



THE CITY OF SAN DIEGO



ANNUAL REPORT

for Fiscal Year 2027

TALMADGE PARK – NORTH LIGHTING MAINTENANCE ASSESSMENT DISTRICT

under the provisions of the

**San Diego Maintenance Assessment District Procedural Ordinance
of the San Diego Municipal Code**

Prepared For
City of San Diego, California



Prepared By
EFS Engineering, Inc.
P.O. Box 22370
San Diego, CA 92192-2370

May 2026

CITY OF SAN DIEGO

Mayor

Todd Gloria

City Council Members

Joe LaCava
District 1 (Council President)

Jennifer Campbell
District 2

Stephen Whitburn
District 3

Henry L. Foster III
District 4

Marni von Wilpert
District 5

Kent Lee
District 6 (Council President Pro Tem)

Raul Campillo
District 7

Vivian Moreno
District 8

Sean Elo-Rivera
District 9

City Attorney

Heather Ferbert

City Clerk

Diana J.S. Fuentes

Independent Budget Analyst

Charles Modica

Chief Community Services Officer & City Engineer

Rania Amen

Director, Parks & Recreation Department

Andy Field

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Annual Report for Fiscal Year 2027

Talmadge Park – North Lighting

Maintenance Assessment District

Preamble

Pursuant to §65.0220 of the “San Diego Maintenance Assessment District Procedural Ordinance” (being Division 2, Article 5, Chapter 6 of the *San Diego Municipal Code*) and City of San Diego Council Resolution No. R-310618 passed on July 22, 2016, authorizing the continued levy of assessments for the life of the TALMADGE PARK – NORTH LIGHTING MAINTENANCE ASSESSMENT DISTRICT (hereinafter referred to as “District”), and in accordance with applicable provisions of “Proposition 218” (being Article XIIIID of the California Constitution), and provisions of the “Proposition 218 Omnibus Implementation Act” (being California Senate Bill 919) (the aforementioned provisions are hereinafter referred to collectively as “applicable law”), and in accordance with Resolution No. _____, adopted by the CITY COUNCIL OF THE CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, and in connection with the annual proceedings for the District, EFS Engineering, Inc., as Assessment Engineer to the City of San Diego, submits herewith this annual report for the District as required by §65.0220 of the “San Diego Maintenance Assessment District Procedural Ordinance.”

DATE OF FINAL PASSAGE BY THE CITY OF SAN DIEGO,
COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, ON THE
_____ DAY OF _____, 2026.

Diana J.S. Fuentes, CITY CLERK
CITY OF SAN DIEGO
STATE OF CALIFORNIA

Executive Summary

Project: Talmadge Park – North Lighting
Maintenance Assessment District

Apportionment Method: Equivalent Benefit Unit (EBU)

	FY 2026	FY 2027 ⁽¹⁾	Maximum ⁽²⁾ Authorized
Total Parcels Assessed:	145	145	--
Total Estimated Assessment:	\$5,720	\$7,150	--
Total Estimated EBUs:	143.000	143.000	--
Annual Assessment per EBU:	\$40.00	\$50.00	\$112.90 ⁽³⁾

⁽¹⁾ FY 2027 is the City’s Fiscal Year 2027, which begins July 1, 2026 and ends June 30, 2027. Total Parcels Assessed, Total Estimated Assessment, and assessment apportionment factors may vary from prior fiscal year values due to parcel changes and/or land use re-classifications.

⁽²⁾ Maximum authorized assessment rate subject to cost-indexing as approved by property owners at the time of District formation.

⁽³⁾ Prior fiscal year’s maximum authorized annual assessment rate increased by cost-indexing factor of 3.86%.

Annual Cost-Indexing: The maximum authorized assessment rates are cost-indexed and will increase (or decrease) annually based on the annual change in the *San Diego Consumer Price Index for Urban Consumers* (SDCPI-U).

Background

The Talmadge Park – North Lighting Maintenance Assessment District (District) was established by the City of San Diego (City) on July 14, 2014 by City Council Resolution R-309093. The purpose of the District was, and still is, to fund specifically identified improvements and activities within the boundary of the District.

In conformity with §65.0221 of the “San Diego Maintenance Assessment District Procedural Ordinance,” the City adopted Resolution No. R-310618 on July 22, 2016, approving the annual budget and assessments for Fiscal Year 2017, and authorizing the levy of the assessments for the life of the District, consistent with the benefit findings and assessment apportionment method contained in the approved formational and all subsequently updated Engineer’s Reports (Engineer’s Reports). The Engineer’s Reports are on file with the City Clerk, and incorporated herein by reference.

