

**CITY OF RIVERBANK
ENGINEER'S ANNUAL LEVY REPORT
CONSOLIDATED LANDSCAPING
AND LIGHTING DISTRICT**

Fiscal Year 2008/2009

**INTENT MEETING: May 12, 2008
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ENGINEER'S REPORT AFFIDAVIT

City of Riverbank
Stanislaus County, State of California

Consolidated Landscaping and Lighting District

This Report describes the District and all relevant zones therein including the improvements, budgets, parcels and assessments to be levied for Fiscal Year 2008/2009, as they existed at the time of the passage of the Resolution of Intention. Reference is hereby made to the Stanislaus County Assessor’s maps for a detailed description of the lines and dimensions of parcels within the District.

The undersigned respectfully submits the enclosed Report as directed by the City Council.

Dated this _____ day of _____, 2008.

MuniFinancial
Assessment Engineer

By: _____

Gladys Medina
Sr. Project Manager
District Administration Services

By: _____

Richard Kopecky
R.C.E. # 16742

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I. OVERVIEW

A. Introduction

The City of Riverbank ("City") annually levies and collects special assessments in order to maintain the improvements within the Consolidated Landscaping and Lighting District ("District"). The District is a consolidation of several landscape and lighting districts formed pursuant to the *Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code* (the "1972 Act"). Each of the original districts is identified as benefit zones ("Zones") within the Consolidated District. The various improvements and the expenses associated with each Zone are identified and budgeted independently and are levied annually pursuant to the 1972 Act.

This Engineer's Annual Levy Report ("Report") has been prepared in accordance with the provisions of *Chapter 3, Section 22622* of the 1972 Act. This Report describes the District, all Zones and improvements therein, any annexations or other modifications to the District including any substantial changes to the improvements, the method of apportionment, the boundaries of the District, and financial information including the district budgets and proposed annual assessments for Fiscal Year 2008/2009. The proposed assessments are based on the historic and estimated costs to maintain the improvements that provide a direct and special benefit to properties within the District. The costs of improvements and the annual levy for each Zone include all expenditures, deficits, surpluses, revenues, and reserves. Each parcel is assessed proportionately for only those improvements provided and for which the parcel receives special benefits.

For the purposes of this Report, the word "parcel" refers to an individual property assigned its own Assessment Number by the County of Stanislaus Assessor's Office. The County of Stanislaus Auditor/Controller uses Assessment Numbers and specific fund numbers to identify properties assessed for special district benefit assessments on the tax roll.

Pursuant to *Chapter 3, beginning with Section 22620* of the 1972 Act the City Council shall conduct a noticed annual public hearing to consider all public comments and written protests regarding the District. Following the annual public hearing and review of the Engineer's Annual Levy Report, 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 contained therein, the City Council will by resolution: order the improvements to be made and confirm the levy and collection of assessments pursuant to *Chapter 4, Article 1, beginning with Section 22640* of the 1972 Act. The assessment rates and method of apportionment described in this Report as approved or modified by the City Council defines the assessments to be applied to each parcel within the District for Fiscal Year 2008/2009.

The assessments as approved will be submitted to the County Auditor/Controller to be included on the property tax roll for each parcel within the District and respective

Zones. If any parcel submitted for collection is identified by the County Auditor/Controller to be an invalid parcel number for the current fiscal year, a corrected parcel number and/or new parcel numbers will be identified and resubmitted to the County. The assessment amount to be levied and collected for the resubmitted parcel or parcels shall be based on the method of apportionment and assessment rates contained in this Report as approved by the City Council.

B. Applicable Legislation

The District and the Zones therein have been formed and are annually levied pursuant to the, *beginning with Section 22500* of the 1972 Act. The assessments and methods of apportionment described in this Report utilize commonly accepted assessment engineering practices and have been calculated and proportionately spread to each parcel based on the special benefits received.

Compliance with the California Constitution

All assessments described in this Report and approved by the City Council are prepared in accordance with the 1972 Act and are in compliance with the provisions of the *California Constitution Article XIID* (enacted by the passage of Proposition 218 in November 1996).

Pursuant to the *California Constitution Article XIID Section 5*, certain assessments that were existing on July 1, 1997, the effective date of *Article XIID*, are exempt from the substantive and procedural requirements of *Article XIID Section 4* and property owner balloting for the assessments is not required until such time that the assessments are increased. Specifically, the City determined that the improvements and the annual assessment for each of the Zones within the Consolidated District were part of the conditions of property development and approved by the original property owner (developer). As such, pursuant to *Article XIID Section 5(b)*, all the property owners approved the existing District assessments at the time the assessments were created (originally imposed pursuant to a 100% landowner petition). Therefore, the pre-existing assessment amounts (the maximum assessments identified in this Report) are exempt from the procedural requirements *Article XIID Section 4*.

The proposed assessment for the current fiscal year may be less than or equal to the maximum assessment rate previously approved and adopted for the District. Any proposed assessment that exceeds the adjusted maximum assessment rate is considered an increased assessment. Although the current maximum assessment for each Zone within the District is identified as an exempt assessment pursuant to *Article XIID Section 5(b)*, it is recognized that these assessments may not be sufficient to cover the annual cost of providing the improvements in the future. In such cases, the revenue shortfall maybe funded by other revenue sources or an assessment increase may be proposed. Pursuant to the provisions of the California Constitution Article XIID, all new or increased assessments (the incremental increase) are subject to both the substantive and procedural requirements of Article XIID Section 4, including a property owner protest proceeding (property owner assessment balloting).

Provisions of the 1972 Act (Improvements and Services)

As generally defined, the improvements and the associated assessments for any District formed pursuant to the 1972 Act may include one or any combination of the following:

- 1) The installation or planting of landscaping.
- 2) The installation or construction of statuary, fountains, and other ornamental structures and facilities.
- 3) The installation or construction of public lighting facilities, including, but not limited to streetlights and traffic signals.
- 4) 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, removal of debris, the installation or construction of curbs, gutters, walls, sidewalks, or paving, or water, irrigation, drainage, or electrical facilities.
- 5) The installation of park or recreational improvements including, but not limited to the following:
 - a) Land preparation, such as grading, leveling, cutting and filling, sod, landscaping, irrigation systems, sidewalks, and drainage.
 - b) Lights, playground equipment, play courts and public restrooms.
- 6) The maintenance or servicing, or both, of any of the foregoing including the furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of any improvement, including, but not limited to:
 - a) Repair, removal, or replacement of all or any part of any improvements;
 - b) Grading, clearing, removal of debris, the installation, repair or construction of curbs, gutters, walls, sidewalks, or paving, or water, irrigation, drainage, or electrical facilities;
 - c) Providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury;
 - d) The removal of trimmings, rubbish, debris, and other solid waste;
 - e) The cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.
 - f) Electric current or energy, gas, or other agent for the lighting or operation of any other improvements.
 - g) Water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other improvements.
- 7) The acquisition of land for park, recreational or open-space purposes, or the acquisition of any existing improvement otherwise authorized by the Act.

