



# Annual Engineer's Report

Fiscal Year 2024/25

## **Moreno Valley Community Services District** Landscape Maintenance District No. 2014-02

Prepared For



May 2024



ENGINEER'S REPORT  
FOR THE ANNUAL LEVY  
FOR FY 2024/25

MORENO VALLEY COMMUNITY SERVICES DISTRICT  
COUNTY OF RIVERSIDE  
STATE OF CALIFORNIA

LANDSCAPE MAINTENANCE DISTRICT NO. 2014-02

Approved by the Board of Directors of the Moreno Valley Community Services District  
on the \_\_\_\_\_ day of \_\_\_\_\_, 2024.

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Secretary of the Board of Directors

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**AGENCY:** MORENO VALLEY COMMUNITY SERVICES DISTRICT,  
RIVERSIDE COUNTY, CALIFORNIA

**PROJECT:** ANNUAL ENGINEER'S REPORT

**DISTRICT:** LANDSCAPE MAINTENANCE DISTRICT NO. 2014-02

**TO:** THE MORENO VALLEY COMMUNITY SERVICES DISTRICT BOARD OF DIRECTORS

I, Matthew E. Webb, a Professional Civil Engineer (employed by Albert A. Webb Associates and retained through an agreement between Webb Municipal Finance, LLC and my employer), acting on behalf of the Moreno Valley Community Services District (the "CSD"), pursuant to the Landscaping and Lighting Act of 1972 (California Streets and Highways Code Section 22500 *et seq.*) (the "1972 Act"), do hereby submit the following:

Each fiscal year, an Engineer's Report ("Report") is prepared and presented to the CSD Board of Directors (the "Board") describing the CSD's Landscape Maintenance District No. 2014-02 (the "District"), any changes to the District or improvements, an estimate of the costs of the maintenance, operations, and servicing of the improvements, and the proposed budget and assessments for that fiscal year.

This is the detailed Report for Fiscal Year (FY) 2024/25 regarding the District and the proposed assessments to be levied on the properties therein to provide ongoing funding for the costs and expenses required to service and maintain landscaping improvements associated with and resulting from development of properties within the District, in accordance with the proportional special benefits the properties receive from the improvements. The CSD requested Webb Municipal Finance, LLC to prepare and file the Report for the referenced fiscal year.

A public hearing is held each year before the Board to allow the public an opportunity to hear and be heard regarding the District. After reviewing the Report and considering all public comments and written protests presented at the hearing, the Board may approve the report as submitted or with amendments and can adopt a resolution confirming the assessment. The adoption of such a resolution constitutes the levy of the assessment and authorizes the CSD to submit levy information to the Riverside County Auditor/Controller for collection on the tax roll.

In November 1996, the voters of California adopted Proposition 218 (the "Right to Vote on Taxes Act"), which has been codified as Articles XIII C and XIII D of the California Constitution. If, in any year, the proposed annual assessments for the District exceed the maximum assessments previously approved in a Proposition 218 proceeding, such an assessment would be considered a new or increased assessment and be subject to a mailed property owner protest ballot proceeding.

This Report and the information contained herein reflect the proposed budget for each of the various services provided by the District and the rates and assessments applicable to those services as they existed at the time of the passage of the Resolution of Intention. Reference is hereby made to the Riverside County Assessor's maps for a detailed description of the lines and dimensions of parcels within the District. The undersigned respectfully submits the enclosed Report as directed by the Board of Directors of the Moreno Valley Community Services District. Please note that Albert A. Webb Associates provides engineering advice and related consulting 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 is, or should be interpreted to be, municipal advisory services or advice.

Executed this \_\_\_\_\_ day of \_\_\_\_\_ 2024.

ALBERT A. WEBB ASSOCIATES



\_\_\_\_\_  
MATTHEW E. WEBB  
PROFESSIONAL CIVIL ENGINEER NO. 37385  
ENGINEER OF WORK  
ON BEHALF OF THE CITY OF MORENO VALLEY AND  
THE MORENO VALLEY COMMUNITY SERVICES DISTRICT  
STATE OF CALIFORNIA

Final approval, confirmation and levy of the annual assessments and all matters in the Engineer's Report were made on the \_\_\_\_\_ day of \_\_\_\_\_ 2024, by adoption of Resolution No. \_\_\_\_\_ by the Board of Directors.

\_\_\_\_\_  
CITY CLERK  
CITY OF MORENO VALLEY  
STATE OF CALIFORNIA

A copy of the Preliminary Assessment Roll and Engineer's Annual Levy Report were filed in the office of the City Clerk on the \_\_\_\_\_ day of \_\_\_\_\_ 2024.

\_\_\_\_\_  
CITY CLERK  
CITY OF MORENO VALLEY  
STATE OF CALIFORNIA

## INTRODUCTION

The Moreno Valley Community Services District (CSD) was established pursuant to the Community Services District Law (California Government Code Section 61000 et seq.) (the "CSD Law") in 1984 at the time of the incorporation of the City of Moreno Valley (the "City"). The CSD is a dependent special district of the City, and the Moreno Valley City Council serves as the Board of Directors of the CSD. The boundaries of the CSD are the same as those of the City.

Prior to the City's incorporation, the territory that would become the City of Moreno Valley was unincorporated territory in Riverside County. The County had created County Service Areas (CSA's) to fund and provide certain enhanced services in this territory. The CSD was created so that responsibility for these funding mechanisms (and services) within the territory of the City could be transitioned from CSA's governed by the Riverside County Board of Supervisors to a CSD governed by the Moreno Valley City Council.

The CSD was historically comprised of a number of Zones, each of which provides a specific set of services within a defined portion of the City. Upon establishment of the CSD, Zone E of the CSD provided landscape maintenance services in certain geographical and development areas of the City. Zone E was comprised of a number of subzones (i.e., Zone E-1, Zone E-3A, etc.), each of which funded specific landscape improvements associated with the subdivision (or parts of subdivisions) that comprised the zones.

With the passage of Proposition 218, a number of substantive and procedural requirements were placed on taxes, assessments, and property-related fees imposed by local governments in California. Although referred by the CSD as "charges", the charges imposed by Zone E of the CSD were categorized under Proposition 218 as real property assessments.

Subsequent to the adoption of Proposition 218, the CSD conducted mail ballot protest proceedings pursuant to Article XIII D, Section 4(e) of the Constitution with respect to the CSD charges. These proceedings included base rates and an automatic annual inflation adjustment. Proceedings were successfully completed, without majority protest, for each of the Zones with the exception of former CSD Zone E-4 (now designated as benefit Zone 04). The assessments identified in this Report reflect the charges and the automatic annual inflation adjustments approved in connection with those mail ballot protest proceedings.

The assessment established for Zone 04 exclusively funds street landscaping and predates Proposition 218. Therefore, pursuant to Article XIII D, Section 5 of the Constitution the existing Zone 04 assessment is not required to be approved at a mail ballot proceeding so long as the rate of the assessment/charge is not increased.<sup>1</sup>

In May 2014, the CSD formed the District pursuant to the 1972 Act. The District was intended to replace and assume the functions of CSD Zones E-1, E-1A, E-2, E-3, E-3A, E-4, E-4A, E-12, E-14, E-15, and E-16. Parcels that had been charged an annual CSD Zone E charge for landscape maintenance services are now instead assessed an annual assessment for those services as part of Landscape Maintenance District No. 2014-02. This transition did not increase the amount paid annually by any property owner and did not change the nature or extent of the landscape maintenance services provided. The assessments levied in connection with this assessment district in every way serve as a continuation of the charges levied in connection with CSD Zone E.

Landscape Maintenance District No. 2014-02 was initially comprised of ten (10) benefit zones, corresponding to eleven subzones of Zone E of the CSD, but with CSD Zones E-4 and E-4A merged into a single benefit Zone 04. On

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<sup>1</sup> CSD Zone E-4 was annexed to the CSD in FY 1988/89 prior to Proposition 218 and the charge per single family residential property was originally established at \$182.00, with non-residential properties being charged four times that amount per acre. Subsequently, that \$182.00 rate was reduced over the next several years to \$110.00. The \$110.00 rate was in effect at the time Proposition 218 was enacted. Pursuant to the exemption provisions of Proposition 218, the rate was prohibited from escalation in FY 1997/98. In June 2016, the CSD proposed a rate increase; however, the increase was protested by property owners, so the rate in effect remains \$110.00.

May 12, 2015, a new benefit Zone 09 was annexed to Landscape Maintenance District No. 2014-02, bringing the total number of benefit zones to eleven (11).

The improvements, the method of apportionment, and special benefit assessments described in this Report are based on the improvements and development of properties within the District and represent an estimate of the direct expenditures and incidental expenses that will be necessary to maintain, service, and operate such improvements for FY 2024/25. The improvements to be maintained in connection with the development of properties within the District and described herein are based on the development plans and specifications for the properties and developments within the District and by reference these plans and specifications are made part of this Report.

The word "parcel," for the purposes of this Report, refers to an individual property assigned its own Parcel Identification Number ("PIN") (formerly known as an "Assessor's Parcel Number" (APN)), by the Riverside County Assessor's Office. The Riverside County Auditor/Controller uses PINs and a dedicated fund number established for the District to identify properties to be assessed on the tax roll and the allocation of the funds collected.

This Report consists of five (5) Sections:

- SECTION 1 PLANS AND SPECIFICATIONS:** Provides a description of the District boundaries and the improvements associated with the District. The District has eleven benefit zones (“Zones”), which are described in more detail in this Section as well as in Section 2 (Method of Apportionment). A diagram showing the exterior boundaries of the CSD, of the District, and the Zones established within the District, is attached and incorporated herein in Section 4 (District Diagrams). Available plans for the landscape improvements, including the City’s standard specifications, are on file with the Public Works Department. The location of the improvements for each Zone can be found by using the Moreno Valley Map Viewer located on the City’s website.
- SECTION 2 METHOD OF APPORTIONMENT:** Provides a discussion of the general and special benefits associated with the overall local landscaping improvements provided within the District (Proposition 218 Benefit Analysis). This Section also includes a determination of the proportional costs of the special benefits and a separation of costs considered to be of general benefit (and therefore not assessed). The method of calculating each property’s proportional special benefit and annual assessment using a weighted benefit apportionment is outlined.
- SECTION 3 ESTIMATE OF IMPROVEMENT COSTS:** Provides an estimate of the annual funding required for the maintenance, servicing, and operation of landscape improvements within the District and specifically the costs associated with the improvements determined to be of special benefit to parcels within the District. The budget identifies an estimate of anticipated annual expenses to service, maintain, and operate existing landscape improvements within the District for FY 2024/25 including, but not limited to, servicing of those improvements and related facilities, utility costs, and related incidental expenses authorized by the 1972 Act. The budget also identifies the maximum and proposed assessment rates for each Zone of the District and the associated assessment range formula (inflationary adjustment) as applicable.
- SECTION 4 DISTRICT DIAGRAMS:** Diagrams showing the boundaries of the Zones, which collectively represent the boundaries of the District, are provided in this Report and these diagrams identify all parcels that receive special benefits from the improvements. Reference is hereby made to the Riverside County Assessor’s maps for a detailed description of the lines and dimensions of each lot and parcel of land within the District.
- SECTION 5 ASSESSMENT ROLL:** A listing of the proposed assessment amount for each parcel within the District. The proposed assessment amount for each parcel is based on the parcel’s calculated proportional special benefit as outlined in the method of apportionment and proposed assessment rates established in the District Budget. These assessment amounts represent the assessments proposed to be levied and collected on the County Tax Rolls for FY 2024/25.



