



City of Riverbank

Consolidated Landscaping and Lighting District

2015/2016 ENGINEER'S ANNUAL LEVY REPORT

Intent Meeting: June 9, 2015
Public Hearing: June 23, 2015

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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 2015/2016, 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 27 day of May, 2015.

Willdan Financial Services
Assessment Engineer

By: Zaskia Ruiz
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District Administration Services

By: Richard Kopecky
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PART 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 2015/2016. 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 2015/2016.

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 1972 Act, beginning with Section 22500. 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).

C. IMPROVEMENTS AUTHORIZED BY THE 1972 ACT

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

- The installation or planting of landscaping.
- The installation or construction of statuary, fountains, and other ornamental structures and facilities.
- The installation or construction of public lighting facilities.
- The installation or construction of any facilities which are appurtenant to any of the foregoing or which are necessary or convenient for the maintenance or servicing thereof, including, but not limited to, grading, clearing, removal of debris, the installation or construction of curbs, gutters, walls, sidewalks, or paving, or water, irrigation, drainage, or electrical facilities.
- The maintenance or servicing, or both, of any of the foregoing.
- The acquisition of any existing improvement otherwise authorized pursuant to this section.

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

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

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

- Repair, removal, or replacement of all or any part of any improvement.
- Providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury.
- The removal of trimmings, rubbish, debris, and other solid waste.
- The cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.

PART 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 later 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 (Eastwood 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.

In Fiscal Year 2011/12, 86 parcels in Elmwood Estates Unit 2 were added to Zone 5.

- Elmwood Estates Unit 2 — This residential tract encompasses an area located generally east of Roselle Avenue and north of the M.I.D. Main Canal at Rosebrook Drive and includes eighty-six (86) single-family residential lots. The parcels within this development are identified by the Stanislaus County Assessor's Office as Assessor's Parcel Numbers 075-095-001-000 through 075-095-086-000. This development provides funding for the perimeter parkway landscaping and street lighting associated with the development.

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 block walls 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 are determined by City staff. The District assessments fund all necessary utilities, operations, services, administration and maintenance costs associated with the improvements. The annual costs 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 located 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 Units 1 and 2) — This Zone is located generally east of Roselle Avenue and north of the M.I.D. Main Canal at Rosebrook Drive. This Zone includes one hundred and seventy eight (178) residential parcels within the subdivision known as Elmwood Estates Units 1 and 2, identified on Book 75 Page 49 of the Stanislaus County Assessor's Parcel Maps and Assessor's Parcel Numbers 075-095-001-000 through 075-095-086-000.

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 associated with the Elmwood Estates Unit 1 development and ten (10) street lights associated with the Elmwood Estates Unit 2 development.

- 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).
- Ten (10) street lights are located within the residential subdivision Unit 2 on South Rosebrook Drive, Pierce Lane, Walnut Lane and Sutton Road;

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 Caviani 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 and extending to the southern border of the development. In addition, thirty-three (33) 150W street lights are located throughout the Tract;
- Installation of tables, trees and other park improvements at Harless Park.

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 074-018-060, 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 Units 1 & 2	178	178	20	830 LF
6	Chianti Subdivision	13	13	3	2,205 SF
7	Sterling Ridge	183	183	33	111,589 SF
8	Eastwood Estates	7	7	2	800 SF

PART 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 their 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. The CPI used to calculate the Maximum Assessment for FY 15-16 is 2.5%.

