Annual Engineer's Report

For Fiscal Year 2026-27

Jurupa Community Services District
Lighting Maintenance District No. 2001-2

Prepared For

Jurupa
COMMUNITY SERVICES DISTRICT
Proudly serving Jurupa Valley and Eastvale

June 2026



3788 McCray Street
Riverside, CA 92506
951.200.8600

WO: 20259000.051

May 11, 2026

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

Re: Annual Levy for Lighting Maintenance District No. 2001-2 for Fiscal Year 2026-27

Dear Mr. Popelar:

Enclosed please find one (1) copy of the Engineer's Report prepared for the Annual Levy for Lighting Maintenance District No. 2001-2 for Fiscal Year 2026-27.

Should you have any questions, please call me.

Sincerely,

Webb Municipal Finance, LLC.

Heidi Schoeppe

Heidi Schoeppe

cc: Rebekah Walker, 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 2026-27

JURUPA COMMUNITY SERVICES DISTRICT

COUNTY OF RIVERSIDE

STATE OF CALIFORNIA

LIGHTING MAINTENANCE DISTRICT NO. 2001-2

Approved by the Board of Directors of the Jurupa Community Services District
on the _____ day of _____ , 2026.

_____
Secretary of the Board of Directors

W.O. No. 20259000.051

Table of Contents

Engineer's Report _____ i

Sections

Section 1. Description of Improvements _____ 1
Section 2. Engineer's Estimate of Costs and Expenses _____ 2
Section 3. Assessment Diagrams _____ 6
Section 4. Assessment _____ 11

Tables

Table 1-1. Streetlight Counts by Benefit Zone and Type _____ 1
Table 2-1. Cost Estimate, Lighting Maintenance District No. 2001-2, Annexation No. 4, Zone E, Tract No. 29124 _____ 3
Table 2-2. Cost Estimate, Lighting Maintenance District No. 2001-2, Annexation No. 8, Zone I, Tract No. 32136 _____ 4
Table 2-3. Cost Estimate, Lighting Maintenance District No. 2001-2, Annexation No. 11, Zone L, Plot Plan No. 19631 _____ 5
Table 4-1. Preliminary Roll Report, FY 2026-27, Lighting Maintenance District 2001-2, Annexation No. 4, Zone E, Tract No. 29124 _____ 14
Table 4-2. Preliminary Roll Report, FY 2026-27, Lighting Maintenance District 2001-2, Annexation No. 8, Zone I, Tract No. 32136 _____ 20
Table 4-3. Preliminary Roll Report, FY 2026-27, Lighting Maintenance District 2001-2, Annexation No. 11, Zone L, Plot Plan No. 19631 _____ 23
Table 4-4. Preliminary Roll Report, FY 2026-27, Lighting Maintenance District 2001-2, Grand Totals _____ 24

Assessment Diagrams

Figure 3-1. Boundary Map, Lighting Maintenance District No. 2001-2 _____ 7
Figure 3-2. Annexation No. 4, Zone E, Tract No. 29124, Lighting Maintenance District No. 2001-2 _____ 8
Figure 3-3. Annexation No. 8, Zone I, Tract No. 32136, Lighting Maintenance District No. 2001-2 _____ 9
Figure 3-4. Annexation No. 11, Zone L, Plot Plan No. 19631, Lighting Maintenance District No. 2001-2 _____ 10

AGENCY: JURUPA COMMUNITY SERVICES DISTRICT,
RIVERSIDE COUNTY, CALIFORNIA

PROJECT: LIGHTING MAINTENANCE DISTRICT NO. 2001-2

TO: BOARD OF DIRECTORS

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 XIIIC and XIIID to the California Constitution, and in accordance with Resolution No.____, adopted June 8, 2026 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 Lighting Maintenance District No. 2001-2 , (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 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 EXPENSES

An estimate of the maintenance costs of the improvements (Tables 2-1 through 2-3), including incidental costs and expenses in connection therewith for Fiscal Year 2026-27, 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 Lighting Maintenance District No. 2001-2. Shown on Figures 3-2 through 3-4 are the boundaries of Zone E (Tract No. 29124); Zone I (Tract No. 32136); and Zone L (Plot Plan No. 19631); the areas within Lighting Maintenance District No. 2001-2. Each subdivision of land or parcel or lot, respectively, is shown as it existed at the time of the adoption of the Resolution of Intention 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 Lighting Maintenance 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 2026-27 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 on file in the Office of the Services District Secretary and made a part hereof (Tables 4-1 through 4-3). In addition, the amount of the assessment to be levied on each such parcel in each subsequent fiscal year shall be increased by the percentage increase, if any, in the cost of electric power which the Services District will pay to Southern California Edison Company, or any successor thereto, for electric power for the operation and maintenance of the streetlights for each such fiscal year, so that the total amount of the assessments on all such lots and parcels will not be less than the Services District costs, including the cost of electric power, for the operation and maintenance of streetlights in each such fiscal year.

Dated: May 7, 2026



Respectfully,
ALBERT A. WEBB ASSOCIATES

SAM I. GERSHON, RCE NO. 14489
ASSESSMENT ENGINEER
LIGHTING MAINTENANCE
DISTRICT NO. 2001-2
JURUPA COMMUNITY SERVICES DISTRICT
COUNTY OF RIVERSIDE
STATE OF CALIFORNIA

1. Description of Improvements

Generally, the work to be performed consists of the maintenance, repair, acquisition, and replacement of street light poles and fixtures and of the energy charges, operation, maintenance, and administrative costs of the local and major streets streetlighting within the Assessment District (Figures 3-2 through 3-4).

Zone 1 Local Lighting streetlights are located within the boundaries of Tract Numbers 29124 (Figure 3-2); 32136 (Figure 3-3); and Plot Plan 19631 (Figure 3-4); all are 22 watt light-emitting diodes (LEDs).

Zone 2 Major Streets 68th Street, Limonite Avenue, Pats Ranch Road, and Wineville Avenue (Figures 3-2 through 3-4); all are 84 watt LEDs. All of the above described streetlights are within the Services District boundaries.

The existing streetlight improvements as shown in the Services District Streetlight Maps were purchased in March 2019 from Southern California Edison (SCE), with the exception of a single streetlight that was not available for purchase. The Streetlight Maps are on file in the office of the Director of Finance and Administration of the Services District and are made part of this report to the same extent as if attached hereto.

Annual costs per year provide for:

- Energy costs for street lighting.
- Operation and maintenance of the facilities.
- Maintenance, repair, acquisition, replacement, and retrofit of street light poles and fixtures.
- Incidental costs, including noticing, legal and report preparation expenses, finance department and administration expenses for the processing of revenues and Edison payments, and administration expenses for the maintenance of streetlight maps and monitoring of facilities.

The class, type, and number of streetlights currently designed and installed are listed by benefit zone as follows:

Table 1-1
Streetlight Counts by Benefit Zone and Type

	ZONE 1: LOCAL LIGHTING	ZONE 2: MAJOR STREETS
Benefit Zone	22 Watt Light-Emitting Diode	84 Watt Light-Emitting Diode
Zone E	55	18
Zone I	33	9
Zone L	0	1

2. Engineer's Estimate of Costs and Expenses

Cost estimates have been prepared for each Zone in the Assessment District.

In 2019 the streetlights located within the boundaries of the District were purchased from SCE and the lamps were retrofitted with energy-efficient LEDs. Delivery charges, regulatory fees, and generation charges for District-owned streetlights are now calculated using the SCE LS-2 Rate Schedule and an Operations and Maintenance line item was added to the cost estimate tables showing the cost of servicing the District-owned streetlights. Additionally, until the purchase of the streetlights has been fully paid (which is anticipated to occur in 2034), the streetlight acquisition costs have been added to each Zone.