# 1. Plans and Specifications

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## DESCRIPTION OF THE DISTRICT

The territory within this District consists of all lots and parcels of land that receive special benefits from the landscape improvements maintained and funded by the District assessments. The boundaries of the District consist of benefit Zones, each of which is associated with a set of landscape improvements. Each parcel within the District is assigned to each Zone that funds landscape maintenance services that specially benefit the parcel. Two Zones (Zone 01A and 03A) are comprised solely of a subset of the parcels in a larger Zone (Zones 01 and 03, respectively). Thus, all parcels in Zone 01A are also a part of Zone 01 and all parcels in Zone 03A are also a part of Zone 03. These overlapping zones exist because, for example, the landscaping improvements associated with Zone 01 provides special benefit to each parcel in Zone 01 (including Zone 01A parcels), but the landscaping improvements associated with Zone 01A provides special benefit to only the Zone 01A parcels.

These eleven (11) Zones within the District and the benefits associated with the properties therein are described in more detail in Section 2 (Method of Apportionment) of this Report. In addition, the District Diagrams found in Section 4 of this Report provide visual representations of the District showing the boundaries of the Zones and the improvement areas being maintained.

## DISTRICT FACILITIES AND IMPROVEMENTS

The landscape improvements maintained for each Zone are local landscaping improvements that were installed in connection with the development of the parcels comprising each respective Zone. These landscape improvements are an integral part of the subdivisions and development for which they were installed, creating a green amenity and aesthetically pleasing enhancement to the parcels served by the landscaping. In most cases, the landscaping improvements were a condition of development of the parcels in the Zone, and the properties within the Zone could not have been developed if the landscaping were not included. Improvements for each Zone are either located within the subdivision or along the entry path to the residential subdivisions or non-residential developments.

Collectively within the eleven (11) Zones, there is approximately 2,953,332 square feet of parkway and median landscaped area, 3,854,860 square feet of open space, and 9,582 trees to be maintained and funded in part by the District assessments. The District Diagrams found in Section 4 of this Report provide visual representations of the District, showing the boundaries of the Zones and the general location of the improvement areas being maintained. Detailed plans identifying the location and extent of the District's landscape improvements and maps of those Zones and improvement areas are on file in the Public Works Department, and by reference these plans and maps are made part of this Report.

The maintenance, operation, and servicing of the District's landscape improvements include the furnishing of labor, materials, equipment, and utilities for the ordinary and usual maintenance, operation, and servicing of the landscape areas within the public right-of-ways, easements dedicated to the City, or on city-owned property.

The various landscape improvements associated with each Zone include combinations of landscape amenities such as ground cover, plants, shrubs, trees, and associated appurtenant facilities including, but not limited to, irrigation and drainage systems, stamped concrete, electrical and lighting, and entry monuments that may be maintained in whole or in part as part of the landscape improvements depending on available funding.

The following is a brief description and summary of the landscaped areas associated with each Zone included in the District. A visual depiction of the location and extent of the landscape improvement areas and Zone boundaries are provided on the District Diagrams provided in Section 4 of this Report.

# 1. Plans and Specifications

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## ZONES

### Local Landscaping Zone 01 (TownGate)

The properties within Zone 01 receive special benefits from landscaped parkways and medians within the TownGate area, which is bordered by Day Street on the west, Cottonwood Avenue, Dracaea Avenue, and Eucalyptus Avenue on the south, Elsworth Street and Frederick Street on the east, and State Route 60 on the north. The Zone improvements are currently maintained at Level 1 service (4-week rotation). The overall improvements include approximately 323,609 square feet of landscaped area and 1,045 trees.

### Local Landscaping Zone 01A (Renaissance Park)

The properties within Zone 01A receive special benefits from landscaped parkways and medians within the TownGate area along with other parcels in Zone 01, but in addition, receive special benefits from parkway landscaping and entry medians on the internal neighborhood streets (Dracaea Avenue and Arbor Park Lane) that connect the various residential developments in this area. The Renaissance Park area is bordered by Day Street on the west, Cottonwood Avenue on the south, Elsworth Street on the east, and Eucalyptus Avenue on the north. The Zone improvements are currently maintained at Level 3 service (12-week rotation). The overall improvements include approximately 72,335 square feet of landscaped area and 201 trees.

### Local Landscaping Zone 02 (Hidden Springs)

The properties within Zone 02 receive special benefits from parkway landscaping along Hidden Springs Drive, an entry median on Hidden Springs Drive at Pigeon Pass Road, and the west side of Pigeon Pass Road bordering the Hidden Springs community, as well as maintenance of open space areas throughout the community. The Zone parkway improvements are currently maintained at Level 1 service (4-week rotation). The open space improvements are maintained at Level 1 service (twice annually with annual weed abatement). The overall improvements include approximately 193,743 square feet of landscaped area, 3,674,297 square feet of open space area, and 3,179 trees.

### Local Landscaping Zone 03 (Moreno Valley Ranch - West)

The properties within Zone 03 receive special benefits from parkway and median landscaping generally surrounding the Moreno Valley Ranch area, bordered by Kitching Street on the west, Gentian Avenue and Casa Encantador Road on the north, and generally the City boundary to the east and south. The Zone improvements are currently maintained at Level 1 service (4-week rotation). The overall improvements include approximately 866,943 square feet of landscaped area and 2,382 trees.

### Local Landscaping Zone 03A (Lasselle Powerline Parkway)

The properties within Zone 03A receive special benefits from landscaped parkways and medians within the Moreno Valley Ranch - West area along with other parcels in Zone 03, but in addition, receive special benefits from parkway landscaping on the internal neighborhood streets along portions of Withers Way, Via Xavier, Cremello Way, Cavalcade Drive, and Kentucky Derby Drive. The Zone improvements are currently maintained at Level 3 service (12-week rotation). The overall improvements include approximately 53,774 square feet of landscaped area and 89 trees.

### Local Landscaping Zone 04 (Moreno Valley Ranch - East)

The properties within Zone 04 receive special benefits from parkway and median landscaping generally surrounding the developments bordered by Hammett Court, Oliver Street, and Moreno Beach Drive to the west,

## 1. Plans and Specifications

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Iris Avenue, John F. Kennedy Drive, and Cactus Avenue to the north, and generally the City boundary to the southeast. The improvements include approximately 980,154 square feet of landscaped area and 1,710 trees.

Because assessments in the Zone have been capped at the FY 1996/97 rate, the CSD has not been able to provide the level of service in this Zone that is provided in other Zones. The median is currently maintained at a Level 3 service (12-week rotation), and the remainder of the improvements in the Zone are maintained at Level 5 service (20-week rotation).

### Local Landscaping Zone 05 (Stoneridge Ranch)

The properties within Zone 05 receive special benefits from parkway and median landscaping generally surrounding the Stoneridge Ranch residential neighborhood, bordered by Nason Street on the west, Dracaea Avenue on the south, Eucalyptus Avenue on the east and Fir Avenue on the north. The Zone improvements are currently maintained at Level 1 service (4-week rotation). The overall improvements include approximately 98,392 square feet of landscaped area and 202 trees.

### Local Landscaping Zone 06 (Mahogany Fields)

The properties within Zone 06 receive special benefits from parkway and median landscaping generally located within the Mahogany Fields community, bordered on the south by Alessandro Boulevard, by Cottonwood Avenue on the north, and Darwin Drive on the west. The Zone improvements are currently maintained at Level 1 service (4-week rotation). The overall improvements include approximately 178,564 square feet of landscaped area and 345 trees.

### Local Landscaping Zone 07 (Celebration)

The properties within Zone 07 receive special benefits from parkway and median landscaping generally located within the Celebration community along Nason Street, Cactus Avenue, Oliver Street, and the buffer landscaping located on the slopes of a flood control at the southeast corner of Zone 07. The Zone improvements are currently maintained at Level 1 service (4-week rotation). The overall improvements include approximately 44,591 square feet of landscaped area, 180,563 square feet of open space area (flood control channel slopes), and 119 trees.

### Local Landscaping Zone 08 (Shadow Mountain)

The properties within Zone 08 receive special benefits from parkway and median landscaping generally surrounding the Shadow Mountain residential neighborhood, bordered by Pigeon Pass Road on the west, Sunnymead Ranch Parkway on the south, Presidio Hills on the east, and Lawless Road on the north. The Zone improvements are currently maintained at Level 1 service (4-week rotation). The overall improvements include approximately 76,771 square feet of landscaped area and 172 trees.

### Local Landscaping Zone 09 (Savannah)

The properties within Zone 09 receive special benefits from parkway landscaping generally surrounding the Savannah residential neighborhood, bordered by Morrison Street on the west, Eucalyptus Avenue on the south, Fir Avenue on the north, and the tract boundary to the east. The Zone improvements are currently maintained at Level 1 service (4-week rotation). The overall improvements include approximately 64,456 square feet of landscaped area and 138 trees.

## 2. Method of Apportionment

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The 1972 Act permits the establishment of assessment districts by agencies for the purpose of providing certain public improvements, including the acquisition, construction, installation, and servicing of street landscaping improvements and related facilities. The 1972 Act requires that the cost of these improvements be levied according to benefit.

Section 22573 defines the net amount to be assessed as follows:

*"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."*

Section 22574 provides for zones as follows:

*"The diagram and assessment may classify various areas within an assessment district into different zones where, by reason of variations in the nature, location, and extent of the improvements, the various areas will receive differing degrees of benefit from the improvements. A zone shall consist of all territory which will receive substantially the same degree of benefit from the improvements."*

The formulas used for calculating assessments and the designation of zones herein reflect the composition of parcels within the District and the improvements and activities to be provided and have been designed to fairly apportion the cost of providing those improvements based on a determination of the proportional special benefits to each parcel, consistent with the requirements of the 1972 Act and the provisions of Proposition 218 and Article XIII D of the California Constitution.

### PROPOSITION 218 BENEFIT ANALYSIS

The costs of the improvements for FY 2024/25 have been identified and allocated to properties within the District based on special benefit. The improvements provided by this District and for which properties are assessed are local public landscape improvements and related amenities that were installed in connection with the development of the properties or would otherwise be required for the development of properties within each respective Zone of the District. The assessments and method of apportionment is based on the premise that these improvements would otherwise not have been required without the development of those parcels within the District.

Article XIII D Section 2(d) defines District as follows:

*"District" means an area determined by an agency to contain all parcels which will receive a special benefit from a proposed public improvement or property-related service.*

Article XIII D Section 2(i) defines Special Benefit as follows:

*"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."*

Article XIII D Section 4(a) defines proportional special benefit assessments as follows:

*An agency which proposes to levy an assessment shall identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed. The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the property related service being provided. No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel.*

## 2. Method of Apportionment

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### BENEFIT ANALYSIS

#### Special Benefit

The ongoing maintenance of local public landscaped areas within the District provides aesthetic benefits to the properties within each respective Zone and provides a more pleasant environment to walk, drive, live, and work. The primary function of these landscape improvements and related amenities is to serve as an aesthetically pleasing enhancement and green space for the benefit of the immediately surrounding developments for which the improvements were constructed and installed. These improvements are an integral part of the physical environment of parcels in associated Zones, and if the improvements were not maintained, it is these parcels that would be aesthetically burdened. In addition, the street landscaping in these Zones serve as both a physical buffer as well as a sound reduction or buffer between the roadways and the properties in the District and the open spaces, where applicable, provide a physical buffer and openness between properties. Furthermore, in some cases, open spaces serve as an extension of the recreational features of parcels, such as their front or rear yards, and entry landscaping serves as a pleasant aesthetic amenity that improves the approach to the parcels. As a result, the maintenance of these landscaped improvements is a particular and distinct benefit to the properties and developments within each Zone.

#### General Benefit

In reviewing the location and extent of the specific landscaped areas and improvements to be funded by District assessments and the proximity and relationship to properties to be assessed, it is evident these improvements are local improvements that were installed in connection with the development of properties in each respective Zone or are improvements that would otherwise be shared by and required for the future development of properties in those Zones. It is also evident that the aesthetic maintenance of these improvements and the enhanced level of maintenance provided only has a direct and particular impact on those properties (special benefit) and such maintenance beyond that which is required to ensure the safety and protection of the general public and property in general, has no identifiable benefit to the public at large or properties outside each respective Zone.

