

**CITY OF RIVERBANK  
ENGINEER'S ANNUAL LEVY REPORT  
STERLING RIDGE  
BENEFIT ASSESSMENT DISTRICT**

**Fiscal Year 2008/2009**

*This District may also be referred to as:*  
**RIVERBANK BENEFIT ASSESSMENT DISTRICT NO. 2005-01**

**INTENT MEETING  
PUBLIC HEARING:**

**May 12, 2008  
June 9, 2008**



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# ENGINEER'S REPORT AFFIDAVIT

City of Riverbank  
Stanislaus County, State of California

## *RIVERBANK STORM DRAIN DISTRICT No. 05-01 (Sterling Ridge)*

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: \_\_\_\_\_

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## INTRODUCTION

Pursuant to the provisions of the *Benefit Assessment Act of 1982, being Chapter 6.4, Division 2, Title 5 of the Government Code of the State of California commencing with section 54703* (hereafter referred to as the "1982 Benefit Act"), and in compliance with the substantive and procedural requirements of the *California State Constitution Article XIID* (hereafter referred to as the "California Constitution"), the City Council of the City of Riverbank, County of Stanislaus, State of California (hereafter referred to as "City"), in connection with the proceedings required for the assessment of the special benefit assessment district designated as:

### **Riverbank Storm Drain District No. 05-01 (Sterling Ridge)**

(hereafter referred to as "District"), which includes all lots and parcels of land within the residential subdivision known as Sterling Ridge, within the City limits of Riverbank. This Engineer's Report (hereafter referred to as "Report") has been prepared in connection with the levy and collection of annual assessments related thereto for fiscal year 2008/2009, as set forth pursuant to the 1982 Benefit Act.

This Report describes the District, the improvements, and the assessments to be levied on the County tax rolls to fund the costs and expenses to service and maintain storm drain improvements associated with and resulting from the development of properties within the District and for which the properties receive special benefits. The annual assessments of this District will provide an ongoing funding source (annual assessments) for the continued operation and maintenance of storm drain improvements installed in connection with the development of properties within the District and are made pursuant to the 1982 Benefit Act and the substantive and procedural provisions of the California Constitution Article.

The improvements and assessments described in this Report are based on the planned development of properties within the District and represent an estimate of the direct expenditures, incidental expenses, and fund balances that will be necessary to maintain and service the improvements. The structure of the District (organization), the improvements, the method of apportionment, and assessments described herein are based on current development plans and specifications for the Sterling Ridge residential development; and by reference these plans and specifications are made part of this Report.

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

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, and approve the levy and collection of assessments for fiscal year 2008/2009. In such case, the assessments as approved will be submitted to the Stanislaus County Auditor/Controller to be included on the property tax roll for each parcel in fiscal year 2008/2009.

Pursuant to the 1982 Benefit Act, in no case shall the annual assessments exceed the maximum assessment rate (including the annual inflationary adjustment) established and approved by the property owners as part of the formation proceedings, without subsequent approval of the property owners of such new or increased assessment in accordance with the provisions of the California Constitution Article XIII D. It should be noted that an increased assessment to an individual property resulting from changes in development or land use does not constitute an increased assessment.

This Report consists of five (5) parts:

### **Part I**

**Plans and Specifications:** A description of the District boundaries and the improvements associated with said District. This District is a single benefit zone encompassing all properties within the territory identified as the residential subdivision of Sterling Ridge.

### **Part II**

**The Method of Apportionment:** A discussion of benefits the improvements provide to properties within the District and the method of calculating each property's proportional special benefit and annual assessment. An Assessment Range Formula described herein defines the maximum assessment that may be imposed in subsequent fiscal years without additional property owner ballot proceedings.

### **Part III**

**The District Budget:** An estimate of the annual costs to maintain and service the storm drain improvements installed and constructed as part of the development of properties within the District. The maximum assessment and assessment range formula established for the District is based on the development plans and annual cost and expenses associated with the improvements at build-out. The assessments to provide the improvements shall be based on the estimated net annual cost of operating and maintaining of the District improvements for that fiscal year. The maximum assessment (Rate per Equivalent Benefit Unit) identified in the budget of this Report establishes the maximum assessment for the District in fiscal year 2008/2009.

