Annual Engineer's Report

For Fiscal Year 2026-27

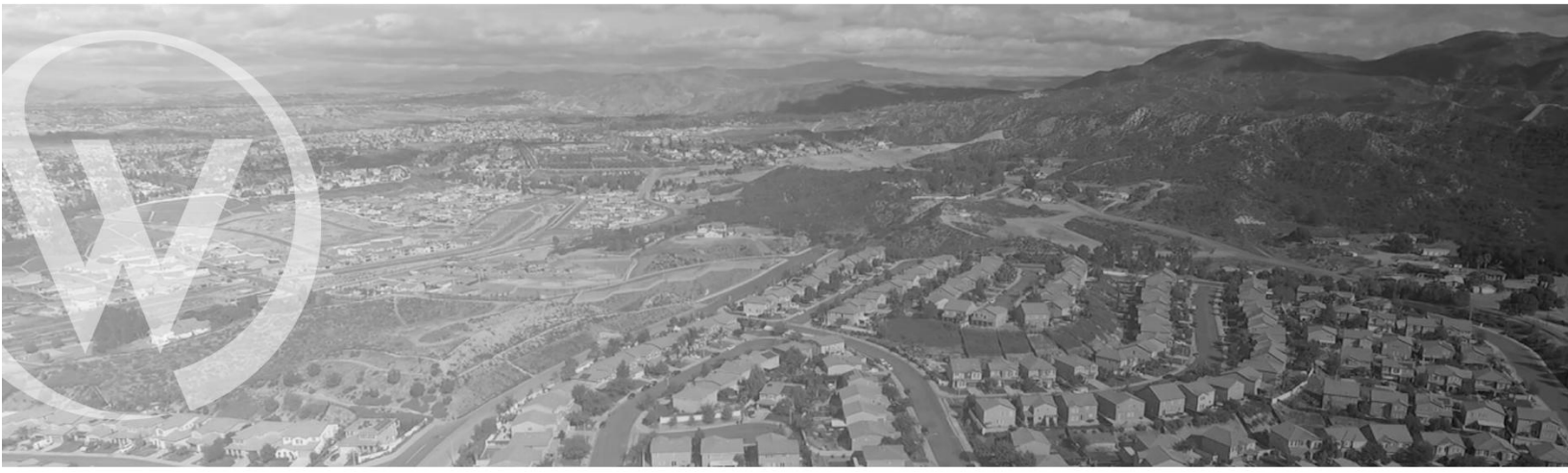
Jurupa Community Services District
Landscape Maintenance District
No. 91-1 (Mira Loma Area)

Prepared For

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, Finance and Administrative Services Director
Jurupa Community Services District
11201 Harrel Street
Jurupa Valley, CA 91752

Re: Annual Levy for Landscape Maintenance District No. 91-1 (Mira Loma Area)
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 Landscape Maintenance District No. 91-1 (Mira Loma Area) 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

LANDSCAPE MAINTENANCE DISTRICT NO. 91-1 (MIRA LOMA AREA)

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

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AGENCY: JURUPA COMMUNITY SERVICES DISTRICT,
RIVERSIDE COUNTY, CALIFORNIA

PROJECT: LANDSCAPE MAINTENANCE DISTRICT NO. 91-1 (MIRA LOMA AREA)

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 Landscape Maintenance District No. 91-1 (Mira Loma Area), (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

A general description of the improvements proposed to be funded, as well as Plans and Specifications for improvements maintained by the Assessment District, are on file and available for inspection in the Services District office.

SECTION 2 – ENGINEER'S ESTIMATE OF COSTS AND EXPENSES

An estimate of the maintenance costs of the improvements, 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

Figures 3-1 through 3-4, consisting of Sheets 1 through 4, show the Assessment District's exterior boundaries of Landscape and Lighting Maintenance District No. 91-1 (Mira Loma Area). Each subdivision of land or parcel or lot, respectively, is shown 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 Landscape 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 (Table 4-1 and Table 4-2) on file in the Office of the District Secretary and made a part hereof.