- 8) Incidental expenses associated with the improvements including, but not limited to:
 - a) The cost of preparation of the report, including plans, specifications, estimates, diagram, and assessment;
 - b) The costs of printing, advertising, and the publishing, posting and mailing of notices;
 - c) Compensation payable to the County for collection of assessments;
 - d) Compensation of any engineer or attorney employed to render services;
 - e) Any other expenses incidental to the construction, installation, or maintenance and servicing of the improvements; and,
 - f) Costs associated with any elections held for the approval of a new or increased assessment.

II. PLANS AND SPECIFICATIONS

The District provides for the continued maintenance and operation of landscaping and/or street lighting, and related services within the public right-of-ways for specific developments within the City.

The District is comprised of specific developments (residential tracts) that were originally formed as separate 1972 Act districts. The districts were formed to ensure the ongoing maintenance of local landscaping and lighting improvements associated with the residential subdivisions and installed as part of the development of properties within those subdivisions. These districts were latter consolidated into this single District pursuant to *Chapter 2 Article 2 Section 22605 (d)* of the 1972 Act, with each of the original districts being identified as a Zone. Each of the Zones includes parcels that are associated with specific improvements and services that provide a special benefit to the properties. The total cost of providing the improvements within each Zone are equitably spread among only the benefiting parcels.

A. Changes or Modifications to the District

Modifications to the District structure could include but are not limited to:

- Substantial changes or expansion of the improvements provided;
- Substantial changes in the service provided;
- Modifications or restructuring of the District or Zones including annexation or detachment of Zones or specific parcels;
- Revisions in the method of apportionment;
- Proposed new or increased assessments.

In Fiscal Year 2000/01, Zone 1 (Avery Estates) and Zone 4 (Sierra Vista Estates Unit 2) were detached from the Consolidated District.

- Zone 1 was initially established within the District to provide landscaping and lighting improvements within a planned residential development known as Avery Estates. This development was to include a small eleven unit residential subdivision generally located south of Townsend Avenue and east of Terminal Avenue, directly south and adjacent to Reich Lane. This residential subdivision was not developed and the proposed improvements to be installed never materialized. The tentative tract map for this subdivision has expired and therefore the Zone was detached from the District.
- Zone 4 was initially established within the District to provide landscaping and lighting improvements including street lighting, a drainage pond, and fencing within the development known as Sierra Vista Estates Unit 2. This development was to include a small ten unit residential subdivision generally located south of Reich Lane, east of Terminal Avenue, north of Van Dusen Avenue, and west of Claus Road. This original residential subdivision was not completed as planned and only the street lighting improvements had been installed. On February 14, 2000 the City formed Landscaping and Lighting District No. 2000-01 (Sierra Vista Estates) that incorporated the original Sierra Vista Estates Unit 2 (Zone 4) as well as other properties. Concurrently with the formation of this new 1972 Act district, Zone 4 was detached from the Consolidated District.

In Fiscal Year 2005/06, three zones were added, Zone 6 (Chianti), Zone 7 (Sterling Ridge) and Zone 8 (Eatwood Estates).

- Zone 6 - The purpose of the District is to ensure the ongoing maintenance, operation and servicing of median landscaping, certain perimeter landscaping, and street lighting improvements installed in connection with development of properties within the District known as the Chianti Subdivision.
- Zone 7 - The purpose of the District is to ensure the ongoing maintenance, operation and servicing of median landscaping, certain perimeter landscaping, and street lighting improvements installed in connection with development of properties within the District known as Sterling Ridge .
- Zone 8 – The purpose of the District is to ensure the ongoing maintenance, operation and servicing of median landscaping, certain perimeter landscaping, and street lighting improvements installed in connection with development of properties within the District known as Eastwood Estates .

Some changes or modifications to the District would require the approval of the property owners within the District. No changes or modifications to the District are proposed for Fiscal Year 2008/2009.

B. General Description of the Improvements and Services

Each Zone within the District consists of properties, subdivisions and developments that are clearly associated with the improvements maintained by the District. The parcels assessed for special benefits are all part of a development or subdivision that originally installed the improvements or are directly associated with the improvements by proximity and receive special benefits from those improvements.

The improvements within each Zone vary, but include specific street lighting facilities and/or landscaped areas associated with the properties within each Zone. The Improvements may include but are not limited to:

- Landscape improvements within the parkways, entryways and other public right-of-ways or open space areas including street trees, turf, ground cover, shrubs, irrigation and drainage systems, entry monuments, and blockwalls or other fencing.
- Street lighting improvements within or adjacent to the subdivisions and developments including electrical costs, maintenance, repair and replacement of the poles, lights, wires or other equipment associated with the street lights.
- Any appurtenant facilities, services or improvements directly associated with any of the foregoing improvements including incidental expenses.

All improvements within the District are maintained and serviced on a regular basis. The frequency and specific maintenance operations required within the District and each Zone is determined by City staff. The District assessments fund all necessary utilities, operations, services, administration and maintenance costs associated with the improvements. The annual cost of providing the improvements within each Zone are spread among all benefiting parcels in proportion to the benefits received. Only parcels that receive special benefits from the services and improvements are assessed. The expenditures and assessments set forth in this report are based upon the City's estimate of the costs associated with the improvements in each Zone including all labor, personnel, equipment, materials and administrative expenses.

C. District Zones and Specific Improvements

The location, boundaries and specific improvements provided within each Zone are described in this section. The determination and calculation of special benefit is discussed in the Method of Apportionment and the corresponding expenses, revenues and assessments are summarized in the budget for each Zone.

Zone 2 (Courtney Estates) — This Zone is generally located south of Patterson Road and west of Jackson Avenue at Courtney Court. This Zone includes twelve (12)

residential parcels within the residential subdivision known as Courtney Estates, identified on Book 75 Page 43 of the Stanislaus County Assessor's Parcel Maps.

The improvements maintained and serviced within Zone 2 include two (2) street lights installed as part of the residential development.

- One (1) street light is located at the west end of Courtney Court (end of the cul-de-sac);
- One (1) street light is located at the entrance to the development on the northwest corner of Courtney Court and Jackson Avenue.

Zone 3 (South Bend Estates Units 1 and 2) — This Zone is generally located south of Patterson Road (State Highway 108) and generally north and east of the M.I.D. Main Canal. This Zone includes seventy-one (71) residential parcels within the subdivision known as South Bend Estates Units 1 and 2; identified on Book 74 Page 22 of the Stanislaus County Assessor's Parcel Maps.

The improvements maintained and serviced within Zone 3 were installed as part of the residential development and include sixteen (16) street lights and approximately 1,310 linear feet of parkway landscaping.

- Five (5) street lights are located on the perimeter of the development on the south side of Patterson Road;
- The remaining eleven(11) street lights are locate within the residential subdivision on Hot Springs Lane, Hot Springs Court, Sandy Ridge Drive, Red Rock Lane, Rock Creek Road, Clearwater Way and Rockypoint Way;
- Approximately 1,240 linear feet of parkway landscaping adjacent to the subdivision along the south side of Patterson Road (the entire length of the South Bend Estates Units 1 and 2 subdivisions);
- Approximately 70 linear feet of parkway landscaping at the intersection of Red Rock Lane and Clearwater Way within the subdivision.

