,269	64%	-	154,300
3507 - Gas Tax 2107	327,000	196,733	130,267	60%	-	327,000
3508 - Gas Tax 2107.5	6,000	6,000	0	100%	-	6,000
3900 - Transfers In	25,000	-	25,000	-	-	25,000
Total 200 - Gas Tax	**$1,094,500**	**$691,993**	**$402,507**	**63%**	**-**	**$1,094,500**
201 - Measure A						
3520 - Measure A Revenue	1,095,000	614,675	480,325	56%	-	1,095,000
3800 - Interest Income	20,000	30,961	(10,961)	155%	-	20,000
3801 - Gain or Loss on Investment	-	11,297	(11,297)	-	-	-
Total 201 - Measure A	**$1,115,000**	**$656,933**	**$458,067**	**59%**	**-**	**$1,115,000**
202 - TDA Fund						
3524 - TDA Article 3 Rev	1,319,600	-	1,319,600	-	-	1,319,600
Total 202 - TDA Fund	**$1,319,600**	**-**	**$1,319,600**	**-**	**-**	**$1,319,600**
203 - AQMD						
3510 - AQMD-AB2766	49,000	20,648	28,352	42%	-	49,000
3800 - Interest Income	3,000	-	3,000	-	-	3,000
Total 203 - AQMD	**$52,000**	**$20,648**	**$31,352**	**40%**	**-**	**$52,000**
204 - Waste Services						
3120 - Franchise Fee-Solid Waste	56,700	-	56,700	-	-	56,700
3131 - Street Sweeping Mitigation Fee	170,000	-	170,000	-	-	170,000
3800 - Interest Income	30,000	27,679	2,321	92%	-	30,000
3801 - Gain or Loss on Investment	10,000	10,099	(99)	101%	-	10,000
Total 204 - Waste Services	**$266,700**	**$37,778**	**$228,922**	**14%**	**-**	**$266,700**
205 - SLESF						
3521 - SLESF Revenue	189,900	151,537	38,363	80%	-	189,900
3800 - Interest Income	1,000	-	1,000	-	-	1,000
Total 205 - SLESF	**$190,900**	**$151,537**	**$39,363**	**79%**	**-**	**$190,900**
206 - CDBG						
3540 - Grant Revenue	262,100	-	262,100	-	-	262,100
Total 206 - CDBG	**$262,100**	**-**	**$262,100**	**-**	**-**	**$262,100**
207 - Public Education & Government (PEG) Fund						
3125 - PEG Fee-Cable-Charter Comm.	35,000	11,562	23,438	33%	-	35,000
3800 - Interest Income	1,500	-	1,500	-	-	1,500
Total 207 - Public Education & Government (PEG) Fund	**$36,500**	**$11,562**	**$24,938**	**32%**	**-**	**$36,500**
208 - Streetlight Fund						
3700 - Streetlight Pole Cost Reimbursement	175,700	-	175,700	-	-	175,700
3800 - Interest Income	-	1,251	(1,251)	-	-	-
Total 208 - Streetlight Fund	**$175,700**	**$1,251**	**$174,449**	**1%**	**-**	**$175,700**

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Account Number	Working Budget	Actuals	Remaining Budget	% Received	Proposed Adjustment	Proposed 3rd Quarter Budget
210 - Grants						
3540 - Grant Revenue	178,000	9,486	168,514	5%	-	178,000
Total 210 - Grants	**$178,000**	**$9,486**	**$168,514**	**5%**	**-**	**$178,000**
Special Revenue Funds Total Revenue	**$4,691,000**	**$1,581,187**	**$3,109,813**	**34%**	**-**	**$4,691,000**

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Cemetery Funds

Account Number	Working Budget	Actuals	Remaining Budget	% Received	Proposed Adjustment	Proposed 3rd Quarter Budget
300 - Cemetery						
4100 Cemetery - Plots	65,000	57,144	7,856	88%	-	65,000
4101 Cemetery - Vaults	12,000	8,005	3,995	67%	-	12,000
4102 Cemetery - Niche Walls	2,000	181	1,819	9%	-	2,000
4103 Cemetery - Open/Close	25,000	20,873	4,127	83%	-	25,000
4104 Cemetery - Setting fees	6,000	3,867	2,133	64%	-	6,000
4105 Cemetery - Out of District	8,000	4,848	3,152	61%	-	8,000
4106 Cemetery - Vases	3,000	780	2,220	26%	-	3,000
4107 Saturday Service Fees	4,000	3,640	360	91%	-	4,000
3104 - RPTTF Pass Through Tax	45,000	20,266	24,734	45%	-	45,000
3105 - Property Tax-Secured	716,200	421,553	294,647	59%	-	716,200
3106 - Property Tax-Unsecured	45,600	39,553	6,047	87%	-	45,600
3107 - Property Tax-Prior Year	11,900	-	11,900	-	-	11,900
3108 - Property Tax-HOPTR	5,900	773	5,127	13%	-	5,900
3109 - Property Tax-Supplemental, SBE	43,700	5,400	38,300	12%	-	43,700
3111 - Property Tax-Teeter	21,300	-	21,300	-	-	21,300
3113 - Property Tax-Misc Adjustments	200	99	101	49%	-	200
3800 - Interest Income	20,000	27,679	(7,679)	138%	-	20,000
3801 - Gain or Loss on Investment	10,000	10,099	(99)	101%	-	10,000
Total 300 - Cemetery	**$1,044,800**	**$624,760**	**$420,040**	**60%**	**-**	**$1,044,800**
301 - Cemetery Endowment						
3536 - Endowment	42,000	39,838	2,162	95%	-	42,000
3800 - Interest Income	20,000	12,485	7,515	62%	-	20,000
Total 301 - Cemetery Endowment	**$62,000**	**$52,323**	**$9,677**	**84%**	**-**	**$62,000**
302 - Cemetery Capital Improvement Fund						
3900 - Transfers In	600,000	-	600,000	-	-	600,000
Total 302 - Cemetery Capital Improvement Fund	**$600,000**	**-**	**$600,000**	**-**	**-**	**$600,000**
Cemetery Funds Total Revenue	**$1,706,800**	**$677,083**	**$1,029,717**	**40%**	**-**	**$1,706,800**

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Development Impact Fees

Account Number	Working Budget	Actuals	Remaining Budget	% Received	Proposed Adjustment	Proposed 3rd Quarter Budget
410 - Admin DIF						
3561 - DIF-Single Family Residence	1,400	765	635	55%	-	1,400
3562 - DIF-Multi-Family Residential	9,100	-	9,100	-	-	9,100
3563 - DIF-Commercial	6,800	-	6,800	-	-	6,800
3564 - DIF-Industrial	2,000	-	2,000	-	-	2,000
Total 410 - Admin DIF	**$19,300**	**$765**	**$18,535**	**4%**	**-**	**$19,300**
420 - Public Facilities DIF						
3561 - DIF-Single Family Residence	9,600	4,088	5,512	43%	-	9,600
3562 - DIF-Multi-Family Residential	63,500	-	63,500	-	-	63,500
3563 - DIF-Commercial	34,000	-	34,000	-	-	34,000
3564 - DIF-Industrial	14,000	-	14,000	-	-	14,000
3800 - Interest Income	-	13,221	(13,221)	-	-	-
3801 - Gain or Loss on Investment	-	4,824	(4,824)	-	-	-
Total 420 - Public Facilities DIF	**$121,100**	**$22,133**	**$98,967**	**18%**	**-**	**$121,100**
421 - Police DIF						
3561 - DIF-Single Family Residence	6,100	2,533	3,567	42%	-	6,100
3562 - DIF-Multi-Family Residential	40,500	-	40,500	-	-	40,500
3563 - DIF-Commercial	21,300	-	21,300	-	-	21,300
3564 - DIF-Industrial	8,600	-	8,600	-	-	8,600
3800 - Interest Income	-	13,221	(13,221)	-	-	-
3801 - Gain or Loss on Investment	-	4,824	(4,824)	-	-	-
Total 421 - Police DIF	**$76,500**	**$20,578**	**$55,922**	**27%**	**-**	**$76,500**
422 - Animal Shelter DIF						
3561 - DIF-Single Family Residence	5,300	2,069	3,231	39%	-	5,300
3562 - DIF-Multi-Family Residential	35,500	-	35,500	-	-	35,500
Total 422 - Animal Shelter DIF	**$40,800**	**$2,069**	**$38,731**	**5%**	**-**	**$40,800**
423 - Corp Yard DIF						
3561 - DIF-Single Family Residence	2,200	904	1,296	41%	-	2,200
3562 - DIF-Multi-Family Residential	14,400	-	14,400	-	-	14,400
3563 - DIF-Commercial	7,700	-	7,700	-	-	7,700
3564 - DIF-Industrial	3,100	-	3,100	-	-	3,100
Total 423 - Corp Yard DIF	**$27,400**	**$904**	**$26,496**	**3%**	**-**	**$27,400**
430 - Fire Facilities DIF						
3561 - DIF-Single Family Residence	11,200	4,621	6,579	41%	-	11,200
3562 - DIF-Multi-Family Residential	73,500	-	73,500	-	-	73,500
3563 - DIF-Commercial	39,200	-	39,200	-	-	39,200
3564 - DIF-Industrial	16,100	-	16,100	-	-	16,100
Total 430 - Fire Facilities DIF	**$140,000**	**$4,621**	**$135,379**	**3%**	**-**	**$140,000**
440 - Trans-Roads DIF						
3561 - DIF-Single Family Residence	96,700	39,973	56,727	41%	-	96,700
3562 - DIF-Multi-Family Residential	519,500	-	519,500	-	-	519,500
3563 - DIF-Commercial	1,486,200	-	1,486,200	-	-	1,486,200
3564 - DIF-Industrial	238,700	-	238,700	-	-	238,700
3800 - Interest Income	-	69,862	(69,862)	-	-	-
3801 - Gain or Loss on Investment	-	25,490	(25,490)	-	-	-
Total 440 - Trans-Roads DIF	**$2,341,100**	**$135,326**	**$2,205,774**	**6%**	**-**	**$2,341,100**

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450 - Trans-Signals DIF						
3561 - DIF-Single Family Residence	10,800	4,441	6,359	41%	-	10,800
3562 - DIF-Multi-Family Residential	58,000	-	58,000	-	-	58,000
3563 - DIF-Commercial	165,100	-	165,100	-	-	165,100
3564 - DIF-Industrial	26,600	-	26,600	-	-	26,600
Total 450 - Trans-Signals DIF	**$260,500**	**$4,441**	**$256,059**	**2%**	**-**	**$260,500**
451 - Drainage DIF						
3561 - DIF-Single Family Residence	37,900	78,140	(40,240)	206%	-	37,900
3562 - DIF-Multi-Family Residential	359,700	-	359,700	-	-	359,700
3563 - DIF-Commercial	392,400	-	392,400	-	-	392,400
3564 - DIF-Industrial	326,500	-	326,500	-	-	326,500
Total 451 - Drainage DIF	**$1,116,500**	**$78,140**	**$1,038,360**	**7%**	**-**	**$1,116,500**
460 - Park Land Acquisition DIF						
3561 - DIF-Single Family Residence	22,000	9,103	12,897	41%	-	22,000
3562 - DIF-Multi-Family Residential	145,200	-	145,200	-	-	145,200
Total 460 - Park Land Acquisition DIF	**$167,200**	**$9,103**	**$158,097**	**5%**	**-**	**$167,200**
461 - Park Improvements DIF						
3561 - DIF-Single Family Residence	220,300	91,065	129,235	41%	-	220,300
3562 - DIF-Multi-Family Residential	1,450,800	-	1,450,800	-	-	1,450,800
3800 - Interest Income	-	85,305	(85,305)	-	-	-
3801 - Gain or Loss on Investment	-	4,262	(4,262)	-	-	-
Total 461 - Park Improvements DIF	**$1,671,100**	**$180,633**	**$1,490,467**	**11%**	**-**	**$1,671,100**
470 - Community Ctr DIF						
3561 - DIF-Single Family Residence	13,500	5,575	7,925	41%	-	13,500
3562 - DIF-Multi-Family Residential	88,900	-	88,900	-	-	88,900
Total 470 - Community Ctr DIF	**$102,400**	**$5,575**	**$96,825**	**5%**	**-**	**$102,400**
480 - Multipurpose Trails DIF						
3561 - DIF-Single Family Residence	36,100	14,901	21,199	41%	-	36,100
3562 - DIF-Multi-Family Residential	237,500	-	237,500	-	-	237,500
3563 - DIF-Commercial	124,800	-	124,800	-	-	124,800
3564 - DIF-Industrial	51,400	-	51,400	-	-	51,400
Total 480 - Multipurpose Trails DIF	**$449,800**	**$14,901**	**$434,899**	**3%**	**-**	**$449,800**
Development Impact Fees Total Revenue	**$6,533,700**	**$479,189**	**$6,054,511**	**7%**	**-**	**$6,533,700**