### **Part IV**

**District Diagram:** A Diagram showing the exterior boundaries of the District is provided in this Report and includes all parcels that receive special benefits from the improvements. Parcel

identification, the lines and dimensions of each lot, parcel and subdivision of land within the District, are inclusive of all parcels as shown on the Stanislaus County Assessor's Parcel Maps as they existed at the time of the passage of the Resolution of Intention, and shall include all subsequent subdivisions, lot line adjustments or parcel changes therein. Reference is hereby made to the Stanislaus County Assessor's maps for a detailed description of the lines and dimensions of each lot and parcel of land within the District.

## **Part V**

**Assessment Roll:** A listing of the assessment amount to be presented to the property owners of record. Said assessment amounts represents each parcel's proportional special benefit from the improvements and services to be provided by the District based on an initial maximum assessment rate per Equivalent Benefit Unit (EBU). The maximum assessment rate has been established based on the planned development of properties within the District and the net annual cost to maintain and service the improvements as outlined in the District budget and method of apportionment described herein.

## **PART I — PLANS AND SPECIFICATIONS**

### **A. Description of the District**

The territory within the District consists of all lots, parcels and subdivisions of land within the proposed residential subdivision known as the Sterling Ridge, which encompasses an area of land totaling approximately forty-six acres (46 acres). This residential subdivision includes one hundred eighty-three (183) single-family residential homes. The subdivision is generally located:

- East of Roselle Avenue
- South of Talbot Avenue
- North of Minnear Road, and
- West of the AT & SF Railroad

### **B. Description of Improvements and Services**

The purpose of this District is to ensure the ongoing maintenance, operation and servicing of storm drain improvements established or installed in connection with development of properties within the District. The improvements may consist of all or portion of the storm drain infrastructure and appurtenant facilities within and associated with the development of properties within the Sterling Ridge residential subdivision. The District improvements generally include but are not limited to inlets, catch basins, storm-drain-pipes, outlets, pumps, filters, drainage basins and appurtenant facilities. The special benefit assessments to be levied for this District are intended to provide a revenue source for the ongoing maintenance and servicing of these District improvements including, but not limited to the materials, equipment, labor and administrative expenses. However, the assessments are not intended to fund reconstruction or major renovations of the improvements and facilities. The improvements to be maintained and funded entirely or partially through the District assessments are generally described as:

- Annual inspection and stencil maintenance of inlets & catch basins;
- Cleaning and maintenance of catch basins as needed, including permits and documentation requirements (Twenty-two catch basins within the development);
- Periodic cleaning of storm drain pipes, including permits and documentation requirements (Approximately 8,630 linear feet of pipe);
- Annual landscape maintenance and rodent control of the 2.74 acre drainage basin (portion of the costs);
- Cleaning, debris removal and de-silting of drainage basin and/or biofilter areas as needed;
- Minor repair of the storm drain outlets if damaged or any other damaged facilities caused by flooding (Major repairs or reconstruction are excluded);

- Regular operational costs to maintain and clean drainage basin pump and filters, including electrical costs (Major repairs or replacement are excluded); and,
- Annual maintenance and repair of the fencing around the 2.74 acre drainage basin (portion of the costs);

## **PART II — METHOD OF APPORTIONMENT**

### **A. Benefit Analysis**

The 1982 Benefit Act permits the establishment of assessment districts by agencies for the purpose of providing for the maintenance, servicing and operation of drainage improvements and appurtenant facilities. The 1982 Benefit Act further requires that the cost of these improvements and activities and the corresponding assessments shall be related to the benefit derived and the annual aggregate amount of the assessment shall not exceed the estimated annual cost of providing such improvements and the service.

The method of apportionment described in this Report for allocation of special benefit assessments utilizes commonly accepted engineering practices and have been established pursuant to the 1982 Benefit Act and the provisions of the California Constitution. The formula used for calculating assessments for the District reflects the composition of the parcels and the improvements provided to fairly apportion the costs based on special benefits to each parcel. Furthermore, pursuant to the Constitution Article XIID Section 4, a parcel's assessment may not exceed the reasonable cost of the proportional special benefit conferred on that parcel and a parcel may only be assessed for special benefits received.