The District is authorized and administered under the provisions of the “San Diego Maintenance Assessment District Procedural Ordinance.” This annual report has been prepared pursuant to the requirements of §65.0220 of the “San Diego Maintenance Assessment District Procedural Ordinance.”

District Boundary

The District boundary is generally depicted in **Exhibit A**. The District Boundary Map and Assessment Diagram are on file in the Maintenance Assessment Districts section of the Parks and Recreation Department of the City, and, by reference, are made a part of this annual report.

Project Description

The authorized assessments will be used to fund specifically identified improvements and activities within the District. The District improvements and activities generally consist of procurement, installation, repair, replacement, operation and maintenance of identified ornamental (Delphi Acorn style) street lighting improvements in the District conceptually shown in **Figure 1**.

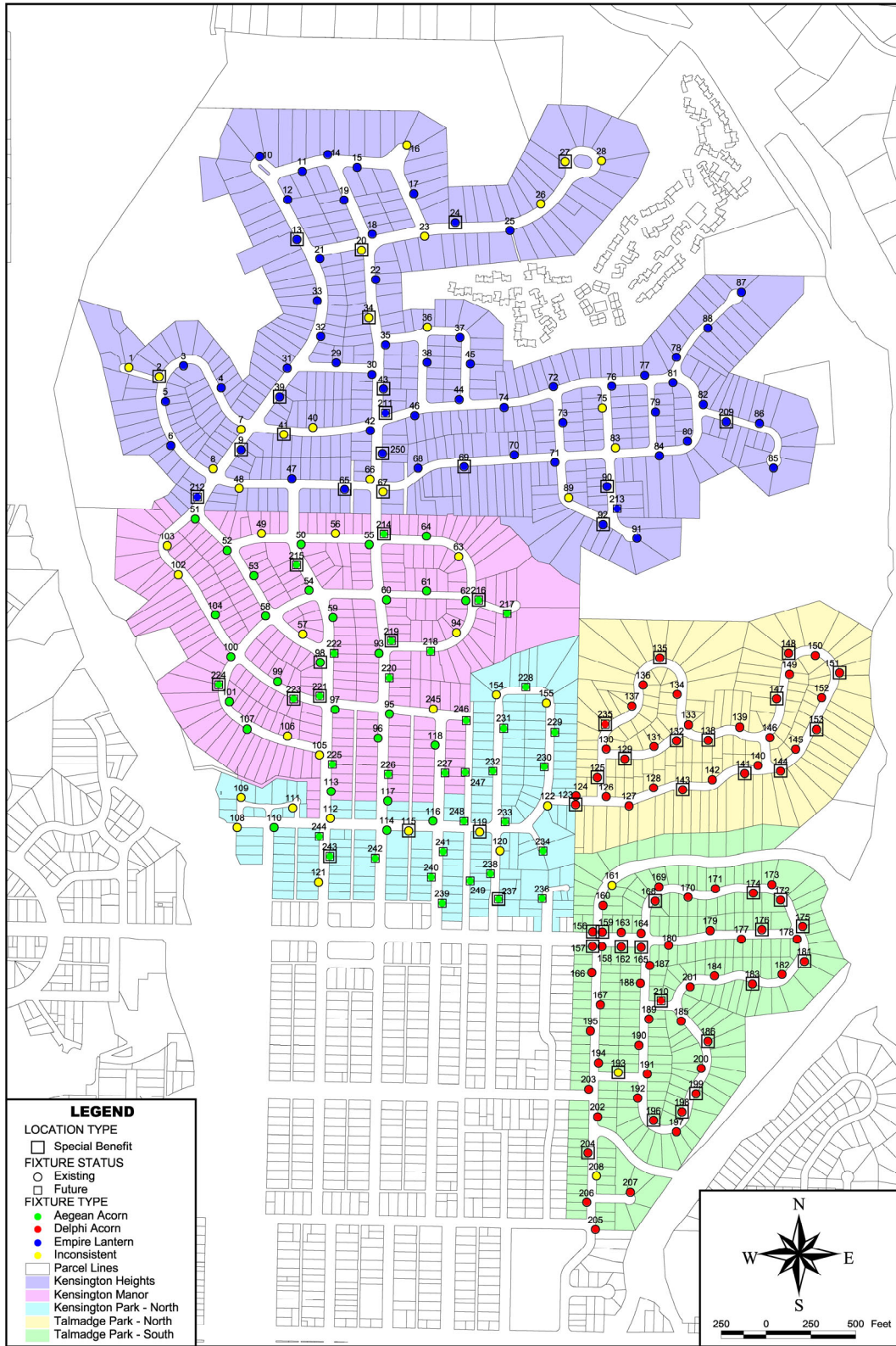


FIGURE 1: Kensington Lighting Improvements

For additional detail as to the location, type of improvements, and activities performed by the District, please refer to the maps, improvement plans, engineering drawings, maintenance specifications, the Engineer's Reports and other associated documents on file with the Maintenance Assessment Districts section of the Parks and Recreation Department of the City. These documents, collectively, are incorporated herein by reference and made part of this annual report.

