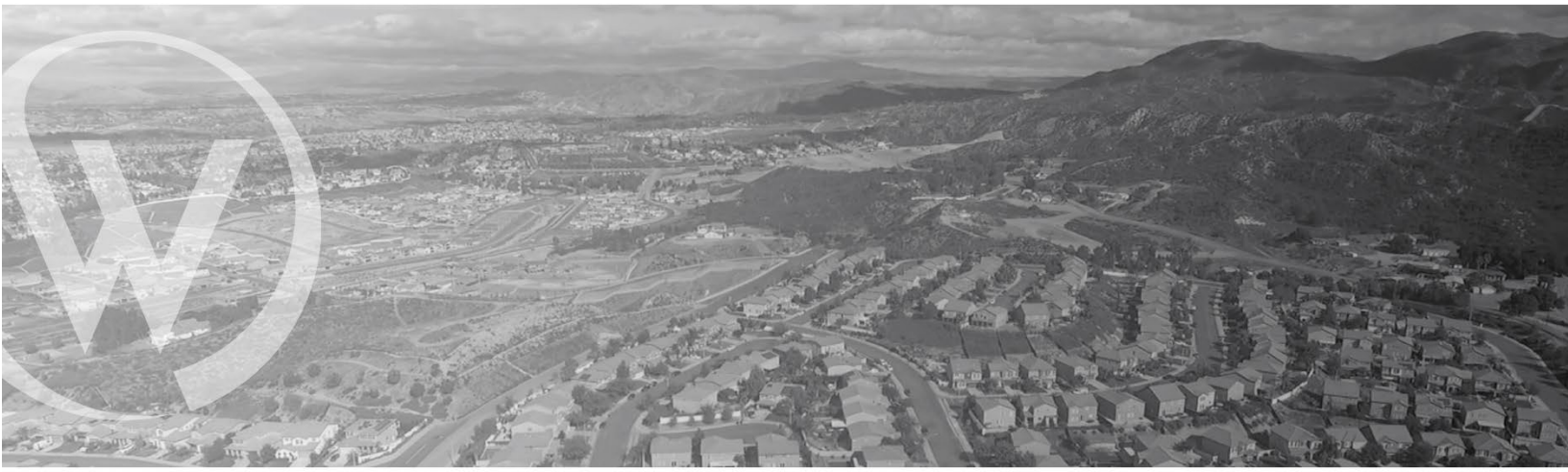
Engineer's Report

Fiscal Year 2022-2023

City of Rialto
Landscaping and Lighting District No. 2

Prepared For

July 2022



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AGENCY: CITY OF RIALTO

PROJECT: RIALTO LANDSCAPING AND LIGHTING DISTRICT NO. 2

TO: CITY COUNCIL
CITY OF RIALTO
STATE OF CALIFORNIA

Report Pursuant to "Landscaping and Lighting Act of 1972"

Pursuant to direction from the City Council (the "City Council") of the City of Rialto (the "City"), State of California, submitted herewith is the Engineer's Report for Landscaping and Lighting District No. 2 (the "Report"), consisting of the following parts, pursuant to the provisions of Division 15, Part 2 of the Streets and Highways Code of the State of California, being the "Landscaping and Lighting Act of 1972" (the "1972 Act"), as amended, commencing with Section 22500, and which is in accordance with Resolution No. 7905 adopted by the City of Rialto City Council, San Bernardino County, California ordering the preparation of the Report for Landscaping and Lighting District No. 2 ("LLMD No. 2"). This Report is applicable for the ensuing 12-month period, being the Fiscal Year commencing July 1, 2022 to June 30, 20223

SECTION 1 **PLANS AND SPECIFICATION** of the improvements to be maintained and-or improved for Fiscal Year 2022-2023. The plans and specifications show and describe the existing improvements and are sufficient in showing and describing the general nature, location, and extent of the improvements.

SECTION 2 A **COST ESTIMATE** of the improvements to be maintained and-or improved for the mentioned Fiscal Year.

SECTION 3 The **METHOD OF APPORTIONMENT** showing the proportionate amount of the assessment to be charged in proportion to the benefits to be received by each lot or parcel within the exterior boundaries as shown in Appendix B.

SECTION 4 The **PROPOSED ASSESSMENTS** for each Zone within LLMD No. 2.

i. Engineer's Statement

I, Matthew E. Webb, a Professional Civil Engineer (employed at Albert A. Webb Associates and retained through an agreement between Webb Municipal Finance, LLC and my employer), acting on behalf of the City of Rialto, pursuant to the 1972 Act do hereby assess and apportion the total amount of the costs and expenses upon the parcels of land within Landscaping and Lighting District No. 2 liable therefore and benefited thereby, in proportion to the estimated benefits that each parcel receives, respectively, from said maintenance, works of improvement, and appurtenances.

Executed this _____ day of _____ 2022.

ALBERT A. WEBB ASSOCIATES

_____

MATTHEW E. WEBB
PROFESSIONAL CIVIL ENGINEER NO. 37385
ENGINEER OF WORK
ON BEHALF OF THE CITY OF RIALTO
STATE OF CALIFORNIA

Final approval, confirmation and levy of the annual assessment and all matters in the Engineer's Report were made on the _____ day of _____ 2022, by adoption of Resolution No. _____ by City Council.

_____

CITY CLERK
CITY OF RIALTO
STATE OF CALIFORNIA

A copy of the Assessment Roll and Engineer's Report were filed in the City Clerk's Office on the _____ day of _____ , 2022.

_____

CITY CLERK
CITY OF RIALTO
STATE OF CALIFORNIA

i. Engineer's Statement

WHEREAS, on June 14, 2022, the City Council, under the Act, adopted its Resolution Initiating Proceedings for the Levy and Collection of Assessments and the Preparation of an Engineer's Report for LLMD No. 2;

Whereas, the Resolution of Intention directed Webb Municipal Finance, LLC to prepare and file a report presenting plans and specifications describing the general nature, location, and extent of the improvements to be maintained, an estimate of the costs of the maintenance, operations, and servicing of the improvements for LLMD No. 2 for the referenced Fiscal Year, a diagram for LLMD No. 2 showing the area and properties to be assessed, and an assessment of the estimated costs of the maintenance, operations, and servicing the improvements, assessing the net amount upon all assessable lots and-or parcels within LLMD No. 2 in proportion to the special benefit received.

1. Plans and Specifications

Overview

In Fiscal Year 2004-2005 the City of Rialto (hereafter referred to as the "City"), under the provisions of the 1972 Act, Part 2 of Division 15 of the California Streets and Highways Code and in compliance with the substantive and procedural requirements of the California State Constitution, Articles XIIID (hereafter referred to as the "California Constitution") established LLMD No. 2. The annual assessments to be levied on properties within the District provide a funding source for the continued operation and maintenance of local landscaping and lighting improvements installed in connection with the development of properties within the District. Each fiscal year, based on the estimated costs associated with the regular annual maintenance, operation and servicing of the landscaping and lighting improvements within the District that provide special benefit to properties within the District; the City establishes the District's assessments. The costs of the improvements and the proposed annual assessments budgeted and assessed against properties within the District may include: the estimated expenditures for regular annual maintenance and repairs; incidental expenditures related to the operation and administration of the District; deficits or surpluses from prior years; revenues from other sources; and the collection of adequate funds for operational reserves or periodic expenditures including installments collected for long-term improvement projects. Each parcel is assessed proportionately for only those improvements, services, and expenses for which the parcel will receive special benefit.

The original District established included parcels of land within the residential subdivisions referred to as Blackmon Homes – Tract 16308, Escrow Street, Inc. – Tract 16422, Walton Development, Inc LLC – Tract 16517, and Pacific Grove Community – Tract 16625. The District was formed to provide for the ongoing maintenance and operation of the landscaping and street lighting installed in connection with these developments and the special benefits these improvements provide to the properties therein. For Fiscal Year 2006-2007 and after, the City annexed additional properties (territories of land) to the District and balloted such properties for a new assessment that provides the necessary funding for the ongoing maintenance and operation of the landscaping and street lighting improvements associated with the development of such properties. The properties annexed to the area are described in this Report.

In order to address the annexation of developments to the District and establish an appropriate special benefit nexus to the improvements and services provided, zones of benefit (hereafter referred to as "Zones") were established within the District. Each Zone is a reflection of the various types of improvements and services provided by the District and the type of property development associated with those improvements. The net annual cost to provide the improvements for each Zone, are allocated to all the benefiting properties within each respective Zone only, using a weighted method of apportionment that establishes a calculated proportional special benefit and assessment for each parcel as compared to other properties that benefit from the Zone improvements and services. This Zone structure and proportional allocation of improvement costs ensures that each property is reasonably and fairly assessed for their special benefits from the District improvements.

The word "parcel," for the purposes of this Report, refers to an individual property assigned its own Assessor's Parcel Number ("APN") by the San Bernardino County ("County") Assessor's Office. The County Auditor-Controller uses Assessor's Parcel Numbers and specific Fund Numbers to identify properties to be assessed on the tax roll for the special benefit assessments.

Description of Improvements and Services

LANDSCAPE IMPROVEMENTS:

The landscape improvements for the District may include, but are not limited to various streetscape landscaping including parkways and medians as well as public landscaped areas within or adjacent to the properties within a particular development such as landscaped slopes; irrigated and non-irrigated open space areas; landscaped detention or retention basins; and neighborhood greenbelts, trails or parks. These landscape improvements may include turf; ground cover; plants and shrubs; trees; irrigation and drainage systems; ornamental lighting

structures; masonry walls or other fencing; entryway monuments; and associated appurtenant facilities located within the various dedicated easements, rights-of-way or public properties associated with the landscaped areas. The following outlines the location and extent of the existing or proposed landscape improvements associated with the properties and developments of the various Zones within the District:

ZONE 1 LANDSCAPE IMPROVEMENTS:

- Tract 16308 — approximately 3,700 square feet of parkway landscaping located along the perimeter of the tract on the west side of Cedar Avenue, north of Wildflower Street; and on the north side of Wildflower Street, west of Cedar Avenue.
- Tract 16422 — approximately 4,400 square feet of parkway landscaping located along the perimeter of the tract located north of Summit Street along the west side of Linden Avenue.
- Tract 16517 — approximately 5,300 square feet of parkway landscaping located along the perimeter of the tract along Pepper Avenue and Meridian Avenue.
- Tract 16625 — approximately 5,000 square feet of parkway landscaping located along the perimeter of the tract on the west side of Maple Avenue.
- Tract 17244 — approximately 38,800 square feet of parkway landscaping located along the entire perimeter of the tract on the east side of Cactus Avenue and the south side of Baseline Avenue; and along the perimeter of the tract on west side Lilac Avenue from Baseline Avenue to just south of Jackson Street.
- Tract 16764 — approximately 3,800 square feet of parkway landscaping located along the perimeter of the tract on the west side of Linden Avenue.
- Tract 17219 — approximately 4,200 square feet of landscaped parkway area located along the perimeter of the development on the north side of Merrill Avenue.
- Tract 17220 — approximately 3,900 square feet of landscaped parkway area located along the perimeter of the development on the west side of Pepper Avenue.
- Tract 17511 — approximately 11,600 square feet of landscaped parkway area located along the perimeter of the development on the east side of Maple Avenue and north side of Summit Street including the detention basin area along the perimeter of the development.
- Tract 17957 — approximately 1,200 square feet of landscaped parkway area located along the perimeter of the development on the west side of Cedar Avenue.
- Tract 18794 — approximately 2,400 square feet of landscaped parkway area located along the perimeter of the development on the south side of Merrill Avenue.
- Tract 17708 (Secured Income Group, 24 lot Residential Subdivision): approximately 33,350 square feet of landscaped parkway area located along the perimeter of the sub-development on west side of Acacia Avenue and North side of James Avenue.
- PPD 2415 (Crestwood Communities) – approximately 3,500 square foot of perimeter landscaping.
- PPD 2445 (Casmalia Homes) – approximately 10,687 square feet of landscaping located on the south side of Casmalia Street along the development.
- TR 19930 (Linden Homes) – approximately 1,690 square feet of landscaping located on the east side of Sandalwood Avenue and along Jacaranda Court along the development.
- PPD 2444 (Serrano Homes) – approximately 13,746 square feet of landscaping located on the south side of Bloomington Avenue and along the west side of Willow Avenue adjacent to the development.

- PPD 2018-0019 (Margarita Homes) – approximately 4,403 square feet of landscaping on the west side of the development along the east side of North Cactus Avenue.

ZONE 2 LANDSCAPE IMPROVEMENTS:

- Target Center — approximately 146,000 square feet of parkway landscaping located along the perimeter of the development on the south side of Casa Grande Drive; and approximately 50,000 square feet of median-island landscaping on Alder Avenue (Casa Grande Drive to Summit Avenue) and approximately 121,000 square feet of hardscape areas associated with the parkways and medians.
- Opus Logistics Center — approximately 13,000 square feet of median-island landscaping on Riverside Avenue from Resource Drive south to the end of the project.
- Tudor Plaza Center - Tract 16813 — approximately 8,100 square feet of median-island landscaping on Foothill Boulevard between Cedar Avenue and Larch Avenue.
- Golden Bear-Target – approximately 25,000 square feet of parkway landscaping located along the perimeter of the development on the south side of Easton Street - Renaissance Parkway, on the west side of Laurel Avenue, and on the east side of Alder Avenue; and approximately 10,000 square feet of median-island landscaping on Easton Street- Renaissance Parkway between Laurel Avenue and Alder Avenue.
- Panattoni Development - Tract 18916 — approximately 7,500 square feet of parkway landscaping located along the perimeter of the development on the north side of Baseline Avenue, west side of Locust Avenue and south side of Miro Way; and approximately 2,500 square feet of median-island landscaping on Baseline Avenue between Locust Avenue and Laurel Avenue.
- PPD 2233R (Panattoni Development): PM 19411 — approximately 31,853 square feet of parkway landscaping located along the perimeter of the development on the east side of Locust Avenue, the north side of Baseline Road, the west side of Maple Avenue, and a portion of the south side of Miro Way.
- NEC Riverside Ave. & Easton St. Retail Center — approximately 10,224 square feet of landscaping surrounding the restaurant site on the west side of Riverside Avenue and the northeast side of Easton Street.
- PPD 2290 (Casmalia St. & Linden Ave. Warehouse) –approximately 25,099 square feet of parkway landscaping located on the perimeter of the development on the north side of Casmalia Street and west side of Linden Avenue.
- PPD 2295 (B&B Plastics): approximately 35,726 square feet of landscaping located on the perimeter of the development on north side of W. Casmalia Street and east side of N. Locust Avenue.
- PPD 2264 (DCT Industrial Operating LLC): approximately 26,791 square feet of perimeter landscaping.
- PPD 2283, PM 19463 (Panattoni Development Company): approximately 37,039 square feet of landscaping located on the perimeter of the development on the north side of Baseline Road, on the east side of Maple Avenue, on the west side of Linden Avenue and on the south side of Miro Way.
- PPD 2082 (Riverside Avenue and Jurupa Avenue): approximately 2,460 square feet of landscaping located on the perimeter of the development on the west side of Riverside Avenue and the south side of Jurupa Avenue and median landscaping on Riverside Avenue adjacent to the development.
- PPD 2102 (Wal-Mart Super Center): approximately 5,940 square feet of median landscaping on Riverside Avenue, adjacent to the development.
- PPD 2365 (Miro Way and Locust Avenue): approximately 1,490 square feet of landscaping located on the perimeter of the development on the west side of Locust Avenue, on the north side of Miro Way and on the east side of Laurel Avenue.

- PPD 2290 (Casmalia St. & Linden Ave. Warehouse) –approximately 25,099 square feet of parkway landscaping located on the perimeter of the development on the north side of Casmalia Street and west side of Linden Avenue.
- PPD 2363 (1401 N Alder Ave) – approximately 18,400 square feet of landscaping located on the perimeter of the development on the south side of Walnut Avenue, the east side of Alder Avenue, and the north side of Miro Way adjacent to the development.
- PPD 2335 (2225 N. Alder Ave.) – approximately 25,099 square feet of landscaping located on the perimeter of the development on the east side of Alder Avenue, on the north side of Casmalia Street and on the west side of Laurel Avenue, as well as median landscaping on Casmalia Street, adjacent to the development.
- PPD 2409 (Casmalia St. & Locust Ave.) – approximately 17,599 square feet of landscaping located on the perimeter of the development on the west side of N. Locust Avenue and on the north side of W. Casmalia Street, as well as median landscaping on W. Casmalia Street.
- PPD 2458 (Locust Distribution) – approximately 12,137 square feet of landscaping on the south side of the development along the north side of Miro Way and on the west side of the development along the east side of Locust Avenue.
- PPD 2400 (Baseline Center) – approximately 33,006 square feet of landscaping on the south side of the development along the north side of Baseline Road, on the median on the south of the development on Baseline Road, on the east side of the development along the west side of Laurel Avenue and median, on the west side of the development along the east side of Alder Avenue, on the median on the west side of the development on Alder Avenue, and on the north side of the development along the south side of Miro Way.
- PPD 2441 (Alder Ave. & Walnut Ave.) – approximately 6,456 square feet of landscaping located on the perimeter of the development on the north side of Walnut Avenue and west side of Alder Avenue, and on the median on the north side along Alder Avenue north of Walnut Avenue.
- PPD 2503 (Locust Ave. & Linden Ave.) – approximately 27,603 square feet of landscaping on the north side of the development along the south side of Locust Avenue and south side of the development along the north side of Linden Avenue.
- PPD 2402 (Azure – Route 66 Plaza) – approximately 3,504 square feet of landscaping on the south side of the development along the north side of East Foothill Boulevard, as well as median landscaping on East Foothill Boulevard.
- PPD 2428 (Renaissance Marketplace) – approximately 69,251 square feet of landscaping located on the perimeter of the development on the north and south side of Renaissance Parkway, on the median on the north side of the development on Renaissance Parkway, on the west side of the development along the east side of Linden Avenue, on the south side of the development on the north and south side of Scholl Way as well as median landscaping on Scholl Way, and on the east side of the development along the west side of Ayala drive from the 210 freeway to School Way.
- PPD 2453 (Proficiency Building) – approximately 32,039 square feet of landscaping on the north side of the development along the south side of Renaissance Parkway as well as median landscaping on Renaissance Parkway adjacent to the development, and on the west side of the development along the east side of Palmetto Avenue.
- PPD 2460 (Alder Warehouse) – approximately 26,462 square feet of landscaping on the west side of the development along the east side of Alder Avenue north of Baseline Road and south of Renaissance Parkway, as well as median landscaping adjacent to the development on Alder Avenue.

