



CITY OF GLENDORA

Engineer's Report

Streetlight Maintenance District No. 1

Engineer's Annual Report
Fiscal Year 2023/2024

Intent Meeting: May 9, 2023
Public Hearing: June 13, 2023

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ENGINEER'S REPORT AFFIDAVIT
City of Glendora
Streetlight Maintenance District No. 1

Annual Levy of Assessments for
Fiscal Year 2023/2024

City of Glendora,
County of Los Angeles, State of California

As part of the Resolution of Intention packet presented for the consideration of the Glendora City Council, this Report and the enclosed budgets, diagrams, and descriptions outline the lighting improvements, estimated expenses and annual assessments to be collected on the County tax rolls in fiscal year 2023/2024 for the Streetlight Maintenance District No. 1, which includes each lot, parcel, and subdivision of land within said District, as the same existed at the time of the passage of the Resolution of Intention. Reference is hereby made to the Los Angeles County Assessor's maps for a detailed description of the lines and dimensions of each parcel within the Streetlight Maintenance District No. 1 and incorporates all subsequent subdivisions, lot-line adjustments, or parcel changes therein. The undersigned respectfully submits the enclosed Report as directed by the City Council.

Dated this 13th day of June, 2023.

Willdan Financial Services
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On Behalf of the City of Glendora

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Introduction

The City of Glendora, County of Los Angeles, State of California (the "City"), under the provisions of the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the "1972 Act") and the provisions of the California Constitution Article XIII D (the "Constitution"), formed the City's maintenance assessment district designated as:

Streetlight Maintenance District No. 1

(hereafter referred to as the "District"), and established the maximum assessments determined to be necessary to support and maintain various lighting improvements that provide special benefits to properties within the District which includes all lots and parcels of land within the District.

As of Fiscal Year 2023/2024, the District is comprised of two zones, A and B.

REPORT CONTENT AND ANNUAL PROCEEDINGS

This Engineer's Annual Report (the "Report") has been prepared pursuant to Chapter 1, Article 4 and Chapter 3 of the 1972 Act, and presented to the City Council for their consideration and approval of the lighting improvements and services to be provided within the District and the levy and collection of annual assessments related thereto for fiscal year 2023/2024.

This Report outlines the District structure, the lighting improvements, and the proposed assessments to be levied in connection with the special benefits the properties receive from the maintenance and servicing of the District lighting improvements for fiscal year 2023/2024. The annual assessments to be levied on properties within the District provides funding for the continued operation and maintenance of the lighting improvements within the District and zones of benefit ("Zones") established herein, which provide special benefits to the properties within the District and each respective Zone.

To adequately provide and fund the lighting improvements constructed and installed in connection with the development of properties within the District for fiscal year 2023/2024, the City Council has determined that it is appropriate and, in the public's, best interest to levy annual assessments on the County tax rolls for the benefit of properties therein to fund the estimated special benefit improvement costs that are considered necessary to maintain and service the lighting improvements. The net cost of providing lighting improvements and services are allocated to the benefiting properties within the Zones using a weighted method of apportionment (refer to Assessment Methodology in Section II, Method of Apportionment) that calculates the proportional special benefit and assessment for each parcel as compared to other properties that benefit from the District lighting improvements and services. The lighting improvements provided in the District and the assessments described herein are made pursuant to the 1972 Act and the provisions of the California Constitution and the District shall incorporate each parcel that receive special benefits from those lighting improvements.

The estimated cost of the improvements and the proposed annual assessments budgeted and assessed against properties within the District and each respective Zone may include, but are not limited to the estimated expenditures for regular annual maintenance and repairs; incidental expenditures related to the operation and administration of the District; the collection of funds for operational reserves or for periodic maintenance and improvement rehabilitation projects; deficits or surpluses from prior fiscal years; and revenues from other sources as authorized by the 1972 Act. Each parcel is to be assessed proportionately for only those improvements, services, and expenses for which the parcel receives special benefit. Each fiscal year, the City shall establish the District's assessments based on an estimate of the costs to maintain, operate, and service the lighting improvements for that fiscal year and available revenues including fund balances,

general benefit contributions, any additional contributions from other revenue sources, and the assessment limits established for the District and Zones.

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

At a noticed annual Public Hearing, the City Council will accept all public comments and written protests regarding the District and the annual levy of assessments. Based on those public comments and written protests, the City Council may order amendments to the Report or confirm the Report as submitted. Following final approval of the Report and confirmation of the assessments the Council will, by Resolution, confirm the levy and collection of assessments for fiscal year 2023/2024 pursuant to the 1972 Act. The assessments as approved will be submitted to the Los Angeles Auditor/Controller to be included on the property tax roll for each parcel.