Separation of General and Special Benefits

The identified improvements and activities provide benefits to the parcels located within the District. These benefits are "special benefits" to the extent that they are above and beyond the City's standard level of service, and exclusive of those "general benefits" provided to the public at large or properties located outside the District. By law, only "special benefits" are assessable.

The assessments presented in this annual report are based on the cost of improvements and activities determined to provide "special benefits" in accordance with the Engineer's Reports. For additional detail relative to the separation and quantification of general and special benefits for the District, please refer to the Engineer's Reports, on file with the Maintenance Assessment Districts section of the Parks and Recreation Department of the City.

Cost Estimate

The estimated annual budget (Revenue & Expense Statement) is included as **Exhibit B1**. The "Other Contributions (Non Assessment Source)" revenue contained in the budget includes the value of improvements and activities determined to provide "general benefits." The District budget with full detail is available for public reference in the Maintenance Assessment Districts section of the Parks and Recreation Department of the City.

Annual Cost-Indexing

The maximum authorized assessment set forth in the Engineer's Reports is permitted to increase annually based on the published change in the "San Diego Consumer Price Index for Urban Consumers" (SDCPI-U). The annual change in second half SDCPI-U values, as compiled by the *U.S. Bureau of Labor Statistics* (see www.bls.gov), for the prior year period was from 375.656 to 390.166 (a 3.86% increase). In accordance with the approved cost-indexing provisions, the maximum authorized assessment rate has been increased by 3.86%.

Estimated Benefit of Improvements

The *Mid-City Communities Plan* (Community Plan) and the general policy recommendations found in the City's *Progress Guide & General Plan* (General Plan) establish several goals, objectives, and guidelines for the planned development of the community. The Community Plan makes the following noteworthy comments, objectives and recommendations:

- “With its stone gateways, ornamental lighting, and curving streets, [the area] is a strong candidate for designation as a historic district.” (p. 23)
- “Provide adequate lighting for vehicles and pedestrians. Pedestrian-oriented acorn lights should be provided in very active pedestrian areas. Mid-block lighting programs should be expanded.” (p. 57)
- “These streets are traditional neighborhood pathways, many well maintained with mature street trees, historic pedestrian lighting, and ceremonial gates that reinforce neighborhood identity.” (p. 69)
- “Design infrastructure and lighting in keeping with district themes where possible.” (p. 94)
- “Encourage pedestrian activity and the use of public transit through public and private investment in quality streetscape improvements including landscaping, crosswalk paving, lighting and other pedestrian-oriented enhancements.” (p. 94)
- “Enhance the character and security of alleys through public and private investment in lighting, landscaping, and litter control.” (p. 94)
- “Continue conversion of ‘yellow’ (low-pressure sodium) streetlights to ‘white’ (white low-energy consumption street lighting).” (p. 114)
- “All sidewalks with high pedestrian usage should be lighted with pedestrian-oriented streetlights.” (p. 135)
- “Provide adequate security for pedestrians with lighting and design of landscaped walkways to ensure visibility.” (p. 135)
- “Assure that public improvements, including street trees and pedestrian-oriented lighting, are provided in conjunction with street encroachment permits.” (p. 143)

The District’s ornamental street lighting improvements and activities are consistent with these objectives and recommendations. The City’s General Plan and Community Plan support the establishment of community-based improvement and maintenance districts, such as this District, to fund enhanced improvements and activities.

The proposed improvements and activities are generally located in the public rights-of-way along the various transportation corridors within the District. These transportation corridors serve as the primary access routes for inter-community and intra-community trips. Parcels within the District benefit from the improvements and activities in terms of enhanced aesthetics and improved public safety.