The updates to the cost estimate tables will not cause the assessment rate for any Zone to exceed the Maximum Allowable Assessment for that Zone.

The payment for FY 2026-27 for the acquisition of the streetlights purchased by the Services District is $144,684.96, which is $75.95 per streetlight.

The estimates of the annual energy, maintenance, and acquisition costs are shown in Tables 2-1 through 2-3.

TABLE 2-1

COST ESTIMATE

Lighting Maintenance District No. 2001-2

ANNEXATION NO. 4, ZONE E, TRACT NO. 29124

	Streetlights		FY 25-26		FY 26-27		
Luminaire Size and Type	FY 25-26	FY 26-27	Cost per Streetlight	Total Costs	Budgeted Cost per Streetlight	Budgeted Total Costs	
9,500 L HPSV (LS-1)							
22,000 L HPSV (LS-1)							
22 w LED (LS-2)	55	55	$54.09	$2,975.04	$55.56	$3,055.61	
84 w LED (LS-2)	18	18	$102.74	$1,849.33	$103.32	$1,859.69	
ENERGY CHARGES				**$4,824.37**		**$4,915.30**	(1)
Percentage Change from FY 25-26 to FY 26-27						**1.88%**	

	FY 25-26		FY 26-27		
Operations & Maintenance		$1,991.44		$1,567.31	(2)
ENERGY AND MAINTENANCE COSTS		**$6,815.81**		**$6,482.61**	
Streetlight Acquisition Costs		$5,544.35		$5,544.35	
Staff, Legal, Engineer's Cost, and Contingency		$586.03		$566.79	
TOTAL ESTIMATED COSTS		**$12,946.19**		**$12,593.75**	
Lots		262		262	
Units of Benefit (UOB)		262		262	
Maximum Allowable Assessment Per UOB		**$100.67**	**1.90%**	**$102.58**	(3)
Cost per UOB		**$49.41**		**$48.07**	
Operations Reserve Collection / (Contribution) per UO	20.00%	$5.20	20.00%	$4.95	
RIVERSIDE COUNTY ENROLLMENT CHARGES					(4)
Per Zone Converted to Per Lot	$87.23 per Zone	$0.33	$96.14 per Zone	$0.37	
Per Lot	$0.36 per Lot	$0.36	$0.36 per Lot	$0.36	
Actual Assessment per UOB		**$55.30**		**$53.75**	(5)
Total Assessment for Zone		**$14,488.60**		**$14,082.50**	

(1) Budgeted Energy Charges for Fiscal Year 2026-27 have been estimated using the Southern California Edison (SCE) LS-2 Rate Schedule dated January 1, 2026.

(2) Prior to purchasing the streetlights from SCE, LS-1 Rates, which include both Operations & Maintenance (O&M) and Energy Costs, were used to calculate Total Energy Costs. Since the acquisition in March 2019, the Energy Costs are based on the SCE LS-2 rates and the O&M costs component is a separate charge.

(3) The Maximum Allowable Assessment Per UOB has been escalated based on the increase in the SCE LS-2 rate schedule from March 1, 2025 to January 1, 2026.

(4) Riverside County Enrollment Charges are estimated using the Fixed Charge Processing Guide published by the County for the 2025-26 Fiscal Year.

(5) The Actual Assessment per UOB may appear to exceed the Maximum Allowable Assessment per UOB due to the addition of enrollment fees charged by the County. All enrollment fees collected are disbursed to the County.

TABLE 2-2
COST ESTIMATE
Lighting Maintenance District No. 2001-2
ANNEXATION NO. 8, ZONE I, TRACT NO. 32136

	Streetlights		FY 25-26		FY 26-27		
Luminaire Size and Type	FY 25-26	FY 26-27	Cost per Streetlight	Total Costs	Budgeted Cost per Streetlight	Budgeted Total Costs	
9,500 L HPSV (LS-1)							
22,000 L HPSV (LS-1)							
22 w LED (LS-2)	33	33	$54.09	$1,785.02	$55.56	$1,833.36	
84 w LED (LS-2)	9	9	$102.74	$924.67	$103.32	$929.85	
ENERGY CHARGES				**$2,709.69**		**$2,763.21**	(1)
Percentage Change from FY 25-26 to FY 26-27						**1.98%**	

	FY 25-26		FY 26-27		
Operations & Maintenance		$1,145.76		$901.74	(2)
ENERGY AND MAINTENANCE COSTS		**$3,855.45**		**$3,664.95**	
Streetlight Acquisition Costs		$3,189.90		$3,189.90	
Staff, Legal, Engineer's Cost, and Contingency		$586.03		$566.79	
TOTAL ESTIMATED COSTS		**$7,631.38**		**$7,421.64**	
Lots		127		127	
Units of Benefit (UOB)		127		127	
Maximum Allowable Assessment Per UOB		**$113.51**	**1.90%**	**$115.67**	(3)
Cost per UOB		**$60.09**		**$58.44**	
Operations Reserve Collection / (Contribution) per UO	20.00%	$6.07	20.00%	$5.77	
RIVERSIDE COUNTY ENROLLMENT CHARGES					(4)
Per Zone Converted to Per Lot	$87.23 per Zone	$0.69	$96.14 per Zone	$0.76	
Per Lot	$0.36 per Lot	$0.36	$0.36 per Lot	$0.36	
Actual Assessment per UOB		**$67.21**		**$65.33**	(5)
Total Assessment for Zone		**$8,535.67**		**$8,296.91**	

(1) Budgeted Energy Charges for Fiscal Year 2026-27 have been estimated using the Southern California Edison (SCE) LS-2 Rate Schedule dated January 1, 2026.

(2) Prior to purchasing the streetlights from SCE, LS-1 Rates, which include both Operations & Maintenance (O&M) and Energy Costs, were used to calculate Total Energy Costs. Since the acquisition in March 2019, the Energy Costs are based on the SCE LS-2 rates and the O&M costs component is a separate charge.

(3) The Maximum Allowable Assessment Per UOB has been escalated based on the increase in the SCE LS-2 rate schedule from March 1, 2025 to January 1, 2026.

(4) Riverside County Enrollment Charges are estimated using the Fixed Charge Processing Guide published by the County for the 2025-26 Fiscal Year.

(5) The Actual Assessment per UOB may appear to exceed the Maximum Allowable Assessment per UOB due to the addition of enrollment fees charged by the County. All enrollment fees collected are disbursed to the County.

TABLE 2-3
COST ESTIMATE
Lighting Maintenance District No. 2001-2
ANNEXATION NO. 11, ZONE L, PLOT PLAN NO. 19631

	Streetlights		FY 25-26		FY 26-27		
Luminaire Size and Type	FY 25-26	FY 26-27	Cost per Streetlight	Total Costs	Budgeted Cost per Streetlight	Budgeted Total Costs	
9,500 L HPSV (LS-1)							
22,000 L HPSV (LS-1)							
22 w LED (LS-2)							
84 w LED (LS-2)	1	1	$102.74	$102.74	$103.32	$103.32	
ENERGY CHARGES				**$102.74**		**$103.32**	(1)
Percentage Change from FY 25-26 to FY 26-27						**0.56%**	

	FY 25-26		FY 26-27		
Operations & Maintenance		$27.28		$21.47	(2)
ENERGY AND MAINTENANCE COSTS		**$130.02**		**$124.79**	
Streetlight Acquisition Costs		$75.95		$75.95	
Staff, Legal, Engineer's Cost, and Contingency		$586.03		$566.79	
TOTAL ESTIMATED COSTS		**$792.00**		**$767.53**	
Lots		30		30	
Units of Benefit (UOB)		30		30	
Maximum Allowable Assessment Per UOB		**$16.61**	**1.90%**	**$16.93**	(3)
Cost per UOB		**$26.40**		**$25.58**	
Operations Reserve Collection / (Contribution) per UO		($9.79)		($8.65)	
RIVERSIDE COUNTY ENROLLMENT CHARGES					(4)
Per Zone Converted to Per Lot	$87.23 per Zone	$2.91	$96.14 per Zone	$3.20	
Per Lot	$0.36 per Lot	$0.36	$0.36 per Lot	$0.36	
Actual Assessment per UOB		**$19.88**		**$20.49**	(5)
Total Assessment for Zone		**$596.40**		**$614.70**	

(1) Budgeted Energy Charges for Fiscal Year 2026-27 have been estimated using the Southern California Edison (SCE) LS-2 Rate Schedule dated January 1, 2026.