As required by the 1972 Act, this Engineer's Report describes the improvements to be provided, maintained and serviced by the District, an estimated budget for the District lighting improvements, and the proposed assessments to be levied upon each assessable lot or parcel within the District for fiscal year 2023/2024.

If any section, subsection, sentence, clause, phrase, portion, or zone of this Report is, for any reason, held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining provisions of the Report and each section, subsection, subdivision, sentence, clause, phrase, portion, or zone thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, phrases, portions, or zones might subsequently be declared invalid or unconstitutional.

Part I — Plans and Specifications

IMPROVEMENTS AND SERVICES AUTHORIZED BY THE 1972 ACT

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

- The installation or construction of public lighting facilities.
- The maintenance or servicing, or both, of any of the foregoing.
- The acquisition of any existing lighting improvement otherwise authorized pursuant to this section.
- Incidental expenses associated with the lighting improvements include, but are 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 lighting 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.

As generally defined by the 1972 Act, the improvements and the associated assessment for each Zone may include the following:

- The maintenance and operation of streets and sidewalks within the District, including the maintenance and servicing of streetlights, traffic signals, and appurtenant facilities located in and along public streets, roadways, and rights-of-way in the City.
- "Maintenance" means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of the streetlights, traffic signals and appurtenant facilities, including repair, removal or replacement of all or part of any streetlights, traffic signals, or appurtenant facilities and the cleaning, sandblasting and painting of streetlights, traffic signals, and appurtenant facilities to remove or cover graffiti.
- "Servicing" means the furnishing of electric current or energy, gas or other illuminating agent for the streetlights, traffic signals, and appurtenant facilities.

LIGHTING IMPROVEMENTS AND SERVICES WITHIN THE DISTRICT

FACILITIES MAINTAINED AND SERVICED

Streetlights

Presently the public streetlights in the City of Glendora public streets can be classified into two types:

- Southern California Edison (SCE) owned system; and,
- City owned system.

For both types, the service is provided by SCE. The rate structure for SCE owned streetlights falls under LS-1 and the rate structure for the City owned street lights falls under LS-2. All the rate structures are generated by SCE and are subject to change.

Both the street lighting maps of SCE and the City's records regarding public streetlights are on file and available for public inspection at the Office of the City Clerk.

All currently operating public streetlights within the City are included as facilities in connection with the District. Not included are: (i) private streetlights, such as those provided by homeowner's associations within gated communities, (ii) public street lights that are obsolete and no longer in service (commonly known within the City as "Antique Streetlights") and (iii) safety lights positioned atop traffic signals, along with the traffic signals themselves.

The Improvements include all appurtenant facilities to each public streetlight.

The public street lights in the City are on an ownership basis (LS-1 or LS-2). However, the cost of maintaining and furnishing the electricity for all the public streetlights in the City are paid by the City to SCE. As shown in the table below, only a small percentage (7.8%) of total public streetlights are owned by the City. In the tables below HP represents Sodium Vapor lamp and MV represents Mercury Vapor lamp.

INVENTORY OF PUBLIC STREET LIGHTS – RATE BASED

Lamp Type	5HP	7HP	10 HP	15 HP	20 HP	25 HP	40 HP	17 MV	40 MV	70 MV	Incandescent 1000L	92W Series	485W Series	Total
Lumen	4000	5800	9500	16000	22000	27500	50000	7900	21000	41000	1000	1000	6000	
City owned – LS2	-	2	-	11	57	42	4	52	14	17	47	4	2	252
SCE owned – LS1	9	2,007	292	92	339	1	3	-	-	-	1	-	-	2,744
TOTAL	9	2,009	292	103	396	43	7	52	14	17	48	4	2	2,996

Inventory of the public streetlights by lamp type (lumen) and location (local/arterial) are listed in the table below:

INVENTORY OF PUBLIC STREET LIGHTS – LOCATION BASED

Lamp Type	5HP	7HP	10 HP	15 HP	20 HP	25 HP	40 HP	17 MV	40 MV	70 MV	Incandescent 1000L	92W Series	485W Series	Total
Lumen	4000	5800	9500	16000	22000	27500	50000	7900	21000	41000	1000	1000	6000	
Local Streets	9	1968	243	67	76	17	-	52	-	-	48	4	-	2,484
Arterials / Main Streets	0	41	49	36	320	26	7	-	14	17	-	-	2	512
TOTAL	9	2,009	292	103	396	43	7	52	14	17	48	4	2	2,996

Note: This information is based on the data given in SCE monthly bills and in the streetlights map of SCE.

In 2021, LA County turned over 33 streetlights to the City of Glendora. The total inventory of lamps currently does not include the 33 additional streetlights.