Dated: May 8, 2026



Respectfully,
ALBERT A. WEBB ASSOCIATES

SAM I. GERSHON, RCE NO. 14489
ASSESSMENT ENGINEER
LANDSCAPE MAINTENANCE
DISTRICT NO. 91-1 (MIRA LOMA AREA)
JURUPA COMMUNITY SERVICES DISTRICT
COUNTY OF RIVERSIDE
STATE OF CALIFORNIA

1. Description of Improvements

Improvements which can be funded by Landscape Maintenance District No. 91-1 generally include:

- Installation and planting of landscaping, including trees, shrubs, grass, and other ornamental vegetation;
- Installation and/or construction of ornamental structures and facilities;
- Installation or construction of facilities appurtenant to any of the foregoing, or which are necessary or convenient for the maintenance or servicing thereof including, but not limited to, grading, clearing, removal of debris, tree trimming, and installation of water irrigation, drainage, or electrical facilities and;
- Maintenance and/or servicing of any of the foregoing.

Plans and Specifications

Plans and specifications are on file in the office of the Assessment District Coordinator of the Services District, located at 11201 Harrel Street, Jurupa Valley, California 91752.

2. Engineer's Estimate of Costs and Expenses

The cost estimate has been prepared for each maintenance zone and contains each of the items specified in Section 22569 of the Landscaping and Lighting Maintenance Act of 1972.

Table 2-1
Cost Estimate for Maintenance Zone 1 [1]
Landscape Maintenance District No. 91-1 (Mira Loma Area)

Costs for Improvements	
Maintenance of Landscaping [2]	
Landscape Contract	$44,846.00
Repairs	$52,230.00
Servicing of Landscaping	
Energy	$1,560.00
Water	$94,380.00
Incidental Expenses	
JCSD Administration	$240.00
Assessment Engineering	$1,840.00
Total Cost Estimate	**$195,096.00**
Reserve Adjustments	
Contribution from Reserves [3]	($62,546.00)
Proposed Assessment	**$132,550.00**
Maximum Assessment	**$132,550.00**
Assessment per UOB	
Number of UOBs (acres) [4]	169.55
Maximum Assessment Rate per UOB (acre)	$781.78
Estimated Cost per UOB (acre)	$1,150.67
Estimated Credit from Reserves per UOB (acre)	($368.89)
Proposed Assessment Rate per UOB (acre)	$781.78

(1) This cost estimate is based upon costs as provided by the Services District.

(2) Maintenance means the furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of the landscaping and appurtenances, including repair, removal, or replacement, providing for the life, health, and beauty of the landscaping, and removal of trimmings, rubbish, debris, and other solid waste.

(3) The actual cost for landscaping is greater than the net allowable amount that can be assessed. A contribution will be made from the reserves for Zone 1 in the amount of $62,546.00 in accordance with the LMD Reserve Policy adopted by the Services District. Due to rounding, the sums shown may not equal the totals shown.

(4) One (1) UOB equals one (1) acre.

2. Engineer's Estimate of Costs and Expenses

Table 2-2
Cost Estimate for Maintenance Zone 2 [1]
Landscape Maintenance District No. 91-1 (Mira Loma Area)

Costs for Improvements	
Maintenance of Landscaping [2]	
Landscape Contract	$25,294.00
Repairs	$29,460.00
Servicing of Landscaping	
Energy	$750.00
Water	$27,360.00
Incidental Expenses	
JCSD Administration	$240.00
Assessment Engineering	$2,250.00
Total Cost Estimate	**$85,354.00**
Reserve Adjustments	
Contribution from Reserves [3]	($21,806.18)
Proposed Assessment	**$63,547.82**
Maximum Assessment	**$63,547.82**
Assessment per UOB	
Number of UOBs (acres) [4]	258.23
Maximum Assessment Rate per UOB (acre)	$246.09
Estimated Cost per UOB (acre)	$330.53
Estimated Credit from Reserves per UOB (acre)	($84.44)
Proposed Assessment Rate per UOB (acre)	$246.09

(1) This cost estimate is based upon costs as provided by the Services District.

