



Date: May 14, 2026
To: Board of Directors
From: David Aranda, Interim General Manager
Subject: Annual Approval of the Kensington Park Assessment District Levy

Recommendation

Approval to adopt three resolutions (one at a time) for Fiscal Year 2026-27 to collect the Kensington Park Assessment pursuant to the Landscaping Act of 1972 including: (1) Resolution No. 2026-05, Initiating Proceedings For The Levy And Collection Of Assessments For The Kensington Park Assessment District for Fiscal Year 2026/27; (2) Resolution No. 2026-06, Approving The Engineer's Report For The Kensington Park Assessment District For Fiscal Year 2026/27; and (3) Resolution No. 2026-07 Declaring Its Intention To Levy And Collect Assessment For The Kensington Park Assessment District for Fiscal Year for 2026/27.

Background

The Kensington Park Assessment District is a Landscape and Lighting District that provides a means to bring revenue into Kensington via a process outlined in the Landscaping and Lighting Act of 1972. That Act requires a certain process each year in order to continue to assess each parcel in the Kensington community.

The process involves: 1) approving a resolution to initiate proceedings for the levy and collection of assessments, 2) approving the Annual Engineer's Report that NBS provides each year (copy attached) and, 3) approving a resolution declaring the District's intention to levy and collect assessment for the Kensington Park Assessment District for Fiscal Year 2026-27.

The monies used from this assessment go toward park operations. The budget outlines the total cost of park operations and the amount that this assessment collects.

Exhibit(s)

- Fiscal Year 2026/27 Engineer's Report for Kensington Park Assessment District, April 2026.
- Notice of Public Hearing
- Resolution No. 2026-05 – A Resolution Of The Board Of Directors Of The Kensington Community Services District Initiating Proceedings For The Levy And Collection Of Assessments For The Kensington Park Assessment District For Fiscal Year 2026/27.

Kensington Park Assessment District Levy

May 14, 2026

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- Resolution No. 2026-06 – A Resolution Of The Board Of Directors Of The Kensington Community Services District Approving The Engineers Report For The Kensington Park Assessment District For Fiscal Year 2026/27.
- Resolution No. 2026-07 – A Resolution Of The Board Of Directors Of The Kensington Community Services District Declaring Its Intention To Levy And Collect Assessment For The Kensington Park Assessment District for Fiscal Year 2026/27.

KENSINGTON COMMUNITY SERVICES DISTRICT

Fiscal Year 2026/27 Engineer's Report For:

Kensington Park Assessment District

April 2026

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1. EXECUTIVE SUMMARY

The Board of Directors of the Kensington Community Services District (“KCS D”), within the State of California, has directed NBS, to prepare and file a report presenting plans and specifications describing the general nature, location, and extent of the improvements to be maintained and an estimate of the costs of the maintenance and operations and servicing of the improvements for the Kensington Park Assessment District (the “District”) for Fiscal Year 2026/27 pursuant to the provisions of the *Landscape and Lighting Act of 1972, Part 2, Division 15 of the California Streets and Highways Code (commencing with Section 22500)* (hereafter referred to as the “Act”).

The report includes a diagram of the District, showing the area and properties proposed to be assessed, an assessment of the estimated costs of the maintenance, operations and servicing the improvements, and the net amount levied upon all assessable lots and/or parcels within the District in proportion to the special benefit received.

The assessment rate and the annual rate escalation factor of the annual San Francisco Bay Area CPI were approved by property owners through the assessment balloting procedures set forth in Section 4 of Article XIII D of the California Constitution following a public hearing on May 28, 1997.

The assessment summarized below covers a portion of the estimated costs of maintenance, operation, and servicing of said improvements to be paid by the assessable real property within the District in proportion to the special benefit received.