Safety Lights

Safety lights are public lights positioned atop traffic signals at intersections for vehicular safety and related appurtenances. Costs for furnishing electric current for safety lights in the City are paid by the City to SCE and are not currently funded by the District. For regular maintenance, repairs and replacement, the City staff or sub-contractors are used.

Traffic Signals

Traffic signals are public lights at intersections that govern and facilitate the flow of traffic and related appurtenances. Costs for furnishing electricity for safety lights in the City are paid by the City to SCE and are not currently funded by the District. The City is responsible for regular maintenance, repairs, and replacement. To provide better traffic follow and ensure safety, the City conducts traffic studies and installs new traffic signals at intersections depending on congestion and warrant studies conducted per California Manual on Uniform Traffic Control Devices (MUTCD) guidelines.

TYPES OF MAINTENANCE AND SERVICING

Maintenance

Maintenance includes the furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of any Improvement, including repair, removal and replacement of all or part of any of the public lighting facilities after any incident, removal of graffiti, regular painting and general maintenance.

Servicing

Servicing includes the furnishing of electric current or energy for the public lighting facilities or for the lighting or operation of appurtenant facilities.

Part II — Method of Apportionment

LEGISLATIVE AUTHORITY AND PROVISIONS

1972 ACT

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

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

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

Section 22574 provides for zones as follows:

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

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

CALIFORNIA CONSTITUTION

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

Article XIII D Section 2d defines District as follows:

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

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

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

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

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

BENEFIT ANALYSIS

The lighting improvements provided by this District and for which properties are assessed have been identified as necessary, desired and/or required for the orderly development of the properties within the District to their full potential, consistent with the development plans and applicable portions of the City's General Plan.

In order to allocate special benefits for the lighting improvements to individual parcels, it is necessary to classify the streets in the City by difference in use and by difference in public street lighting, as described below.

Arterials are the main thoroughfares of public streets and serve as the principal network for through-traffic flow in the City. The City of Glendora Community Plan 2025 under “Circulation Elements” defines arterials, as “The primary function of an arterial roadway is to provide for regional, sub regional and intercity travel”. Arterials take the substantial portion of the total traffic volume and operate at relatively high average speeds of travel. Considering the high traffic volume and relatively high-speed limits, these streets maintain the highest level of luminance. The City's arterials are listed below.

ARTERIAL

NAME	STRETCH
Route 66	Barranca to Cataract
Grand Avenue	Meda to Arrow
Arrow Highway	Barranca to Valley Center
Glendora Avenue	Route 66 to Bennett
Glendora Avenue	Arrow to Gladstone
Foothill Blvd.	Valencia to Vista Bonita
Lone Hill Avenue	Gladstone to Route 66
Auto Center Drive	Lone Hill to FWY 210
Sunflower Avenue	Arrow to Claraday
Bonnie Cove Ave	Arrow to Gladstone
Base Line Road	Grand to Fuchsia

All the streets in the City other than those classified as arterials are classified as **local streets**. In general, these are the roadways used primarily for direct access to residential and non-residential property. In terms of the public lighting system, local streets maintain a lower level of luminance. This is consistent with the traffic volume and average speed of travel.

SPECIAL BENEFITS

Street lighting in the District is primarily useful for illuminating the local streets that provide access to the properties in the District as well as the sidewalks and parking lanes associated with those

properties. Traffic circulation in local areas is largely the result of local traffic to and from these properties by the property owners and guests, it is reasonable to assume that these properties derive a particular and distinct benefit from the streetlighting that support the safe access to the properties and essentially all pedestrians and parking vehicles in the lit areas will, after dark, be directly associated with the assessed properties. As a result, the maintenance of these lighting improvements is a particular and distinct benefit to the properties and developments within the District and the Zones therein.

The benefits derived from the lighting improvements are discussed briefly as follows according to the type of facility.

While it is recognized that streetlights and traffic signals serve in part to enhance traffic safety, installation and construction of these improvements are for the most part, required by the development of properties within the district these type of lighting improvements provide benefits to those properties, as described below.

PUBLIC STREET LIGHTS

- *Access Benefit*

Public streetlights improve ingress to and egress from properties by illuminating access to properties from dusk to dawn. Access Benefit is independent of actual use and is not related with the frequency of usage. It can be equated with the facility of emergency vehicles to access the properties, irrespective of whether the emergency vehicles use the access or not.

- *Security Benefit*

Public streetlights help reduce vandalism against properties and criminal acts on properties between dusk to dawn. Police reports clearly show that more crimes are committed in darkness or relatively poorly illuminated areas.