Zone 5 (Elmwood Estates Unit 1) — This Zone is located generally east of Roselle Avenue and north of the M.I.D. Main Canal at Rosebrook Drive. This Zone includes ninety-two (92) residential parcels within the subdivision known as Elmwood Estates Unit 1, identified on Book 75 Page 49 of the Stanislaus County Assessor's Parcel Maps.

The improvements maintained and serviced within Zone 5 were installed as part of the residential development and include ten (10) street lights and approximately 830 linear feet of parkway landscaping.

- One (1) street light is located on the perimeter of the development at the northeast corner of Roselle Avenue and Rosebrook Drive;
- The remaining nine (9) street lights are located within the residential subdivision on Greenoaks Court, Aspen Court, Rosebrook Drive, Greenoaks Drive and Aspen Lane;
- Approximately 830 linear feet of parkway landscaping adjacent to the subdivision along the east side of Roselle Avenue (the entire length of the Elmwood Estates Unit 1 subdivision).

Zone 6 (Chianti Subdivision Unit 1) – The Tract encompasses the area of land identified by the Stanislaus County Assessor's Office as Assessor's Parcel Number 075-031-035 (2.816 acres) located west of Roselle Avenue and south of Morrill Road. It is proposed to include 13 Single-Family Residential lots at full development.

- The Improvements serviced and maintained within Zone 6 consist of 2,205 square feet of landscaping along Roselle Avenue and three (3) 150W street lights on Chianti Court.

Zone 7 (Sterling Ridge Unit 1) – The Tract encompasses the area of land identified by the Stanislaus County Assessor's Office as Assessor's Parcel Numbers 075-015-010, 075-015-017, 075-015-021, and 075-020-006 (46.1 acres) located east of Roselle Avenue, between Talbot Avenue and Pocket Avenue. It is proposed to include 182 Single-Family Residential lots at full development.

- The Improvements serviced and maintained within Zone 7 consist of 111,589 square feet of perimeter landscaping along Litt Road south of Pocket Avenue, extending to the southern border of the development. In addition, thirty three (33) 150W street lights are located throughout the Tract;

Zone 8 (Eastwood Estates Unit 1) – The Tract encompasses the area of land identified by the Stanislaus County Assessor's Office as Assessor's Parcel Numbers 074-018-052 and 074-018-055 through 074-018060 located west of Oakdale Road Street, between Candlewood Place and Karen Alane Way. The Assessor Parcel Numbers represent 7 Single Family Residential lots.

- The Improvements serviced and maintained within Zone 8 consist of 800 square feet of landscaping along the west side of Oakdale Road south of Raintree Lane and north of Cherry Tree Lane. In addition, there are two (2) 150W street lights on Leo Court.

The table below lists the various Zones within the District and summarizes the number of parcels, the Equivalent Dwelling Units (EDU) and the improvements within each Zone:

Benefit Zones

Zone	Description	Number of		Improvements	
		Parcels	EDU	Lights	Landscape
2	Courtney Estates	12	12	2	0 LF
3	South Bend Units 1 & 2	71	71	16	1,310 LF
5	Elmwood Estates Unit 1	92	92	10	830 LF
6	Chianti Subdivision	13	13	3	2,205 SF
7	Sterling Ridge	183	183	33	111,589 SF
8	Eastwood Estate	7	7	2	800 SF

III. METHOD OF APPORTIONMENT

A. General

The 1972 Act permits the establishment of assessment districts by agencies for the purpose of providing certain public improvements which include the construction, maintenance and servicing of public lights, landscaping and appurtenant facilities. The 1972 Act further requires that the cost of these improvements be levied according to benefit rather than assessed value:

“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.”

The formula used for calculating assessments in each Zone of the District therefore reflects the composition of the parcels, and the improvements and services provided, to fairly apportion the costs based on estimated benefit to each parcel.

In addition, pursuant to the *California Constitution Article XIID Section 4* (with some exceptions), a parcel's assessment may not exceed the reasonable cost of the proportional special benefit conferred on that parcel and provides that only special benefits are assessable and the District must separate the general benefits from the special benefits.

B. Benefit Analysis

Each of the improvements and the associated costs have been carefully reviewed by the City and the corresponding assessments have been proportionately spread to each parcel based on special benefits received from the improvements. The installation of the improvements and approval of an annual assessment were part of the conditions of property development and approved by the original property owner (developer). As such, pursuant to the *California Constitution Article XIID Section 5(b)*, the maximum assessment amounts identified in this Report were approved by all the property owners at the time the assessments were created (originally imposed pursuant to a 100% landowner petition). Therefore the existing assessment amount for each Zone is not subject to the procedural requirements of *Article XIID Section 4* (property owner ballot proceedings). Although the current assessments do not require additional property owner approval, the improvements within each Zone clearly provide a special benefit to the parcels assessed and therefore, the existing assessments are in compliance with the substantive requirements of *Article XIID Section 4*.

Special Benefits — The method of apportionment (assessment methodology) is based on the premise that each of the assessed parcels within the District and Zones receives benefit from the improvements maintained and financed by annual assessments. Specifically, the assessments associated with each Zone are for the maintenance of local landscaping and/or street lighting within the Zones. The desirability and security of

properties within each Zone are enhanced by the presence of street lighting and well-maintained landscaping in close proximity to those properties.

The special benefits associated with the local landscaping improvements are specifically:

- Enhanced desirability of properties through association with the improvements.
- Improved aesthetic appeal of properties within the Zones providing a positive representation of the area.
- Enhanced adaptation of the urban environment within the natural environment from adequate green space and landscaping.
- Environmental enhancement through improved erosion resistance, and dust and debris control.
- Increased sense of pride in ownership of property within the District resulting from well-maintained improvements associated with the properties.
- Reduced criminal activity and property-related crimes (especially vandalism) against properties in the District through well-maintained surroundings and amenities including abatement of graffiti.
- Enhanced environmental quality of the parcels within the Zones by moderating temperatures, providing oxygenation and attenuating noise.

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

- Enhanced deterrence of crime and the aid to police protection.
- Increased nighttime safety on roads and highways.
- 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.
- Increased promotion of business during nighttime hours in the case of commercial properties.

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

General Benefits – The Zone improvements to be provided and maintained by the District are a direct result of property development within the Zones and would otherwise not be required or necessary. Developers typically install local improvements to enhance the marketability and value of properties within the development and/or as conditions of development. In either case, the improvements are clearly installed for the

benefit of the Zone properties being developed and not for the benefit of surrounding properties outside the District boundaries. Although the Zone improvements (by virtue of their location) may be visible to surrounding properties, any benefit to surrounding properties is incidental and cannot be considered a direct and special benefit. Furthermore, most developments within the City typically have various landscaping and lighting improvements specifically associated with their development and these improvements are funded by properties within those developments. Therefore, it has been determined that the Zone improvements and the on-going operation and maintenance of those improvements provide no identifiable or measurable general benefit to properties outside the District Zones or to the public at large.