- PPD 2017-0066 (Renaissance East) – approximately 12,546 square feet of landscaping on the south side of the development along north side of Renaissance Parkway, east of Ayala Avenue, as well as median landscaping on Renaissance Parkway.
- PPD 2434 (Tamarind Warehouse) – approximately 6,813 square feet of landscaping on the west side of the development along the east side of Tamarind Avenue.
- PPD 2435 (Persimmon Warehouse) – approximately 2,774 square feet of landscaping on the east side of the development along the west side of North Locust Avenue.
- PPD 2502 (Walnut Warehouse) – approximately 2,111 square feet of landscaping on the east side of the development along the west side of Alder avenue north and south of Miro Way.
- PPD 2017-0050 (Foothill Retail) – approximately 2,140 square feet of landscaping on the south and east side of the development, along the east side of Cactus Avenue and north side of Foothill Boulevard, as well as median landscaping adjacent to the development on Cactus Avenue and Foothill Boulevard.
- PPD 2017-0076 (Miro Way Distribution) – approximately 23,120 square feet of landscaping on the west side of the development along the east side of Locust Avenue as well as on the east side of the development west side of Linden Avenue.
- PPD 2017-0077 (Wheeler Trucking) – approximately 2,359 square feet of landscaping on the west side of the development along the east side of Cactus Avenue.
- PPD 2398 (Base Warehouse) – approximately 11,216 square feet of landscaping on the west side of the development along the east side of Laurel Avenue as well as on the south side of the development north of Baseline Road, including proposed median within Baseline Road.
- PPD 2017-0068 (Instant Solutions Warehouse): approximately 4,740 square feet of landscaping on the west side of the development along the east side of Locust Avenue as well as on the south side of the development north side of Vineyard Avenue.
- PPD 2017-0095 (Rialto Gateway Plaza): approximately 5,900 square feet of landscaping on the east side of the development along the west side of South Riverside Avenue as well as on the south side of the development north of West Valley Boulevard, including medians within South Riverside Avenue and West Valley Boulevard.
- PPD 2018-0020 (Linden Cedar Solutions): – approximately 12,196 square feet of landscaping on the west side of the development along the east side of North Linden Avenue, on the east side of the development along the west side of North Cedar Avenue, and along the north side of the development south of West Casmalia Street.
- PPD 2018-0070 (Agua Mansa Warehouse) – approximately 2,062 square feet of landscaping on the northeast side of the development along the southwest side of Enterprise Drive as well as south east side of the development along the north west side of Agua Mansa Road.
- PPD 2018-0084 (Fitzgerald Warehouse) – approximately 1,039 square feet of landscaping on the west side of the development along the east side of North Fitzgerald Avenue.
- PPD 2017-0100 (Kline Ranch) – approximately 1,914 square feet of landscaping on the east side of the development along the west side South Riverside Avenue as well as on the south side of the development on the north side of Kline Ranch Avenue.
- PPD 2018-0059 (Ayres Hotel) – approximately 7,789 square feet of landscaping on the east side of the development along the west side of Tamarind Avenue as well as on the south side of the development north of West Valley Boulevard, including medians within South Riverside Avenue and West Valley Boulevard.

- PPD 2018-0069 (Thrifty Oil) – approximately 2,686 square feet of landscaping on the north side of the development along the median within Ayala Drive.
- PPD 2018-0078 (Baseline and Tamarind) – approximately 6,348 square feet of landscaping on the east side of the development along the west side of Tamarind Avenue as well as on the south side of the development north of Baseline Road.
- PPD 2017-0040 – approximately 2,039 square feet of landscaping on the north and west sides of the development, along Cameron Way and Date Avenue.
- PPD 2017-0102 (Renaissance Building 4) – approximately 19,729 square feet of landscaping on the southeast corner of the new development along Linden Avenue and Miro Way.
- PPD 2018-0002 (ENG19-1457) – approximately 5,174 square feet of landscaping northwest of the development along Foothill Boulevard and Cedar Avenue.
- PPD 2018-0005 (Pacific Renaissance I) – approximately 6,160 square feet of landscaping on the northeast side of the development, along Alder Avenue as well as Walnut Avenue.
- PPD 2018-0025 (Pacific Renaissance II) – approximately 12,276 square feet of landscaping on the southeast of the development, along Baseline Road and Alder Avenue as well as 8,884 square feet of median landscaping along Baseline Road.
- PPD 2018-0029, 0030, 0031 (Renaissance Buildings 7, 8 & 9) – approximately 59,510 square feet on Locust Avenue, Renaissance Parkway and Linden Avenue and Renaissance Parkway on all three sides of the development.
- PPD 2018-0047 (Valley Blvd, East of Lilac Ave.) – approximately 2,290 square feet of landscaping on the north end of the development along Valley Boulevard.
- PPD 2018-0066 (Alder II) – approximately 510 square feet of landscaping on the east side of the development along Alder Avenue.
- PPD 2018-0100 – approximately 1,904 square feet of median landscaping along Ayala Drive. The easement and parkway landscaping will be maintained by the property owner per an agreement with the City.
- PPD 2018-0041 (2019-0063 (ENG19-1001)) – approximately 5,815 square feet on the northeast corner of the development along Casmalia Street and Ayala Drive.

ZONE 3 LANDSCAPE IMPROVEMENTS:

- Tract 16708 — approximately 52,000 square feet of perimeter slope landscaping located between the residential property line and the future park-site parcel on the north end of the development that was installed as part of developing the properties within the subdivision, including a 9,700 square foot crib retaining wall.

ZONE 4 LANDSCAPE IMPROVEMENTS:

None – This Zone is specifically for streetlight improvements associated with non-residential developments.

ZONE 5 LANDSCAPE IMPROVEMENTS:

- Tract 17921 — approximately 4,000 square feet of parkway landscaping located along the perimeter of the development on the southeast side of Bloomington Avenue; and approximately 7,600 square feet of median-island landscaping on Bloomington Avenue along the frontage of the development.

- PPD 2328 (Multi-Family Project) – approximately 5,128 square feet of landscaping consisting of parkway perimeter landscaping located along on the west side of Riverside Avenue and median landscaping on Riverside Avenue adjacent to the development.

ZONE 6 LANDSCAPE IMPROVEMENTS:

None – This Zone is specifically for streetlight improvements associated with residential developments**.**

ZONE 7 LANDSCAPE IMPROVEMENTS:

- PPD 2019-0041 (Arrowhead Meadow-18827) – approximately 9,527 square feet on the west of the development along Spruce Avenue and on the east of the development along Idyllwild Avenue.

ZONE 8 LANDSCAPE IMPROVEMENTS:

- PPD 2017-0079 – approximately 5,762 square feet along West Casmalia Street and along North Locust Avenue.

ZONE 9 LANDSCAPE IMPROVEMENTS:

- PPD 2018-0015 – approximately 5,028 square feet on the southwest of the development along Randall Avenue and Acacia Avenue.

ZONE 10 LANDSCAPE IMPROVEMENTS:

- PPD 2018-0021 – approximately 7,185 square feet on the south of the development along Baseline Road.

ZONE 11 LANDSCAPE IMPROVEMENTS:

- PPD 2018-0038 – approximately 8,075 square feet along the southwest of the development along Santa Ana Avenue and Willow Avenue, and the northeast of the development along Riverside Avenue.

ZONE 12 LANDSCAPE IMPROVEMENTS:

- PPD 2018-0062 – approximately 18,475 square feet on all four sides of the development, along Larch Avenue, Grove Street, Spruce Avenue, and Foothill Boulevard.

ZONE 13 LANDSCAPE IMPROVEMENTS:

- PPD 2018-0072 – approximately 600 square feet on the north side of the development along Randal Avenue.

ZONE 14 LANDSCAPE IMPROVEMENTS:

- PPD 2018-0095 – approximately 2,123 square feet on the southeast corner of the development along Foothill Boulevard and Acacia Avenue.

ZONE 15 LANDSCAPE IMPROVEMENTS:

- PPD 2019-0057 – approximately 9,865 square feet along the south side of Casmalia Street approximately 1,200 feet west of Linden Avenue.

ZONE 16 LANDSCAPE IMPROVEMENTS:

- PPD 2434 – approximately 18,703 square feet along the east side of Tamarind Avenue approximately 250 feet south of Walnut Avenue.

ZONE 17 LANDSCAPE IMPROVEMENTS:

- PPD 2435 – approximately 14,699 square feet along the west side of Locust Avenue approximately 520 feet south of Persimmon Street.

ZONE 18 LANDSCAPE IMPROVEMENTS:

- PPD 2020-0004 – Approximately 1,600 square feet along Merrill Avenue.

ZONE 19 LANDSCAPE IMPROVEMENTS:

- PPD 2017-0029 – Approximately 2,040 square feet along Willow Avenue.

ZONE 20 LANDSCAPE IMPROVEMENTS:

- PPD 2021-0010 – Approximately 4,360 square feet along Acacia Avenue.

ZONE 21 LANDSCAPE IMPROVEMENTS:

- Tract 20092 – Approximately 148,040 square feet along Country Club Drive.

PUBLIC STREET LIGHTING IMPROVEMENTS:

The street lighting improvements for the District may include but are not limited to electrical energy and the maintenance, repair or replacement of the lighting fixtures, poles, meters, conduits, electrical cable and associated appurtenant facilities associated with the public street lighting. --

ZONE L LIGHTING IMPROVEMENTS:

- PPD 2017-0040 – Two (2) streetlights with 58-watt LED lamps; one light along Date Avenue and one along Cameron Way.
- PPD 2017-0102 – Five (5) streetlights with 185-watt LED lamps along Linden Avenue and four (4) streetlights with 185-watt LED lamps along Miro Way.
- PPD 2017-0089 – Nine (9) streetlights with 127-watt LED lamps along the southwest side of Valley Boulevard, three (3) streetlights along the west south side of Cactus Avenue, and two (2) streetlights along the east side of Spruce Avenue.
- PPD 2018-0002 – Six (6) streetlights with 127-watt LED lamps; four (4) along the south side of Foothill Boulevard and two (2) along the east side of Cedar Avenue.
- PPD 2018-0005 – Four (4) Marbelite streetlights with 127-watt LED lamps along the west side of Alder Avenue and one (1) Marbelite streetlight along the south side of Walnut Avenue.
- PPD 2018-0025 – Four (4) Marbelite streetlights with 127-watt LED lamps along the east side of Alder Avenue and Five (5) Marbelite streetlights with 127-watt LED lamps along the north side of Base Line Road.
- PPD 2018-0029, 0030, 0031 – Seventeen (17) streetlights: thirteen (13) with 127-watt LED lamps along Renaissance Parkway; two (2) with 185-watt LED lamps along Locust Avenue and; two (2) with 185-watt LED lamps along Linden Avenue.
- PPD 2018-0047 – One (1) streetlight with 127-watt LED lamp along the south side of Valley Boulevard.
- PPD 2018-0100 – Two (2) streetlights with 185-watt LED lamps along Ayala Dr and one (1) Streetlight with 41-watt LED lamp along Leiske Dr.
- PPD 2018-0041 (2019-0063) – Five (5) streetlights with 175-watt LED lamps along Casmalia Street.
- PPD 2019-0041 – Three (3) streetlights with 41-watt LED lamps; two (2) along the westside of Idyllwild Avenue and one (1) along the east side of Spruce Avenue.
- PPD 2017-0079 – Eight (8) streetlights with 185-watt LED lamps; four along West Casmalia Street and four along North Locust Avenue.

- PPD 2018-0015 – Four (4) streetlights with 127-watt LED lamps; three lights along Randall Avenue and one along Acacia Avenue.
- PPD 2018-0021 – Three (3) streetlight with 127-watt LED lamp along the north side of Baseline Road.
- PPD 2018-0038 – Eight (8) streetlights; four 185-watt LED lamps along Santa Ana Avenue, three 127-watt LED lamps along Willow Avenue, and one 127-watt LED lamp along Riverside Avenue.
- PPD 2018-0062 – Sixteen (16) streetlights with 127-watt LED lamps; two lights along Grove Street, three lights along Larch Avenue, two lights along Spruce Avenue, and nine lights along Foothill Boulevard.
- PPD 2018-0072 – Two (2) streetlights with 41-watt LED lamps along the east side of Alice Avenue.
- PPD 2018-0095 – One (1) streetlight with 127-watt LED lamps on Acacia Avenue.
- PPD 2017-0082 – Twelve (12) streetlights; eight 185-watt LED lamps along the south side of El Rivino Road and four 127-watt LED lamps along the west side of Cactus Avenue.
- PPD 2019-0057 – Eight (8) streetlights with 185-watt LED lamps on the south side of Casmalia Street, west of Linden Avenue.
- PPD 2019-0066 – Seven (7) streetlights with 127-watt LED lamps along the west side of Cactus Avenue, north of El Rivino Road.
- PPD 2434 – Four (4) streetlights with 127-watt LED lamps along the east side of Tamarind Avenue, south of Walnut Avenue.
- PPD 2435 – Three (3) streetlights with 185-watt LED lamps along the west side of Locust Avenue, south of Persimmon Street.
- PPD 2020-0004 – One (1) streetlight with 185-watt LED lamp near the intersection of Merrill Avenue and Yucca Avenue.
- PPD 2017-0029 – One (1) streetlight with 127-watt LED lamp along Willow Avenue.
- PPD 2021-0010 – Two (2) streetlights with 127-watt LED lamps along Acacia Avenue.
- Tract 20092 – 69 streetlights with 127-watt LED lamps along Country Club Drive shared by all parcels within all phases of the development as well as the following specific phase streetlights:
    - 44 streetlights with 41-watt LED lamps along the streets within Phase I (Lot 1) of the development
    - 50 streetlights with 41-watt LED lamps along the streets within Phase II (Lot 2) of the development
    - 35 streetlights with 41-watt LED lamps along the streets within Phase III (Lot 3) of the development
    - 31 streetlights with 41-watt LED lamps along the streets within Phase IV (Lot 4) of the development
    - 27 streetlights with 41-watt LED lamps long the streets within Phase V (Lot 5) of the development
    - 53 streetlights with 41-watt LED lamps along the streets within Phase VI (Lot 6) of the development

The detailed plans and specifications of the District Improvements are on file in the office of the City Public Works Department and by reference are made part of this Report.

DESCRIPTION OF PROPERTIES WTHIN THE DISTRICT

DISTRICT DEVELOPMENTS AND PROPERTIES:

The original District consists of all lots, parcels and subdivisions of land located in the four residential development areas generally described as:

- Blackmon Homes, Tract 16308: This residential tract encompasses the area of land identified by the boundaries of Tract 16308 located at the northwest corner of Cedar Avenue and Wildflower Street consisting of sixteen (16) subdivided single-family residential parcels. The parcels within this development are included as part of Zone 01 and are identified by the San Bernardino County Assessor's Office as Assessor's Parcel Numbers 1133-321-26-0000 through 1133-321-41-0000.
- Escrow Street, Inc., Tract 16422: This residential tract encompasses the area of land identified by the boundaries of Tract 16422 located north of Summit Street on the west side of Linden Avenue consisting of nine (9) single-family residential lots. The parcels within this development are included in Zone 01 and as of the writing of this Report and are identified by the San Bernardino County Assessor's Office as Assessor's Parcel Numbers 0239-341-23-0000 through 0239-341-31-0000.
- Walton Development, Inc. LLC, Tract 16517: This residential tract encompasses the area of land identified by the boundaries of Tract 16517 located south of Wabash Street, between Pepper Avenue and Meridian Avenue consisting of thirty-three (33) single-family residential lots. The parcels within this development are included in Zone 01 and are identified by the San Bernardino County Assessor's Office as Assessor's Parcel Numbers 0133-243-01-0000 through 0133-243-33-0000.
- Pacific Grove Community, Tract 16625: This residential tract encompasses the area of land identified by the boundaries of Tract 16625 located south of Persimmon Street, between Locust Avenue and Maple Avenue consisting of fifteen (15) single-family residential lots. The parcels within this development are included in Zone 01 and are identified by the San Bernardino County Assessor's Office as Assessor's Parcel Numbers 1133-111-03 through 1133-111-17.

