



# Annual Engineer's Report

For Fiscal Year 2025-26

## Jurupa Community Services District Landscape Maintenance District No. 2003-1 (Commercial)

Prepared For



**COMMUNITY SERVICES DISTRICT**

Proudly serving Jurupa Valley and Eastvale

June 2025





3788 McCray Street  
Riverside, CA 92506  
951.200.8600

WO: 20259000.014

May 28, 2025

Mr. Steve Popelar, Director of Finance and Administration  
Jurupa Community Services District  
11201 Harrel Street  
Jurupa Valley, CA 91752

Re: Annual Levy for Landscape Maintenance District No. 2003-1 Commercial for Fiscal Year  
2025-26

Dear Mr. Popelar:

Enclosed please find one (1) copy of the Engineer's Report prepared for the Annual Levy for  
Landscape Maintenance District No. 2003-1 Commercial for Fiscal Year 2025-26.

Should you have any questions, please call me.

Sincerely,

Webb Municipal Finance, LLC.

A handwritten signature in blue ink that reads 'Heidi Schoeppe'.

Heidi Schoeppe

cc: Melanie Trevino, Jurupa Community Services District, w/enclosure  
Kim Byrens, Best, Best & Krieger, w/o enclosure  
Sam I. Gershon, Albert A. Webb Associates, w/o enclosure

ENGINEER'S REPORT  
FOR THE ANNUAL LEVY  
FOR FISCAL YEAR 2025-26

JURUPA COMMUNITY SERVICES DISTRICT

COUNTY OF RIVERSIDE

STATE OF CALIFORNIA

LANDSCAPE MAINTENANCE DISTRICT NO. 2003-1 (COMMERCIAL)

Approved by the Board of Directors of the Jurupa Community Services District  
on the \_\_\_\_\_ day of \_\_\_\_\_, 2025.

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Secretary of the Board of Directors

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**AGENCY:** JURUPA COMMUNITY SERVICES DISTRICT,  
RIVERSIDE COUNTY, CALIFORNIA

**PROJECT:** LANDSCAPE MAINTENANCE DISTRICT NO. 2003-1 (COMMERCIAL)

**TO:** BOARD OF DIRECTORS

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## ENGINEER'S REPORT

Pursuant to the provisions of the Landscaping and Lighting Act of 1972, said act being Part 2 of Division 15 of the Streets and Highways Code of the State of California, and pursuant to the provisions of Proposition 218 which were approved on November 5, 1996 and added Articles XIII C and XIII D to the California Constitution, and in accordance with Resolution No. 3467, adopted April 28, 2025 by the Board of Directors of the Jurupa Community Services District (hereinafter referred to as the "Services District"), Riverside County, California, ordering preparation of the Engineer's Report for Landscape Maintenance District No. 2003-1 (Commercial), (hereinafter referred to as the "Assessment District"), I, Sam I. Gershon, a Professional Civil Engineer (employed by Albert A. Webb Associates and retained through an agreement between my employer and Webb Municipal Finance, LLC), acting on behalf of the Jurupa Community Services District, submit herewith the Engineer's Report for the Assessment District consisting of four (4) Sections and Appendix A as follows. Please note that Albert A. Webb Associates provides engineering advice and related consulting engineering services. Albert A. Webb Associates is not a registered municipal advisor and does not participate in municipal advisory activities, and nothing in this Engineer's Report for the Assessment District is, or should be interpreted to be, municipal advisory services or advice.

## SECTION 1 – DESCRIPTION OF IMPROVEMENTS

The Plans and Specifications for improvements maintained by the Assessment District consist of a general description of the nature, location, and the extent of the improvements proposed to be maintained, and are attached hereto.

## SECTION 2 – ENGINEER'S ESTIMATE OF COSTS AND IMPROVEMENTS

An estimate of the maintenance costs of the improvements, including incidental costs and expenses in connection therewith for Fiscal Year 2025-26, Table 2-1, is as set forth on the lists thereof, attached hereto.

## SECTION 3 – ASSESSMENT DIAGRAMS

Shown on Figure 3-1 are the Assessment District's exterior boundaries of Landscape Maintenance District No. 2003-1 (Commercial). Shown on Figure 3-2 are the boundaries of Zone A, shown on Figure 3-3 are the boundaries of Zone B, shown on Figure 3-4 are the boundaries of Zone C, and shown on Figure 3-5 are the boundaries of Zone D, the areas within Landscape Maintenance District No. 2003-1 (Commercial). Each subdivision of land or parcel or lot, respectively, is reflective of Fiscal Year 2025-26 Riverside County Assessor's maps and has been given a separate number upon the Assessment Roll contained herein. For details regarding the boundaries and dimensions of the respective parcels and subdivisions of land within said Assessment District, refer to the Riverside County Assessor's maps.

#### SECTION 4 - ASSESSMENT

A proposed assessment of the total costs and expenses of the improvements for Fiscal Year 2025-26 upon each parcel of land within the Assessment District, in proportion to the estimated benefits to be received by such parcels from said improvements, is described herein and is set forth in detail upon the Assessment Roll, Tables 4-1 through 4-4, on file in the Office of the Services District Secretary and made a part hereof. In addition, the methodology for determination of maximum annual assessments for future years is attached hereto.

#### APPENDIX A – RESOLUTION NO. 3467

Resolution No. 3467 of the Board of Directors of the Services District ordering the preparation of this Engineer's Report.

Dated: May 20, 2025



Respectfully,

ALBERT A. WEBB ASSOCIATES

A handwritten signature in blue ink, appearing to read "Sam I. Gershon", written over a horizontal line.

SAM I. GERSHON, RCE NO. 14489

ASSESSMENT ENGINEER

LANDSCAPE MAINTENANCE

DISTRICT NO. 2003-1 (COMMERCIAL)

JURUPA COMMUNITY SERVICES DISTRICT

COUNTY OF RIVERSIDE

STATE OF CALIFORNIA

## 1. Description of Improvements

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The Assessment District shall provide the funding for the furnishing of services and materials for the ordinary and usual maintenance, operating, and servicing of any improvement which shall include: repair, removal or replacement of all or any part of any improvement; providing for the life, growth, health, and beauty of the landscaping including cultivation, irrigation, trimming, spraying, and fertilizing or treating for disease or injury; removal of trimmings, rubbish, debris, and other solid waste; maintenance, repair, and replacement, as necessary, of all irrigation.

The general nature, location, and extent of landscape and hardscape improvements to be maintained by the Assessment District per location (Figure 3-1) are as follows:

### ZONE A

Limonite Avenue improvements (Figure 3-2) consist of landscaped and hardscape areas. The approximate length of the medians is 2,238 feet and the total area is approximately 0.58 acres. Landscaping consists of trees, shrubs, and ground cover and is irrigated. Hardscape consists of concrete and alluvial stone paving.

Hamner Avenue improvements (Figure 3-2) consist of landscaped and hardscape areas. The approximate length of the medians is 1,227 feet and the total area is approximately 0.20 acres. Landscaping consists of trees, shrubs, and ground cover and is irrigated. Hardscape consists of concrete and alluvial stone paving.

