ANNUAL REPORT

for Fiscal Year 2021

KENSINGTON 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
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June 2020

CITY OF SAN DIEGO

Mayor

Kevin Faulconer

City Council Members

Barbara Bry
District 1 (Council President Pro Tem)

Jennifer Campbell
District 2

Chris Ward
District 3

Monica Montgomery
District 4

Mark Kersey
District 5

Chris Cate
District 6

Scott Sherman
District 7

Vivian Moreno
District 8

Georgette Gómez
District 9 (Council President)

City Attorney

Mara W. Elliott

Chief Operating Officer

Kris Michell

City Clerk

Elizabeth Maland

Independent Budget Analyst

Andrea Tevlin

City Engineer

James Nagelvoort

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Annual Report for Fiscal Year 2021 Kensington 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 KENSINGTON PARK – NORTH LIGHTING MAINTENANCE ASSESSMENT DISTRICT (hereinafter referred to as "District"), and in accordance with applicable provisions of "Proposition 218" (being Article XIIID 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 _____, 2020.

_____

Elizabeth Maland, CITY CLERK
CITY OF SAN DIEGO
STATE OF CALIFORNIA

Executive Summary

Project: Kensington Park – North Lighting Maintenance Assessment District

Apportionment Method: Equivalent Benefit Unit (EBU)

	FY 2020	FY 2021 [1]	Maximum [2] Authorized
Total Parcels Assessed:	179	179	--
Total Estimated Assessment:	$19,625	$20,072	--
Total Estimated EBUs:	198.391	199.091	--
Annual Assessment per EBU:	$98.92	$100.82	$100.83 [3]

(1) FY 2021 is the City's Fiscal Year 2021, which begins July 1, 2020 and ends June 30, 2021. 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 1.93%.

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 Kensington 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-309092. 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 (Aegean Acorn style) street lighting improvements in the District conceptually shown in **Figure 1**.