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Capital Projects

Account Number	Working Budget	Actuals	Remaining Budget	% Received	Proposed Adjustment	Proposed 3rd Quarter Budget
500 - Capital Reinvestment						
3570 - Developer Cash-in-Lieu Payments	213,800	-	213,800	-	-	213,800
Total 500 - Capital Reinvestment	**$213,800**	**-**	**$213,800**	**-**	**-**	**$213,800**
501 - RMRA Capital Projects						
3540 - Grant Revenue	993,800	588,207	405,593	59%	-	993,800
Total 501 - RMRA Capital Projects	**$993,800**	**$588,207**	**$405,593**	**59%**	**-**	**$993,800**
502 - RCFC-Local Grant						
3540 - Grant Revenue	223,500	-	223,500	-	-	223,500
Total 502 - RCFC-Local Grant	**$223,500**	**-**	**$223,500**	**-**	**-**	**$223,500**
503 - TUMF-Local Grant						
3540 - Grant Revenue	16,293,500	4,905,215	11,388,285	30%	-	16,293,500
Total 503 - TUMF-Local Grant	**$16,293,500**	**$4,905,215**	**$11,388,285**	**30%**	**-**	**$16,293,500**
506 - HSIP-Federal Grant						
3540 - Grant Revenue	791,500	7,454	784,046	1%	-	791,500
Total 506 - HSIP-Federal Grant	**$791,500**	**$7,454**	**$784,046**	**1%**	**-**	**$791,500**
507 - State Funded Capital Projects-Misc						
3540 - Grant Revenue	1,233,300	88,190	1,145,110	7%	-	1,233,300
Total 507 - State Funded Capital Projects-Misc	**$1,233,300**	**$88,190**	**$1,145,110**	**7%**	**-**	**$1,233,300**
508 - Local Capital Grants-Misc						
3540 - Grant Revenue	12,838,600	-	12,838,600	-	-	12,838,600
Total 508 - Local Capital Grants-Misc	**$12,838,600**	**-**	**$12,838,600**	**-**	**-**	**$12,838,600**
509 - Federal Grants						
3540 - Grant Revenue	150,000	-	150,000	-	-	150,000
Total 509 - Federal Grants	**$150,000**	**-**	**$150,000**	**-**	**-**	**$150,000**
510 - Bond Proceeds Fund						
3540 - Grant Revenue	2,272,900	630,413	1,642,487	28%	-	2,272,900
Total 510 - Bond Proceeds Fund	**$2,272,900**	**$630,413**	**$1,642,487**	**28%**	**-**	**$2,272,900**
Capital Projects Total Revenue	**$35,010,900**	**$6,219,479**	**$28,791,421**	**18%**	**-**	**$35,010,900**

CITY OF WILDOMAR
Revenue Summary
3rd Quarter Budget Report FY2025/26
July 1, 2025 to March 31, 2026

Special Assessments

Account Number	Working Budget	Actuals	Remaining Budget	% Received	Proposed Adjustment	Proposed 3rd Quarter Budget
601 - LLMD 89-1C						
3550 - Special Assessment	360,400	185,013	175,387	51%	-	360,400
3980 - Reimbursments of City Costs	-	2,206	(2,206)	-	-	-
Total 601 - LLMD 89-1C	**$360,400**	**$187,219**	**$173,181**	**52%**	**-**	**$360,400**
602 - CSA-22						
3550 - Special Assessment	31,900	16,785	15,115	53%	-	31,900
Total 602 - CSA-22	**$31,900**	**$16,785**	**$15,115**	**53%**	**-**	**$31,900**
603 - CSA-103						
3557 - Special Assessment - Street Lights	159,200	82,417	76,783	52%	-	159,200
3558 - Special Assessment - Landscape	22,600	11,535	11,065	51%	-	22,600
Total 603 - CSA-103	**$181,800**	**$93,952**	**$87,848**	**52%**	**-**	**$181,800**
604 - CSA-142						
3550 - Special Assessment	39,100	20,720	18,380	53%	-	39,100
Total 604 - CSA-142	**$39,100**	**$20,720**	**$18,380**	**53%**	**-**	**$39,100**
606 - CFD 2013-1						
3551 - Special Assessment Tax A- Maintenance	698,800	405,152	293,648	58%	-	698,800
Total 606 - CFD 2013-1	**$698,800**	**$405,152**	**$293,648**	**58%**	**-**	**$698,800**
607 - CFD 2022-3						
3551 - Special Assessment Tax A- Maintenance	322,800	192,660	130,140	60%	-	322,800
3585 - Admin Portion of Assessment	31,200	-	31,200	-	-	31,200
3800 - Interest Income	-	62,395	(62,395)	-	80,000	80,000
Total 607 - CFD 2022-3	**$354,000**	**$255,056**	**$98,944**	**72%**	**$80,000**	**$434,000**
608 - CFD 2023-1						
3551 - Special Assessment Tax A- Maintenance	400,400	229,021	171,379	57%	-	400,400
Total 608 - CFD 2023-1	**$400,400**	**$229,021**	**$171,379**	**57%**	**-**	**$400,400**
610 - CFD 2013-1 Special Tax B						
3552 - Special Assessment Tax B	253,800	130,376	123,424	51%	-	253,800
Total 610 - CFD 2013-1 Special Tax B	**$253,800**	**$130,376**	**$123,424**	**51%**	**-**	**$253,800**
611 - CFD 2022 Special Tax B						
3552 - Special Assessment Tax B	367,100	-	367,100	-	-	367,100
3549 - Special Tax B - Public Safety	-	173,748	(173,748)	-	-	-
Total 611 - CFD 2022 Special Tax B	**$367,100**	**$173,748**	**$193,352**	**47%**	**-**	**$367,100**
612 - CFD 2022-1 Special Tax A						
3551 - Special Assessment Tax A- Maintenance	-	767	(767)	-	-	-
3573 - Special Tax A - Zone 0	61,700	-	61,700	-	-	61,700
3574 - Special Tax A - Zone 1	38,400	19,186	19,214	50%	-	38,400
3575 - Special Tax A - Zone 2	49,900	27,066	22,834	54%	-	49,900
3582 - Special Tax A - Zone 9	3,300	66,479	(63,179)	2,015%	-	3,300
3578 - Special Tax A - Zone 5	62,000	-	62,000	-	-	62,000

CITY OF WILDOMAR
Revenue Summary
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Account Number	Working Budget	Actuals	Remaining Budget	% Received	Proposed Adjustment	Proposed 3rd Quarter Budget
3581 - Special Tax A - Zone 8	14,400	-	14,400	-	-	14,400
3583 - Special Tax A - Zone 10	5,400	-	5,400	-	-	5,400
3586 - Special Tax A - Zone 12	39,100	-	39,100	-	-	39,100
3577 - Special Tax A - Zone 4	31,100	15,525	15,575	50%	-	31,100
3579 - Special Tax A - Zone 6	14,500	-	14,500	-	-	14,500
Total 612 - CFD 2022-1 Special Tax A	**$319,800**	**$129,022**	**$190,778**	**40%**	**-**	**$319,800**
613 - CFD 2022-2 Special Tax A						
3551 - Special Assessment Tax A- Maintenance	450,200	236,472	213,728	53%	-	450,200
3800 - Interest Income	-	84,015	(84,015)	-	85,100	85,100
Total 613 - CFD 2022-2 Special Tax A	**$450,200**	**$320,487**	**$129,713**	**71%**	**$85,100**	**$535,300**
690 - Measure Z Park						
3550 - Special Assessment	380,000	200,107	179,893	53%	-	380,000
3553 - Marna O'Brien Facility Rental Fees	12,000	27,047	(15,047)	225%	-	12,000
3555 - Windsong Park Facility Rentals	100	15	85	15%	-	100
3900 - Transfers In	39,200	-	39,200	-	-	39,200
Total 690 - Measure Z Park	**$431,300**	**$227,169**	**$204,131**	**53%**	**-**	**$431,300**
Special Assessments Total Revenue	**$3,888,600**	**$2,188,706**	**$1,699,894**	**56%**	**$165,100**	**$4,053,700**
Total	**$81,790,500**	**$27,659,964**	**$54,130,536**	**34%**	**$956,900**	**$82,747,400**

CITY OF WILDOMAR

BUDGET REPORT

FY2025-2026 3RD QUARTER

EXPENDITURES

CITY OF WILDOMAR
General Fund Summary
3rd Quarter Budget Report FY2025/26
July 1, 2025 to March 31, 2026

Fund	Working Budget	Actuals	Remaining Budget	Percent Used	Proposed Adjustment	Proposed 3rd Quarter Budget
100 - General Fund Revenues						
100 - General Fund Revenues Total	**$21,248,900**	**$11,800,133**	**$9,448,767**	**56%**	**$281,800**	**$21,530,700**
100 - General Fund Expenditures						
4110 City Council	342,700	209,512	133,188	61%	-	342,700
4120 City Manager	825,600	493,550	332,050	60%	-	825,600
4130 City Clerk	555,600	309,262	246,339	56%	-	555,600
4140 City Attorney	324,000	186,328	137,672	58%	-	324,000
4150 Economic Development	435,900	182,165	253,735	42%	(116,100)	319,800
4200 Administrative Svcs	1,150,900	843,402	307,498	73%	0	1,150,900
4210 Human Resources	360,000	277,764	82,236	77%	-	360,000
4220 Risk Management	581,800	524,849	56,951	90%	-	581,800
4250 IT Services	451,700	250,285	201,415	55%	-	451,700
4610 Community Engagement	405,000	294,022	110,978	73%	-	405,000
4611 O Brien Park	9,600	9,001	599	94%	-	9,600
4614 Ball Field	20,700	7,683	13,017	37%	-	20,700
4616 11 Acre Park	4,000	-	4,000	-	-	4,000
4617 27 Acre Park	7,000	-	7,000	-	-	7,000
4618 20 Acre Park	25,600	-	25,600	-	-	25,600
4800 Non Departmental	796,800	374,485	422,315	47%	446,800	1,243,600
4850 Facilities	343,900	122,082	221,818	35%	-	343,900
General Government	**$6,640,800**	**$4,084,390**	**$2,556,410**	**62%**	**$330,700**	**$6,971,500**
4300 Community Dev Admin	462,800	239,448	223,352	52%	-	462,800
4301 Planning Commission	16,400	7,351	9,049	45%	-	16,400
4310 Building and Safety	1,118,900	773,823	345,077	69%	-	1,118,900
4320 Planning	741,000	388,075	352,925	52%	90,000	831,000
4340 Development Engineering	922,000	467,047	454,953	51%	-	922,000
4345 Cannabis Compliance	52,700	37,553	15,147	71%	-	52,700
4350 Code Enforcement	621,900	447,939	173,961	72%	0	621,900
Community Development	**$3,935,700**	**$2,361,236**	**$1,574,464**	**60%**	**$90,000**	**$4,025,700**
4500 Public Works	733,300	378,632	354,668	52%	80,900	814,200
Public Works	**$733,300**	**$378,632**	**$354,668**	**52%**	**$80,900**	**$814,200**
4650 Office of Emergency Mgmt	119,700	75,840	43,860	63%	-	119,700
4700 Police	6,001,700	2,652,470	3,349,230	44%	-	6,001,700
4710 Fire Emergency Services	3,274,000	1,527,084	1,746,916	47%	-	3,274,000
4715 Fire Safety and Prevention	271,700	42,846	228,854	16%	-	271,700
4720 Animal Control	723,200	704,843	18,357	97%	-	723,200
Public Safety	**$10,390,300**	**$5,003,083**	**$5,387,217**	**48%**	**-**	**$10,390,300**
4625 Department of Public Safety	98,400	-	98,400	-	-	98,400
100 - General Fund Expenditures Total	**$21,798,500**	**$11,827,341**	**$9,971,159**	**54%**	**$501,600**	**$22,300,100**
100 - General Fund Net Total						
100 - General Fund Surplus (Deficit)	**($549,600)**	**($27,208)**	**($522,392)**		**($219,800)**	**($769,400)**