Residential Annexations — Fiscal Year 2006-2007

- Elm Park, Tract 17244: This residential tract encompasses an area of land (approximately 18.0 acres) located south of Baseline Road between Cactus Avenue and Lilac Avenue and includes one hundred thirty (132) single-family residential lots. This development was annexed to the District as part of Zone 01 commencing with Fiscal Year 2006-2007 to provide funding for the perimeter parkway landscaping of the tract that is installed as part of developing the properties therein. For Fiscal Year 2015-2016 the parcels within this development are included in Zone 01 and are identified by the San Bernardino County Assessor's Office as Assessor's Parcel Numbers 0127-293-001 through 0127-293-45-0000, 0127-294-001-0000 through 0127-294-72-0000, and 0127-362-01-0000 through 0217-362-24-0000.
- Pacific Homes, Tract 16764: This residential tract encompasses an area of land (approximately 6.7 acres) located west of Linden Avenue (City Limits) at McWethy Avenue and includes twenty-four (24) single-family residential lots. This development was annexed to the District as part of Zone 01, commencing with Fiscal Year 2006-2007, to provide funding for the perimeter parkway landscaping of the tract that is installed as part of developing the properties therein. The parcels within this development are included in Zone 01 and are identified by the San Bernardino County Assessor's Office as Assessor's Parcel Numbers 0243-391-01-0000 through 0243-391-24-0000
- Rialto Heights, Tract 16708: This residential tract encompasses an area of land (approximately 5.9 acres) located north of Walnut Avenue at the end of Primrose Avenue and Pampas Avenue, just west of Eucalyptus Avenue and includes twenty (20) proposed single-family residential lots. This development was annexed to the District as part of Zone 03 commencing Fiscal Year 2006-2007 to provide funding for

the slope area landscaping at the north end of the tract that is installed as part of developing the properties therein. The parcels within this development are included in Zone 03 and are identified by Assessor's Parcel Numbers 0133-361-40-0000 through 0133-361-59-0000.

Non-Residential Annexations — Fiscal Year 2006-2007

- Target Center: This is a non-residential development that encompasses an area of land totaling approximately two hundred thirty-nine (239) acres located south of Casa Grande Drive, north of Summit Street, west of Alder Avenue and the Rialto City Limits and east of Mango Avenue (generally east of Sierra Avenue). This development was annexed to the District as part of Zone 02 commencing Fiscal Year 2006-2007 to provide funding for the parkway and-or median landscape improvements installed as part of developing the properties therein. The parcels within this development are included in Zone 02 and are identified by Assessor's Parcel Numbers 0239-161-01 through 0239-161-08-0000, 0239-161-10-0000, 0239-161-11-0000, 0239-161-31-0000 through 0239-161-34-0000, 0239-161-45-0000 and 0239-161-46-0000.
- Opus Logistics Center: This is a non-residential development that encompasses an area of land totaling approximately thirty-nine (39) acres located on the west side of Riverside Avenue south of Resource Drive. This development was annexed to the District as part of Zone 02 commencing Fiscal Year 2006-2007 to provide funding for the parkway and-or median landscape improvements installed as part of developing the properties therein. The parcels within this development are included in Zone 02 and are identified by Assessor's Parcel Numbers 0260-021-51-0000 through 0260-021-55-0000.
- Tudor Plaza, Tract 16813: This is a non-residential development that encompasses an area of land totaling approximately thirteen (13) acres located on the north side of Foothill Boulevard between Cedar Avenue and Larch Avenue. This development was annexed to the District as part of Zone 02 commencing Fiscal Year 2006-2007 to provide funding for the parkway and-or median landscape improvements installed as part of developing the properties therein. The parcels within this development are included in Zone 02 and are identified by Assessor's Parcel Numbers 0128-571-16-0000 and 0128-571-19-0000 through 0128-571-24-0000.

Residential Annexations — Fiscal Year 2009-2010

- Crestwood Communities, Tract 17219**:** This residential tract encompasses an area of land (approximately 7.0 acres) located on the north side of Merrill Avenue, west of Linden Avenue and includes twenty-four (24) single-family residential lots. The parcels within this development are identified by the San Bernardino County Assessor's Office as Assessor's Parcel Numbers 0246-321-01-0000 through 0246-321-24-0000. This development was annexed to the District as part of Zone 01 commencing Fiscal Year 2009-2010 to provide funding for the perimeter parkway landscaping and street lighting associated with the development.

Residential Annexations — Fiscal Year 2011-2012

- Walton - 26, Tract 17220: This residential tract encompasses an area of land (approximately 7.85 acres) located on the northwest corner of Pepper Avenue and Etiwanda Avenue, and includes twenty-six (26) single-family residential lots. The parcels within this development are identified by the San Bernardino County Assessor's Office as Assessor's Parcel Numbers 0133-221-04 through 0133-221-29. If the property owners approve the proposed assessment outlined in this Report, this development was annexed to the District as part of Zone 01 for Fiscal Year 2011-2012 to provide funding for the perimeter parkway landscaping and street lighting associated with the development.

Residential Annexations — Fiscal Year 2014-2015

- Tract 17511 (Frontier Enterprises): This residential tract encompasses an area of land (approximately 5.6 acres) located North of Summit Street and East of Maple Avenue, and includes twenty (20) single-family residential lots and a detention basin parcel. The parcels within this development are identified by the San Bernardino County Assessor's Office as Assessor's Parcel Numbers 0239-341-32 through 0239-341-52. This development has been annexed to the District as part of Zone 01 for Fiscal Year 2014-2015 to provide funding for the perimeter parkway landscaping including the development's detention basin area and street lighting associated with the development.
- Tract 17957 (Blackmon Homes): This residential tract encompasses an area of land (approximately 4.0 acres) located on the west side of Cedar Avenue south of Persimmon Avenue and includes fifteen (15) single-family residential lots. The parcel(s) that currently comprise this development are identified by the San Bernardino County Assessor's Office as Assessor's Parcel Number 1133-301-01. This development has been annexed to the District as part of Zone 01 for Fiscal Year 2014-2015 to provide funding for the perimeter parkway landscaping and street lighting associated with the development.
- Tract 18794 (Spruce Homes): This residential tract encompasses an area of land (approximately 1.9 acres) located South of Merrill Avenue at Spruce Avenue, and includes eight (8) single-family residential lots. The parcels within this development are identified by the San Bernardino County Assessor's Office as Assessor's Parcel Numbers 0128-741-63 through 0128-741-70. This development has been annexed to the District as part of Zone 01 for Fiscal Year 2014-2015 to provide funding for the perimeter parkway landscaping and street lighting associated with the development.
- Tract 17921 (Bloomington Lane): This residential condominium tract encompasses an area of land (approximately 6.8 acres) located South of Bloomington Avenue and West of Riverside Avenue, and includes thirty-one (31) parcels. At full build-out, this tract is projected to have seventy (70) condominium units. The parcels within this development are identified by the San Bernardino County Assessor's Office as Assessor's Parcel Numbers 0131-161-30 through 0131-161-61 (excluding 0131-161-36). This development has been annexed to the District as part of Zone 05 for Fiscal Year 2014-2015 to provide funding for the perimeter parkway landscaping and street lighting associated with the development.

Non-Residential Annexations — Fiscal Year 2014-2015

- Golden Bear - Target: This is a non-residential development that encompasses an area of land totaling approximately thirty-six (36) acres located on the east side of Alder Avenue and south of Easton Street. The parcel within this development is identified by the San Bernardino County Assessor's Office as Assessor's Parcel Number 0240-211-37. This development has been annexed to the District as part of Zone 02 for Fiscal Year 2014-2015 to provide funding for the perimeter parkway landscaping and street lighting associated with the development.
- Tract 18916 (Panattoni): This is a non-residential development that encompasses an area of land totaling approximately eighteen (18) acres located on the north side of Baseline Avenue west of Locust Avenue. The parcel within this development is identified by the San Bernardino County Assessor's Office as Assessor's Parcel Number 0240-241-60. This development has been annexed to the District as part of Zone 02 for Fiscal Year 2014-2015 to provide funding for the perimeter parkway landscaping and street lighting associated with the development.
- Fontana Water Company: This is a non-residential development that encompasses an area of land totaling approximately four (4) acres located on the east side of Tamarind Avenue and north of Baseline Road. The parcels within this development are identified by the San Bernardino County Assessor's Office as Assessor's Parcel Numbers 0240-201-21, 0240-201-22, and 0240-201-23. This development has been

annexed to the District as part of Zone 04 for Fiscal Year 2014-2015 to provide funding for street lighting associated with the development.

Residential Annexations — Fiscal Year 2015-2016

- PPD 2285 (SA Golden-R&U Builder): This annexation consists of two parcels of land located at the southwest corner of Linden Avenue and Persimmon Street that will consists of two single family residential homes. It has been annexed to the District as part of Zone 04 for Fiscal Year 2015-2016 to provide funding for street lighting associated with the development.
- Tract 17708 (Secured Income Group, 24 lot Residential Subdivision) This annexation consists of one parcel of land divided into twenty-four (24) lot subdivision located on west side of Acacia Avenue between James Street and Merrill Avenue in the Planned Residential Development (PRD-D) zone. It has been annexed to the District as part of Zone 01 for Fiscal Year 2015-2016 to provide funding for perimeter landscaping and street lighting associated with the development.

Non-Residential Annexations — Fiscal Year 2015-2016

- PPD 2204 (SGV Water Company): This development consists of one 1-million-gallon aboveground water tank reservoir, one future 1.0-million-gallon aboveground water take reservoir, and a booster station on a 1.57-acre parcel located on the west side of Linden Avenue approximately 750 feet south of Bohnert Avenue. This development has been annexed to the District as part of Zone 04 for Fiscal Year 2015-2016 to provide funding for street lighting associated with the development.
- PPD 2233R (Panattoni Development): This development consists of a 718,000 square foot warehouse building to be located at the northeast corner of Baseline Road and Locust Avenue within the Renaissance Specific Plan. It has been annexed to the District as part of Zone 02 for Fiscal Year 2015-2016 to provide funding for perimeter landscaping and street lighting associated with the development.
- PPD 2235 (Scannell Properties): This property consists of one 307,100 square foot logistics terminal building with 7,100 square feet of accessory buildings on 36 acres of vacant land located on the east side of Cactus Avenue approximately 1,650 feet south of Jurupa Avenue. It has been annexed to the District as part of Zone 04 for Fiscal Year 2015-2016 to provide funding for street lighting associated with the development.
- PPD 2264 (DCT Industrial Operating LLC): This is a 927,575 square foot distribution warehouse on 40.80 acres of land located on the south side of Renaissance Parkway between Laurel Avenue and Locust Avenue within the Renaissance Specific Plan. It has been annexed to the District as part of Zone 02 for Fiscal Year 2015-2016 to provide funding for perimeter landscaping and street lighting associated with the development.
- PPD 2267 (Prologis): This annexation consists of a 677,225 square foot distribution warehouse on 29.5 acres of land located between Palmetto Avenue and Tamarind Avenue approximately 600 feet north of Baseline Road and an off-site detention basin on 7.101 acres of land located on the east side of Tamarind Avenue approximately 600 feet north of Baseline Road within the Airport Specific Plan. It has been annexed to the District as part of Zone 04 for Fiscal Year 2015-2016 to provide funding for street lighting associated with the development.
- NEC Riverside Ave. & Easton St. Retail Center: This development consists of a 3,750 square foot restaurant with a drive-thru located at the northeast corner of Riverside Avenue and Easton Street. This development has been annexed to the District as part of Zone 02 for Fiscal Year 2015-2016 to provide funding for the perimeter parkway landscaping and street lighting associated with the development.

- PPD 2216 (Lilac Distribution Center): This development consists of the Lilac Distribution Center, located at the northwest corner of Merrill Avenue and Lilac Avenue. It has been annexed to the District as part of Zone 04 for Fiscal Year 2015-2016 to provide funding for street lighting associated with the development.
- PPD 2286 (Locust Avenue & Bohnert Avenue, Distribution Warehouse): This Development consists of a 614,824 square foot distribution warehouse on 26.30 acres of land located at the northeast corner of Locust Avenue and Bohert Avenue within the I-PID (Planned Industrial Development) zone of the Rialto Airport Specific Plan. It has been annexed to the District as part of Zone 04 for Fiscal Year 2015-2016 to provide funding for street lighting associated with the development.
- PPD 2290 (Casmalia Street & Linden Avenue, Distribution Warehouse): This development consists of a 428,208 square feet of which 10,000 square feet is planned for office space and remaining 418,208 square feet is planned for high-cube warehouse. The building is to be located at the northwest corner of Linden Avenue and Casmalia Street within the Renaissance Specific Plan. It will be annexed to the District as part of Zone 02 for Fiscal Year 2015-2016 to provide funding for perimeter landscaping and street lighting associated with the development
- PPD 2295 (B&B Plastics): This development consists of a 289,139 square feet of which 146,670 square feet is planned for Storage Facility and Corporate Offices. The building is to be located at the northeast corner of N. Locust Avenue and W. Casmalia Street within the Renaissance Specific Plan. It has been annexed to the District as part of Zone 02 for Fiscal Year 2015-2016 to provide funding perimeter landscaping and street lighting associated with the development.

Residential Annexations – Fiscal Year 2016-2017

- PPD 2345, PM 19537 (Linden Ave and Summit Ave): This residential tract encompasses the area of land identified by the boundaries of Tract 19537 located at the Southeast corner of Linden Ave and Summit Ave, consisting of four (4) single-family residential units. This tract has been annexed into Zone 6 for Fiscal Year 2016-2017 to provide funding for street lighting associated with the development.

Non-Residential Annexations — Fiscal Year 2016-2017

- PPD 2228 (San Gabriel Valley Water): This development consists of one (1) 1.0-million-gallon aboveground water tank reservoir, one future 1.0-million-gallon aboveground water take reservoir, and a booster station on a portion of a 2.88-acre parcel located on the west side of Riverside Avenue approximately 650 south of Locust Avenue. This development has been annexed to the District as Part of Zone 04 for Fiscal Year 2016-2017 to provide funding for street lighting associated with the development.
- PPD 2283, PM 19463 (Panattoni Development Company): This development consists of a 757,503 square foot distribution warehouse on 35.2 acres of land located on the north side of Baseline Road between Maple Avenue and Linden Avenue. This development has been annexed to the District as Part of Zone 02 for Fiscal Year 2016-2017 to provide funding for street lighting and landscaping associated with the development.
- PPD 2082 (Riverside Avenue and Jurupa Avenue): This development consists of a 300,773 square foot distribution warehouse generally located at the southwest corner of Riverside Avenue and Jurupa Avenue in the Heavy Industrial Zone in the Agua Mansa Specific Plan. This development has been annexed to the District as part of Zone 02 for Fiscal Year 2016-2017 to provide funding for street lighting and landscaping associated with the development.
- PPD 2102 (Wal-Mart Super Center): This development consists of a Walmart Super Center (also known as Rialto Marketplace) located on 25.80 acres of land, south of W. San Bernardino Avenue, west of S. Riverside Avenue, and east of S. Willow Avenue. This development has been annexed to the District as

part of Zone 02 for Fiscal Year 2016-2017 to provide funding for street lighting and landscaping associated with the development.

- PPD 2271 (2321 S. Willow Avenue): This development consists of a sorting facility for municipal construction of non-hazardous materials on a 3.5 acre site located at 2321 S. Willow Avenue in the Heavy Industrial Zone in the Agua Mansa Specific Plan. This development has been annexed to the District as part of Zone 04 for Fiscal Year 2016-2017 to provide funding for street lighting associated with the development.
- PPD 2365 (Miro Way and Locust Avenue): This development consists of a 1,070,320 square foot warehouse building located at the northwest corner of Miro Way and Locust Avenue within the Business Center zone of the Renaissance Specific Plan. This development has been annexed to the District as part of Zone 02 for Fiscal Year 2016-2017 to provide funding for street lighting and landscaping associated with the development.

Residential Annexations – Fiscal Year 2017-2018

- PPD 2328 (Multi-Family Project): This development consists of a 115-unit apartment complex on a 4.78-acre parcel of land located on the west side of Riverside Avenue approximately 450 feet south of Bloomington Avenue. This development has been annexed to the District as part of Zone 5 for Fiscal Year 2017-2018 to provide funding for street lighting, perimeter and median landscaping associated with the development.
- PPD 2415 (Crestwood Communities): This development consists of 75 detached single-family residences on approximately 7.16 acres of land located on the east side of Cactus Avenue approximately 650 feet south of Merrill Avenue. This development has been annexed to the District as part of Zone 1 for Fiscal Year 2017-2018 to provide funding for street lighting and landscaping associated with the development
- PPD 2445 (Casmalia Homes): This development consists of 19 single-family residences on approximately 3.02 gross acres (2.72 net acres) of land located on the south side of Casmalia Street approximately 250 feet west of Spruce Avenue within the Low Density Residential (LDR) zone of the Renaissance Specific Plan. This development has been annexed to the District as part of Zone 1 for Fiscal Year 2017-2018 to provide funding for street lighting and landscaping associated with the development.