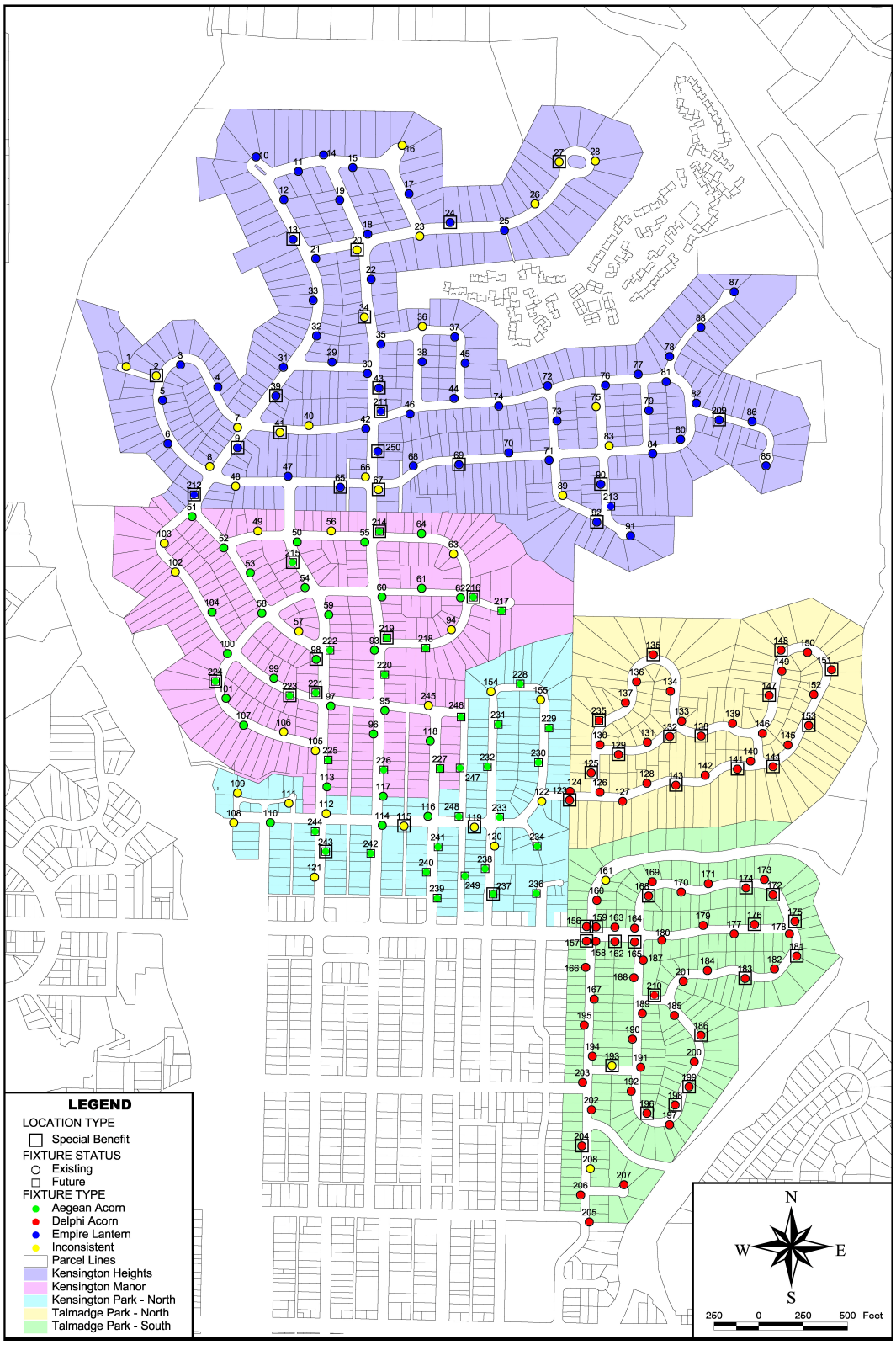


FIGURE 1: Kensington Lighting Improvements

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 B**. 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 295.018 to 300.718 (a 1.93% increase). In accordance with the approved cost-indexing provisions, the maximum authorized assessment rate has been increased by 1.93%.

Method of Apportionment

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:

Total Assessment = Total EBUs x 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:

EBUs = (Acres or Units) x Land Use Factor x 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:

EBUs = (Acres or Units) x Land Use Factor x 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:

Total Assessment = Total EBUs x 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 B**.

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:

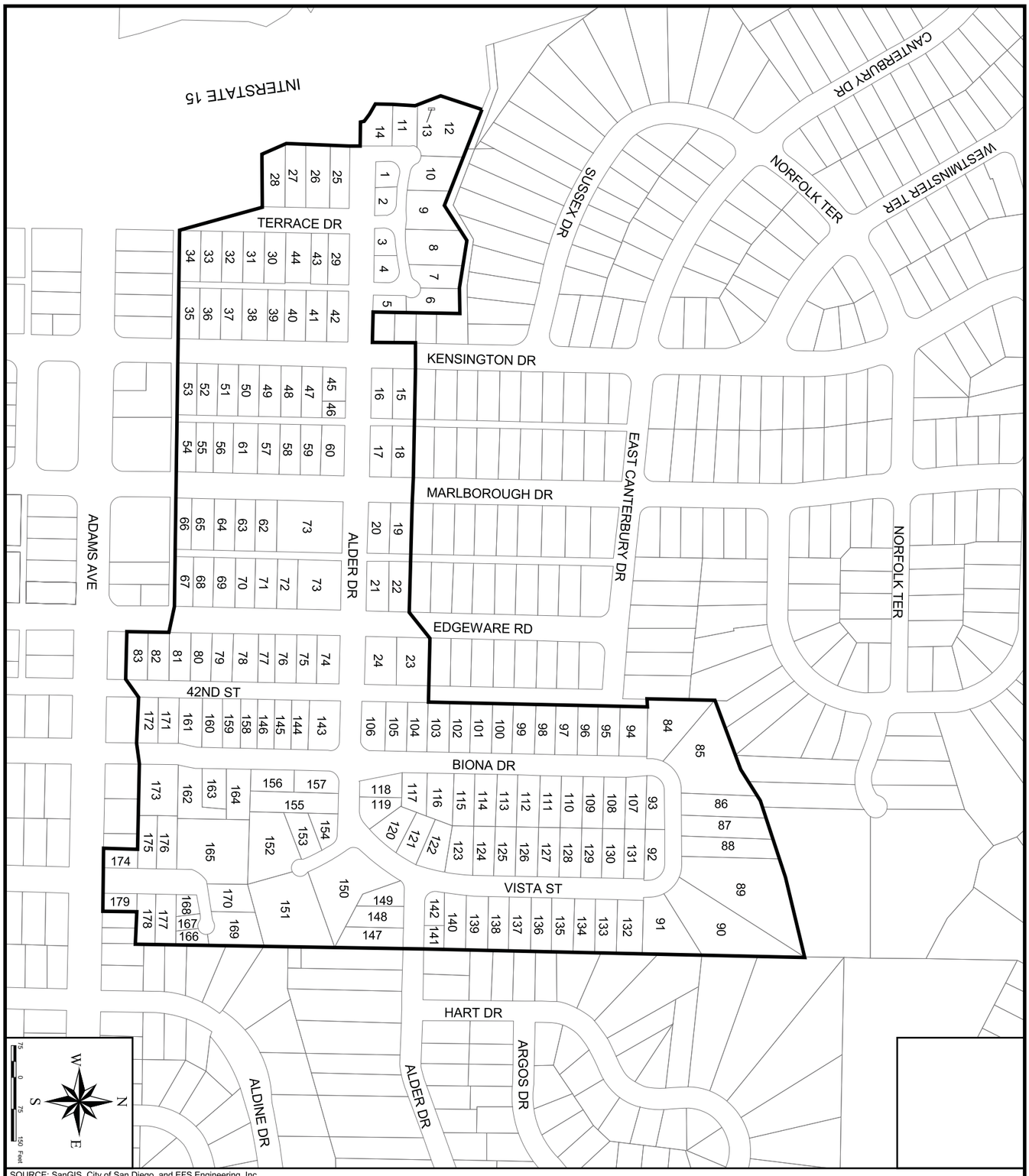
EFS ENGINEERING, INC.

Eugene F. Shank, PE C 52792

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 KENSINGTON 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

CITY OF SAN DIEGO

KENSINGTON PARK - NORTH

LIGHTING MAINTENANCE ASSESSMENT DISTRICT

W.O.	DATE:	REVS:

EXHIBIT A

EXHIBIT B1

Estimated Budget – Revenue & Expense Statement for Fiscal Year 2021

EXHIBIT B1

REVENUE AND EXPENSE STATEMENT

Kensington Park North Lighting Maintenance Assessment District
Fund 200719

	FY 2019 ACTUALS	FY 2020 ESTIMATE	FY 2021 PROPOSED
BEGINNING FUND BALANCE			
Surplus (or Deficit) from Prior Year	$ 60,130.35	$ 75,656.69	$ 88,183.00
TOTAL BEGINNING FUND BALANCE	**$ 60,130.35**	**$ 75,656.69**	**$ 88,183.00**
REVENUE			
