

Assessment Engineer's Report

KENSINGTON PARK – NORTH LIGHTING MAINTENANCE ASSESSMENT DISTRICT

Annual Update for Fiscal Year 2016

under the provisions of the

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

and

Landscaping & Lighting Act of 1972 of the California Streets & Highways Code

Prepared For City of San Diego, California

Prepared By

P.O. Box 22370 San Diego, CA 92192-2370 (858) 752-3490

May 2015

CITY OF SAN DIEGO

Mayor

Kevin Faulconer

City Council Members

Sherri Lightner Mark Kersey
District 1 (Council President) District 5

Lorie Zapf Chris Cate
District 2 District 6

Todd Gloria Scott Sherman
District 3 District 7

Myrtle Cole David Alvarez
District 4 District 8

Marti Emerald District 9 (Council President Pro Tem)

City Attorney

Jan Goldsmith

Chief Operating Officer

Scott Chadwick

City Clerk

Elizabeth Maland

Independent Budget Analyst

Andrea Tevlin

City Engineer

James Nagelvoort

Assessment Engineer

EFS Engineering, Inc.

Table of Contents

Assessment Engineer's Report Kensington Park – North Lighting Maintenance Assessment District Preamble1 Background......3 District Proceedings for Fiscal Year 2016......3 District Boundary......5 Project Description5 Separation of General & Special Benefits.....8 City Standard8 External Benefits......9 Method of Apportionment11 Estimated Benefit of Improvements11 Apportionment Methodology12 Sample Calculations17

EXHIBITS

Exhibit A: Boundary Map

Exhibit B: Estimated Annual Expense, Revenues & Reserves

Exhibit C: Assessment Roll

Assessment Engineer's Report Kensington Park – North Lighting Maintenance Assessment District

Preamble

Pursuant to the provisions of the "San Diego Maintenance Assessment District Ordinance" (being Division 2, Article 5, Chapter VI beginning at Section 65.0201 of the San Diego Municipal Code), provisions of the "Landscaping and Lighting Act of 1972" (being Part 2 of Division 15 of the California Streets and Highways Code), 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 "Assessment Law"), in connection with the proceedings for the KENSINGTON PARK - NORTH LIGHTING MAINTENANCE ASSESSMENT DISTRICT (hereinafter referred to as "District"), EFS ENGINEERING, INC., as Assessment Engineer to the City of San Diego for these proceedings, submits herewith this report for the District as required by California Streets and Highways Code Section 22565.

ADOPTED BY THE CITY COUNCIL OF THE CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, ON THE	FINAL APPROVAL	, BY RESC	DLUTION	NO			;
DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, ON THE	ADOPTED BY TH	E CITY C	OUNCIL	OF THE	CITY	OF	SAN
	DIEGO, COUNTY	OF SAN	DIEGO,	CALIFOR	RNIA,	ON	THE
, DAY OF, 2015.	DAY OF		,		2015.		

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

1



Executive Summary

Project: Kensington Park – North

Lighting Maintenance Assessment District

Apportionment Method: Equivalent Benefit Unit (EBU)

	FY 2015	FY 2016 (1)	Maximum (2) Authorized
Total Parcels Assessed:	179	179	
Total Estimated Assessment:	\$17,407	\$17,629	
Total Estimated EBUs:	198.391	198.391	
Annual Assessment per EBU:	\$87.74	\$88.86	\$88.86 (3)

⁽¹⁾ FY 2016 is the City's Fiscal Year 2016, which begins July 1, 2015 and ends June 30, 2016. Total Parcels Assessed, Total Estimated Assessment, and Total Number of EBUs may vary from prior fiscal year values due to parcel changes and/or land use reclassifications.

Annual Cost-Indexing: The maximum authorized assessment rate has been

increased based on the approved annual cost-indexing

provisions.

Bonds: No bonds will be issued in connection with this

District.



⁽²⁾ Maximum authorized annual amounts subject to cost-indexing provisions as set forth in this Assessment Engineer's Report.

⁽³⁾ Prior fiscal year's maximum authorized annual assessment increased by cost-indexing factor of 1.28%.

Assessment Engineer's Report Kensington Park – North Lighting Maintenance Assessment District

Background

Property owners located in the Kensington neighborhood of the Kensington-Talmadge community of the *Mid-City Communities Plan* area petitioned the City of San Diego (City) to form maintenance assessment districts for five (5) neighborhood areas (shown in **Figure 1**), namely: Kensington Heights, Kensington Manor, Kensington Park – North, Talmadge Park – South, and Talmadge Park – North.

The City retained EFS Engineering, Inc. to prepare an Assessment Engineer's Report for the formation of the Kensington Park – North Lighting Maintenance Assessment District (District). The purpose of the District is to fund the procurement, installation, repair, replacement, operation and maintenance of identified ornamental street lighting improvements located within the District. The Assessment Engineer's Report was approved and assessments confirmed in Fiscal Year 2015.

District Proceedings for Fiscal Year 2016

This District is authorized and administered under the provisions of the "San Diego Maintenance Assessment District Ordinance" (being Division 2, Article 5, Chapter VI beginning at Section 65.0201 of the San Diego Municipal Code), provisions of the "Landscaping and Lighting Act of 1972" (being Part 2 of Division 15 of the California Streets and Highways Code), 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 "Assessment Law"). This report has been prepared in compliance with Assessment Law.

The purpose of the proposed proceedings and this Assessment Engineer's Report is to update the District budget and assessments for Fiscal Year 2016. The Fiscal Year 2016 assessments proposed within this Assessment Engineer's Report are equal to or less than the maximum authorized assessment. Therefore, the vote requirements of Section 4 of Article XIIID do not apply to these proceedings.



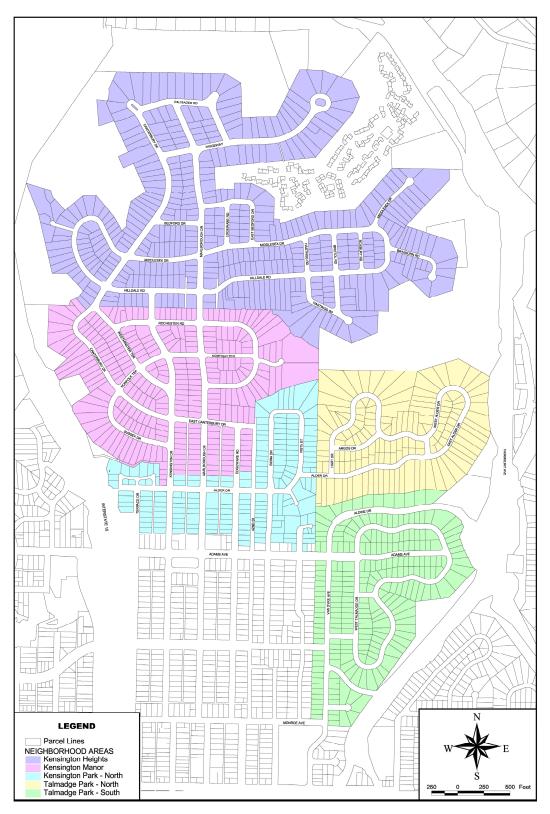


FIGURE 1: Kensington Neighborhood Areas



A public hearing will be scheduled where public testimony will be heard by the Council, and the Council may, at its discretion, adopt a resolution ordering the levying of the proposed assessments.