- *Traffic Benefit*

Public streetlights improve safety and facilitate the flow of traffic to and from properties between dusk to dawn. It is a well-accepted fact that traffic safety is considerably reduced in darkness. Various studies have concluded that good quality street lighting reduces the accident rate by increasing the visibility as vehicle headlights are inadequate for high-speed traffic.

SAFETY LIGHTS

Safety lights are located on top of traffic signals at intersections. These lights enhance traffic safety and facilitate smooth traffic flow, thus providing Traffic Benefit only.

TRAFFIC SIGNALS

Traffic signals are located on intersections only. Their function is to enhance traffic safety and facilitate smooth traffic flow, thus providing Traffic Benefit.

ARTERIAL LIGHTS

Arterial lights compose the principal network for through traffic for the entire City. At the same time, they serve the properties located along the street in a similar manner as local street to facilitate the traffic flow and safety on arterials, a high level of luminance is used. It is appropriate to distribute the Improvement Benefit on the arterials between General and Special Benefits which is over and above the level of Traffic benefit provided by public streetlights.

Certain parcels included in the District are located within gated communities. The City does not provide public streetlights within such communities. However, the City does provide perimeter public street lighting along streets that form the entry points to such communities. These properties receive the same types of access, security and traffic benefits as other parcels in the District, but obviously not to the same extent.

**ARTERIAL PUBLIC
 STREET LIGHT LUMEN DISTRIBUTION**

Lamp Type	Number of Lamps	Lumen Yield per Lamp	Total Lumen Yield	Lumen up to 9,500	Over 9,500 Lumen
5HP	0	4,000	0	0	0
7HP	41	5,800	237,800	237,800	0
10 HP	49	9,500	465,500	465,500	0
15 HP	36	16,000	576,000	342,000	234,000
20 HP	320	22,000	7,040,000	3,040,000	4,000,000
25 HP	26	27,500	715,000	247,000	468,000
40 HP	7	50,000	350,000	66,500	283,500
17 MV	0	7,900	0	0	0
40 MV	14	21,000	294,000	133,000	161,000
70 MV	17	41,000	697,000	161,500	535,500
Incandescent 1000L	0	1,000	0	0	0
92W Series	0	1,000	0	0	0
485W Series	2	6,000	12,000	12,000	0
TOTAL	512		10,387,300	4,705,300	5,682,000

GENERAL BENEFIT

LIGHTING GENERAL BENEFIT

The City assumes certain cost for maintaining and servicing safety lights and traffic signals as a general benefit expense, and District funds are only used to maintain and service the special benefit portions of public streetlights.

Arterial lights on the other hand have a distribute benefit between general and special as explained earlier, as they compose the principal network for through traffic for the entire City while serving the properties located along the street in a similar manner as local streets. The benefits generated by the public streetlights are also a partial general benefit. To facilitate the traffic flow and safety on arterials, a high level of luminance is used. The portion of benefit which is allocated to General Benefit is directly proportional to the high level of luminance and illuminance provided on the arterials.

**ARTERIAL
 BENEFIT CLASS DISTRIBUTION**

Description	Benefit Class	Total Lumen Yield	Benefit Distribution
Lumen up to 9,500	Special	4,705,300	53.95%
Lumen over 9,500	General	5,682,000	46.05%
Total		10,387,300	100.00%

BENEFIT ZONES

Section 22574 of the 1972 Act permits the designation of benefit zones within any individual assessment district if “by reasons or variations in the nature, location, and extent of the improvements, the various areas will receive different degrees of benefit from the improvement.” There are two benefit zones in the District. Benefit Zone “A” outside non-gated communities and Benefit Zone “B” parcels within gated communities that are served by no public lighting other than perimeter lighting.

Part V. of this report includes an Assessment District Diagram for FY 2023/2024 showing the boundaries of the District.

ASSESSMENT METHODOLOGY

To calculate and identify the proportional special benefit received by each parcel and ultimately each parcel's proportionate share of the improvement costs it is necessary to consider not only the lighting improvements and services to be provided, but the relationship each parcel has to those improvements as compared to other parcels in the District.

Article XIII D Section 4a reads in part:

“...The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of a public improvement or the maintenance and operation expenses of a public improvement or for the cost of the property related service being provided. No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel.”

Lighting improvements like most public improvements, provide varying degrees of benefit (whether they be general or special) based largely on the extent of such improvements, the location of the lighting improvements in relationship to properties associated with those improvements. To establish the proportional special benefit and ultimately the assessment obligation for each parcel, these factors need to be addressed and formulated in the method of apportionment by the use of benefit zones that reflect the extent and location of the lighting improvements in relationship to the properties, as well as the specific use of the property and characteristics that reflects each parcel's proportional special benefit as compared to other properties that benefit from those same improvements.