Apportionment Methodology

The total cost associated with District improvement and activities will be assessed proportionally to the parcels in the District based on Equivalent Benefit Units (EBUs). The total assessment for a given parcel is equal to the parcel's total EBUs multiplied by the Unit Assessment Rate as shown in the following equation:

$\text{Total Assessment} = \text{Total EBUs} \times \text{Unit Assessment Rate}$
--

Equivalent Benefit Units (EBUs)

EBUs for each parcel have been determined as a function of parcel area (or number of residential units) and two factors – a Land Use Factor and a Benefit Factor – related as shown in the following equation:

$\text{EBUs} = (\text{Acres or Units}) \times \text{Land Use Factor} \times \text{Benefit Factor}$
--

Parcels determined to receive no benefit from the maintenance of District improvements and activities have been assigned zero (0) EBUs.

Land Use Factor

Since the proposed District improvements and activities are primarily associated with the Transportation Element of City's General Plan and Community Plan, trip generation rates for various land use categories (as previously established by the City's Transportation Planning section) have been used as the primary basis for the development of Land Use Factors. While these trip generation rates address vehicular trips, they are also considered to approximately reflect relative trip generation for other modes of transportation (e.g., pedestrian trips, bicycle trips, etc.), and are considered the best available information for these other transportation modes.

Trip generation rates provide the required nexus and basis for assigning relative proportionality of potential benefit to the various

land use/zoning classifications (as defined by the City’s Municipal Code) within the District. Land use/zoning classifications have been grouped with averaged trip generation rates assigned to establish the Land Use Factors as shown in **Table 1**.

TABLE 1: Land Use Factors

Land Use/Zoning	Code	Land Use Factor ⁽¹⁾
Residential – Single Family (detached)	SFD	1.0 per dwelling unit
Residential – Condominium	CND	0.7 per dwelling unit
Residential – Duplex	DUP	0.7 per dwelling unit
Residential – Multi-Family & Apartment	MFR	0.7 per dwelling unit
Commercial – Office & Retail	COM	45.0 per acre
House of Worship	CRH	2.8 per acre
Open Space (designated)	OSP	0.0 per acre
Street/Roadway	STR	0.0 per acre
Utility Facility	UTL	3.0 per acre
Vacant/Undevelopable	VAC	0.0 per acre

⁽¹⁾ Proportional to trip generation rates contained in the City of San Diego *Trip Generation Manual* (May 2003).

The purpose of designated open space and vacant/undevelopable areas is primarily to preserve natural landforms and habitat. While access for study and passive recreation is often permitted, these activities are allowed only to the extent they are consistent with the primary purpose of natural preservation. Since these lands are essentially “unused” in the customary terms of land use (which relate to human use and development), the trip generation rate is zero. Therefore, the designated open space and vacant/undevelopable lands receive no benefit from District improvements and activities and has been assigned a Land Use Factor of zero.

While those traveling the streets and roadways visually enjoy the enhanced improvements and activities being maintained by the District, the actual benefit accrues to the lands within the District not to the lands of the streets and roadways, themselves. Accordingly, the streets/roadways category receives no benefit and has been assigned a Land Use Factor of zero.

Benefit Factor

The Land Use Factor described above establishes a proportionality of relative intensity of use (or potential use) for the various parcels of land within the District. It does not address the relationship of this use to the specific improvements and activities to be maintained by the District. This relationship is reflected in the Benefit Factor utilized in the assessment methodology.

In determining the Benefit Factor for each land use category, the subcomponents of the benefits of the improvements and activities in a district may include some or all of the following: public safety, aesthetics, and recreational potential. The subcomponents used for this District are: aesthetics and public safety.

As Benefit Factors and their subcomponents are intended to reflect the particular relationships between specific land uses within a district and the specific improvements and activities maintained by the district, Benefit Factors will generally vary from one district to another, based on the specific character and nature of the applicable land uses and improvements and activities being maintained. For a given land use, the overall Benefit Factor is equal to the sum of the subcomponent values. If a land use category receives no benefit from a subcomponent, then a value of zero is assigned to that subcomponent. A composite Benefit Factor of 1.0 indicates that full benefit is received. A value less than 1.0 indicates that less than full benefit is received.

The applicable benefit subcomponents and resultant composite Benefit Factors determined for the various Land Use/Zoning categories within this District are as shown in **Table 2**.