Bond Declaration

No bonds will be issued in connection with this District.

District Boundary

The District is located in the Kensington neighborhood of the Kensington-Talmadge community of the *Mid-City Communities Plan* area. The District generally includes most properties located south of Alder Drive and north of Adams Avenue, including Biona Drive and Vista Street.

The Boundary Map and Assessment Diagram for the District are on file in the Maintenance Assessment Districts section of the Park and Recreation Department of the City of San Diego, and by reference are made a part of this report. The Boundary Map and Assessment Diagram for the District are available for public inspection during normal business hours. A reduced copy of the Boundary Map is included as **Exhibit A**.

Project Description

The project to be funded by the proposed assessments is the procurement, installation, repair, replacement, operation and maintenance of identified ornamental (Aegean Acorn style) street lighting improvements located within the District and conceptually depicted in **Figure 2**.

The lighting locations shown in **Figure 2** are conceptual. More detailed planning and design efforts will be prepared and reviewed by the City and the Kensington-Talmadge Planning Group prior to project permitting and construction.



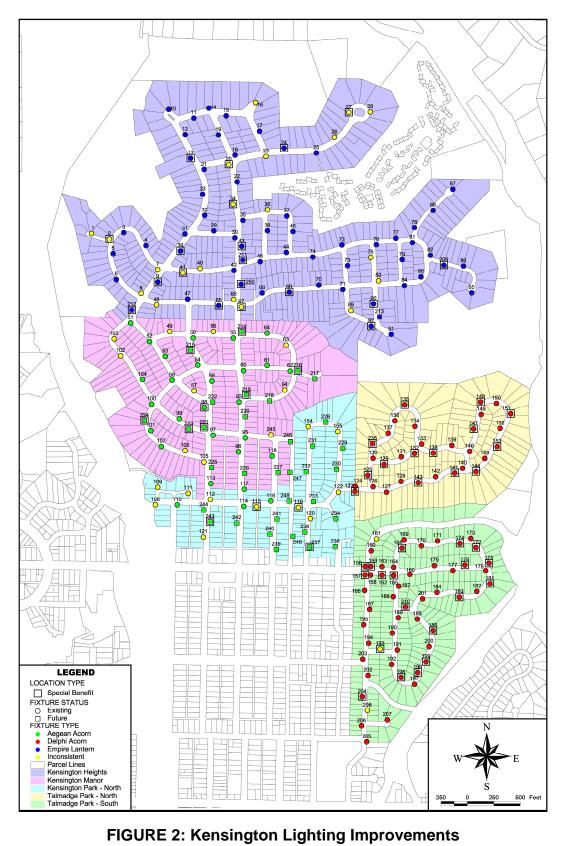


FIGURE 2: Kensington Lighting Improvements



A summary of existing and ultimate lighting counts within the District (at the time of District formation) is provided in **Table 1**. All improvements/services to be provided by the District fall within dedicated City public rights-of-way, are on City property, City easements, or other public utility easements. For additional detail as to location and type of improvements/services, please refer to the engineering plans, maps, sketches, specifications, maintenance agreements and other materials on file with the City Park and Recreation Department.

TABLE 1: District Lighting Counts

	Existing (1)	Ultimate
Location Type		
General Benefit Location (2)	13	28
Special Benefit Location (3)	1	4
Fixture Type		
Consistent (4)	3	32
Inconsistent (5)	11	0
New Installation	18	

⁽¹⁾ Existing lighting counts at time of District formation.

Within the confines of applicable Assessment Law, the proposed assessments may be used to construct and/or maintain additional improvements/services of like character and nature to the extent that such activities are consistent with the method of cost apportionment.

Benefit of District Improvements

The ornamental street lighting improvements are estimated to benefit parcels in the District in the following ways:

- Aesthetics the ornamental street lights provide a unique neighborhood identity/enhanced community image (50%).
- **Public Safety** the spatial uniformity and densification of street lights enhances public safety through illumination of roadways/sidewalks (25%), and property frontages (25%).



⁽²⁾ Consistent with City street light spacing standards.

⁽³⁾ In excess of City street light spacing standards (i.e., greater densification).

⁽⁴⁾ Consistent with District fixture type standard (Aegean Acorn style).

⁽⁵⁾ Non-standard (inconsistent) street light to be replaced.

Parcels within the District benefit from the improvements/services in terms of enhanced aesthetics and greater public safety.

Separation of General & Special Benefits

The identified ornamental street lighting improvements provide benefits to the parcels located within the District. Some of these benefits are "special benefits," benefits that 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. Under Assessment Law, only "special benefits" are assessable. As such, isolation and quantification of the "special benefits" associated with the improvements/services are paramount, and illustrated in the following equations:

Special Benefits = Total Benefits - General Benefits

General Benefits = City Standard + External Benefits

Special Benefits = Total Benefits – [City Standard + External Benefits]

In these equations, "Total Benefits" refers to the cost of providing the total benefits of the improvements/services; "City Standard" represents the cost of providing the City's standard level of service; and "External Benefits" refers to the cost of those additional benefits accruing to the public at large or properties located outside the District. In order to isolate the "Special Benefits," it is necessary to quantify the amount of "General Benefits" associated with the ornamental street lighting improvements.

City Standard

The District will continue to receive the standard level of service provided to the public at large under City-funded and administered programs. Consistent with City policy for the public at large, the City will contribute toward street lighting energy costs and provide in-kind service at a level equivalent to that provided for City minimum required street lights. These cost and service allocations, reviewed and adjusted annually by the City, are representative of the City's standard level of service. With or without the proposed assessment District, the



area will continue to receive the City's standard level of services, a "general benefit" that is not funded by assessments.

For additional detail as to the City's street lighting standards, refer to *City Council Policy* 200-18 – Mid-Block Street Light Policy for Developed Areas, and *Street Design Manual* – Street Lights, Section 5, page 94 (approved by Council Resolution R-297376 on November 25, 2002).