Assessment Revenue	$ 18,997.05	$ 19,625.00	$ 20,072.18
Interest	$ 1,358.29	$ 1,000.00	$ 1,000.00
Other Contributions (Non Assessment Source)	$ 686.00	$ 344.00	$ 273.00
TOTAL REVENUE	**$ 21,041.34**	**$ 20,969.00**	**$ 21,345.18**
TOTAL BEGINNING FUND BALANCE & REVENUE	**$ 81,171.69**	**$ 96,625.69**	**$ 109,528.18**
OPERATING EXPENSE			
Special Lighting Contracts and Services [1]	$ -	$ 2,868.00	$ 2,868.00
Special Districts Administration Cost	$ 5,515.00	$ 5,575.00	$ 5,637.00
Unallocated Reserve	$ -	$ -	$ 90,000.00
TOTAL OPERATING EXPENSE	**$ 5,515.00**	**$ 8,443.00**	**$ 98,505.00**
TOTAL EXPENSE	**$ 5,515.00**	**$ 8,443.00**	**$ 98,505.00**
TOTAL ENDING FUND BALANCE	**$ 75,656.69**	**$ 88,182.69**	**$ 11,023.18**
NET ANNUAL REVENUE (OR EXPENSE)	**$ 15,526.34**	**$ 12,526.00**	**$ (77,159.82)**