TABLE 2: Benefit Factors by Land Use

Land Use/Zoning	Aesthetics (Max. 0.50)	Public Safety (Max. 0.50)	Composite Benefit Factor (Max. 1.00)
Residential – All	0.50	0.50	1.00
Commercial – Office & Retail	0.25	0.25	0.50
House of Worship	0.25	0.25	0.50
Open Space (designated)	0.00	0.00	0.00
Street/Roadway	0.00	0.00	0.00
Utility Facility	0.25	0.25	0.50
Vacant/Undevelopable	0.00	0.00	0.00

Aesthetics. The improvements and activities provide aesthetic benefit to the properties in the District. Ornamental street lighting provides a unique neighborhood identity and enhanced community image. The degree of benefit received from this aspect of the District improvements and activities varies among the land use categories. Generally, by nature of their use, residential lands receive the greatest benefit from aesthetic enhancement of the transportation corridors. Lands in the commercial and institutional categories are considered to receive a lesser degree of benefit from these enhancements based on the non-continuous or temporal nature of these uses. Lands in the open space, street/roadway, and vacant/undevelopable categories are considered to receive no significant benefit from the aesthetic elements of the District improvements and activities, as enhanced aesthetics does not affect their function, use, or value.

Public Safety. Public safety is essential to all land uses, and even to lands, such as designated open space, held in stewardship with only incidental human use. The residential lands are considered to receive the maximum available benefit from the public safety aspect of the District improvements and activities. Lands in the commercial, institutional, open space, street/roadway, and vacant/undevelopable categories are considered to receive a lesser degree of benefit based on the temporal nature of these uses compared to the street light illumination times.

Sample Calculations

As described above, the number of Equivalent Benefit Units (EBUs) assigned to each parcel in the District has been calculated based on each parcel's land use and the identified apportionment factors, as shown in the following equation:

$$\text{EBUs} = (\text{Acres or Units}) \times \text{Land Use Factor} \times \text{Benefit Factor}$$

Shown below are sample EBU calculations for several common land uses found in the District.

- **1 Single-Family Residence**
EBUs = 1 unit x 1.00 x 1.00 = 1.00 EBUs
- **1 Condominium**
EBUs = 1 unit x 0.70 x 1.00 = 0.70 EBUs
- **10-unit Apartment Complex**
EBUs = 10 units x 0.70 x 1.00 = 7.00 EBUs

The total assessment for each parcel in the District is based on the calculated EBUs for the parcel and the applicable unit assessment rate, as shown in the following equation:

$$\text{Total Assessment} = \text{Total EBUs} \times \text{Unit Assessment Rate}$$

Based on the above formula, the EBUs calculated for each property, can be found in the Assessment Roll (**Exhibit C**).

Summary Results

The District Boundary is presented in **Exhibit A**.

An estimate of the annual costs of the improvements and activities provided by the District is included as **Exhibit B1**.

The assessment methodology utilized is as described in the text of this annual report. Based on this methodology, the assessments for each parcel were calculated and are shown in the Preliminary Assessment Roll (**Exhibit C**).

Each lot or parcel of land within the District has been identified by unique County Assessor's Parcel Number in the Preliminary Assessment Roll and on the Boundary Map and Assessment Diagram referenced herein.

This annual report has been prepared and respectfully submitted by:

EFS ENGINEERING, INC.