### ZONE B

Limonite Avenue improvements (Figure 3-3) consist of landscaped and hardscape areas. The approximate length of the medians is 1,039 feet and the total area is approximately 0.17 acres. Landscaping consists of trees, shrubs, and ground cover and is irrigated. Hardscape consists of concrete and alluvial stone paving.

Hamner Avenue improvements (Figure 3-3) consist of landscaped and hardscape areas. The approximate length of the medians is 672 feet and the total area is approximately 0.11 acres. Landscaping consists of trees, shrubs, and ground cover and is irrigated. Hardscape consists of concrete and alluvial stone paving.

### ZONE C

Pats Ranch Road improvements (Figure 3-4) consist of landscaped and hardscape areas. The approximate length of the medians is 1,108 feet and the total area is approximately 0.205 acres. Landscaping consists of trees, shrubs, and ground cover and is irrigated. Hardscape consists of concrete and alluvial stone paving.

### ZONE D

Hamner Avenue improvements (Figure 3-5) consist of landscaped and hardscape areas. The approximate length of the medians is 4,054 feet and the total area is approximately 1.001 acres. Approximately 1,640 feet or 0.188 acres consists of hardscape bordering the turnouts. Thus, the approximate length of the medians being maintained by the Assessment District is approximately 2,414 feet in length and the total area is approximately 0.813 acres. Landscaping consists of trees, shrubs, and ground cover and is irrigated. Hardscape consists of concrete and alluvial stone paving.

## 2. Engineer's Estimate of Costs and Expenses

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The cost estimates have been prepared for Zones A, B, C, and D of the Assessment District. The estimates of the annual maintenance costs are shown on Table 2-1.



**TABLE 2-1**  
**JURUPA COMMUNITY SERVICES DISTRICT**  
**LANDSCAPE MAINTENANCE DISTRICT NO. 2003-1 (COMMERCIAL)**  
**COST ESTIMATE, FISCAL YEAR 2025-26<sup>(1) (2)</sup>**

	Zone A	Zone B	Zone C	Zone D	Total
<b><u>Costs for Improvements</u></b>					
Landscape Contract	\$4,211.00	\$2,163.00	\$1,677.00	\$9,600.00	\$17,651.00
Repairs and Trimming	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Energy	\$220.00	\$100.00	\$100.00	\$100.00	\$520.00
Water	\$3,720.00	\$5,730.00	\$4,480.00	\$1,500.00	\$15,430.00
Administration	\$230.00	\$230.00	\$230.00	\$230.00	\$920.00
Assessment Engineering	\$1,250.00	\$550.00	\$1,500.00	\$1,900.00	\$5,200.00
<b>Subtotal Estimated Costs</b>	<b>\$9,631.00</b>	<b>\$8,773.00</b>	<b>\$7,987.00</b>	<b>\$13,330.00</b>	<b>\$39,721.00</b>
<b><u>Reserve Adjustments</u><sup>(3)</sup></b>					
Credit from Reserves	(\$9,535.00)	\$0.00	\$0.00	\$0.00	(\$9,535.00)
Contribution to Reserves	\$0.00	\$877.30	\$798.70	\$1,333.00	\$3,009.00
<b>Estimated Reserve (Credit) / Contribution</b>	<b>(\$9,535.00)</b>	<b>\$877.30</b>	<b>\$798.70</b>	<b>\$1,333.00</b>	<b>(\$6,526.00)</b>
<b>Total Cost Estimate:</b>	<b>\$96.00</b>	<b>\$9,650.30</b>	<b>\$8,785.70</b>	<b>\$14,663.00</b>	<b>\$33,195.00</b>
<b><u>Assessment Totals</u></b>					
Maximum Assessment <sup>(4) (5)</sup>	\$31,728.12	\$12,034.23	\$10,851.90	\$24,665.13	\$79,279.37
<b>Total Estimated Assessment<sup>(6)</sup></b>	<b>\$96.00</b>	<b>\$9,650.30</b>	<b>\$8,785.70</b>	<b>\$14,663.00</b>	<b>\$33,195.00</b>
 Number of UOBs (Acres) <sup>(7)</sup>	 73.95	 14.14	 41.34	 191.93	
<b><u>FY 2025-26 Assessment</u></b>					
Maximum Assessment Rate per UOB <sup>(4) (5)</sup>	\$429.05	\$851.08	\$262.48	\$128.51	
Estimated Cost per UOB	\$130.24	\$620.44	\$193.18	\$69.45	
Reserve Adjustment per UOB <sup>(3)</sup>	(\$128.94)	\$62.04	\$19.32	\$6.95	
Proposed Assessment Rate per UOB <sup>(8)</sup>	\$1.30	\$682.48	\$212.50	\$76.40	
<b><u>FY 2024-25 Assessment</u></b>					
Maximum Assessment Rate per UOB	\$418.47	\$830.09	\$256.00	\$125.34	
Actual Assessment Rate per UOB <sup>(8)</sup>	\$1.30	\$660.33	\$216.07	\$72.53	

<sup>(1)</sup> Estimated costs provided by Jurupa Community Services District.

<sup>(2)</sup> Due to rounding, the sums may differ slightly from the totals shown.

<sup>(3)</sup> Reserve credits are provided to Zones for which accumulated reserves exceed the reserve requirement in accordance with the LMD Reserve Policy adopted by the Services District. For zone A, reserves will pay the full assessment this year and there will be no credit.

<sup>(4)</sup> The Maximum Assessment includes estimated enrollment fees charged by the Riverside County Auditor of \$0.11 per lot and \$87.23 per Fund No. and by the Riverside County Treasurer of \$0.25 per lot, based on the Fixed Charge Processing Guide from FY 2024-25.

<sup>(5)</sup> The Maximum Assessment Rate increases each year by the percentage increase in the Consumer Price Index (All Items) for Riverside-San Bernardino-Ontario (2017-18 = 100) or 2%, whichever is greater. The Base Index for March 2024 was 133.144 and the Index for March 2025 was 136.511, making the Maximum Assessment Rate per UOB for FY 2025-26 escalate approximately 2.53% over the prior year's rates.