[1] Includes City Streets Division services for street light maintenance and electrician 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

Kensington 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 2021

EXHIBIT C - Assessment Roll (Fiscal Year 2021)

Kensington Park - North Lighting Maintenance Assessment District

Parcel Number	Acres/ Units [1]	Land Use Code [2]	Apportionment Factors		Total EBUs	Unit Cost ($/EBU)	FY 2021 [4] Assessment	Owner Name
			Land Use [2]	Benefit [3]				
440 500 01 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Campen Christopher T&Saori A
440 500 02 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Crilley Charlene Trust 08-25-03
440 500 03 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Dust William J
440 500 04 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Racicot Renee J Tr
440 500 05 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Lopez Family Trust 02-14-95
440 500 10 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Hubbell Drew L&Pamela J
440 500 11 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Zvaifler Benjamin&Ariel
440 500 12 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Rudd Family Trust 10-02-03
440 500 13 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Dean Dorothey J Trust 10-07-91
440 500 14 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Brady Richard L
440 500 18 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Rabinowitz Megan C
440 500 27 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Infinity Trust 12-09-14
440 500 28 00	0.01	UTL	3.00	0.50	0.015	$100.82	$1.50	Pacific Bell Wireless <Lf> Lagunero Allen&Lagunero
440 500 30 00	2.00	DUP	0.70	1.00	1.400	$100.82	$141.14	Heaven Revocable Trust 07-27-16
440 511 11 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Rempel Robert&Omilusik Kyla
440 511 12 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Bosworth Christopher Trust 11-09-11
440 511 13 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Espinosa/Sanchez Family Trust 03-10-17
440 511 14 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Smyth Michael T&Honora
440 512 10 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Neubrand Family Revocable Trust 09-21-11
440 512 11 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Proehl Allison T Trust 07-06-17
440 512 12 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Meza Ponciano Jr&Barry Nancy E
440 512 13 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Morris Scott C Living Trust 12-06-04
440 513 09 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Gustavel/Reveles Trust 11-18-19
440 513 10 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Edwards Robert A Personal Trust 09-27-19
440 541 01 00	2.00	DUP	0.70	1.00	1.400	$100.82	$141.14	Hoang-Truong Family Trust 05-16-06
440 541 02 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Brown Gregory A&Eugenia M
440 541 03 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Sinkey Family Trust 03-14-13
440 541 13 00	2.00	DUP	0.70	1.00	1.400	$100.82	$141.14	Furstenfeld Janice K
440 542 01 00	4.00	MFR	0.70	1.00	2.800	$100.82	$282.30	Dove Samuel D&Cesena-Dove Sandra M
440 542 04 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Mcgill-Valenti Family Trust 06-11-08
440 542 05 00	2.00	DUP	0.70	1.00	1.400	$100.82	$141.14	Bodnar Living Trust 07-26-11
440 542 06 00	2.00	DUP	0.70	1.00	1.400	$100.82	$141.14	Bonham Linda M Family Trust 11-30-99
440 542 07 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Whiting Kaleookalani Trust 06-11-03
440 542 08 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Marcello Arthur D Jr
440 542 14 00	0.14	CRH	2.80	0.50	0.196	$100.82	$19.76	Fraternal Spiritualist Church Co
440 542 15 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Lopez Family 2002 Trust
440 542 16 00	2.00	DUP	0.70	1.00	1.400	$100.82	$141.14	Nelson David G&Anacorita 1998 Revocable Trust 11-3
440 542 17 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Porath Jason&Martin Porath G C
440 542 18 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Hartman Benita&Joseph Family Trust 05-20-14
440 542 19 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Cawlfield Zoe A Revocable Living Trust 05-20-19
440 542 20 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Mccarthy James P
440 542 21 00	2.00	DUP	0.70	1.00	1.400	$100.82	$141.14	Rosoff Gary&Robin Joint Revocable Trust
440 542 22 00	3.00	MFR	0.70	1.00	2.100	$100.82	$211.72	Herrmann Living Trust 11-25-94
440 542 23 00	2.00	DUP	0.70	1.00	1.400	$100.82	$141.14	Ferreira Living Revocable Trust 04-07-04
440 551 01 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Barnes Gail D Trust 07-24-14
440 551 02 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Cromwell Barrio Living Trust 02-12-14
440 551 03 00	2.00	DUP	0.70	1.00	1.400	$100.82	$141.14	Ritten Charles L&Co
440 551 04 00	2.00	DUP	0.70	1.00	1.400	$100.82	$141.14	Sidrick Elaine Tr
440 551 05 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Rabago Jennifer
440 551 06 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Lees Family Trust 04-03-10
440 551 07 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Chapman Anne V Trust
440 551 08 00	2.00	DUP	0.70	1.00	1.400	$100.82	$141.14	Morrell Family Trust 11-26-96
440 551 09 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Elicone Raymond A&Marguerite R
440 551 12 00	2.00	DUP	0.70	1.00	1.400	$100.82	$141.14	Riffle Judith M&Wiblin Bradford M
440 551 13 00	2.00	DUP	0.70	1.00	1.400	$100.82	$141.14	Strate Donna
440 551 14 00	2.00	DUP	0.70	1.00	1.400	$100.82	$141.14	Castillo Anthony S 2010 Trust
440 551 16 00	4.00	MFR	0.70	1.00	2.800	$100.82	$282.30	Mastorakos Family Trust 02-17-04
440 551 17 00	3.00	MFR	0.70	1.00	2.100	$100.82	$211.72	Lapierre Richard E
440 551 18 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Hennessey Gregg R&Melinda M Trust 04-12-91
440 551 19 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Byrom Rebecca J&Shields Nancy A
440 551 22 00	4.00	MFR	0.70	1.00	2.800	$100.82	$282.30	Mccain Family Trust
440 552 03 00	2.00	DUP	0.70	1.00	1.400	$100.82	$141.14	Webber Family Trust 11-19-91
440 552 04 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Wells Stephanie A