Eugene F. Shank

Eugene F. Shank, PE

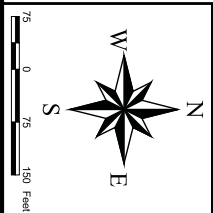
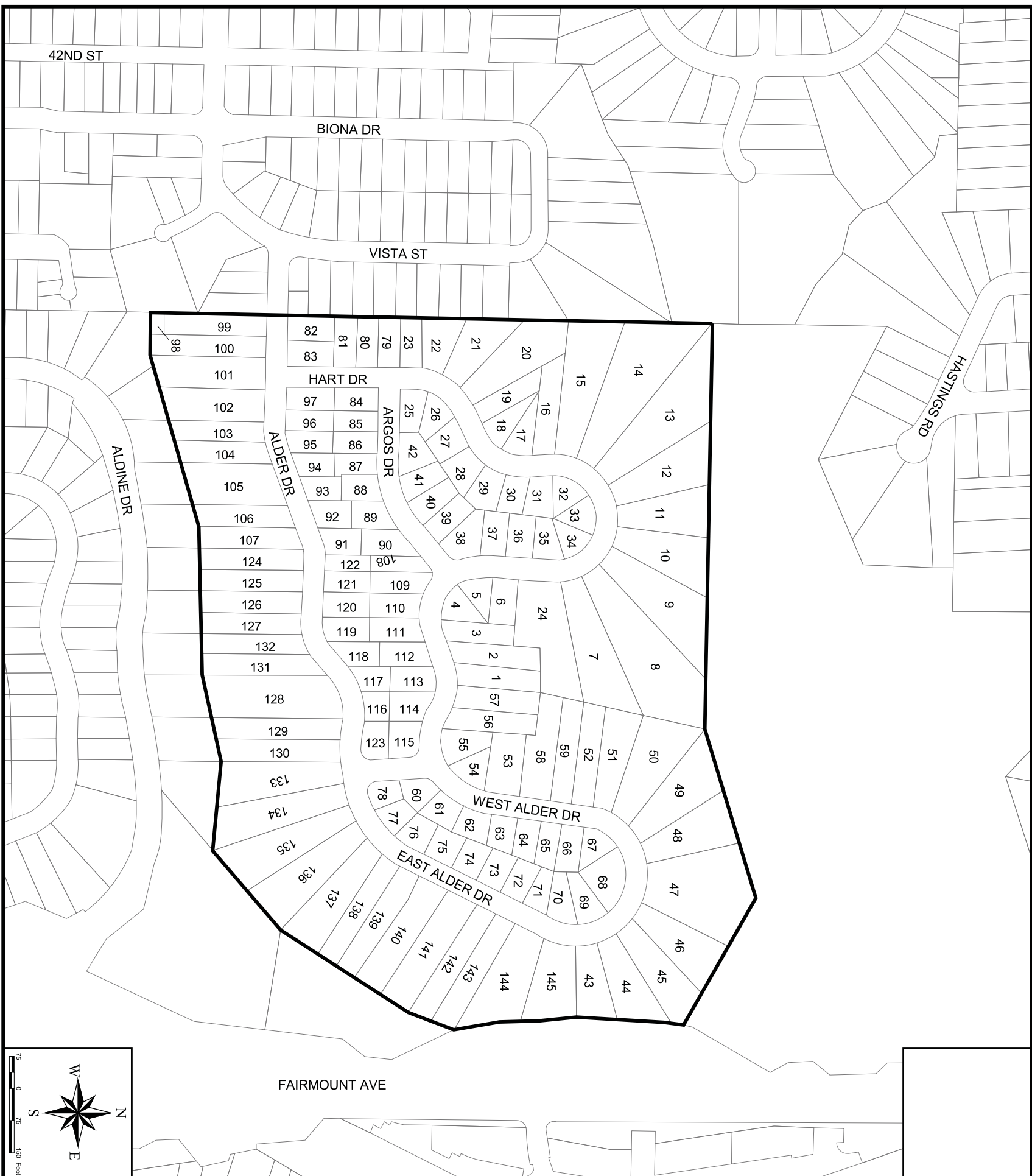
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Sharon F. Risse

Sharon F. Risse

EXHIBIT A

District Boundary



SOURCE: SanGIS, City of San Diego, and EFS Engineering, Inc.

BOUNDARY MAP & ASSESSMENT DIAGRAM

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF SAN DIEGO, STATE OF CALIFORNIA, THIS _____ DAY OF _____, 2014.

ELIZABETH MALAND, CITY CLERK
CITY OF SAN DIEGO
STATE OF CALIFORNIA

PREPARED BY:

EFS ENGINEERING, INC.
P.O. Box 22370, San Diego, CA 92192 (858) 752-3490

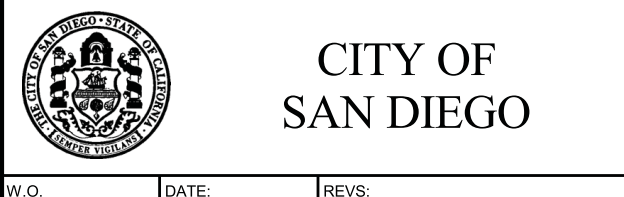
I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF THE TALMADGE PARK - NORTH LIGHTING MAINTENANCE ASSESSMENT DISTRICT, CITY OF SAN DIEGO, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL AT A REGULAR MEETING THEREOF, HELD ON THE _____ DAY OF _____, 2014, BY ITS RESOLUTION NO. _____.

ELIZABETH MALAND, CITY CLERK
CITY OF SAN DIEGO
STATE OF CALIFORNIA

AN ASSESSMENT WAS LEVIED BY THE CITY COUNCIL OF THE CITY OF SAN DIEGO ON THE LOTS, PIECES, AND PARCELS OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM. SAID ASSESSMENT WAS LEVIED ON THE _____ DAY OF _____, 2014; SAID ASSESSMENT DIAGRAM AND THE ASSESSMENT ROLL WERE RECORDED IN THE OFFICE OF THE SUPERINTENDENT OF STREETS OF THE CITY OF SAN DIEGO, STATE OF CALIFORNIA ON THE _____ DAY OF _____, 2014. REFERENCE IS MADE TO THE ASSESSMENT ROLL RECORDED IN THE OFFICE OF THE SUPERINTENDENT OF STREETS FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM.