All improvements and services associated with the District have been identified as necessary, required and/or desired for the orderly development of the properties within the District to their full potential and consistent with the proposed development plans and the City's 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 the improvements and facilities would be the financial obligation of those properties. Therefore, the storm drain facilities and infrastructure, and the annual costs of ensuring the maintenance and operation of these improvements provide special benefits to the properties within the District. However, it is also recognized that a portion of the District improvements and services provides some benefits to properties outside the District boundaries or to the public at large and are therefore considered general benefit. Specifically, the drainage basin and related facilities including the drainage basin landscaping, fencing and pumps will ultimately benefit future developments in the area. Based on estimated development in the area, the drainage basin facilities to be constructed as part of the Sterling Ridge subdivision (183 residential units) will also benefit another one hundred seventy-seven (177) future residential. Therefore it has been determined that only 51% of the costs associated with the drainage basin shall be allocated as special benefit with the remaining 49% allocated as general benefit. That portion of the improvement costs determined to be general benefit shall be funded by other revenue sources and will not be included as part of this District' special benefit

assessments. All other District costs have been identified as special benefit and shall be allocated to each property in proportion to the special benefits received.

## **B. Assessment Methodology**

The method of apportionment for the 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 parcels within the District based on the parcel's actual land use or proposed development.

Upon review of the proposed improvements it has been determined that each of the residential parcel within the District receives special benefits from all the improvements to be funded by annual assessments and based on the planned property development a single zone of benefit is appropriate for the allocation of the assessments and proportional benefit. At the writing of this Report, the parcels within the District have not been fully subdivided, based on available parcel information from the County Assessor's Office. Therefore the parcels within the District may be identified by one of the following land use classifications and is assigned a weighting factor known as an Equivalent Benefit Unit (EBU) that best reflects both the current and proposed use of each parcel. The Equivalent Benefit Units calculated for a specific parcel defines that parcel's proportional special benefits from the proposed District improvements, facilities and services.

### **Equivalent Benefit Units:**

To assess benefits equitably it is necessary to relate each property's proportional special benefits to the special benefits of all other properties within the District. The Equivalent Benefit Unit method of apportioning assessments uses the single-family home site as the basic unit of assessment. A single-family home site equals one Equivalent Benefit Unit (EBU). All other land uses are converted to EBU'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.

The EBU method of apportioning special benefits is typically seen as the most appropriate and equitable assessment methodology for districts formed under the 1982 Benefit Act, as the benefits to each parcel from the improvements are apportioned as a function of land use type, size and development. Although the Equivalent Benefit Unit method of apportioning special benefit is commonly used and applied to districts that have a wide range of land use classifications (residential and non-residential use), this District is comprised of only residential properties and the following apportionment analysis of special benefit addresses only residential land uses. Not all land use types described in the following are necessarily applicable to the development of properties within this District, but are presented for comparison purposes to support the proportional special benefit applied to those land use types within the District.

### **EBU Application by Land Use:**

**Single-family Residential** — This land use is defined as a fully subdivided residential home site with or without a structure. This land use is assessed 1.00 EBU per lot or parcel. This is the base value that all other properties are compared and weighted against (i.e. Equivalent Benefit Unit EBU).

**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. (This land use typically includes apartments, duplexes, triplex etc. It does not typically include condominiums, town-homes or mobilehome parks). Based on average population densities and size of the structure as compared to a typical single-family residential unit, multi-family residential parcels shall be proportionately assessed for the parcel's total number of residential units utilizing a sliding benefit scale. Although multi-family properties typically receive similar benefits to that of a single-family residential, it would not be reasonable to conclude that on a per unit basis, the benefits are equal. Studies have consistently shown that the average multi-family unit impacts infrastructure approximately 75% as much as a single-family residence (Sample Sources: Institute of Transportation Engineers Informational Report Trip Generation, Fifth Edition; Metcalf and Eddy, Wastewater Engineering Treatment, Disposal, Reuse, Third Edition). These various studies indicate that most public improvements and infrastructure are utilized and impacted at reduced levels by multi-family residential units and a similar reduction in proportional benefit is appropriate. Furthermore, it is also reasonable to conclude that as the density (number of units) increases, the proportional benefit per unit tends to decline because the unit size and people per unit usually decreases. Based on these considerations and the improvements provided by this District, it has been determined that an appropriate allocation of special benefit for multi-family residential properties as compared to a single-family residential is best represented by the following special benefit assignment: 0.75 EBU per unit for the first 5 units; 0.50 EBU per unit for units 6 through 50; and 0.25 EBU per unit for all remaining units.