(2) Prior to purchasing the streetlights from SCE, LS-1 Rates, which include both Operations & Maintenance (O&M) and Energy Costs, were used to calculate Total Energy Costs. Since the acquisition in March 2019, the Energy Costs are based on the SCE LS-2 rates and the O&M costs component is a separate charge.

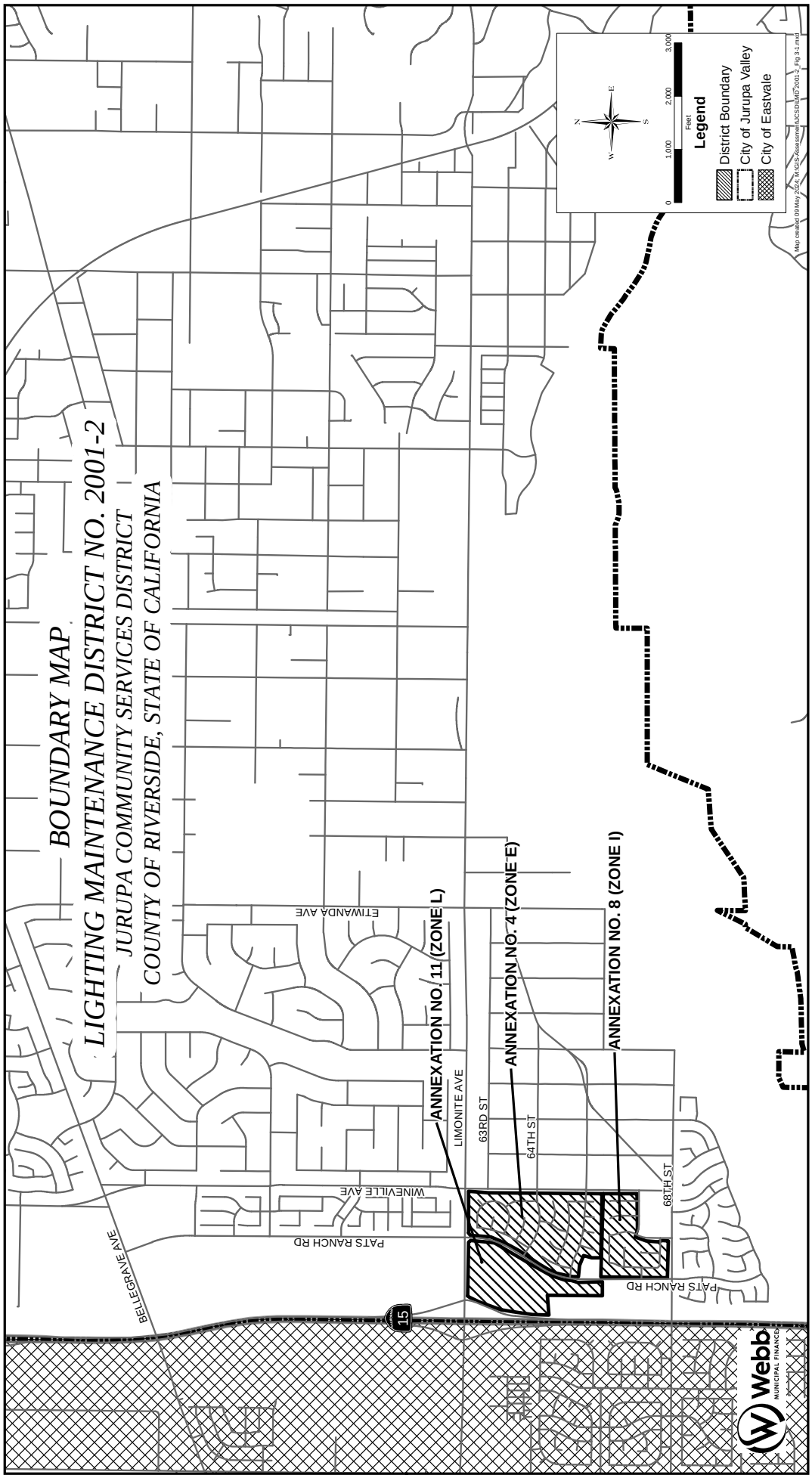
(3) The Maximum Allowable Assessment Per UOB has been escalated based on the increase in the SCE LS-2 rate schedule from March 1, 2025 to January 1, 2026.

(4) Riverside County Enrollment Charges are estimated using the Fixed Charge Processing Guide published by the County for the 2025-26 Fiscal Year.

(5) The Actual Assessment per UOB may appear to exceed the Maximum Allowable Assessment per UOB due to the addition of enrollment fees charged by the County. All enrollment fees collected are disbursed to the County.

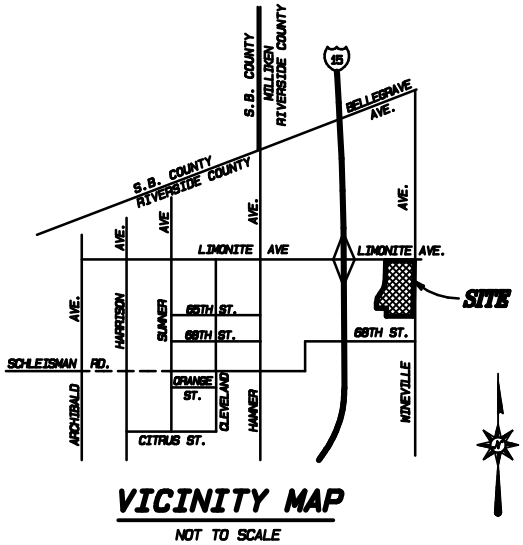
3. Assessment Diagrams

FIGURE 3-1


BOUNDARY MAP
LIGHTING MAINTENANCE DISTRICT NO. 2001-2
JURUPA COMMUNITY SERVICES DISTRICT
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA
ANNEXATION NO. 11 (ZONE L)
ANNEXATION NO. 4 (ZONE E)
ANNEXATION NO. 8 (ZONE I)
ETIWANDA AVE
LIMONITE AVE
63RD ST
64TH ST
68TH ST
WINEVILLE AVE
PATS RANCH RD
BELLEGRAVE AVE
15
Legend
District Boundary
City of Jurupa Valley
City of Eastvale
Feet
0
1,000
2,000
3,000
N
S
E
W
Webb
MUNICIPAL FINANCE

ANNEXATION NO. 4, ZONE E, TRACT NO. 29124
LIGHTING MAINTENANCE DISTRICT NO. 2001-2 (EASTVALE)