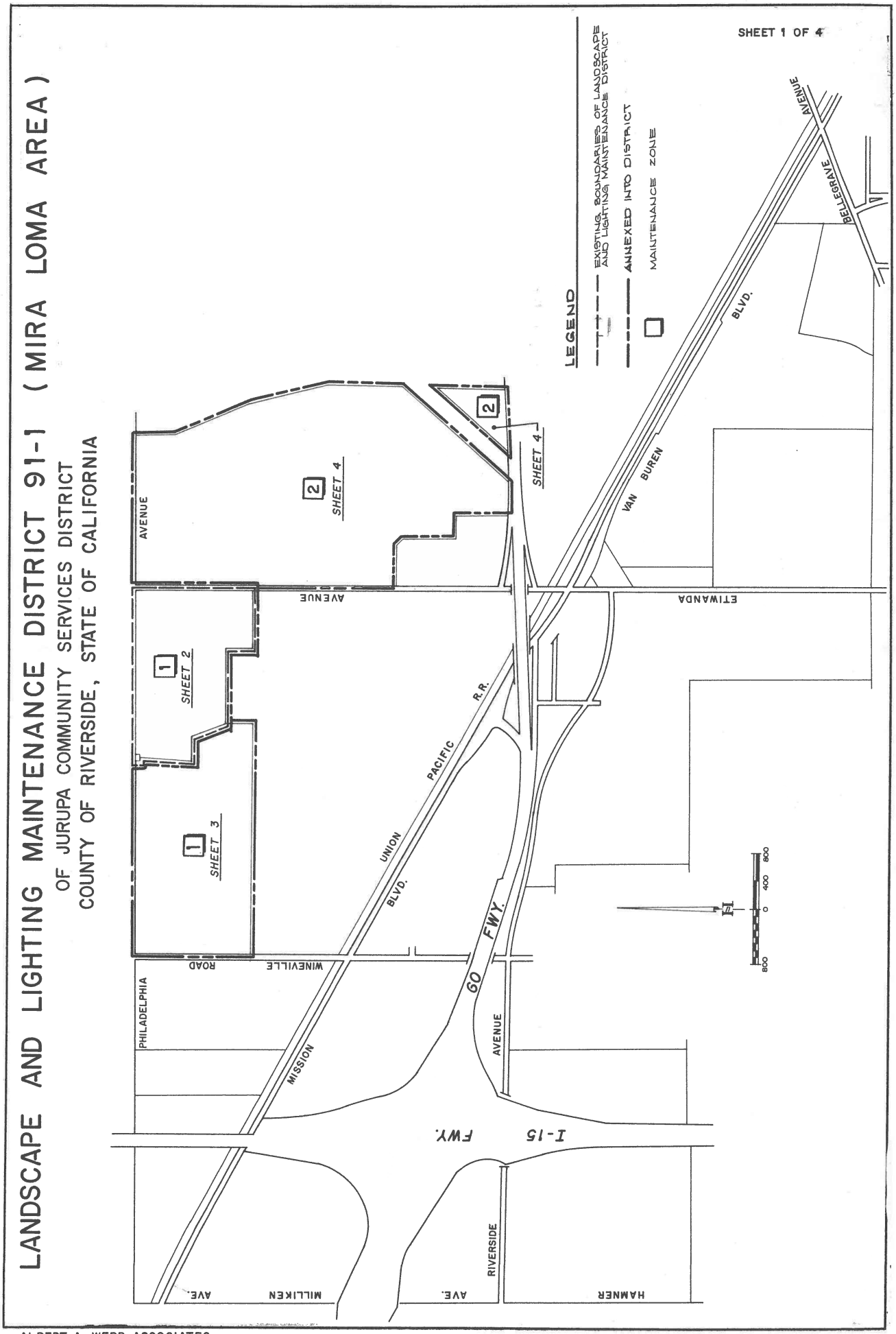
(2) Maintenance means the furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of the landscaping and appurtenances, including repair, removal, or replacement, providing for the life, health, and beauty of the landscaping, and removal of trimmings, rubbish, debris, and other solid waste.

(3) The actual cost for landscaping is greater than the net allowable amount that can be assessed. A contribution will be made from the reserves for Zone 2 in the amount of $21,806.18 in accordance with the LMD Reserve Policy adopted by the Services District. Due to rounding, the sums shown may not equal the totals shown.

(4) One (1) UOB equals one (1) acre.