SUMMARY OF ASSESSMENT

DESCRIPTION	AMOUNT
Balance to Levy ⁽¹⁾	\$50,369.46
Total Equivalent Dwelling Units	2,262.752
Total Assessment Per Equivalent Dwelling Unit ⁽¹⁾	\$22.26
Total Parcels to be Assessed	2,190

(1) Actual levy amount may vary due to even cent rounding for placement on the Contra Costa County tax roll.

2. OVERVIEW

2.1 Introduction

On December 6, 1994, KCSD formed the District for the purpose of providing improvements which benefit parcels in the District. Since that time, the KCSD has been levying and collecting special assessments to pay for maintaining and servicing those improvements.

This annual Engineer's Report (the "Report") describes the District and the proposed charge per Equivalent Dwelling Unit (EDU) for Fiscal Year 2026/27 based on the historical and estimated costs to maintain the improvements and to provide the services that benefit parcels within the District. Maintenance and operation of the facilities provides a healthy alternative for youth and adult activities while protecting the capital investments that have been made within the District.

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

Following consideration of public comments at a noticed public hearing, the Board of Directors of the KCSD may confirm the diagram and may order the levy and collection of assessments for Fiscal Year 2026/27. If approved, the assessment information shall be submitted to the Contra Costa County Auditor/Controller and included on the property tax roll for each benefiting parcel for Fiscal Year 2026/27.

2.2 Effect of Proposition 218

On November 5, 1996, California voters approved Proposition 218 by a margin of 56.5% to 43.5%. The provisions of the Proposition, now California Constitutional Articles XIII C and XIII D, adds substantive and procedural requirements to assessments, which affect the KCSD maintenance assessments.

The assessment rate and the annual rate escalation factor of the annual San Francisco Bay Area CPI were approved by property owners through the assessment balloting procedures set forth in Section 4 of Proposition 218 following a public hearing on May 28, 1997. The San Francisco Bay Area CPI increase for the period ending February 2026 was 2.4769%.

2.3 Description of District and Services

The KCSD operates, services, and maintains the following improvements within the District: landscaping and grass, water and electric services, equipment and supplies, repair or replacement of existing improvements, and addition of future improvements (if determined to be necessary).

The District consists of a residential area, generally located north of the Contra Costa County line, east of Santa Fe Avenue, west of Kensington Road, and south of Gelston Place.

3. ESTIMATE OF COSTS

3.1 Description of Budget Items

Operations & Maintenance - Includes the following:

- Tree Pruning/Removal – Includes the costs for trimming trees and removal of debris.
- Utilities – Includes the costs for water to irrigate the landscaping and the costs for electricity for street lighting.
- Miscellaneous Services/Equipment – Includes the costs for maintaining and replenishing equipment and supplies.
- Miscellaneous Repairs – Includes costs for any infrastructure repair on property within the District, including repairs to buildings.

Incidental Expenses - Includes the following:

- Administrative Services – Includes services necessary for District maintenance, including preparation of the Annual Engineer’s Report and expenses for the services of KCSD personnel.
- Levy Fees – Includes the County of Contra Costa parcel charges to collect the assessments on the County Tax Roll.

3.2 Kensington Park Budget

The proposed budget for Fiscal Year 2026/27 is as follows:

ACCOUNT DESCRIPTION	FISCAL YEAR 2026/27 PROPOSED BUDGET
Maintenance Contract ⁽¹⁾	\$62,000
Staff Custodian	70,000
Utilities	35,000
Capital Improvement Repairs	70,000
Misc. Maintenance Services and Supplies	30,000
Operations & Maintenance Total:	\$267,000
Administrative Services	\$7,000
Levy Fees	2,000
Incidental Expenses	2,000
Expenses Total:	\$11,000
Total Costs	\$278,000

(1) Includes maintenance contracts and maintenance repairs.

4. METHOD OF APPORTIONMENT

4.1 Method of Apportionment

Pursuant to the Act, the costs of the District may be apportioned by any formula or method which fairly distributes the net amount to be assessed among all assessable parcels in proportion to the estimated special benefit to be received by each such parcel from the maintenance, servicing, and operation of the improvements. The formula used for the District reflects the composition of the parcels and the improvements and services provided to fairly apportion the costs based on the estimated benefits to each parcel.