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

PART IV - DISTRICT BUDGET FISCAL YEAR 2015/2016

	Zone No. 2	Zone No. 3	Zone No. 5	Zone No. 6	Zone No. 7	Zone No. 8	
	Courtney	South Bend	Elmwood	Chianti	Sterling	Eastwood	District
	Estates	Estates	Estates	Unit 1	Ridge	Estates	Totals
		Units 1 & 2	Units 1 & 2		Unit 1	Unit 1	
DIRECT COSTS							
Landscape Maintenance	\$0	\$2,361	\$2,028	\$356	\$12,300	\$221	\$17,266
Landscape Utilities	0	0	0	110	5,591	155	5,856
Utilities	0	0	0	0	0	0	0
Repairs/Abatement	71	1,064	810	0	1,454	0	3,399
Street Lighting	161	1,144	680	46	504	34	2,569
Street Light Utilities	0	0	0	0	0	0	0
Miscellaneous/Materials/Equipment	0	0	0	0	0	0	0
Direct Costs (Subtotal)	\$232	\$4,569	\$3,518	\$512	\$19,849	\$410	\$29,090
ADMINISTRATION COSTS							
City Administration	\$0	\$0	\$0	\$0	\$2,100	\$0	\$2,100
District Administration	70	698	848	78	1,634	50	3,378
County Administration Fee	4	24	32	158	192	156	566
Administration Costs (Subtotal)	\$74	\$722	\$880	\$236	\$3,926	\$206	\$6,044
LEVY BREAKDOWN							
Total Direct and Admin. Costs	\$306	\$5,291	\$4,398	\$748	\$23,775	\$616	\$35,134
Reserve Collection/ (Transfers)	0	0	0	0	0	0	0
Contribution Replenishment	0	0	0	0	0	0	0
Other Revenues/General Fund Contribution	0	0	0	0	0	0	0
Capital Improvement Project Fund Collection/(Transfer)	0	0	0	0	0	0	0
Balance to Levy	\$306	\$5,291	\$4,398	\$748	\$23,775	\$616	\$35,134
DISTRICT STATISTICS							
Total Parcels	12	71	178	13	188	7	469
Total Parcels Levied	12	71	178	13	183	7	464
Total Equivalent Dwelling Units (EDU)	12.00	71.00	178.00	13.00	183.00	7.00	464.00
Levy Per EDU	\$25.50	\$74.52	\$24.72	\$57.54	\$129.92	\$88.00	
Maximum Levy per EDU	\$42.64	\$95.00	\$59.60	\$150.52	\$275.37	\$214.29	
FUND BALANCE INFORMATION							
Beginning Reserve Fund Balance	\$237	\$4,621	\$3,623	\$2,696	\$129,550	\$2,163	\$142,891
Reserve Fund Activity	0	0	0	0	0	0	0
Ending Reserve Fund Balance (Projected)	\$237	\$4,621	\$3,623	\$2,696	\$129,550	\$2,163	\$142,891
Beginning Capital Improvement Project Fund	\$0	\$0	\$0	\$0	\$41,332	\$0	\$41,332
Capital Improvement Project Fund Activity	0	0	0	0	0	0	0
Ending Capital Improvement Project Fund	\$0	\$0	\$0	\$0	\$41,332	\$0	\$41,332

The Capital Improvement Project (CIP) Fund is used to upgrade certain improvements within the District. These improvements have a useful life of five years or more and include:

- Sidewalk Repairs within Zone No. 3, South Bend Estates Units 1 and 2
- Installation of tables, trees and other park improvements at Harless Park within Sterling Ridge Unit 1.