**Condominium/Town-home Units** — Condominiums and town-homes tend to share attributes of both a single-family residential and multi-family residential properties and for this reason are identified as a separate land use classification. Like most single-family residential properties, these properties are not usually considered rental property and generally, the County assigns each unit a separate APN or assessment number. However, condominiums and town-homes often have similarities to multi-family residential properties in that they are generally zoned medium to high density and in some cases may involve multiple units on a single APN. In consideration of these factors it has been determined that an appropriate allocation of special benefit for condominiums, town-homes and similar residential properties is best represented by an assignment of 0.75 EBU per unit regardless of whether each unit is assigned an individual APN or there are multiple units assigned to an APN. (There is no adjustment for parcels with more than five units).

**Planned-Residential Development** — This land use is defined as any property for which a tentative or final tract map has been filed and approved (a specific number of

residential lots and units has been identified) and the property is expected to be subdivided within the fiscal year or is part of the overall improvement and development plan for the District. This land use classification often times involves more than a single parcel (e.g. the approved tract map encompasses more than a single APN). Each parcel that is part of the approved tract map shall be assessed proportionately for the proposed or estimated residential type and units to be developed on that parcel as part of the approved tract map. Accordingly, each parcel is assigned an appropriate number of benefit units that reflects the development of that property at build-out. (The EBU assigned to each parcel shall represent the combination of single-family, condominium, multi-family units to be developed).

**Vacant Residential** — This land use is defined as property currently zoned for residential development, but a tentative or final tract map for the property has not yet been approved. Based upon the opinions of professional appraisers who appraise market property values for real estate in Southern California, the land value portion of a property typically ranges from 20 to 30 percent of the total value of a developed residential property (the average is about 25 percent). Therefore it has been determined that a reasonable allocation of special benefit for this type of property would parallel the twenty-five percent (25%) apportionment of property value and the number of single-family residential units typically developed per acre (an average of 4 units per acre). Based on these factors this land use shall be assigned 1.0 EBU per acre (4units per acre x 25%). Parcels less than one acre shall be assigned a minimum of 1.0 EBU (similar to a vacant lot within a residential tract). Recognizing that the full and timely utilization of vacant property is reduced as the size of the property increases, it has been determined that the maximum EBU assigned to a vacant residential parcel shall not exceed 25.0 EBU (parcels in excess of 25 acres are assigned 25.0 EBU).

**Exempt Parcels** — This land use identifies properties that are not assessed and are assigned 0.00 EBU. This land use classification may include but is not limited to:

- Lots or parcels identified as public streets and other roadways (typically not assigned an APN by the County);
- Dedicated public easements including open space areas, utility rights-of-way, greenbelts, parkways, parks or other publicly owned properties that are part of the District improvements or that have little or no improvement value;
- Private properties that cannot be developed independently from an adjacent property, such as common areas, sliver parcels or bifurcated lots or properties with very restrictive development use;

These types of parcels are considered to receive little or no benefit from the improvements and are therefore exempted from assessment.

**Special Cases** — In many districts where multiple land use classifications are involved, there is usually one or more properties that the standard land use classifications or usual calculation of benefit will not accurately identify the special benefits received from the improvements. For example, a parcel may be identified as a Vacant Residential property,

however only a small percentage of the parcel's total acreage can actually be developed. In this case, an appropriate calculation would be based on the net acreage that can be utilized rather than the gross acreage of the parcel. The following table provides a summary of land use types, the Equivalent Benefit Unit factors used to calculate each parcel's individual EBU as outlined above.