The benefit was determined to be equal for all Equivalent Dwelling Units (EDU) within the District.

Kensington Park Assessment District

The method used to calculate the assessments within the District is as follows:

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

To determine the EDU for assessable parcels, the Benefit Unit Factor (B.U.F.) is multiplied by the number of developed residential units on the parcel. Undeveloped and non-residential parcels are not assessed. The CPI Rate Escalation Factor is applied to the Levy per EDU each year.

The operations and maintenance activities for the District are of special benefit to those parcels in the District. The benefit derived by the community at large is negligible and is considered a general benefit.

4.2 Land Use Benefit Factors

PROPERTY TYPE/ LAND USE CODE	B.U.F. PER UNIT
Single-Family Residential Parcels	1.000
Multi-Family Residential Parcels	0.768
Vacant Residential Parcels	0.000
Non-Assessable Parcels	0.000

4.3 Balance To Levy

Total District Costs – Includes Operations and Maintenance costs, in addition to any Incidental Expenses determined in Section 3 of this Report.

Other Funding Sources – This is the amount of surplus or deficit funds resulting from the collection of the previous year's assessments. This can also include funds designated for use by the District that are not from District assessments. These funds are added to or subtracted from the District account and assessments are adjusted accordingly.

Balance to Levy – This is the total amount to be levied and collected through assessments for the current fiscal year. The Balance to Levy represents the sum of the Operations and Maintenance, Incidental

Expenses, Beginning Balance, (deficit or surplus from last year) and Other Funding Sources less installment rounding.

DESCRIPTION	AMOUNT
Total District Costs	\$278,000.00
Beginning Balance	0.00
Other Funding Sources ⁽¹⁾	(227,630.54)
Total Balance to Levy ⁽²⁾	\$50,369.46

(1) Revenue from the KCSD General Fund.

(2) Actual levy amount may vary due to even cent rounding for placement on the Contra Costa County tax roll.

4.4 Total Assessment Per EDU

The following table summarizes the total assessment and number of EDUs.

DESCRIPTION	AMOUNT
Balance to Levy ⁽¹⁾	\$50,369.46
Total District EDU	2,262.752
Total Assessment Per EDU ⁽¹⁾	\$22.26

(1) Actual levy amount may vary due to even cent rounding for placement on the Contra Costa County tax roll.

4.5 Historical Maximum Assessment Per EDU

The following table lists the prior five years of historical assessment rates per EDU.

FISCAL YEAR	ASSESSMENT RATE ⁽¹⁾
2022/2023	19.62
2023/2024	20.66
2024/2025	21.15
2025/2026	21.72
2026/2027	22.26

(1) Actual levy amount may vary due to even cent rounding for placement on the Contra Costa County tax roll.

4.6 Sample Calculations

The following table describes the calculation of a parcel's charge based on the property type.

PROPERTY LAND USE	B.U.F. X UNITS = EDU	PARCEL EDU X LEVY PER EDU = PARCEL CHARGE	PARCEL CHARGE ⁽¹⁾
Single-Family Residential	1.000 X 1 Unit	1.000 X \$22.2659	\$22.26
Multi-Family Residential (with 2 units)	0.768 X 2 Units	1.536 X 22.2659	34.20
Vacant Residential	0.000 X 0 Units	0.000 X 22.2659	0.00
Non-Assessable	0.000 X 0 Units	0.000 X 22.2659	0.00

(1) Actual levy amount may vary due to even cent rounding for placement on the Contra Costa County tax roll.