CITY OF WILDOMAR
Expenditures Summary
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Fund		Working Budget	Actuals	Remaining Budget	Percent Used	Proposed Adjustment	Proposed 3rd Quarter Budget
110 - Development Agreement	4350 Code Enforcement	34,900	3,671	31,229	11%	0	34,900
	Community Development	**$34,900**	**$3,671**	**$31,229**	**11%**	**$0**	**$34,900**
	110 - Development Agreement Total	**$34,900**	**$3,671**	**$31,229**	**11%**	**$0**	**$34,900**
115 - American Rescue Plan Act	4500 Public Works	-	99	(99)	-	-	-
	Public Works	**-**	**$99**	**($99)**	**-**	**-**	**-**
	4725 Cemetery	1,416,800	958,109	458,691	68%	-	1,416,800
	Cemetery	**$1,416,800**	**$958,109**	**$458,691**	**68%**	**-**	**$1,416,800**
	115 - American Rescue Plan Act Total	**$1,416,800**	**$958,208**	**$458,592**	**68%**	**-**	**$1,416,800**
120 - Measure AA Fund	4130 City Clerk	19,000	11,777	7,224	62%	-	19,000
	4200 Administrative Svcs	15,200	10,632	4,568	70%	-	15,200
	4800 Non Departmental	200	52	148	26%	-	200
	General Government	**$34,400**	**$22,460**	**$11,940**	**65%**	**-**	**$34,400**
	4340 Development Engineering	-	17	(17)	-	-	-
	4350 Code Enforcement	518,600	302,284	216,316	58%	0	518,600
	Community Development	**$518,600**	**$302,301**	**$216,299**	**58%**	**$0**	**$518,600**
	4500 Public Works	1,647,600	304,582	1,343,018	18%	0	1,647,600
	Public Works	**$1,647,600**	**$304,582**	**$1,343,018**	**18%**	**$0**	**$1,647,600**
	4700 Police	2,036,700	829,903	1,206,797	41%	-	2,036,700
	4710 Fire Emergency Services	2,056,000	836,109	1,219,891	41%	-	2,056,000
	Public Safety	**$4,092,700**	**$1,666,013**	**$2,426,687**	**41%**	**-**	**$4,092,700**
	120 - Measure AA Fund Total	**$6,293,300**	**$2,295,355**	**$3,997,945**	**36%**	**$0**	**$6,293,300**
125 - General Plan Update Fund	4320 Planning	-	675	(675)	-	-	-
	Community Development	**-**	**$675**	**($675)**	**-**	**-**	**-**
	125 - General Plan Update Fund Total	**-**	**$675**	**($675)**	**-**	**-**	**-**
130 - Field Operations Center	4340 Development Engineering	-	55	(55)	-	-	-
	Community Development	**-**	**$55**	**($55)**	**-**	**-**	**-**
	4500 Public Works	75,000	20,316	54,684	27%	-	75,000
	Public Works	**$75,000**	**$20,316**	**$54,684**	**27%**	**-**	**$75,000**
	130 - Field Operations Center Total	**$75,000**	**$20,371**	**$54,629**	**27%**	**-**	**$75,000**
All General Funds Total		**$29,618,500**	**$15,105,622**	**$14,512,878**	**51%**	**$501,600**	**$30,120,100**

CITY OF WILDOMAR
Expenditures Summary
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July 1, 2025 to March 31, 2026

Fund		Working Budget	Actuals	Remaining Budget	Percent Used	Proposed Budget Change	Proposed 3rd Quarter Budget
Non-General Funds							
200 - Gas Tax	4500 Public Works	939,700	478,345	461,355	51%	-	939,700
	Public Works	**$939,700**	**$478,345**	**$461,355**	**51%**	**-**	**$939,700**
	200 - Gas Tax Total	**$939,700**	**$478,345**	**$461,355**	**51%**	**-**	**$939,700**
201 - Measure A	4340 Development Engineering	-	3,118	(3,118)	-	-	-
	Community Development	**-**	**$3,118**	**($3,118)**	**-**	**-**	**-**
	4500 Public Works	2,725,200	480,698	2,244,502	18%	-	2,725,200
	Public Works	**$2,725,200**	**$480,698**	**$2,244,502**	**18%**	**-**	**$2,725,200**
	201 - Measure A Total	**$2,725,200**	**$483,817**	**$2,241,383**	**18%**	**-**	**$2,725,200**
202 - TDA Fund	4500 Public Works	1,103,100	289,685	813,415	26%	-	1,103,100
	Public Works	**$1,103,100**	**$289,685**	**$813,415**	**26%**	**-**	**$1,103,100**
	202 - TDA Fund Total	**$1,103,100**	**$289,685**	**$813,415**	**26%**	**-**	**$1,103,100**
203 - AQMD	4500 Public Works	116,900	4,500	112,400	4%	-	116,900
	Public Works	**$116,900**	**$4,500**	**$112,400**	**4%**	**-**	**$116,900**
	203 - AQMD Total	**$116,900**	**$4,500**	**$112,400**	**4%**	**-**	**$116,900**
204 - Waste Services	4140 City Attorney	10,000	-	10,000	-	-	10,000
	4800 Non Departmental	300	-	300	-	-	300
	General Government	**$10,300**	**-**	**$10,300**	**-**	**-**	**$10,300**
	4340 Development Engineering	-	16	(16)	-	-	-
	Community Development	**-**	**$16**	**($16)**	**-**	**-**	**-**
	4500 Public Works	138,500	68,139	70,361	49%	-	138,500
	Public Works	**$138,500**	**$68,139**	**$70,361**	**49%**	**-**	**$138,500**
	204 - Waste Services Total	**$148,800**	**$68,155**	**$80,645**	**46%**	**-**	**$148,800**
205 - SLESF	4700 Police	190,900	-	190,900	-	-	190,900
	Public Safety	**$190,900**	**-**	**$190,900**	**-**	**-**	**$190,900**
	205 - SLESF Total	**$190,900**	**-**	**$190,900**	**-**	**-**	**$190,900**
206 - CDBG	4500 Public Works	262,100	-	262,100	-	-	262,100
	Public Works	**$262,100**	**-**	**$262,100**	**-**	**-**	**$262,100**
	206 - CDBG Total	**$262,100**	**-**	**$262,100**	**-**	**-**	**$262,100**
207 - Public Education & Government (PEG) Fund	4800 Non Departmental	124,600	24,002	100,598	19%	-	124,600
	General Government	**$124,600**	**$24,002**	**$100,598**	**19%**	**-**	**$124,600**
	207 - Public Education & Government (PEG) Fund Total	**$124,600**	**$24,002**	**$100,598**	**19%**	**-**	**$124,600**
208 - Streetlight Fund	4500 Public Works	175,700	92,777	82,923	53%	-	175,700
	Public Works	**$175,700**	**$92,777**	**$82,923**	**53%**	**-**	**$175,700**
	208 - Streetlight Fund Total	**$175,700**	**$92,777**	**$82,923**	**53%**	**-**	**$175,700**
210 - Grants	4610 Community Engagement	10,000	-	10,000	-	-	10,000
	4800 Non Departmental	3,500	-	3,500	-	-	3,500
	General Government	**$13,500**	**-**	**$13,500**	**-**	**-**	**$13,500**
	4500 Public Works	58,000	41,322	16,678	71%	-	58,000
	Public Works	**$58,000**	**$41,322**	**$16,678**	**71%**	**-**	**$58,000**
	210 - Grants Total	**$71,500**	**$41,322**	**$30,178**	**58%**	**-**	**$71,500**

CITY OF WILDOMAR
Expenditures Summary
3rd Quarter Budget Report FY2025/26
July 1, 2025 to March 31, 2026

Fund		Working Budget	Actuals	Remaining Budget	Percent Used	Proposed Budget Change	Proposed 3rd Quarter Budget
300 - Cemetery	4120 City Manager	70,800	48,664	22,136	69%	-	70,800
	4130 City Clerk	55,400	35,329	20,071	64%	-	55,400
	4200 Administrative Svcs	179,900	109,033	70,867	61%	0	179,900
	4210 Human Resources	50,500	33,005	17,495	65%	-	50,500
	4800 Non Departmental	33,700	33,642	58	100%	-	33,700
	4850 Facilities	-	13,554	(13,554)	-	-	-
	General Government	**$390,300**	**$273,226**	**$117,074**	**70%**	**$0**	**$390,300**
	4500 Public Works	-	187	(187)	-	-	-
	Public Works	**-**	**$187**	**($187)**	**-**	**-**	**-**
	4725 Cemetery	1,386,900	482,669	904,231	35%	-	1,386,900
	Cemetery	**$1,386,900**	**$482,669**	**$904,231**	**35%**	**-**	**$1,386,900**
	300 - Cemetery Total	**$1,777,200**	**$756,082**	**$1,021,118**	**43%**	**$0**	**$1,777,200**
302 - Cemetery Capital Improvement Fund	4340 Development Engineering	-	23	(23)	-	-	-
	Community Development	**-**	**$23**	**($23)**	**-**	**-**	**-**
	4500 Public Works	-	157	(157)	-	-	-
	Public Works	**-**	**$157**	**($157)**	**-**	**-**	**-**
	4725 Cemetery	568,000	335,702	232,298	59%	-	568,000
	Cemetery	**$568,000**	**$335,702**	**$232,298**	**59%**	**-**	**$568,000**
	302 - Cemetery Capital Improvement Fund Total	**$568,000**	**$335,882**	**$232,118**	**59%**	**-**	**$568,000**

CITY OF WILDOMAR
Expenditures Summary
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Fund		Working Budget	Actuals	Remaining Budget	Percent Used	Proposed Budget Change	Proposed 3rd Quarter Budget
422 - Animal Shelter DIF	4720 Animal Control	56,000	55,965	35	100%	-	56,000
	Public Safety	**$56,000**	**$55,965**	**$35**	**100%**	**-**	**$56,000**
	422 - Animal Shelter DIF Total	**$56,000**	**$55,965**	**$35**	**100%**	**-**	**$56,000**
423 - Corp Yard DIF	4500 Public Works	27,400	-	27,400	-	-	27,400
	Public Works	**$27,400**	**-**	**$27,400**	**-**	**-**	**$27,400**
	423 - Corp Yard DIF Total	**$27,400**	**-**	**$27,400**	**-**	**-**	**$27,400**
440 - Trans-Roads DIF	4500 Public Works	2,934,500	255,948	2,678,553	9%	-	2,934,500
	Public Works	**$2,934,500**	**$255,948**	**$2,678,553**	**9%**	**-**	**$2,934,500**
	440 - Trans-Roads DIF Total	**$2,934,500**	**$255,948**	**$2,678,553**	**9%**	**-**	**$2,934,500**
450 - Trans-Signals DIF	4500 Public Works	332,000	-	332,000	-	-	332,000
	Public Works	**$332,000**	**-**	**$332,000**	**-**	**-**	**$332,000**
	450 - Trans-Signals DIF Total	**$332,000**	**-**	**$332,000**	**-**	**-**	**$332,000**
451 - Drainage DIF	4500 Public Works	180,000	153	179,848	0%	-	180,000
	Public Works	**$180,000**	**$153**	**$179,848**	**0%**	**-**	**$180,000**
	451 - Drainage DIF Total	**$180,000**	**$153**	**$179,848**	**0%**	**-**	**$180,000**
460 - Park Land Acquisition DIF	4500 Public Works	63,000	-	63,000	-	-	63,000
	Public Works	**$63,000**	**-**	**$63,000**	**-**	**-**	**$63,000**
	460 - Park Land Acquisition DIF Total	**$63,000**	**-**	**$63,000**	**-**	**-**	**$63,000**
461 - Park Improvements DIF	4340 Development Engineering	-	2,429	(2,429)	-	-	-
	Community Development	**-**	**$2,429**	**($2,429)**	**-**	**-**	**-**
	4500 Public Works	2,592,400	248,229	2,344,171	10%	-	2,592,400
	Public Works	**$2,592,400**	**$248,229**	**$2,344,171**	**10%**	**-**	**$2,592,400**
	461 - Park Improvements DIF Total	**$2,592,400**	**$250,658**	**$2,341,742**	**10%**	**-**	**$2,592,400**
490 - Library DIF	4300 Community Dev Admin	12,900	-	12,900	-	-	12,900
	Community Development	**$12,900**	**-**	**$12,900**	**-**	**-**	**$12,900**
	490 - Library DIF Total	**$12,900**	**-**	**$12,900**	**-**	**-**	**$12,900**