External Benefits

Assessment Law prohibits levying assessments to pay for "general benefits" conferred to the public at large or properties located outside the District. While the aesthetic benefits of the improvements (i.e., unique neighborhood identity/enhanced community image) provide direct and special benefits solely to the properties in the District, the public safety benefits of the improvements (i.e., illumination of roadways/sidewalks, and property frontages) may accrue to incidental beneficiaries (i.e., drivers, pedestrians, etc.) simply passing through the District. Based on a review of the spatial limits of the District and the proposed improvements/services corridors, it was determined that the maintenance and servicing of ornamental street lighting improvements has the potential to confer benefit to others outside the District.

A traffic assessment was completed for the Kensington neighborhood areas to isolate and quantify the estimated "pass-through" traffic in each neighborhood area. Pass-through traffic, defined as traffic that has neither an origin nor destination within the defined neighborhood area, provides a reasonable means of quantifying incidental beneficiaries located outside the District.

It is estimated that 18% of the traffic on the neighborhood streets (improvement corridors) is internally generated by the properties within the District. In other words, the District has an estimated pass-through rate of 82%. With the pedestrian/road-related public safety benefits estimated at 25% and an estimated pass-through rate of 82%, the amount of "External Benefits" (conferred to the public at large or properties located outside the District) is estimated at 20.5%, as shown in the following equation:

External Benefits = 25% x 82% = 20.5%



In other words, 20.5% of the cost of maintaining and servicing the ornamental street lighting improvements (in excess of City standards) must be funded by sources other than the assessments and/or City standard contributions.

Cost Estimate

Estimated Costs

Estimated Fiscal Year 2016 annual expenses, revenues, reserves, and assessments (provided by the City) are included as **Exhibit B** hereto. Assessments authorized and collected as part of these proceedings may be used for future balloting and re-engineering efforts, as may be required from time to time.

The budget and corresponding assessments do not take into account possible future utility undergrounding efforts in the area. Should such undergrounding efforts occur, there is the potential for decreased assessments and/or accelerated construction of District improvements due to economies of scale and shared construction costs.

Annual Cost-Indexing

With the passage of Proposition 218, any proposed increase in District assessments must be approved by affected property owners via a mail ballot and public hearing process, similar to these proceedings. A weighted simple majority of ballots received (weighted according to each parcel's proportionate assessment) must be affirmative for the City Council to confirm and levy the increased assessments. For small assessment districts or districts with relatively low dollar assessments, the cost of an assessment engineer's report, balloting, and the public hearing process can potentially exceed the total amount of the increase. These incidental costs of the proceedings can be added to the assessments, resulting in even higher assessments.

Indexing assessments annually to a factor not-to-exceed the San Diego Consumer Price Index for Urban Consumers (SDCPI-U) allows for minor increases in normal maintenance and operating costs, without incurring the costs of ballot proceedings required by Proposition 218. Any significant change in the assessment initiated by an increase in



service provided or other significant changes to the District would still require Proposition 218 proceedings and property owner approval.

The maximum authorized assessment established in the Fiscal Year 2015 proceedings are authorized to be indexed (increased or decreased) annually by the factor published in the 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 261.679 to 265.039 (a 1.28% increase). In accordance with the approved cost-indexing provisions, the maximum authorized assessment rates contained within this Assessment Engineer's Report have been increased by 1.28%.

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, [Kensington] 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 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 installation and maintenance of enhanced improvements/services.

The proposed improvements/services 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/services in terms of enhanced aesthetics and improved public safety.

Apportionment Methodology

The total cost for maintenance of the identified improvements/services 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/services have been assigned zero (0) EBUs.

Land Use Factor

Since the proposed District improvements/services 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 2**.



TABLE 2: 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 Therefore, designated open zero. the space vacant/undevelopable lands receive no benefit from District improvements/services and has been assigned a Land Use Factor of zero.

While those traveling the streets and roadways visually enjoy the enhanced improvements/services 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/services 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/services 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/services 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/services 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 3**.

TABLE 3: 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



Assessment Engineer's Report Kensington Park – North Lighting Maintenance Assessment District

Aesthetics. The improvements/services 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 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/services, 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/services. 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.

Unit Assessment Rates

The Unit Assessment Rate (annual assessment per EBU) is based on the Total Annual Program Costs and Total Estimated EBUs, as shown in the following equation:

Unit Assessment Rate = Total Annual Program Costs / Total Estimated EBUs



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 costs of the improvements provided by the District is included as **Exhibit B** to this report.

The assessment methodology utilized is as described in the text of this report. Based on this methodology, the EBUs and Fiscal Year 2016 District assessment for each parcel were calculated and are shown in the Assessment Roll (**Exhibit C**).

Each lot or parcel of land within the District has been identified by unique County Assessor's Parcel Number on the Assessment Roll and the Boundary Map and Assessment Diagram referenced herein. The net assessment for each parcel for Fiscal Year 2016 can be found on the Assessment Roll.

This report has been prepared and respectfully submitted by:

EFS ENGINEERING, INC.

PROFESS IONAL PROPERTY OF THE PROPERTY OF THE

4/1001

Sharon F. Risse

OF SAN DIEGO, CAL Roll, together with the	IFORNIA, do hereb Assessment Diagran	as CITY CLERK of the CITY OF SAN DIEGO, COUNTY by certify that the Assessment as shown on the Assessment in, both of which are incorporated into this report, were filed
		Elizabeth Maland, CITY CLERK CITY OF SAN DIEGO STATE OF CALIFORNIA
OF SAN DIEGO, CAL Assessment Diagram in	LIFORNIA, do hereb acorporated into this	as CITY CLERK of the CITY OF SAN DIEGO, COUNTY by certify that the foregoing Assessment, together with the report, was approved and confirmed by the CITY f
		Elizabeth Maland, CITY CLERK CITY OF SAN DIEGO STATE OF CALIFORNIA