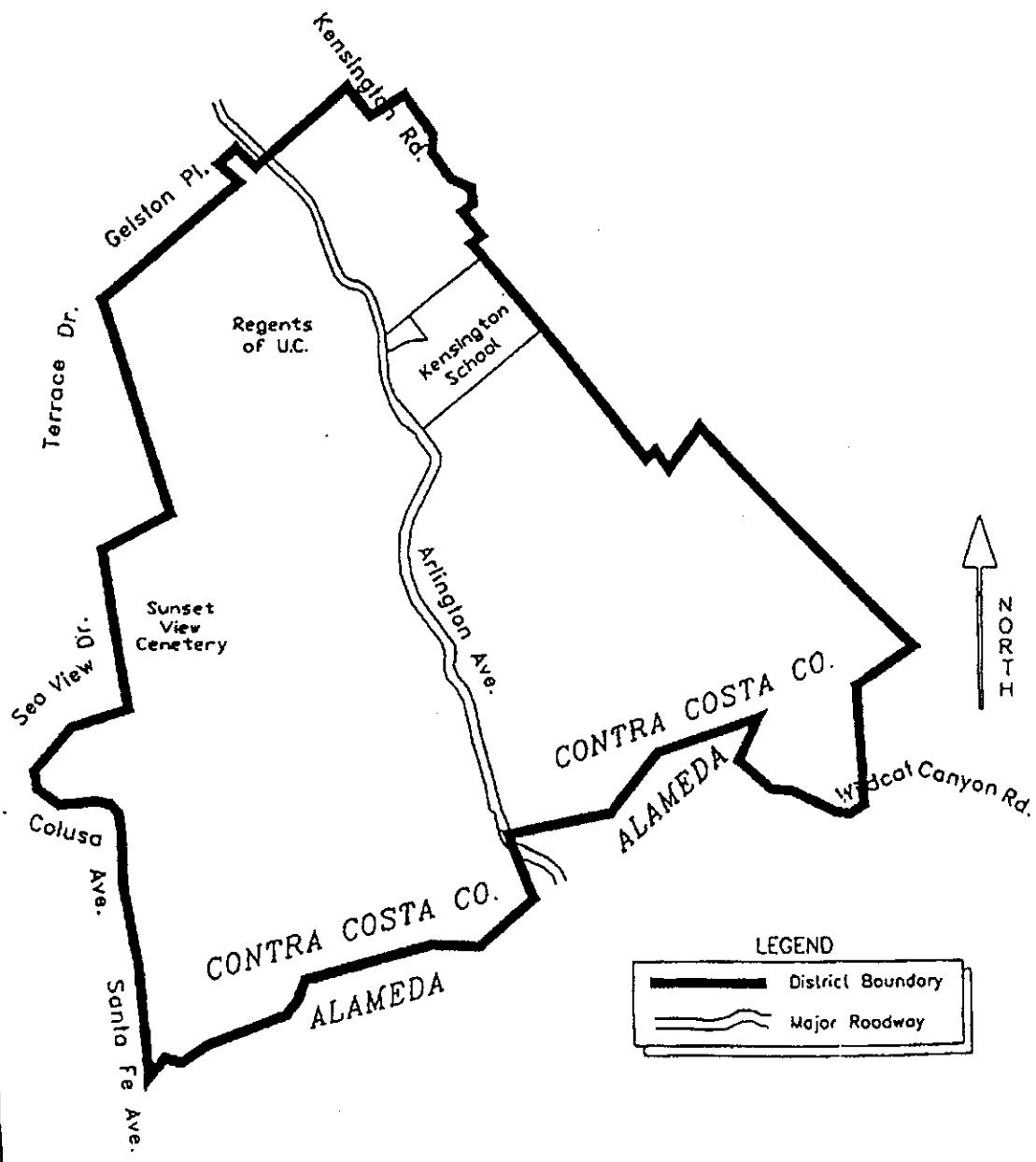
5. ASSESSMENT DIAGRAM

The following page shows a copy of the Assessment Diagram for the District. The lines and dimensions shown on the maps of the Contra Costa County Assessor for the current year are incorporated by reference herein and made part of this Report.