CITY OF WILDOMAR
Expenditures Summary
3rd Quarter Budget Report FY2025/26
July 1, 2025 to March 31, 2026

Fund		Working Budget	Actuals	Remaining Budget	Percent Used	Proposed Budget Change	Proposed 3rd Quarter Budget
500 - Capital Reinvestment	4500 Public Works	173,800	118,075	55,725	68%	-	173,800
	Public Works	**$173,800**	**$118,075**	**$55,725**	**68%**	**-**	**$173,800**
	500 - Capital Reinvestment Total	**$173,800**	**$118,075**	**$55,725**	**68%**	**-**	**$173,800**
501 - RMRA Capital Projects	4500 Public Works	2,645,000	86,506	2,558,494	3%	-	2,645,000
	Public Works	**$2,645,000**	**$86,506**	**$2,558,494**	**3%**	**-**	**$2,645,000**
	501 - RMRA Capital Projects Total	**$2,645,000**	**$86,506**	**$2,558,494**	**3%**	**-**	**$2,645,000**
503 - TUMF-Local Grant	4340 Development Engineering	-	5,708	(5,708)	-	-	-
	Community Development	**-**	**$5,708**	**($5,708)**	**-**	**-**	**-**
	4500 Public Works	16,293,500	5,578,850	10,714,650	34%	-	16,293,500
	Public Works	**$16,293,500**	**$5,578,850**	**$10,714,650**	**34%**	**-**	**$16,293,500**
	503 - TUMF-Local Grant Total	**$16,293,500**	**$5,584,558**	**$10,708,942**	**34%**	**-**	**$16,293,500**
506 - HSIP-Federal Grant	4500 Public Works	790,500	21	790,479	0%	-	790,500
	Public Works	**$790,500**	**$21**	**$790,479**	**0%**	**-**	**$790,500**
	506 - HSIP-Federal Grant Total	**$790,500**	**$21**	**$790,479**	**0%**	**-**	**$790,500**
507 - State Funded Capital Projects-Misc	4500 Public Works	1,233,300	-	1,233,300	-	-	1,233,300
	Public Works	**$1,233,300**	**-**	**$1,233,300**	**-**	**-**	**$1,233,300**
	507 - State Funded Capital Projects-Misc Total	**$1,233,300**	**-**	**$1,233,300**	**-**	**-**	**$1,233,300**
508 - Local Capital Grants-Misc	4500 Public Works	12,838,600	-	12,838,600	-	-	12,838,600
	Public Works	**$12,838,600**	**-**	**$12,838,600**	**-**	**-**	**$12,838,600**
	508 - Local Capital Grants-Misc Total	**$12,838,600**	**-**	**$12,838,600**	**-**	**-**	**$12,838,600**
509 - Federal Grants	4340 Development Engineering	-	1,179	(1,179)	-	-	-
	Community Development	**-**	**$1,179**	**($1,179)**	**-**	**-**	**-**
	4500 Public Works	150,000	10,995	139,005	7%	-	150,000
	Public Works	**$150,000**	**$10,995**	**$139,005**	**7%**	**-**	**$150,000**
	509 - Federal Grants Total	**$150,000**	**$12,174**	**$137,826**	**8%**	**-**	**$150,000**
510 - Bond Proceeds Fund	4500 Public Works	2,272,900	930,106	1,342,794	41%	-	2,272,900
	Public Works	**$2,272,900**	**$930,106**	**$1,342,794**	**41%**	**-**	**$2,272,900**
	510 - Bond Proceeds Fund Total	**$2,272,900**	**$930,106**	**$1,342,794**	**41%**	**-**	**$2,272,900**

CITY OF WILDOMAR
Expenditures Summary
3rd Quarter Budget Report FY2025/26
July 1, 2025 to March 31, 2026

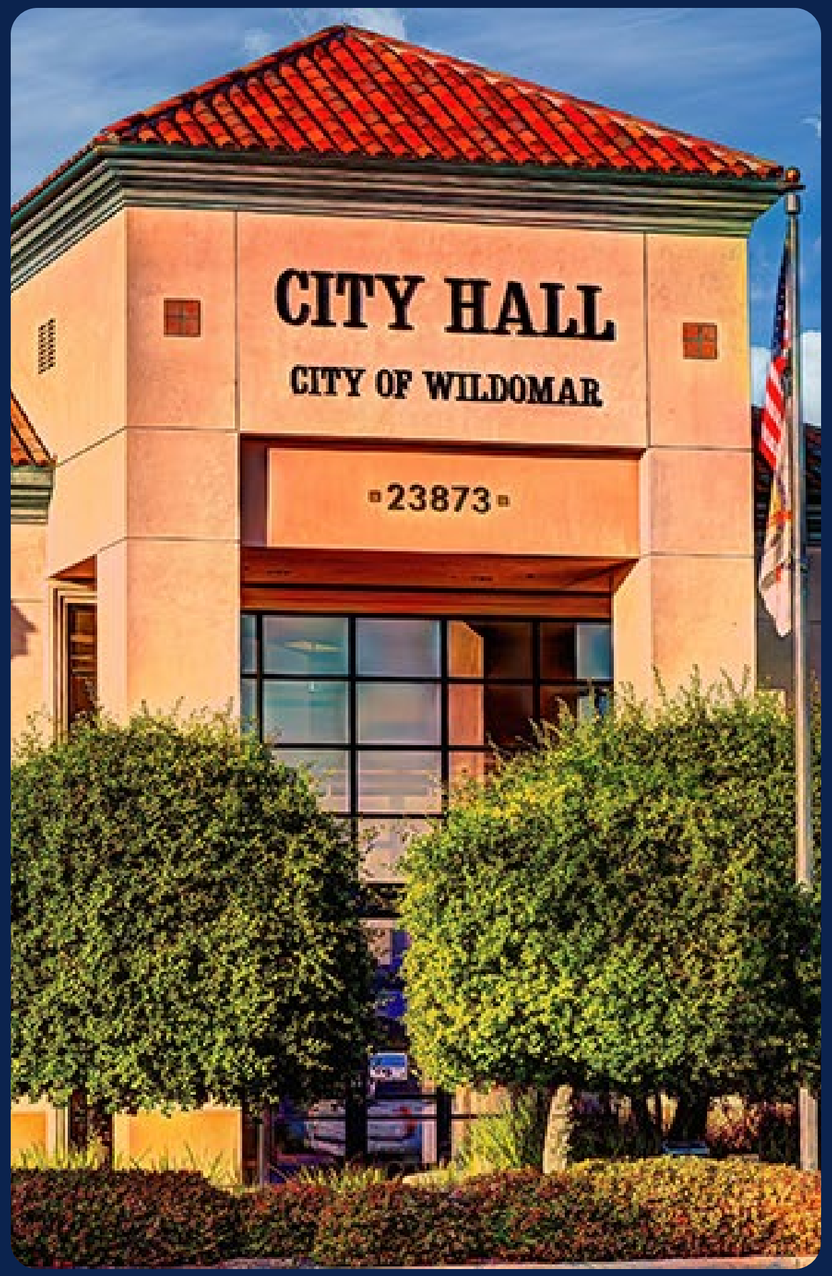
Fund		Working Budget	Actuals	Remaining Budget	Percent Used	Proposed Budget Change	Proposed 3rd Quarter Budget
601 - LLMD 89-1C	4340 Development Engineering	-	80	(80)	-	-	-
	Community Development	**-**	**$80**	**($80)**	**-**	**-**	**-**
	0091 CIP091 Catch Basin Retrofit Project	346,600	12,484	334,116	4%	-	346,600
	0100 CIP0100	266,200	-	266,200	-	-	266,200
	4500 Public Works	113,700	69,581	44,119	61%	-	113,700
	4502 Street Lights	8,100	29,267	(21,167)	361%	-	8,100
	4601 Landscape	340,900	359,525	(18,625)	105%	-	340,900
	Public Works	**$1,075,500**	**$470,857**	**$604,643**	**44%**	**-**	**$1,075,500**
	601 - LLMD 89-1C Total	**$1,075,500**	**$470,937**	**$604,563**	**44%**	**-**	**$1,075,500**
602 - CSA-22	4500 Public Works	3,300	-	3,300	-	-	3,300
	4502 Street Lights	41,400	9,870	31,530	24%	-	41,400
	Public Works	**$44,700**	**$9,870**	**$34,830**	**22%**	**-**	**$44,700**
	602 - CSA-22 Total	**$44,700**	**$9,870**	**$34,830**	**22%**	**-**	**$44,700**
603 - CSA-103	0100 CIP0100	11,700	3,400	8,300	29%	-	11,700
	4502 Street Lights	197,200	37,314	159,886	19%	-	197,200
	4601 Landscape	21,600	6,812	14,788	32%	-	21,600
	Public Works	**$230,500**	**$47,525**	**$182,975**	**21%**	**-**	**$230,500**
	603 - CSA-103 Total	**$230,500**	**$47,525**	**$182,975**	**21%**	**-**	**$230,500**
604 - CSA-142	4500 Public Works	2,800	-	2,800	-	-	2,800
	4502 Street Lights	29,600	4,402	25,198	15%	-	29,600
	Public Works	**$32,400**	**$4,402**	**$27,998**	**14%**	**-**	**$32,400**
	604 - CSA-142 Total	**$32,400**	**$4,402**	**$27,998**	**14%**	**-**	**$32,400**
606 - CFD 2013-1	4610 Community Engagement	94,100	-	94,100	-	-	94,100
	4800 Non Departmental	38,900	-	38,900	-	-	38,900
	General Government	**$133,000**	**-**	**$133,000**	**-**	**-**	**$133,000**
	4340 Development Engineering	-	16	(16)	-	-	-
	Community Development	**-**	**$16**	**($16)**	**-**	**-**	**-**
	0100 CIP0100	35,100	-	35,100	-	-	35,100
	0573 Pavement Rehabilitation Program	24,400	-	24,400	-	-	24,400
	0583 CIP058 3 Slurry Seal	150,000	-	150,000	-	-	150,000
	4500 Public Works	535,100	22,130	512,970	4%	-	535,100
	4502 Street Lights	15,700	13,375	2,325	85%	-	15,700
	4601 Landscape	-	7,343	(7,343)	-	-	-
	Public Works	**$760,300**	**$42,848**	**$717,452**	**6%**	**-**	**$760,300**
	606 - CFD 2013-1 Total	**$893,300**	**$42,864**	**$850,436**	**5%**	**-**	**$893,300**
607 - CFD 2022-3	4800 Non Departmental	322,200	399,916	(77,716)	124%	758,000	1,080,200
	General Government	**$322,200**	**$399,916**	**($77,716)**	**124%**	**$758,000**	**$1,080,200**
	607 - CFD 2022-3 Total	**$322,200**	**$399,916**	**($77,716)**	**124%**	**$758,000**	**$1,080,200**
608 - CFD 2023-1	4800 Non Departmental	4,030,000	-	4,030,000	-	0	4,030,000
	General Government	**$4,030,000**	**-**	**$4,030,000**	**-**	**$0**	**$4,030,000**
	608 - CFD 2023-1 Total	**$4,030,000**	**-**	**$4,030,000**	**-**	**$0**	**$4,030,000**
610 - CFD 2013-1 Special Tax B	4800 Non Departmental	2,800	-	2,800	-	-	2,800
	General Government	**$2,800**	**-**	**$2,800**	**-**	**-**	**$2,800**
	4700 Police	250,900	-	250,900	-	-	250,900
	Public Safety	**$250,900**	**-**	**$250,900**	**-**	**-**	**$250,900**
	610 - CFD 2013-1 Special Tax B Total	**$253,700**	**-**	**$253,700**	**-**	**-**	**$253,700**
611 - CFD 2022 Special Tax B	4800 Non Departmental	600	-	600	-	-	600
	General Government	**$600**	**-**	**$600**	**-**	**-**	**$600**
	4700 Police	366,400	-	366,400	-	-	366,400