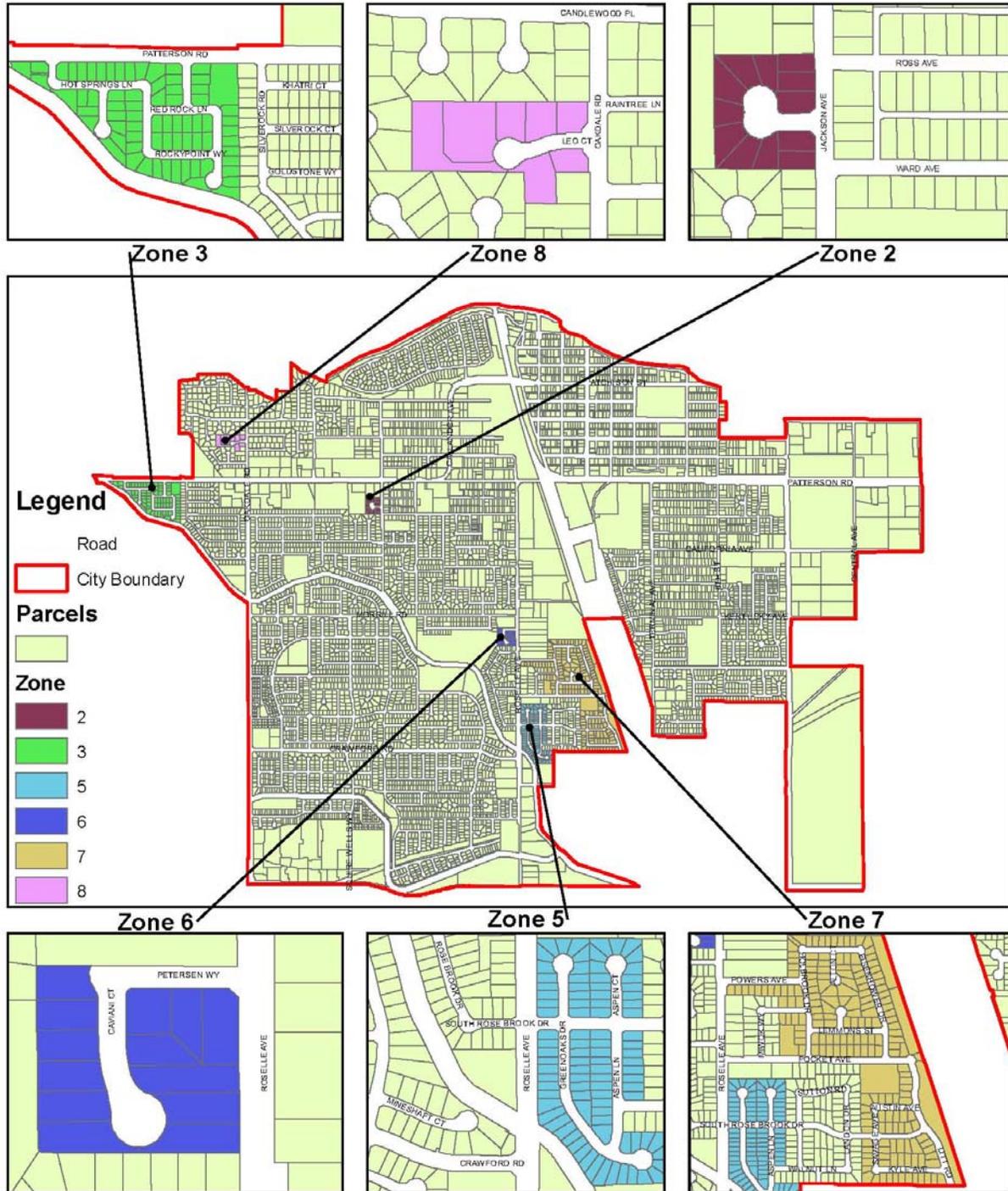
PART V - DISTRICT BOUNDARY MAPS

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.

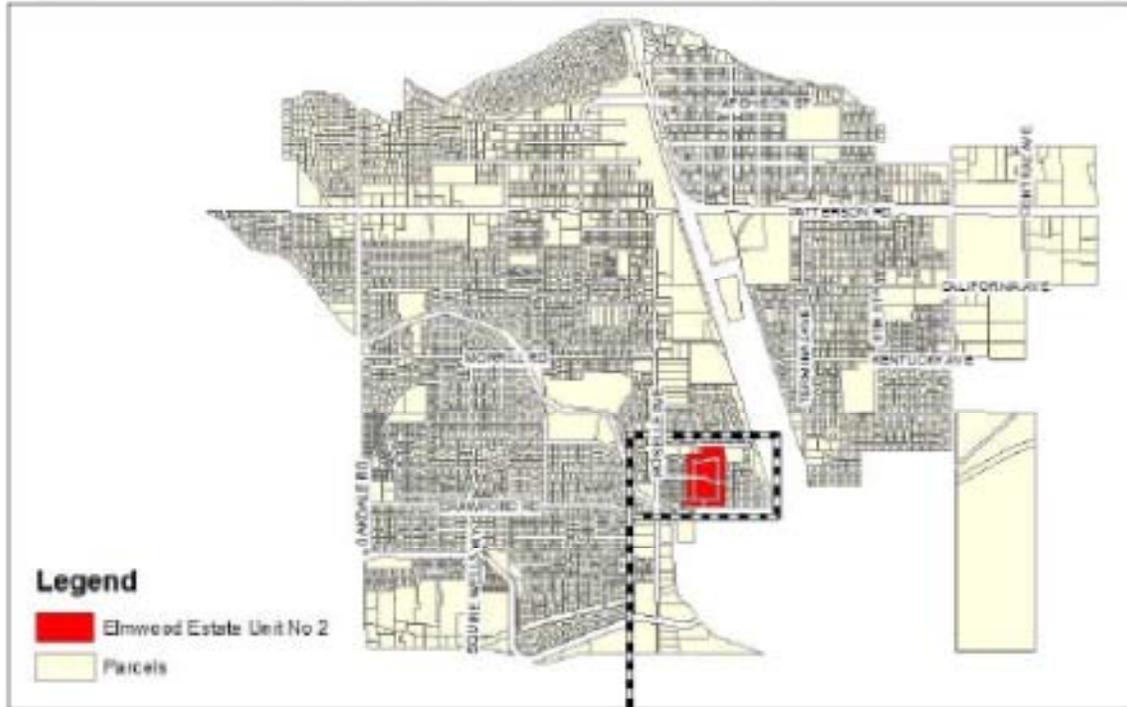
The following pages are reproductions of the County Assessor's Parcel Maps associated with each subdivision and Zone.