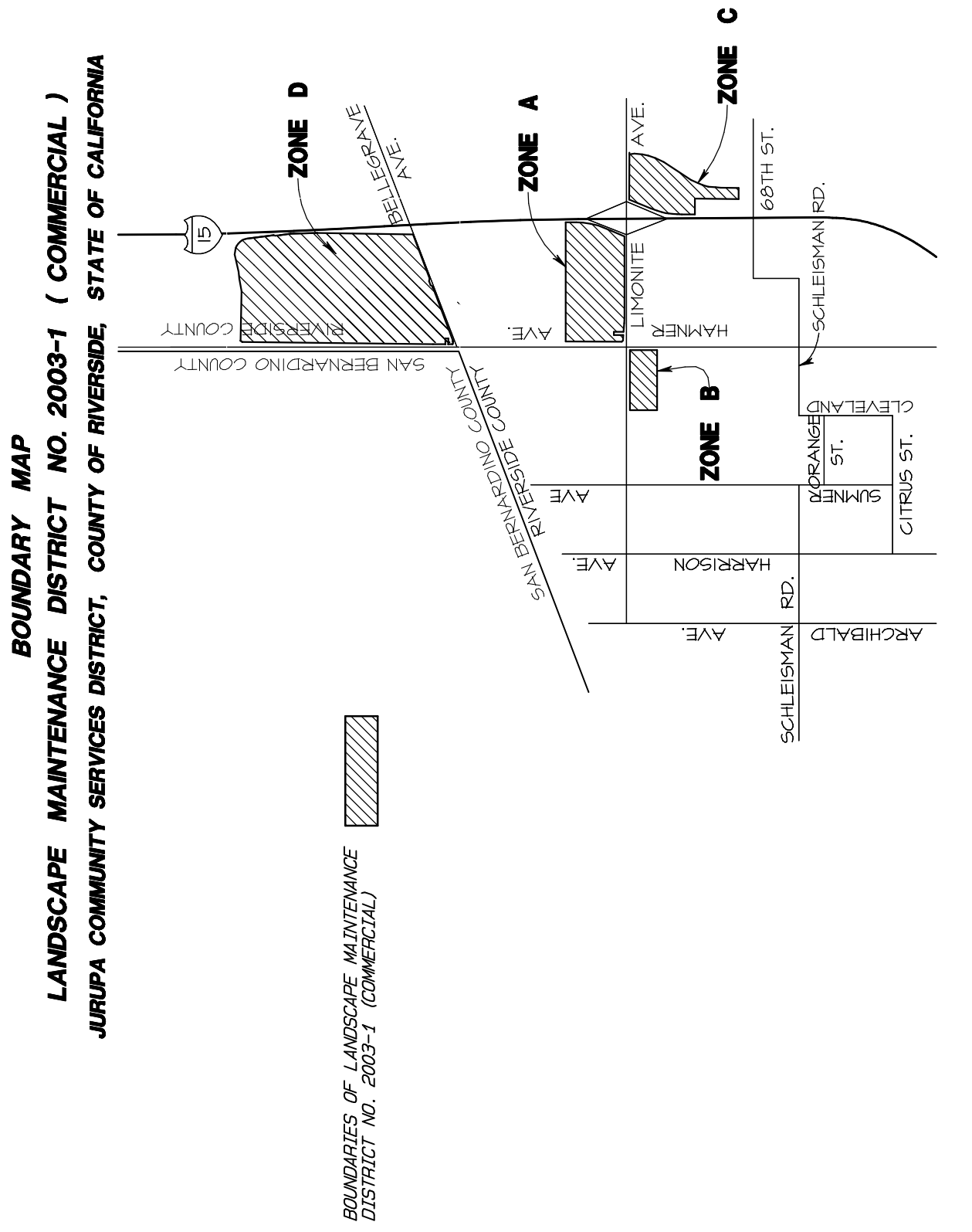
<sup>(6)</sup> Total Assessments may not match Preliminary Rolls due to rounding.

<sup>(7)</sup> One (1) UOB is the equivalent of one (1) Acre.

<sup>(8)</sup> Due to excess reserve funds available for Zone A, the Services District has approved a full credit for the FY 2022-23 through FY 2025-26 levies, less Riverside County Fees. The FY 2025-26 Assessment Rate per UOB reflects a rate of \$1.30 per UOB, which covers county fee costs.

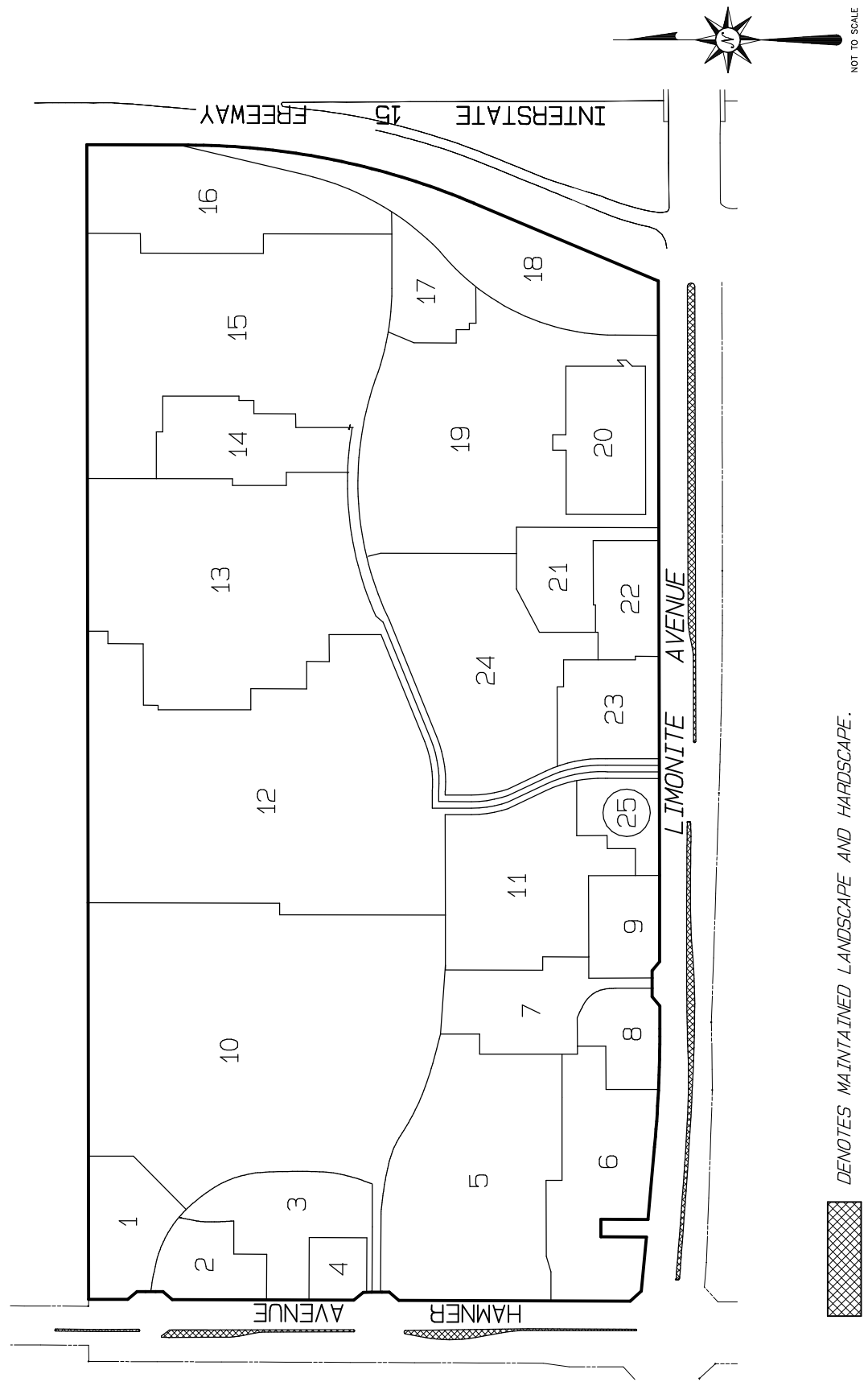
### 3. Assessment Diagrams

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**ORIGINAL AREA, ZONE A  
LANDSCAPE MAINTENANCE DISTRICT NO. 2003-1 ( COMMERCIAL )  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**