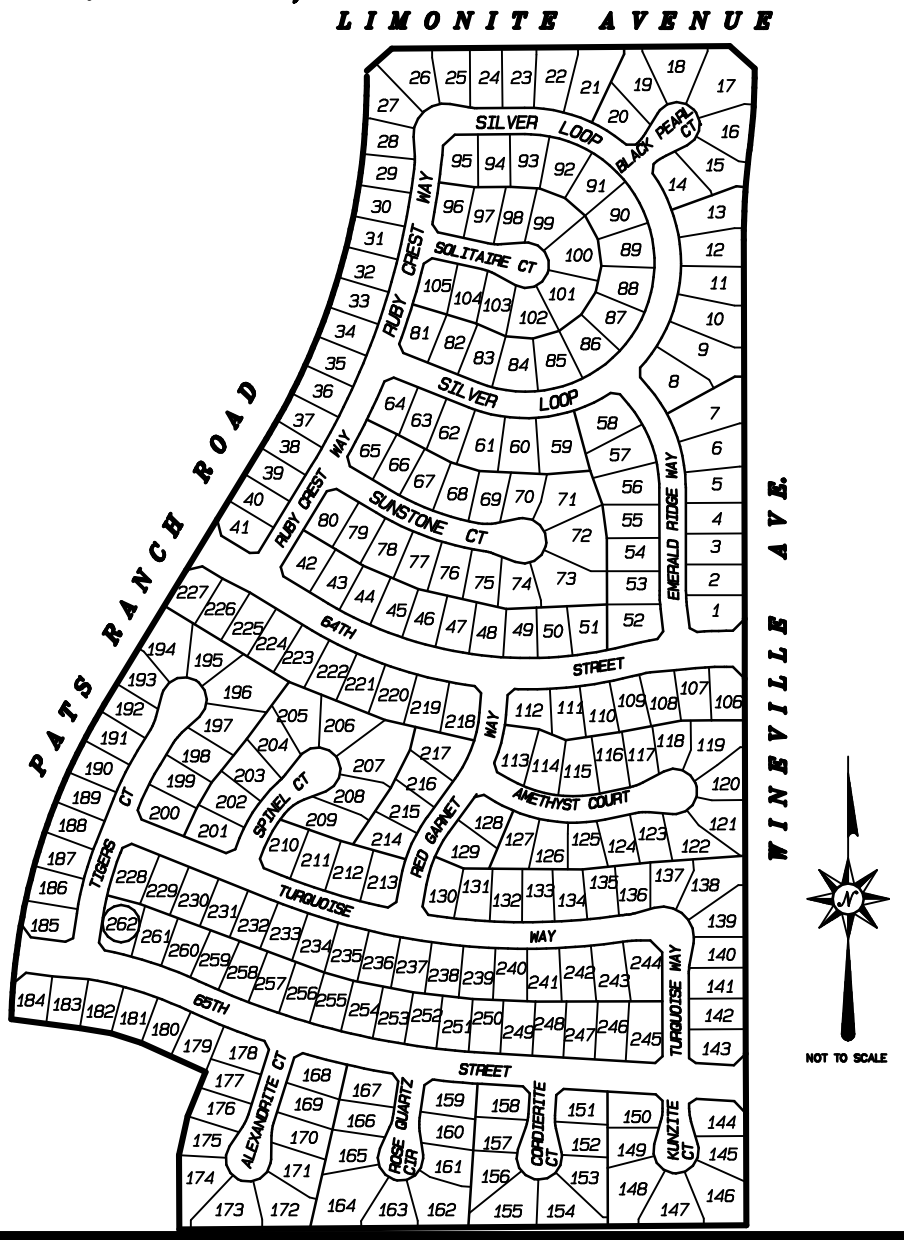
JURUPA COMMUNITY SERVICES DISTRICT, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA



VICINITY MAP

NOT TO SCALE

TRACT NO. 29124



LEGEND

50 LOT NUMBER

BOUNDARY

THIS ASSESSMENT DIAGRAM CORRECTLY SHOWS EACH SEPARATE LOT OR PARCEL OF LAND INCLUDED WITHIN THE BOUNDARIES OF THE ASSESSMENT DISTRICT. FOR DETAILS CONCERNING THE LINES AND DIMENSIONS OF LOTS OR PARCELS REFER TO THE COUNTY ASSESSOR'S MAPS FOR FISCAL YEAR 2021-2022.

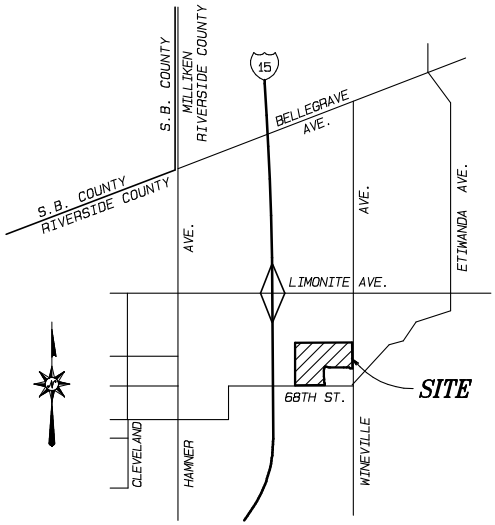
FIGURE 3-2

ANNEXATION NO. 8, ZONE I, TRACT NO. 32136
LIGHTING MAINTENANCE DISTRICT NO. 2001-2 (EASTVALE)
JURUPA COMMUNITY SERVICES DISTRICT, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