3. Assessment Diagrams

FIGURE 3-1



ALBERT A. WEBB ASSOCIATES

LANDSCAPE AND LIGHTING MAINTENANCE DISTRICT 91-1 (MIRA LOMA AREA)

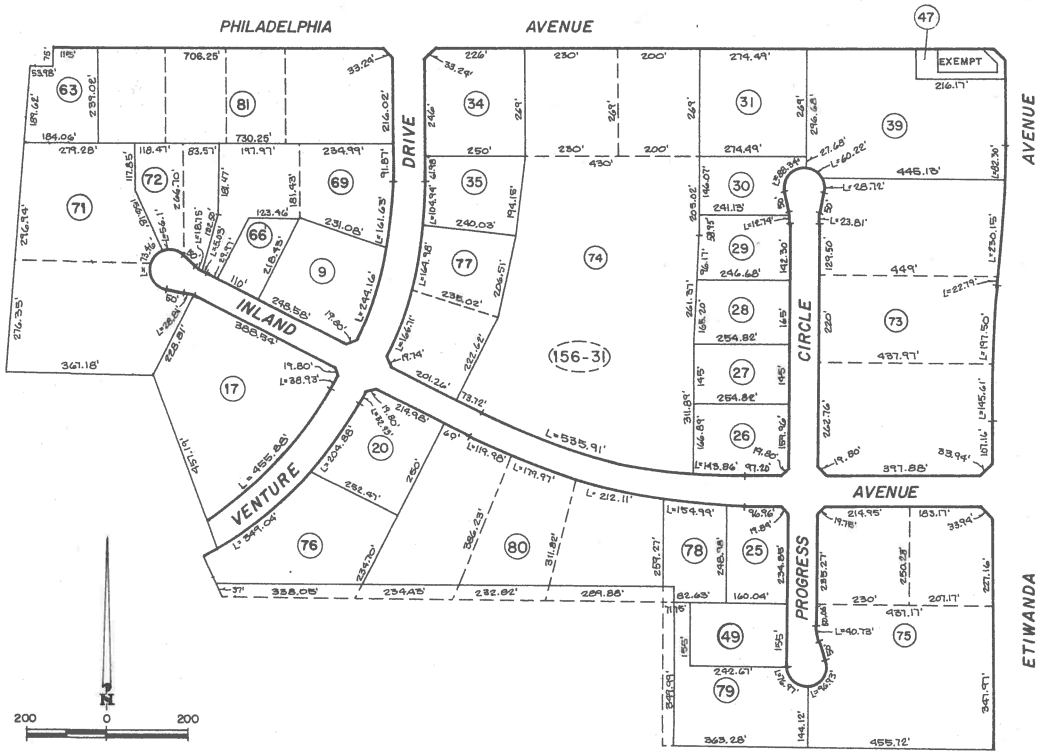
OF JURUPA COMMUNITY SERVICES DISTRICT
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