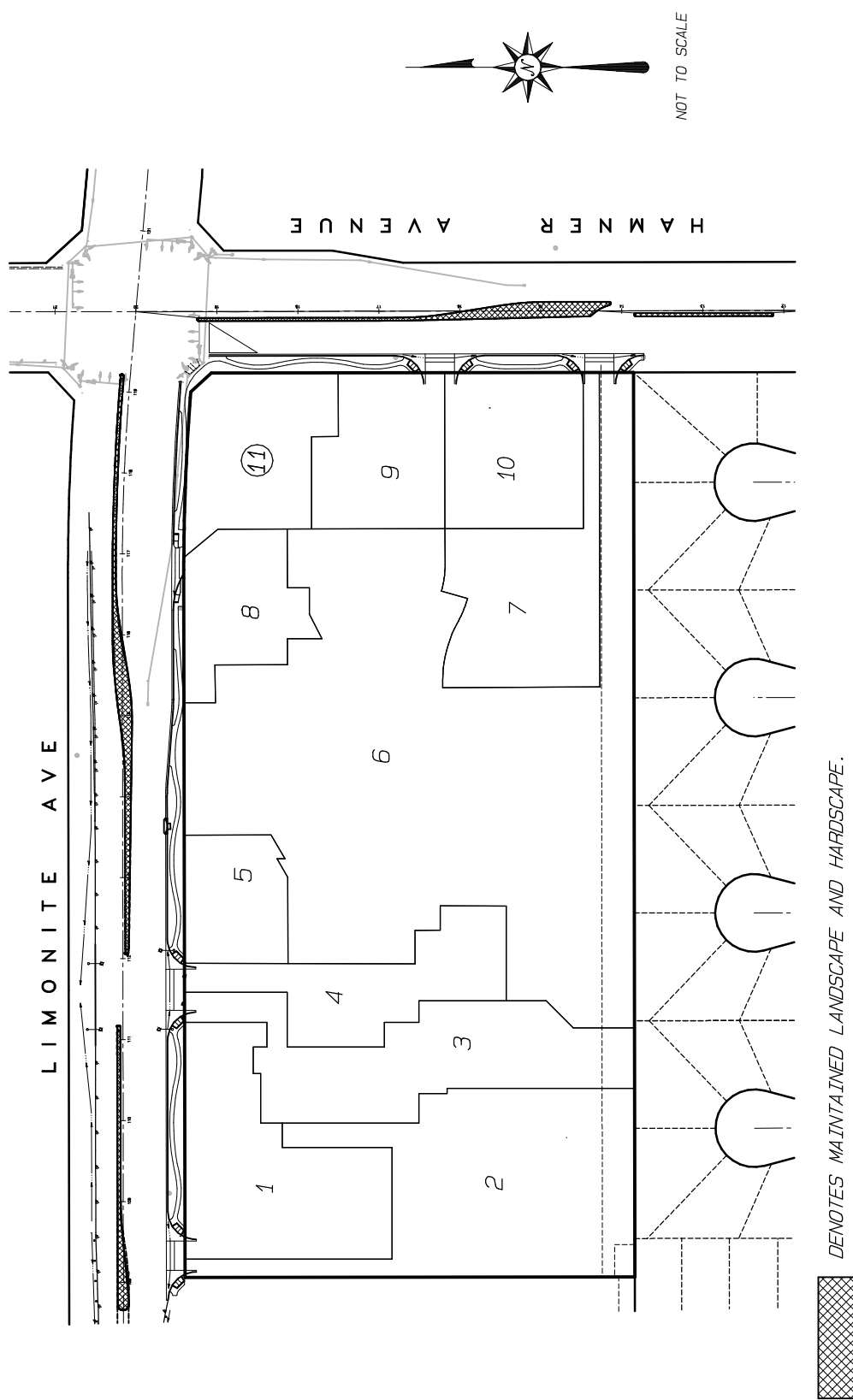
**ZONE A  
25 PARCELS**



 DENOTES MAINTAINED LANDSCAPE AND HARDSCAPE.

NOTE: REFERENCE IS MADE TO THE RIVERSIDE COUNTY ASSESSOR'S MAPS FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF ANY LOTS OR PARCELS.

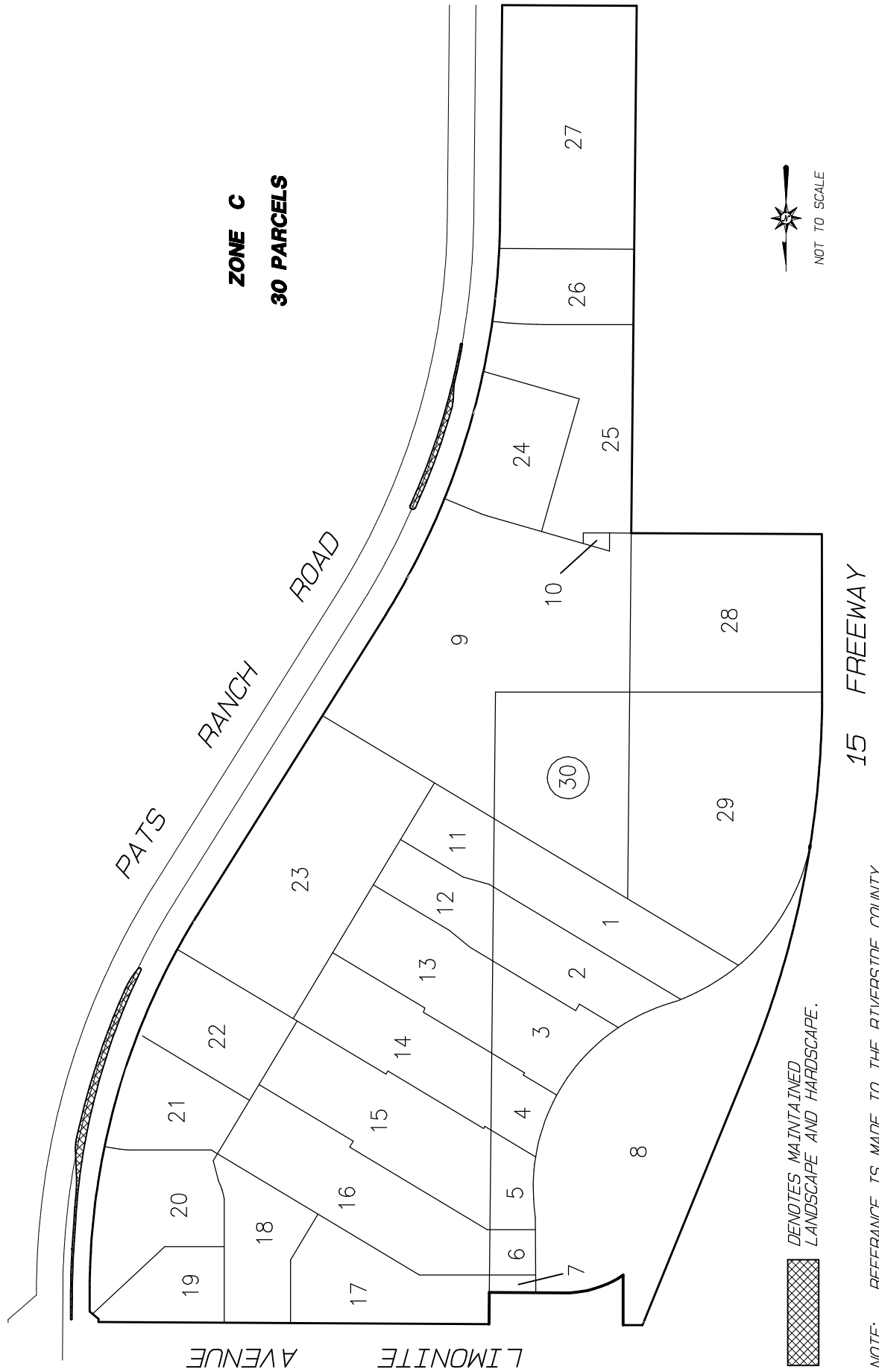
**ANNEXATION NO. 1, ZONE B  
LANDSCAPE MAINTENANCE DISTRICT NO. 2003-1 ( COMMERCIAL )  
JURUPA COMMUNITY SERVICES DISTRICT, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA  
ZONE B  
11 PARCELS**