Riverbank Consolidated Landscape and Lighting District





Riverbank Elmwood Estate Unit No 2



PART VI — 2015/2016 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 right-of-ways; common areas; landlocked parcels, small parcels vacated by the County, bifurcated lots, and any other property that cannot 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	EBUs	Zone	Charge
075043056000	1.0	2	\$25.50
075043057000	1.0	2	25.50
075043058000	1.0	2	25.50
075043059000	1.0	2	25.50
075043060000	1.0	2	25.50
075043061000	1.0	2	25.50
075043062000	1.0	2	25.50
075043063000	1.0	2	25.50
075043064000	1.0	2	25.50
075043065000	1.0	2	25.50
075043066000	1.0	2	25.50
075043067000	1.0	2	25.50
Total:	12.0		\$306.00
074022001000	1.0	3	\$74.52
074022002000	1.0	3	74.52
074022003000	1.0	3	74.52
074022004000	1.0	3	74.52
074022005000	1.0	3	74.52
074022006000	1.0	3	74.52
074022007000	1.0	3	74.52
074022008000	1.0	3	74.52
074022009000	1.0	3	74.52
074022010000	1.0	3	74.52
074022011000	1.0	3	74.52
074022012000	1.0	3	74.52
074022013000	1.0	3	74.52
074022014000	1.0	3	74.52
074022015000	1.0	3	74.52
074022016000	1.0	3	74.52
074022017000	1.0	3	74.52
074022018000	1.0	3	74.52
074022019000	1.0	3	74.52
074022020000	1.0	3	74.52
074022021000	1.0	3	74.52
074022022000	1.0	3	74.52
074022023000	1.0	3	74.52
074022024000	1.0	3	74.52
074022025000	1.0	3	74.52
074022026000	1.0	3	74.52
074022029000	1.0	3	74.52
074022030000	1.0	3	74.52
074022031000	1.0	3	74.52
074022032000	1.0	3	74.52
074022033000	1.0	3	74.52
074022034000	1.0	3	74.52
074022035000	1.0	3	74.52
074022036000	1.0	3	74.52
074022037000	1.0	3	74.52
074022038000	1.0	3	74.52

APN	EBUs	Zone	Charge
074022039000	1.0	3	74.52
074022040000	1.0	3	74.52
074022041000	1.0	3	74.52
074022042000	1.0	3	74.52
074022043000	1.0	3	74.52
074022044000	1.0	3	74.52
074022045000	1.0	3	74.52
074022046000	1.0	3	74.52
074022047000	1.0	3	74.52
074022048000	1.0	3	74.52
074022049000	1.0	3	74.52
074022050000	1.0	3	74.52
074022051000	1.0	3	74.52
074022052000	1.0	3	74.52
074022053000	1.0	3	74.52
074022054000	1.0	3	74.52
074022055000	1.0	3	74.52
074022056000	1.0	3	74.52
074022057000	1.0	3	74.52
074022058000	1.0	3	74.52
074022059000	1.0	3	74.52
074022060000	1.0	3	74.52
074022061000	1.0	3	74.52
074022062000	1.0	3	74.52
074022063000	1.0	3	74.52
074022064000	1.0	3	74.52
074022065000	1.0	3	74.52
074022066000	1.0	3	74.52
074022067000	1.0	3	74.52
074022068000	1.0	3	74.52
074022069000	1.0	3	74.52
074022070000	1.0	3	74.52
074022075000	1.0	3	74.52
074022076000	1.0	3	74.52
074022077000	1.0	3	74.52
Total:	71.0		\$5,290.92
075049001000	1.0	5	\$24.72
075049002000	1.0	5	24.72
075049003000	1.0	5	24.72
075049004000	1.0	5	24.72
075049005000	1.0	5	24.72
075049006000	1.0	5	24.72
075049007000	1.0	5	24.72
075049008000	1.0	5	24.72
075049009000	1.0	5	24.72
075049010000	1.0	5	24.72
075049011000	1.0	5	24.72
075049012000	1.0	5	24.72
075049013000	1.0	5	24.72