**Land Uses and Equivalent Benefit Units**

Property Type	Equivalent Benefit Units	Multiplier
Single-family Residential	1.000	per Unit/Lot/Parcel
Multi-family Residential	0.750	per Unit for the First 5 Units
	0.500	per Unit for Units 6-50
	0.250	per Unit for all remaining units
Condominium/Town-home Units	0.750	per Unit
Planned-Residential Development	1.000	per Planned SF-Residential Lot
	0.750	per Planned Condominium
	0.750	per Unit for the First 5 Units
	0.500	per Unit for Units 6-50
Vacant Residential Land	1.000	per Acre
Exempt Parcels	0.000	per Parcel

The following formula is used to calculate each parcel's EBU (proportional benefit).

$$\text{Parcel Type EBU} \times \text{Acres or Units} = \text{Parcel EBU}$$

The total number of Equivalent Benefit Units (EBU's) is the sum of all individual EBU's applied to parcels that receive special benefit from the improvements. An assessment amount per EBU (Assessment Rate) for the improvements is established by taking the total cost of the improvements and dividing that amount by the total number of EBU's of all parcels benefiting from the improvements. 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.

$$\text{Total Balance to Levy} / \text{Total EBU} = \text{Levy per EBU}$$

$$\text{Levy per EBU} \times \text{Parcel EBU} = \text{Parcel Levy Amount}$$

### **C. 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 XIII C and XIII D), 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 (Proposition 218 implementing legislation).

The purpose of establishing an assessment range formula is to provide for reasonable increases and inflationary adjustment 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 was required pursuant to the California Constitution Article XIII D Section 4.

The assessment range formula for this District shall be applied to all future assessments and is generally defined, if the proposed annual assessment (levy per EBU) for the upcoming fiscal year is less than or equal to the adjusted Maximum Assessment, then the proposed annual assessment is not considered an increased assessment. The Maximum Assessment is equal to the (Initial) Maximum Assessment established for fiscal year 2005/2006 adjusted annually by the annual percentage change in the Consumer Price Index (CPI) for the San Francisco-Oakland-San Jose Area for All Urban Consumers.

Beginning in the second fiscal year (fiscal year 2006/2007) and each fiscal year thereafter, the Maximum Assessment will be recalculated and a new Maximum Assessment established for that fiscal year. The Maximum Assessment shall be adjusted annually and is calculated independent of the District's annual budget and proposed annual assessment. Any proposed annual assessment (rate per EBU) less than or equal to this Maximum Assessment is not considered an increased assessment, even if the proposed assessment is much greater than the assessment applied in the prior fiscal year.