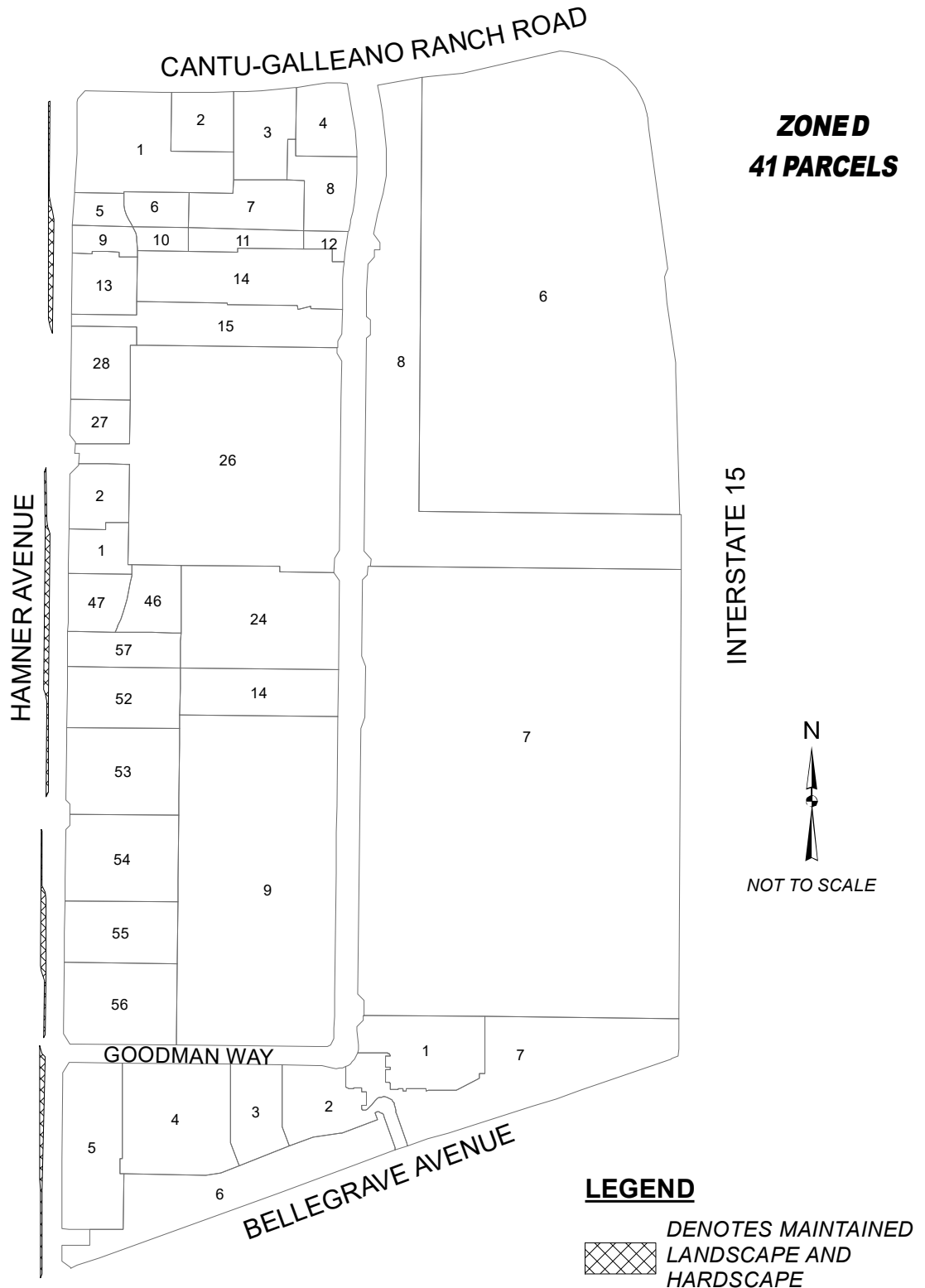
 DENOTES MAINTAINED LANDSCAPE AND HARDSCAPE.

NOTE: REFERENCE IS MADE TO THE RIVERSIDE COUNTY ASSESSOR'S MAPS FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF ANY LOTS OR PARCELS.

**ANNEXATION NO. 2, ZONE C,  
LANDSCAPE MAINTENANCE DISTRICT NO. 2003-1 ( COMMERCIAL )  
JURUPA COMMUNITY SERVICES DISTRICT, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**



**ANNEXATION NO. 3, ZONE D,  
LANDSCAPE MAINTENANCE DISTRICT NO. 2003-1 (COMMERCIAL)  
JURUPA COMMUNITY SERVICES DISTRICT, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**



REFERENCE IS MADE TO THE RIVERSIDE COUNTY ASSESSOR'S MAPS (PAGES 48, 51 & 52) FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF ANY LOTS OR PARCELS

## 4. Assessment

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### Proposition 218 Compliance

On November 5, 1996, California voters approved Proposition 218 entitled “Right to Vote on Taxes Act” which added Article XIID to the California Constitution. While its title refers only to taxes, Proposition 218 establishes new procedural requirements for the formation and administration of assessment districts.

Proposition 218 does not define the term “streets,” however, based on the opinions of the public agency officials, attorneys, assessment engineers, and Senate Bill 919, it has been determined that streets include all public improvements located within the street rights-of-way. This would include median and parkway landscaping, traffic signals, safety lighting, and street lighting.

Proposition 218 defines “assessment” as “any levy or charge upon real property by an agency for a special benefit conferred upon the real property.” Cal. Const., art. XIID, §2(b). A special assessment, sometimes called a “benefit assessment,” is a charge generally levied upon parcels of real property to pay for benefits the parcels receive from local improvements. Special assessments are levied according to statutory authority granted by the Legislature or, in some instances, local charters. Distinguishing among taxes, fees, and assessments can be difficult and often depends on the context in which the distinction is made. For example, taxes, assessments and property-related fees all may be imposed on property. The key feature that distinguishes an assessment from a tax, fee, or charge is the existence of a special benefit to real property. Without identifying a special benefit, there can be no assessment.