APN	EBUs	Zone	Charge
075049014000	1.0	5	24.72
075049015000	1.0	5	24.72
075049016000	1.0	5	24.72
075049017000	1.0	5	24.72
075049018000	1.0	5	24.72
075049019000	1.0	5	24.72
075049020000	1.0	5	24.72
075049021000	1.0	5	24.72
075049022000	1.0	5	24.72
075049023000	1.0	5	24.72
075049024000	1.0	5	24.72
075049025000	1.0	5	24.72
075049026000	1.0	5	24.72
075049027000	1.0	5	24.72
075049028000	1.0	5	24.72
075049029000	1.0	5	24.72
075049030000	1.0	5	24.72
075049031000	1.0	5	24.72
075049032000	1.0	5	24.72
075049033000	1.0	5	24.72
075049034000	1.0	5	24.72
075049035000	1.0	5	24.72
075049036000	1.0	5	24.72
075049037000	1.0	5	24.72
075049038000	1.0	5	24.72
075049039000	1.0	5	24.72
075049040000	1.0	5	24.72
075049041000	1.0	5	24.72
075049042000	1.0	5	24.72
075049043000	1.0	5	24.72
075049044000	1.0	5	24.72
075049045000	1.0	5	24.72
075049046000	1.0	5	24.72
075049047000	1.0	5	24.72
075049048000	1.0	5	24.72
075049049000	1.0	5	24.72
075049050000	1.0	5	24.72
075049051000	1.0	5	24.72
075049052000	1.0	5	24.72
075049053000	1.0	5	24.72
075049054000	1.0	5	24.72
075049055000	1.0	5	24.72
075049056000	1.0	5	24.72
075049057000	1.0	5	24.72
075049058000	1.0	5	24.72
075049059000	1.0	5	24.72
075049060000	1.0	5	24.72
075049061000	1.0	5	24.72
075049062000	1.0	5	24.72

APN	EBUs	Zone	Charge
075049063000	1.0	5	24.72
075049064000	1.0	5	24.72
075049065000	1.0	5	24.72
075049066000	1.0	5	24.72
075049067000	1.0	5	24.72
075049068000	1.0	5	24.72
075049069000	1.0	5	24.72
075049070000	1.0	5	24.72
075049071000	1.0	5	24.72
075049072000	1.0	5	24.72
075049073000	1.0	5	24.72
075049074000	1.0	5	24.72
075049075000	1.0	5	24.72
075049076000	1.0	5	24.72
075049077000	1.0	5	24.72
075049078000	1.0	5	24.72
075049079000	1.0	5	24.72
075049080000	1.0	5	24.72
075049081000	1.0	5	24.72
075049082000	1.0	5	24.72
075049083000	1.0	5	24.72
075049084000	1.0	5	24.72
075049085000	1.0	5	24.72
075049086000	1.0	5	24.72
075049087000	1.0	5	24.72
075049088000	1.0	5	24.72
075049089000	1.0	5	24.72
075049090000	1.0	5	24.72
075049091000	1.0	5	24.72
075049092000	1.0	5	24.72
075095001000	1.0	5	24.72
075095002000	1.0	5	24.72
075095003000	1.0	5	24.72
075095004000	1.0	5	24.72
075095005000	1.0	5	24.72
075095006000	1.0	5	24.72
075095007000	1.0	5	24.72
075095008000	1.0	5	24.72
075095009000	1.0	5	24.72
075095010000	1.0	5	24.72
075095011000	1.0	5	24.72
075095012000	1.0	5	24.72
075095013000	1.0	5	24.72
075095014000	1.0	5	24.72
075095015000	1.0	5	24.72
075095016000	1.0	5	24.72
075095017000	1.0	5	24.72
075095018000	1.0	5	24.72
075095019000	1.0	5	24.72