CITY OF WILDOMAR
Expenditures Summary
3rd Quarter Budget Report FY2025/26
July 1, 2025 to March 31, 2026

Fund		Working Budget	Actuals	Remaining Budget	Percent Used	Proposed Budget Change	Proposed 3rd Quarter Budget
611 - CFD 2022 Special Tax B	**Public Safety**	**$366,400**	**-**	**$366,400**	**-**	**-**	**$366,400**
	611 - CFD 2022 Special Tax B Total	**$367,000**	**-**	**$367,000**	**-**	**-**	**$367,000**
612 - CFD 2022-1 Special Tax A	4610 Community Engagement	73,800	-	73,800	-	-	73,800
	4800 Non Departmental	31,300	-	31,300	-	-	31,300
	General Government	**$105,100**	**-**	**$105,100**	**-**	**-**	**$105,100**
	4340 Development Engineering	-	16	(16)	-	-	-
	Community Development	**-**	**$16**	**($16)**	**-**	**-**	**-**
	4500 Public Works	189,500	2,254	187,246	1%	-	189,500
	Public Works	**$189,500**	**$2,254**	**$187,246**	**1%**	**-**	**$189,500**
	612 - CFD 2022-1 Special Tax A Total	**$294,600**	**$2,270**	**$292,330**	**1%**	**-**	**$294,600**
613 - CFD 2022-2 Special Tax A	4800 Non Departmental	31,200	4,216,993	(4,185,793)	13,516%	4,367,100	4,398,300
	General Government	**$31,200**	**$4,216,993**	**($4,185,793)**	**13,516%**	**$4,367,100**	**$4,398,300**
	4500 Public Works	0	6,930	(6,930)	-	7,000	7,000
	Public Works	**$0**	**$6,930**	**($6,930)**	**-**	**$7,000**	**$7,000**
	613 - CFD 2022-2 Special Tax A Total	**$31,200**	**$4,223,923**	**($4,192,723)**	**13,538%**	**$4,374,100**	**$4,405,300**
690 - Measure Z Park	4610 Community Engagement	129,400	92,495	36,905	71%	-	129,400
	4611 O Brien Park	122,400	134,814	(12,414)	110%	-	122,400
	4612 Heritage Park	43,000	36,448	6,552	85%	-	43,000
	4613 Windsong Park	46,700	43,584	3,116	93%	-	46,700
	4615 Malaga Park	11,400	6,279	5,121	55%	-	11,400
	General Government	**$352,900**	**$313,620**	**$39,280**	**89%**	**-**	**$352,900**
	4500 Public Works	20,000	-	20,000	-	-	20,000
	Public Works	**$20,000**	**-**	**$20,000**	**-**	**-**	**$20,000**
	690 - Measure Z Park Total	**$372,900**	**$313,620**	**$59,280**	**84%**	**-**	**$372,900**
Non-GF Funds Total		**$58,747,500**	**$15,384,059**	**$43,363,441**	**26%**	**$5,132,100**	**$63,879,600**
Grand Total-All Funds		**$88,366,000**	**$30,489,680**	**$57,876,320**	**35%**	**$5,633,700**	**$93,999,700**

BUDGET REPORT
FY2025-2026
3RD QUARTER
CITY OF WILDOMAR

FY2025-26 3rd Quarter Budget Report



Presented by:
Adam Jantz
Finance Manager/City Treasurer

Budget Overview

	General Fund 100
FY2024-25 Balance	$ 10,283,691
Operating Revenue	$21,035,400
Operating Expenditures	-$21,580,100
Net Transfers	-$224,700
Projected Ending Balance	$ 9,514,291

Revenue Adjustments

VLF In Lieu Increased 9.72% Over Previous Year – Add $140K

Additional Cannabis Store Opening

Bond Issuance Admin From Avalino

Proposed Expenditure Adjustments

Decrease Economic Development Department Salary $116K Based on Current Actuals

Propose an Additional Contribution of $400,000 to the Pension Liability Trust Fund 103

Increase Planning Contractual Services $90K to Cover Associate Planner and Front Desk During Recruitment

Increase General Fund Public Works Department for Higher City Discharge Permit $46K and Contract NPDES Inspector Costs $34K

Current Expenditure Trends

Human Resources	• Legal Costs For MOU Will Be Increasing Soon and Will Be Adjusted for at Year-End
Risk	• Insurance Premiums Will Increase Over 10% Next Year Due to Inflation and City Staff Size
Finance	• Interest Rates Remain High

Police Services Rate Estimates

	FY2025-26		FY2026-27
Budgeted:	9.50%	Budgeted:	5%
Actual Increase:	8.85%	Estimated Increase:	6.75%-7.25%
Net Change	~-$26K	Net Change	+$111K-$151K

Skid Steer Acquired!

- The City Utilized a Competitively Bid Sourcewell Contract.
- Pavement Roller Will Be Next

Questions?

Thank you for your attention!

RESOLUTION NO. 2026 - _____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, AUTHORIZING ADJUSTMENTS TO THE FY2025-26 BUDGETED REVENUES AND EXPENSES

WHEREAS, The City of Wildomar Biennial Budget for FY 2025-26 and FY 2026-27 was approved by the Wildomar City Council on June 11th, 2025;

WHEREAS, The City of Wildomar FY 2025-26 Adopted Budget was adjusted and approved by the Wildomar City Council on November 12th, 2025;

WHEREAS, The City of Wildomar FY 2025-26 Adopted Budget was adjusted and approved by the Wildomar City Council on February 10th, 2026;

WHEREAS, changing economic conditions, program and service reviews require that the original approved budget and authorized position schedule be regularly monitored and updated: and

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Wildomar authorizes the adjustments to the FY2025-26 Budgets to increase the total projected revenues to $82,747,400 and increasing total projected expenditures to $93,999,700 for FY2025-26.

PASSED, APPROVED, AND ADOPTED this 8th day of April 2026.

_____
Carlos Marquez
Mayor

APPROVED AS TO FORM:

_____
Thomas D. Jex
City Attorney

ATTEST:

_____
Janet Morales Garcia, CMC
City Clerk

CITY OF WILDOMAR
CITY COUNCIL REGULAR MEETING
PUBLIC HEARING
Agenda Staff Report # 2.1
Meeting Date: April 8, 2026

SUBJECT: Public Hearing for the Adoption of Revised Transportation Uniform Mitigation Fee Schedule and Amending Ordinance No. 249

SUBMITTED BY: Adam Jantz, Finance Manager

PREPARED BY: Adam Jantz, Finance Manager

ACTION:
1. Review and adopt the first reading of an Ordinance entitled:

ORDINANCE NO. _____
AN ORDINANCE OF THE CITY OF WILDOMAR AMENDING ORDINANCE NO. 249 TO ESTABLISH CONSTRUCTION COST INDEX ADJUSTMENTS TO THE WESTERN RIVERSIDE COUNTY TRANSPORTATION UNIFORM MITIGATION FEE (TUMF) PROGRAM

2. Review and adopt a Resolution entitled:

RESOLUTION NO. 2026 - _____
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR AMENDING THE APPLICABLE TRANSPORTATION UNIFORM MITIGATION FEE (TUMF) APPLICABLE TO ALL DEVELOPMENTS IN THE CITY OF WILDOMAR

SUMMARY:
Public Hearing for the Adoption of Revised TUMF Schedule and Amending Definitions in Ordinance No. 249

BACKGROUND:
The City of Wildomar is a Member Jurisdiction of the Western Riverside Council of Governments ("WRCOG"), a joint powers agency comprised of the County of Riverside and eighteen (18) cities located in Western Riverside County. Acting in concert, in 2002-2003 the WRCOG Member Jurisdictions developed a plan whereby the shortfall in funds needed to enlarge the capacity of the Regional System of Highways and Arterials due to new development in Western Riverside County could be made up in part by a Transportation Uniform Mitigation Fee ("TUMF") on future residential, commercial and industrial development. As a Member Jurisdiction of WRCOG and as a TUMF Participating Jurisdiction, the City adopted and implemented an ordinance authorizing the City's participation in a TUMF Program.

Pursuant to the Mitigation Fee Act (Gov. Code §§ 66000 et seq.), WRCOG prepared a new nexus study ("2024 Nexus Study") to update the fees. On September 9, 2024, the WRCOG

Executive Committee reviewed the 2024 Nexus Study and recommended TUMF Participating Jurisdictions update their fees by amending their applicable TUMF ordinances to reflect changes in the TUMF network and the cost of construction. On March 12th, 2025, the City held a public hearing to introduce Ordinance 249 and adopt Resolution 2025-8 to incorporate the 2024 Nexus Study. The ordinance and resolution went into effect on May 11th, 2025.

DISCUSSION:
In accordance with Section 4.C.I of the TUMF Ordinance, the following fee schedule implements the initial Construction Cost Index adjustment and replaces the existing fee schedule set forth in Sections 2 and 3 of Resolution No. 2025-08 in its entirety as of June 7th, 2026, with the fees below:

(1) $12,705 per single family residential unit 1,800 square feet or less
(2) $14,292 per single family residential unit between 1,801 and 2,300 square feet
(3) $15,881 per single family residential unit between 2,301 and 2,700 square feet
(4) $19,851 per single family residential unit greater than 2,700 square feet
(5) $8,021 per multi-family residential unit
(6) $2.39 per square foot of an industrial project
(7) $7.92 per square foot of a retail commercial project
(8) $5.02 per square foot of a service commercial project
(9) $2.51 per square foot of a service Class A and B Office

They shall go into effect July 1st, 2026, and be automatically updated each subsequent July 1st thereafter by the Construction Cost Index.

ACCOUNT CODE:
Fund 503 for City TUMF Eligible Expenditures and Reimbursements

FISCAL IMPACT:
Fees related to the Transportation Uniform Mitigation Fee Program are collected and maintained by WRCOG. The City does not receive any portion of the fees at collection. However, as a TUMF Program participant, the City does receive reimbursements on TUMF-approved projects from WRCOG. The amounts are based on funding agreements with WRCOG for projects approved as part of the Southwest Riverside County Transportation Improvement Plan created by WRCOG.