### Distinguishing General and Special Benefit

Proposition 218 added a set of procedures and requirements which a local government must follow to levy an assessment. In addition to notice, hearing, and assessment ballot proceedings, Proposition 218 provides that “only special benefits are assessable” and requires a local government to “separate the general benefits from the special benefits conferred on a parcel.”

By its nature, most every public improvement financed through an assessment district contains an element of public benefit. The test is: does there exist, with relation to the improvement, a special benefit to the property assessed? The law requires that portion of the cost of the improvement which benefits the public generally to be separated from that portion of the cost of the improvement which specially benefits assessed properties. Proposition 218 provides the following definition of “special benefit”:

*“Special benefit” means a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large. General enhancement of property value does not constitute “special benefit.”*

### Method of Assessment Apportionment

The “Landscaping and Lighting Act of 1972” and provisions of Article XIID of the California Constitution require that the assessment be apportioned by a formula or method which fairly distributes the net amount among all assessable lots and parcels in proportion to the estimated special benefits to be received by each lot or parcel from the improvements. The act does not specify the method or formula that should be used to apportion the assessment in any special assessment district proceedings. The Services District has retained the firm of Webb Municipal Finance, LLC for the purpose of assisting the Services District, analyzing the facts in this Assessment District, and recommending to the Services District the correct apportionment of the assessment obligation.

In performing the analysis, it was necessary to identify the benefits that the improvements being financed render to the properties within the boundaries of the proposed Assessment District and to determine the extent to which such properties receive a direct and special benefit as distinguished from benefits received by the general public. Due to the potential variation in the nature, location, and extent of the improvements being maintained, the



## 4. Assessment

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Assessment District consists of multiple Zones. Currently the Assessment District consists of four Zones; Zones A, B, C, and D.

### Special Benefits

The properties within the proposed Assessment District will receive direct and special benefit from the maintenance of the landscaping and hardscape described in Section 1. Maintenance of the median landscaping and hardscape on the streets that provide primary access for Zone A (Figure 3-2), Zone B (Figure 3-3), Zone C (Figure 3-4) and Zone D (Figure 3-5) will provide an aesthetic benefit which will enhance the property within each respective Zone. Maintenance of this landscaping and hardscape will also assist with traffic, erosion, and dust control, resulting in additional special benefit.

### General Benefits

The landscaping and hardscape being maintained and as described in Section 1 are located on streets that provide primary access for Zone A (Figure 3-2), Zone B (Figure 3-3), Zone C (Figure 3-4) and Zone D (Figure 3-5) and is for the sole benefit and enjoyment of those parcels within each respective Zone of the Assessment District; therefore, the landscaping and hardscape being maintained do not result in any general benefits.

### Public Lands

Article XIID, which was added to the California Constitution by the passage of Proposition 218, mandates the “parcels within a district that are owned or used by any agency, the State of California, or the United States shall not be exempt from assessment unless the agency can demonstrate by clear and convincing evidence that those publicly owned parcels in fact receive no special benefit.” This Assessment District contains a parcel that is owned by the County of Riverside, which is being assessed.

### Allocation of Special Benefit Assessment

An equitable measure of benefit common to all commercial parcels is size. The applied special benefit assessment will be allocated to parcels within the Assessment District based on acreage with the basis being one (1) Unit of Benefit (UOB) per acre. Each commercial parcel within each Zone will receive a similar benefit; accordingly, each commercial lot within each Zone has been assessed on the basis of one (1) UOB per acre.

### Zone A

The maintenance and servicing of landscaping and hardscape within Zone A enhances all of the parcels within the Zone, and it has been determined that all properties within the Zone benefit equally from the improvements; therefore, each property within the Zone has been assigned one UOB per acre. There are 73.95 UOBs in the Zone. The maximum assessment rate per UOB for Fiscal Year 2025-26 is \$429.05, making the total maximum assessment for the Zone \$31,728.12 (established by multiplying the maximum assessment rate per UOB by the number of UOBs in the Zone). The estimated total cost for Fiscal Year 2025-26 is \$9,631.00; when divided by the number of UOBs in the Zone, the proposed assessment rate for Fiscal Year 2025-26 is \$130.24 per UOB. However, due to excess reserve funds available for Zone A, the District has authorized a credit for the entire Fiscal Year 2025-26 Levy, less Riverside County Fees. The estimated total Riverside County Fees for Zone A for Fiscal Year 2025-26 are \$96.00, which when divided by the number of UOBs in Zone A equals a proposed assessment rate of \$1.30 per UOB. The assessment applicable to each parcel for Fiscal Year 2025-26 is shown on the assessment roll (Table 4-1) on file in the office of the Services District Secretary and made a part hereof.

## 4. Assessment

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### Zone B

The maintenance and servicing of landscaping and hardscape within Zone B enhances all of the parcels within the Zone, and it has been determined that all properties within Zone benefit equally from the improvements; therefore, each property within the Zone has been assigned one UOB per acre. There are 14.14 UOBs in the Zone. The maximum assessment rate per UOB for Fiscal Year 2025-26 is \$851.08, making the total maximum assessment for the Zone \$12,034.23 (established by multiplying the maximum assessment rate per UOB by the number of UOBs in the Zone). The estimated total cost for Fiscal Year 2025-26 is \$9,650.30; when divided by the number of UOBs in the Zone, the proposed assessment rate for Fiscal Year 2025-26 is \$682.48 per UOB. The assessment applicable to each parcel for Fiscal Year 2025-26 is shown on the assessment roll (Table 4-3) on file in the office of the Services District Secretary and made a part hereof.

### Zone C

The maintenance and servicing of landscaping and hardscape within Zone C enhances all of the parcels within the Zone, and it has been determined that all properties within Zone benefit equally from the improvements; therefore, each property within the Zone has been assigned one UOB per acre. There are 41.34 UOBs in the Zone. The maximum assessment rate per UOB for Fiscal Year 2025-26 is \$262.48, making the total maximum assessment for the Zone \$10,850.79 (established by multiplying the maximum assessment rate per UOB by the number of UOBs in the Zone). The estimated total cost for Fiscal Year 2025-26 is \$8,785.70; when divided by the number of UOBs in the Zone, the proposed assessment rate for Fiscal Year 2025-26 is \$212.50 per UOB. The assessment applicable to each parcel for Fiscal Year 2025-26 is shown on the assessment roll (Table 4-3) on file in the office of the Services District Secretary and made a part hereof.