APN	EBUs	Zone	Charge
075095020000	1.0	5	24.72
075095021000	1.0	5	24.72
075095022000	1.0	5	24.72
075095023000	1.0	5	24.72
075095024000	1.0	5	24.72
075095025000	1.0	5	24.72
075095026000	1.0	5	24.72
075095027000	1.0	5	24.72
075095028000	1.0	5	24.72
075095029000	1.0	5	24.72
075095030000	1.0	5	24.72
075095031000	1.0	5	24.72
075095032000	1.0	5	24.72
075095033000	1.0	5	24.72
075095034000	1.0	5	24.72
075095035000	1.0	5	24.72
075095036000	1.0	5	24.72
075095037000	1.0	5	24.72
075095038000	1.0	5	24.72
075095039000	1.0	5	24.72
075095040000	1.0	5	24.72
075095041000	1.0	5	24.72
075095042000	1.0	5	24.72
075095043000	1.0	5	24.72
075095044000	1.0	5	24.72
075095045000	1.0	5	24.72
075095046000	1.0	5	24.72
075095047000	1.0	5	24.72
075095048000	1.0	5	24.72
075095049000	1.0	5	24.72
075095050000	1.0	5	24.72
075095051000	1.0	5	24.72
075095052000	1.0	5	24.72
075095053000	1.0	5	24.72
075095054000	1.0	5	24.72
075095055000	1.0	5	24.72
075095056000	1.0	5	24.72
075095057000	1.0	5	24.72
075095058000	1.0	5	24.72
075095059000	1.0	5	24.72
075095060000	1.0	5	24.72
075095061000	1.0	5	24.72
075095062000	1.0	5	24.72
075095063000	1.0	5	24.72
075095064000	1.0	5	24.72
075095065000	1.0	5	24.72
075095066000	1.0	5	24.72
075095067000	1.0	5	24.72
075095068000	1.0	5	24.72

APN	EBUs	Zone	Charge
075095069000	1.0	5	24.72
075095070000	1.0	5	24.72
075095071000	1.0	5	24.72
075095072000	1.0	5	24.72
075095073000	1.0	5	24.72
075095074000	1.0	5	24.72
075095075000	1.0	5	24.72
075095076000	1.0	5	24.72
075095077000	1.0	5	24.72
075095078000	1.0	5	24.72
075095079000	1.0	5	24.72
075095080000	1.0	5	24.72
075095081000	1.0	5	24.72
075095082000	1.0	5	24.72
075095083000	1.0	5	24.72
075095084000	1.0	5	24.72
075095085000	1.0	5	24.72
075095086000	1.0	5	24.72
Total:	178.0		\$4,400.16
075-031-036-000	1.0	6	\$57.54
075-031-037-000	1.0	6	57.54
075-031-038-000	1.0	6	57.54
075-031-039-000	1.0	6	57.54
075-031-040-000	1.0	6	57.54
075-031-041-000	1.0	6	57.54
075-031-042-000	1.0	6	57.54
075-031-043-000	1.0	6	57.54
075-031-044-000	1.0	6	57.54
075-031-045-000	1.0	6	57.54
075-031-046-000	1.0	6	57.54
075-031-047-000	1.0	6	57.54
075-031-048-000	1.0	6	57.54
Total:	13.0		\$748.02
075-088-001-000	1.0	7	\$129.92
075-088-002-000	1.0	7	129.92
075-088-003-000	1.0	7	129.92
075-088-004-000	1.0	7	129.92
075-088-005-000	1.0	7	129.92
075-088-006-000	1.0	7	129.92
075-088-007-000	1.0	7	129.92
075-088-008-000	1.0	7	129.92
075-088-009-000	1.0	7	129.92
075-088-010-000	1.0	7	129.92
075-088-011-000	1.0	7	129.92
075-088-012-000	1.0	7	129.92
075-088-013-000	1.0	7	129.92
075-088-014-000	1.0	7	129.92
075-088-015-000	1.0	7	129.92
075-088-016-000	1.0	7	129.92