NOTE: FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF LOTS OR PARCELS SHOWN ON THIS MAP, REFER TO THE COUNTY ASSESSOR'S MAPS WHICH SHALL GOVERN WITH RESPECT TO ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH LOTS OR PARCELS. REFER TO THE ENGINEER'S REPORT AND REFERENCED DOCUMENTS FOR DESCRIPTION OF IMPROVEMENTS AND SERVICES.

LEGEND:
 District Boundary
 Parcel Line
 # Diagram Number



**TALMADGE PARK - NORTH
LIGHTING MAINTENANCE ASSESSMENT DISTRICT**

W.O. _____ DATE: _____ REVS: _____

EXHIBIT A

EXHIBIT B1

**Estimated Budget – Revenue & Expense Statement
for Fiscal Year 2027**

EXHIBIT B1

REVENUE AND EXPENSE STATEMENT

Talmadge Park North Lighting Maintenance Assessment District Fund 200720

	<u>FY 2025 ACTUALS</u>	<u>FY 2026 ESTIMATE</u>	<u>FY 2027 PROPOSED</u>
BEGINNING FUND BALANCE			
Surplus (or Deficit) from Prior Year	\$ 73,272.96	\$ 86,699.71	\$ 57,781.71
TOTAL BEGINNING FUND BALANCE	\$ 73,272.96	\$ 86,699.71	\$ 57,781.71
REVENUE			
Assessment Revenue	\$ 15,207.59	\$ 5,720.00	\$ 7,150.00
Interest	\$ 3,557.16	\$ 500.00	\$ 500.00
Other Contributions (Non Assessment Source)	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 18,764.75	\$ 6,220.00	\$ 7,650.00
TOTAL BEGINNING FUND BALANCE & REVENUE	\$ 92,037.71	\$ 92,919.71	\$ 65,431.71
OPERATING EXPENSE			
Supplies - Lighting Fixtures	\$ -	\$ 1,500.00	\$ 1,500.00
Special Lighting Contracts and Services ⁽¹⁾	\$ -	\$ 6,837.00	\$ 6,837.00
Special Districts Administration Cost	\$ 5,338.00	\$ 6,801.00	\$ 7,255.00
Unallocated Reserve	\$ -	\$ 20,000.00	\$ 20,000.00
Utilities Special Lighting	\$ -	\$ -	\$ -
TOTAL OPERATING EXPENSE	\$ 5,338.00	\$ 35,138.00	\$ 35,592.00
TOTAL EXPENSE	\$ 5,338.00	\$ 35,138.00	\$ 35,592.00
TOTAL ENDING FUND BALANCE	\$ 86,699.71	\$ 57,781.71	\$ 29,839.71
NET ANNUAL REVENUE (OR EXPENSE)	\$ 13,426.75	\$ (28,918.00)	\$ (27,942.00)

⁽¹⁾ Includes City Streets Division services for street light maintenance - inspection, bulb replacement, repair of fixtures, poles, paint, wiring and City Engineering Services for major light restoration costs.

The District budget with full detail is available for public reference in the Maintenance Assessment Districts section of the Parks and Recreation Department of the City of San Diego.

EXHIBIT B2

Responsibilities Matrix

EXHIBIT B2

Talmadge Park - North Lighting Maintenance Assessment District RESPONSIBILITIES MATRIX

IMPROVEMENTS	New Light Installation	Existing Improvement		
		Replacement ⁽²⁾	Restoration	Repair
Ornamental Street Light Fixtures ⁽¹⁾				
General Benefit Location	M ⁽³⁾⁽⁴⁾⁽⁵⁾	M ⁽⁵⁾	M ⁽³⁾	M ⁽³⁾
Special Benefit Location	M ⁽⁵⁾	M ⁽⁵⁾	M	M
Foundations & Concrete Pads				
General Benefit Location	C ⁽⁵⁾⁽⁶⁾	C ⁽⁵⁾⁽⁶⁾	C	C
Special Benefit Location	M ⁽⁵⁾	M ⁽⁵⁾	M	M
Wiring & Conduits (Feeder - from Main Line to Pad)				
General Benefit Location	C ⁽⁵⁾⁽⁶⁾	C ⁽⁵⁾⁽⁶⁾	C	C
Special Benefit Location	M ⁽⁵⁾	M ⁽⁵⁾	M	M
Wiring & Conduits (Main Line) ⁽⁷⁾				
Circuit Failing			C ⁽⁵⁾	
Circuit Adequate - insufficient excess capacity			C/M ⁽⁵⁾	
Circuit Adequate - sufficient excess capacity			C ⁽⁵⁾	

KEY: M = MAD responsibility; C = City responsibility

⁽¹⁾ Includes globe, bulb, pole, controller and all internal wiring/circuitry.