EXHIBIT C - Assessment Roll (Fiscal Year 2021)
Kensington Park - North Lighting Maintenance Assessment District

Parcel Number	Acres/ Units (1)	Land Use Code (2)	Apportionment Factors		Total EBUs	Unit Cost ($/EBU)	FY 2021 (4) Assessment	Owner Name
			Land Use (2)	Benefit (3)				
440 552 05 00	4.00	MFR	0.70	1.00	2.800	$100.82	$282.30	Ohare Colum G Trust 09-02-93
440 552 06 00	3.00	MFR	0.70	1.00	2.100	$100.82	$211.72	Greer Gail A Trust 06-19-08
440 552 07 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Sherbrooke Pamela A
440 552 14 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Martin Bill C Revocable Trust 11-27-00
440 552 15 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Brown Gary J&Susan J Living Trust 07-16-15
440 552 16 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Colquitt Clare
440 552 17 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Greene Family Trust 08-22-00
440 552 18 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Rimland Bernard&Gloria B 1987 Survivors Trust 07-1
440 552 19 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Wells Family Trust 04-21-14
440 552 26 00	0.70	CRH	2.80	0.50	0.980	$100.82	$98.80	Kensington Community Church
440 553 01 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Schuster-Garner Judith M
440 553 02 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Camp Family Trust 10-19-12
440 553 03 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Puma Family Trust 06-22-17
440 553 04 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Rimland Bernard&Gloria B Family Revocable 1987 Tru
440 553 05 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Gunn David F
440 553 06 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Berry Marie E Family Living Trust 12-13-16
440 553 07 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Tederman Joelyn A
440 553 08 00	2.00	DUP	0.70	1.00	1.400	$100.82	$141.14	Spencer Family Trust 05-12-87
440 553 09 00	2.00	DUP	0.70	1.00	1.400	$100.82	$141.14	Debord Orie L&Barbara R 1992 Trust 04-23-92
440 553 10 00	2.00	DUP	0.70	1.00	1.400	$100.82	$141.14	Kisner Clinton Revocable Trust
465 230 01 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Jostad-Wahlen Family Trust 12-06-07
465 230 02 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Hone Aubrey Revocable Trust 04-20-18
465 230 03 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Lara Olga M Revocable 2003 Trust 06-28-03
465 230 04 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Hickey Timothy W&Martinez Sylvia M
465 230 05 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Doyle Patricia A
465 230 06 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Kytasty Helen Tr
465 230 07 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Jones Rebecca P&Reynafarje Mariela A Revocable Tru
465 230 08 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Doyle Joseph P
465 230 09 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Rynne Living Trust 09-09-19
465 230 10 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Miller Sandra S
465 261 01 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Peterson Eric W&Brooke E
465 261 02 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Vangalen Richard&Pamela Trust 10-08-13
465 261 03 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Thompson Julie M 2019 Separate Property Trust 10-2
465 261 04 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Ryberg Elizabeth J Revocable Trust 08-21-08
465 261 05 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Caron John&Carol Revocable Trust 10-05-09
465 261 06 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Fitts Loer Family Trust 05-08-08
465 261 07 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Meshuganeh Family 2011 Trust 05-02-11
465 261 08 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Rock Angela T&Humpal Megan S 2015 Revocable Trust
465 261 09 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Pasternack Barry&Emilia
465 261 10 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Spenla Kevin M&Morgan
465 261 11 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Stangl Lisa Trust 06-17-14
465 261 12 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Lancaster Trust 08-07-09
465 261 13 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Clark Stewart&Wayshville Keith
465 262 01 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Mirsky Family Trust 07-10-01
465 262 02 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Nudd Brian&Kivia Aurora
465 262 03 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Sexton Theodore C&Barbara A
465 262 04 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Hebrank Thomas C Trust 11-21-17
465 262 05 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Wahl Carter E Trust 04-04-14
465 262 06 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Martini Janet M Family Trust 10-28-99
465 262 07 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Larson Robin J Separate Property Trust 07-25-12
465 262 08 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Naish Patrick C Family Trust 08-21-19
465 262 09 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Snook James&Janet Family Trust 05-23-12
465 262 10 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Mccain Family Trust 10-07-03
465 262 11 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Patton Patricia A Est Of
465 262 12 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Siler Gail L
465 262 13 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Bowman Ariel J Trust 08-07-18
465 262 14 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Campbell Carlos I&Nikoletich Kristie L
465 262 15 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Bernhard Robert&Nichols-Bernhard Jeanne 2017 Trust
465 262 16 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Bennett Revocable Trust 11-03-11
465 262 17 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Miccio-Fonseca L C
465 262 18 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Young Nancy E
465 262 19 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Jendian Micah A&Aleen J
465 262 20 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Alter Joseph W

EXHIBIT C - Assessment Roll (Fiscal Year 2021)