LEGEND

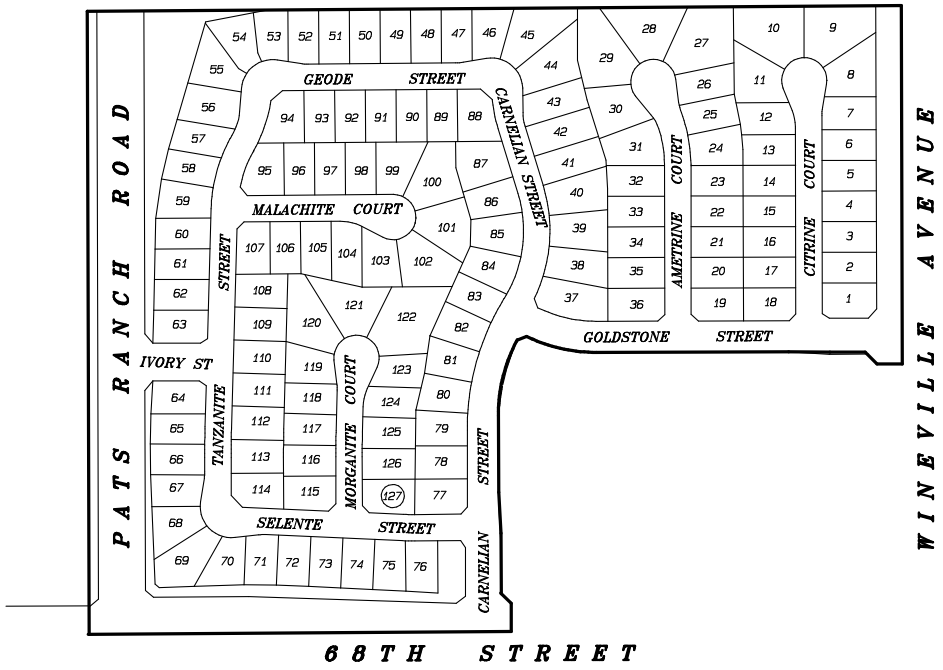
50 LOT NUMBER

BOUNDARY



VICINITY MAP
NOT TO SCALE

TRACT NO. 32136

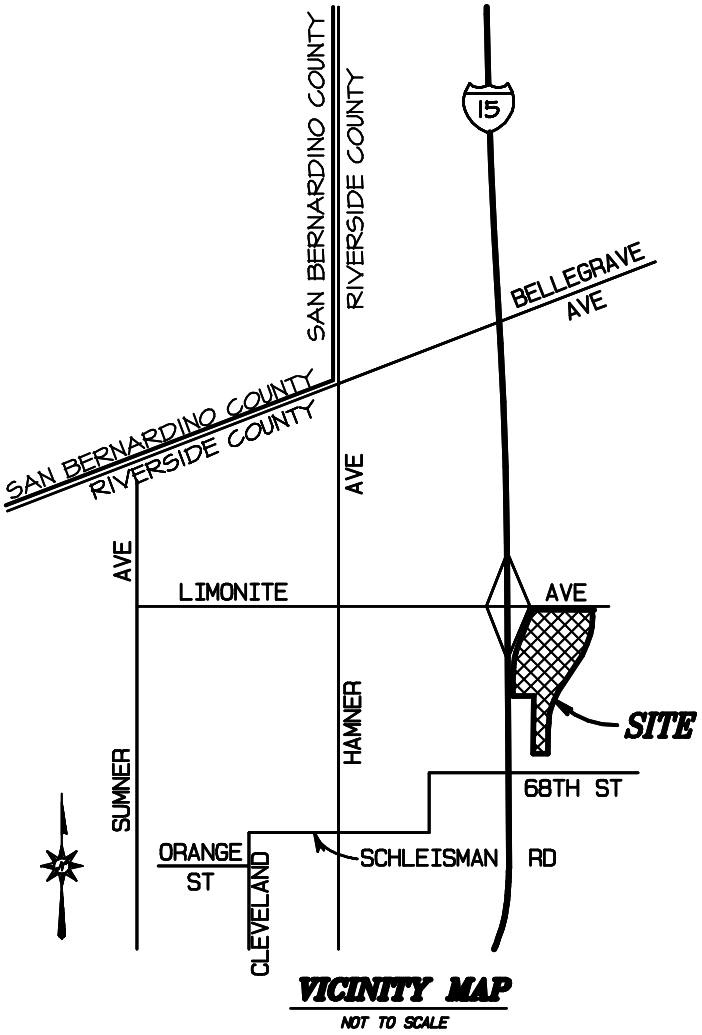


NOT TO SCALE

THIS ASSESSMENT DIAGRAM CORRECTLY SHOWS EACH SEPARATE LOT OR PARCEL OF LAND INCLUDED WITHIN THE BOUNDARIES OF THE ASSESSMENT DISTRICT. FOR DETAILS CONCERNING THE LINES AND DIMENSIONS OF LOTS OR PARCELS REFER TO THE COUNTY ASSESSOR'S MAPS FOR FISCAL YEAR 2021-2022.

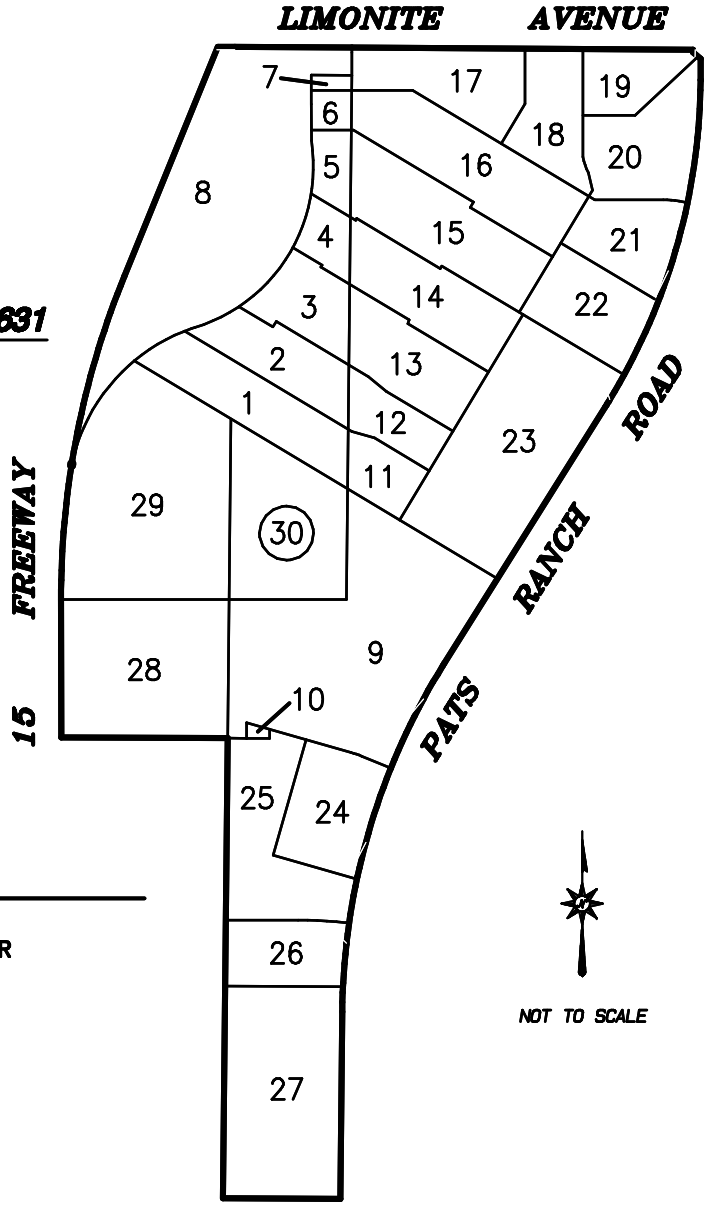
FIGURE 3-3

ANNEXATION NO. 11, ZONE L, PLOT PLAN NO. 19631
LIGHTING MAINTENANCE DISTRICT NO. 2001-2 (EASTVALE)
JURUPA COMMUNITY SERVICES DISTRICT, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA



VICINITY MAP
NOT TO SCALE

PLOT PLAN NO. 19631



NOT TO SCALE

LEGEND

50 LOT NUMBER

BOUNDARY

THIS ASSESSMENT DIAGRAM CORRECTLY SHOWS EACH SEPARATE LOT OR PARCEL OF LAND INCLUDED WITHIN THE BOUNDARIES OF THE ASSESSMENT DISTRICT. FOR DETAILS CONCERNING THE LINES AND DIMENSIONS OF LOTS OR PARCELS REFER TO THE COUNTY ASSESSOR'S MAPS FOR FISCAL YEAR 2021-2022.

FIGURE 3-4

4. Assessment

Proposition 218 Compliance

On November 5, 1996, California voters approved Proposition 218 entitled "Right to Vote on Taxes Act" which added Article XIIID 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 this 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. XIIID, §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 XIIID 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 District has retained the firm of Webb Municipal Finance, LLC for the purpose of assisting the Services District in 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 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 variation in the nature, location, and extent of the improvements being maintained, the Assessment District

consists of two (2) Assessment Zones which will be inclusive of all lots within the Assessment District and combined into one total charge per lot.

Special Benefits

Zone 1 consists of all parcels that have street lighting on the street fronting their lots or parcels. This local lighting is of benefit as it provides increased property protection, personal safety, visibility, traffic safety, and directly enhances the appearance of those lots or parcels fronting upon illuminated streets.

Zone 2 consists of the major streets encompassing the Zone 1 parcels. These lights are much brighter than the local streetlights described in Zone 1 and provide both traffic and pedestrian safety on those major streets and intersections that carry the traffic generated by the Zone 1 parcels. These higher intensity streetlights will additionally benefit the Zone 1 parcels as this lighting will discourage illegal activity at night and will directly enhance the property values.