C. Assessment Methodology

Equivalent Dwelling Units: To assess benefits equitably, it is necessary to correlate the different type of parcels within the District to each other as well as their relationship to the improvements. The Equivalent Dwelling Unit method of apportioning benefit 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 improvements are typically apportioned as a function of land use type, size and development.

The Equivalent Dwelling Unit method of assessment apportionment uses the single family home site as the basic unit of assessment. A single family home site equals one Equivalent Dwelling Unit (EDU). Every other land use is converted to EDU's 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 a single-family home site. Although the EDU method of apportionment is an appropriate method of calculating each parcel's benefit and assessment, it should be noted that all properties within this District are identified as single family home sites and therefore benefit equally from the improvements provided in each respective Zone. Therefore, each parcel is assigned 1.0 EDU and the costs associated with each Zone are actually spread equally among all benefiting parcels within that Zone.

The following formulas are used to calculate the annual assessments for each Zone. The Balance to Levy represents the total amount to be collected through the annual assessments. The Levy Per EDU (Assessment Rate) is the result of dividing the total Balance to Levy by the Total EDU. This Assessment Rate multiplied by each parcel's individual EDU determines each parcel's levy amount. This process and formulas are applied separately to each Zone.

For Zone 6 - Chianti , Zone 7 Sterling Ridge, and Zone 8 Eastwood Estates, 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 San Francisco-Oakland-San Jose Area for All Urban Consumers. Beginning in the second fiscal year of the District and each fiscal year thereafter, the Maximum Assessment will be recalculated and a new Maximum Assessment established.

Total Balance to Levy / Total EDU in Zone = Levy per EDU (Assessment Rate)

Assessment Rate x Parcel's EDU = Parcel's Levy Amount

Or more simply stated, since all Zone parcels are 1 EDU:

Total Balance to Levy / Total Assessable Parcels in Zone = Parcel Levy Amount

IV. DISTRICT BUDGET

District Budget FY 2008/2009

	Zone No. 2	Zone No. 3	Zone No. 5	Zone No. 6	Zone No. 7	Zone No. 8	
	Courtney Estates	South Bend Estates Units 1 and	Elmwood Estates Unit 1	Chianti Unit 1	Sterling Ridge Unit 1	Eastwood Estates Unit 1	District Totals
DIRECT COSTS							
Landscape Maintenance	\$0	\$2,361	\$2,028	\$356	\$12,300	\$221	\$17,266
Landscape Utilities	0	0	0	114	5,771	160	6,045
Utilities	0	524	332	0	0	0	856
Repairs/Abatement	64	959	730	-	1,310	0	3,063
Street Lighting	222	1,575	936	64	694	47	3,538
Street Light Utilities	0	0	0	445	3,401	291	4,137
Miscellaneous/Materials/Equipment	0	0	0	0	0	0	0
Capital Expenditure	0	0	0	0	0	0	0
Direct Costs (Subtotal)	\$286	\$5,419	\$4,026	\$979	\$23,476	\$719	\$34,905
ADMINISTRATION COSTS							
District Administration	\$112	\$1,121	\$1,362	\$125	\$2,624	\$80	\$5,424
County Administration Fee	4	24	32	158	192	156	566
Administration Costs (Subtotal)	\$116	\$1,145	\$1,394	\$283	\$2,816	\$236	\$5,990
LEVY BREAKDOWN							
Total Direct and Admin. Costs	\$402	\$6,564	\$5,420	\$1,262	\$26,292	\$955	\$40,895
Reserve Collection/ (Transfers)	20	180	63	288	7,444	231	\$8,226
Contribution Replenishment	0	0	0	0	0	0	0
Repair Reserve Fund Collection	0	0	0	0	0	0	0
Other Revenues/General Fund Contribution	0	0	0	93	2,789	69	2,951
CIF Collection/(Transfer)	0	0	0	0	0	0	0
Balance to Levy	\$422	\$6,744	\$5,483	\$1,643	\$36,525	\$1,255	\$52,071
DISTRICT STATISTICS							
Total Parcels	12	71	92	13	183	7	378
Total Parcels Levied	12	71	92	13	183	7	378
Total Equivalent Dwelling Units (EDU)	12.00	71.00	92.00	13.00	183.00	7.00	
Levy Per EDU	\$35.14	\$95.00	\$59.60	\$126.38	\$199.60	\$179.30	
Maximum Levy per EDU	\$42.64	\$95.00	\$59.60	\$131.33	\$240.27	\$186.97	
FUND BALANCE INFORMATION							
Beginning Reserve Fund Balance (Estimated)	\$63	\$1,716	\$1,527	\$576	\$14,888	\$462	\$19,232
Ending Reserve Fund Balance (Projected)	\$83	\$1,896	\$1,590	\$864	\$22,332	\$693	\$27,458
Beginning Repair Reserve Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ending Repair Reserve Fund Balance (Estimated)	\$0	\$0	\$0	\$93	\$2,789	\$69	\$2,951

APPENDIX A - DISTRICT BOUNDARY MAPS

The original assessment diagrams and tract maps for the District were previously approved and submitted to the City in the format required by the 1972 Act. These diagrams are on file in the Office of the City Clerk and by reference are made part of this Report.