LEGEND

○ INDICATES ASSESSORS PARCEL NUMBER

⬭ INDICATES ASSESSORS MAP BOOK AND PAGE

MAINTENANCE ZONE 1



P.M. 23836-1

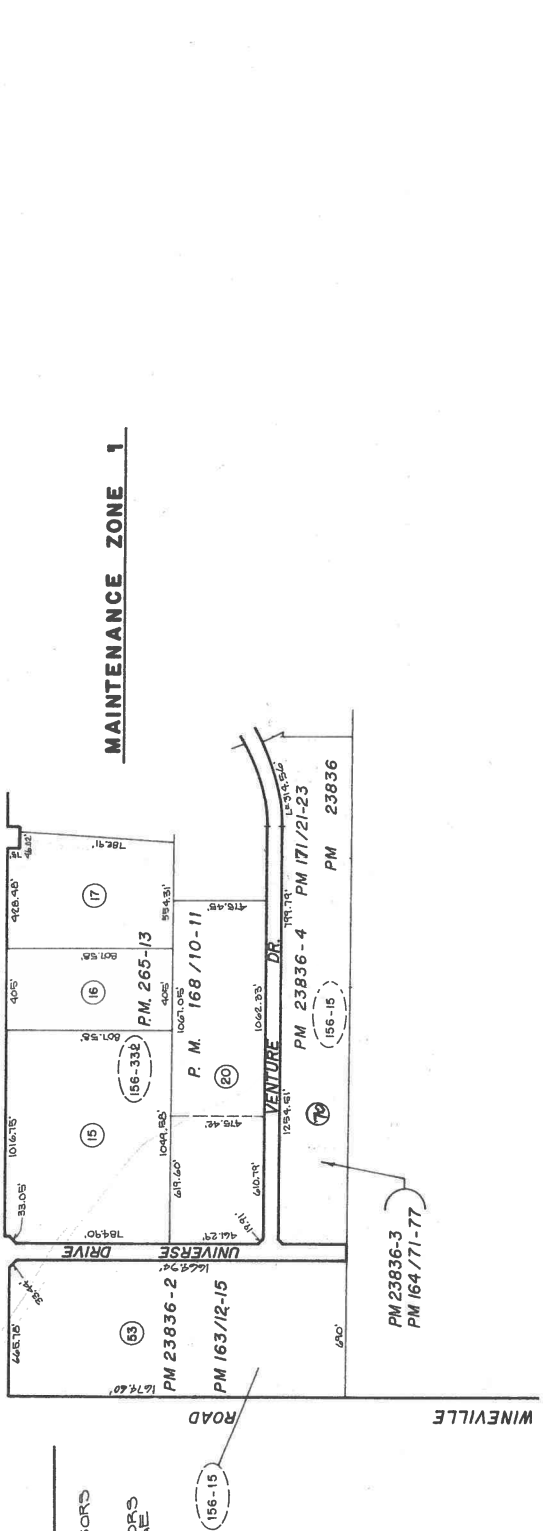
P.M. 159 / 21 - 27

FIGURE 3-2

LANDSCAPE AND LIGHTING MAINTENANCE DISTRICT 91-1 (MIRA LOMA AREA)