ASSESSMENT DIAGRAM
 Kensington Park Assessment District
 Kensington Police Protection and Community Services District
 Contra Costa County, California

Filed in the office of the District Secretary of the Kensington Police Protection and Community Services District this _____ day of _____

Diana Jones, District Secretary of the Kensington Police Protection and Community Services District
 County of Contra Costa, State of California



6. ASSESSMENT ROLL

Assessor's parcel identification, for each lot or parcel within the District, shall be based on the Contra Costa County Assessor's secured roll data for the applicable year in which this Report is prepared and is incorporated herein by reference.

A listing of assessor's parcels assessed within the District for Fiscal Year 2026/27, along with the assessment amounts, is on file in the office of the District Clerk and incorporated herein by reference. Based on the Contra Costa County Assessor's secured roll data, current assessor's parcels, including corrected and/or new assessor's parcels, will be submitted and/or resubmitted to the County Auditor/Controller. The annual assessment amount to be levied and collected for the resubmitted parcel(s) shall be determined in accordance with the method of apportionment and assessment rate approved in this Report. Therefore, if a single assessor's parcel has a status change in development, other land use change, or subdivides into multiple assessor's parcels, the assessment amounts applied to each of the new assessor's parcels shall be recalculated and applied according to the approved method of apportionment and assessment rate rather than a proportionate share of the original assessment amount.

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that the Board of Directors of the Kensington Community Services District (District) has fixed **Thursday, June 11, 2026, at 7:00 p.m.** as the time for a public hearing by the Board of Directors on the annual report of the Kensington Park Assessment District Levy for Fiscal Year 2026-27. On May 14, 2026, the Board of Directors adopted a package of resolutions required to collect assessments for the upcoming fiscal year. These documents are available on the KCSD website and are available upon request at the District office located at 217 Arlington Ave., Kensington, CA 94707 telephone (510) 526-4141.

**RESOLUTION NO. 2026-05
A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT, INITIATING
PROCEEDINGS FOR THE LEVY AND COLLECTION OF ASSESSMENTS FOR THE KENSINGTON
PARK ASSESSMENT DISTRICT
FOR FISCAL YEAR 2026/27**

The Board of Directors of the Kensington Community Services District (hereafter referred to as the "Board of Directors") does resolve as follows:

WHEREAS, the Board of Directors previously completed its proceedings in accordance with and pursuant to the Landscaping and Lighting Act of 1972, Part 2, Division 15 of the California Streets and Highways Code (commencing with Section 22500) (the "Act") to establish the Kensington Park Assessment District (the "Assessment District"); and

WHEREAS, the Board of Directors has retained NBS for the purpose of assisting with the annual levy of the Assessment District, and the preparation and filing of an Engineer's Report.

NOW, THEREFORE BE IT RESOLVED, DETERMINED, AND ORDERED BY THE BOARD OF DIRECTORS, AS FOLLOWS:

- 1. Engineer's Report:** The Board of Directors hereby orders NBS to prepare and file with the District Clerk of the Board the Engineer's Report concerning the levy and collection of assessments within the Assessment District for the fiscal year commencing July 1, 2026 and ending June 30, 2027.
- 2. New Improvements or Changes to Existing Improvements:** There are no changes to existing improvements nor are there any items being added to the list of improvements previously approved at the formation of the Assessment District.

PASSED AND ADOPTED by the Board of Directors of the Kensington Community Services District upon motion by Director _____, seconded by Director _____, on Thursday, the 14th day of May 2026, by the following vote to wit: AYES (_____, _____, _____, _____, _____, _____ and _____; NOES (____); ABSENT (____); ABSTAINED (_____).