In the absence of a special funding zone, the City would typically provide only weed abatement and erosion control services for landscaped areas. These services would typically be provided twice annually. This level of service provides for public safety and avoids negative impacts on adjacent roadways and vehicles traveling on those roadways but results in a far less visually pleasing environment than is created with the enhanced levels of services associated with the District. The cost to provide the baseline level of service is approximately \$0.0270962 per square foot per servicing for streetscape areas and \$0.0135481 per square foot per servicing for open space areas that require maintenance. Utilizing these per square foot costs, the square footages of the improvement areas, and the frequency of servicing in each Zone, the following table summarizes the current estimated general benefit costs calculated for each District Zone:

## 2. Method of Apportionment

Table 2-1  
FY 2024/25 Estimated General Benefit Costs

Zone	Area Type	Square Footage	General Benefit Costs <sup>a</sup>
Zone 01	Streetscape	323,609	\$17,538.00
Zone 01A	Streetscape	72,335	\$3,921.00
Zone 02	Streetscape	193,743	\$35,390.00
	Open Space	3,674,297	
Zone 03	Streetscape	866,943	\$46,982.00
Zone 03A	Streetscape	53,774	\$2,915.00
Zone 04	Streetscape	980,154	\$53,117.00
Zone 05	Streetscape	98,392	\$5,333.00
Zone 06	Streetscape	178,564	\$9,677.00
Zone 07	Streetscape	44,591	\$3,640.00
	Open Space	180,563	
Zone 08	Streetscape	76,771	\$4,161.00
Zone 09	Streetscape	64,456	\$3,494.00
<b>Total Estimated General Benefit Costs</b>			<b>\$186,168.00</b>

<sup>a</sup> The General Benefit Costs presented in the table above are reflected in the budgets for each Zone. As with most landscape maintenance costs, these General Benefit Costs are subject to an annual CPI increase and as such the General Benefit Cost contributions are adjusted annually for inflation.

### General Fund Maintained Areas

The following improvements are excluded from assessment funding and instead are funded from other sources. Areas which require a General Fund Maintained Area contribution are re-evaluated annually to reflect estimated costs. These particular improvement areas are identified on the District Diagrams provided in Section 4 of this Report as “General Fund Maintained” improvements and include the improvements in the following Zones:

#### Zone 04

The 31,000 square feet of planter area and eight trees in the drainage area south of Iris Avenue and west of Turnberry Street previously included in CSD Zone E-4A (Daybreak) is maintained and funded by other general fund revenues and not included in the assessments for Zone 04. (See "General Fund Maintained Drainage Area" in Diagram 4-7 on page 22.) These improvements constitute all the landscaped areas previously in CSD Zone E-4A.

#### Zone 07

The 2,230 square feet of parkway planter area on the east side of Nason Street north of Damascus Road that was previously included in CSD Zone E-15 (Celebration), is maintained and funded by other general fund revenues and not included in the assessments for Zone 07. (See "General Fund Maintained Parkway" in Diagram 4-10 on page 25.)

## 2. Method of Apportionment

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### ASSESSMENT METHODOLOGY

The method of apportionment for this District calculates the receipt of special benefit from the respective improvements based on the land use of the parcels.

#### Equivalent Benefit Unit Application

To proportionally allocate special benefit to each parcel, it is necessary to correlate each property's proportional benefit to other properties that benefit from the improvements and services being funded. In order to do this, the assessment methodology assigns each parcel a number of Equivalent Benefit Units (EBUs) based on its land use as of March 1, preceding the fiscal year addressed herein. One EBU is defined as the special benefit allocable to a single-family home (basic EBU). In each case, a parcel is only allocated EBUs if the landscaping serving the Zone has been accepted by the City or will be accepted by the City during the upcoming fiscal year.

Not all parcels are assessed one EBU. EBUs are assigned based on the benefit each parcel receives, using the Assessment Methodology outlined below (e.g., Condos may be assigned an EBU less than one).

**Single-Family Residential:** This land use is defined as a fully subdivided single-family residential home site with or without a structure. As previously noted, the single-family residential parcel has been selected as the basic EBU for calculation of assessments and each single-family residential home site is assigned 1.0 Equivalent Benefit Unit (1.0 EBU per lot or parcel).

**Condominium Residential:** This land use is defined as a fully subdivided condominium residential unit assigned its own PIN by the County. EBUs are assigned to these parcels by multiplying the overall acreage of the condominium development by 4 (the typical number of single-family homes in an acre of typical development), and then dividing the result by the number of condominium units/parcels in the development.

**Multi-Family Residential and Mobile Home Park:** This land use classification identifies properties that are used for residential purposes and contain more than one residential unit. The proportional special benefit and EBU for these parcels is based on acreage, at 4.0 EBUs per acre.

**Developed Non-Residential:** This classification includes developed properties including parking lots that are identified or zoned for commercial, industrial, or other non-residential use including offices, hotels, recreational facilities (excluding parks), and institutional facilities including, hospitals, churches or facilities utilized by other non-profit organizations, whether those facilities are publicly owned (non-taxable) or privately owned. Like Multi-Family Residential and Mobile Home Park properties, the proportional special benefit and EBU for these parcels is based on acreage, at 4.0 EBUs per acre.

**Planned Residential Development:** This land use is defined as a property that is currently considered vacant or undeveloped land, but for which the number of residential lots to be developed on the property is known or has been approved. These properties benefit from the existing zone improvements but may as part of their development install additional landscape improvements to be maintained either solely by the development or as part of the District improvements depending on the location and extent of those improvements. The proportional special benefit and EBU for these parcels is based on the planned residential units for the parcel, at 0.50 EBU per planned unit (50% of the basic EBU unit for a single-family residential parcel).

**Undeveloped/Vacant Property:** This land use is defined as a parcel that is currently considered vacant or undeveloped land that can be developed, but for which the use and/or development of the property has not been

## 2. Method of Apportionment

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fully determined. These parcels are assigned a proportional EBU that is based on 50% of the proportional benefit established for a developed property in the District. The proportional special benefit and EBU for these parcels is based on acreage, at 2.0 EBUs per acre.

Special Case Property: In some Zones there may be one or more properties that the standard land use classifications identified above do not accurately identify the use and special benefit received from the improvements and/or it has been determined that the property receives special benefit but has not been previously assessed for various reasons. Properties that are typically classified as Special Case properties usually involve some type of development or land restrictions whether those restrictions are temporary or permanent and affect the property's proportional special benefit. Examples of such restrictions may include situations where only a small percentage of the parcel's total acreage can actually be developed. In such a case, the net usable acreage of the parcel rather than the gross acreage of the parcel may be applied to calculate the parcel's proportional special benefit. In addition, in certain Zones there are a few parcels that have been identified as properties that receive special benefit from the Zone improvements, but likely because of their ownership or tax status (government or non-profit owned properties) these parcels were not previously levied the annual assessment. The proportional special benefit and proposed assessment for each of these parcels is calculated along with all other properties in the Zone, but rather than ballot these properties for a new or increased assessment at this time, the agency will make an off-setting contribution to the Zone that is equal to the assessment amount these non-assessed parcels would otherwise have been assessed.

Exempt: This classification means any lot or parcel that is considered to not specially benefit directly from improvements. This classification includes, but is not limited to, areas of public streets, private streets, and other roadways; and public easements or right-of-ways including landscaped parkways or easements; and utility right-of-ways or easements such as irrigation or drainage ditches, channels or basins, and flood plains. These types of parcels (similar to the improvements) are typically the result of property development rather than the direct cause of development and have little or no need for the improvements. These types of properties may or may not be assigned a PIN by the County.

Also, exempt from assessment are parcels that are identified as common areas (properties for which the surrounding residential parcels have a shared interest); bifurcated lots; small parcels vacated by the County or similar sliver parcels that cannot be developed independent of an adjacent parcel. These types of parcels are generally not separately assessed because they are functionally a part of another parcel that is assessed for its own benefit and the benefit of the associated parcel. Based on the improvements maintained in this District it has been determined that public schools, public parks, golf courses, and open space areas provide landscape amenities that are available to the public or are similar in nature to the improvements of a Zone and any benefit these properties may derive from the Zone improvements are more than offset by the public benefit they provide to properties in the Zone.



## 2. Method of Apportionment

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### **CALCULATION OF ASSESSMENTS**

An assessment amount per EBU is calculated by:

Taking the "Total Annual Expenses" (total budgeted costs) and subtracting the proportional "General Benefit Costs" which establishes the "Total Special Benefit Costs".

*Total Amount Budgeted - General Benefit Costs<sup>2</sup> = Total Special Benefit Costs*

To the resulting "Total Special Benefit Costs", various "Other Available Funding" adjustments are applied. For further information please reference line items in the budget on the following page under "Other Available Funding."

These adjustments to the Total Special Benefit Costs result in the "Net Special Benefit Assessment".

*Total Special Benefit Costs +/- Other Available Funding = Net Special Benefit Assessment*

The amount identified as the "Net Special Benefit Assessment" is divided by the Total EBUs of parcels to be Assessed to establish the "Assessment Rate" or "Assessment per EBU" for the fiscal year. The Assessment Rate is then applied to each parcel's individual EBU to calculate the parcel's proportionate special benefit and assessment obligation for the improvements.

*Net Special Benefit Assessment / Total EBUs (to be Assessed) = Assessment per EBU*

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<sup>2</sup> Plus, where applicable, General Fund Maintained Area Costs.

### 3. Estimate of Costs

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#### **DISTRICT BUDGET**

The budgets outline the estimated costs to maintain the improvements and the anticipated expenditures for each Zone for FY 2024/25.

#### **ASSESSED PARCELS**

The phrase "Assessed Parcels" as used in this report refers to parcels that will be charged an assessment on the property tax roll. Certain public agency parcels that benefit from the landscape maintenance improvements are exempt from property taxes and cannot be billed through the County. Historically, these government parcels were not charged for landscaping. These "non-assessed" parcels are included in the "Total Parcels" count and have been assigned EBUs on the same basis as privately owned parcels. In order to ensure that assessed parcels do not subsidize the benefits to non-assessed parcels, the City contributes general funds in the amount of the assessment that would otherwise have been assessed against the non-assessed parcels. All other parcels in the District that benefit from the landscape improvements (including developable vacant parcels) are assigned EBUs and assessed via the tax roll.