APN	EBUs	Zone	Charge
075-088-017-000	1.0	7	129.92
075-088-018-000	1.0	7	129.92
075-088-019-000	1.0	7	129.92
075-088-020-000	1.0	7	129.92
075-088-021-000	1.0	7	129.92
075-088-022-000	1.0	7	129.92
075-088-023-000	1.0	7	129.92
075-088-024-000	1.0	7	129.92
075-088-025-000	1.0	7	129.92
075-088-026-000	1.0	7	129.92
075-088-027-000	1.0	7	129.92
075-088-028-000	1.0	7	129.92
075-088-029-000	1.0	7	129.92
075-088-030-000	1.0	7	129.92
075-088-031-000	1.0	7	129.92
075-088-032-000	1.0	7	129.92
075-088-033-000	1.0	7	129.92
075-088-034-000	1.0	7	129.92
075-088-035-000	1.0	7	129.92
075-088-036-000	1.0	7	129.92
075-088-037-000	1.0	7	129.92
075-088-038-000	1.0	7	129.92
075-088-039-000	1.0	7	129.92
075-088-040-000	1.0	7	129.92
075-088-041-000	1.0	7	129.92
075-088-042-000	1.0	7	129.92
075-088-043-000	1.0	7	129.92
075-088-044-000	1.0	7	129.92
075-088-045-000	1.0	7	129.92
075-088-046-000	1.0	7	129.92
075-088-047-000	1.0	7	129.92
075-088-048-000	1.0	7	129.92
075-088-049-000	1.0	7	129.92
075-088-050-000	1.0	7	129.92
075-088-051-000	1.0	7	129.92
075-088-052-000	1.0	7	129.92
075-088-053-000	1.0	7	129.92
075-088-054-000	1.0	7	129.92
075-088-055-000	1.0	7	129.92
075-088-056-000	1.0	7	129.92
075-088-057-000	1.0	7	129.92
075-088-058-000	1.0	7	129.92
075-088-059-000	1.0	7	129.92
075-088-060-000	1.0	7	129.92
075-088-061-000	1.0	7	129.92
075-088-062-000	1.0	7	129.92
075-088-063-000	1.0	7	129.92
075-089-001-000	1.0	7	129.92
075-089-002-000	1.0	7	129.92

APN	EBUs	Zone	Charge
075-089-003-000	1.0	7	129.92
075-089-004-000	1.0	7	129.92
075-089-005-000	1.0	7	129.92
075-089-006-000	1.0	7	129.92
075-089-007-000	1.0	7	129.92
075-089-008-000	1.0	7	129.92
075-089-009-000	1.0	7	129.92
075-089-010-000	1.0	7	129.92
075-089-011-000	1.0	7	129.92
075-089-012-000	1.0	7	129.92
075-089-013-000	1.0	7	129.92
075-089-014-000	1.0	7	129.92
075-089-015-000	1.0	7	129.92
075-089-016-000	1.0	7	129.92
075-089-017-000	1.0	7	129.92
075-089-018-000	1.0	7	129.92
075-089-019-000	1.0	7	129.92
075-089-020-000	1.0	7	129.92
075-089-021-000	1.0	7	129.92
075-089-022-000	1.0	7	129.92
075-089-023-000	1.0	7	129.92
075-089-024-000	1.0	7	129.92
075-089-025-000	1.0	7	129.92
075-089-026-000	1.0	7	129.92
075-089-027-000	1.0	7	129.92
075-089-028-000	1.0	7	129.92
075-089-029-000	1.0	7	129.92
075-089-030-000	1.0	7	129.92
075-089-031-000	1.0	7	129.92
075-089-032-000	1.0	7	129.92
075-089-033-000	1.0	7	129.92
075-089-034-000	1.0	7	129.92
075-089-035-000	1.0	7	129.92
075-089-036-000	1.0	7	129.92
075-089-037-000	1.0	7	129.92
075-089-038-000	1.0	7	129.92
075-089-039-000	1.0	7	129.92
075-089-040-000	1.0	7	129.92
075-089-041-000	1.0	7	129.92
075-089-042-000	1.0	7	129.92
075-089-043-000	1.0	7	129.92
075-089-044-000	1.0	7	129.92
075-089-045-000	1.0	7	129.92
075-089-046-000	1.0	7	129.92
075-089-047-000	1.0	7	129.92
075-089-048-000	1.0	7	129.92
075-089-049-000	1.0	7	129.92
075-089-050-000	1.0	7	129.92
075-089-051-000	1.0	7	129.92