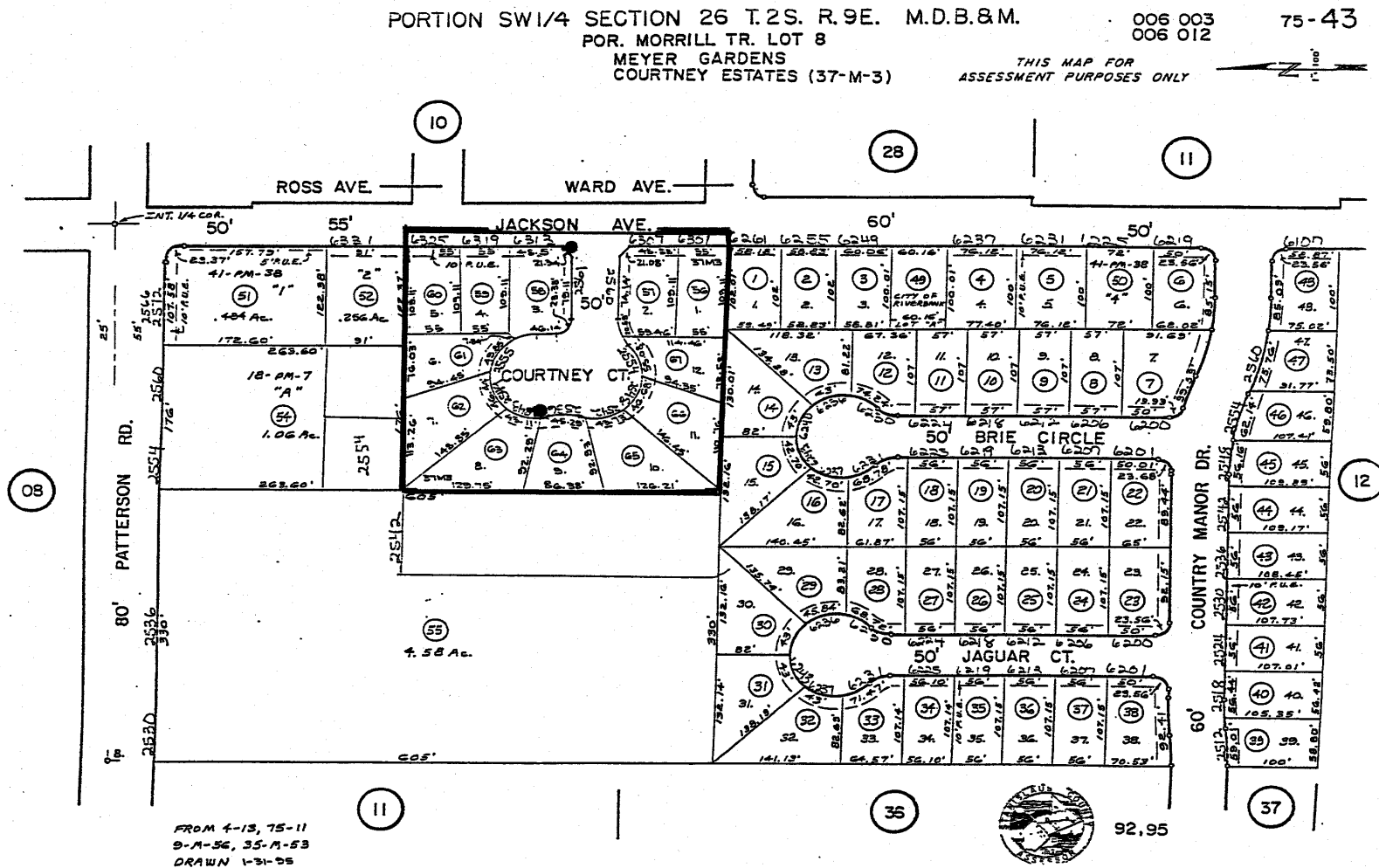
The boundaries for each Zone within the District are identified by the specific development and subdivisions associated with each Zone and defined by the subdivision boundaries shown on the Stanislaus County Assessor's Maps. The parcel identification, lines, and dimensions of each parcel within the District and Zone are those lines and dimensions shown on the Stanislaus County Assessor's Maps of for the year in which this Report was prepared and by reference are incorporated and made part of this Report.

The following pages are reproductions of the County Assessor's Parcel Maps associated with each subdivision and Zone.