### 3. Estimate of Costs

Table 3-1  
FY 2024/25 Budget

	Zone 01	Zone 01A	Zone 02	Zone 03
<b>Annual Operating Expenses</b>				
Operations & Maintenance	\$190,316.00	\$38,189.00	\$488,908.00	\$460,562.00
Utilities	\$140,280.00	\$13,990.00	\$130,470.00	\$96,740.00
<b>Total O&amp;M Expenses</b>	<b>\$330,596.00</b>	<b>\$52,179.00</b>	<b>\$619,378.00</b>	<b>\$557,302.00</b>
<b>Capital Improvement Project (CIP) and Rehabilitation <sup>a</sup></b>				
CIP & Rehabilitation Fund Collections	\$63,079.39	\$5,802.16	\$68,373.81	\$217,386.83
<b>Incidental/Administrative Expenses</b>				
District Administration	\$24,591.00	\$7,606.00	\$63,381.00	\$75,767.00
County Fees	\$600.00	\$400.00	\$550.00	\$2,000.00
Miscellaneous Administrative Expenses	\$771.00	\$223.00	\$1,991.00	\$2,365.00
<b>Total Incidental/Administrative Expenses</b>	<b>\$25,962.00</b>	<b>\$8,229.00</b>	<b>\$65,922.00</b>	<b>\$80,132.00</b>
Contribution to Reserves	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Annual Expenses</b>	<b>\$419,637.39</b>	<b>\$66,210.16</b>	<b>\$753,673.81</b>	<b>\$854,820.83</b>
General Benefit Costs	(\$17,538.00)	(\$3,921.00)	(\$35,390.00)	(\$46,982.00)
General Fund Maintained Area Costs	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Special Benefit Costs</b>	<b>\$402,099.39</b>	<b>\$62,289.16</b>	<b>\$718,283.81</b>	<b>\$807,838.83</b>
<b>Other Available Funding</b>				
Use of Reserves <sup>b</sup>	\$0.00	\$0.00	\$0.00	\$0.00
Interest Income & Unrealized Gains/Losses	\$0.00	\$0.00	\$0.00	\$0.00
Reimbursement Agreements <sup>c</sup>	(\$4,000.00)	\$0.00	\$0.00	\$0.00
<b>Total Contributions/Adjustments</b>	<b>(\$4,000.00)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Net Special Benefit Assessment to Levy</b>	<b>\$398,099.39</b>	<b>\$62,289.16</b>	<b>\$718,283.81</b>	<b>\$807,838.83</b>
<b>District Statistics</b>				
Total Parcels <sup>d</sup>	1,187	557	1,151	4,543
Total Assessed Parcels <sup>e</sup>	1,186	557	1,151	4,539
Total EBUs	2,184.62000	557.00000	1,246.68000	4,543.45200
<b>Proposed Rate per EBU</b>	<b>\$182.64624</b>	<b>\$111.82974</b>	<b>\$576.15732</b>	<b>\$182.64624</b>
<b>Maximum Rate per EBU</b>	<b>\$182.64624</b>	<b>\$111.82974</b>	<b>\$576.15732</b>	<b>\$182.64624</b>
EBU of Non-Assessed Parcels	5.00000	0.00000	0.00000	120.48200
Contribution for Non-Assessed Parcels <sup>f</sup>	\$913.23	n/a	n/a	\$22,005.59
<b>Net Balance to Levy</b>	<b>\$399,012.62</b>	<b>\$62,289.16</b>	<b>\$718,283.81</b>	<b>\$829,844.42</b>
<b>Reserve Fund/Fund Balance</b>				
<b>Estimated Beginning Fund Balance as of July 1, 2024</b>	<b>\$633,186.96</b>	<b>\$167,505.25</b>	<b>\$1,079,966.91</b>	<b>\$1,266,227.25</b>
Levy and Other Funding Sources	\$402,099.39	\$62,289.16	\$718,283.81	\$807,838.83
Expenditures less General Benefit Costs	(\$402,099.39)	(\$62,289.16)	(\$718,283.81)	(\$807,838.83)
2024/25 Planned CIP & Rehabilitation Expenditures	(\$150,000.00)	\$0.00	(\$250,000.00)	(\$25,000.00)
<b>Estimated Ending Fund Balance as of June 30, 2025</b>	<b>\$483,186.96</b>	<b>\$167,505.25</b>	<b>\$829,966.91</b>	<b>\$1,241,227.25</b>
Operating Reserve Requirement	\$206,803.64	\$35,036.64	\$397,474.00	\$369,711.72
Repair and Replacement Reserve Requirement	\$178,279.00	\$30,204.00	\$342,650.00	\$318,717.00
<b>Total Reserve Requirement</b>	<b>\$385,082.64</b>	<b>\$65,240.64</b>	<b>\$740,124.00</b>	<b>\$688,428.72</b>
<b>Overage/(Shortage)</b>	<b>\$98,104.32</b>	<b>\$102,264.61</b>	<b>\$89,842.91</b>	<b>\$552,798.53</b>

<sup>a</sup> See Appendix A for planned long-term Capital Improvement Projects and Rehabilitations included in the FY 2024/25 Budget.

<sup>b</sup> Use of Reserves to fund services beyond levy amount.

<sup>c</sup> Zone 01 receives revenue from the City of Riverside as a result of a shared median.

<sup>d</sup> "Total Parcels" includes all parcels that specially benefit from the landscape improvements.

<sup>e</sup> "Total Assessed Parcels" includes all parcels with a nonzero EBU; see explanation on page 10.

<sup>f</sup> Agency contribution for parcels that benefit but have not historically been assessed (typically government owned properties).

### 3. Estimate of Costs

Table 3-1  
FY 2024/25 Budget

	Zone 03A	Zone 04	Zone 05	Zone 06
<b>Annual Operating Expenses</b>				
Operations & Maintenance	\$30,814.00	\$259,488.00	\$74,359.00	\$126,913.00
Utilities	\$6,040.00	\$68,030.00	\$38,390.00	\$40,210.00
<b>Total O&amp;M Expenses</b>	<b>\$36,854.00</b>	<b>\$327,518.00</b>	<b>\$112,749.00</b>	<b>\$167,123.00</b>
<b>Capital Improvement Project (CIP) and Rehabilitation <sup>a</sup></b>				
CIP & Rehabilitation Fund Collections	\$4,870.87	(\$0.50)	\$0.00	\$0.00
<b>Incidental/Administrative Expenses</b>				
District Administration	\$6,053.00	\$63,542.00	\$7,283.00	\$11,892.00
County Fees	\$300.00	\$1,000.00	\$150.00	\$200.00
Miscellaneous Administrative Expenses	\$193.00	\$1,991.00	\$228.00	\$370.00
<b>Total Incidental/Administrative Expenses</b>	<b>\$6,546.00</b>	<b>\$66,533.00</b>	<b>\$7,661.00</b>	<b>\$12,462.00</b>
Contribution to Reserves	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Annual Expenses</b>	<b>\$48,270.87</b>	<b>\$394,050.50</b>	<b>\$120,410.00</b>	<b>\$179,585.00</b>
General Benefit Costs	(\$2,915.00)	(\$53,117.00)	(\$5,333.00)	(\$9,677.00)
General Fund Maintained Area Costs	\$0.00	(\$15,266.50)	\$0.00	\$0.00
<b>Total Special Benefit Costs</b>	<b>\$45,355.87</b>	<b>\$325,667.00</b>	<b>\$115,077.00</b>	<b>\$169,908.00</b>
<b>Other Available Funding</b>				
Use of Reserves <sup>b</sup>	\$0.00	(\$48,236.00)	(\$59,846.76)	(\$50,704.64)
Interest Income & Unrealized Gains/Losses	\$0.00	\$0.00	\$0.00	\$0.00
Reimbursement Agreements <sup>c</sup>	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Contributions/Adjustments</b>	<b>\$0.00</b>	<b>(\$48,236.00)</b>	<b>(\$59,846.76)</b>	<b>(\$50,704.64)</b>
<b>Net Special Benefit Assessment to Levy</b>	<b>\$45,355.87</b>	<b>\$277,431.00</b>	<b>\$55,230.24</b>	<b>\$119,203.36</b>
<b>District Statistics</b>				
Total Parcels <sup>d</sup>	467	2,081	334	424
Total Assessed Parcels <sup>e</sup>	467	2,081	334	424
Total EBUs	467.00000	2,522.10000	334.00000	424.00000
<b>Proposed Rate per EBU</b>	<b>\$97.12178</b>	<b>\$110.00000</b>	<b>\$165.36000</b>	<b>\$281.14000</b>
<b>Maximum Rate per EBU</b>	<b>\$97.12178</b>	<b>\$110.00000</b>	<b>\$574.00923</b>	<b>\$401.92737</b>
EBU of Non-Assessed Parcels	0.00000	0.00000	0.00000	0.00000
Contribution for Non-Assessed Parcels <sup>f</sup>	n/a	n/a	n/a	n/a
<b>Net Balance to Levy</b>	<b>\$45,355.87</b>	<b>\$277,431.00</b>	<b>\$55,230.24</b>	<b>\$119,203.36</b>
<b>Reserve Fund/Fund Balance</b>				
<b>Estimated Beginning Fund Balance as of July 1, 2024</b>	<b>\$147,450.91</b>	<b>\$682,439.28</b>	<b>\$113,283.49</b>	<b>\$96,197.55</b>
Levy and Other Funding Sources	\$45,355.87	\$277,431.00	\$55,230.24	\$119,203.36
Expenditures less General Benefit Costs	(\$45,355.87)	(\$325,667.00)	(\$115,077.00)	(\$169,908.00)
2024/25 Planned CIP & Rehabilitation Expenditures	\$0.00	\$0.00	\$0.00	\$0.00
<b>Estimated Ending Fund Balance as of June 30, 2025</b>	<b>\$147,450.91</b>	<b>\$634,203.28</b>	<b>\$53,436.73</b>	<b>\$45,492.91</b>
Operating Reserve Requirement	\$25,172.00	\$228,549.58	\$69,837.80	\$104,159.30
Repair and Replacement Reserve Requirement	\$21,700.00	\$197,025.50	\$60,205.00	\$89,792.50
<b>Total Reserve Requirement</b>	<b>\$46,872.00</b>	<b>\$425,575.08</b>	<b>\$130,042.80</b>	<b>\$193,951.80</b>
<b>Overage/(Shortage)</b>	<b>\$100,578.91</b>	<b>\$208,628.20</b>	<b>(\$76,606.07)</b>	<b>(\$148,458.89)</b>

<sup>a</sup> See Appendix A for planned long-term Capital Improvement Projects and Rehabilitations included in the FY 2024/25 Budget.

<sup>b</sup> Use of Reserves to fund services beyond levy amount.

<sup>c</sup> Zone 01 receives revenue from the City of Riverside as a result of a shared median.

<sup>d</sup> "Total Parcels" includes all parcels that specially benefit from the landscape improvements.

<sup>e</sup> "Total Assessed Parcels" includes all parcels with a nonzero EBU; see explanation on page 10.

<sup>f</sup> Agency contribution for parcels that benefit but have not historically been assessed (typically government owned properties).