Non-Residential Annexations — Fiscal Year 2017-2018

- PPD 2363 (1401 N Alder Ave): This development consists of a 596,749 square foot Niagara Water bottling facility located at 1401 N. Alder Avenue. This development has been annexed to the District as part of Zone 02 for Fiscal Year 2017-2018 to provide funding for street lighting and landscaping associated with the development.
- PPD 2335 (2225 N. Alder Ave.): This development consists of a 630,200 square foot warehouse building on 32.44 acres of land located on the northeast corner of 2225 N. Alder Ave. This development has been annexed to the District as part of Zone 2 for Fiscal Year 2017-2018 to provide funding for street lighting and landscaping associated with the development.
- PPD 2409 (Casmalia St. & Locust Ave.): This development consists of a 44,210 square foot manufacturing building on 3.99 acres of land located on the northwest corner of Casmalia Street and Locust Avenue within the Employment (EMP) zone of the Renaissance Specific Plan. This development has been annexed to the District as part of Zone 2 for Fiscal Year 2017-2018 to provide funding for street lighting and landscaping associated with the development.
- PPD 2458 (Locust Distribution): This development consists of a 1,099,046 square foot distribution center in the Business Center zone of the Renaissance Specific Plan located at the northeast corner of Locust

Avenue and Miro Way. This development has been annexed to the District as part of Zone 2 for Fiscal Year 2017-2018 to provide funding for street lighting and landscaping associated with the development.

Residential Annexations — Fiscal Year 2018-2019

- TR 19930 (Linden Homes): This development consists of 15 single-family residences and 1 common lot for a detention basin on approximately 4.15 gross acres of land located on the west side of Linden Avenue approximately 320 feet north of McWethy Street within the Single-Family Residential (R-1A) zone. This development was annexed to the District as part of Zone 1 for Fiscal Year 2018-2019 to provide funding for street lighting and landscaping associated with the development
- PPD 2444 (Serrano Homes): This development consists of thirty-three (33) single-family residences on 4.57 acres of land located at the southwest corner of Bloomington Avenue and Willow Avenue within the planned Residential Development-Detached (PRD-D) zone. This development is being annexed to the District as part of Zone 1 for Fiscal Year 2018-2019 to provide funding for street lighting and landscaping associated with the development

Non-Residential Annexations — Fiscal Year 2018-2019

- PPD 2396 (Go 2 Logistics): This development consists of a 65,359 square foot industrial building on a 4.80 gross acre parcel of land located on the east side of Cactus Avenue approximately 950 feet north of Santa Ana Avenue within the M-1 (Light Industrial) zone. This development has been annexed to the District as part of Zone 04 for Fiscal Year 2018-2019 to provide funding for street lighting associated with the development.
- PPD 2400 (Baseline Center): This development consists of a 702,668 square foot warehouse on the northeast corner of Baseline Road and Alder Avenue within the EMP (Employment) zone of the Renaissance Specific Plan. This development was annexed to the District as part of Zone 2 for Fiscal Year 2018-2019 to provide funding for street lighting and landscaping associated with the development.
- PPD 2441 (Alder Ave. & Walnut Ave.): This development consists of a 200,845 square foot warehouse on 9.35 acres of land located on the northwest corner of Alder Avenue and Walnut Avenue within the Employment (EMP) zone of the Renaissance Specific Plan. This development was annexed to the District as part of Zone 2 for Fiscal Year 2018-2019 to provide funding for street lighting and landscaping associated with the development.
- PPD 2503 (Locust Ave. & Linden Ave.): This development consists of a 614,848 square foot industrial building (fulfillment center) within the Business Center (B-C) zone of the Renaissance Specific Plan in Planning Area 108 located north of Miro Way with frontage on Locust Avenue and Linden Avenue. This development was annexed to the District as part of Zone 2 for Fiscal Year 2018-2019 to provide funding for street lighting and landscaping associated with the development.
- PPD 2402 (Azure – Route 66 Plaza): This development consists of a Congregate Care Residential Community facility consisting of a 49,629 square-foot structure, a 105,537 square-foot structure, a 62,932 square-foot structure, a 14,835 square-foot Urgent Care-Surgery-Medical Center, an 8,967 square-foot Amenities-Activities building, and a 3,974 square foot restaurant located on the north side of Foothill Boulevard approximately 200 feet east of Acacia Avenue within the Residential-Mixed Use (R-MU) zone of the Foothill Boulevard Specific Plan. This development was annexed to the District as part of Zone 2 for Fiscal Year 2018-2019 to provide funding for street lighting and landscaping associated with the development
- PPD 2428 (Renaissance Marketplace): This development consists of a 505,000 square foot retail-entertainment-lifestyle center within Planning Area 108 – Business Center zone of the Renaissance Specific Plan located alongside Linden Avenue, Renaissance Parkway, and Ayala Drive. This development

was annexed to the District as part of Zone 2 for Fiscal Year 2018-2019 to provide funding for street lighting and landscaping associated with the development

- PPD 2453 (Proficiency Building): This development consists of one 210,628 square foot warehouse building, one 77,047 square foot warehouse building, and one 53,040 square foot warehouse building on 18.20 gross acres of land located at the southeast corner of Renaissance Parkway and Palmeto Avenue within the Business Center (BC) zone of the Renaissance Specific Plan. This development was annexed to the District as part of Zone 2 for Fiscal Year 2018-2019 to provide funding for street lighting and landscaping associated with the development
- PPD 2460 (Alder Warehouse): This development consists of a 426,302 square foot warehouse on 18.3 net acres of land located at the northeast corner of Alder Avenue and Walnut Avenue within the Employment (EMP) and Business Center (BC) zones of the Renaissance Specific Plan referred to as I-210 Logistics Center IV. This development was annexed to the District as part of Zone 2 for Fiscal Year 2018-2019 to provide funding for street lighting and landscaping associated with the development
- PPD 2017-0066: This development consists of a 10,486 square foot restaurant (Cracker Barrel), and three multi-unit commercial buildings ranging in size from 4,300 square feet to 4,900 square feet (Pads 1, 3, 4 and 5) in the Renaissance East commercial center. The project site located at the northeast corner of Renaissance Parkway and Ayala Drive within the Freeway Incubator (FI) zone of the Renaissance Specific Plan. This development was annexed to the District as part of Zone 2 for Fiscal Year 2018-2019 to provide funding for street lighting and landscaping associated with the development.
- PPD 2502 (Walnut Warehouse): This development consists of a 120,756 square foot warehouse building on 6.45 net acres of land located on the west side of Alder Avenue approximately 900 feet south of Walnut Avenue within the Employment (EMP) zone of the Renaissance Specific Plan. This development is being annexed to the District as part of Zone 2 for Fiscal Year 2018-2019 to provide funding for street lighting and landscaping associated with the development.
- PPD 2017-0050 (Foothill Retail): This development consists of a 18,746 square foot retail building (ALDI Food Market) and a 12,429 square foot (Warehouse Shoe Store) on 2.5 acres of land located at the northeast corner of Foothill Boulevard and Cactus Avenue within the C-P (Commercial Pedestrian) zone of the Foothill Boulevard Specific Plan. This development is being annexed to the District as part of Zone 2 for Fiscal Year 2018-2019 to provide funding for street lighting and landscaping associated with the development.
- PPD 2017-0076 (Miro Way Distribution): This development consists of an 855,000 square foot automated robotic facility. The facility will be used for warehousing, sorting, and distribution of merchandise. The site is located approximately 1,500 linear feet of the intersection of Miro Way and Linden Avenue within the Business Center Zone of the Renaissance Specific Plan. This development is being annexed to the District as part of Zone 2 for Fiscal Year 2018-2019 to provide funding for street lighting and landscaping associated with the development.

Residential Annexations — Fiscal Year 2019-2020

- PPD 2018-0019 (Margarita Homes): This residential development consists of twenty-nine (29) single-family residences and associated paving, lighting, fencing, landscaping, and amenities on 4.59 net acres of land located on the east side of Cactus Avenue approximately 280 feet north of Baseline Road within the Multi-Family Residential (R-3) zone. This tract is being annexed into Zone 1 for Fiscal Year 2019-2020 to provide funding for street lighting and landscaping associated with the development.
- PPD 2017-0056 (Etiwanda Homes): This residential development consists of eight (8) single family residences on 2.39 acres of land located on the west side of Linden Avenue approximately 950 feet south

of Etiwanda Avenue within the Single-Family Residential (R-1C) zone. This tract is being annexed into Zone 6 for Fiscal Year 2019-2020 to provide funding for street lighting associated with the development.

- PPD 2401 (Zozo Community): This multi-family residential development consists of a 7,382 square foot, five (5) unit apartment building, on 0.32 acres of land located at the southwest corner of First Street and Date Avenue within the R-X Increased Density Residential zone of the Central Area Specific Plan. The development is being annexed into Zone 6 for Fiscal Year 2019-2020 to provide funding for street lighting associated with the development.

Non-Residential Annexations — Fiscal Year 2019-2020

- PPD 2434 (Tamarind Warehouse): This development consists of a 384,893 square foot warehouse on 16.93 acres of land located on the east side of Tamarind Avenue, approximately 250 feet south of Walnut Avenue within the Planned Industrial Development (I-PID) Zone of the Rialto Airport Specific Plan. This development is being annexed to the District as part of Zone 2 for Fiscal Year 2019-2020 to provide funding for street lighting and landscaping associated with the development.
- PPD 2435 (Persimmon Warehouse): This development consists of a 473,455 square foot warehouse on 21.61 acres of land located on the west side of Locust Avenue, approximately 520 feet south of Persimmon Street within the General Manufacturing (I-GM) Zone of the Rialto Airport Specific Plan. This development is being annexed to the District as part of Zone 2 for Fiscal Year 2019-2020 to provide funding for street lighting and landscaping associated with the development.
- PPD 2017-0077 (Wheeler Trucking): This development consists of a 13,400 square foot industrial building, a 19,200 square foot canopy, and associated paving, lighting, fencing, and landscaping at an existing truck and trailer storage yard located at 2353 S. Cactus Avenue within the Light Industrial (M-1) zone. This development is being annexed to the District as part of Zone 2 for Fiscal Year 2019-2020 to provide funding for street lighting and landscaping associated with the development.
- PPD 2398 (Base Warehouse): This development consists of a 176,000 square foot warehousing building on an 8.45-acre parcel of land located at the northeast corner of Baseline Road and Laurel Avenue within the EMP (Employment) Zone of the Renaissance Specific Plan. This development is being annexed to the District as part of Zone 2 for Fiscal Year 2019-2020 to provide funding for street lighting and landscaping associated with the development.
- PPD 2017-0068 (Instant Solutions Warehouse): This development consists of a 120,000 square foot industrial warehouse facility on 6.33 acres of land located at the northeast corner of Locust Avenue and Vineyard Avenue within the Planned industrial Development (I-PID) zone of the Rialto Airport Specific Plan. This development is being annexed to the District as part of Zone 2 for Fiscal Year 2019-2020 to provide funding for street lighting and landscaping associated with the development.
- PPD 2017-0095 (Rialto Gateway Plaza): This development consists of establishing the project site layout and architectural design of proposed site improvements at an existing retail shopping center, which was formerly developed as a 124,809 square foot Wal-Mart Retail Store. The former Wal-Mart building will be reconfigured to occupy Ross Retail (25,946 sf), Auto Zone Parts Sale (7,065 sf), Auto Zone Warehouse (33,065 sf), DD's Retail (22,723 sf) and 20,114 square feet of retail space for a future tenant. The project also includes three (3) new retail structures - Building A (5,000 sf), Building B (6,000 sf), Building C (4,300 sf) drive-thru restaurant with an adjacent patio with outdoor seating. LLA No. 2017-0003 proposes to remove two (2) lot lines resulting in development of the project on one (1) parcel. Currently, the site is located at Valley Boulevard and Riverside Avenue within the Industrial Park (I-P) and Retail Commercial (R-C) zones of the Gateway Specific Plan. This development is being annexed to the District as part of Zone 2 for Fiscal Year 2019-2020 to provide funding for street lighting and landscaping associated with the development.

- PPD 2018-0020 (Linden Cedar Solutions): This development consists of one (1) 69,068 square foot warehouse building, one (1) 36,584 square foot warehouse building, one (1) 30,564 square foot warehouse building, and associated paving, drainage, lighting, fencing, and landscaping on 8.38 acres of land located on the south side of Casmalia Street between Linden Avenue and Cedar Avenue, within the Freeway incubator (F-I) zone of the Renaissance Specific Plan. This development is being annexed to the District as part of Zone 2 for Fiscal Year 2019-2020 to provide funding for street lighting and landscaping associated with the development.
- PPD 2018-0070 (Agua Mansa Warehouse): This development consists of a 52,307 square foot industrial warehouse building and associated paving, lighting, fencing, and landscaping on 2.74 acres of land located at the northwest corner of Agua Mansa Road and Enterprise Drive within the Heavy Industrial (H-IND) zone of the Agua Mansa Specific Plan. This development is being annexed to the District as part of Zone 2 for Fiscal Year 2019-2020 to provide funding for street lighting and landscaping associated with the development.
- PPD 2801-0084 (Fitzgerald Warehouse): This development consists of a 20,938 square foot industrial warehouse building and associated paving, drainage, lighting, fencing, and landscaping on 1.22 acres of land located on the east side of Fitzgerald Avenue approximately 250 feet south of Leiske Drive within the Employment (EMP) zone of the Renaissance Specific Plan. This development is being annexed to the District as part of Zone 2 for Fiscal Year 2019-2020 to provide funding for street lighting and landscaping associated with the development.
- PPD 2017-0100 (Kline Ranch): This development consists of an 86,447 square foot warehouse building and associated paving, lighting, fencing, and landscaping on approximately 5.25 acres of land located at the northwest corner of Riverside Avenue and Kline Ranch Road within the Heavy Industrial (H-IND) zone of the Agua Mansa Specific Plan, identified by the San Bernardino County Assessor's Office as parcel 0260-131-35. This development is being annexed to the District as part of Zone 2 for Fiscal Year 2019-2020 to provide funding for street lighting and landscaping associated with the development.
- PPD 2018-0059 (Ayres Hotel): This development consists of a four-story hotel with 135 rooms, which also includes a lobby, fitness room, two (2) conference rooms, a restaurant and bar, an outdoor pool, and patio. This project is located on approximately 2.823 acres within the planning Area 103 (Town Center) of the Amended Renaissance Specific Plan, identified by the San Bernardino County Assessor's Office as parcel 0240-251-53. This development is being annexed to the District as part of Zone 2 for Fiscal Year 2019-2020 to provide funding for street lighting and landscaping associated with the development.
- PPD 2018-0069 (Thrifty Oil): This development consists of a 66,976 square foot warehouse building and associated paving, drainage, lighting, fencing, and landscaping on 4.32 gross acres of land (APNs: 0264-212-18 & -55) located on the east side of Ayala Drive approximately 650 feet north of Base Line Road within the Employment (EMP) zone of the Renaissance Specific Plan. This development is being annexed to the District as part of Zone 2 for Fiscal Year 2019-2020 to provide funding for street lighting and landscaping associated with the development.
- PPD 2018-0078 (Baseline and Tamarind): This development consists of a 156,500 square foot industrial warehouse building and associated paving, drainage, lighting, fencing and landscaping on 9.20 gross acres of land located at the northwest corner of Baseline Road and Tamarind Avenue within the Employment (EMP) zone of the Renaissance Specific Plan, identified by the San Bernardino County Assessor's Office as parcels 0240-181-22, 26, 27, 30, 34, and 35. This development is being annexed to the District as part of Zone 2 for Fiscal Year 2019-2020 to provide funding for street lighting and landscaping associated with the development.

Residential Annexations — Fiscal Year 2020-2021

- PPD 2019-0041: This development consists of a private residential neighborhood comprised of thirty (30) detached single-family residences. This development is being annexed to the District as part of Zone 7 and Zone L for Fiscal Year 2020-2021 to provide funding for the landscaping and lighting associated with the development.

Non-Residential Annexations — Fiscal Year 2020-2021

- PPD 2017-0040: This development consists of a truck and trailer storage yard on 1.11 acres of land. This development is being annexed to the District as part of Zone 2 and Zone L for Fiscal Year 2020-2021 to provide funding for the landscaping and lighting associated with the development.
- PPD 2017-0089: This development consists of a 404,837 square foot tilt-up industrial building. This development is being annexed to the District as part Zone L for Fiscal Year 2020-2021 to provide funding for the lighting associated with the development.
- PPD 2017-0102: This development consists of a 411,330 square foot speculative tilt-up industrial warehouse building with 10,000 square feet of office located on 19.07 acres of land. This development is being annexed to the District as part of Zone 2 and Zone L for Fiscal Year 2020-2021 to provide funding for the landscape and lighting associated with the development.
- PPD 2018-0002: This development consists of a 48,532 square foot retail shopping center on 5.35 gross acres of land. This development is being annexed to the District as part of Zone 2 and Zone L for Fiscal Year 2020-2021 to provide funding for the landscaping and lighting associated with the development.
- PPD 2018-0005: This development consists of a 188,712 square foot industrial warehouse distribution facility on 8.84 acres of land. This development is being annexed to the District as part of Zone 2 and Zone L for Fiscal Year 2020-2021 to provide funding for the landscaping and lighting associated with the development.
- PPD 2018-0025: This development consists of a 255,173 square foot industrial warehouse facility on 10.48 acres of land. This development is being annexed to the District as part of Zone 2 and Zone L for Fiscal Year 2020-2021 to provide funding for the landscaping and lighting associated with the development.
- PPD 2018-0029, 0030, 0031: This development consists of 3 industrial building s on 28.62 acres of land. This development is being annexed to the District as part of Zone 2 and Zone L for Fiscal Year 2020-2021 to provide funding for the landscaping and lighting associated with the development.
- PPD 2018-0047: This development consists of a 74,446 square foot industrial warehouse facility on 3.72 acres of land. This development is being annexed to the District as part of Zone 2 and Zone L for Fiscal Year 2020-2021 to provide funding for the landscaping and lighting associated with the development.
- PPD 2018-0066: This development consists of a 78,680 square foot industrial warehouse facility on 4.44 acres of land. This development is being annexed to the District as part of Zone 2 for Fiscal Year 2020-2021 to provide funding for the landscaping associated with the development.
- PPD 2018-0100: This development consists of an 8,798 square foot animal hospital building on an existing 44,014 square foot vacant parcel of land. This development is being annexed to the District as part of Zone 2 and Zone L for Fiscal Year 2020-2021 to provide funding for the landscaping and lighting associated with the development.
- PPD 2018-0041 (2019-0063): This development is phase 1 of the Rialto Center project and consists of a 4,500 square foot convenience store and Quick Service Restaurant building, an overhead fuel canopy with 6 fuel islands and 12 fuel dispensers, and an automated car wash on 2.98 gross acres of vacant land. This

development is being annexed to the District as part of Zone 2 and Zone L for Fiscal Year 2020-2021 to provide funding for the landscaping and lighting associated with the development.