### Zone D

The maintenance and servicing of landscaping and hardscape within Zone D enhances all of the parcels within the Zone, and it has been determined that all properties within Zone benefit equally from the improvements; therefore, each property within the Zone has been assigned one UOB per acre. There are 191.93 UOBs in the Zone. The maximum assessment rate per UOB for Fiscal Year 2025-26 is \$128.51, making the total maximum assessment for the Zone \$24,665.13 (established by multiplying the maximum assessment rate per UOB by the number of UOBs in the Zone). The estimated total cost for Fiscal Year 2025-26 is \$14,663.00; when divided by the number of UOBs in the Zone, the proposed assessment rate for Fiscal Year 2025-26 is \$76.40 per UOB. The assessment applicable to each parcel for Fiscal Year 2025-26 is shown on the assessment roll (Table 4-4) on file in the office of the Services District Secretary and made a part hereof.

### Annual Escalation

Since Fiscal Year 2004-05, the maximum annual assessment rate per UOB has been adjusted by the greater of either two percent (2%) or the percentage increase in the Consumer Price Index for All Urban Consumers (CPI-U) for Los Angeles-Riverside-Orange County (1982-84 = 100), published by the Bureau of Labor Statistics (BLS) of the United States Department of Labor.

In December 2017, the Bureau of Labor Statistics introduced a new geographic area sample for CPI, moving the Jurupa Community Services District to a new Core Based Statistical Area (CBSA) named Riverside-San Bernardino-Ontario; this Index started at 100.000. The renamed CBSA of Los Angeles-Long Beach-Anaheim Index maintained the history of the original Index.

The escalation methodology of the Assessment District was updated to use the newly formed Riverside-San Bernardino-Ontario Index (December 2017 = 100), since it more accurately reflects construction price increases in the Inland Empire. Since it is greater than 2%, the CPI increase from March 2024 to March 2025 of approximately 2.53% will be used for Fiscal Year 2025-26 to escalate the maximum assessment rates in the District.

## 4. Assessment

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As new parcels are annexed into the Assessment District, they will be subject to the same method of assessment apportionment as contained herein.

### Duration

The duration of the assessments will be for as long as the landscape maintenance services are provided.

**TABLE 4-1**  
**PRELIMINARY ROLL REPORT, FY 2025-26**  
**LANDSCAPE MAINTENANCE DISTRICT NO. 2003-1 (COMMERCIAL)**  
**ORIGINAL AREA, ZONE A**

PIN	UOB <sup>(1)</sup>	ASSESSMENT <sup>(2) (3)</sup>
160-230-001	1.26	\$1.62
160-230-012	0.87	\$1.12
160-230-020	1.82	\$2.36
160-230-021	0.43	\$0.54
160-230-018	4.88	\$6.32
160-230-019	2.52	\$3.26
160-230-022	1.45	\$1.88
160-230-006	0.76	\$0.98
160-230-008	0.87	\$1.12
160-230-009	11.04	\$14.32
160-030-065	3.01	\$3.90
160-030-033	9.99	\$12.96
160-030-067	6.93	\$8.98
160-030-068	1.61	\$2.08
160-030-069	7.31	\$9.48
160-030-077	2.96	\$3.84
160-030-050	0.98	\$1.26
160-030-055	0.00	\$0.00
160-030-074	5.96	\$7.72
160-030-076	1.45	\$1.88
160-030-073	1.02	\$1.32
160-030-072	0.92	\$1.18
160-030-075	1.14	\$1.46
160-030-071	4.02	\$5.20
160-030-066	0.75	\$0.96
Totals	25	\$95.74

<sup>(1)</sup> One (1) UOB is the equivalent of one (1) Acre.

<sup>(2)</sup> The Applied Assessment Rate per UOB is \$0.00 because the assessment will be paid completely from the reserves this year.

<sup>(3)</sup> Per instructions from the Riverside County Treasurer/Tax Collector, assessments have been rounded down to the nearest even amount.

**TABLE 4-2**  
**PRELIMINARY ROLL REPORT, FY 2025-26**  
**LANDSCAPE MAINTENANCE DISTRICT NO. 2003-1 (COMMERCIAL)**  
**ANNEXATION NO. 1, ZONE B**

	PIN	UOB <sup>(1)</sup>	ASSESSMENT <sup>(2) (3)</sup>
	164-700-001	1.15	\$784.84
	164-700-002	1.77	\$1,207.98
	164-700-003	1.17	\$798.50
	164-700-004	0.73	\$498.20
	164-700-005	0.45	\$307.10
	164-700-006	5.21	\$3,555.72
	164-700-007	0.92	\$627.88
	164-700-008	0.56	\$382.18
	164-700-009	0.67	\$457.26
	164-700-010	0.76	\$518.68
	164-700-011	0.75	\$511.86
Totals	11	14.14	\$9,650.20

<sup>(1)</sup> One (1) UOB is the equivalent of one (1) Acre.

<sup>(2)</sup> The Applied Assessment Rate per UOB is \$682.48.

<sup>(3)</sup> Per instructions from the Riverside County Treasurer/Tax Collector, assessments have been rounded down to the nearest even amount.

**TABLE 4-3**  
**PRELIMINARY ROLL REPORT, FY 2025-26**  
**LANDSCAPE MAINTENANCE DISTRICT NO. 2003-1 (COMMERCIAL)**  
**ANNEXATION NO. 2, ZONE C**

PIN	UOB <sup>(1)</sup>	ASSESSMENT <sup>(2) (3)</sup>
152-630-001	1.2215	\$259.56
152-630-002	0.8911	\$189.36
152-630-003	0.7209	\$153.18
152-630-004	0.3304	\$70.20
152-630-005	0.3104	\$65.94
152-630-006	0.1702	\$36.16
152-630-007	0.0601	\$12.76
152-630-008	4.1452	\$880.86
152-630-009	4.3655	\$927.66
152-630-010	0.0300	\$6.38
152-630-011	0.4706	\$100.00
152-630-012	0.5607	\$119.14
152-630-013	1.0713	\$227.66
152-630-014	1.2516	\$265.96
152-630-015	1.6521	\$351.06
152-630-016	1.7222	\$365.96
152-630-017	1.0113	\$214.88
152-630-018	0.8411	\$178.72
152-630-019	0.4906	\$104.24
152-630-020	1.1214	\$238.30
152-630-021	0.8611	\$182.98
152-630-022	0.9712	\$206.38
152-630-023	2.9837	\$634.04
152-630-024	1.1014	\$234.04
152-630-025	1.5620	\$331.90
152-630-026	0.8310	\$176.58
152-630-027	2.7034	\$574.46
152-630-030	1.7422	\$370.20
152-630-031	2.55	\$541.86
152-630-032	3.60	\$765.00
Totals	30	\$8,785.42

<sup>(1)</sup> One (1) UOB is the equivalent of one (1) Acre.

<sup>(2)</sup> The Applied Assessment Rate per UOB is \$212.52.

<sup>(3)</sup> Per instructions from the Riverside County Treasurer/Tax Collector, assessments have been rounded down to the nearest even amount.