### 3. Estimate of Costs

Table 3-1  
FY 2024/25 Budget

	Zone 07	Zone 08	Zone 09	Total
<b>Annual Operating Expenses</b>				
Operations & Maintenance	\$84,681.00	\$62,793.00	\$69,956.00	\$1,886,979.00
Utilities	\$9,590.00	\$27,530.00	\$17,730.00	\$589,000.00
<b>Total O&amp;M Expenses</b>	<b>\$94,271.00</b>	<b>\$90,323.00</b>	<b>\$87,686.00</b>	<b>\$2,475,979.00</b>
<b>Capital Improvement Project (CIP) and Rehabilitation <sup>a</sup></b>				
CIP & Rehabilitation Fund Collections	(\$0.78)	\$0.00	\$0.00	\$359,511.78
<b>Incidental/Administrative Expenses</b>				
District Administration	\$6,332.00	\$5,890.00	\$4,294.00	\$276,631.00
County Fees	\$125.00	\$150.00	\$80.00	\$5,555.00
Miscellaneous Administrative Expenses	\$198.00	\$188.00	\$142.00	\$8,660.00
<b>Total Incidental/Administrative Expenses</b>	<b>\$6,655.00</b>	<b>\$6,228.00</b>	<b>\$4,516.00</b>	<b>\$290,846.00</b>
Contribution to Reserves	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Annual Expenses</b>	<b>\$100,925.22</b>	<b>\$96,551.00</b>	<b>\$92,202.00</b>	<b>\$3,126,336.78</b>
General Benefit Costs	(\$3,640.00)	(\$4,161.00)	(\$3,494.00)	(\$186,168.00)
General Fund Maintained Area Costs	(\$569.22)	\$0.00	\$0.00	(\$15,835.72)
<b>Total Special Benefit Costs</b>	<b>\$96,716.00</b>	<b>\$92,390.00</b>	<b>\$88,708.00</b>	<b>\$2,924,333.06</b>
<b>Other Available Funding</b>				
Use of Reserves <sup>b</sup>	(\$76,238.08)	(\$31,233.44)	(\$28,909.00)	(\$295,167.92)
Interest Income & Unrealized Gains/Losses	\$0.00	\$0.00	\$0.00	\$0.00
Reimbursement Agreements <sup>c</sup>	\$0.00	\$0.00	\$0.00	(\$4,000.00)
<b>Total Contributions/Adjustments</b>	<b>(\$76,238.08)</b>	<b>(\$31,233.44)</b>	<b>(\$28,909.00)</b>	<b>(\$299,167.92)</b>
<b>Net Special Benefit Assessment to Levy</b>	<b>\$20,477.92</b>	<b>\$61,156.56</b>	<b>\$59,799.00</b>	<b>\$2,625,165.14</b>
<b>District Statistics</b>				
Total Parcels <sup>d</sup>	262	291	150	11,447
Total Assessed Parcels <sup>e</sup>	262	291	150	11,442
Total EBUs	262.00000	291.00000	150.00000	12,981.852
<b>Proposed Rate per EBU</b>	<b>\$78.16000</b>	<b>\$210.16000</b>	<b>\$398.66000</b>	
<b>Maximum Rate per EBU</b>	<b>\$481.50056</b>	<b>\$424.00690</b>	<b>\$882.88649</b>	
EBU of Non-Assessed Parcels	0.00000	0.00000	0.00000	125.482
Contribution for Non-Assessed Parcels <sup>f</sup>	n/a	n/a	n/a	\$22,918.82
<b>Net Balance to Levy</b>	<b>\$20,477.92</b>	<b>\$61,156.56</b>	<b>\$59,799.00</b>	<b>\$2,648,083.96</b>
<b>Reserve Fund/Fund Balance</b>				
<b>Estimated Beginning Fund Balance as of July 1, 2024</b>	<b>\$468,449.82</b>	<b>\$70,863.74</b>	<b>\$123,627.73</b>	<b>\$4,849,198.91</b>
Levy and Other Funding Sources	\$20,477.92	\$61,156.56	\$59,799.00	\$2,629,165.14
Expenditures less General Benefit Costs	(\$96,716.00)	(\$92,390.00)	(\$88,708.00)	(\$2,924,333.06)
2024/25 Planned CIP & Rehabilitation Expenditures	\$0.00	\$0.00	\$0.00	(\$425,000.00)
<b>Estimated Ending Fund Balance as of June 30, 2025</b>	<b>\$392,211.74</b>	<b>\$39,630.30</b>	<b>\$94,718.73</b>	<b>\$4,129,030.99</b>
Operating Reserve Requirement	\$58,537.08	\$55,999.58	\$53,477.16	\$1,604,758.50
Repair and Replacement Reserve Requirement	\$50,463.00	\$48,275.50	\$46,101.00	\$1,383,412.50
<b>Total Reserve Requirement</b>	<b>\$109,000.08</b>	<b>\$104,275.08</b>	<b>\$99,578.16</b>	<b>\$2,988,171.00</b>
<b>Overage/(Shortage)</b>	<b>\$283,211.66</b>	<b>(\$64,644.78)</b>	<b>(\$4,859.43)</b>	<b>\$1,140,859.99</b>

<sup>a</sup> See Appendix A for planned long-term Capital Improvement Projects and Rehabilitations included in the FY 2024/25 Budget.

<sup>b</sup> Use of Reserves to fund services beyond levy amount.

<sup>c</sup> Zone 01 receives revenue from the City of Riverside as a result of a shared median.

<sup>d</sup> "Total Parcels" includes all parcels that specially benefit from the landscape improvements.

<sup>e</sup> "Total Assessed Parcels" includes all parcels with a nonzero EBU; see explanation on page 10.

<sup>f</sup> Agency contribution for parcels that benefit but have not historically been assessed (typically government owned properties).

### 3. Estimate of Costs

#### ASSESSMENT RATES

The following shows the assessment rates applicable to each Zone for FY 2024/25 based on the budget and the method of apportionment presented in this report.

Table 3-2  
FY 2024/25 Proposed Assessment Rates

Zone	Maximum Rates <sup>a</sup>	Applied Assessment Rates
Zone 01	\$182.6462	\$182.6462 per EBU
Zone 01A	\$111.8297	\$111.8297 per EBU
Zone 02	\$576.1573	\$576.1573 per EBU
Zone 03	\$182.6462	\$182.6462 per EBU
Zone 03A	\$97.1218	\$97.1218 per EBU
Zone 04	\$110.0000	\$110.0000 per EBU
Zone 05	\$574.0092	\$165.3600 per EBU
Zone 06	\$401.9274	\$281.1400 per EBU
Zone 07	\$481.5006	\$78.1600 per EBU
Zone 08	\$424.0069	\$210.1600 per EBU
Zone 09	\$882.8865	\$398.6600 per EBU

<sup>a</sup> Maximum Rates for all Zones (except Zone 04) include an inflationary adjustment that was approved by the property owners as part of the balloted assessment proceeding.

#### ANNUAL INFLATIONARY ADJUSTMENT (ASSESSMENT RANGE FORMULA)

Each year, the Board of Directors considers whether the Annual Assessment per EBU should be set at the Maximum Assessment Rate, as previously approved by the property owners for all Zones except as noted below, or if a lower assessment rate per EBU should be applied based on the budgeted costs.

The Maximum Assessment Rate per EBU is calculated annually for certain Zones, noted below, using the percentage change for the previous calendar year in the All Urban Consumers Consumer Price Index, (CPI or "Index"), as published by the Department of Labor's Bureau of Labor Statistics for the Los Angeles-Long Beach-Anaheim Region<sup>3</sup>. The inflation adjustment from December 2022 to December 2023 is 3.47%.

#### Zone 01 through Zone 03A and Zone 05 through Zone 08

The Maximum Assessment per EBU (Assessment Rate) established for the improvements in the previous fiscal year may be adjusted by the percentage change in the CPI calculated for the previous calendar year.

#### Zone 04

The Maximum Assessment Rate per EBU does not include an annual inflation adjustment.

#### Zone 09

Each fiscal year the Maximum Assessment Rate per EBU may be adjusted by the percentage change in the CPI calculated for the previous calendar year or three percent (3%), whichever is greater.

<sup>3</sup> In January 2018, the Bureau of Labor Statistics introduced a new geographic area sample for the Consumer Price Index (CPI). Riverside, CA, which was previously included in the Los Angeles-Riverside-Orange County, CA MSA (Metropolitan Statistical Area), is now included in a separate CBSA (Core Based Statistical Area) and is named Riverside-San Bernardino-Ontario; this Index started at 100.000. The Los Angeles-Riverside-Orange County, CA index was renamed "Los Angeles-Long Beach-Anaheim". Because the Index approved by the property owners was the Los Angeles-Riverside-Orange County index, and it was renamed and not eliminated, CSD General Counsel determined the District would continue to use the Los Angeles-Long Beach-Anaheim index.

## 4. District Diagrams

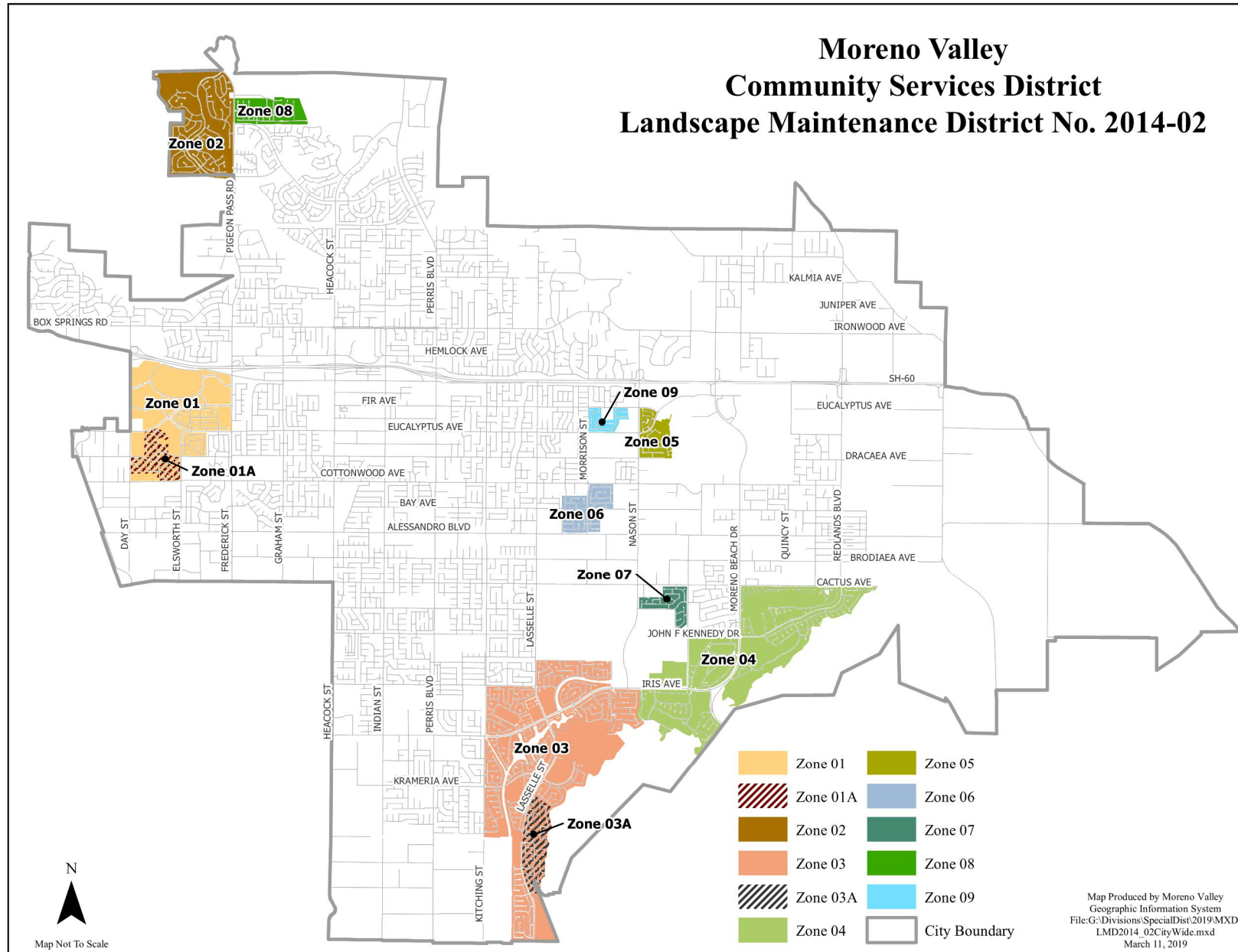
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### **DISTRICT DIAGRAMS**

The following pages provide boundary diagrams for each Zone within the District, as well as a general depiction of the location of the improvements as identified at the time this Report was prepared. Detailed maps of the full extent and location of the improvement areas are on file with the Public Works Department. The combination of these maps and the Assessment Roll referenced by this Report constitute the Assessment Diagrams for the District.