General Benefits

The streetlights described within the two Assessment Zones are required as a condition of the development of the area encompassed by the Assessment District. The lighting is for the direct benefit and enjoyment of those parcels within the Assessment District; therefore, the improvements do not result in any general benefits.

Public Lands

This Assessment District contains a parcel that is owned by the County of Riverside, which is being assessed. The District also contains a parcel that is owned by the Services District, which is intended to be a well site, and is therefore not being assessed.

Allocation of Special Benefit Assessment

For details regarding the allocation of special benefit, see Cost Estimate Tables 2-1 through 2-3 in Section 2 of the Engineer's Report.

Annexation Area No. 4, Zone E (Tract No. 29124): The maximum assessment rate for Fiscal Year 2026-27 is $102.58 per UOB, which is a 1.90% increase over the prior year's maximum assessment rate of $100.67. The estimated total cost for Fiscal Year 2026-27, which includes acquisition costs for the purchase of the streetlights, is $12,593.75. The special benefit assessment will be allocated to parcels within the Zone on a unit of benefit (UOB) basis. The applied assessment rate for Fiscal Year 2026-27, with the addition of Riverside County enrollment fees, will be $53.75 per UOB. This amount was established by dividing the total approved assessment of $14,082.50 (the total costs plus any contribution to reserves and enrollment fees) by the number of UOBs (262) within the Zone (TABLE 2-1). The total assessment applicable to each parcel for Fiscal Year 2026-27 is shown on the assessment roll (TABLE 4-1) on file in the office of the Services District Secretary and made a part hereof.

Annexation Area No. 8, Zone I (Tract No. 32136): The maximum assessment rate for Fiscal Year 2026-27 is $115.67 per UOB, which is a 1.90% increase over the prior year's maximum assessment rate of $113.51. The estimated total cost for Fiscal Year 2026-27, which includes acquisition costs for the purchase of the streetlights, is $7,421.64. The special benefit assessment will be allocated to parcels within the Zone on a unit of benefit (UOB) basis. The applied assessment rate for Fiscal Year 2026-27, with the addition of Riverside County enrollment fees, will be $65.33 per UOB. This amount was established by dividing the total approved assessment of $8,296.91 (the total costs plus any contribution to reserves and enrollment fees) by the number of UOBs (127) within the Zone (TABLE 2-2). The total assessment applicable to each parcel for Fiscal Year 2026-27 is shown on the assessment roll (TABLE 4-2) on file in the office of the Services District Secretary and made a part hereof.

Annexation Area No. 11, Zone L (Plot Plan No. 19631): The maximum assessment rate for Fiscal Year 2026-27 is $16.93 per UOB, which is a 1.90% increase over the prior year's maximum assessment rate of $16.61. The estimated total cost for Fiscal Year 2026-27, which includes acquisition costs for the purchase of the streetlights, is $767.53. However, only the total maximum allowable assessment of $507.90 will be assessed, and the remainder of the costs will be contributed from the Reserve Fund. The special benefit assessment will be allocated to parcels within the Zone on a unit of benefit (UOB) basis. The applied assessment rate for Fiscal Year 2026-27, with the addition of Riverside County enrollment fees, will be $20.49 per UOB. This amount was established by dividing the total approved assessment of $614.70 (the total costs plus enrollment fees) by the number of UOBs (30) within the Zone (TABLE 2-3). The total assessment applicable to each parcel for Fiscal Year 2026-27 is shown on the assessment roll (TABLE 4-3) on file in the office of the Services District Secretary and made a part hereof.

Transfer of specific Annexation Areas to the City of Eastvale: On January 24th of 2022, Annexation Areas A through D, F through H, J, K, and M were all transferred to the administration of the City of Eastvale via Resolution No. 3282 during the regularly scheduled board meeting. Commencing with Fiscal Year 2022-23, the City of Eastvale became responsible for the preparation of the Annual Engineer's Report and the Annual Levy for all Lighting LMD Zones within the City of Eastvale boundaries.

Future Maximum Annual Assessments

The assessments will be levied on an annual basis for as long as the services are rendered and the amount of the assessment to be levied on each such parcel in each subsequent fiscal year shall be increased by the percentage increase, if any, in the cost of electric power which the Services District will pay to Southern California Edison Company, or any successor thereto, for electric power for the operation and maintenance of the streetlights for each such fiscal year, so that the total amount of the assessments on all such lots and parcels will not be less than the Services District's costs, including the cost of electric power, for the operation and maintenance of streetlights in each such fiscal year. For Fiscal Year 2026-27, the annual increase in the Maximum Assessment for each Zone was calculated based upon the weighted average increase in LS-2 rates 22w LED lamps and 84w LED lamps over the prior Fiscal Year. The Maximum Assessment Rate for each Zone has increased 1.90% for FY 2026-27.

In March 2019, the streetlights in the District were purchased from Southern California Edison (SCE). Prior to the purchase, SCE charged the City for both energy and operations and maintenance using the LS-1 Rate Schedule, which is updated periodically throughout the year, for all of the streetlights in the Services District. Since the purchase, delivery-related, generation, and regulatory charges are now assessed based on the LS-2 Rate Schedule, and the Services District has assumed responsibility for operations and maintenance, as can be seen in the Section 2 Cost Estimates (Tables 2-1 to 2-3).

All streetlights have been retrofitted, replacing the existing high-pressure sodium vapor (HPSV) lamps with energy efficient light-emitting diode (LED) lamps. As a result, the energy rates used to estimate costs for the City-owned streetlights are the LED rates from the LS-2 Rate Schedule, with a Public Utilities Commission effective date of January 1, 2026.

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 lighting maintenance services are provided.

TABLE 4-1
PRELIMINARY ROLL REPORT, FY 2026-27
LIGHTING MAINTENANCE DISTRICT 2001-2
ANNEXATION NO. 4, ZONE E
TRACT NO. 29124

PIN	UOB	ASSESSMENT
152-370-001	1	$53.75
152-370-002	1	$53.75
152-370-003	1	$53.75
152-370-004	1	$53.75
152-370-005	1	$53.75
152-370-006	1	$53.75
152-370-007	1	$53.75
152-360-001	1	$53.75
152-360-002	1	$53.75
152-360-003	1	$53.75
152-360-004	1	$53.75
152-360-005	1	$53.75
152-360-006	1	$53.75
152-360-007	1	$53.75
152-360-008	1	$53.75
152-360-009	1	$53.75
152-360-010	1	$53.75
152-360-011	1	$53.75
152-360-012	1	$53.75
152-360-013	1	$53.75
152-360-014	1	$53.75
152-360-015	1	$53.75
152-360-016	1	$53.75
152-360-017	1	$53.75
152-360-018	1	$53.75
152-360-019	1	$53.75
152-360-020	1	$53.75
152-360-021	1	$53.75
152-360-022	1	$53.75
152-360-023	1	$53.75
152-360-024	1	$53.75
152-360-025	1	$53.75
152-360-026	1	$53.75
152-360-027	1	$53.75
152-371-001	1	$53.75
152-371-002	1	$53.75
152-371-003	1	$53.75
152-371-004	1	$53.75
152-371-005	1	$53.75
152-371-006	1	$53.75
152-371-007	1	$53.75
152-372-001	1	$53.75
152-372-002	1	$53.75
152-372-003	1	$53.75
152-372-004	1	$53.75
152-372-005	1	$53.75
152-372-006	1	$53.75
152-372-007	1	$53.75
152-372-008	1	$53.75
152-372-009	1	$53.75