EXHIBIT A

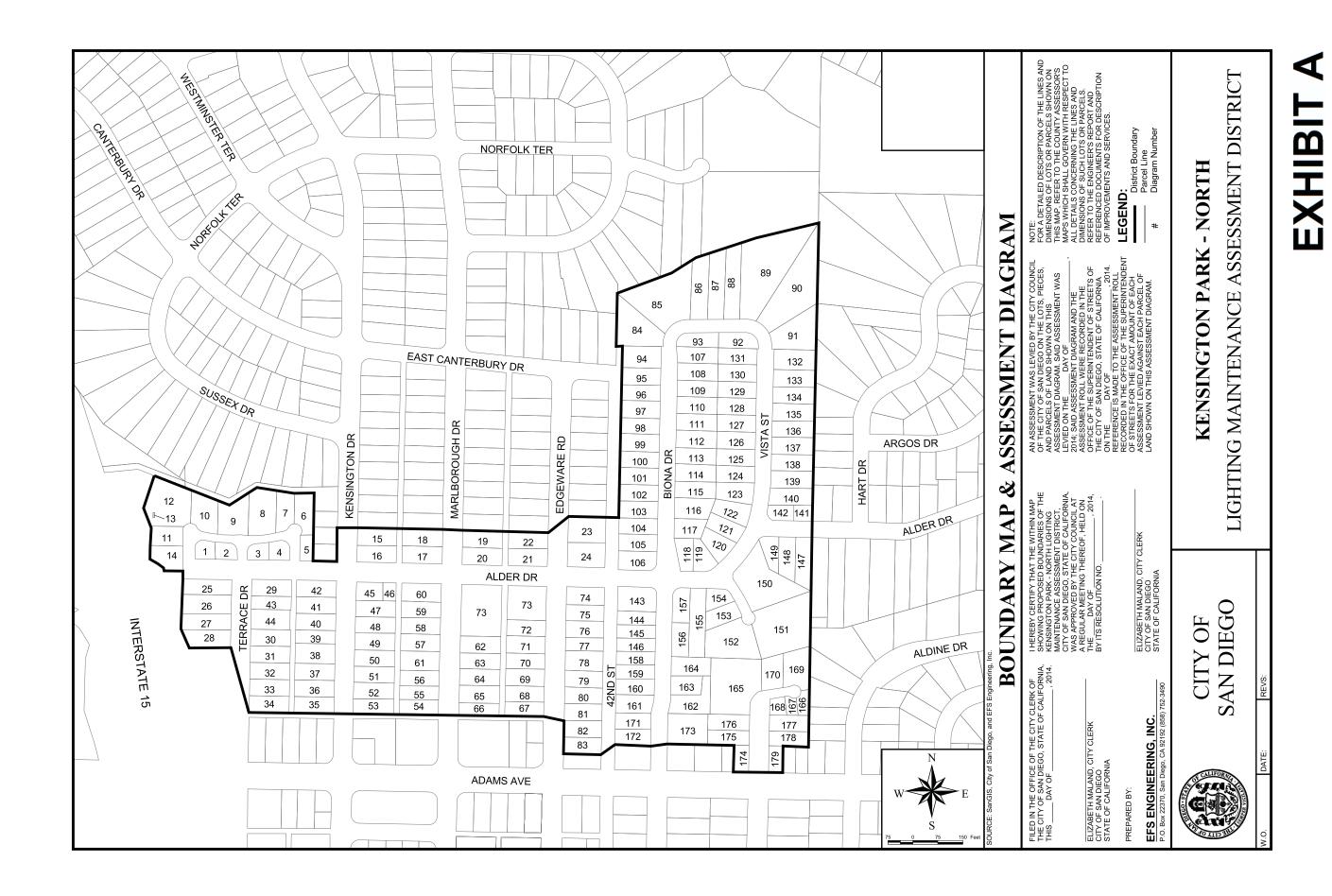


EXHIBIT B



Park and Recreation Department - Open Space Division Maintenance Assessment Districts Program Summary of Fiscal Year 2016 (07-01-15 to 06-30-16) Budget

	FY 2015 Budget	FY 2015 Estimate	ı	FY 2016 Proposed
District Expenses				
Services				
City Services Billed - Inspection Costs (all light locations) ⁽¹⁾	\$ 1,190.00	\$ 1,190.00	\$	1,190.00
Maintenance of Fixtures				
City Services Billed - Bulb Replacement (special benefit light locations)	\$ 20.00	\$ 20.00	\$	20.00
City Services Billed - Repair of Fixtures, Poles, Paint, etc. (all light locations (1)	\$ 700.00	\$ 700.00	\$	700.00
City Services Billed - Misc. Wiring Repairs (special benefit light locations)	\$ 25.00	\$ 25.00	\$	25.00
City Services Billed - Major Restoration (all light locations)	\$ 933.00	\$ 933.00	\$	933.00
Reimbursement Agreement - (Formation Costs - Reimbursement to Formation Fund)	\$ 8,833.00	\$ 9,141.79 (2)	\$	-
Other Non-Personnel Expense (Amount available for CIP or Reserve)	\$ 3,700.00	\$ -	\$	15,000.00
Special District Street Lighting - Energy Costs (all light locations) ⁽¹⁾	\$ 1,341.00	\$ 1,341.00	\$	1,475.10
Special Districts Administration - (Management Fund Fee)	\$ 3,500.00	\$ 3,500.00	\$	3,500.00
Subtotal	\$ 20,242.00	\$ 16,850.79	\$	22,843.10
TOTAL EXPENSE	\$ 20,242.00	\$ 16,850.79	\$	22,843.10
District Revenues & Reserves				
Assessment Income	\$ 17,407.00	\$ 17,407.00	\$	17,628.86
Interest Earnings	\$ -	\$ -	\$	100.00
General Fund Services/Contributions (1)				
Inspection (general benefit light locations)	\$ 1,105.00	\$ 1,105.00	\$	1,105.00
Energy (general benefit light locations)	\$ 1,245.00	\$ 1,245.00	\$	1,245.00
Maintenance (general benefit light locations)	\$ 130.00	\$ 130.00	\$	130.00
General Benefit Offset: 4.6%	\$ 354.00	\$ 354.00	\$	354.00
TOTAL REVENUE	\$ 20,241.00	\$ 20,241.00	\$	20,562.86
District Reserves				
Beginning Fund Balance	\$ -	\$ -	\$	3,390.21
Change in Fund Balance	\$ 	\$ 3,390.21	\$	(2,280.24)
Year End Operating Reserves	\$ -	\$ 3,390.21	\$	1,109.97

⁽¹⁾ City Contributions are subject to change each year pending City Council's approval.

EXHIBIT C

ASSESSMENT ENGINEER'S REPORT ASSESSMENT ROLL

The undersigned, pursuant to the "Maintenance Assessment Districts Ordinance" (Division 2, Article 5, Chapter VI beginning at Section 65.0201 of the San Diego Municipal Code), the "Landscaping and Lighting Act of 1972" (Part 2, Division 15 of the California Streets and Highways Code), applicable provisions of "Proposition 218" (Article XIIID of the California Constitution), and the "Proposition 218 Omnibus Implementation Act" (California Senate Bill 919) (the aforementioned provisions are hereinafter referred to collectively as "Assessment Law"), does hereby submit the following:

- 1. Pursuant to the provisions of Assessment Law and the Resolution of Intention, we have assessed the costs and expenses of the works of improvement (maintenance) to be performed in the Assessment District upon the parcels of land in the Assessment District benefited thereby in direct proportion and relation to the estimated benefits to be received by each of said parcels. For particulars as to the identification of said parcels, reference is made to the Boundary Map & Assessment Diagram on file in the Maintenance Assessment Districts Section of the Park and Recreation Department of the City of San Diego. A copy of the Boundary Map is included in the Assessment Engineer's Report as **Exhibit A**.
- 2. The Assessment Diagram included in this report shows the Assessment District, as well as the boundaries and dimensions of the respective parcels and subdivisions of land within the Assessment District, the same as existed at the time of the passage of the Resolution of Intention, each of which subdivisions of land or parcels or lots respectively have been given a separate number upon the Assessment Diagram and in the Assessment Roll (**Exhibit C**).
- 3. By virtue of the authority contained in said Assessment Law, and by further direction and order of the legislative body, we hereby make the following assessment to cover the costs and expenses of the works of improvement (maintenance) for the Assessment District based on the costs and expenses as set forth in the Assessment Engineer's Report.