ATTACHMENTS:
Ordinance - TUMF CCI Increase.docx
WRCOG - 2026 - TUMF Fee Resolution.docx
TUMF Fee Schedule - July 2026.pdf
2026 TUMF Update Presentation.pdf

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY OF WILDOMAR AMENDING ORDINANCE NO. 249 TO ESTABLISH CONSTRUCTION COST INDEX ADJUSTMENTS TO THE WESTERN RIVERSIDE COUNTY TRANSPORTATION UNIFORM MITIGATION FEE (TUMF) PROGRAM

WHEREAS, the City of Wildomar is a member agency of the Western Riverside Council of Governments ("WRCOG"), a joint powers agency comprised of the County of Riverside and 18 cities located in Western Riverside County. Acting in concert, the WRCOG Member Agencies developed a plan whereby the shortfall in funds needed to enlarge the capacity of the Regional System of Highways and Arterials in Western Riverside County (the "Regional System") could be made up in part by a Transportation Uniform Mitigation Fee ("TUMF") on future residential, commercial and industrial development; and

WHEREAS, in furtherance of this plan, the WRCOG Executive Committee adopted the "Western Riverside County Transportation Uniform Fee Nexus Study", dated October 18, 2002 (the "2002 Nexus Study"); and

WHEREAS, based on the 2002 Nexus Study, the City adopted Ordinance 824 on April 22nd, 2009 (the "TUMF Ordinance") pursuant to California Government Code sections 66000 et seq. authorizing the City to impose the Transportation Uniform Mitigation Fee ("TUMF") upon new development; and

WHEREAS, in 2016, the TUMF Nexus Study ("2016 Nexus Study") was updated for the purpose of updating the fees. On July 10, 2017, the WRCOG Executive Committee reviewed the 2016 Nexus Study and TUMF Program and recommended TUMF Participating Jurisdictions amend their applicable TUMF ordinances to reflect changes in the TUMF network and the cost of construction in order to update the TUMF Program; and

WHEREAS, on September 20th, 2017, the City adopted Ordinance No. 139 which adopted the 2016 Nexus Study and updated the TUMF; and

WHEREAS, in 2018, the TUMF Program was altered to adopt a process in which WRCOG calculates and collects TUMF on behalf of member agencies under the Western Riverside County Transportation Uniform Mitigation Fee Program Ordinance of 2018; and

WHEREAS, the City adopted Ordinance No. 164 on April 10th, 2019 allowing WRCOG to calculate and collect TUMF on behalf of the City; and

WHEREAS, WRCOG, with the assistance of TUMF Participating Jurisdictions, prepared an updated nexus study entitled "Transportation Uniform Mitigation Fee Nexus Study: 2024 Update" ("2024 Nexus Study") pursuant to California Government Code

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sections 66000 et seq. (the Mitigation Fee Act), for the purpose of updating the fees; and

WHEREAS, in September 2024, the WRCOG Executive Committee reviewed the 2024 Nexus Study and TUMF Program and recommended TUMF Participating Jurisdictions amend their applicable TUMF ordinances to reflect changes in the TUMF network and the cost of construction in order to update the TUMF Program; and

WHEREAS, on March 12th, 2025 the City Council approved Ordinance No. 249, which adopted the 2024 Nexus Study and its findings; and

WHEREAS, the TUMF Administrative Plan calls for a Construction Cost Index ("CCI") adjustment to be brought forth to the WRCOG Executive Committee on an annual basis; and

WHEREAS, on December 1, 2025, the WRCOG Executive Committee approved the implementation of an automatic CCI adjustment for all TUMF land uses tied to the September indices of the National Association of Realtors and Engineering News Record with a cap at 5% of any annual adjustments; and

WHEREAS, an automatic CCI adjustment ensures that fee levels keep pace with increases in cost of constructing transportation projects and avoids large increases at comprehensive TUMF Nexus Study updates; and

WHEREAS, this approach also allows for consistency and predictability for the TUMF Program, while ensuring that the fair share principles under AB 1600 are satisfied; and

WHEREAS, the City Council desires to provide for automatic inflationary adjustments to the TUMF to reflect changes in construction costs over time, without modifying the underlying fee nexus, land use assumptions, or fee methodology; and

WHEREAS, this Ordinance also includes minor updates to the definitions portion of the previous Ordinance to clarify the definitions of residential units.

THE CITY COUNCIL OF THE CITY OF WILDOMAR DOES ORDAIN AS FOLLOWS:

SECTION 1. The above recitals are true and correct and are incorporated herein by this reference.

SECTION 2. The definition of "Multi-Family Residential Unit" outlined in Section 3(H) of Ordinance No. 249 is hereby amended to read as follows:

"H. "Multi-Family Residential Unit" means a residential dwelling unit that is physically attached to one or more other dwelling units by a shared wall, floor, ceiling, roof, or structural foundation, regardless of the lot or parcel configuration, ownership structure, or type of subdivision (including condominium subdivisions). Multi-family

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residential units include, but are not limited to, duplexes, townhomes, apartments, and condominiums with attached units. As outlined in the Ordinance, accessory dwelling units (ADUs) and junior accessory dwelling units (JADUs), as defined by state law, are exempt from TUMF and shall not be counted in determining residential land use classification."

SECTION 3. The definition of "Single Family Residential Unit" outlined in Section 3(N) of Ordinance No. 249 is hereby amended to read as follows:

"N. Single Family Residential Unit" means a residential dwelling unit that is physically detached from any other dwelling unit, sharing no common wall, floor, ceiling, roof, or structural foundation with another dwelling unit, regardless of the lot or parcel configuration, ownership structure, or type of subdivision (including condominium subdivisions). As outlined in the Ordinance, accessory dwelling units (ADUs) and junior accessory dwelling units (JADUs), as defined by state law, are exempt from TUMF and shall not be counted in determining residential land use classification."

SECTION 4. Section 4(C)(1) is hereby added to Ordinance No. 249 to read as follows:

"Beginning July 1, 2026, and annually thereafter, the Transportation Uniform Mitigation Fee (TUMF) shall be automatically adjusted to reflect changes in construction costs.

The annual adjustment shall be calculated by WRCOG based on a blended Construction Cost Index derived from: (1) the National Association of Realtors – Median Sales Price of Existing Single-Family Homes, and (2) the Engineering News-Record (ENR) Construction Cost Index, using the September values of each index from the prior calendar year.

The percentage adjustment applied to the TUMF shall equal the annual percentage change in the blended index; provided, however, that in no event shall the annual adjustment exceed five percent (5%), whether positive or negative.

The calculated adjustment shall be implemented on July 1 of the year following index calculation.

If either referenced index is discontinued or materially altered, WRCOG shall apply a comparable, industry-recognized index that most closely reflects regional transportation construction costs."

SECTION 5. Effect. No provisions of this Ordinance shall entitle any person who has already paid the TUMF to receive a refund, credit or reimbursement of such payment. This Ordinance does not create any new TUMF.

SECTION 6. Severability. If any section, subsection, subdivision, paragraph, sentence, clause or phrase of this ordinance, or any part thereof, is for any reason held to be unconstitutional, such decision shall not affect the validity of the remaining portion

DRAFT

of this Ordinance or any part thereof. The City Council hereby declares that it would have passed each section, subsection, subdivision, paragraph, sentence, clause or phrase thereof, irrespective of the fact that any one or more section, subsection, subdivision, paragraph, sentence, clause or phrase be declared unconstitutional. If for any reason any portion of this ordinance is found to be invalid by a court of competent jurisdiction, the balance of this ordinance shall not be affected.

SECTION 7. No Procedural Defenses. Prohibition of Jurisdictions from raising procedural defenses, including without limitation a statute of limitations, laches, the California Government Tort Claims Act, and necessary parties in a dispute with WRCOG regarding the matters set forth herein.

SECTION 8. Judicial Review. In accordance with State law, any judicial action or proceeding to attack, review, set aside, void or annul this Ordinance shall be commenced within 90 days of the date of adoption of this Ordinance.

SECTION 9. Ordinance No. _____. This Ordinance amends certain provisions of Ordinance No. 249 provided this Ordinance is not declared invalid or unenforceable by a court of competent jurisdiction. If, for whatever reason, this Ordinance is declared invalid or unenforceable by a court of competent jurisdiction, Ordinance No. 249 all other related ordinances and polices shall remain in full force and effect.

SECTION 10. Effective Date. This Ordinance shall take effect thirty (30) days after its adoption.

INTRODUCED AND APPROVED FOR FIRST READING this 8th, day of April, 2026.

_____
Carlos Marquez
Mayor

APPROVED AS TO FORM:

_____
Thomas D. Jex
City Attorney

ATTEST:

_____
Janet Morales Garcia, CMC
City Clerk

DRAFT

RESOLUTION NO. 2026 - _____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR AMENDING THE APPLICABLE TRANSPORTATION UNIFORM MITIGATION FEE (TUMF) APPLICABLE TO ALL DEVELOPMENTS IN THE CITY OF WILDOMAR

WHEREAS, the City of Wildomar ("City") is a member agency of the Western Riverside Council of Governments ("WRCOG"), a joint powers agency comprised of the County of Riverside and eighteen cities located in Western Riverside County; and

WHEREAS, the member agencies of WRCOG recognized that there was insufficient funding to address the impacts of new development on the regional system of highways and arterials in Western Riverside County (the "Regional System"); and

WHEREAS, in order to address this shortfall, the member agencies formulated a plan whereby a transportation mitigation fee would be assessed on new development and would be used to fund the necessary improvements for the Regional System; and

WHEREAS, WRCOG, with the assistance of TUMF Participating Jurisdictions, prepared an updated nexus study entitled "Transportation Uniform Mitigation Fee Nexus Study: 2024 Update" ("2024 Nexus Study") pursuant to California Government Code sections 66000 et seq. (the Mitigation Fee Act), for the purpose of updating the fees; and

WHEREAS, in September 2024, the WRCOG Executive Committee reviewed the 2024 Nexus Study and TUMF Program and recommended TUMF Participating Jurisdictions amend their applicable TUMF ordinances to reflect changes in the TUMF network and the cost of construction in order to update the TUMF Program; and

WHEREAS, consistent with its previous findings made in the adoption of Ordinance No. 249, the City Council has been informed and advised, and hereby finds, that if the capacity of the Regional System is not enlarged and unless development contributes to the cost of improving the Regional System, the result will be substantial traffic congestion in all parts of Western Riverside County, with unacceptable Levels of Service. Furthermore, the failure to mitigate growing traffic impacts on the Regional System will substantially impair the ability of public safety services (police and fire) to respond and, thus, adversely affect the public health, safety and welfare. Therefore, continuation of a TUMF Program is essential; and

WHEREAS, the City Council finds and determines that there is a reasonable and rational relationship between the use of the TUMF and the type of development projects on which the fees are imposed because the fees will be used to construct the transportation improvements that are necessary for the safety, health, and welfare of the residential and non-residential users of the development in which the TUMF will be levied; and

WHEREAS, the City Council finds and determines that there is a reasonable and

rational relationship between the need for the improvements to the Regional System and the type of development projects on which the TUMF is imposed because it will be necessary for the residential and non-residential users of such projects to have access to the Regional system. Such development will benefit from the Regional System improvements and the burden of such developments will be mitigated in part by payment of the TUMF; and

WHEREAS, the City Council finds and determines that the cost estimates set forth in the new 2024 Nexus Study are reasonable cost estimates for constructing the Regional System improvements and the facilities that compromise the Regional System, and that the amount of the TUMF expected to be generated by new development will not exceed the total fair share cost to such development; and

WHEREAS, the fees collected pursuant to the TUMF Ordinance shall be used to help pay for the design, planning, construction of and real property acquisition for the Regional System improvements and its facilities as identified in the 2024 Nexus Study. The need for the improvements and facilities is related to new development because such development results in additional traffic and creates the demand for the improvements;

WHEREAS, by notice duly given and published, the City Council set the time and place for a public hearing on the 2024 Nexus Study and the fees proposed thereunder and at least ten (10) days prior to this hearing, the City Council made the 2024 Nexus Study available to the public; and

WHEREAS, at the time and place set for the hearing, the City Council duly considered data and information provided by the public relative to the cost of the improvements and facilities for which the fees are proposed and all other comments, whether written or oral, submitted prior to the conclusion of the hearing; and

WHEREAS, section 4.C. of Ordinance 249 authorizes periodic review and adjustment to the applicable TUMF in accordance with any adjustments made by the WRCOG Executive Committee; and

WHEREAS, section 4.C.1 of Ordinance _____ implements an annual automatic construction cost index ("CCI") adjustment to the TUMF; and

WHEREAS, the purpose of the Resolution is to implement the initial CCI adjustment as provided for in Ordinance _____; and

WHEREAS, further CCI increases shall be automatically implemented pursuant to section 4.C.1 of Ordinance ____; and

WHEREAS, the automatic CCI adjustment implemented by this Resolution is inflationary only and does not modify the underlying fee nexus, land use assumptions, improvement program, or proportionality findings previously adopted by the City; and

WHEREAS, the fees collected pursuant to this Resolution shall be used to finance the public facilities described or identified in the Nexus Study; and

WHEREAS, the levying of TUMF has been reviewed by the City Council and staff in accordance with the California Environmental Quality Act ("CEQA") and the CEQA Guidelines and it has been determined that the adoption of this Resolution is exempt from CEQA pursuant to Section 15061(b)(3) of the CEQA Guidelines.