TABLE 4-1
PRELIMINARY ROLL REPORT, FY 2026-27
LIGHTING MAINTENANCE DISTRICT 2001-2
ANNEXATION NO. 4, ZONE E
TRACT NO. 29124

PIN	UOB	ASSESSMENT
152-372-010	1	$53.75
152-372-011	1	$53.75
152-372-012	1	$53.75
152-372-013	1	$53.75
152-372-014	1	$53.75
152-372-015	1	$53.75
152-372-016	1	$53.75
152-372-017	1	$53.75
152-372-018	1	$53.75
152-372-019	1	$53.75
152-372-020	1	$53.75
152-372-021	1	$53.75
152-372-022	1	$53.75
152-372-023	1	$53.75
152-372-024	1	$53.75
152-372-025	1	$53.75
152-372-026	1	$53.75
152-372-027	1	$53.75
152-372-028	1	$53.75
152-372-029	1	$53.75
152-372-030	1	$53.75
152-372-031	1	$53.75
152-372-032	1	$53.75
152-372-033	1	$53.75
152-372-034	1	$53.75
152-372-035	1	$53.75
152-372-036	1	$53.75
152-372-037	1	$53.75
152-372-038	1	$53.75
152-372-039	1	$53.75
152-361-001	1	$53.75
152-361-002	1	$53.75
152-361-003	1	$53.75
152-361-004	1	$53.75
152-361-005	1	$53.75
152-361-006	1	$53.75
152-361-007	1	$53.75
152-361-008	1	$53.75
152-361-009	1	$53.75
152-361-010	1	$53.75
152-361-011	1	$53.75
152-361-012	1	$53.75
152-361-013	1	$53.75
152-361-014	1	$53.75
152-361-015	1	$53.75
152-361-016	1	$53.75
152-361-017	1	$53.75
152-361-018	1	$53.75
152-361-019	1	$53.75
152-361-020	1	$53.75

TABLE 4-1
PRELIMINARY ROLL REPORT, FY 2026-27
LIGHTING MAINTENANCE DISTRICT 2001-2
ANNEXATION NO. 4, ZONE E
TRACT NO. 29124

PIN	UOB	ASSESSMENT
152-361-021	1	$53.75
152-361-022	1	$53.75
152-361-023	1	$53.75
152-361-024	1	$53.75
152-361-025	1	$53.75
152-380-001	1	$53.75
152-380-002	1	$53.75
152-380-003	1	$53.75
152-380-004	1	$53.75
152-380-005	1	$53.75
152-380-006	1	$53.75
152-380-007	1	$53.75
152-380-008	1	$53.75
152-380-009	1	$53.75
152-380-010	1	$53.75
152-380-011	1	$53.75
152-380-012	1	$53.75
152-380-013	1	$53.75
152-380-014	1	$53.75
152-380-015	1	$53.75
152-380-016	1	$53.75
152-380-017	1	$53.75
152-380-018	1	$53.75
152-380-019	1	$53.75
152-380-020	1	$53.75
152-380-021	1	$53.75
152-380-022	1	$53.75
152-380-023	1	$53.75
152-380-024	1	$53.75
152-380-025	1	$53.75
152-380-026	1	$53.75
152-380-027	1	$53.75
152-380-028	1	$53.75
152-380-029	1	$53.75
152-380-030	1	$53.75
152-380-031	1	$53.75
152-380-032	1	$53.75
152-380-033	1	$53.75
152-380-034	1	$53.75
152-380-035	1	$53.75
152-380-036	1	$53.75
152-380-037	1	$53.75
152-380-038	1	$53.75
152-381-001	1	$53.75
152-381-002	1	$53.75
152-381-003	1	$53.75
152-381-004	1	$53.75
152-381-005	1	$53.75
152-381-006	1	$53.75
152-381-007	1	$53.75

TABLE 4-1
PRELIMINARY ROLL REPORT, FY 2026-27
LIGHTING MAINTENANCE DISTRICT 2001-2
ANNEXATION NO. 4, ZONE E
TRACT NO. 29124

PIN	UOB	ASSESSMENT
152-381-008	1	$53.75
152-381-009	1	$53.75
152-381-010	1	$53.75
152-381-011	1	$53.75
152-381-012	1	$53.75
152-381-013	1	$53.75
152-381-014	1	$53.75
152-381-015	1	$53.75
152-381-016	1	$53.75
152-381-017	1	$53.75
152-381-018	1	$53.75
152-381-019	1	$53.75
152-381-020	1	$53.75
152-381-021	1	$53.75
152-381-022	1	$53.75
152-381-023	1	$53.75
152-381-024	1	$53.75
152-390-001	1	$53.75
152-390-002	1	$53.75
152-390-003	1	$53.75
152-390-004	1	$53.75
152-390-005	1	$53.75
152-390-006	1	$53.75
152-390-007	1	$53.75
152-390-008	1	$53.75
152-390-009	1	$53.75
152-390-010	1	$53.75
152-390-011	1	$53.75
152-390-012	1	$53.75
152-390-013	1	$53.75
152-390-014	1	$53.75
152-390-015	1	$53.75
152-390-016	1	$53.75
152-390-017	1	$53.75
152-391-001	1	$53.75
152-391-002	1	$53.75
152-391-003	1	$53.75
152-391-004	1	$53.75
152-391-005	1	$53.75
152-391-006	1	$53.75
152-391-007	1	$53.75
152-391-008	1	$53.75
152-391-009	1	$53.75
152-391-010	1	$53.75
152-391-011	1	$53.75
152-391-012	1	$53.75
152-391-013	1	$53.75
152-391-014	1	$53.75
152-391-015	1	$53.75
152-391-016	1	$53.75

TABLE 4-1
PRELIMINARY ROLL REPORT, FY 2026-27
LIGHTING MAINTENANCE DISTRICT 2001-2
ANNEXATION NO. 4, ZONE E
TRACT NO. 29124

PIN	UOB	ASSESSMENT
152-391-017	1	$53.75
152-391-018	1	$53.75
152-391-019	1	$53.75
152-391-020	1	$53.75
152-391-021	1	$53.75
152-391-022	1	$53.75
152-391-023	1	$53.75
152-391-024	1	$53.75
152-391-025	1	$53.75
152-391-026	1	$53.75
152-391-027	1	$53.75
152-391-028	1	$53.75
152-391-029	1	$53.75
152-391-030	1	$53.75
152-391-031	1	$53.75
152-391-032	1	$53.75
152-391-033	1	$53.75
152-391-034	1	$53.75
152-391-035	1	$53.75
152-391-036	1	$53.75
152-391-037	1	$53.75
152-391-038	1	$53.75
152-391-039	1	$53.75
152-391-040	1	$53.75
152-391-041	1	$53.75
152-391-042	1	$53.75
152-391-043	1	$53.75
152-392-009	1	$53.75
152-392-008	1	$53.75
152-392-007	1	$53.75
152-392-006	1	$53.75
152-392-005	1	$53.75
152-392-004	1	$53.75
152-392-003	1	$53.75
152-392-002	1	$53.75
152-392-001	1	$53.75
152-382-001	1	$53.75
152-382-002	1	$53.75
152-382-003	1	$53.75
152-382-004	1	$53.75
152-382-005	1	$53.75
152-382-006	1	$53.75
152-382-007	1	$53.75
152-382-008	1	$53.75
152-382-009	1	$53.75
152-382-010	1	$53.75
152-382-011	1	$53.75
152-382-012	1	$53.75
152-382-013	1	$53.75
152-382-014	1	$53.75

TABLE 4-1
PRELIMINARY ROLL REPORT, FY 2026-27
LIGHTING MAINTENANCE DISTRICT 2001-2
ANNEXATION NO. 4, ZONE E
TRACT NO. 29124