The method of apportionment (method of assessment) developed for this District is based on the premise that each of the property to be assessed receives a particular and distinct benefit (special benefit) from the lighting improvements, services, and facilities to be financed by the District assessments and to assess benefits equitably it is necessary to calculate each property's relative share of the special benefits conferred by the funded lighting improvements and service. The Equivalent Benefit Unit (EBU) method of assessment apportionment is utilized in this District and establishes a basic unit of benefit (base value) and then calculates the benefit derived by each assessed parcel as a multiple (or a fraction) of that basic unit. This EBU method of apportioning special benefits is typically seen as the most appropriate and equitable assessment methodology for districts formed under the 1972 Act, as the benefit to each parcel from the lighting improvements are apportioned as a function of comparable property characteristics. The base value and assessment formula utilized in each Zone may be different, but is established for each Zone to reflect the lighting improvements and properties that benefit from those lighting improvements utilizing property characteristics that may include but is not limited to the type of development (property land use), property's development status, and size of the property (acreage or units).

For the purposes of this Engineer's Report, an EBU is the quantum of benefit derived based on a single-family residential parcel. The single-family residential parcel has been selected as the basic value for calculation of assessments since this land use represents over 98% of the parcels in the District. Thus, the "benchmark" property (the single-family residential parcel) derives one EBU of benefit and is assigned 1.00 Equivalent Benefit Unit.

The following outlines the land use classifications that are associated with or may be associated with the parcels in the District and the proportional Equivalent Benefit Units established for those land use classifications.

BENEFIT ZONES

Section 22574 of the 1972 Act permits the designation of benefit zones within any individual assessment district if "by reasons or variations in the nature, location, and extent of the improvements, the various areas will receive different degrees of benefit from the improvement."

There are two benefit zones in the District. Benefit Zone "A." contain all parcels outside a gated community and Benefit Zone "B" includes parcels within gated communities that are served by no public lighting other than perimeter lighting.

Part V. of this report includes an Assessment District Diagram for FY 2023/2024 showing the boundaries of the District.

ALLOCATION OF SPECIAL BENEFIT TO ASSESSED PARCELS

Section 22573 of the 1972 Act states that "The net amount to be assessed upon lands within an assessment district may be proportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefit to be received by each such lot or parcel from the improvements."

For the purpose of preparing this Engineer's Report, land use and parcel size are considered together. Los Angeles County Assessor data was used to obtain the parcel size. Land use classification were taken from the Los Angeles County Assessor Data and was further categorized on the basis of the dwelling unit densities as described in the Glendora General Plan under "Housing Element Update 2008-2014".

As mentioned above, there are two distinct benefit zones in the Maintenance District depending on the degree of the benefit received from the lighting improvements. Special Benefit is allocated to the parcels based on the number of Equivalent Benefit Units ("EBUs") assigned to each parcel. This section describes the methodology used to assign Equivalent Benefit Units ("EBUs") to the parcels in Benefit Zone "A" and Benefit Zone "B".

ALLOCATION OF SPECIAL BENEFIT TO PARCELS IN BENEFIT ZONE "A"

Special Benefit is composed of Access Benefit, Security Benefit and Traffic Benefit. All of these benefits can be related with parcel size as well as the land use. Special Benefit is allocated to all of the assessed parcels in terms of EBUs, reflecting the relative amount of Special Benefit allocable to each parcel.

Each parcel in Benefit Zone "A" on which a single-family residence (Low-Medium Dwelling Density) is located, is assigned a 1.000 EBU. To determine the corresponding amount of EBUs for multi-family residence, relative densities of all of the residential properties in the Assessment District were analyzed.

At the time of district formation, on average each acre of land in the City devoted to Single Family Residential use contains 3.871 dwelling units, while each acre in Multi-Family use contains 13.136 dwelling units. By comparing the densities of single-family residence with the multi-family

residence in the Assessment District designates an EBU of 0.295 to each multi-family residence in the District.

Any property other than residential is considered "Non-residential". This includes, but is not limited to, Commercial, Industrial, Manufacturing, Retail Businesses, Medical Facilities, Churches, Cemeteries, railroad properties, City-owned properties, State or County owned properties and so on.

Parcels on non-residential properties are assigned EBUs based on parcel size in comparison with the EBUs assigned to residential properties. In Benefit Zone "A", a single-family residence is assigned 1.000 EBU, meaning that an acre developed in the average single-family density contain 3.871 EBUs. To provide equivalency for the assessment against non-residential parcels, each parcel is assigned 3.871 EBUs per acre.