- PPD 2017-0079: This development consists of a 151,866 square foot warehouse building on 6.59 acres of land within the Employment (EMP) zone of the Renaissance Specific Plan. This development is being annexed to the District as part of Zone 8 and Zone L for Fiscal Year 2020-2021 to provide funding for the landscaping and lighting associated with the development.
- PPD 2018-0015: This development consists of forty-nine (49) single-family residences on 6.81 acres of land within the Multi—Family Residential (R-3) zone. This development is being annexed to the District as part of Zone 9 and Zone L for Fiscal Year 2020-2021 to provide funding for the landscaping and lighting associated with the development.
- PPD 2018-0021: This development consists of a 99,999 square foot industrial warehouse building on 4.63 acres of land within the Employment (EMP) zone of the Renaissance Specific Plan. This development is being annexed to the District as part of Zone 10 and Zone L for Fiscal Year 2020-2021 to provide funding for the landscaping and lighting associated with the development.
- PPD 2018-0038: This development consists of a 525,110 square foot warehouse building on 24.34 acres of land within the Heavy Industrial (H-Ind) zone of the Agua Mansa Specific Plan. This development is being annexed to the District as part of Zone 11 and Zone L for Fiscal Year 2020-2021 to provide funding for the landscaping and lighting associated with the development.
- PPD 2018-0062: This development consists of sixty-six (66) single-family detached residences and one-hundred eighteen (118) attached townhomes on 15.95 gross acres of land within the Residential-High Density (R-HD) zone. This development is being annexed to the District as part of Zone 12 and Zone L for Fiscal Year 2020-2021 to provide funding for the landscaping and lighting associated with the development.
- PPD 2018-0072: This development consists of eight (8) single-family residences on 2.51 acres of land within the Single-Family Residential (R-1C) zone. This development is being annexed to the District as part of Zone 13 and Zone L for Fiscal Year 2020-2021 to provide funding for the lighting associated with the development.
- PPD 2018-0095: This development consists of a restaurant on 0.44 acres of land within the Commercial Pedestrian (C-P) zone. This development is being annexed to the District as part of Zone 14 and Zone L for Fiscal Year 2020-2021 to provide funding for the landscaping and lighting associated with the development.
- PPD 2017-0082: This development consists of a 1,264,102 square foot warehouse on 67.83 acres of land within the Light Industrial (M-1) zone. This development is being annexed to the District as part of Zone L for Fiscal Year 2020-2021 to provide funding for the lighting associated with the development.
- PPD 2019-0057: This development consists of three industrial warehouse buildings totaling 116,707 square feet on 6.84 net acres of land within the Freeway Incubator Zone (FI). This development is being annexed to the District as Zone 15 and part of Zone L for Fiscal Year 2020-2021 to provide funding for the landscaping and lighting associated with the development.
- PPD 2019-0066: This development consists of a 615,310 square foot warehouse on approximately 54 acres of land within the Light Industrial (M-1) zone. This development is being annexed to the District as part of Zone L for Fiscal Year 2020-2021 to provide funding for the lighting associated with the development.
- PPD 2434: This development consists of a 384,893 square foot warehouse on approximately 16.93 acres of land within the Planned Industrial Development (I-PID) zone. This development is being annexed to the

District as Zone 16 and part of Zone L for Fiscal Year 2020-2021 to provide funding for the landscaping and lighting associated with the development.

- PPD 2435: This development consists of a 473,455 square foot warehouse on approximately 21.61 acres of land within the General Manufacturing (I-GM) zone. This development is being annexed to the District as Zone 17 and part of Zone L for Fiscal Year 2020-2021 to provide funding for the landscaping and lighting associated with the development.

Non-Residential Annexations — Fiscal Year 2021-2022

- PPD 2020-0004: This development consists of six parcels proposed for the development of a 36,500 square foot industrial storage warehouse/distribution center building on 3.44 acres of land within the Light Industrial (M-1) zone. This development is being annexed to the District as part of Zone 18 and Zone L for Fiscal Year 2021-2022 to provide funding for landscaping the lighting associated with the development.

Residential Annexations — Fiscal Year 2022-2023

- PPD 2021-0010: This development consists of three parcels proposed for the development of 52 single family residential units and 9 common lots on 8.89 acres of land within the Multi-Family Residential (R-3) zone. This development is being annexed to the District as Zone 20 and part of Zone L for Fiscal Year 2022-2023 to provide funding for the landscaping and lighting associated with the development.
- Tract 20029: This development consists of six parcels proposed for the development of 776 single family residential units in six phases on 205.84 acres of land. This development is being annexed to the District as Zone 21 and part of Zone L for Fiscal Year 2022-2023 to provide funding for the landscaping and lighting associated with the development. The Zone 21 assessment shall not be levied on any parcels in any fiscal year, unless the homeowner's association ("HOA") defaults in its obligation to maintain the facilities and services authorized by Zone 21 ("Zone 21 Services"). An HOA default shall be deemed to occur if (i) the HOA files for bankruptcy and stops maintaining the Zone 21 Services, (ii) the HOA is dissolved, (iii) the HOA ceases to levy assessments for the Zone 21 Services, or (iv) the HOA fails to provide the Zone 21 Services at the same level as the City provides similar services and maintains similar improvements throughout the City and within ninety (90) days after written notice from the City, or such longer period permitted by the City Manager, fails to remedy the deficiency to the reasonable satisfaction of the City Council.

Non-Residential Annexations — Fiscal Year 2022-2023

- PPD 2017-0029: This development consists of one parcel proposed for the development of a pallet yard and truck parking yard with the conversion of an existing residential structure into office space on 3.04 acres of land within the Heavy Industrial (H-Ind) zone of the Agua Mansa Specific Plan. This development is being annexed to the District as Zone 19 and part of Zone L for Fiscal Year 2022-2023 to provide funding for the landscaping and lighting associated with the development.

Additional annexations may occur subsequently, approved for FY 2022-2023 and are described in their annexation Engineer's Report. Such annexations will be added to the annual Engineer's Report in future years.

ZONES OF BENEFIT:

For Fiscal Year 2022-2023, all parcels, lots, subdivisions and developments within the District (existing and annexed) are identified and grouped into one of eighteen zones of benefit referred to as Zones. These Zones identify specific parcels and developments that receive special benefits from the maintenance, operation and servicing of various District improvements. Each Zone reflects the types of landscaping and/or lighting improvements associated with the development of properties in that Zone in order to fairly and equitably apportion the net cost of providing those improvements to the properties that receive special benefits from the service and activities associated with those improvements. By establishing and utilizing a Zone structure, similar

properties with similar types of improvements will be assessed a proportional amount for the services and activities provided by the District. The following is a brief description of the District Zones:

Zone 1: This Zone includes all parcels within residential subdivisions that the District provides for the maintenance, operation and servicing of:

- Local Street Lighting within and adjacent to the residential subdivision;
- Standard Residential Parkway landscaping located on the perimeter or entryway of a residential subdivision that was installed as part of developing the properties within that particular residential subdivision; and/or
- Standard Residential Parkway landscaping installed as part of an existing (previous) established residential development that is directly associated with or adjacent to the residential subdivision included in this Zone, because the existing landscaping is located on a street or streets leading into the residential development.

Note: "Standard Residential Parkway" is considered landscaped areas (easement, right-of-way or public property) that are located on the perimeter or entryway to a residential development that has a property set-back (face of curb to property line) that is less than or equal to fifteen feet and may include areas of turf, ground cover, shrubs, trees, fencing, sidewalks, monument signs and various hardscape amenities that meet the City's landscape standards.

Zone 2: This Zone includes parcels that are generally considered non-residential properties (commercial, industrial, office buildings, etc.) that the District provides for the maintenance, operation and servicing of:

- Parkway landscaping on the perimeter of the development within the public right-of-way or easement (face of curb to property line), that was installed as part of developing the associated properties;
- Median/island landscaping near or adjacent to the development that was installed as part of developing the properties within that particular development; and/or
- Local Street Lighting within and adjacent to the residential subdivision.

Note: Although Zone 2 improvements may include the maintenance and operation of only those landscaping and/or lighting improvements directly installed in connection with the development of the properties within those developments, the public improvements that provide special benefits to these properties and for which they may be assessed as part of this District, may also include existing landscaping and/or lighting improvements near or adjacent to the development that would otherwise have been necessary for the development of such properties or directly serve that property. These exiting improvements may in part be funded by other revenue sources including other assessments that are not part of this District's assessments.

Zone 3: This Zone currently includes only the parcels within the Rialto Heights residential subdivision (Tract 16708) and the District provides for the maintenance, operation and servicing of:

- Local Street Lighting within and adjacent to the residential subdivision; and
- Non-Streetscape Slope landscaping located with the public right-of-way or easement on the perimeter of the subdivision (but not within a street right-of-way or easement) that was installed as part of developing the properties within the residential subdivision and will be maintained by the District.

Zone 4: This Zone includes developments and parcels that are generally considered non-residential properties (commercial, industrial, institutional facilities, office buildings, etc.) that the District provides for the maintenance, operation and servicing of only:

- Local Street Lighting adjacent to and/or in close proximity to the development or property.

Note: Although Zone 4 improvements may include the maintenance and operation of local street lighting improvements directly installed in connection with the development of the properties within those developments, the improvements that provide special benefits to these properties and for which they may be assessed as part of this District may also include existing street lights near or adjacent to the development that would otherwise have been necessary for the development of such properties or directly serve that property. These exiting improvements may in part be funded by other revenue sources including other assessments that are not part of this District's assessments.

Zone 5: This Zone includes parcels within multi-family residential developments (where individual parcels have two or more residential units) and/or residential condominium/ townhome subdivisions (where each residential unit is assigned its own Assessor's Parcel Number) for which the District provides for the maintenance, operation and servicing of:

- Local Street Lighting adjacent to and/or in close proximity to the development or property, but not within the residential development;
- Parkway landscaping on the perimeter of the development/subdivision within the public right-of-way or easement (face of curb to property line), that was installed as part of developing the associated properties or was previously installed, but necessary for the development of such property; and/or
- Median/island landscaping near or adjacent to the development that was installed as part of developing the properties within that particular development or was previously installed, but necessary for the development of such property.

Note: Although Zone 5 improvements may include the maintenance and operation of only those landscaping and/or lighting improvements directly installed in connection with the development of the properties within those developments, the public improvements that provide special benefits to these properties and for which they may be assessed as part of this District, may also include existing landscaping and/or lighting improvements near or adjacent to the development that would otherwise have been necessary for the development of such properties or directly serve that property. These existing improvements may in part be funded by other revenue sources including other assessments that are not part of this District's assessments.

Zone 6: This Zone includes parcels within residential subdivisions that the District provides for the maintenance, operation and servicing of:

- Local Street Lighting within, adjacent to and/or in close proximity to the residential subdivision.

Note: Zone 6 was created for residential parcels within the District that receive special benefit from and are being assessed for street lighting only.

Zone 7: This Zone includes developments and parcels that are classified as residential properties for which the District provides the maintenance, operation and servicing of:

- Standard Residential Parkway landscaping consisting of landscaped areas (easement, right-of-way or public property) that are located on the perimeter or entryway to a residential development that has a property set-back (face of curb to property line) that is less than or equal to fifteen feet and may include areas of turf, ground cover, shrubs, trees, fencing, sidewalks, monument signs and various hardscape amenities that meet the City's landscape standards and that was installed as part of developing the properties within that particular residential subdivision.

Zones 8, 10, 11, 14, 15, 16, 17, 18 and 19: These Zones include developments and parcels that are classified as non-residential properties for which the District provides the maintenance, operation, and servicing of:

- Parkway landscaping on the perimeter of the development within the public right-of-way or easement (face of curb to property line), that was installed as part of developing the associated properties or was previously installed, but necessary for the development of such property; and/or
- Median-island landscaping near or adjacent to the development that was installed as part of developing the properties within that particular development or was previously installed, but necessary for the development of such property.

Zone 9, 12, 13, 20 and 21: These Zones include developments and parcels that are classified as single-family residential properties for which the District provides the maintenance, operation, and servicing of:

- Standard Residential Parkway landscaping consisting of landscaped areas (easement, right-of-way or public property) that are located on the perimeter or entryway to a residential development that has a property set-back (face of curb to property line) that is less than or equal to fifteen feet and may include areas of turf, ground cover, shrubs, trees, fencing, sidewalks, monument signs and various hardscape amenities that meet the City's landscape standards and that was installed as part of developing the properties within that particular residential subdivision.

Zone L: This Zone includes developments and parcels that are classified as residential and non-residential properties for which the District provides the maintenance, operation and servicing of street lighting adjacent to and/or in close proximity to the development or property.

Description of Budget Items

The following is a brief description of the costs associated with the improvements and services funded through the District.

Annual Maintenance (Direct Costs) — Includes the regularly scheduled labor, contracted labor, and general maintenance cost including wages, salaries, benefits, materials, supplies, (e.g., pipe, fertilizer, insecticides, fuel, cleaning material etc.), and equipment, (e.g., communication, small tools, rentals, machinery etc.) required to properly maintain and ensure the satisfactory condition of the improvements and appurtenant facilities. Include the furnishing of water and electricity required for the operation and maintenance of the improvements and facilities. The improvements within the District are maintained and serviced on a regular basis. The frequency and specific maintenance operations required within the District are determined by City staff but are generally scheduled bi-weekly for planters and weekly for mowing.

District Administration — May include the administrative and professional service costs associated with the coordination of District services and operations including response to public concerns and education and procedures associated with the levy and collection of assessments. This budget item also includes the costs of contracting with professionals to provide administrative, legal or engineering services specific to the District.

Miscellaneous Administration Expenses — Includes the minor costs of items such as copying, and telephone charges attributed to the District.

Levy Adjustments:
Reserve Fund Collection — Includes funds being added to the Reserve Account for the current fiscal year. The Reserve Account provides for collection by the District of funds to operate the District from the time period of July 1 (beginning of the fiscal year) through December when the County provides the City with the first installment of assessments collected from the property tax bills. The Reserve Account eliminates the need for the City to transfer funds from non-district accounts to pay for District charges during the first six (6) months of the fiscal year.

Repair/Rehabilitation Collection — This item includes repairs to the improvements and facilities that are not included in the yearly maintenance costs. This may include the repair of damaged amenities due to vandalism, storms, etc. Also included may be planned upgrades or replacements of the improvements and equipment that provide a direct benefit to the District.

Balance to Levy — This is the total amount to be levied and collected through assessments for the current Fiscal Year (for special benefits) or from other revenue sources (for general benefit). The Balance to Levy represents the sum of Total Cost and Expenses Reserve Account/Other Revenue Source adjustments. Only those costs related to the improvements identified as special benefits are levied and collected on the tax roll.

Total Number of Parcels — The total number of parcels within the District boundary including those parcels annexed into the district during the current fiscal year.

Total Parcels Levied — The total number of parcels within the District that are assessed.

Total Equivalent Benefit Units - The Equivalent Benefit Units (EBUs) is a numeric value calculated for each parcel based on the parcel's land use and size. The EBUs shown in the budgets represent the sum of all parcel EBUs that receive benefit from the improvements within each Zone.

Rate Per EBU - The amount levied for each EBU. For a more detailed explanation please refer to Section 3, Method of Apportionment.

Max Rate per EBU - The maximum rate per EBU is the maximum assessment that the Council can levy per EBU based on the approved assessment range formula for the Zone.

General Fund Collection-(Contribution) — This is for a Collection to repay the City's General Fund for City Overhead that is assigned to the administration of the District or for Contribution from the City's General Fund to subsidize the District.