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

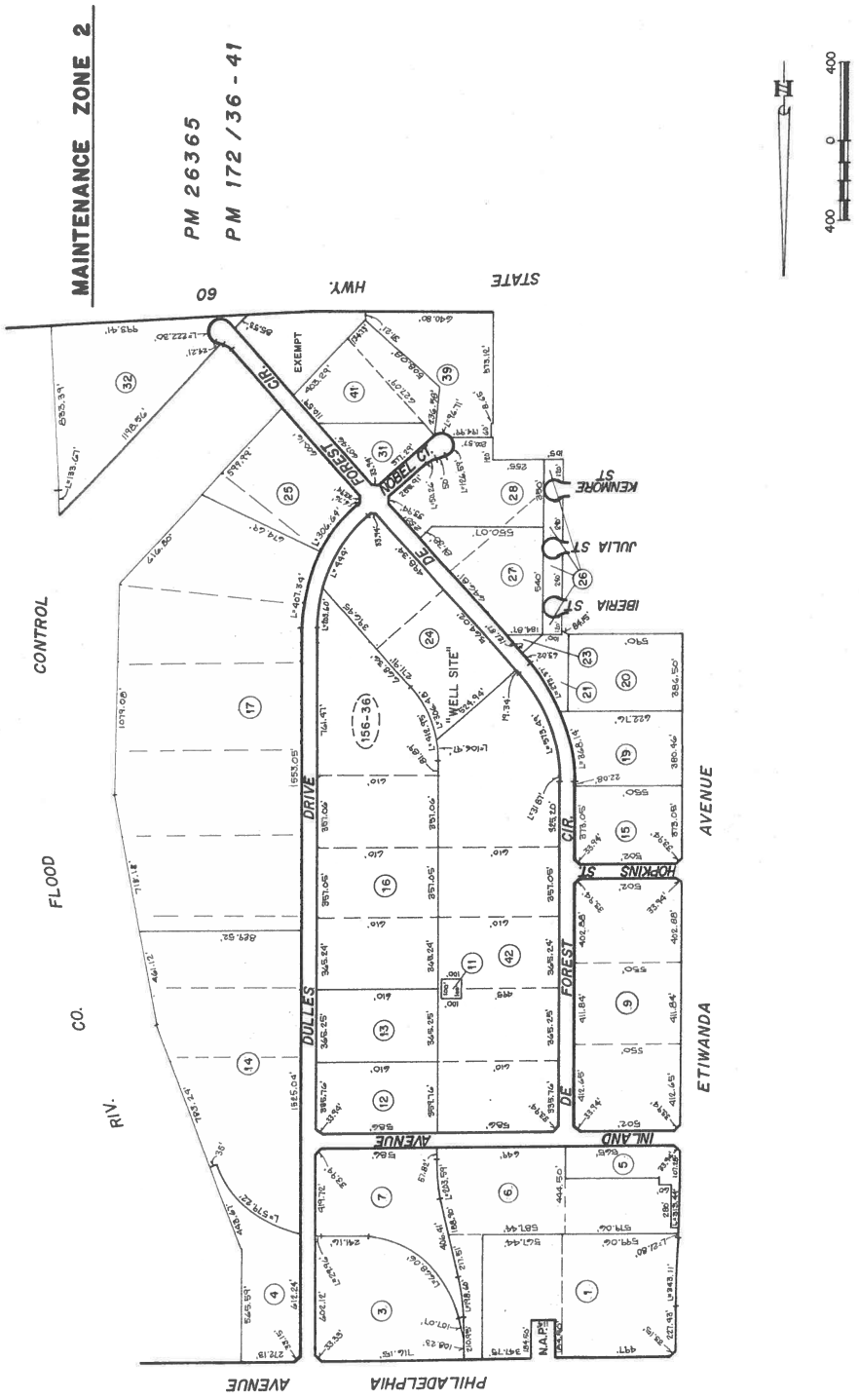
SHEET 3 OF 4



LANDSCAPE AND LIGHTING MAINTENANCE DISTRICT 91-1 (MIRA LOMA AREA)

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

SHEET 4 OF 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. There can be no assessment unless a special benefit has been identified.

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 “Proposition 218” 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 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 in making an analysis of the facts in this Assessment District and recommending to the Services District the correct apportionment of the assessment obligation. Additionally, in 1997, the Services District complied with the requirements of Proposition 218 and conducted a ballot assessment procedure to determine the following two ballot questions:

1. Confirm the assessment of the Assessment District
2. Should the Assessment District be subject to annual increases

Subsequently, a favorable vote was returned on ballot Question Number One and the assessment was levied as confirmed. On ballot Question Number Two, an unfavorable vote was returned, therefore, the annual assessment has not increased since 1997.

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) Maintenance Zones.

Special Benefits

The maintenance of public landscaping provides a direct and special benefit to those parcels within each of the maintenance zones. Landscaping will provide an aesthetic benefit which will enhance the parcels within the zones. Maintenance of this landscaping also improves erosion control and dust abatement resulting in additional special benefits. The landscaping provides no benefit to any parcel outside of the boundaries of the Assessment District.

General Benefits

The landscaping being maintained is located on streets that provide primary access for each of the zones and is for the sole benefit and enjoyment of those parcels within the zones of the Assessment District; therefore, the landscaping being maintained does not result in any general benefits.

Public Lands

Article XIIID, 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." The Assessment District does include three publicly owned parcels. Parcel Identification Number (PIN) 156-390-011 is used by the Services District as an open space parcel so receives no special benefit from the improvements and is therefore exempt from assessment. PINs 156-360-011 and 156-390-010 are used by the Services District as water well pumping sites. These facilities are an integral part of the Services District's system for delivering potable water to the area and are devoted exclusively to that purpose. Since these two parcels are used only to facilitate the delivery of water, the benefits provided by the improvements do not provide any special benefit to the parcels. Accordingly, these parcels are exempt from assessment.

Maintenance Zone 1

The maintenance and servicing of landscaping within Maintenance Zone 1 enhances all of the parcels within that 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 a unit of benefit (UOB) of one UOB per acre. The maximum assessment rate per UOB for Fiscal Year 2026-27 is $781.78. The estimated total cost for Fiscal Year 2026-27 is $195,096.00 however, only $132,550.00 (established by multiplying the maximum assessment rate per UOB by the number of UOBs in the Zone) will be assessed, and the remainder of the costs will be contributed from the Reserve fund. The proposed assessment rate is the maximum assessment rate of $781.78 per UOB. The 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.

4. Assessment

Maintenance Zone 2

The maintenance and servicing of landscaping within Maintenance Zone 2 enhances all of the parcels within that 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 a unit of benefit (UOB) of one UOB per acre. The maximum assessment rate per UOB for Fiscal Year 2026-27 is $246.09. The estimated total cost for Fiscal Year 2026-27 is $85,354.00; however, only $63,547.82 (established by multiplying the maximum assessment rate per UOB by the number of UOBs in the Zone) will be assessed, and the remainder of the costs will be contributed from the Reserve fund. The proposed assessment rate is the maximum assessment rate of $246.09 per UOB. The 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.