Undeveloped parcels receive significantly less Special benefit than developed parcels. While such parcels receive Security Benefits, they typically have less need for protection from property crimes than developed parcels. Furthermore, Traffic Benefit and Access Benefit are reduced, due to minimal current use of undeveloped parcels. Therefore, undeveloped parcels are assigned EBUs per acre equal to one-third of EBUs that would be assigned to developed parcel of similar size.

Pursuant to Proposition 218, no exemption is taken for the properties owned by the City, or by the State, or by the Federal government or by any other agency. Every parcel in the Maintenance District is assessed. The assigned EBUs for Benefit Zone A are summarized in the table below.

EBUs BY LAND USE IN BENEFIT ZONE "A"

LAND USE	ASSIGNED EBUs
Single Family Residence	1.000 per Unit
Multi Family Residence	0.295 per Unit
Non-Residential	3.871 per Acre
Undeveloped	1.290 per Acre

ALLOCATION OF SPECIAL BENEFIT TO PARCELS IN BENEFIT ZONE "B"

As mentioned earlier, for the new developments, public streetlights were installed outside the gated community as condition of development to provide extra access, security and traffic benefits to the properties located inside the gated communities. Such parcels are assigned to Benefit Zone "B."

The parcels in Benefit Zone "B" derive the same types of benefits (access, security and traffic) from this perimeter lighting as parcels in Benefit Zone "A" derive from the public street lighting serving those parcels. However, because perimeter lighting is somewhat removed from the Zone "B" Parcels as compared with the lighting for Zone "A" Parcels, and because Zone "B" parcels are often served by privately owned and operated streetlights located directly in from of the parcels, these benefits are less than those received by Zone "A" Parcels. We determine that a parcel in Zone "B" receive 5% of the special benefit as a similarly developed parcel in Zone "A".

The assigned EBUs for Benefit Zone B are summarized in the table below.

EBUs BY LAND USE IN BENEFIT ZONE B

LAND USE	Benefit Zone B Percentage	Benefit Zone B EBUs
Single Family Residence	5.0 %	0.050 /Unit
Multi Family Residence	5.0 %	0.015 /Unit
Non-Residential	5.0 %	0.194 /Acre
Undeveloped	5.0 %	0.065 /Acre

Note: Zone B EBUS are 5% of the EBUs in Zone A

Part III – Estimate of Costs

CALCULATION OF ASSESSMENTS

An assessment amount per Equivalent Benefit Unit (Assessment per EBU) is calculated by:

Taking the “Total Annual Expenses” (Total budgeted costs) and subtracting the “Total General Benefit Expenses” (Lighting General Benefit Expenses), to establish the “Total Special Benefit Expenses”;

$$\text{Total Annual Expenses} - \text{General Benefit Expenses} = \text{Special Benefit Expenses (Direct, Administrative and Incidental)}$$

To the resulting “Special Benefit Expenses”, various “Funding Adjustments” may be applied that may include, but are not limited to:

- “Additional City Funding”, represents general benefit contribution from General Fund or Gas Tax Fund.
- “Reserve Fund Transfer/Deduction”, represents an amount of available existing funds from the “Operational Reserve Fund Balances” being applied to pay a portion of the Special Benefit Expenses for the fiscal year.

These adjustments to the Special Benefit Expenses result in the net special benefit amount to be assessed “Balance to Levy”;

$$\text{Special Benefit Expenses} - \text{Funding Adjustments} = \text{Balance to Levy}$$

The amount identified as the “Balance to Levy” is divided by the total number of EBUs of parcels that receive special benefit to establish the Assessment Rate (“Assessment Per EBU”). This Assessment Rate is then applied back to each parcel’s individual EBU to calculate the parcel’s proportionate special benefit and assessment amount for the lighting improvements.

$$\text{Balance to Levy} / \text{Total EBU} = \text{Assessment Per EBU (Assessment Rate)}$$

$$\text{Assessment Per EBU} \times \text{Parcel EBU} = \text{Parcel Assessment Amount}$$

Note: The maximum assessments and proposed assessments for fiscal year 2023/2024 outlined in this Report are intended to fully support the expenses identified as “Special Benefit Expenses”. Consequently, there are no “Funding Adjustments” reflected in the budgets the “Balance to Levy” is equal to the total “Special Benefit Expenses.”

ZONE BUDGETS AND ASSESSMENTS

The zone budgets and assessments outlined on the following page for the District are based on the City’s estimate of the expenses and related funding necessary for the operation, maintenance and servicing of the District lighting improvements identified in Part I of this Report for Zone A and Zone B for fiscal year 2023/2024.

Refer to the Assessment Roll included herein as Part IV for the individual assessment amounts proposed to be levied and collected for each parcel in fiscal year 2023/2024.