Notice of Public Hearing for
Resolution No. 2026-05
May 14, 2026
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/s/
David Aranda, Interim General Manager

/s/
Sylvia Hacaj, President of the Board

/s/
Lynelle M. Lewis, Clerk of the Board

RESOLUTION NO. 2026-05

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE KENSINGTON COMMUNITY SERVICES DISTRICT
INITIATING PROCEEDINGS FOR THE LEVY AND COLLECTION OF ASSESSMENTS FOR
THE KENSINGTON PARK ASSESSMENT DISTRICT
FOR FISCAL YEAR 2026/27**

The Board of Directors of the Kensington Community Services District (hereafter referred to as the “Board of Directors”) does resolve as follows:

WHEREAS, the Board of Directors previously completed its proceedings in accordance with and pursuant to the Landscaping and Lighting Act of 1972, Part 2, Division 15 of the California Streets and Highways Code (commencing with Section 22500) (the “Act”) to establish the Kensington Park Assessment District (the “Assessment District”); and

WHEREAS, the Board of Directors has retained NBS for the purpose of assisting with the annual levy of the Assessment District, and the preparation and filing of an Engineer’s Report.

NOW, THEREFORE BE IT RESOLVED, DETERMINED, AND ORDERED BY THE BOARD OF DIRECTORS, AS FOLLOWS:

1. **Engineer’s Report:** The Board of Directors hereby orders NBS to prepare and file with the District Clerk of the Board the Engineer’s Report concerning the levy and collection of assessments within the Assessment District for the fiscal year commencing July 1, 2026 and ending June 30, 2027.
2. **New Improvements or Changes to Existing Improvements:** There are no changes to existing improvements nor are there any items being added to the list of improvements previously approved at the formation of the Assessment District.

PASSED AND ADOPTED by the Board of Directors of the Kensington Community Services District upon motion by Director _____, seconded by Director _____, on Thursday, the 14th day of May, 2026, by the following vote to wit:

AYES: Directors _____, _____, _____, _____, and _____

NOES: None

ABSENT: None

ABSTAINED: None

Sylvia Hacaj
President, Board of Directors

I HEREBY CERTIFY the foregoing resolution was duly and regularly adopted by the Board of Directors of the Kensington Community Services District at the regular meeting of said Board held on Thursday, the 14th day of May, 2026.

Lynelle Lewis
District Clerk of the Board

David Aranda
Interim General Manager

RESOLUTION NO. 2026-06

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE KENSINGTON COMMUNITY SERVICES DISTRICT
APPROVING THE ENGINEER’S REPORT FOR
THE KENSINGTON PARK ASSESSMENT DISTRICT
FOR FISCAL YEAR 2026/27**

The Board of Directors of the Kensington Community Services District (hereafter referred to as the “Board of Directors”) does resolve as follows:

WHEREAS, the Board of Directors previously completed its proceedings in accordance with and pursuant to the Landscaping and Lighting Act of 1972, Part 2, Division 15 of the California Streets and Highways Code (commencing with Section 22600) (the “Act”) to establish the Kensington Park Assessment District (the “Assessment District”); and

WHEREAS, the Board of Directors has retained NBS for the purpose of assisting with the annual levy of the Assessment District, and the preparation and filing of an Engineer’s Report; and

WHEREAS, the Board of Directors has, by previous resolution, ordered NBS to prepare and file such Engineer’s Report; and

WHEREAS, NBS has prepared and filed such Engineer’s Report with the District Clerk of the Board.

NOW, THEREFORE BE IT RESOLVED, DETERMINED, AND ORDERED BY THE BOARD OF DIRECTORS, AS FOLLOWS:

- 1. Approval of Report:** The Board of Directors hereby approves the Engineer’s Report concerning the levy of assessments as submitted by NBS for the fiscal year commencing July 1, 2026 and ending June 30, 2027.

PASSED AND ADOPTED by the Board of Directors of the Kensington Community Services District upon motion by Director _____, seconded by Director _____, on Thursday, the 14th day of May, 2026, by the following vote to wit:

AYES: Directors _____, _____, _____, _____, and _____

NOES: None

ABSENT: None

ABSTAINED: None

Sylvia Hacaj
President, Board of Directors

I HEREBY CERTIFY the foregoing resolution was duly and regularly adopted by the Board of Directors of the Kensington Community Services District at the regular meeting of said Board held on Thursday, the 14th day of May, 2026.