## 4. District Diagrams

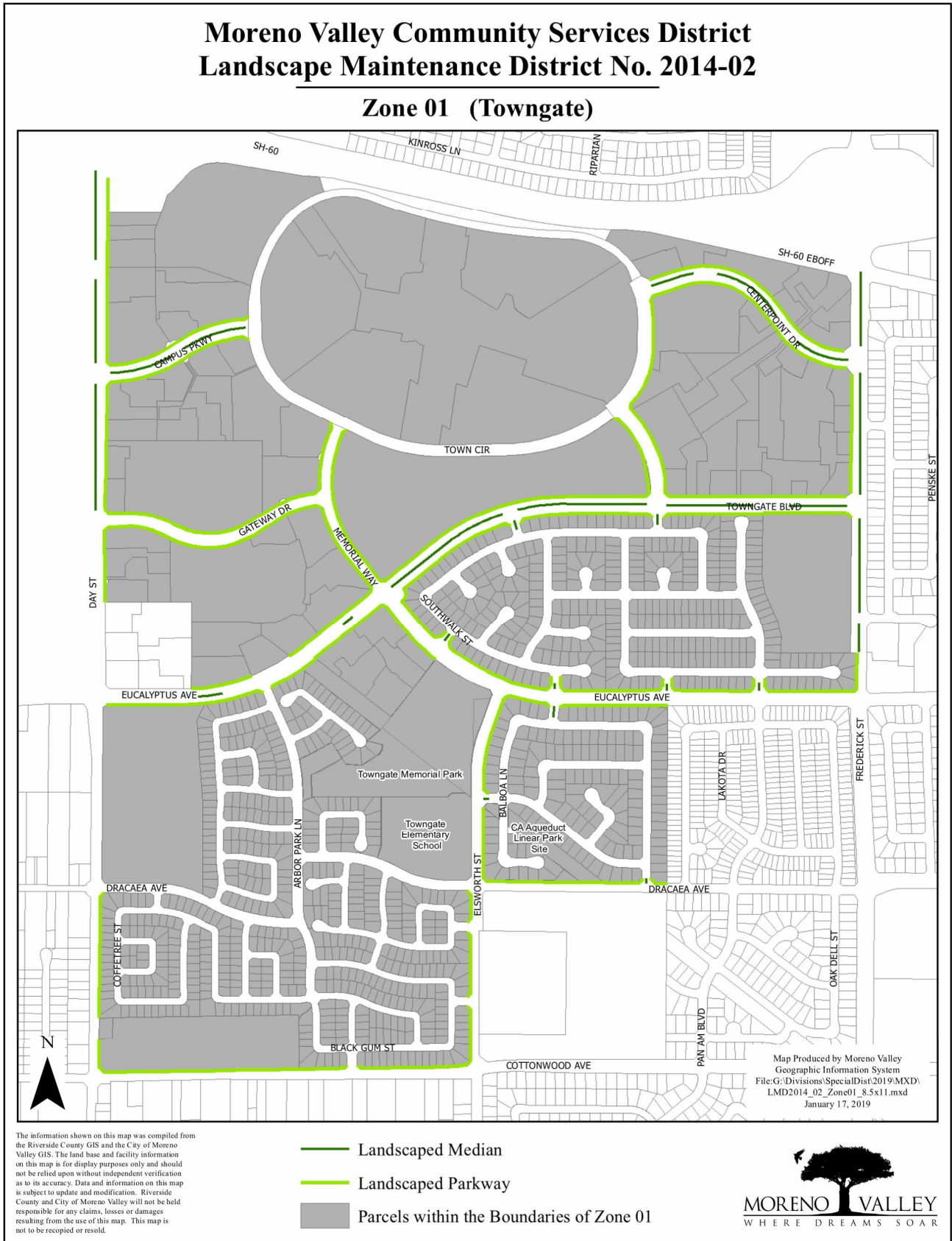
Diagram 4-1





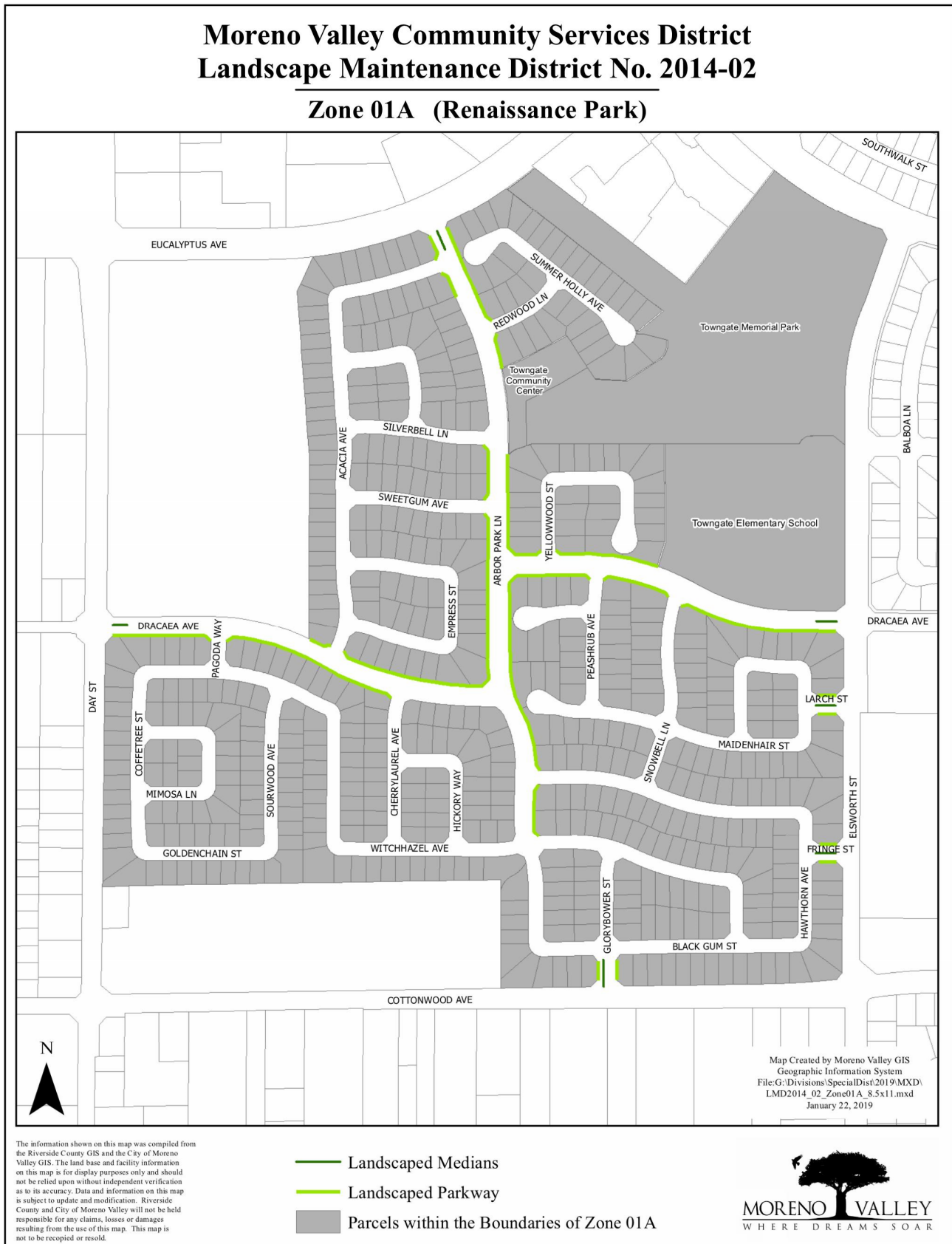
4. District Diagrams

Diagram 4-2



## 4. District Diagrams

Diagram 4-3



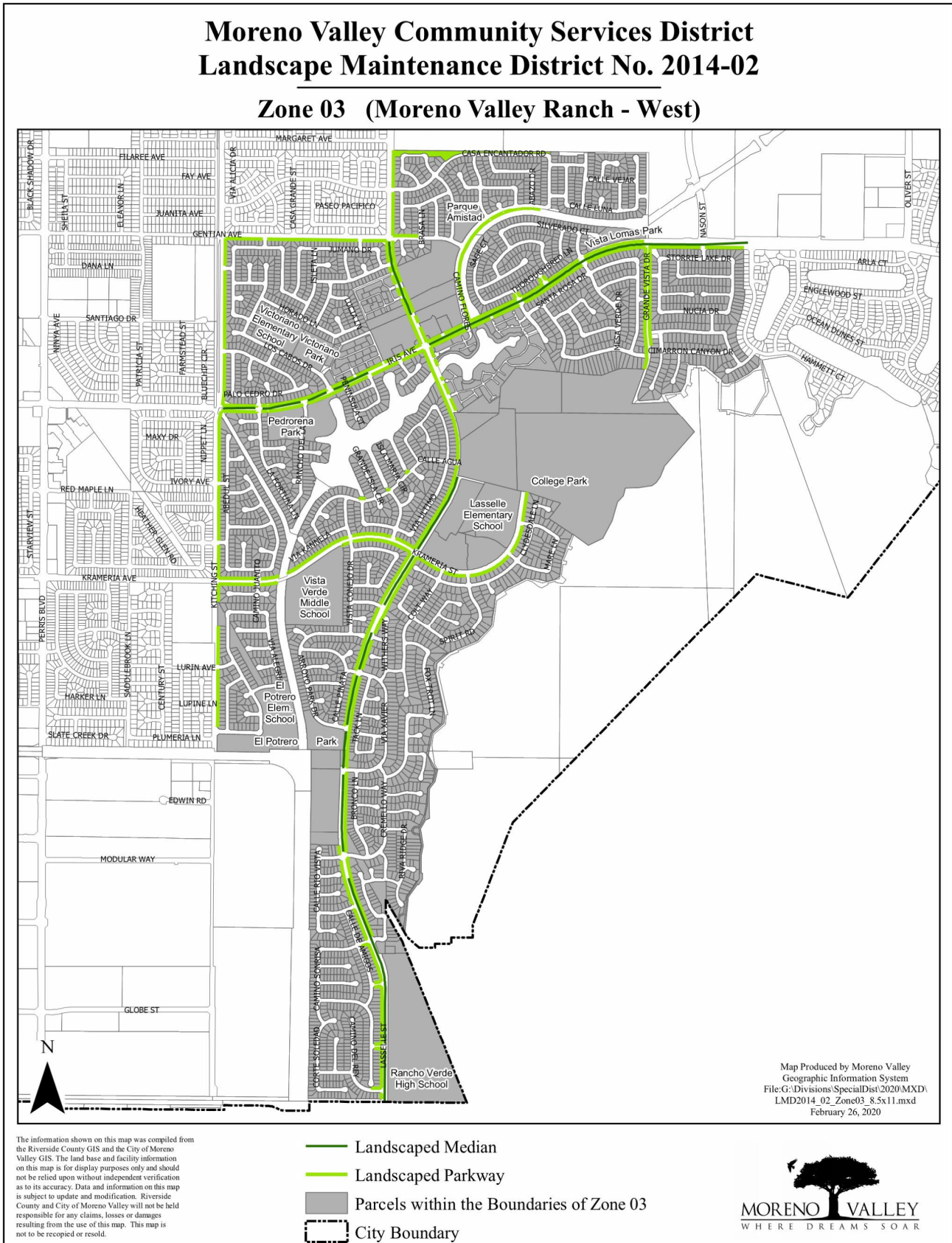
## 4. District Diagrams

Diagram 4-4



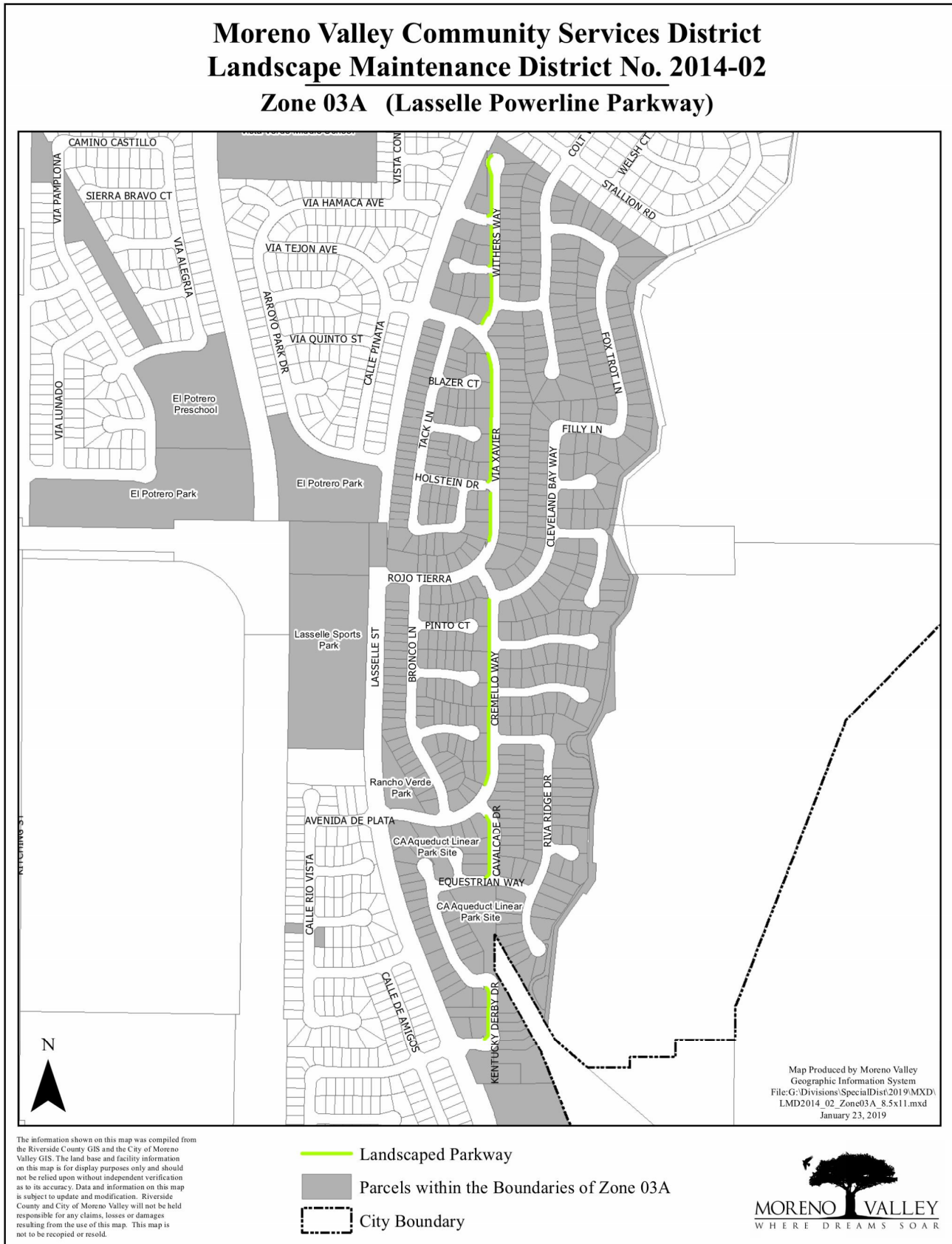
4. District Diagrams

Diagram 4-5



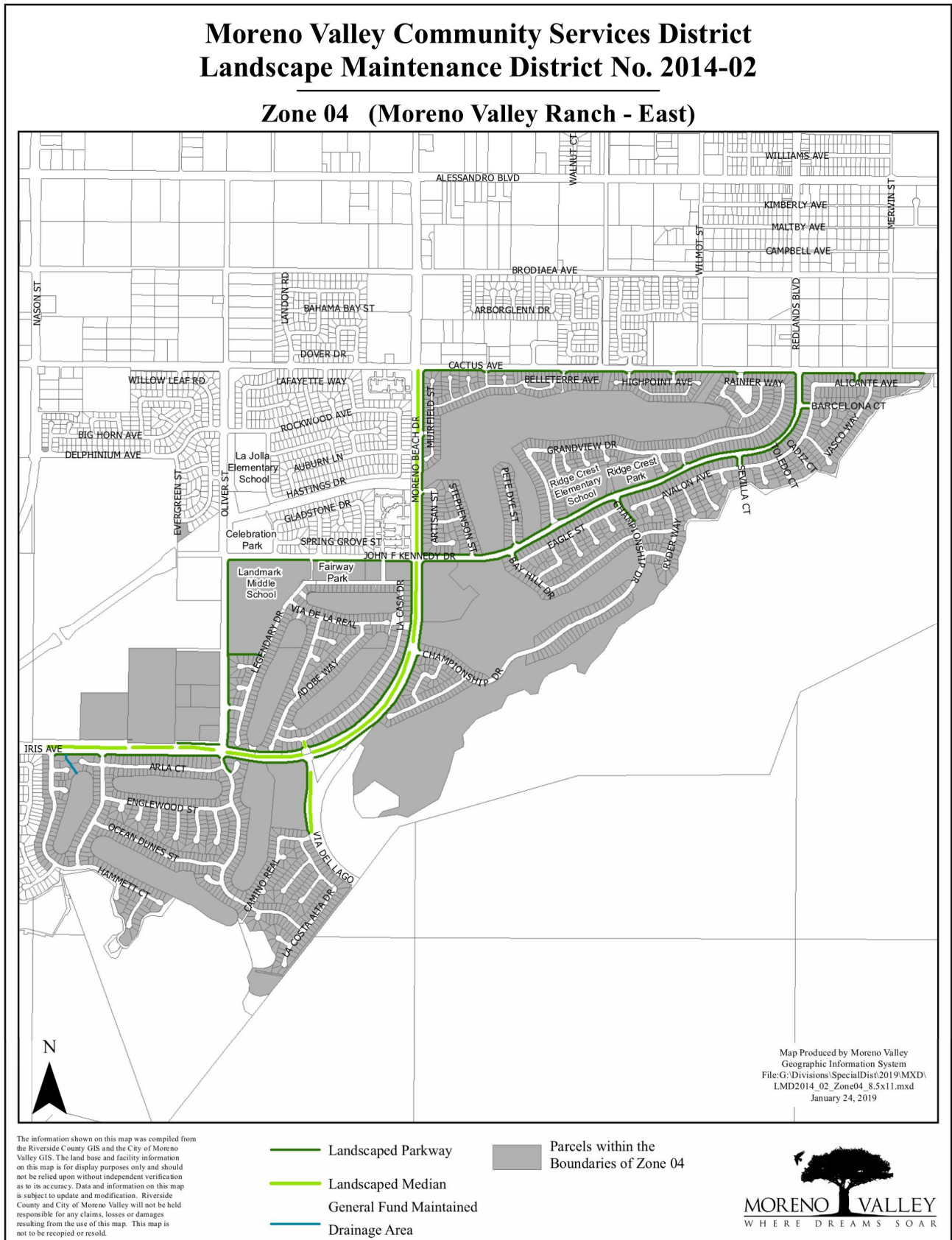
## 4. District Diagrams

Diagram 4-6



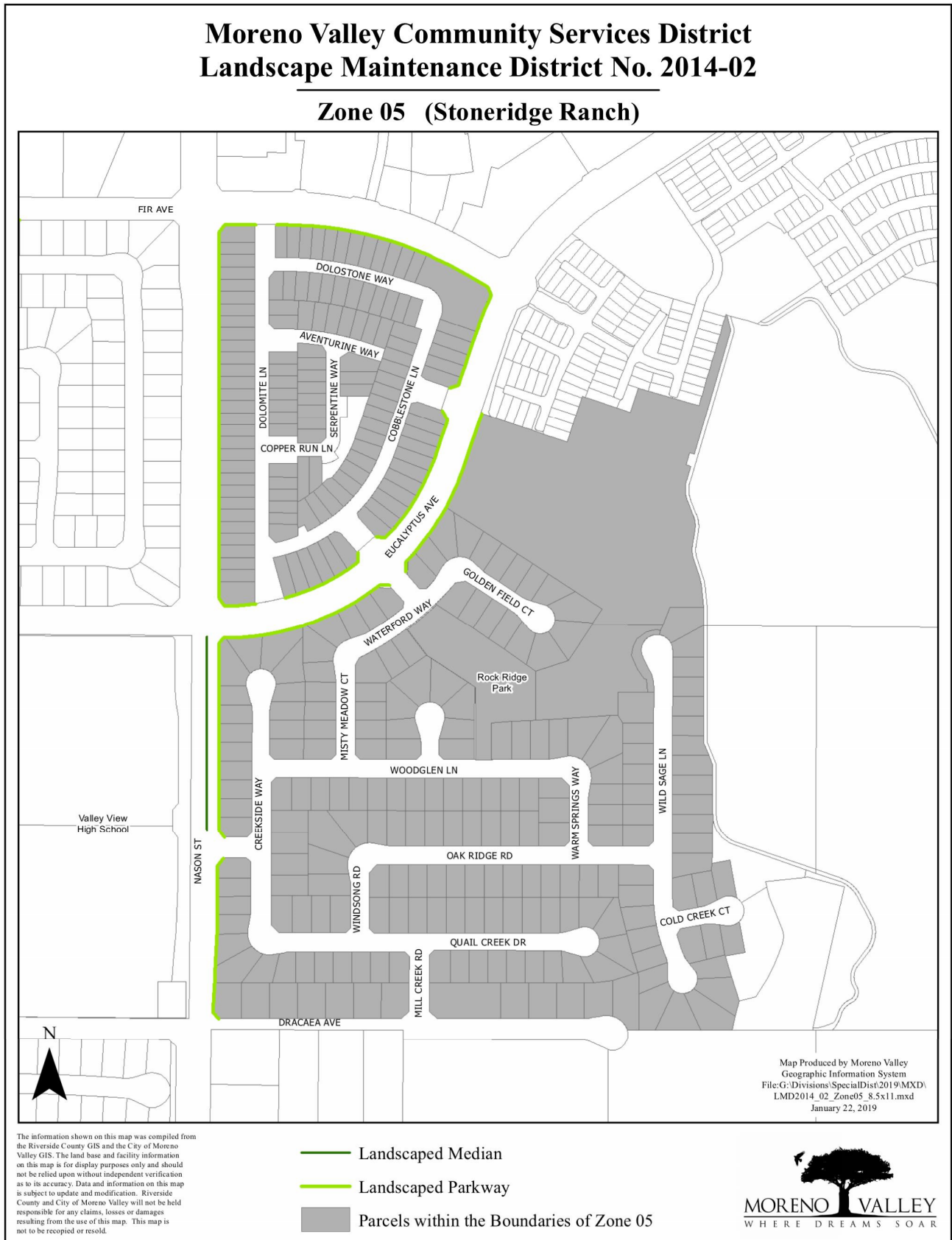
# 4. District Diagrams

Diagram 4-7



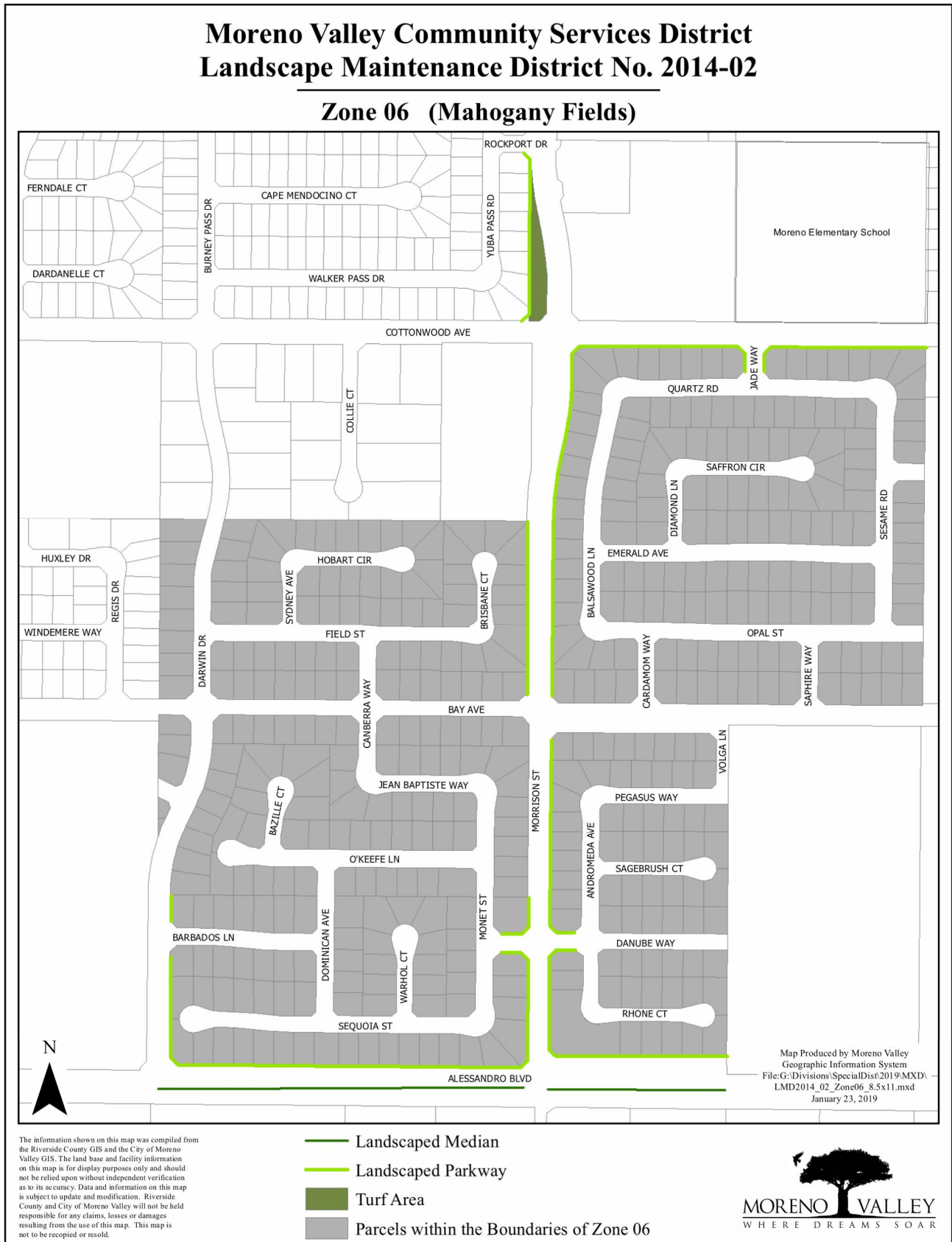
## 4. District Diagrams

Diagram 4-8



4. District Diagrams

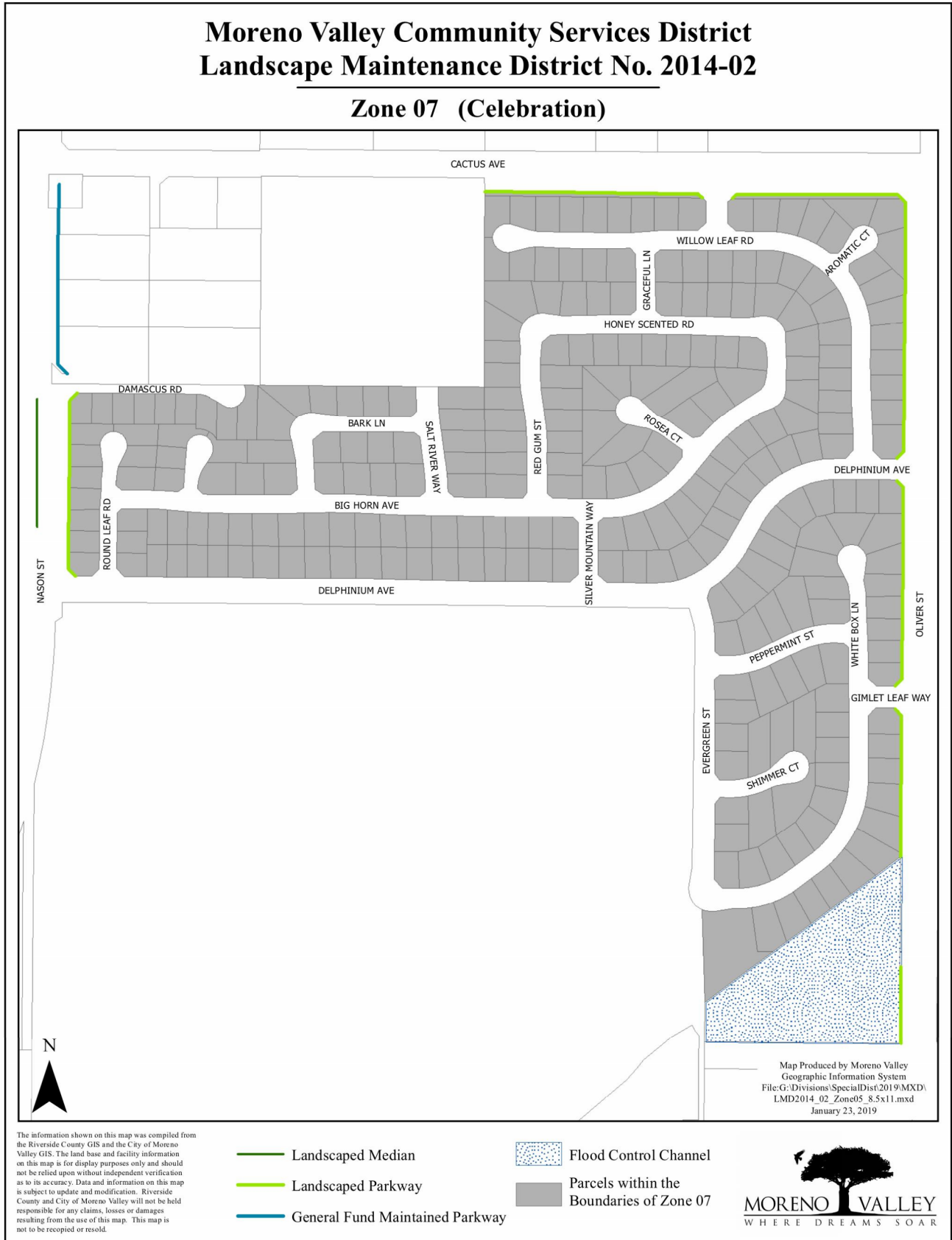
Diagram 4-9





4. District Diagrams

Diagram 4-10



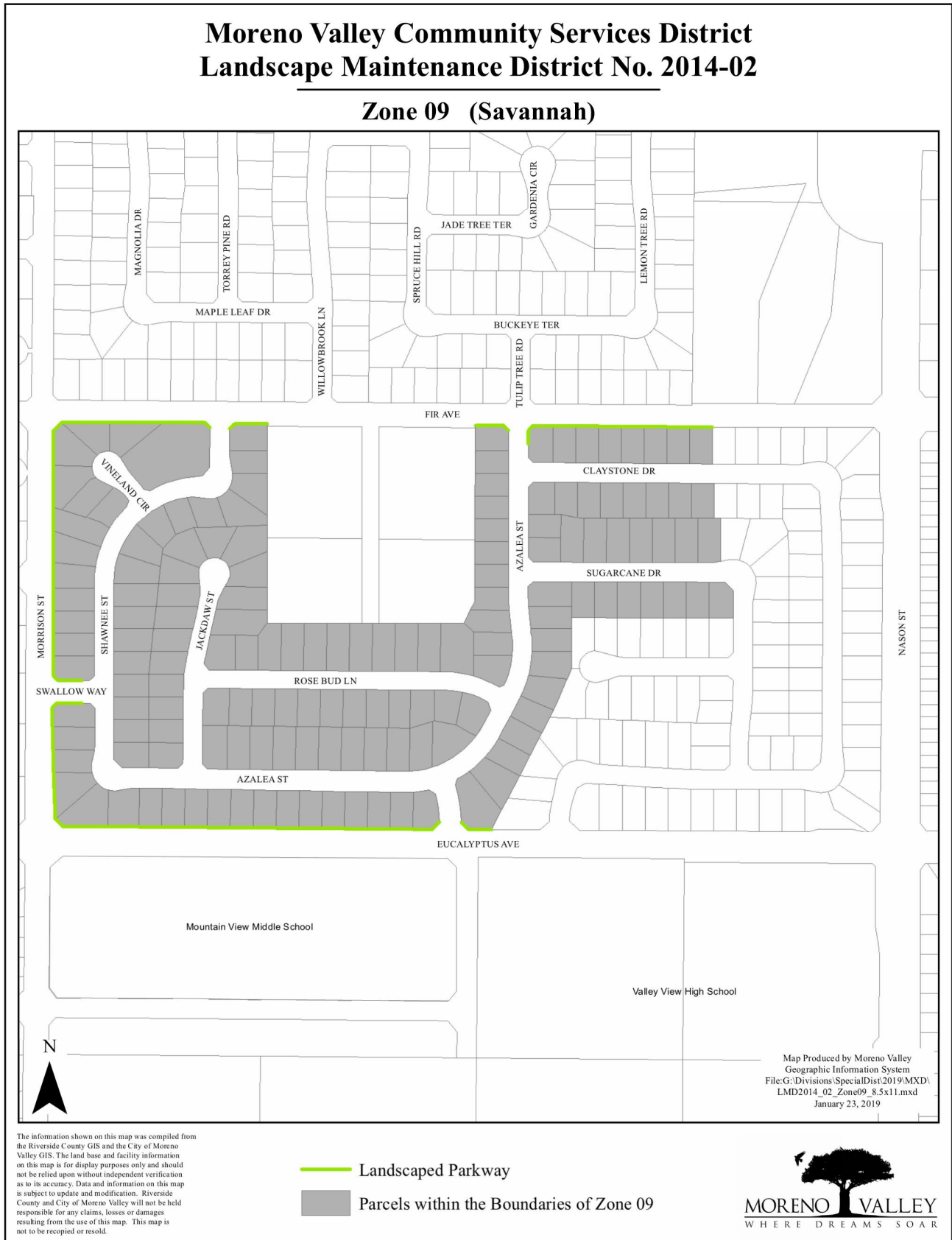
4. District Diagrams

Diagram 4-11



## 4. District Diagrams

Diagram 4-12



## 5. Assessment Roll

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### **ASSESSMENT ROLL**