For particulars as to the individual assessments and their descriptions, reference is made to the Assessment Roll (Exhibit C) attached hereto.

DATED: May 13 , 2015 EFS ENGINEERING, INC.

PROFESS / ON THE PROFES

By: Lugare F. Shank, PE C 52792

Eugene F. Shank, FE C 32192

Sharon F. Risse

Parcel	Acres/	Land Use	Annortionm	nent Factors	Total	Fiscal	Year 2016 (4)	
Number	Units (1)	Code (2)	Land Use (2)	Benefit (3)	EBUs	Unit Cost	Assessment	Owner Name
440 500 01 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Horne-Ceperley Revocable Trust 08-30-05
440 500 02 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Crilley Charlene Trust 08-25-03
440 500 03 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Dust William J
440 500 04 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Racicot Renee J Tr
440 500 05 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Lopez Family Trust 02-14-95
440 500 10 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Hubbell Drew L&Pamela J
440 500 11 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Priddie Gregg
440 500 12 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Rudd Family Trust 10-02-03
440 500 13 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Dean Dorothey J Trust 10-07-91
440 500 14 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Sunny Skies Home Solutions Inc
440 500 18 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Kettering Jessica
440 500 27 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Lagunero Allen A
440 500 28 00	0.01	UTL	3.00	0.50	0.015	\$88.86	\$1.32	Pacific Bell Wireless <lf> Lagunero Allen A&Eva M Trs</lf>
440 500 29 00	2.00	DUP	0.70	1.00	1.400	\$88.86	\$124.40	Silber Loren J Trust 02-08-11 And Meyuhas Family Trust (
440 511 11 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Rempel Robert&Omilusik Kyla
440 511 12 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Bosworth Christopher&Fimbrez Alonzo
440 511 13 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Espinosa T Paul&Sanchez Marta E
440 512 10 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Neubrand Family Revocable Trust 09-21-11
440 512 11 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Vijayakumar Kumaran
440 512 12 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Meza Ponciano Jr&Barry Nancy E
440 512 13 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Morris Scott C Living Trust 12-06-04
440 513 09 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Gustavel Walter H
440 513 10 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	For My Trust 05-15-09
440 541 01 00	2.00	DUP	0.70	1.00	1.400	\$88.86	\$124.40	Hoang-Truong Family Trust 05-16-06
440 541 02 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Brown Gregory A&Eugenia M
440 541 03 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Todd Steven F
440 541 12 00	2.00	DUP	0.70	1.00	1.400	\$88.86	\$124.40	Furstenfeld Janice K
440 542 01 00	4.00	MFR	0.70	1.00	2.800	\$88.86	\$248.80	Dove Samuel D&Cesena-Dove Sandra M
440 542 04 00	1.00 2.00	SFD DUP	1.00 0.70	1.00	1.000	\$88.86 \$88.86	\$88.86	Mcgill-Valenti Family Trust 06-11-08
440 542 05 00 440 542 06 00	2.00	DUP	0.70	1.00	1.400 1.400	\$88.86	\$124.40 \$124.40	Bodnar Living Trust 07-26-11 Bonham Linda M Family Trust 11-30-99
440 542 07 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Whiting K Steven
440 542 08 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Marcello Arthur D Jr
440 542 14 00	0.14	CRH	2.80	0.50	0.196	\$88.86	\$17.42	Fraternal Spiritualist Church Co
440 542 15 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Lopez Family 2002 Trust
440 542 16 00	2.00	DUP	0.70	1.00	1.400	\$88.86	\$124.40	Kindergelt L L C
440 542 17 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Marsh Beverly C Trust 10-21-10
440 542 18 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Hartman Benita&Joseph Family Trust 05-20-14
440 542 19 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Lofts Michael&Kathleen
440 542 20 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Mccarthy James P
440 542 21 00	2.00	DUP	0.70	1.00	1.400	\$88.86	\$124.40	Rosoff Gary&Robin Joint Revocable Trust
440 542 22 00	3.00	MFR	0.70	1.00	2.100	\$88.86	\$186.60	Herrmann Living Trust 11-25-94
440 542 23 00	2.00	DUP	0.70	1.00	1.400	\$88.86	\$124.40	Ferreira Living Revocable Trust 04-07-04
440 551 01 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Bottini Family Trust 1 03-02-09
440 551 02 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Cromwell Barrio Living Trust 02-12-14
440 551 03 00	2.00	DUP	0.70	1.00	1.400	\$88.86	\$124.40	Ritten Charles L&Co
440 551 04 00	2.00	DUP	0.70	1.00	1.400	\$88.86	\$124.40	Sidrick Elaine Tr
440 551 05 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Rabago Jennifer
440 551 06 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Lees Family Trust 04-03-10
440 551 07 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Chapman Anne V Trust
440 551 08 00	2.00	DUP	0.70	1.00	1.400	\$88.86	\$124.40	Acker Robert&Susan Family Trust 06-15-00
440 551 09 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Elicone Raymond A&Marguerite R
440 551 12 00	2.00	DUP	0.70	1.00	1.400	\$88.86	\$124.40	Riffle Judith M&Wiblin Bradford M
440 551 13 00	2.00	DUP	0.70	1.00	1.400	\$88.86	\$124.40	Strate Donna
440 551 14 00	2.00	DUP	0.70	1.00	1.400	\$88.86	\$124.40	Hara Jerry J&Sandra K Family Trust 06-15-06
440 551 16 00	4.00	MFR	0.70	1.00	2.800	\$88.86	\$248.80	Mastorakos Family Trust 02-17-04
440 551 17 00	3.00	MFR	0.70	1.00	2.100	\$88.86	\$186.60	Lapierre Richard E