Boundary and Improvement Diagram

Zone 2 — Courtney Estates

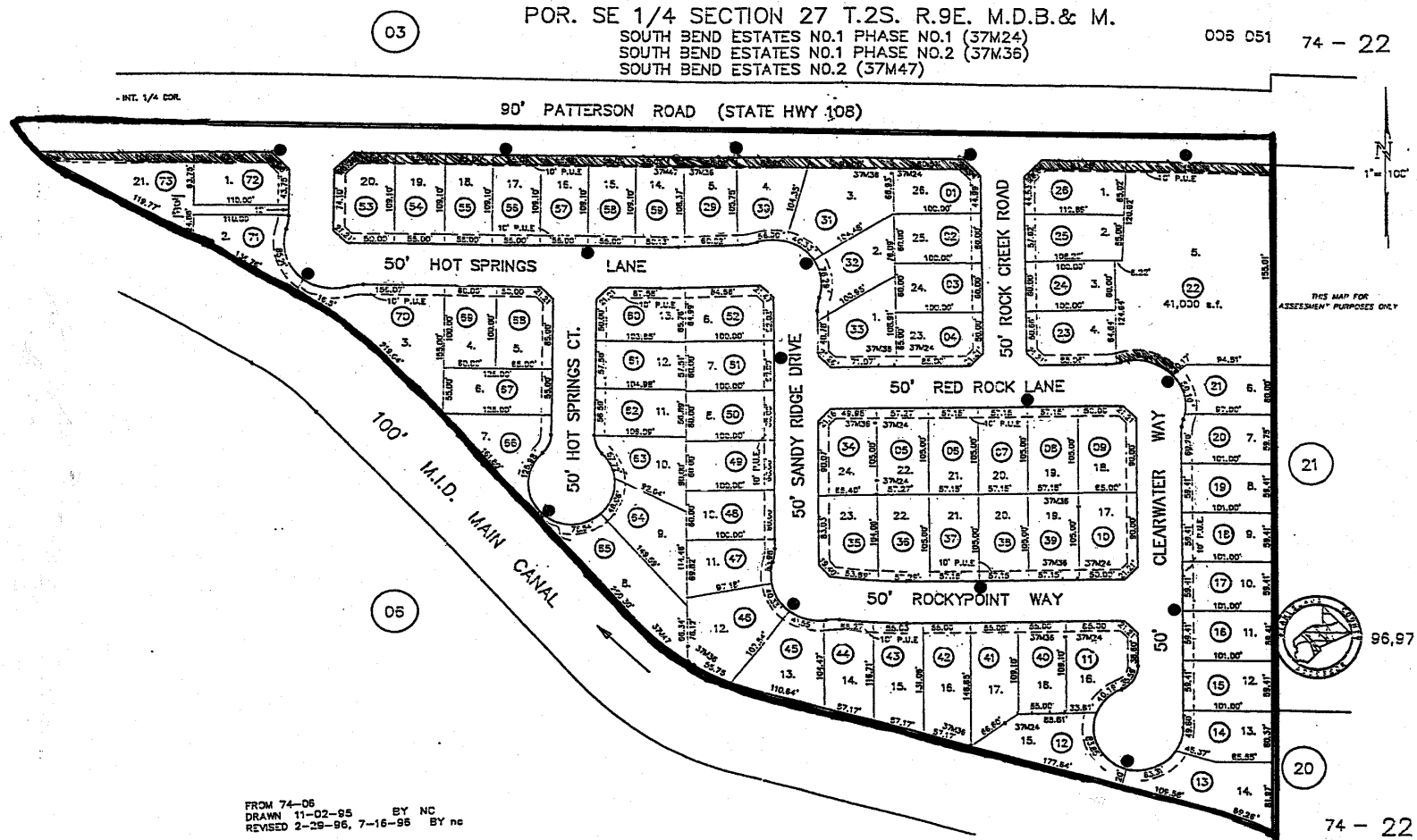
● Street Lights



Boundary and Improvement Diagram

Zone 3 — South Bend Estates Units 1 & 2

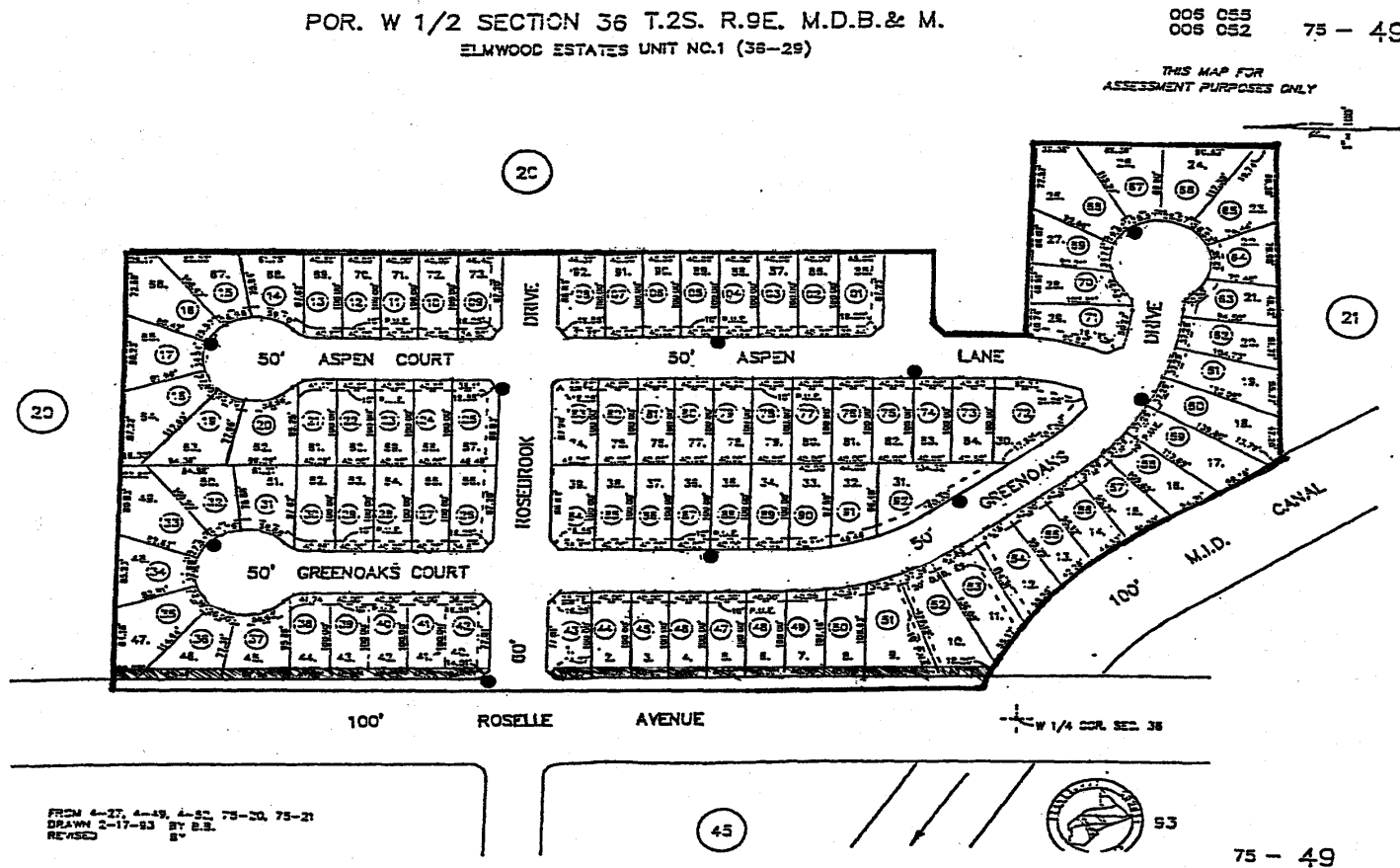
- Street Lights
- Landscaped Areas Shaded