## IV. DISTRICT BUDGET

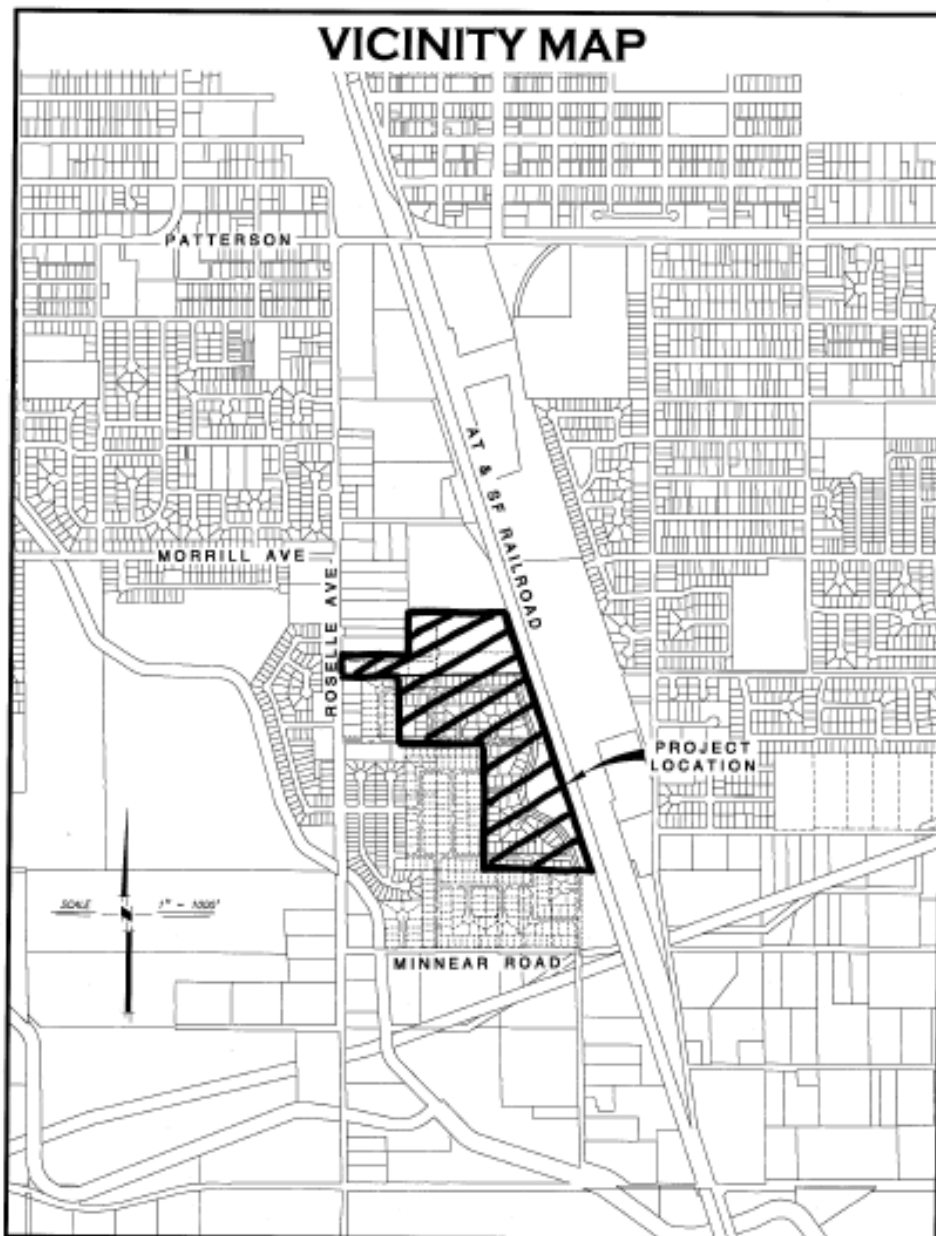
### District Budget FY 2008/2009

	General Benefit	Special Benefit	Total Budget
<b>DIRECT COSTS</b>			
<b>Annual Maintenance</b>			
Inspection & Abatement: Drainage Basins	\$1,247	\$1,315	\$2,562
Landscape Maint: Drainage Basins (incl utilities)	4,655	4,915	9,570
Annual Maint: Drainage Basins/Channelway fencing	271	285	556
Annual Inspc/Docs:Inlets, Manholes, Outlets, Etc	4	338	342
Annual Maint & Cleaning: Inlets, Manholes, Outlets, Etc	24	1,911	1,935
Annual Inspection & Maint: Storm Drain pipes	28	2,187	2,215
Annual pump operation (include electricity)	1,575	1,662	3,237
<b>Annual Maintenance Expenses: Storm Drains</b>	<b>\$7,804</b>	<b>\$12,613</b>	<b>\$20,417</b>
<b>Periodic Maintenance</b>			
Periodic Landscape Repairs: Drainage Basin	\$311	\$329	\$640
Periodic Repairs or Rehab: Storm Drain Fencing	208	221	429
Periodic Repairs or Rehab: Manholes, Outlets, Etc.	11	902	913
<b>Periodic Repairs or Rehab: Storm Drain Pipes</b>	45	3,656	3,701
<b>Annual Periodic Maint Collection: Storm Drains</b>	<b>575.00</b>	<b>5,108.00</b>	<b>5,683.00</b>
	<b>\$8,379</b>	<b>\$17,721</b>	<b>\$26,100</b>
<b>Total Annual Direct Costs</b>	<b>\$8,379</b>	<b>\$17,721</b>	<b>\$26,100</b>
<b>ADMINISTRATION COSTS</b>			
<b>Administration Expenses</b>			
City Administration & Overhead	\$0	\$3,899	\$3,899
Professional Fes & Services	0	2,773	2,773
County Administration Fee	0	67	67
Miscellaneous/Other Admin Fees	0	338	338
<b>TOTAL ADMIN</b>	<b>\$0</b>	<b>\$7,077</b>	<b>\$7,077</b>
<b>TOTAL DIRECT AND ADMIN COSTS</b>	<b>\$8,379</b>	<b>\$24,798</b>	<b>\$33,177</b>
<b>COLLECTIONS/(CREDITS) APPLIED TO LEVY</b>			
Reserve Collection/(Transfer)	\$0	\$0	\$0
Capital Improvement Fund Collection/(Transfer)	0	0	0
Other Revenues/General Fund (Contributions)	-8,379	0	-8,379
<b>TOTAL ADJUSTMENTS</b>	<b>-\$8,379</b>	<b>\$0</b>	<b>-\$8,379</b>
<b>Balance to Levy (Budgeted)</b>	<b>\$0</b>	<b>\$24,798</b>	<b>\$24,798</b>
<b>District Statistics</b>			
Total Parcels			183
Parcels Levied			183
Total EBU			183.00
<b>Levy per EBU</b>			135.51
<b>Maximum Levy per EBU</b>			\$149.56