Parcel	Acres/	Land Use	Apportionm	nent Factors	Total	Fiscal	Year 2016 (4)	
Number	Units (1)	Code (2)	Land Use (2)	Benefit (3)	EBUs	Unit Cost	Assessment	Owner Name
440 551 18 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Hennessey Gregg R&Melinda M Trust 04-12-91
440 551 19 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Shields Nancy A
440 551 22 00	3.00	MFR	0.70	1.00	2.100	\$88.86	\$186.60	Cloward Paul S&Shawna
440 552 03 00	2.00	DUP	0.70	1.00	1.400	\$88.86	\$124.40	Webber Family Trust 11-19-91
440 552 04 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Wells Stephanie A
440 552 05 00	4.00	MFR	0.70	1.00	2.800	\$88.86	\$248.80	Ohare Colum G Trust 09-02-93
440 552 06 00	3.00	MFR	0.70	1.00	2.100	\$88.86	\$186.60	Greer Gail A Trust 06-19-08
440 552 07 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Shepherd Gerald A
440 552 14 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Martin Bill C Revocable Trust 11-27-00
440 552 15 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Brown Gary J&Susan J
440 552 16 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Colquitt Clare
440 552 17 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Greene Family Trust 08-22-00
440 552 18 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Rimland Bernard&Gloria B Revocable 1987 Trust 07-15-8
440 552 19 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Wells Family Trust 04-21-14
440 552 26 00	0.70	CRH	2.80	0.50	0.980	\$88.86	\$87.08	Kensington Community Church
440 553 01 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Schuster-Garner Judith M Tr
440 553 02 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Camp Family Trust 10-19-12
440 553 03 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Kelly Kevin J&Gianzero Gina
440 553 04 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Rimland Bernard&Gloria B Family Revocable 1987 Trust 0
440 553 05 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Gunn Donna M Trust 05-09-14
440 553 06 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Berry Marie E
440 553 07 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Tederman Joelyn A
440 553 08 00	2.00	DUP	0.70	1.00	1.400	\$88.86	\$124.40	Spencer Family Trust 05-12-87
440 553 09 00	2.00	DUP	0.70	1.00	1.400	\$88.86	\$124.40	Debord Orie L&Barbara R 1992 Trust 04-23-92
440 553 10 00	2.00	DUP	0.70	1.00	1.400	\$88.86	\$124.40	Kisner Clinton Revocable Trust
465 230 01 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Jostad-Wahlen Family Trust 12-06-07
465 230 02 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Evans Family Trust 06-20-08
465 230 03 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Lara Olga M Revocable 2003 Trust 06-28-03
465 230 04 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Hickey Timothy W&Martinez Sylvia M
465 230 05 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Doyle Patricia A
465 230 06 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Kytasty Helen Tr
465 230 07 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Jones Rebecca P&Reynafarje Mariela A Revocable Trust
465 230 08 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Doyle Joseph P
465 230 09 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Rynne Christopher&Allison
465 230 10 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Miller Sandra S
465 261 01 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Peterson Eric W&Brooke E
465 261 02 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Vangalen Richard&Pamela Trust 10-08-13
465 261 03 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Goldzband-Thompson Family Schedule W Trust 11-07-00
465 261 04 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Ryberg Elizabeth J Revocable Trust 08-21-08
465 261 05 00	1.00	SFD SFD	1.00	1.00	1.000	\$88.86 \$88.86	\$88.86 \$88.86	Reed John M Fitts Loer Family Trust 05-08-08
465 261 06 00 465 261 07 00	1.00	SFD	1.00	1.00	1.000	\$88.86		Meshuganeh Family 2011 Trust 05-02-11
465 261 07 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86 \$88.86	,
465 261 09 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Rock Angela T (Dp) Crawford/Simon Trust 08-27-01
465 261 10 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	
465 261 11 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Spenla Kevin M&Morgan Stangl Lisa Trust 06-17-14
465 261 12 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Lancaster Trust 08-07-09
465 261 13 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Sandstrom Katharine S Trust 07-19-03
465 262 01 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Mirsky Hal S&Christina L
465 262 02 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Rhee Robert Y J&Kristine D Family Trust 09-18-09
465 262 03 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Sexton Theodore C&Barbara A
465 262 04 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Hebrank Thomas C
465 262 05 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Wahl Carter E Trust 04-04-14
465 262 06 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Martini Janet M Family Trust 10-28-99
465 262 07 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Larson Robin J Separate Property Trust 07-25-12
465 262 08 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Naish Patrick C
465 262 09 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Snook James E&Janet M
465 262 10 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Jackson Nicholas&Lindsay
					1	1	7-3.00	