Lynelle Lewis
District Clerk of the Board

David Aranda
Interim General Manager

RESOLUTION NO. 2026-07**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE KENSINGTON COMMUNITY SERVICES DISTRICT
DECLARING ITS INTENTION TO LEVY AND COLLECT ASSESSMENTS FOR
THE KENSINGTON PARK ASSESSMENT DISTRICT
FOR FISCAL YEAR 2026/27**

The Board of Directors of the Kensington Community Services District (hereafter referred to as the "Board of Directors") does resolve as follows:

WHEREAS, the Board of Directors previously completed its proceedings in accordance with and pursuant to the Landscaping and Lighting Act of 1972, Part 2, Division 15 of the California Streets and Highways Code (commencing with Section 22600) (the "Act") to establish the Kensington Park Assessment District (the "Assessment District"); and

WHEREAS, the Board of Directors has retained NBS for the purpose of assisting with the annual levy of the Assessment District, and the preparation and filing of an Engineer's Report.

NOW, THEREFORE BE IT RESOLVED, DETERMINED, AND ORDERED BY THE BOARD OF DIRECTORS, AS FOLLOWS:

- 1. Intention:** The Board of Directors hereby declares its intention to levy and collect assessments within the Assessment District to pay the costs of the Improvements for the fiscal year commencing July 1, 2026 and ending June 30, 2027. The Board of Directors finds that the public's best interest requires such action.
- 2. Improvements:** The improvements within the District include, but are not limited to: the operating, maintaining and servicing of all public landscaping improvements, consisting of landscaping and grass. Operating, maintaining and servicing include, but are not limited to: personnel, materials, electrical energy and water. Services provided include all necessary service, operations, administration and maintenance required to keep the improvements in a healthy, vigorous, and satisfactory condition.
- 3. Assessment District Boundaries:** The boundaries of the Assessment District are as shown by the assessment diagram filed in the offices of the District Clerk of the Board which map is made a part hereof by reference.
- 4. Engineer's Report:** Reference is made to the Engineer's Report prepared by NBS, on file with the District Clerk of the Board for a full and detailed description of the improvements, the boundaries of the Assessment District and the zones therein, and the proposed assessments upon assessable lots and parcels of land within the Assessment District.
- 5. Notice of Public Hearing:** The Board of Directors hereby declares its intention to conduct a Public Hearing concerning the levy of assessments in accordance with Section 22629 of the Act. All objections to the assessment, if any, will be considered by the Board of Directors. The Public Hearing will be held on **Thursday, June 11, 2026 at 6:00 pm** or as soon thereafter as is feasible in the meeting place of the Board of Directors located at 52 Arlington Avenue, Kensington, CA. The Board of Directors further orders the District Clerk of the Board to publish notice of this resolution in accordance with Section 22626 of the Act.
- 6. Increase of Assessment:** The maximum assessment is not proposed to increase from the previous year above that previously approved by the property owners (as "increased assessment" is defined in Section 54954.6 of the Government Code).

PASSED AND ADOPTED by the Board of Directors of the Kensington Community Services District upon motion by Director _____, seconded by Director _____, on Thursday, the 14th day of May, 2026, by the following vote to wit:

AYES: Directors _____, _____, _____, _____, and _____

NOES: None

ABSENT: None

ABSTAINED: None

Sylvia Hacaj
President, Board of Directors

I HEREBY CERTIFY the foregoing resolution was duly and regularly adopted by the Board of Directors of the Kensington Community Services District at the regular meeting of said Board held on Thursday, the 14th day of May, 2026.

Lynelle Lewis
District Clerk of the Board

David Aranda
Interim General Manager