Table 2-1
Fiscal Year 2022-2023 Budget

BUDGET ITEM	Zone 1	Zone 2	Zone 3	Zone 4
DIRECT COSTS				
Landscape & Street Light Maintenance	$120,523.37	$339,968.93	$7,367.28	$1,510.33
Other Services and Supply Expenses	$9,026.51	$25,461.72	$551.77	$113.12
Utilities	$38,550.09	$108,741.00	$2,356.47	$483.09
Subtotal Direct Costs	$168,099.97	$474,171.65	$10,275.52	$2,106.53
INDIRECT COSTS				
City Personnel & Miscellaneous Administrative Services	$36,771.55	$103,724.14	$2,247.75	$460.80
Consultant Services	$1,227.40	$3,462.21	$75.03	$15.38
Subtotal Administration Costs	$37,998.94	$107,186.35	$2,322.78	$476.18
OTHER EXPENSES				
Principal	$5,805.55	$16,376.13	$354.88	$72.75
Interest	$29,138.81	$82,193.93	$1,781.18	$365.15
City Services Allocation	$4,033.89	$11,378.69	$246.58	$50.55
Subtotal Other Expenses	$38,978.25	$109,948.75	$2,382.64	$488.45
Repair/Rehabilitation Program	$0.00	$0.00	$0.00	$0.00
TOTAL COSTS	**$245,077.16**	**$691,306.75**	**$14,980.93**	**$3,071.17**
LEVY ADJUSTMENTS				
Reserve Fund Collection/(Contribution)	($59,258.90)	($172,393.46)	($3,622.53)	($742.62)
General Fund Collection/(Contribution)	$0.00	$0.00	$0.00	$0.00
Subtotal Levy Adjustments	($59,258.90)	($172,393.46)	($3,622.53)	($742.62)
TOTAL ASSESSMENT	**$185,818.26**	**$518,913.29**	**$11,358.40**	**$2,328.55**
DISTRICT STATISTICS				
Total Parcels	553	141	20	12
Total Levied Parcels	503	138	20	11
Total EBUs Fiscal Year 2022/2023	503.00	864,855.45	20.00	48.26
Fiscal Year 2022/2023 Rate per EBU	$369.42	$0.60	$567.92	$48.25
Fiscal Year 2022/2023 Maximum Rate per EBU	$460.29	$0.76	$707.63	$60.12
Fiscal Year 2021/2022 Rate per EBU	$369.42	$0.60	$567.92	$48.25
Fiscal Year 2021/2022 Maximum Rate per EBU	$423.87	$0.70	$651.64	$55.36
Fiscal Year 2022-2023 Maximum Assessable Amount	$231,525.56	$653,080.76	$14,152.56	$2,901.34

Fiscal Year 2022-2023 Budget

BUDGET ITEM	Zone 5	Zone 6	Zone 7	Zone 8
DIRECT COSTS				
Landscape & Street Light Maintenance	$6,575.66	$1,535.08	$9,911.72	$5,428.52
Other Services and Supply Expenses	$492.48	$114.97	$742.33	$406.56
Utilities	$2,103.26	$491.00	$3,170.32	$1,736.34
Subtotal Direct Costs	$9,171.40	$2,141.05	$13,824.37	$7,571.43
INDIRECT COSTS				
City Personnel & Miscellaneous Administrative Services	$2,006.23	$468.35	$3,024.06	$1,656.23
Consultant Services	$66.97	$15.63	$100.94	$55.28
Subtotal Administration Costs	$2,073.19	$483.98	$3,125.00	$1,711.52
OTHER EXPENSES				
Principal	$316.75	$73.94	$0.00	$0.00
Interest	$1,589.79	$371.13	$0.00	$0.00
City Services Allocation	$220.09	$51.38	$331.74	$181.69
Subtotal Other Expenses	$2,126.62	$496.46	$331.74	$181.69
Repair/Rehabilitation Program	$0.00	$0.00	$0.00	$0.00
TOTAL COSTS	**$13,371.21**	**$3,121.49**	**$17,281.11**	**$9,464.64**
LEVY ADJUSTMENTS				
Reserve Fund Collection/(Contribution)	($3,334.42)	($755.01)	$1,759.32	$138.42
General Fund Collection/(Contribution)	$0.00	$0.00	$0.00	$0.00
Subtotal Levy Adjustments	($3,334.42)	($755.01)	$1,759.32	$138.42
TOTAL ASSESSMENT	**$10,036.79**	**$2,366.48**	**$19,040.43**	**$9,603.06**
DISTRICT STATISTICS				
Total Parcels	73	32	37	1
Total Levied Parcels	71	32	30	1
Total EBUs Fiscal Year 2022/2023	16,727.98	34.75	9,527.00	5,762.00
Fiscal Year 2022/2023 Rate per EBU	$0.60	$68.10	$2.00	$1.67
Fiscal Year 2022/2023 Maximum Rate per EBU	$0.76	$84.86	$2.00	$1.81
Fiscal Year 2021/2022 Rate per EBU	$0.60	$68.10	$0.00	$1.67
Fiscal Year 2021/2022 Maximum Rate per EBU	$0.70	$78.15	$1.84	$1.67
Fiscal Year 2022-2023 Maximum Assessable Amount	$12,631.85	$2,948.88	$19,040.43	$10,428.19

Fiscal Year 2022-2023 Budget

BUDGET ITEM	Zone 9	Zone 11	Zone 12	Zone 13
DIRECT COSTS				
Landscape & Street Light Maintenance	$9,619.31	$7,607.65	$35,345.40	$1,147.89
Other Services and Supply Expenses	$720.43	$569.77	$2,647.17	$85.97
Utilities	$3,076.79	$2,433.35	$11,305.43	$367.16
Subtotal Direct Costs	$13,416.53	$10,610.77	$49,297.99	$1,601.02
INDIRECT COSTS				
City Personnel & Miscellaneous Administrative Services	$2,934.84	$2,321.09	$10,783.84	$350.22
Consultant Services	$97.96	$77.48	$359.95	$11.69
Subtotal Administration Costs	$3,032.80	$2,398.56	$11,143.80	$361.91
OTHER EXPENSES				
Principal	$0.00	$0.00	$0.00	$0.00
Interest	$0.00	$0.00	$0.00	$0.00
City Services Allocation	$321.96	$254.63	$1,183.00	$38.42
Subtotal Other Expenses	$321.96	$254.63	$1,183.00	$38.42
Repair/Rehabilitation Program	$0.00	$0.00	$0.00	$0.00
TOTAL COSTS	**$16,771.28**	**$13,263.96**	**$61,624.79**	**$2,001.35**
LEVY ADJUSTMENTS				
Reserve Fund Collection/(Contribution)	$245.28	$193.99	$901.26	$203.75
General Fund Collection/(Contribution)	$0.00	$0.00	$0.00	$0.00
Subtotal Levy Adjustments	$245.28	$193.99	$901.26	$203.75
TOTAL ASSESSMENT	**$17,016.56**	**$13,457.94**	**$62,526.05**	**$2,205.10**
DISTRICT STATISTICS				
Total Parcels	1	1	3	8
Total Levied Parcels	1	1	3	8
Total EBUs Fiscal Year 2022/2023	5,028.00	8,075.00	18,475.00	600.00
Fiscal Year 2022/2023 Rate per EBU	$3.38	$1.67	$3.38	$3.68
Fiscal Year 2022/2023 Maximum Rate per EBU	$3.68	$1.81	$3.68	$3.68
Fiscal Year 2021/2022 Rate per EBU	$3.38	$1.67	$3.38	$0.00
Fiscal Year 2021/2022 Maximum Rate per EBU	$3.38	$1.67	$3.38	$3.38
Fiscal Year 2022-2023 Maximum Assessable Amount	$18,478.70	$14,614.31	$67,898.56	$2,205.10

Fiscal Year 2022-2023 Budget

BUDGET ITEM	Zone 14	Zone 16	Zone 17
DIRECT COSTS			
Landscape & Street Light Maintenance	$2,000.13	$35,781.60	$13,848.28
Other Services and Supply Expenses	$149.80	$2,679.84	$1,037.16
Utilities	$639.75	$11,444.95	$4,429.45
Subtotal Direct Costs	$2,789.68	$49,906.38	$19,314.89
INDIRECT COSTS			
City Personnel & Miscellaneous Administrative Services	$610.24	$10,916.92	$4,225.09
Consultant Services	$20.37	$364.40	$141.03
Subtotal Administration Costs	$630.61	$11,281.32	$4,366.12
OTHER EXPENSES			
Principal	$0.00	$0.00	$0.00
Interest	$0.00	$0.00	$0.00
City Services Allocation	$66.94	$1,197.60	$463.50
Subtotal Other Expenses	$66.94	$1,197.60	$463.50
Repair/Rehabilitation Program	$0.00	$0.00	$0.00
TOTAL COSTS	**$3,487.23**	**$62,385.30**	**$24,144.51**
LEVY ADJUSTMENTS			
Reserve Fund Collection/(Contribution)	$51.00	$912.38	$353.11
General Fund Collection/(Contribution)	$0.00	$0.00	$0.00
Subtotal Levy Adjustments	$51.00	$912.38	$353.11
TOTAL ASSESSMENT	**$3,538.23**	**$63,297.69**	**$24,497.62**
DISTRICT STATISTICS			
Total Parcels	1	2	1
Total Levied Parcels	1	2	1
Total EBUs Fiscal Year 2022/2023	2,123.00	18,703.00	14,699.00
Fiscal Year 2022/2023 Rate per EBU	$1.67	$3.38	$1.67
Fiscal Year 2022/2023 Maximum Rate per EBU	$1.81	$3.68	$1.81
Fiscal Year 2021/2022 Rate per EBU	$1.67	$3.38	$1.67
Fiscal Year 2021/2022 Maximum Rate per EBU	$1.67	$3.38	$1.67
Fiscal Year 2022-2023 Maximum Assessable Amount	$3,842.25	$68,736.49	$26,602.56

Fiscal Year 2022-2023 Budget

BUDGET ITEM	Zone 18	District Total
DIRECT COSTS		
Landscape & Street Light Maintenance	$1,474.28	$599,645.42
Other Services and Supply Expenses	$110.41	$44,910.00
Utilities	$471.56	$191,800.00
Subtotal Direct Costs	$2,056.25	$836,355.42
INDIRECT COSTS		
City Personnel & Miscellaneous Administrative Services	$449.80	$182,951.14
Consultant Services	$15.01	$6,106.74
Subtotal Administration Costs	$464.81	$189,057.88
OTHER EXPENSES		
Principal	$0.00	$23,000.00
Interest	$0.00	$115,440.00
City Services Allocation	$49.34	$20,070.00
Subtotal Other Expenses	$49.34	$158,510.00
Repair/Rehabilitation Program	$0.00	$0.00
TOTAL COSTS	**$2,570.41**	**$1,183,923.29**
LEVY ADJUSTMENTS		
Reserve Fund Collection/(Contribution)	$261.68	($235,086.75)
General Fund Collection/(Contribution)	$0.00	$0.00
Subtotal Levy Adjustments	$261.68	($235,086.75)
TOTAL ASSESSMENT	**$2,832.09**	**$948,836.55**
DISTRICT STATISTICS		
Total Parcels	6	892
Total Levied Parcels	6	829
Total EBUs Fiscal Year 2022/2023	1,600.00	966,781.44
Fiscal Year 2022/2023 Rate per EBU	$1.77	
Fiscal Year 2022/2023 Maximum Rate per EBU	$1.77	
Fiscal Year 2021/2022 Rate per EBU	$0.00	
Fiscal Year 2021/2022 Maximum Rate per EBU	$1.63	
Fiscal Year 2022-2023 Maximum Assessable Amount	$2,832.09	$1,151,919.63

Table 2-2
Fiscal Year 2022-2023 Zone L Budget

BUDGET ITEM	PPD 2017-0040	PPD 2017-0079	PPD 2017-0082
DIRECT COSTS			
Light Maintenance	$123.38	$810.09	$1,160.77
Other Services and Supply Expenses	$0.00	$0.00	$0.00
Personnel Services	$0.00	$0.00	$0.00
Subtotal Direct Costs	$123.38	$810.09	$1,160.77
ADMINISTRATION COSTS			
District Administration	$3.08	$20.25	$29.02
County Administration Fee	$0.00	$0.00	$0.00
Miscellaneous Administration Expenses	$0.00	$0.00	$0.00
Subtotal Administration Costs	$3.08	$20.25	$29.02
TOTAL DIRECT AND ADMINISTRATION COSTS	$126.46	$830.34	$1,189.79
LEVY ADJUSTMENTS			
General Benefit Contribution	($106.46)	($699.03)	($1,001.63)
Reserve Fund Collection/(Contribution)	$15.46	$362.42	$519.83
Subtotal Levy Adjustments	($91.00)	($336.61)	($481.80)
TOTAL ASSESSMENT	**$35.46**	**$493.74**	**$707.99**
DISTRICT STATISTICS			
Total Parcels	1	1	1
Number of Lights	2	8	12
Total EBUs Fiscal Year 2022/2023	2.83	36.10	48.49
Fiscal Year 2022/2023 Rate per EBU	$12.53	$13.68	$14.60
Fiscal Year 2022/2023 Maximum Rate per EBU	$51.24	$14.86	$15.86
Fiscal Year 2021/2022 Rate per EBU	$12.53	$13.68	$14.60
Fiscal Year 2021/2022 Maximum Rate per EBU	$47.19	$13.68	$14.60
Fiscal Year 2022/2023 Maximum Assessable Amount	$144.97	$536.30	$768.83

Fiscal Year 2022-2023 Zone L Budget

BUDGET ITEM	PPD 2017-0089	PPD 2017-0102	PPD 2018-0002
DIRECT COSTS			
Light Maintenance	$1,227.39	$911.35	$526.03
Other Services and Supply Expenses	$0.00	$0.00	$0.00
Personnel Services	$0.00	$0.00	$0.00
Subtotal Direct Costs	$1,227.39	$911.35	$526.03
ADMINISTRATION COSTS			
District Administration	$30.68	$22.78	$13.15
County Administration Fee	$0.00	$0.00	$0.00
Miscellaneous Administration Expenses	$0.00	$0.00	$0.00
Subtotal Administration Costs	$30.68	$22.78	$13.15
TOTAL DIRECT AND ADMINISTRATION COSTS	$1,258.08	$934.13	$539.18
LEVY ADJUSTMENTS			
General Benefit Contribution	($1,059.12)	($786.40)	($453.91)
Reserve Fund Collection/(Contribution)	$153.80	$114.20	$65.91
Subtotal Levy Adjustments	($905.32)	($672.21)	($387.99)
TOTAL ASSESSMENT	**$352.76**	**$261.93**	**$151.18**
DISTRICT STATISTICS			
Total Parcels	5	2	2
Number of Lights	14	9	6
Total EBUs Fiscal Year 2022/2023	43.37	40.61	18.59
Fiscal Year 2022/2023 Rate per EBU	$8.13	$6.45	$8.13
Fiscal Year 2022/2023 Maximum Rate per EBU	$33.26	$26.37	$33.26
Fiscal Year 2021/2022 Rate per EBU	$8.13	$6.45	$8.13
Fiscal Year 2021/2022 Maximum Rate per EBU	$30.62	$24.28	$30.62
Fiscal Year 2022/2023 Maximum Assessable Amount	$1,442.19	$1,070.84	$618.08

Fiscal Year 2022-2023 Zone L Budget

BUDGET ITEM	PPD 2018-0005	PPD 2018-0015	PPD 2018-0025
DIRECT COSTS			
Light Maintenance	$438.35	$350.68	$789.04
Other Services and Supply Expenses	$0.00	$0.00	$0.00
Personnel Services	$0.00	$0.00	$0.00
Subtotal Direct Costs	$438.35	$350.68	$789.04
ADMINISTRATION COSTS			
District Administration	$10.96	$8.77	$19.73
County Administration Fee	$0.00	$0.00	$0.00
Miscellaneous Administration Expenses	$0.00	$0.00	$0.00
Subtotal Administration Costs	$10.96	$8.77	$19.73
TOTAL DIRECT AND ADMINISTRATION COSTS	$449.31	$359.45	$808.76
LEVY ADJUSTMENTS			
General Benefit Contribution	($378.26)	($302.60)	($680.86)
Reserve Fund Collection/(Contribution)	$54.93	$156.97	$98.87
Subtotal Levy Adjustments	($323.33)	($145.64)	($581.99)
TOTAL ASSESSMENT	**$125.99**	**$213.82**	**$226.77**
DISTRICT STATISTICS			
Total Parcels	1	66	11
Number of Lights	5	4	9
Total EBUs Fiscal Year 2022/2023	15.49	12.39	27.88
Fiscal Year 2022/2023 Rate per EBU	$8.13	$17.26	$8.13
Fiscal Year 2022/2023 Maximum Rate per EBU	$33.26	$18.74	$33.26
Fiscal Year 2021/2022 Rate per EBU	$8.13	$17.26	$8.13
Fiscal Year 2021/2022 Maximum Rate per EBU	$30.62	$17.26	$30.62
Fiscal Year 2022/2023 Maximum Assessable Amount	$515.07	$232.22	$927.12

Fiscal Year 2022-2023 Zone L Budget

BUDGET ITEM	PPD 2018-0029, 030, 031	PPD 2018-0038	PPD 2018-0062
DIRECT COSTS			
Light Maintenance	$1,544.77	$755.73	$1,402.73
Other Services and Supply Expenses	$0.00	$0.00	$0.00
Personnel Services	$0.00	$0.00	$0.00
Subtotal Direct Costs	$1,544.77	$755.73	$1,402.73
ADMINISTRATION COSTS			
District Administration	$38.62	$18.90	$35.06
County Administration Fee	$0.00	$0.00	$0.00
Miscellaneous Administration Expenses	$0.00	$0.00	$0.00
Subtotal Administration Costs	$38.62	$18.90	$35.06
TOTAL DIRECT AND ADMINISTRATION COSTS	$1,583.38	$774.63	$1,437.80
LEVY ADJUSTMENTS			
General Benefit Contribution	($1,332.98)	($652.12)	($1,210.42)
Reserve Fund Collection/(Contribution)	$193.57	$338.27	$627.88
Subtotal Levy Adjustments	($1,139.41)	($313.85)	($582.54)
TOTAL ASSESSMENT	**$443.97**	**$460.78**	**$855.26**
DISTRICT STATISTICS			
Total Parcels	1	1	3
Number of Lights	17	8	16
Total EBUs Fiscal Year 2022/2023	58.32	30.44	49.56
Fiscal Year 2022/2023 Rate per EBU	$7.61	$15.14	$17.26
Fiscal Year 2022/2023 Maximum Rate per EBU	$31.12	$16.44	$18.74
Fiscal Year 2021/2022 Rate per EBU	$7.61	$15.14	$17.26
Fiscal Year 2021/2022 Maximum Rate per EBU	$28.66	$15.14	$17.26
Fiscal Year 2022/2023 Maximum Assessable Amount	$1,815.10	$500.55	$928.86