⁽²⁾ Replacement of existing inconsistent lighting through discretionary action of community.

⁽³⁾ A portion of the cost may be offset by General Fund contribution or in-kind service associated with standard (cobra) installation and/or maintenance.

⁽⁴⁾ Accelerated installation (via MAD) can provide some special benefit.

⁽⁵⁾ Potential reduced cost (or offset) if performed in conjunction with utility undergrounding effort.

⁽⁶⁾ Minor cost potentially attributable to MAD.

⁽⁷⁾ City remains responsible for existing series circuit wiring handling current service load.

EXHIBIT C

**Preliminary Assessment Roll
for Fiscal Year 2027**

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
Talmadge Park - North Lighting Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use Code ⁽²⁾	Apportionment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2027 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
465 241 01 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 241 02 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 241 03 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 241 04 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 241 05 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 241 06 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 241 09 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 241 10 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 241 11 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 241 12 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 241 13 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 241 14 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 241 15 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 241 16 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 241 17 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 241 18 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 241 19 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 241 20 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 241 21 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 241 22 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 241 23 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 241 24 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 241 25 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 241 26 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 242 01 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 242 02 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 242 03 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 242 04 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 242 05 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 242 06 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 242 07 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 242 08 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 242 09 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 242 10 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 242 11 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 242 12 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 242 13 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 242 14 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 242 15 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 242 16 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 242 17 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 242 18 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 251 01 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 251 02 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 251 03 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 251 04 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 251 05 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 251 06 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 251 07 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 251 08 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 251 09 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 251 10 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 251 12 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 251 13 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 251 14 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 251 15 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 251 16 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
Talmadge Park - North Lighting Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use Code ⁽²⁾	Apportionment Factors		Total EBUs	Unit Cost (\$/Ebu)	FY 2027 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
465 251 17 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 251 18 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 252 01 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 252 02 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 252 03 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 252 04 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 252 05 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 252 06 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 252 07 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 252 08 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 252 09 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 252 10 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 252 11 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 252 12 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 252 13 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 252 14 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 252 15 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 252 16 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 252 17 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 252 18 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 252 19 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 271 01 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 271 02 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 271 03 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 271 04 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 271 05 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 272 01 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 272 02 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 272 03 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 272 04 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 272 05 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 272 06 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 272 07 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 272 08 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 272 09 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 272 10 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 272 11 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 272 12 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 272 13 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 272 14 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 273 06 00	0.04	OSP	0.00	0.00	0.000	\$50.00	\$0.00	
465 273 07 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 273 08 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 273 09 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 273 10 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 273 11 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 273 12 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 273 13 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 273 14 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 273 15 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 281 01 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 281 02 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 281 03 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 281 04 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 281 05 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 281 06 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 281 07 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
Talmadge Park - North Lighting Maintenance Assessment District

Parcel Number	Acres/Units ⁽¹⁾	Land Use Code ⁽²⁾	Apportionment Factors		Total EBUs	Unit Cost (\$/Ebu)	FY 2027 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
465 281 08 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 281 10 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 281 11 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 281 12 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 281 13 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 281 14 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 281 15 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 281 16 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 281 17 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 282 07 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 282 08 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 282 09 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 282 10 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 282 12 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 282 13 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 282 14 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 282 15 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 282 16 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 290 01 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 290 02 00	0.00	SFD	1.00	1.00	0.000	\$50.00	\$0.00	
465 290 03 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 290 04 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 290 05 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 290 06 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 290 07 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 290 08 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 290 09 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 290 10 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 290 11 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 290 12 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	
465 290 13 00	1.00	SFD	1.00	1.00	1.000	\$50.00	\$50.00	

TOTAL	-	-	-	-	143.000	-	\$7,150.00	
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⁽¹⁾ Applicable units (acres or dwelling units) dependent upon Land Use Code.
⁽²⁾ Refer to Assessment Engineer's Report for description of Land Use Codes and applicable Land Use Factor.
⁽³⁾ Refer to Assessment Engineer's Report for applicable Benefit Factors.
⁽⁴⁾ FY 2027 is the City's Fiscal Year 2027, which begins July 1, 2026 and ends June 30, 2027.