**TABLE 4-4**  
**PRELIMINARY ROLL REPORT, FY 2025-26**  
**LANDSCAPE MAINTENANCE DISTRICT NO. 2003-1 (COMMERCIAL)**  
**ANNEXATION NO. 3, ZONE D**

PIN	UOB <sup>(1)</sup>	ASSESSMENT <sup>(2) (3)</sup>
160-480-001	2.47	\$188.70
160-480-002	1.94	\$148.20
160-480-003	1.50	\$114.58
160-480-004	3.73	\$284.96
160-480-005	3.10	\$236.82
160-480-006	4.21	\$321.62
160-480-007	5.97	\$456.08
160-510-001	0.95	\$72.56
160-510-002	1.14	\$87.08
160-510-006	33.83	\$2,584.52
160-510-007	43.78	\$3,344.68
160-510-008	11.66	\$890.78
160-510-009	16.11	\$1,230.76
160-510-014	2.28	\$174.18
160-510-024	4.89	\$373.58
160-510-026	14.69	\$1,122.28
160-510-027	0.81	\$61.88
160-510-028	1.38	\$105.42
160-510-046	1.15	\$87.84
160-510-047	0.94	\$71.80
160-510-052	2.14	\$163.48
160-510-053	3.01	\$229.94
160-510-054	3.01	\$229.94
160-510-055	2.15	\$164.24
160-510-056	2.83	\$216.20
160-510-057	1.21	\$92.44
160-520-001	3.55	\$271.20
160-520-002	1.16	\$88.62
160-520-003	1.54	\$117.64
160-520-004	1.17	\$89.38
160-520-005	0.53	\$40.36
160-520-006	0.68	\$52.08
160-520-007	1.58	\$120.40
160-520-008	1.34	\$102.12
160-520-009	0.55	\$42.16
160-520-010	0.39	\$29.44
160-520-011	0.73	\$55.92

**TABLE 4-4**  
**PRELIMINARY ROLL REPORT, FY 2025-26**  
**LANDSCAPE MAINTENANCE DISTRICT NO. 2003-1 (COMMERCIAL)**  
**ANNEXATION NO. 3, ZONE D**

	160-520-012	0.29	\$22.10
	160-520-013	1.22	\$92.96
	160-520-014	3.41	\$260.50
	160-520-015	2.92	\$223.08
Totals	<u>41</u>	<u>191.93</u>	<u>\$14,662.52</u>

<sup>(1)</sup> One (1) UOB is the equivalent of one (1) Acre.

<sup>(2)</sup> The Applied Assessment Rate per UOB is \$76.40.

<sup>(3)</sup> Per instructions from the Riverside County Treasurer/Tax Collector, assessments have been rounded down to the nearest even amount.



**TABLE 4-5**  
**PRELIMINARY ROLL REPORT, FY 2025-26**  
**LANDSCAPE MAINTENANCE DISTRICT NO. 2003-1 (COMMERCIAL)**  
**GRAND TOTALS**

	<b>No. of Lots</b>	<b>Assessable UOBs</b>	<b>Charge Per UOB</b>	<b>Total <sup>(1)</sup></b>
Original (Zone A)	25	73.95	\$1.2982	\$95.74
Annexation No. 1 (Zone B)	11	14.14	\$682.4823	\$9,650.20
Annexation No. 2 (Zone C)	30	41.34	\$212.5014	\$8,785.42
Annexation No. 3 (Zone D)	41	191.93	\$76.3976	\$14,662.52
<b>Grand Totals</b>	107	321.36		\$33,193.88

<sup>(1)</sup> Totals shown are the actual proposed assessments, rounded-down to the nearest even number, per instructions from the Riverside County Treasurer/Tax Collector.

## **APPENDIX A**

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### **Resolution No. 3467 Ordering Preparation of this Engineer's Report**



## **RESOLUTION NO. 3467**

### **RESOLUTION OF THE BOARD OF DIRECTORS OF JURUPA COMMUNITY SERVICES DISTRICT ORDERING THE PREPARATION OF ENGINEER'S REPORTS FOR THE LEVY AND COLLECTION OF ASSESSMENTS IN LANDSCAPE AND LIGHTING MAINTENANCE DISTRICTS FOR FISCAL YEAR 2025-26**

**WHEREAS**, as authorized by the Landscaping and Lighting Act of 1972, Part 2 (commencing with Section 22500) of Division 15 of the Streets and Highways Code (the "Act"), the Board of Directors of Jurupa Community Services District (the "Board of Directors" and the "District") has established the following landscape and lighting maintenance districts within the District (the "Landscape and Lighting Maintenance Districts"): Landscape Maintenance District No. 91-1, Landscape Maintenance District No. 98-1 Lighting Maintenance District No. 2001-1, Lighting Maintenance District No. 2001-2, and Landscape Maintenance District No. 2003-1 (Commercial); and

**WHEREAS**, the Board of Directors has determined that the public interest, convenience, and necessity require the continued levy of assessments within the Landscape and Lighting Maintenance Districts for the purpose of installing, constructing, operating, acquiring and maintaining public landscaping and public street lighting and appurtenant facilities as authorized by the Act;

### **NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF JURUPA COMMUNITY SERVICES DISTRICT AS FOLLOWS:**

**Section 1.** The Board of Directors hereby initiates proceedings pursuant to the Act to levy and collect annual assessments for fiscal year 2025-26 on property within the Landscape and Lighting Maintenance Districts for the maintenance, servicing, acquisition and operation of public landscaping and public street lighting facilities and appurtenant facilities.

**Section 2.** The maintenance, acquisition and service or servicing to be performed consists of the furnishing of services and materials for the ordinary and usual operation, maintenance, acquisition and servicing of public lighting facilities and the maintenance and servicing of public landscape, including but not limited to all matters specified in Section 22531 and Section 22538 of the Streets and Highways Code.

**Section 3.** The proceedings for the annual levy of assessments are to be conducted pursuant to the Act.

**Section 4.** Webb Municipal Finance, LLC, the District's assessment engineer, is hereby directed to prepare the written report provided for in Section 22567 of the Streets and Highways Code with respect to the levy of assessments for fiscal year 2025-26 in each of the Landscape and Lighting Maintenance Districts and to file such reports with the Secretary to the Board of Directors.

Resolution No. 3467

**ADOPTED** this 28<sup>th</sup> day of April, 2025.

Signed by:

*Betty Folsom*

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Betty Folsom

President of the Board of Directors

**ATTEST:**

DocuSigned by:

*Maria E. Ayala*

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Maria E. Ayala

Executive Services Manager/

Secretary to the Board of Directors

**CERTIFICATION**

I, Maria E. Ayala, Secretary to the Board of Directors of Jurupa Community Services District, certify that the foregoing resolution was adopted by the Board of Directors at a regular meeting held on the 28<sup>th</sup> day of April, 2025 by the following vote of the Directors:

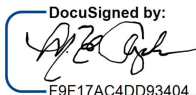
**AYES:**                    **Betty Folsom, Anthony Herda, Kenneth  
McLaughlin, Bart Moreno**

**NOES:**                    **None.**

**ABSENT:**                **Lupe Nava**

**ABSTAINED:**        **None.**

**IN WITNESS WHEREOF**, I have hereunto set my hand and affixed the official seal of Jurupa Community Services District this 28<sup>th</sup> day of April, 2025.

DocuSigned by:  
  
F9F17AC4DD93404...

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Maria E. Ayala  
Executive Services Manager/  
Secretary to the Board of Directors



3788 McCray St.  
Riverside, CA 92506  
951.200.8600



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