Parcel Number	iie L
465 262 11 00	
465 262 13 00	
465 262 14 00	
465 262 15 00	
465 262 16 00	
465 262 17 00	
465 262 18 00	e C
465 262 19 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Jendán Micáh A&Aleen J 465 262 20 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Marcoux Alice G Tr 465 262 21 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Lessard Jeffrey&Katherine 465 262 22 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Issensor Jeffrey&Katherine 465 262 23 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Issensor Jeffrey&Katherine 465 262 24 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Nemirovsky Benjamin R&Catherine 465 262 25 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Nemirovsky Benjamin R&Catherine 465 263 03 100 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Carson Shauna E 465 263 03 00	e C
465 262 20 00	e C
465 262 21 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Lessard Jeffrey&Katherine 465 262 22 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Slephens Tamra L 465 262 23 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Trotter Philip&Faburmi Rosalind 465 262 25 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 So Kenneth K&Katherine M 465 262 25 00 1.00 SFD 1.00 1.000 1.000 \$88.86 \$88.86 Nemirovsky Benjamin R&Catherin 465 263 01 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Carson Shauma 465 263 02 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Ervin Revocable Trust 01-02-97 465 263 03 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Ervin Revocable Trust 01-02-97 465 263 05 00 </td <td>e C</td>	e C
465 262 22 00	e C
465 262 23 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Trotter Philip&Fabunmi Rosalind 465 262 24 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 So Kenneth K&Katherine M 465 262 25 00 1.00 SFD 1.00 1.000 1.000 \$88.86 \$88.86 Nemirovsky Benjamin R&Catherine M 465 263 01 00 1.00 SFD 1.00 1.000 1.000 \$88.86 \$88.86 Goulding Conor J&Angelica M 465 263 02 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Carson Shauna E 465 263 03 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Ervin Revocable Trust 01-02-97 465 263 05 00 1.00 SFD 1.00 1.00 \$88.86 \$88.86 Revisitine Trust 12-14-98 465 263 05 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Maxwell Jamie R&Pompei Stacey 465 263 07 00	e C
465 262 24 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 \$88.86 So Kennellt K&Katherine M 465 262 25 00 1.00 \$FD 1.00 1.00 1.000 \$88.86 \$88.86 Nemirovsky Benjamin R&Catherine M 465 263 01 00 1.00 \$FD 1.00 1.000 1.000 \$88.86 \$88.86 Goulding Conor J&Angelica M 465 263 02 00 1.00 \$FD 1.00 1.00 1.000 \$88.86 \$88.86 Carson Shauna E 465 263 03 00 1.00 \$FD 1.00 1.00 1.000 \$88.86 \$88.86 Ervin Revocable Trust 01-02-97 465 263 04 00 1.00 \$FD 1.00 1.00 1.000 \$88.86 \$88.86 Nuding E Kristine Trust 12-14-98 465 263 05 00 1.00 \$FD 1.00 1.00 1.000 \$88.86 \$88.86 Maxwell Jamie R&Pompei Stacey 465 263 06 00 1.00 \$FD 1.00 1.00 1.000 \$88.86 \$88.86 Bas.86 Bas.86	e C
465 262 25 00 1.00 SFD 1.00 1.00 1.00 \$88.86 \$88.86 Nemirovsky Benjamin R&Catherin 465 263 01 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Goulding Conor J&Angelica M 465 263 02 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Carson Shauna E 465 263 03 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Ervin Revocable Trust 01-02-97 465 263 04 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Nuding E Kristine Trust 12-14-98 465 263 05 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Maxwell Jamie R&Pompel Stacey 465 263 06 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Deckter Judith I Trust 10-19-11 465 263 07 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Galloway Gary D Trust 03-18-14	e C
465 263 01 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Goulding Conor J&Angelica M 465 263 02 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Carson Shauna E 465 263 03 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Ervin Revocable Trust 01-02-97 465 263 04 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Revocable Trust 01-02-97 465 263 05 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Muding E Kristine Trust 12-14-98 465 263 05 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Maxwell Jamie R&Pompei Stacey 465 263 06 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Be.86 Deckter Judith I Trust 04-19-11 465 263 07 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Galloway Gary D Trust 03-18-14 <	e C
465 263 02 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Carson Shauna E 465 263 03 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Ervin Revocable Trust 01-02-97 465 263 04 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Nuding E Kristine Trust 12-14-98 465 263 05 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Maxwell Jamie R&Pompel Stacey 465 263 06 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Deckter Judith I Trust 04-19-11 465 263 07 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Galloway Gary D Trust 03-18-14 465 263 08 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Thangaraj Vijay&Anita 465 263 10 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Pringle John R Jr&Carolyn J	
465 263 03 00 1.00 SFD 1.00 1.00 1.000 \$88.86 Ervin Revocable Trust 01-02-97 465 263 04 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Nuding E Kristine Trust 10-14-98 465 263 05 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Maxwell Jamie R&Pompei Stacey 465 263 06 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Deckter Judith I Trust 04-19-11 465 263 07 00 1.00 SFD 1.00 1.000 1.000 \$88.86 \$88.86 Galloway Gary D Trust 03-18-14 465 263 08 00 1.00 SFD 1.00 1.000 1.000 \$88.86 \$88.86 Thangaraj Vijay&Anita 465 263 09 00 1.00 SFD 1.00 1.000 1.000 \$88.86 \$88.86 Mahaffey Alan D Est Of 465 263 10 00 1.00 SFD 1.00 1.000 \$88.86 \$88.86 Pringle John R Jr&Carolyn J 465 263 11 00 1.00<	
465 263 04 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Nuding E Kristine Trust 12-14-98 465 263 05 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Maxwell Jamie R&Pompei Stacey 465 263 06 00 1.00 SFD 1.00 1.000 1.000 \$88.86 \$88.86 Deckter Judith I Trust 04-19-11 465 263 07 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Galloway Gary D Trust 03-18-14 465 263 08 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Thangaraj Vijay&Anita 465 263 09 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Mahaffey Alan D Est Of 465 263 10 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Pringle John R Jr&Carolyn J 465 263 11 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Beres Family Trust 08-30-93	
465 263 05 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Maxwell Jamie R&Pompei Stacey 465 263 06 00 1.00 SFD 1.00 1.000 1.000 \$88.86 \$88.86 Deckter Judith I Trust 04-19-11 465 263 07 00 1.00 SFD 1.00 1.000 \$88.86 \$88.86 Galloway Gary D Trust 03-18-14 465 263 08 00 1.00 SFD 1.00 1.000 1.000 \$88.86 \$88.86 Thangaraj Vijay&Anita 465 263 09 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Mahaffey Alan D Est Of 465 263 10 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Pringle John R Jr&Carolyn J 465 263 11 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Pringle John R Jr&Carolyn J 465 300 01 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Beres Family Trust 08-30-93 465 300 02 00	
465 263 06 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Deckter Judith I Trust 04-19-11 465 263 07 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Galloway Gary D Trust 03-18-14 465 263 08 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Thangaraj Vijay&Anita 465 263 09 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Mahaffey Alan D Est Of 465 263 10 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Pringle John R Jr&Carolyn J 465 263 11 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Pringle John R Jr&Carolyn J 465 263 11 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Beres Family Trust 08-30-93 465 300 01 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Zellmann Elizabeth L 465 300 02	