	PIN	UOB	ASSESSMENT
	152-382-015	1	$53.75
	152-382-016	1	$53.75
	152-382-017	1	$53.75
	152-382-018	1	$53.75
	152-392-017	1	$53.75
	152-392-016	1	$53.75
	152-392-015	1	$53.75
	152-392-014	1	$53.75
	152-392-013	1	$53.75
	152-392-012	1	$53.75
	152-392-011	1	$53.75
	152-392-010	1	$53.75
Totals	262	262	$14,082.50

TABLE 4-2
PRELIMINARY ROLL REPORT, FY 2026-27
LIGHTING MAINTENANCE DISTRICT 2001-2
ANNEXATION NO. 8, ZONE I
TRACT NO. 32136

PIN	UOB	ASSESSMENT
152-620-045	1	$65.33
152-620-044	1	$65.33
152-620-043	1	$65.33
152-620-042	1	$65.33
152-620-041	1	$65.33
152-620-040	1	$65.33
152-620-039	1	$65.33
152-620-038	1	$65.33
152-620-037	1	$65.33
152-620-036	1	$65.33
152-620-035	1	$65.33
152-620-034	1	$65.33
152-620-033	1	$65.33
152-620-032	1	$65.33
152-620-031	1	$65.33
152-620-030	1	$65.33
152-620-029	1	$65.33
152-620-028	1	$65.33
152-620-027	1	$65.33
152-620-026	1	$65.33
152-620-025	1	$65.33
152-620-024	1	$65.33
152-620-023	1	$65.33
152-620-022	1	$65.33
152-620-021	1	$65.33
152-620-020	1	$65.33
152-620-019	1	$65.33
152-620-018	1	$65.33
152-620-017	1	$65.33
152-620-016	1	$65.33
152-620-015	1	$65.33
152-620-014	1	$65.33
152-620-013	1	$65.33
152-620-012	1	$65.33
152-620-011	1	$65.33
152-620-010	1	$65.33
152-620-009	1	$65.33
152-620-008	1	$65.33
152-620-007	1	$65.33
152-620-006	1	$65.33
152-620-005	1	$65.33
152-620-004	1	$65.33
152-620-003	1	$65.33
152-620-002	1	$65.33
152-620-001	1	$65.33
152-611-018	1	$65.33
152-611-017	1	$65.33
152-611-016	1	$65.33

TABLE 4-2
PRELIMINARY ROLL REPORT, FY 2026-27
LIGHTING MAINTENANCE DISTRICT 2001-2
ANNEXATION NO. 8, ZONE I
TRACT NO. 32136

PIN	UOB	ASSESSMENT
152-611-015	1	$65.33
152-611-014	1	$65.33
152-611-013	1	$65.33
152-611-012	1	$65.33
152-611-011	1	$65.33
152-611-010	1	$65.33
152-611-009	1	$65.33
152-611-008	1	$65.33
152-611-007	1	$65.33
152-611-006	1	$65.33
152-611-005	1	$65.33
152-611-004	1	$65.33
152-611-003	1	$65.33
152-611-002	1	$65.33
152-611-001	1	$65.33
152-610-013	1	$65.33
152-610-012	1	$65.33
152-610-011	1	$65.33
152-610-010	1	$65.33
152-610-009	1	$65.33
152-610-008	1	$65.33
152-610-007	1	$65.33
152-610-006	1	$65.33
152-610-005	1	$65.33
152-610-004	1	$65.33
152-610-003	1	$65.33
152-610-002	1	$65.33
152-610-001	1	$65.33
152-612-051	1	$65.33
152-612-050	1	$65.33
152-612-049	1	$65.33
152-612-048	1	$65.33
152-612-047	1	$65.33
152-612-046	1	$65.33
152-612-045	1	$65.33
152-612-044	1	$65.33
152-612-043	1	$65.33
152-612-042	1	$65.33
152-612-041	1	$65.33
152-612-040	1	$65.33
152-612-039	1	$65.33
152-612-038	1	$65.33
152-612-037	1	$65.33
152-612-036	1	$65.33
152-612-035	1	$65.33
152-612-034	1	$65.33
152-612-033	1	$65.33
152-612-032	1	$65.33

TABLE 4-2
PRELIMINARY ROLL REPORT, FY 2026-27
LIGHTING MAINTENANCE DISTRICT 2001-2
ANNEXATION NO. 8, ZONE I
TRACT NO. 32136

	PIN	UOB	ASSESSMENT
	152-612-031	1	$65.33
	152-612-030	1	$65.33
	152-612-029	1	$65.33
	152-612-028	1	$65.33
	152-612-027	1	$65.33
	152-612-026	1	$65.33
	152-612-025	1	$65.33
	152-612-024	1	$65.33
	152-612-023	1	$65.33
	152-612-022	1	$65.33
	152-612-021	1	$65.33
	152-612-020	1	$65.33
	152-612-019	1	$65.33
	152-612-018	1	$65.33
	152-612-017	1	$65.33
	152-612-016	1	$65.33
	152-612-015	1	$65.33
	152-612-014	1	$65.33
	152-612-013	1	$65.33
	152-612-012	1	$65.33
	152-612-011	1	$65.33
	152-612-010	1	$65.33
	152-612-009	1	$65.33
	152-612-008	1	$65.33
	152-612-007	1	$65.33
	152-612-006	1	$65.33
	152-612-005	1	$65.33
	152-612-004	1	$65.33
	152-612-003	1	$65.33
	152-612-002	1	$65.33
	152-612-001	1	$65.33
Totals	127	127	$8,296.91

TABLE 4-3
PRELIMINARY ROLL REPORT, FY 2026-27
LIGHTING MAINTENANCE DISTRICT 2001-2
ANNEXATION NO. 11, ZONE L
PLOT PLAN NO. 19631

	PIN	UOB	ASSESSMENT
	152-630-001	1	$20.49
	152-630-002	1	$20.49
	152-630-003	1	$20.49
	152-630-004	1	$20.49
	152-630-005	1	$20.49
	152-630-006	1	$20.49
	152-630-007	1	$20.49
	152-630-008	1	$20.49
	152-630-009	1	$20.49
	152-630-010	1	$20.49
	152-630-011	1	$20.49
	152-630-012	1	$20.49
	152-630-013	1	$20.49
	152-630-014	1	$20.49
	152-630-015	1	$20.49
	152-630-016	1	$20.49
	152-630-017	1	$20.49
	152-630-018	1	$20.49
	152-630-019	1	$20.49
	152-630-020	1	$20.49
	152-630-021	1	$20.49
	152-630-022	1	$20.49
	152-630-023	1	$20.49
	152-630-024	1	$20.49
	152-630-025	1	$20.49
	152-630-026	1	$20.49
	152-630-027	1	$20.49
	152-630-030	1	$20.49
	152-630-031	1	$20.49
	152-630-032	1	$20.49
Totals	30	30	$614.70

TABLE 4-4
PRELIMINARY ROLL REPORT, FY 2026-27
LIGHTING MAINTENANCE DISTRICT 2001-2
GRAND TOTALS

	No. of Lots	Assessable UOBs	Charge Per UOB	Total
Annexation No. 4 (Zone E)	262	262.00	$53.75	$14,082.50
Annexation No. 8 (Zone I)	127	127.00	$65.33	$8,296.91
Annexation No. 11 (Zone L)	30	30.00	$20.49	$614.70
Grand Totals	419	419.00		$22,994.11



3788 McCray St.
Riverside, CA 92506
951.200.8600
www.webbmfinance.com