NOW, THEREFORE, the City Council of Wildomar does resolve as follows:

SECTION 1. Findings. The recitals set forth above are hereby adopted as findings in support of this Resolution. In addition, the City Council re-adopts the findings contained in Section 2 of Ordinance No. 249 in support of the adjusted TUMF contained herein.

SECTION 2. TUMF Schedule. In accordance with Section 4.C.I of the TUMF Ordinance, there is hereby adopted the following fee schedule implementing the initial CCI adjustment for the TUMF which replaces the fee schedule set forth in Sections 2 and 3 of Resolution No. 2025-08 in its entirety as of July 1st, 2026, shall go into effect upon the Effective Date set forth in Section 4, below:

A. There is hereby adopted the following TUMF schedule:

(1) $12,705 per single family residential unit, 1,800 square feet or less
(2) $14,292 per single family residential unit between 1,801 and 2,300 square feet
(3) $15,881 per single family residential unit between 2,301 and 2,700 square feet
(4) $19,851 per single family residential unit greater than 2,700 square feet
(5) $8,021 per multi-family residential unit
(6) $2.39 per square foot of an industrial project
(7) $7.92 per square foot of a retail commercial project
(8) $5.02 per square foot of a service commercial project
(9) $2.51 per square foot of a service Class A and B Office

SECTION 3. CEQA Findings. The City Council hereby finds that in accordance with the California Environmental Quality Act ("CEQA") and the CEQA Guidelines the adoption of this Resolution is exempt from CEQA pursuant to Section 15061(b)(3).

SECTION 4. Effective Date. This Resolution shall become on July 1st, 2026.

PASSED, APPROVED AND ADOPTED this 8th day of April, 2026.

_____
Carlos Marquez
Mayor

APPROVED AS TO FORM:

_____
Thomas D. Jex
City Attorney

ATTEST:

_____
Janet Morales Garcia, CMC
City Clerk

Proposed Fee Schedule

Land Use Type	Units	TUMF Fee
Single-Family Residential	DU	$15,881 *
Multi-Family Residential	DU	$8,021
Retail	SF	$7.92
Service	SF	$5.02
Industrial	SF	$2.39
Class A/B Office	SF	$2.51

* SF Rate is adjusted lower or higher based on size of home per AB-602

WRCOG
Western Riverside Council of Governments

Single Family TUMF Fee

Home Size	Existing TUMF	Proposed TUMF
Less than 1,800 SF	$12,380	$12,705
1801-2300 SF	$13,927	$14,292
2301-2700 SF	$15,476	$15,881
More than 2,700 SF	$19,344	$19,851

2026 Transportation Uniform Mitigation Fee Update

ADAM JANTZ
FINANCE MANAGER

APRIL 8TH 2026

TUMF Program

- The Transportation Uniform Mitigation Fee is a Fee Imposed on New Development Projects to Ensure that Developers Contribute Their Fair Share Towards Transportation Infrastructure Improvements

- The Purpose is to Fund Improvements to Transportation Infrastructure in the Region that Traditional Funding Sources Cannot Cover in Order to Mitigate the Impacts of New Development

- It is Currently Collected and Administered by WRCOG, which is a Joint Powers Agency Consisting of 18 Member Jurisdictions of the City of Wildomar is a Member.

TUMF Program

- Proceeds are Used to Fund Vital Transportation Projects Throughout the Western Riverside County Region.

- In 2024, WRCOG Conducted a Nexus Fee Study Which was Adopted by the Executive Board on September 9th, 2024.

- In 2025, the City adopted the 2024 Nexus Study Findings and Adopted the Fee Schedule.

TUMF Program

- Even Though WRCOG Administers the Program, WRCOG Requires the Member Jurisdictions to Adopt Ordinances and Resolutions to Have the Authority to Increase the Fee.

- In Order to Keep Up with Rising Costs, the TUMF Program is Updating it Fees By 2.6% According to the Construction Cost Index (CCI) On July 1st, 2026, and Applying an Automatic CCI Increase Each Subsequent July 1st.

TUMF Fees

Land Use Type	Units	Current Rates	Proposed Rates
Single-Family Residential	DU	$ 13,927.00*	$ 14,292.00*
Multi-Family Residential	DU	7,816.00	8,021.00
Retail	SF	7.72	7.92
Service Commercial	SF	4.89	5.02
Industrial	SF	2.33	2.39
Class A/B Office	SF	2.45	2.51

*Proposed Rate will be Tiered by SF
DU: Dwelling Units, SF: Square Feet

TUMF Fees

Land Use Type	Units	Size	Current Rate	Proposed Rate
Single-Family Residential	DU	1,800 SF or less	$12,380 per DU	$12,705 per DU
		Between 1,801 and 2,300 SF	$13,927 per DU	$14,292 per DU
		Between 2,301 and 2,700 SF	$15,476 per DU	$15,881 per DU
		Greater than 2,700 SF	$19,344 per DU	$19,851 per DU

Wildomar TUMF Funding

Project	TUMF Funding	Total Projected Cost	TUMF %
Bundy Canyon Widening	$15,917,000	$64,254,359	24.8%
Palomar Widening	$3,261,517	$11,673,271	27.6%
Clinton Keith Widening	$4,309,000	$12,549,241	34.3%
Bundy Canyon/I-15 Interchange Study	$1,500,000	$1,500,000	100%
Wildomar Trail/I-15 Interchange Study	$1,500,000	$1,500,000	100%
Total Current Approved TUMF Funding	$26,487,517		

Questions?

CITY OF WILDOMAR
CITY COUNCIL REGULAR MEETING
PUBLIC HEARING
Agenda Staff Report # 2.2
Meeting Date: April 8, 2026

SUBJECT: City of Wildomar Vacancy Report and Recruitment and Retention Efforts

SUBMITTED BY: Emily Wolf, Human Resources/ Risk Manager

ACTION:
Receive and file the report.

SUMMARY:
AB 2561 requires all public agencies to hold at least one public hearing per fiscal year to present the status of job vacancies and discuss recruitment and retention efforts. This report provides an overview of the City's workforce vacancies during calendar year 2025, identifies recruitment challenges, and summarizes steps taken to improve the hiring process. During the past year, the City reduced its average time to hire from 108 days to 78 days while also maintaining an overall lower vacancy rate than the prior year.

BACKGROUND:
Assembly Bill 2561 was adopted to address staffing shortages in local government that may impact public service delivery and employee workload. The law requires public agencies to present the status of job vacancies and recruitment and retention efforts at a public hearing before the governing body at least once each fiscal year, typically prior to adoption of the annual budget.

At the public hearing, staff must provide information regarding vacancies and recruitment and retention efforts and identify any policies or procedures that may affect the agency's ability to hire and retain employees. Recognized employee organizations are also permitted to provide input during the hearing. The City of Wildomar formally recognized three bargaining units represented by the Teamsters Local 986 on December 5, 2025. Prior to that date, City employees were unrepresented. As a result, the majority of the data presented in this report reflects a workforce that was unrepresented for most of calendar year 2025.

If vacancies within a bargaining unit reach twenty percent or more of the authorized full-time positions in that unit, and the recognized employee organization requests additional information, the City must provide additional reporting regarding vacancies, applicants, time to fill positions, and potential improvements to compensation or working conditions.

DISCUSSION:
Workforce Overview
On January 1, 2025, the City employed 42 staff members, representing 41.5 full-time equivalent positions. During the year, six employees voluntarily separated from employment with the City. Two separations were due to retirement, and four employees left to pursue higher level opportunities. In addition, two positions were eliminated as part of an agency

restructuring and one employee was involuntarily separated.
As of January 1, 2026, the City employed 45 staff members, representing 44 full-time equivalent positions.

During calendar year 2025, the City experienced 16 total vacancies and filled 15 positions. Nine vacancies were created due to newly budgeted positions, two resulted from internal promotions, one resulted from an internal transfer, one from an involuntary separation, one from a retirement, and two from voluntary separations.

The number of vacancies created and positions filled during a calendar year will not always align. Some positions filled in 2025 were vacancies created in 2024, some recruitments remain in progress and are anticipated to be filled in 2026, and some vacancies have not yet entered the recruitment process.

Because the City formally recognized three Teamsters bargaining units on December 5, 2025, employees were unrepresented for the majority of calendar year 2025. Accordingly, the vacancy and recruitment data discussed above reflects staffing activity that occurred while the workforce was primarily unrepresented.

Current Vacancies
Although employees were unrepresented for the majority of calendar year 2025, the City formally recognized three Teamsters bargaining units on December 5, 2025. Therefore, the vacancy table below reflects the bargaining unit structure in place as of December 31, 2025. Due to the City's relatively small workforce, several employee groups consist of only five or six positions. As a result, even a single vacancy within these smaller groups can temporarily result in a vacancy rate of approximately 20 percent while the recruitment process is underway.

Bargaining Unit	# of Vacancies	# of Budgeted FTEs	% of Vacancies
Teamsters - General	3	29	10.3%
Teamsters - Supervisory	1	6	16.7%
Teamsters - Management	1	5	20.0%
Unrepresented	1	13	7.7%

Recruitment Challenges
Two significant recruitment challenges were identified during the past year. The first is identifying qualified candidates, as there is a nationwide shortage of skilled and experienced professionals in positions that require specialized training. Certain classifications commonly recruited by local governments, such as civil engineers, community planners, and senior level finance professionals, require advanced education, technical expertise, and experience working within complex regulatory environments. As a result, the pool of qualified candidates is relatively limited, which increases competition among public agencies and private sector employers.

For example, there are approximately 326,000 civil engineers employed in the United States, yet industry research estimates an annual shortage of roughly 18,000 engineers as infrastructure needs grow and experienced professionals retire. In addition, the United States has only about 44,700 urban and regional planners nationwide, many of whom must hold specialized graduate degrees to qualify for professional planning positions. Senior level finance roles in the public sector similarly require specialized expertise in governmental accounting standards, public budgeting, and regulatory compliance. Because these positions require both technical knowledge and relevant professional experience, the number of qualified candidates is limited, which can make recruitment more challenging.

Another challenge affecting recruitment efforts is the length of time required to complete the hiring process compared to the private sector. Public sector recruitments typically take approximately 100 days, or slightly more than 14 weeks, while comparable positions in the private sector are often filled within four to six weeks. The longer hiring timeline in the public sector is largely due to the structured and regulated nature of the process, which often includes detailed applications, background investigations, panel interviews, multiple levels of review, and documentation supporting hiring decisions to ensure transparency and fairness.

Recruitment Process Improvements

To address the challenges associated with identifying qualified candidates, the City has implemented several additional recruitment strategies aimed at expanding the pool of potential applicants. The City recently worked with NeoGov, the applicant tracking system used by the City and many other public agencies, to implement functionality that allows Human Resources staff to identify individuals who have previously applied for similar positions with other agencies using the NeoGov platform and invite them to apply for open positions with the City. This feature allows the City to proactively reach out to qualified candidates who may not otherwise be aware of available opportunities.

In addition, the City has increased its focus on specialized publications and job boards that target hard to fill classifications, such as civil engineers and planners. By advertising in industry specific outlets and professional networks, the City is able to reach a more targeted audience of professionals with the education and experience required for these positions.

To address the length of the recruitment process, the Human Resources Division implemented several improvements to recruitment planning and communication. Prior to opening a recruitment, Human Resources staff now work with the hiring department to establish a tentative recruitment timeline that includes key milestones such as the recruitment closing date, anticipated interview dates, and a projected start date. The interview process has also been streamlined where appropriate to help reduce the overall time required to complete recruitments while maintaining a fair and thorough evaluation of candidates. Human Resources also maintains regular communication with candidates throughout the recruitment process to keep applicants informed and engaged.