ZONE BUDGETS & ASSESSMENTS, FISCAL YEAR 2023/2024

Streetlight Maintenance District Budget FY2023/2024	
DIRECT COSTS	
Annual Lighting Operation & Maintenance Expenses	\$732,188.00
Total Direct Cost	\$732,188.00
ADMINISTRATION	
District Administration	
Professional Services (Willdan)	\$2,500.00
County Administration Fee	2,441.25
Total Administration	\$4,941.25
TOTAL DIRECT COSTS & ADMINISTRATION EXPENSES	
	\$737,129.25
Incidental Expenses	
Operational Reserve Collection	\$73,218.80
Total Incidental	\$73,218.80
LEVY ADJUSTMENTS (General Benefit)	
General Fund Contribution	(\$207,782.21)
Gas Tax Fund Contribution	(89,070.00)
Reserve Fund Contribution	0.00
Total Levy Adjustments	(\$296,852.21)
BALANCE TO LEVY	
	\$513,495.84
Total Parcels	9,579
Total Charged Parcels	9,565
Total EBUs	10,870.08
Maximum Assessment Rate Per EBU	\$47.24
Reserve Fund Beginning Balance June 30,2023	\$356,101
Reserve Fund Transfer In	73,219
Reserve Fund Transfer Out	0
Reserve Fund Ending Balance June 30, 2024	\$429,320

ASSESSMENT RANGE FORMULA

As approved by the property owners in July 2006, the maximum authorized assessment rate may increase annually, so that the ratio between the new authorized assessment rate and the rate for the initial year, is as high as the ratio between the then most recently published Consumer Price Index (CPI) for all urban consumers for the Los Angeles-Long Beach-Anaheim for All Urban Consumers and such index published in June 2006.

Restated, the maximum assessment rate may increase each fiscal year based on the annual change in the CPI, during the preceding year, for All Urban Consumers, for the Los Angeles-Long Beach-Anaheim areas.

Based on the County due date of August each fiscal year it has been determined that a March CPI be utilized in place of June to allow enough time for the two required meeting dates (Intent Meeting and 10-day noticed Public Hearing). An analysis providing annual increase is available upon request. The CPI for the month of March 2023 is determined as 317.873, while the CPI for the month of March 2022 was 306.679. This results in a ratio of approximately 1.03650, or an increase of 3.650%.

The maximum assessment rate for FY 2022/2023 was \$45.57 per EBU. Multiplied by 3.650%, the maximum assessment rate for FY 2023/2024 is in turn \$47.24 per EBU. The initial rate set for the District was \$31.47.

ASSESSMENT RATES IN BENEFIT ZONES A AND B

LAND USE	ASSESSMENT RATE	
	Benefit Zone "A"	Benefit Zone "B"
Single Family Residence	\$ 47.24 / Unit	\$ 2.36 / Unit
Multi-Family Residence	\$ 13.93 / Unit	\$ 0.70 / Unit
Non-Residential	\$ 182.86 / Acre	\$ 9.16 / Acre
Undeveloped	\$ 60.93 / Acre	\$ 3.07 / Acre
The amounts shown here are rounded to the nearest cent.		

ASSESSMENT DISTRIBUTION AMONG THE PARCELS BY USE

Parcels to be included in the Streetlight Maintenance District No. 1 are identified from the last Fiscal Year (FY 2022/2023) Secured Property Tax Roll of the County of Los Angeles based upon the tax rate areas of the City. Any change in the parcel number and land use received from the County Assessor's office from the no-match list will be corrected accordingly.

All the parcels are assigned to Benefit Zone "A" and Benefit Zone "B" on the basis as discussed earlier.

Part IV — Assessment Roll

Due to the number of parcels in the District, the Assessment Roll for fiscal year 2023/2024 (a listing of the parcels to be assessed within this District along with the assessment amounts) has been filed with the City Clerk in an electronic format and is, by reference, made part of this Report. The proposed Assessment Roll shall be available for public inspection in the City Clerk's Office during normal office hours.

The Assessment Roll reflects all properties currently identified within the District and their assessment amount(s) for fiscal year 2023/2024. Each parcel listed on the Assessment Roll is currently shown and illustrated on the County Assessor's Roll and the County Assessor's Parcel Number Maps (APN maps). These records are, by reference, part of this Report and shall govern for all details concerning the description of the lots or parcels. All assessments presented on the assessment roll are subject to change as a result of parcel changes made by the County including parcel splits, parcel merges or development changes that occur prior to the County Assessor's Office securing the final roll and generating tax bills for fiscal year 2023/2024.