465 263 07 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Galloway Gary D Trust 03-18-14 465 263 08 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Thangaraj Vijay&nita 465 263 09 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Mahaffey Alan D Est Of 465 263 10 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Pringle John R Jr&Carolyn J 465 263 11 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Pringle John R Jr&Carolyn J 465 263 11 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Pringle John R Jr&Carolyn J 465 300 01 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Beres Family Trust 08-30-93 465 300 02 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Trachtenberg Dennis&Contos Step 465	
465 263 08 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Thangaraj Vijay&Anita 465 263 09 00 1.00 SFD 1.00 1.000 \$88.86 \$88.86 Mahaffey Alan D Est Of 465 263 10 00 1.00 SFD 1.00 1.000 \$88.86 \$88.86 Pringle John R Jr&Carolyn J 465 263 11 00 1.00 SFD 1.00 1.000 \$88.86 \$88.86 Beres Family Trust 08-30-93 465 300 01 00 1.00 SFD 1.00 1.000 \$88.86 \$88.86 Zellmann Elizabeth L 465 300 02 00 1.00 SFD 1.00 1.000 \$88.86 \$88.86 Trachtenberg Dennis&Contos Step 465 300 03 00 1.00 SFD 1.00 1.00 \$88.86 \$88.86 Rosenstein Paula S&Briggs Linda 465 300 04 00 1.00 SFD 1.00 1.00 \$88.86 \$88.86 Fenner Carol A 2004 Trust 02-11-4 465 300 05 00 1.00 SFD 1.00 1.00 \$88.86 \$88.86	
465 263 09 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Mahaffey Alan D Est Of 465 263 10 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Pringle John R Jr&Carolyn J 465 263 11 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Beres Family Trust 08-30-93 465 300 01 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Zellmann Elizabeth L 465 300 02 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Trachtenberg Dennis&Contos Step 465 300 03 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Rosenstein Paula S&Briggs Linda 465 300 04 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Fenner Carol A 2004 Trust 02-11-4 465 300 05 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Metsch Susan L Trust 10-23-13	
465 263 10 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Pringle John R Jr&Carolyn J 465 263 11 00 1.00 1.00 1.000 \$88.86 \$88.86 Beres Family Trust 08-30-93 465 300 01 00 1.00 \$5FD 1.00 1.000 \$88.86 \$88.86 Zellmann Elizabeth L 465 300 02 00 1.00 \$FD 1.00 1.00 \$88.86 \$88.86 Trachtenberg Dennis&Contos Step 465 300 03 00 1.00 \$FD 1.00 1.00 \$88.86 \$88.86 Rosenstein Paula S&Briggs Linda 465 300 04 00 1.00 \$FD 1.00 1.00 \$88.86 \$88.86 Fenner Carol A 2004 Trust 02-11-0 465 300 05 00 1.00 \$FD 1.00 1.00 \$88.86 \$88.86 Metsch Susan L Trust 10-23-13 465 300 06 00 1.00 \$FD 1.00 1.00 \$88.86 \$88.86 Osullivan Catherine	
465 263 11 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Beres Family Trust 08-30-93 465 300 01 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Zellmann Elizabeth L 465 300 02 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Trachtenberg Dennis&Contos Step 465 300 03 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Rosenstein Paula S&Briggs Linda 465 300 04 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Fenner Carol A 2004 Trust 02-11-4 465 300 05 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Metsch Susan L Trust 10-23-13 465 300 06 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Osullivan Catherine	
465 300 01 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Zellmann Elizabeth L 465 300 02 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Trachtenberg Dennis&Contos Step 465 300 03 00 1.00 SFD 1.00 1.000 \$88.86 \$88.86 Rosenstein Paula S&Briggs Linda 465 300 04 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Fenner Carol A 2004 Trust 02-11-4 465 300 05 00 1.00 SFD 1.00 1.000 \$88.86 \$88.86 Metsch Susan L Trust 10-23-13 465 300 06 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Osullivan Catherine	
465 300 02 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Trachtenberg Dennis&Contos Step 465 300 03 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Rosenstein Paula S&Briggs Linda 465 300 04 00 1.00 SFD 1.00 1.00 \$88.86 \$88.86 Fenner Carol A 2004 Trust 02-11-4 465 300 05 00 1.00 SFD 1.00 1.00 \$88.86 \$88.86 Metsch Susan L Trust 10-23-13 465 300 06 00 1.00 SFD 1.00 1.00 \$88.86 \$88.86 Osullivan Catherine	
465 300 03 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Rosenstein Paula S&Briggs Linda 465 300 04 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Fenner Carol A 2004 Trust 02-11-4 465 300 05 00 1.00 SFD 1.00 1.000 \$88.86 \$88.86 Metsch Susan L Trust 10-23-13 465 300 06 00 1.00 SFD 1.00 1.000 \$88.86 \$88.86 Osullivan Catherine	
465 300 04 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Fenner Carol A 2004 Trust 02-11-0 465 300 05 00 1.00 SFD 1.00 1.00 \$88.86 \$88.86 Metsch Susan L Trust 10-23-13 465 300 06 00 1.00 SFD 1.00 1.00 \$88.86 \$88.86 Osullivan Catherine	
465 300 05 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Metsch Susan L Trust 10-23-13 465 300 06 00 1.00 SFD 1.00 1.000 \$88.86 \$88.86 Osullivan Catherine	
465 300 06 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Osullivan Catherine	J4
1 400 300 07 00 1,00 3FD 1,00 1,00 1.000 aoo.oo aoo.oo Fii/deiaii iiiii	
465 300 08 00 1.00 SFD 1.00 1.00 \$88.86 \$88.86 Stanton Scott M	
465 300 09 00 1.00 SFD 1.00 1.00 \$88.86 \$88.86 Copenhaver Charles C Jr	
465 300 10 00 1.00 SFD 1.00 1.00 \$88.86 \$88.86 Mclaughlin Richard K&Marjorie E	
465 300 11 00 1.00 SFD 1.00 1.00 \$88.86 \$88.86 Laird Family Trust 04-02-99	
465 300 12 00 1.00 SFD 1.00 1.00 \$88.86 \$88.86 Jarvis Jamie S	
465 300 13 00 1.00 SFD 1.00 1.00 \$88.86 \$88.86 Suiter Family Trust 03-27-14	
465 300 15 00 1.00 SFD 1.00 1.00 \$88.86 \$88.86 Ramsay David&Willa D	
465 300 16 00 1.00 SFD 1.00 1.00 \$88.86 \$88.86 Mccutcheon Christopher J	
465 310 01 00	
465 310 02 00 2.00 DUP 0.70 1.00 1.400 \$88.86 \$124.40 Hinson Tony D	
465 310 03 00	
465 310 04 00 1.00 SFD 1.00 1.00 \$88.86 \$88.86 Nettleman Lynda K Living Trust 11	
465 310 05 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Winitz Marc M&Roque Jennifer L	
465 310 06 00 1.00 SFD 1.00 1.00 \$88.86 \$88.86 Haslim Marilyn J	
465 310 07 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Burgess Charles & Jennifer	
465 310 08 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Gee Brian H&Molly G	
465 310 13 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Barrett-Frey Family Trust 11-10-04	1
465 310 14 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Ransom Holly E	
465 310 15 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Lorden David H&Kathy L	
465 310 16 00 1.00 SFD 1.00 1.00 1.000 \$88.86 \$88.86 Miller Family Trust 01-30-87	
465 310 17 00 0.15 VAC 0.00 0.00 \$88.86 \$0.00 Darragh Andrew S	
465 341 01 00 1.00 SFD 1.00 1.00 \$88.86 \$88.86 Otoole Leslie S	
465 341 02 00 2.00 DUP 0.70 1.00 1.400 \$88.86 \$124.40 Fernandez Elvia Tr	
465 342 01 00 6.00 MFR 0.70 1.00 4.200 \$88.86 \$373.20 Park Legacy Investments	
465 342 05 00 2.00 DUP 0.70 1.00 1.400 \$88.86 \$124.40 White Reginald&Rhianna	

Parcel	Acres/	Land Use	Apportionm	ent Factors	Total	Fiscal Year 2016 ⁽⁴⁾		Fiscal Year 2016 ⁽⁴⁾		
Number	Units (1)	Code (2)	Land Use (2)	Benefit (3)	EBUs	Unit Cost	Assessment	Owner Name		
465 342 06 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Rogers Living Trust 04-13-10		
465 342 07 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Rosenberger Virginia L Trust		
465 343 01 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Medel Kenneth J&Debra		
465 343 02 00	1.00	SFD	1.00	1.00	1.000	\$88.86	\$88.86	Hann-Baldwin Andrew		
465 343 03 00	0.08	COM	45.00	0.50	1.800	\$88.86	\$159.94	Devedia Ana Trust 05-18-04		

 ⁽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.

 $^{^{\}rm (4)}$ Fiscal Year 2016 begins July 1, 2015 and ends June 30, 2016

⁽⁵⁾ Maximum authorized assessment subject to cost-indexing provisions contained in Assessment Engineer's Report