Duration

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

TABLE 4-1
JURUPA COMMUNITY SERVICES DISTRICT
LANDSCAPE MAINTENANCE DISTRICT NO. 91-1
PRELIMINARY ROLL REPORT, FY 2026-27
ZONE 1

	PIN	UOB	ASSESSMENT [1]
	156-150-053	25.52	$19,951.01
	156-150-070	20.09	$15,705.95
	156-310-081	4.00	$3,127.12
	156-310-009	1.38	$1,078.86
	156-310-017	3.27	$2,556.42
	156-310-020	1.35	$1,055.40
	156-310-025	0.91	$711.42
	156-310-026	1.01	$789.60
	156-310-027	0.85	$664.51
	156-310-028	0.95	$742.69
	156-310-029	0.87	$680.15
	156-310-030	0.82	$641.06
	156-310-031	1.70	$1,329.03
	156-310-034	1.54	$1,203.94
	156-310-035	1.01	$789.60
	156-310-039	3.28	$2,564.24
	156-310-047	0.21	$164.17
	156-310-049	0.86	$672.33
	156-310-063	0.90	$703.60
	156-310-066	0.48	$375.25
	156-310-069	2.16	$1,688.64
	156-310-071	4.68	$3,658.73
	156-310-072	1.12	$875.59
	156-310-073	7.38	$5,769.53
	156-310-074	10.66	$8,333.77
	156-310-075	6.00	$4,690.68
	156-310-076	2.01	$1,571.38
	156-310-077	2.02	$1,579.19
	156-310-078	0.92	$719.24
	156-310-079	1.53	$1,196.12
	156-310-080	4.51	$3,525.83
	156-332-015	19.37	$15,143.07
	156-332-016	7.51	$5,871.16
	156-332-017	10.27	$8,028.87
	156-332-020	18.41	$14,392.56
Totals	35 Lots	169.55	$132,550.70

[1] Due to rounding, the totals may differ slightly from the totals in the Cost Estimate (Table 2-1).

TABLE 4-2
JURUPA COMMUNITY SERVICES DISTRICT
LANDSCAPE MAINTENANCE DISTRICT NO. 91-1
PRELIMINARY ROLL REPORT, FY 2026-27
ZONE 2

PIN	UOB	ASSESSMENT [1]
156-360-001	12.94	$3,184.47
156-360-003	9.42	$2,318.21
156-360-004	5.21	$1,282.15
156-360-005	2.51	$617.70
156-360-006	11.43	$2,812.86
156-360-007	7.31	$1,798.95
156-360-009	16.07	$3,954.74
156-360-011	0.00	$0.00
156-360-012	5.03	$1,237.86
156-360-013	5.11	$1,257.54
156-360-014	20.47	$5,037.56
156-360-015	5.00	$1,230.47
156-360-016	23.97	$5,898.89
156-360-017	44.37	$10,919.23
156-360-019	5.00	$1,230.47
156-360-024	10.66	$2,623.37
156-360-025	6.71	$1,651.30
156-360-031	2.45	$602.93
156-360-032	10.75	$2,645.52
156-360-039	5.89	$1,449.50
156-360-041	5.54	$1,363.37
156-360-042	30.13	$7,414.84
156-390-002	1.84	$452.81
156-390-003	1.78	$438.05
156-390-004	2.00	$492.19
156-390-005	2.05	$504.49
156-390-006	2.46	$605.39
156-390-007	0.00	$0.00
156-391-014	0.20	$49.22
156-391-015	0.20	$49.22
156-391-016	0.20	$49.22
156-391-017	0.15	$36.91
156-391-018	0.15	$36.91
156-391-019	0.14	$34.45
156-391-020	0.12	$29.53
156-391-021	0.14	$34.45
156-391-022	0.12	$29.53
156-391-023	0.00	$0.00
156-391-024	0.21	$51.68
156-391-025	0.50	$123.05
156-391-026	0.00	$0.00
156-390-010	0.00	$0.00
156-390-011	0.00	$0.00
Totals	43 Lots	258.23	$63,549.06

[1] Due to rounding, the totals may differ slightly from the totals in the Cost Estimate (Table 2-1).

TABLE 4-3
JURUPA COMMUNITY SERVICES DISTRICT
LANDSCAPE MAINTENANCE DISTRICT NO. 91-1
PRELIMINARY ROLL REPORT, FY 2026-27
GRAND TOTALS

	LOT NO.	ASSESSABLE UOBs	CHARGE PER UOB	TOTAL [1]
Zone 1	35	169.55	$781.78	$132,550.70
Zone 2	43	258.23	$246.09	$63,549.06
Grand Totals	78	427.78		$196,099.76

[1] Due to rounding, the totals may differ slightly from the totals in the Cost Estimate (Table 2-1).



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