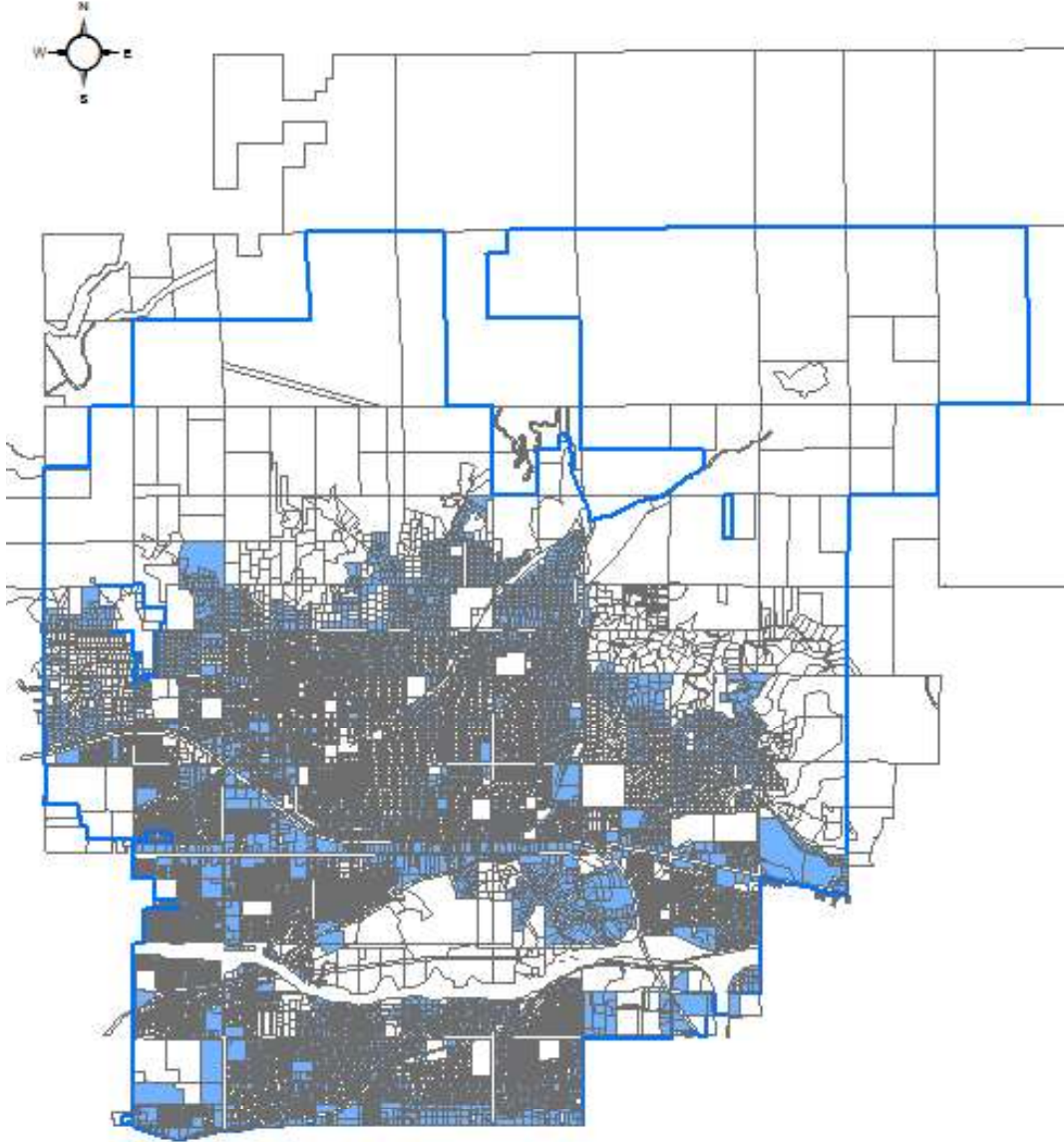
Part V — District Diagrams

Parcel identification, for each lot or parcel within the District, shall be the parcel as shown on the Los Angeles County Assessor's map for the year in which this Report is prepared.



The land use classification for each parcel has been based on the Los Angeles County Assessor's Roll. A listing of parcels assessed within this District, along with the proposed assessment amounts, has been submitted to the City Clerk, under a separate cover, and by reference is made part of this Report.

Reference is hereby made to the Los Angeles County Assessor's Parcel Maps for a detailed description of the lines and dimensions of each parcel within the Streetlight Maintenance District No. 1 including all subsequent subdivisions, lot-line adjustments, or parcel changes therein.

DISTRICT DIAGRAM



Legend

-  Streetlight Maintenance District No. 1
-  City of Glendora Boundary