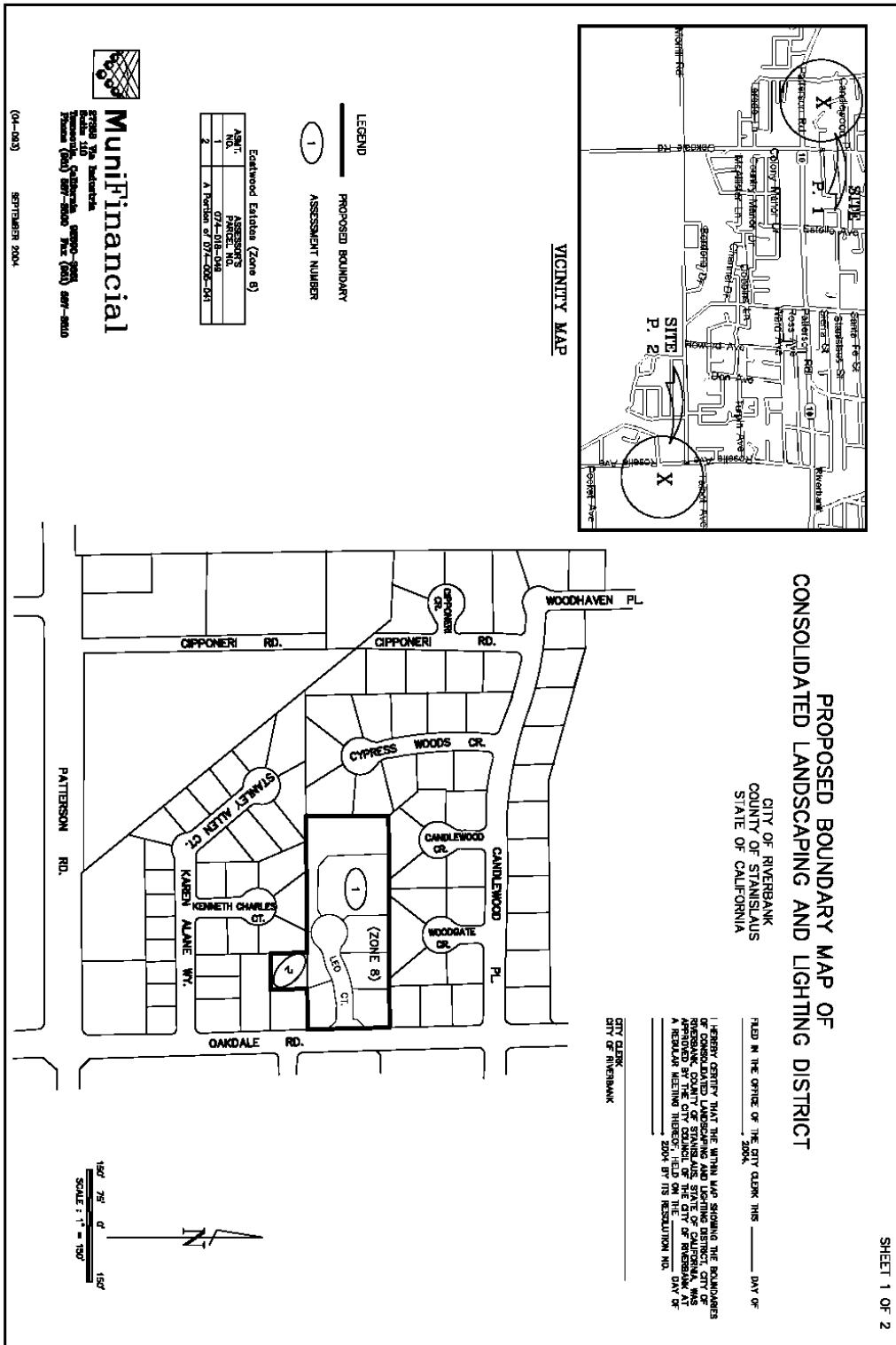


Boundary and Improvement Diagram

Zone 5 — Elmwood Estates Units 1

- Street Lights
- Landscaped Areas Shaded





APPENDIX B — 2008/2009 ASSESSMENT ROLL

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

A listing of parcels assessed within this District, along with the assessment amounts, is included on the following pages. If any parcel submitted for collection is identified by the County Auditor/Controller to be an invalid parcel number for the current fiscal year, a corrected parcel number and/or new parcel numbers will be identified and resubmitted to the County Auditor/Controller. The assessment amount to be levied and collected for the resubmitted parcel or parcels shall be based on the method of apportionment and assessment rate approved in this Report. Therefore, if a single parcel has changed to multiple parcels, the assessment amount applied to each of the new parcels shall be recalculated and applied according to the approved method of apportionment and assessment rate rather than a proportionate share of the original assessment.

Non-assessable lots or parcels include areas of public streets and other roadways (typically not assigned an APN by the County); dedicated public easements, open space areas and rights-of-ways including public greenbelts and parkways; utility rights-of-ways; common areas; landlocked parcels, small parcels vacated by the County, bifurcated lots, and any other property that can not be developed or has specific development restrictions. These types of parcels are considered to receive little or no benefit from the improvements and are therefore exempted from assessment.

APN	Charge	EBU	Zone
075043056000	\$35.18	1	02
075043057000	35.18	1	02
075043058000	35.18	1	02
075043059000	35.18	1	02
075043060000	35.18	1	02
075043061000	35.18	1	02
075043062000	35.18	1	02
075043063000	35.18	1	02
075043064000	35.18	1	02
075043065000	35.18	1	02
075043066000	35.18	1	02
075043067000	35.18	1	02
Totals	\$422.16	12.00	

APN	Charge	EBU	Zone
074022001000	\$95.00	1	03
074022002000	95.00	1	03
074022003000	95.00	1	03
074022004000	95.00	1	03
074022005000	95.00	1	03
074022006000	95.00	1	03
074022007000	95.00	1	03
074022008000	95.00	1	03
074022009000	95.00	1	03
074022010000	95.00	1	03
074022011000	95.00	1	03
074022012000	95.00	1	03
074022013000	95.00	1	03
074022014000	95.00	1	03
074022015000	95.00	1	03
074022016000	95.00	1	03
074022017000	95.00	1	03
074022018000	95.00	1	03
074022019000	95.00	1	03
074022020000	95.00	1	03
074022021000	95.00	1	03
074022022000	95.00	1	03
074022023000	95.00	1	03
074022024000	95.00	1	03
074022025000	95.00	1	03
074022026000	95.00	1	03
074022029000	95.00	1	03
074022030000	95.00	1	03

074022031000	95.00	1	03
074022032000	95.00	1	03
074022033000	95.00	1	03
074022034000	95.00	1	03
074022035000	95.00	1	03
074022036000	95.00	1	03
074022037000	95.00	1	03
074022038000	95.00	1	03
074022039000	95.00	1	03
074022040000	95.00	1	03
074022041000	95.00	1	03
074022042000	95.00	1	03
074022043000	95.00	1	03
074022044000	95.00	1	03
074022045000	95.00	1	03
074022046000	95.00	1	03
074022047000	95.00	1	03
074022048000	95.00	1	03
074022049000	95.00	1	03
074022050000	95.00	1	03
074022051000	95.00	1	03
074022052000	95.00	1	03
074022053000	95.00	1	03
074022054000	95.00	1	03
074022055000	95.00	1	03
074022056000	95.00	1	03
074022057000	95.00	1	03
074022058000	95.00	1	03
074022059000	95.00	1	03
074022060000	95.00	1	03
074022061000	95.00	1	03
074022062000	95.00	1	03
074022063000	95.00	1	03
074022064000	95.00	1	03
074022065000	95.00	1	03
074022066000	95.00	1	03
074022067000	95.00	1	03
074022068000	95.00	1	03
074022069000	95.00	1	03
074022070000	95.00	1	03
074022075000	95.00	1	03
074022076000	95.00	1	03
074022077000	95.00	1	03
Totals	\$6,745.00	71.00	

APN	Charge	EBU	Zone
075049001000	\$59.60	1	05
075049002000	59.60	1	05
075049003000	59.60	1	05
075049004000	59.60	1	05
075049005000	59.60	1	05
075049006000	59.60	1	05
075049007000	59.60	1	05
075049008000	59.60	1	05
075049009000	59.60	1	05
075049010000	59.60	1	05
075049011000	59.60	1	05
075049012000	59.60	1	05
075049013000	59.60	1	05
075049014000	59.60	1	05
075049015000	59.60	1	05
075049016000	59.60	1	05
075049017000	59.60	1	05
075049018000	59.60	1	05
075049019000	59.60	1	05
075049020000	59.60	1	05
075049021000	59.60	1	05
075049022000	59.60	1	05
075049023000	59.60	1	05
075049024000	59.60	1	05
075049025000	59.60	1	05
075049026000	59.60	1	05
075049027000	59.60	1	05
075049028000	59.60	1	05
075049029000	59.60	1	05
075049030000	59.60	1	05
075049031000	59.60	1	05
075049032000	59.60	1	05
075049033000	59.60	1	05
075049034000	59.60	1	05
075049035000	59.60	1	05
075049036000	59.60	1	05
075049037000	59.60	1	05
075049038000	59.60	1	05
075049039000	59.60	1	05
075049040000	59.60	1	05
075049041000	59.60	1	05
075049042000	59.60	1	05
075049043000	59.60	1	05
075049044000	59.60	1	05

075049045000	59.60	1	05
075049046000	59.60	1	05
075049047000	59.60	1	05
075049048000	59.60	1	05
075049049000	59.60	1	05
075049050000	59.60	1	05
075049051000	59.60	1	05
075049052000	59.60	1	05
075049053000	59.60	1	05
075049054000	59.60	1	05
075049055000	59.60	1	05
075049056000	59.60	1	05
075049057000	59.60	1	05
075049058000	59.60	1	05
075049059000	59.60	1	05
075049060000	59.60	1	05
075049061000	59.60	1	05
075049062000	59.60	1	05
075049063000	59.60	1	05
075049064000	59.60	1	05
075049065000	59.60	1	05
075049066000	59.60	1	05
075049067000	59.60	1	05
075049068000	59.60	1	05
075049069000	59.60	1	05
075049070000	59.60	1	05
075049071000	59.60	1	05
075049072000	59.60	1	05
075049073000	59.60	1	05
075049074000	59.60	1	05
075049075000	59.60	1	05
075049076000	59.60	1	05
075049077000	59.60	1	05
075049078000	59.60	1	05
075049079000	59.60	1	05
075049080000	59.60	1	05
075049081000	59.60	1	05
075049082000	59.60	1	05
075049083000	59.60	1	05
075049084000	59.60	1	05
075049085000	59.60	1	05
075049086000	59.60	1	05
075049087000	59.60	1	05
075049088000	59.60	1	05
075049089000	59.60	1	05
075049090000	59.60	1	05