Fiscal Year 2022-2023 Zone L Budget

BUDGET ITEM	PPD 2018-0072	PPD 2018-0095	PPD 2018-0100
DIRECT COSTS			
Light Maintenance	$93.04	$87.67	$198.07
Other Services and Supply Expenses	$0.00	$0.00	$0.00
Personnel Services	$0.00	$0.00	$0.00
Subtotal Direct Costs	$93.04	$87.67	$198.07
ADMINISTRATION COSTS			
District Administration	$2.32	$2.19	$4.95
County Administration Fee	$0.00	$0.00	$0.00
Miscellaneous Administration Expenses	$0.00	$0.00	$0.00
Subtotal Administration Costs	$2.32	$2.19	$4.95
TOTAL DIRECT AND ADMINISTRATION COSTS	$95.37	$89.86	$203.02
LEVY ADJUSTMENTS			
General Benefit Contribution	($80.29)	($75.65)	($170.92)
Reserve Fund Collection/(Contribution)	$46.52	$39.29	$29.71
Subtotal Levy Adjustments	($33.76)	($36.36)	($141.21)
TOTAL ASSESSMENT	**$61.60**	**$53.50**	**$61.82**
DISTRICT STATISTICS			
Total Parcels	8	1	1
Number of Lights	1	1	1
Total EBUs Fiscal Year 2022/2023	2.00	3.10	9.02
Fiscal Year 2022/2023 Rate per EBU	$30.80	$17.26	$6.85
Fiscal Year 2022/2023 Maximum Rate per EBU	$31.49	$18.74	$26.37
Fiscal Year 2021/2022 Rate per EBU	$0.00	$17.26	$0.00
Fiscal Year 2021/2022 Maximum Rate per EBU	$29.00	$17.26	$24.28
Fiscal Year 2022/2023 Maximum Assessable Amount	$62.98	$58.10	$237.85

Fiscal Year 2022-2023 Zone L Budget

BUDGET ITEM	PPD 2019-0041	PPD 2019-0063	PPD 2019-0066
DIRECT COSTS			
Light Maintenance	$139.56	$428.72	$613.70
Other Services and Supply Expenses	$0.00	$0.00	$0.00
Personnel Services	$0.00	$0.00	$0.00
Subtotal Direct Costs	$139.56	$428.72	$613.70
ADMINISTRATION COSTS			
District Administration	$3.49	$10.72	$15.34
County Administration Fee	$0.00	$0.00	$0.00
Miscellaneous Administration Expenses	$0.00	$0.00	$0.00
Subtotal Administration Costs	$3.49	$10.72	$15.34
TOTAL DIRECT AND ADMINISTRATION COSTS	$143.05	$439.44	$629.04
LEVY ADJUSTMENTS			
General Benefit Contribution	($120.43)	($369.94)	($529.56)
Reserve Fund Collection/(Contribution)	$20.94	$64.31	$274.70
Subtotal Levy Adjustments	($99.49)	($305.64)	($254.86)
TOTAL ASSESSMENT	**$43.56**	**$133.80**	**$374.18**
DISTRICT STATISTICS			
Total Parcels	30	3	1
Number of Lights	3	5	7
Total EBUs Fiscal Year 2022/2023	3.00	15.49	21.68
Fiscal Year 2022/2023 Rate per EBU	$14.52	$8.64	$17.26
Fiscal Year 2022/2023 Maximum Rate per EBU	$55.89	$33.26	$18.74
Fiscal Year 2021/2022 Rate per EBU	$0.00	$0.00	$17.26
Fiscal Year 2021/2022 Maximum Rate per EBU	$51.47	$30.62	$17.26
Fiscal Year 2022/2023 Maximum Assessable Amount	$167.67	$515.14	$406.33

Fiscal Year 2022-2023 Zone L Budget

BUDGET ITEM	PPD 2020-0004	PPD 2434	PPD 2435	Total Budget
DIRECT COSTS				
Light Maintenance	$99.04	$350.68	$303.78	$12,354.58
Other Services and Supply Expenses	$0.00	$0.00	$0.00	$0.00
Personnel Services	$0.00	$0.00	$0.00	$0.00
Subtotal Direct Costs	$99.04	$350.68	$303.78	$12,354.58
ADMINISTRATION COSTS				
District Administration	$2.48	$8.77	$7.59	$308.86
County Administration Fee	$0.00	$0.00	$0.00	$0.00
Miscellaneous Administration Expenses	$0.00	$0.00	$0.00	$0.00
Subtotal Administration Costs	$2.48	$8.77	$7.59	$308.86
TOTAL DIRECT AND ADMINISTRATION COSTS	$101.51	$359.45	$311.38	$12,663.44
LEVY ADJUSTMENTS				
General Benefit Contribution	($85.46)	($302.60)	($262.13)	($10,660.77)
Reserve Fund Collection/(Contribution)	$49.49	$156.99	$136.00	$3,520.05
Subtotal Levy Adjustments	($35.97)	($145.61)	($126.14)	($7,140.72)
TOTAL ASSESSMENT	**$65.54**	**$213.84**	**$185.24**	**$5,522.72**
DISTRICT STATISTICS				
Total Parcels	6	2	1	148
Number of Lights	1	4	3	136
Total EBUs Fiscal Year 2022/2023	4.51	12.39	13.54	468.78
Fiscal Year 2022/2023 Rate per EBU	$14.53	$17.26	$13.68	
Fiscal Year 2022/2023 Maximum Rate per EBU	$14.53	$18.74	$14.86	
Fiscal Year 2021/2022 Rate per EBU	$0.00	$17.26	$13.68	
Fiscal Year 2021/2022 Maximum Rate per EBU	$13.38	$17.26	$13.68	
Fiscal Year 2022/2023 Maximum Assessable Amount	$65.53	$232.21	$201.16	$11,447.08

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 also requires that with certain specified exceptions, which are described below, all existing assessment districts must be ratified by the property owners within the District using the new procedures.

Some of these exceptions include:

1. Any assessments imposed exclusively to finance the capital cost or maintenance and operation expenses for streets.
2. Any assessments levied pursuant to a petition signed by the persons owning all of the parcels subject to the assessment at the time the assessment was initially imposed.

However, even if assessments are initially exempt from Proposition 218, if the assessments are increased in the future, the City will need to comply with the provisions of Proposition 218 for that portion of the increased assessment formula (e.g., CPI increase).

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

Proposition 218 defines "assessment" as "any levy or charge upon real property by an agency for a special benefit conferred upon the real property." Cal. Const., art. 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 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.

In compliance with the provisions of the Article XIIID, the City of Rialto conducted a Property Owner Protest Ballot proceeding for the formation of the District and the proposed levy of a new assessment. In conjunction with this ballot proceeding, the City Council conducted a noticed public hearing to consider public testimonies, comments and written protests regarding the formation of the District. Upon conclusion of the public hearing, property owner protest ballots received were opened and tabulated to determine whether a majority protest existed (ballots were weighted based on assessment amounts).

Since a majority protest did not exist for the proposed assessments and the assessment range formula presented and described herein, the City Council, by resolution, confirmed the results of the ballot tabulation. The City Council then approved the Report, ordered the formation of the District, and approved the assessment diagram and levy and collection of assessments.

Any subsequent increases in the assessments above the maximum rate previously approved by City Council prior to November 5, 1996, will be subject to the procedures and approval process of Section 4 of Article XIIID of the California Constitution. All assessments approved by the City Council have been prepared in accordance with the 1972 Act and are in compliance with the provisions of Article XIIID.

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 public improvements financed through an assessment district contain an element of public benefit. The test is: does there exist, in 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".

The actual assessment and the amount of the assessment for the Fiscal Year 2022-2023 apportioned to each parcel as shown on the latest equalized roll at the County Assessor's office are listed in Appendix A of this Report. The description of each lot or parcel is part of the records of the County Assessor of the County of Riverside and such records are, by reference, made part of this Report.

The 1972 Act Compliance

As applicable or may be applicable to this proposed District, the 1972 Act defines improvements to mean one or any combination of the following:

- The installation or planting of landscaping.
- The installation or construction of statuary, fountains, and other ornamental structures and facilities.
- The installation or construction of public lighting facilities.
- The installation or construction of any facilities which are 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, the installation or construction of curbs, gutters, walls, sidewalks, or paving, or water, irrigation, drainage, or electrical facilities.
- The maintenance or servicing, or both, of any of the foregoing.
- The acquisition of any existing improvement otherwise authorized pursuant to this section.

Incidental expenses associated with the improvements including, but not limited to:

- The cost of preparation of the report, including plans, specifications, estimates, diagram, and assessment;
- The costs of printing, advertising, and the publishing, posting and mailing of notices;
- Compensation payable to the County for collection of assessments;
- Compensation of any engineer or attorney employed to render services;
- Any other expenses incidental to the construction, installation, or maintenance and servicing of the improvements;
- Any expenses incidental to the issuance of bonds or notes pursuant to Section 22662.5.
- Costs associated with any elections held for the approval of a new or increased assessment.

The 1972 Act defines "Maintain" or "maintenance" to mean furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of any improvement, including:

- Repair, removal, or replacement of all or any part of any improvement.
- Providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury.

- The removal of trimmings, rubbish, debris, and other solid waste.
- The cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.

Benefit Analysis

Each of the proposed improvements, the associated costs and assessments have been carefully reviewed, identified and allocated based on special benefit pursuant to the provisions of the California Constitution and 1972 Act. The improvements associated with this District have been identified as necessary, required and/or desired for the orderly development of the properties within the District to their full potential, consistent with the proposed development plans and applicable portions of the City General Plan. As such, these improvements would be necessary and required of individual property owners for the development of such properties and the ongoing operation, servicing and maintenance of these improvements would be the financial obligation of those properties. Therefore, the improvements and the annual costs of ensuring the maintenance and operation of the improvements are considered a direct and special benefit to the properties.

Special Benefits

The method of apportionment (method of assessment) developed for this District is based on the premise that each of the properties to be assessed receives a special benefit from the improvements and services to be financed by the District assessments. The desirability and security of properties are enhanced by the presence of public street lighting and well-maintained landscaping in close proximity to those properties.

The special benefits associated with well-maintained landscaping improvements may include but are not limited to:

- Increased sense of pride in ownership of property within the District resulting from well-maintained improvements associated with the properties;
- Heightened business opportunities as a result of the enhanced appearance of the surrounding area;
- The esthetic and environmental value of green space, and landscape amenities within the urban environment;
- Improved aesthetic appeal of properties and enhanced desirability of those properties provided by a positive representation of the area and association with the improvements;
- Environmental enhancement through improved erosion resistance, dust and debris control.

The special benefits of street lighting are the convenience, safety, and security of property, improvements, and goods. Specifically:

- Enhanced deterrence of crime and aid to police protection;
- Increased nighttime safety on roads and streets;
- Improved ability of pedestrians and motorists to see;
- Improved ingress and egress to property;
- Reduced vandalism and other criminal acts and damage to improvements or property;
- Improved traffic circulation and reduced nighttime accidents and personal property loss.

The preceding special benefits contribute to a specific enhancement and desirability of each of the assessed parcels within the District.

General Benefits

Although the landscape improvements provided by the District include public easements, rights-of-way, streets and other amenities available or visible to the public at large, it has been determined that the construction and installation of these landscape improvements were only necessary for the development of properties within the District and were not required nor necessarily desired by any properties or developments outside the District boundaries. Furthermore, similar landscape improvements and services associated with other developments

within the City of Rialto are provided and funded by similar assessment districts or are maintained privately by the individual property owners or associations. Therefore, it has been determined that public access or use of the landscape improvements by others is incidental and there is no measurable general benefit to properties outside the District or to the public at large and the landscape improvements provided by the District are entirely a special benefit to the developments and properties therein that required the installation of such improvements.

The streetlight improvements maintained by the District in Zone L were installed as a condition of approval for new development annexing into the District. Although necessary for the development of these specific properties, the improvements also provide a general benefit to the pass-through traffic on the streets on which the lights have been installed. Based upon the most current average daily trip (ADT) information available, the pass-through traffic represents, on average, 86.29% of the total daily traffic, resulting in a general benefit contribution of 86.29% of the total streetlight maintenance cost in Zone L for FY 2022-2023. The general benefit contribution may be adjusted for future Annexations or Annual Engineer's Reports as more current information becomes available.

Assessment Methodology

The method of apportionment for this District calculates the receipt of special benefit from the respective improvements based on the actual or proposed land use of the parcels within the District. The special benefit received by each lot or parcel is equated to the overall land use of the parcels benefiting from the improvements provided based on each parcel's actual land use or proposed planned development as compared to other properties and this comparison is reliant upon the special benefit received from the specific type of improvements and services provided or planned within each respective Zone of the District.

EQUIVALENT BENEFIT UNITS:

To proportionally and equitably assess the special benefits 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. The EBU method of apportionment uses a basic unit (base value) of assessment that is common to all properties benefiting from the improvements and services provided and assigns a weighted value to each parcel based on an assessment formula that equates the property's specific development status, type of development (land use), and size of the property, as compared to the base value.

For this District, Zones 1, 3, 5, 6, 7, 9, 12 and 13 are comprised entirely of residential developments and the single-family residential home site is used as the base value of benefit and assessment. Zone 2, 4, 8, 10, 11 and 14 however, are comprised entirely of properties that are non-residential developments or proposed non-residential developments and the base unit of comparison is a factor that is based on the total acreage of the development and the total square footage of the landscaped area associated with that development. The following provides a description of the various land use designations and apportionment associated with the improvements provided in the District's Zones, including the Annexation Territory.

EBU Application for Properties in Zones 1, 3, 5, 6, 7, 9, 12 and 13:

Single Family Residential — This land use is defined as a fully subdivided residential home site with or without a structure and the improvements and services associated with the parcel has been accepted or will be accepted by the City for maintenance in the fiscal year. This land use is assessed 1.0 EBU per lot or parcel.

Multi-Family Residential — This land use is defined as a fully subdivided residential parcel that has more than one residential unit developed on the property and the improvements and services associated with the parcel have been accepted or will be accepted by the City for maintenance in the fiscal year. This land use is assessed 0.75 EBU per unit.

Approved -Residential Development — This land use is defined as any property that is not fully subdivided, but the specific number of single-family residential lots or multi-family residential units has been approved for development; and the improvements and services associated with the development and/or parcel have been accepted or will be accepted by the City for maintenance in the fiscal year. This land use type is assigned an EBU

that reflects the total EBUs associated with that parcel at build-out (1.0 EBU per single-family residential lot and 0.75 per multi-family residential unit).

Approved Residential Condominium Development— This land use is defined as any property or properties that have been developed or will be developed as a fully subdivided residential condominium or townhome subdivisions or other residential developments for which the County Assessor has established individual Assessor's Parcel Numbers for each residential unit and may include parcels for common area facilities or common area properties. In addition, the improvements and services associated with the development are all located on the perimeter of the development and have been accepted or will be accepted by the City for maintenance in the fiscal year. The EBU calculated for each parcel is based on the parcel's proportional benefit from the specific improvements identified herein and directly associated with the property as compared to other properties that benefit from the same improvements.

This land use type is assigned an EBU that is calculated by dividing the total square footage of the landscaped area associated with that development by the total number of benefiting residential units (generally each parcel has one unit) to establish a base value of benefit (landscape square footage per unit/parcel). In addition to the residential units, in some cases common area parcels that incorporate pools, community buildings or other recreational facilities may be included in the unit count as one unit per parcel, but this is typically not the case. The resulting base value of benefit is then multiplied by each parcel's specific unit/parcel assignment to establish each parcel's proportionate EBU.

Approved Multi-Family Residential — This land use is defined as any property or properties that have been developed or will be developed as a fully subdivided residential parcel with more than one residential unit developed on the property (multiple residential units on one APN) and the improvements and services associated with the parcel have been accepted or will be accepted by the City for maintenance in the fiscal year. The EBU calculated for each parcel is based on the parcel's proportional benefit from the specific improvements identified herein and directly associated with the property as compared to other properties that benefit from the same improvements.

This land use type is assigned an EBU that is calculated by dividing the total square footage of the landscaped area associated with that development; by the total acreage of all properties within the development to establish a base value of benefit (landscape square footage per acre). If the overall development includes parcels with no residential units such as parcels comprised entirely of parking facilities or landscaping, those parcels may be excluded from the acreage used to establish the base value of benefit. The resulting base value of benefit is then multiplied by each parcel's specific acreage resulting in the parcel's proportionate EBU.