As a result of these efforts, the City has reduced its average time to hire from 108 days to 78 days, representing approximately a 28 percent reduction in the amount of time candidates wait to learn whether they have been selected for employment.

Retention Efforts

In addition to recruitment improvements, the City has implemented several initiatives to

support employee retention and maintain a competitive compensation and benefits structure.

Effective July 1, 2025, the City Council approved salary adjustments that brought the majority of City positions to the median of the market. This was followed by adjustments for executive staff effective January 1, 2026, bringing those positions to the median of the market as well. These adjustments were implemented to ensure the City remains competitive with comparable agencies when attracting and retaining qualified employees.

The City Council also approved competitive benefit allotments to assist employees with the cost of health insurance premiums and established a structure that will allow the City to remain competitive with other agencies in the future. In addition, the City continues to support employee engagement and morale through a variety of initiatives, including employee appreciation events for staff and their families, lunch-and-learn sessions focused on wellness education, an annual benefits fair highlighting available benefit resources, and smaller team building activities designed to bring employees together.

In 2023, approximately 7.4 percent of employees separated from public sector jobs in California, compared to 18.4 percent nationwide, excluding education. By comparison, the City's turnover rate for calendar year 2025 was approximately 3.8 percent, indicating a stable workforce.

Overall, the City has made meaningful progress in addressing recruitment and retention challenges through improvements to the hiring process, competitive compensation and benefits, and initiatives designed to support employee engagement and retention.

FISCAL IMPACT:
This is a report of vacancies and recruitment and retention efforts for calendar year 2025. No additional recommendations are being presented at this time, therefore there is no fiscal impact.

ATTACHMENTS:
Vacancy Report Presentation

Vacancy and Recruitment and Retention Report for Calendar Year 2025

Presented by

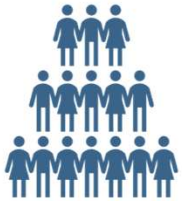
Emily Wolf

Human Resources
& Risk Manager

Agenda

- AB 2561
- 2024 to 2025 Comparison
- Vacancy Information
- Hiring Obstacles
- Retention Information
- Turnover Rates

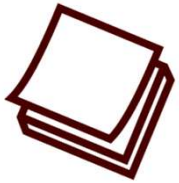
AB 2561 – Local Public Employees: Vacant Positions



STATUS OF VACANCIES, RECRUITMENT AND RETENTION EFFORTS

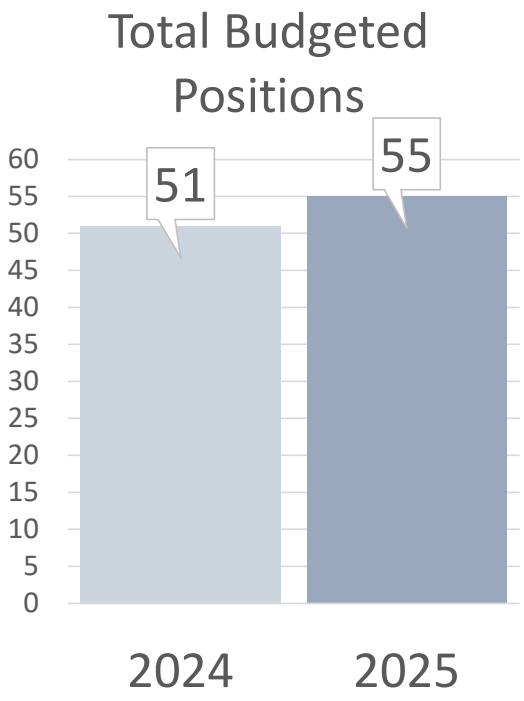
PUBLIC HEARING AT LEAST ONCE PER FISCAL YEAR

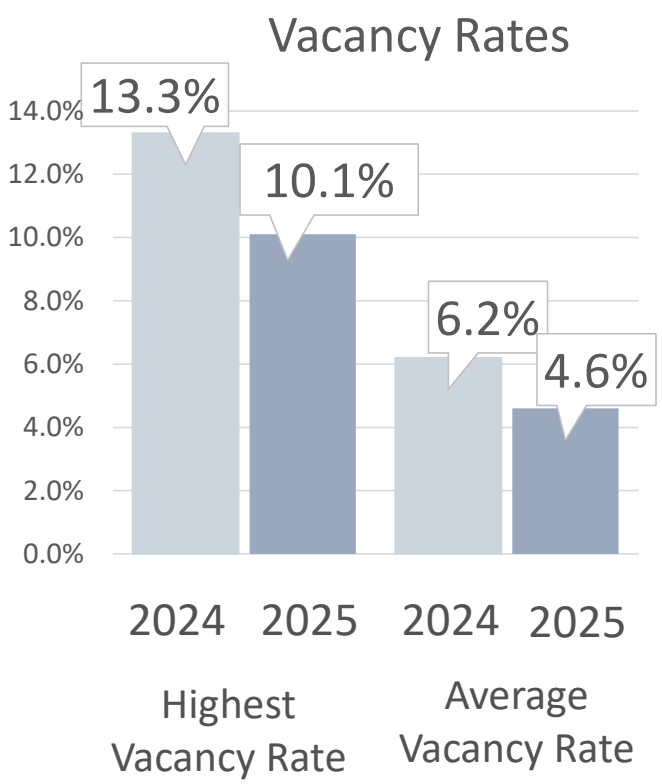
UNION MAY PRESENT AT THE HEARING

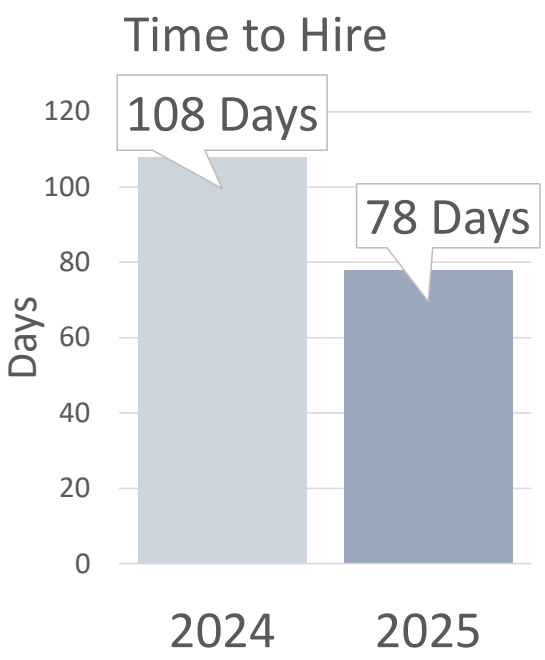


BARGAINING UNIT VACANCY 20+%
UNION CAN REQUEST ADDITIONAL INFO BE PRESENTED AT THE PUBLIC HEARING

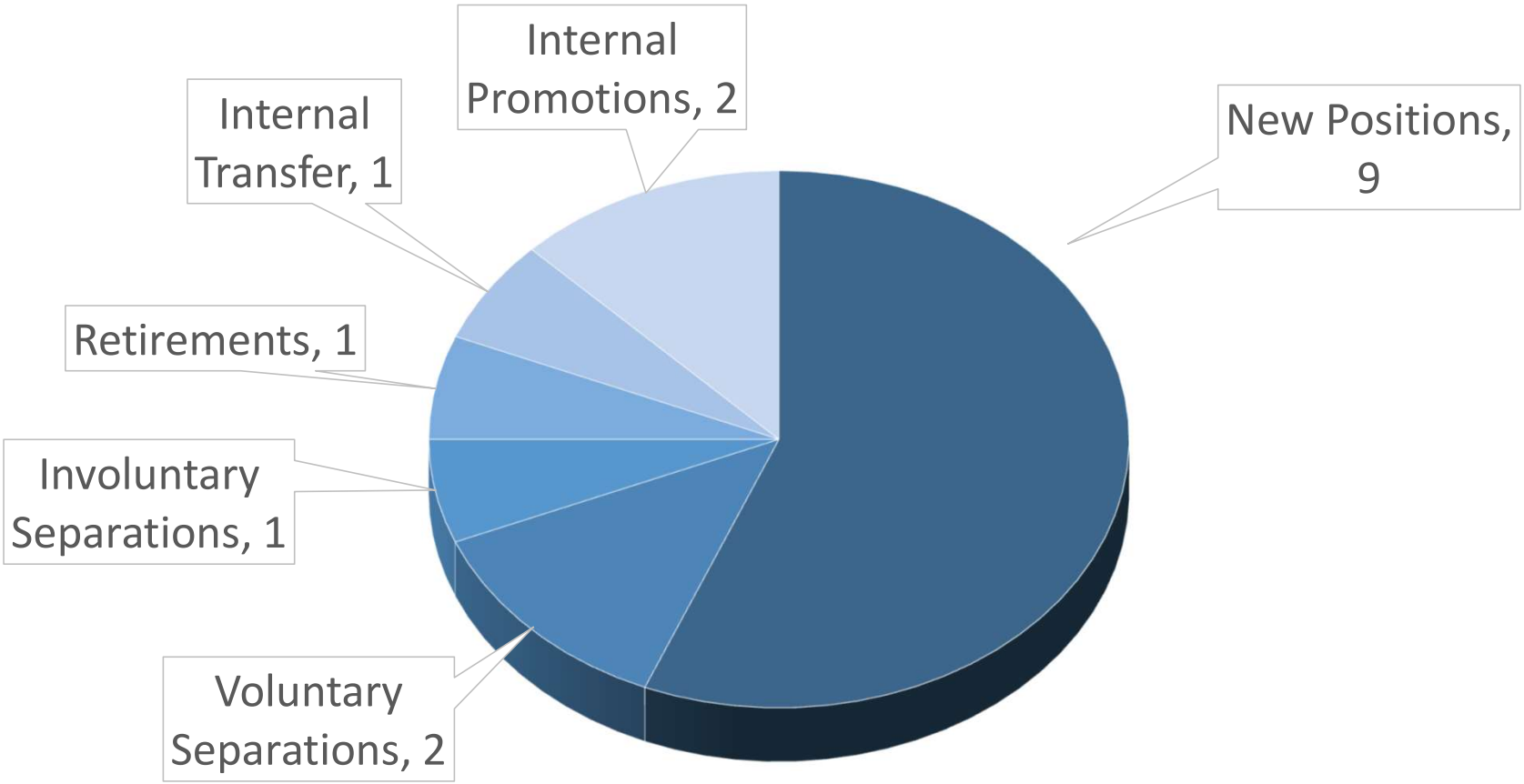
2024 to 2025 Comparison







Reasons for Vacancies



Vacancies by Bargaining Group

as of 12/31/2025

Bargaining Unit	# of Vacancies	# of Budgeted FTEs	% of Vacancies
Teamsters - General	3	31	9.7%
Teamsters - Supervisory	1	6	16.7%
Teamsters - Management	1	5	20.0%
Unrepresented	1	13	7.7%

Hiring Obstacles 2024

	Obstacles	Solutions
☑	Salary	Salaries are at median
☑	Health Benefit Allotment	Competitive within the region, as well as offer cash-in-lieu
☑	Time to complete recruitment	Reduced 28% from 108 days down to 78 days

Hiring Obstacles and Solutions 2025

Obstacles	Defined
Highly skilled professionals for technical positions	This is a nationwide recruitment issue. • Civil Engineers – Shortage of approximately 18,000 engineers each year. • Community Planners – Only about 45,000 planners employed in the United States • Senior Finance Professionals – Limited due to required specialized knowledge of governmental accounting, public budgeting, and regulatory compliance.

Solutions

Attract via NeoGov – Proactively identify candidates applying to similar positions at other agencies.

Focused postings on specialized publications and job boards.

Retention Efforts

- Salaries to market
- Affordable health benefits
- Employee appreciation

Turnover Rate

How many employees leave the agency compared to how many employees the agency has overall.

US Average State and Local
18.5%

California State Employees
7.4%

City of Wildomar Employees
3.8%

Questions?