## APPENDIX A — DISTRICT BOUNDARY MAPS

The parcels within the Riverbank Storm Drain District No. 05-01 (Sterling Ridge) consist of all lots, parcels and subdivisions of land located in the planned residential development known as Sterling Ridge. The District covers approximately forty-six (46) acres.

The following District Diagram is based on the Stanislaus County Assessor's Maps and the Stanislaus County Assessor's Secured Roll (as of July 2004) and identifies all the parcels of land within the proposed District. The combination of this map and the Assessment Roll contained in this Report constitute the District Assessment Diagram.



## **APPENDIX B — 2008/09 ASSESSMENT ROLL**

Parcel identification for each lot or parcel within the District shall be the parcel as shown on the Stanislaus County Secured Roll for the year in which the Engineer's 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 provided herein.

Non-assessable lots or parcels may include but are not limited to public streets and other roadways (typically not assigned an APN by the County); dedicated public easements, open space areas, right-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 little or no value. These types of parcels are considered to receive little or no benefit from the improvements and are therefore exempted from assessment.

If any parcel submitted for collection is identified by the County Auditor/Controller to be an invalid parcel number for the 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 described in this Report and approved by the City Council. 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.

**Appendix B — 2008/2009 ASSESSMENT ROLL**

<b>APN</b>	<b>Charge</b>	<b>EBU</b>
075088001000	\$148.10	1
075088002000	148.10	1
075088003000	148.10	1
075088004000	148.10	1
075088005000	148.10	1
075088006000	148.10	1
075088007000	148.10	1
075088008000	148.10	1
075088009000	148.10	1
075088010000	148.10	1
075088011000	148.10	1
075088012000	148.10	1
075088013000	148.10	1
075088014000	148.10	1
075088015000	148.10	1
075088016000	148.10	1
075088017000	148.10	1
075088018000	148.10	1
075088019000	148.10	1
075088020000	148.10	1
075088021000	148.10	1
075088022000	148.10	1
075088023000	148.10	1
075088024000	148.10	1
075088025000	148.10	1
075088026000	148.10	1
075088027000	148.10	1
075088028000	148.10	1
075088029000	148.10	1
075088030000	148.10	1
075088031000	148.10	1
075088032000	148.10	1
075088033000	148.10	1
075088034000	148.10	1
075088035000	148.10	1
075088036000	148.10	1
075088037000	148.10	1
075088038000	148.10	1
075088039000	148.10	1
075088040000	148.10	1
075088041000	148.10	1

075088042000	148.10	1
075088043000	148.10	1
075088044000	148.10	1
075088045000	148.10	1
075088046000	148.10	1
075088047000	148.10	1
075088048000	148.10	1
075088049000	148.10	1
075088050000	148.10	1
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Engineer's Annual Levy Report  
Riverbank Storm Drain District No. 05-01 Sterling Ridge  
Fiscal Year 2008/2009

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