Kensington Park - North Lighting Maintenance Assessment District

Parcel Number	Acres/ Units [1]	Land Use Code [2]	Apportionment Factors		Total EBUs	Unit Cost ($/EBU)	FY 2021 [4] Assessment	Owner Name
			Land Use [2]	Benefit [3]				
465 262 21 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Lessard Jeffrey&Katherine
465 262 22 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Stephens Tamra Revocable Living Trust 06-15-15
465 262 23 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Trotter Fabunmi Trust 01-28-17
465 262 24 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	So Kenneth&Katherine Family Trust 08-14-17
465 262 25 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Nemirovsky Benjamin R&Catherine C
465 263 01 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Goulding Conor J&Angelica M
465 263 02 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Carson Shauna E
465 263 03 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Zakarin Keith&Ferrera Joann
465 263 04 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Nuding E Kristine Trust 12-14-98
465 263 05 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Lee John C
465 263 06 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Deckter Judith I Trust 04-19-11
465 263 07 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Galloway Gary D Trust 03-18-14
465 263 08 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Thangaraj Vijay&Anita
465 263 09 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Corralejo S D Family Trust 11-07-19
465 263 10 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Pringle John R Jr&Carolyn J
465 263 11 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Beres Family Trust 08-30-93
465 300 01 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Zellmann Elizabeth L
465 300 02 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Trachtenberg Dennis&Contos Stephanie
465 300 03 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Rosenstein Paula S&Briggs Linda L
465 300 04 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Goerner Erin L
465 300 05 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Lahaye Maisel House Trust 05-31-16
465 300 06 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Osullivan Catherine
465 300 07 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Fitzgerald Living Trust 02-27-19
465 300 08 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Stanton Scott M Separate Property Trust 02-05-19
465 300 09 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Reverse Exchange No 66 Llc
465 300 10 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Mclaughlin Richard K&Marjorie E
465 300 11 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Laird Family Trust 04-02-99
465 300 12 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Edelman-Grant Trust 11-27-01
465 300 13 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Konrad Christopher
465 300 15 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Ramsay David&Willa D
465 300 16 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Mccutcheon Christopher J
465 310 01 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Stocker Frederick J&Diane M
465 310 02 00	2.00	DUP	0.70	1.00	1.400	$100.82	$141.14	Hinson Tony D Separate Property Trust 10-20-17
465 310 03 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Reed James N&Jennifer L
465 310 04 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Nettleman Lynda K Living Trust 11-11-13
465 310 05 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Winitz Marc M&Roque Jennifer L
465 310 06 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Haslim Marilyn J
465 310 07 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Burgess Charles&Jennifer
465 310 08 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Gee Brian H&Molly G Living Trust 10-08-14
465 310 13 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Barrett-Frey Family Trust 11-10-04
465 310 14 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Ransom Holly E
465 310 15 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Keen Family Trust 02-28-11
465 310 16 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Miller Philip
465 310 17 00	0.15	VAC	0.00	0.00	0.000	$100.82	$0.00	Darragh Andrew S
465 341 01 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Otoole Leslie S
465 341 02 00	2.00	DUP	0.70	1.00	1.400	$100.82	$141.14	Fernandez Elvia Tr
465 342 01 00	6.00	MFR	0.70	1.00	4.200	$100.82	$423.44	Park Legacy Investments
465 342 05 00	2.00	DUP	0.70	1.00	1.400	$100.82	$141.14	Rwhite Llc
465 342 06 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Rogers Living Trust 04-13-10
465 342 07 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Rogers Living Trust 04-13-10
465 343 01 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Medel Kenneth J&Debra
465 343 02 00	1.00	SFD	1.00	1.00	1.000	$100.82	$100.82	Hann-Baldwin Andrew
465 343 03 00	0.08	COM	45.00	0.50	1.800	$100.82	$181.48	Devedia Ana Trust 05-18-04
TOTAL	-	-	-	-	**199.091**	-	**$20,072**	

[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 2021 is the City's Fiscal Year 2021, which begins July 1, 2020 and ends June 30, 2021.