075049091000	59.60	1	05
075049092000	59.60	1	05
Totals	\$5,483.20	92.00	

APN	Charge	EBU	Zone
075031036000	\$126.38	1	06
075031037000	126.38	1	06
075031038000	126.38	1	06
075031039000	126.38	1	06
075031040000	126.38	1	06
075031041000	126.38	1	06
075031042000	126.38	1	06
075031043000	126.38	1	06
075031044000	126.38	1	06
075031045000	126.38	1	06
075031046000	126.38	1	06
075031047000	126.38	1	06
075031048000	126.38	1	06
Totals	\$1,642.94	13.00	

APN	Charge	EBU	Zone
075088001000	\$199.60	1	07
075088002000	199.60	1	07
075088003000	199.60	1	07
075088004000	199.60	1	07
075088005000	199.60	1	07
075088006000	199.60	1	07
075088007000	199.60	1	07
075088008000	199.60	1	07
075088009000	199.60	1	07
075088010000	199.60	1	07
075088011000	199.60	1	07
075088012000	199.60	1	07
075088013000	199.60	1	07
075088014000	199.60	1	07
075088015000	199.60	1	07
075088016000	199.60	1	07
075088017000	199.60	1	07
075088018000	199.60	1	07
075088019000	199.60	1	07
075088020000	199.60	1	07
075088021000	199.60	1	07
075088022000	199.60	1	07
075088023000	199.60	1	07
075088024000	199.60	1	07
075088025000	199.60	1	07

075088026000	199.60	1	07
075088027000	199.60	1	07
075088028000	199.60	1	07
075088029000	199.60	1	07
075088030000	199.60	1	07
075088031000	199.60	1	07
075088032000	199.60	1	07
075088033000	199.60	1	07
075088034000	199.60	1	07
075088035000	199.60	1	07
075088036000	199.60	1	07
075088037000	199.60	1	07
075088038000	199.60	1	07
075088039000	199.60	1	07
075088040000	199.60	1	07
075088041000	199.60	1	07
075088042000	199.60	1	07
075088043000	199.60	1	07
075088044000	199.60	1	07
075088045000	199.60	1	07
075088046000	199.60	1	07
075088047000	199.60	1	07
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075088050000	199.60	1	07
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075088056000	199.60	1	07
075088057000	199.60	1	07
075088058000	199.60	1	07
075088059000	199.60	1	07
075088060000	199.60	1	07
075088061000	199.60	1	07
075088062000	199.60	1	07
075088063000	199.60	1	07
075088064000	0.00	0	07
075088065000	0.00	0	07
075089001000	199.60	1	07
075089002000	199.60	1	07
075089003000	199.60	1	07
075089004000	199.60	1	07
075089005000	199.60	1	07
075089006000	199.60	1	07

075089007000	199.60	1	07
075089008000	199.60	1	07
075089009000	199.60	1	07
075089010000	199.60	1	07
075089011000	199.60	1	07
075089012000	199.60	1	07
075089013000	199.60	1	07
075089014000	199.60	1	07
075089015000	199.60	1	07
075089016000	199.60	1	07
075089017000	199.60	1	07
075089018000	199.60	1	07
075089019000	199.60	1	07
075089020000	199.60	1	07
075089021000	199.60	1	07
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075089028000	199.60	1	07
075089029000	199.60	1	07
075089030000	199.60	1	07
075089031000	199.60	1	07
075089032000	199.60	1	07
075089033000	199.60	1	07
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075089035000	199.60	1	07
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075089037000	199.60	1	07
075089038000	199.60	1	07
075089039000	199.60	1	07
075089040000	199.60	1	07
075089041000	199.60	1	07
075089042000	199.60	1	07
075089043000	199.60	1	07
075089044000	199.60	1	07
075089045000	199.60	1	07
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075089051000	199.60	1	07
075089052000	199.60	1	07

075089053000	199.60	1	07
075089054000	199.60	1	07
075089055000	199.60	1	07
075089056000	199.60	1	07
075089057000	199.60	1	07
075089058000	199.60	1	07
075089059000	0.00	0	07
075089060000	0.00	0	07
075090001000	199.60	1	07
075090002000	199.60	1	07
075090003000	199.60	1	07
075090004000	199.60	1	07
075090005000	199.60	1	07
075090006000	199.60	1	07
075090007000	199.60	1	07
075090008000	199.60	1	07
075090009000	199.60	1	07
075090010000	199.60	1	07
075090011000	199.60	1	07
075090012000	199.60	1	07
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075090015000	199.60	1	07
075090016000	199.60	1	07
075090017000	199.60	1	07
075090018000	199.60	1	07
075090019000	199.60	1	07
075090020000	199.60	1	07
075090021000	199.60	1	07
075090022000	199.60	1	07
075090023000	199.60	1	07
075090024000	199.60	1	07
075090025000	199.60	1	07
075090026000	199.60	1	07
075090027000	199.60	1	07
075090028000	199.60	1	07
075090029000	199.60	1	07
075090030000	199.60	1	07
075090031000	199.60	1	07
075090032000	199.60	1	07
075090033000	199.60	1	07
075090034000	199.60	1	07
075090035000	199.60	1	07
075090036000	199.60	1	07
075090037000	199.60	1	07
075090038000	199.60	1	07

075090039000	199.60	1	07
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075090041000	199.60	1	07
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075090045000	199.60	1	07
075090046000	199.60	1	07
075090047000	199.60	1	07
075090048000	199.60	1	07
075090049000	199.60	1	07
075090050000	199.60	1	07
075090051000	199.60	1	07
075090052000	199.60	1	07
075090053000	199.60	1	07
075090054000	199.60	1	07
075090055000	199.60	1	07
075090056000	199.60	1	07
075090057000	199.60	1	07
075090058000	199.60	1	07
075090059000	199.60	1	07
075090060000	199.60	1	07
075090061000	199.60	1	07
075090062000	0.00	0	07
075090063000	199.60	1	07
Totals	\$36,526.80	183.00	

APN	Charge	EBU	Zone
074018052000	\$179.30	1	08
074018055000	179.30	1	08
074018056000	179.30	1	08
074018057000	179.30	1	08
074018058000	179.30	1	08
074018059000	179.30	1	08
074018060000	179.30	1	08
Totals	\$1,255.10	7.00	