Planned Multi-Family Residential — This land use is defined as any property or properties that have been partially developed or will be developed (vacant land) as either a Residential Condominium Development or Multi-Family Residential development as described above; but the City does not anticipate acceptance of the improvements associated with the development and/or parcels in the upcoming fiscal year.

This land use type shall be assigned 0.0 EBU for the upcoming fiscal year. However, for purposes of determining the property's maximum assessment and proportional special benefit for balloting purposes, this land use type is assigned an EBU calculation that reflects the type of property development planned for the property, either as a Residential Condominium Development or as a Multi-Family Residential development as described above.

Planned -Residential Development — This land use is defined as any property that a specific number of proposed single-family residential lots or multi-family residential units has been approved for development (fully subdivided or not), but the City does not anticipate acceptance of the improvements associated with the development and/or parcel in the upcoming fiscal year. This land use type shall be assigned 0.0 EBU for the upcoming fiscal year. However, for purposes of determining the property's maximum assessment and proportional special benefit for balloting purposes, the parcel shall be assigned an EBU that reflects the total EBUs associated with that parcel at build-out (1.0 EBU per single-family residential lot and 0.75 per multi-family residential unit).

Vacant Residential — This land use is defined as property currently zoned for residential development, but a tentative or final tract map has not been submitted and/or approved for the property; however, the improvements and services associated with the parcel have been accepted or will be accepted by the City for maintenance in the fiscal year. This land use is assessed at 1 EBU per acre. Parcels less than 1 acre are assigned a minimum of 1.0 EBU. Parcels over 50 acres are assigned a maximum of 50 EBU.

EBU Application for Properties in Zones 2, 4, 8, 10, 11, 14, 15, 16 and 17:

Non-Residential Development — This land use is defined as any property or properties that have been developed or will be developed (vacant land) for non-residential use including but not limited to commercial properties, office buildings (public or private), industrial properties, churches, or other non-profit organizations; and the improvements and services associated with the parcel have been accepted or will be accepted by the City for maintenance in the fiscal year. The EBU calculated for each parcel is based on the parcel's proportional benefit from the specific improvements identified herein and directly associated with the property as compared to other properties that benefit from the same improvements.

This land use type is assigned an EBU that is calculated by dividing the total square footage of the landscaped area associated with that development; by the total acreage of all properties within the development to establish a base value of benefit (landscape square footage per acre). The resulting base value of benefit is then multiplied by each parcel's specific acreage resulting in the parcel's proportionate EBU.

Planned Non-Residential Development — This land use is defined as any property or properties that have been partially developed or will be developed (vacant land) for non-residential use including but not limited to commercial properties, office buildings, industrial properties, churches, or other non-profit organizations; but the City does not anticipate acceptance of the improvements associated with the development and/or parcel in the upcoming fiscal year.

This land use type shall be assigned 0.0 EBU for the upcoming fiscal year. However, for purposes of determining the property's maximum assessment and proportional special benefit for balloting purposes, this land use type is assigned an EBU that is calculated by dividing the total square footage of the landscaped area associated with that development; by the total acreage of all properties within the development to establish a base value of benefit (landscape square footage per acre). The resulting base value of benefit is then multiplied by each parcel's specific acreage resulting in the parcel's proportionate EBU.

EBU Application for Properties in Zone L

In order to account for the various wattages used in the streetlights each development is bringing into the District, a Light EBU Factor is assigned to each wattage category using 41 Watts as the base unit, which is assigned a Light EBU Factor of one (1). Each higher wattage category is then assigned a Light EBU Factor based on its relation to the base unit of 41 watts.

Non-Residential – For each non-residential development annexed into Zone L, the total number of Light EBU Factors for that development shall be calculated by determining the number of lights within each Wattage Category and multiplying that number by the corresponding Light EBU Factor for each Wattage Category. The summation of the calculation for each Wattage Category will be the total Light EBU Factor for the annexing development. The total Light EBU Factors are then divided by the total acreage of the development to attain the Light EBU Factor per acre. The resulting Light EBU Factor per acre is then multiplied by each parcel's specific acreage resulting in the parcel's proportionate Light EBU Factor.

Residential – For each residential development annexed into Zone L, the total number of Light EBU Factors for that development shall be calculated by determining the number of lights within each Wattage Category and multiplying that number by the corresponding Light EBU Factor for each Wattage Category. The summation of the calculation for each Wattage Category will be the total Light EBU Factor for the annexing development. The total Light EBU Factors are then divided by the total number of proposed or actual residential units at buildout to attain the Light EBU Factor per unit.

The following are the EBU factors applied to various streetlight wattage:

Table 3-1
Zone L EBU Factors

Watts	Light EBU Factor	Unit
41	1	Per Light
58	1.41	Per Light
127	3.10	Per Light
185	4.51	Per Light

Calculation of Assessments

The benefit formula applied to parcels within the District is based on the preceding Equivalent Benefit Unit (EBU) discussion. Each parcel's EBU correlates the parcel's special benefit received as compared to all other parcels benefiting from the improvements. The following formula is used to calculate each parcel's EBU (proportional benefit).

Parcel Type EBU x Acres or Units = Parcel EBU

Zone L: The benefit formula applied to parcels within Zone L is based on the preceding EBU discussion. Each parcel's EBU correlates to the parcel's special benefit received as compared to all other parcels benefiting from the improvements. The following formula is used to calculate each parcel's EBU (proportional benefit).

Light EBU Factor x Acres/Unit(s) = Parcel Light EBU

For each Zone of the District, the total number of EBUs for the fiscal year equals the sum of all individual EBUs applied to parcels in that Zone. An assessment amount per EBU (Rate) for the improvements is established by taking the total cost of the improvements (amount budgeted) and dividing that amount by the total number of EBUs of all parcels to be assessed. This Rate is then applied back to each parcel's individual EBU to determine the parcel's proportionate benefit and assessment obligation for the improvements.

Total Balance to Levy (for the Zone)/ Total EBU (to be assessed) = Levy per EBU

Levy per EBU x Parcel EBU = Parcel Levy Amount

Exempt Properties

Properties classified as Exempt Properties may include but are not limited to lots or parcels identified as public streets and other roadways (typically not assigned an APN by the County); dedicated public easements, rights-of-way, public greenbelts and parkways; utility rights-of-ways; common areas, sliver parcels and bifurcated lots or any other property the City has determined that the parcel cannot be developed; publicly owned properties that are part of the District improvements or that have little or no improvement value. These types of parcels are considered to receive little or no benefit from the improvements and are therefore exempted from assessment and are assigned 0.00 EBU.

Special Cases:

As with any assessment district, there may be a specific property or properties that the typical land use classifications and method of apportionment does not completely reflect the proportional special benefits received as compared to other parcels. Usually, this type of issue arises from property specific development issues in which either the use of that property is significantly restricted or limited compared to other properties, or the timing of the City accepting the specific improvements associated with that property as compared to other properties and developments. In these cases, the assessment engineer may determine that an appropriate

calculation of proportional benefit would be better reflected by applying a reduced weighting factor that accounts for the property's reduced benefit. Because a district's method of apportionment ultimately establishes not only the assessment for each parcel, but the proportional benefit between parcels, identifying any parcel as a "Special Case" and deviating from the standard method of apportionment applied to other properties in the district ultimately affects the proportional assessment of those other properties.

Assessment Range Formula:

Any new or increased assessment requires certain noticing and meeting requirements by law. Prior to the passage of Proposition 218 (California Constitution Articles XIIIC and XIIID), legislative changes in the Brown Act defined a "new or increased assessment" to exclude certain conditions. These conditions included "any assessment that does not exceed an assessment formula or range of assessments previously adopted by the agency or approved by the voters in the area where the assessment is imposed." This definition and conditions were later confirmed through Senate Bill 919 (the Proposition 218 implementing legislation).

The purpose of establishing an assessment range formula is to provide for reasonable increases and inflationary adjustments to annual assessments without requiring costly noticing and mailing procedures, which could add to the District costs and assessments. As part of the District formation, balloting of property owners is required pursuant to the Article XIIID Section 4. The property owner ballots include an Assessment to be approved, as well as the approval of an assessment range formula.

The Maximum Assessment is equal to the initial Assessment approved by property owners adjusted annually by the percentage increase of the Local Consumer Price Index ("CPI") for the Riverside-San Bernardino-Ontario California Area for All Urban Consumers from January to January. As of January 2018, the Bureau of Labor Statistics (the "BLS") split the Los Angeles-Riverside-Orange County Area for all Urban Consumers to Los Angeles-Long Beach-Anaheim area and Riverside-San Bernardino-Ontario Area. Each fiscal year the Maximum Assessment will be recalculated and a new Maximum Assessment established.

The Maximum Assessment is adjusted annually and is calculated independent of the annual budgets and proposed assessments established for each Zone of the District. Any proposed annual assessment (rate per EBU) less than or equal to this Maximum Assessment (for each Zone) is not considered an increased assessment, even if the proposed assessment is much greater than the assessment applied in the prior fiscal year.

4. Proposed Assessments

Parcel identification for each lot or parcel within the District shall be the parcel as shown on the County Secured Roll for the year in which this Report is prepared and reflective of the Assessor's Parcel Maps. A listing of the proposed lots and parcels to be assessed within this District along with the assessment amounts is presented in Appendix A

APPENDIX A

Assessment Roll (Under Separate Cover)

Webb
MUNICIPAL FINANCE

APPENDIX B

Assessment Diagrams

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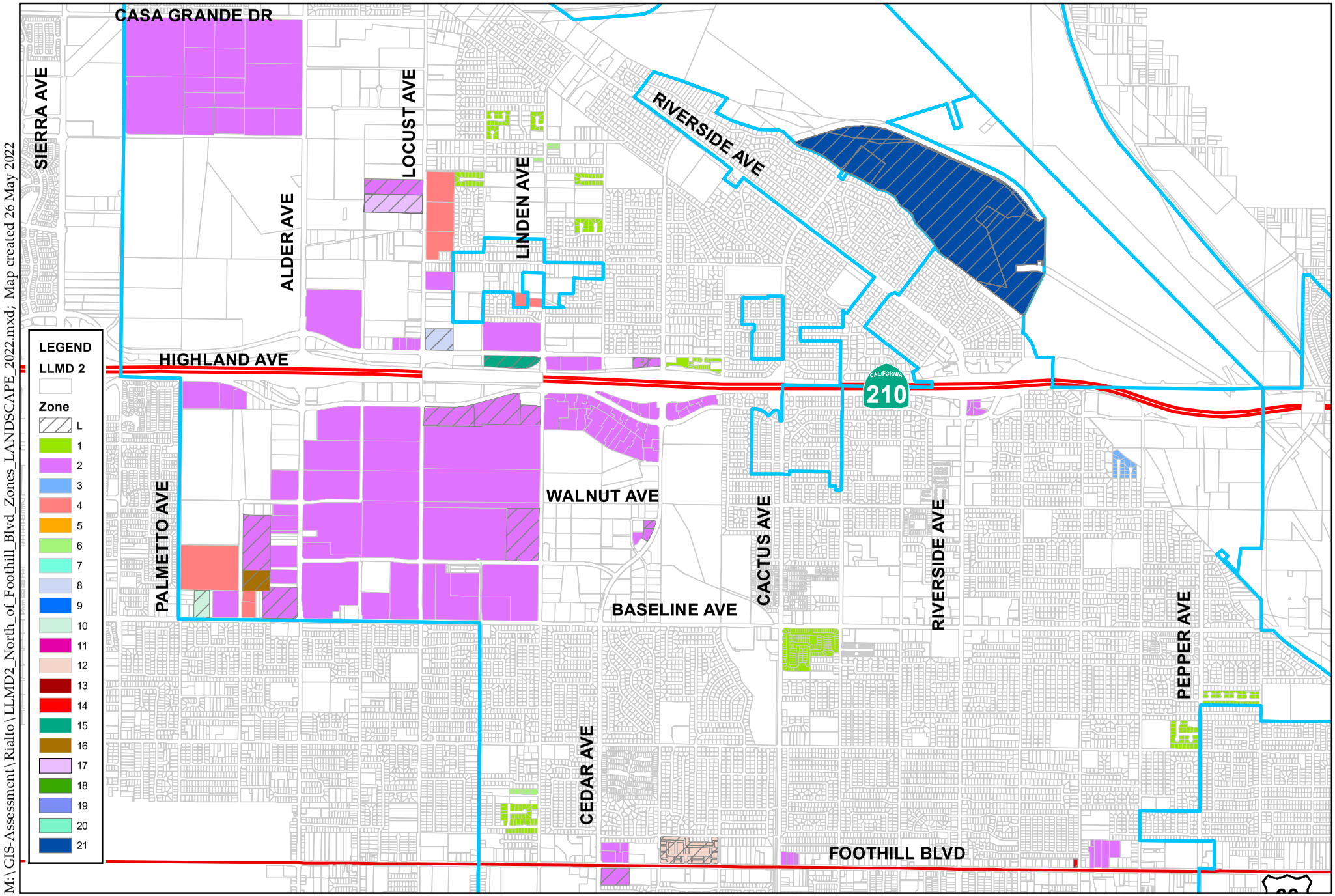
MUNICIPAL FINANCE

City of Rialto

Landscape and Lighting Maintenance District 2 North of Foothill Blvd.



M:\GIS-Assessment\Rialto\LLMD2_North_of_Foothill_Blvd_Zones_LANDSCAPE_2022.mxd; Map created 26 May 2022

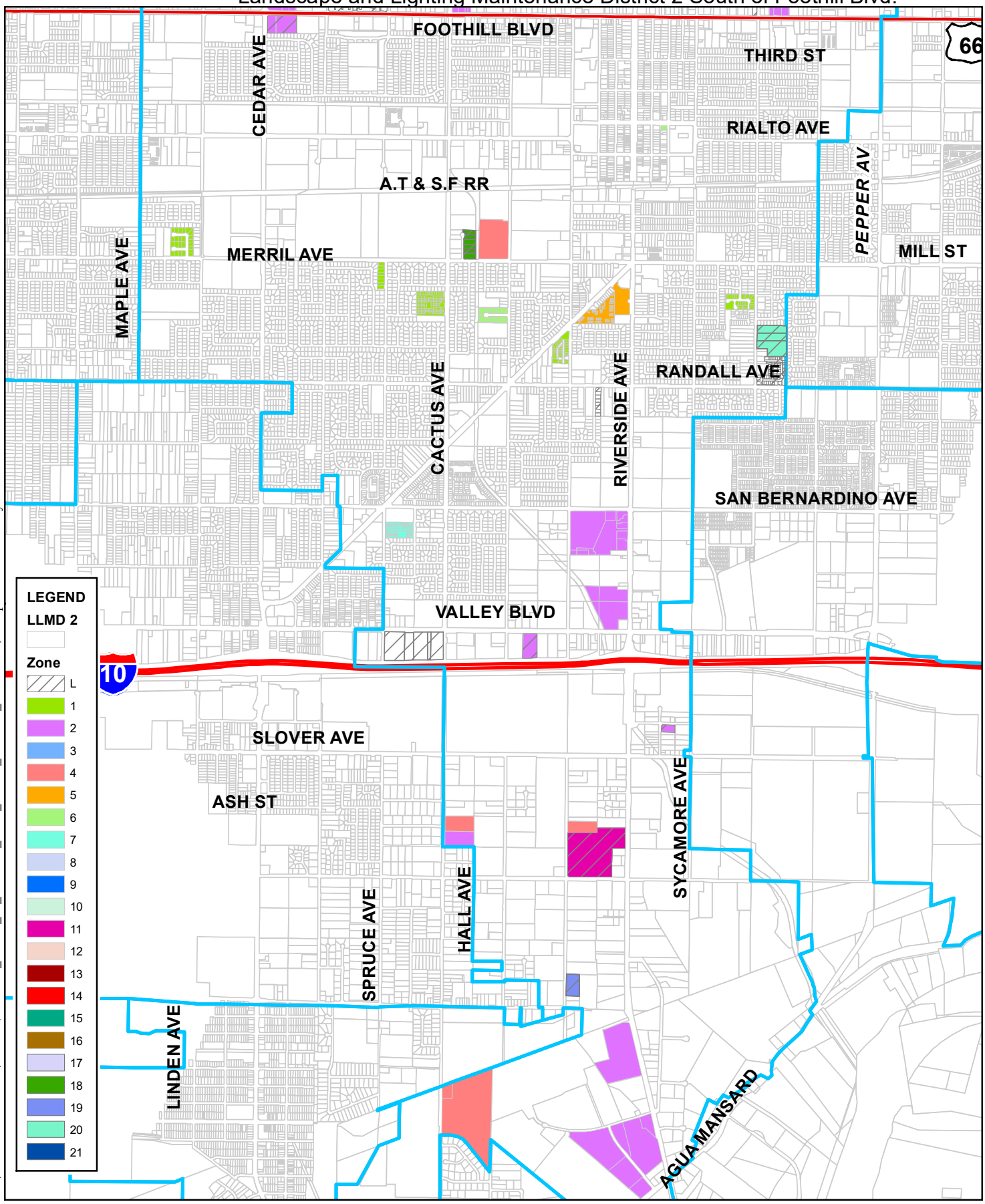
Source: San Bernardino Co. GIS, 2022

0 2,000 4,000 6,000 8,000 Feet

Webb MUNICIPAL FINANCE

City of Rialto

Landscape and Lighting Maintenance District 2 South of Foothill Blvd.



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Source: San Bernardino Co. GIS, 2022

0 2,000 4,000 6,000 8,000 Feet

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