APN	EBUs	Zone	Charge
075-089-052-000	1.0	7	129.92
075-089-053-000	1.0	7	129.92
075-089-054-000	1.0	7	129.92
075-089-055-000	1.0	7	129.92
075-089-056-000	1.0	7	129.92
075-089-057-000	1.0	7	129.92
075-089-058-000	1.0	7	129.92
075-090-001-000	1.0	7	129.92
075-090-002-000	1.0	7	129.92
075-090-003-000	1.0	7	129.92
075-090-004-000	1.0	7	129.92
075-090-005-000	1.0	7	129.92
075-090-006-000	1.0	7	129.92
075-090-007-000	1.0	7	129.92
075-090-008-000	1.0	7	129.92
075-090-009-000	1.0	7	129.92
075-090-010-000	1.0	7	129.92
075-090-011-000	1.0	7	129.92
075-090-012-000	1.0	7	129.92
075-090-013-000	1.0	7	129.92
075-090-014-000	1.0	7	129.92
075-090-015-000	1.0	7	129.92
075-090-016-000	1.0	7	129.92
075-090-017-000	1.0	7	129.92
075-090-018-000	1.0	7	129.92
075-090-019-000	1.0	7	129.92
075-090-020-000	1.0	7	129.92
075-090-021-000	1.0	7	129.92
075-090-022-000	1.0	7	129.92
075-090-023-000	1.0	7	129.92
075-090-024-000	1.0	7	129.92
075-090-025-000	1.0	7	129.92
075-090-026-000	1.0	7	129.92
075-090-027-000	1.0	7	129.92
075-090-028-000	1.0	7	129.92
075-090-029-000	1.0	7	129.92
075-090-030-000	1.0	7	129.92
075-090-031-000	1.0	7	129.92
075-090-032-000	1.0	7	129.92
075-090-033-000	1.0	7	129.92
075-090-034-000	1.0	7	129.92
075-090-035-000	1.0	7	129.92
075-090-036-000	1.0	7	129.92
075-090-037-000	1.0	7	129.92
075-090-038-000	1.0	7	129.92
075-090-039-000	1.0	7	129.92
075-090-040-000	1.0	7	129.92
075-090-041-000	1.0	7	129.92
075-090-042-000	1.0	7	129.92

APN	EBUs	Zone	Charge
075-090-043-000	1.0	7	129.92
075-090-044-000	1.0	7	129.92
075-090-045-000	1.0	7	129.92
075-090-046-000	1.0	7	129.92
075-090-047-000	1.0	7	129.92
075-090-048-000	1.0	7	129.92
075-090-049-000	1.0	7	129.92
075-090-050-000	1.0	7	129.92
075-090-051-000	1.0	7	129.92
075-090-052-000	1.0	7	129.92
075-090-053-000	1.0	7	129.92
075-090-054-000	1.0	7	129.92
075-090-055-000	1.0	7	129.92
075-090-056-000	1.0	7	129.92
075-090-057-000	1.0	7	129.92
075-090-058-000	1.0	7	129.92
075-090-059-000	1.0	7	129.92
075-090-060-000	1.0	7	129.92
075-090-061-000	1.0	7	129.92
075-090-063-000	1.0	7	129.92
Total:	183.0		\$23,775.36
074-018-052-000	1.0	8	\$88.00
074-018-055-000	1.0	8	88.00
074-018-056-000	1.0	8	88.00
074-018-057-000	1.0	8	88.00
074-018-058-000	1.0	8	88.00
074-018-059-000	1.0	8	88.00
074-018-060-000	1.0	8	88.00
Total:	7.0		\$616.00

*Total may differ from budget due to rounding.