The PIN for each parcel within the District is based on available parcel maps and property data from the Riverside County Assessor's Office. A listing of the parcels to be assessed within this District, along with the corresponding assessment amounts to be levied for FY 2024/25 has been provided electronically to the Secretary of the CSD Board (City Clerk). Total assessment may differ slightly from budget due to rounding. The listing is incorporated herein by reference. The Report can also be found online at the City's website at [www.moval.org](http://www.moval.org). If any PIN identified therein is submitted for collection and identified by the County Auditor/Controller of the County of Riverside to be an invalid parcel number for any fiscal year, a corrected PIN and/or new PIN(s) will be identified and resubmitted to the County Auditor/Controller. The assessment amount to be levied and collected for the resubmitted parcel or parcels shall be based on the method of apportionment, as described in this Report and as approved by the CSD Board.

**APPENDIX A**

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**Capital Improvement Projects**



# Appendix A Capital Improvement Projects

Long-term Capital Improvement Projects and Rehabilitations included in the FY 2024/25 Budget.

	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29											
Projects	Zone 01					Zone 02					Zone 03					Zone 05					Zone 06					Zone 07					Zone 08					Zone 09					
Fence Renovation																																									
Irrigation/Smart Controller Installations						X	X	X	X	X	X	X	X	X	X																										
Parkway Renovations	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		
Pump Upgrades	X																																								
Median Renovations	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X										
Stamped concrete on Nason (southern-most median)																X																									



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