

# **Assessment Engineer's Report**

# GATEWAY CENTER EAST MAINTENANCE ASSESSMENT DISTRICT

**Annual Update for Fiscal Year 2017** 

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** 

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**June 2016** 

# **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.

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#### **EXHIBITS**

Exhibit A: Boundary Map

Exhibit B: Estimated Annual Expenses, Revenues, and Reserves

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# Assessment Engineer's Report Gateway Center East Maintenance Assessment District

## **Preamble**

Pursuant to the provisions of the "San Diego Maintenance Assessment District Procedural Ordinance" (being Division 2, Article 5, Chapter VI of the San Diego Municipal 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"), and in accordance with the Resolution of Intention, being Resolution No.
Diego for these proceedings, submits herewith this report for the District as required by Assessment Law.
PRELIMINARY APPROVAL BY THE CITY COUNCIL OF THE CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, ON THE DAY OF, 2016.
Elizabeth Maland, CITY CLERK CITY OF SAN DIEGO
STATE OF CALIFORNIA
FINAL APPROVAL BY THE CITY COUNCIL OF THE CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, ON THE DAY OF, 2016.
Elizabeth Maland, CITY CLERK CITY OF SAN DIEGO STATE OF CALIFORNIA

# **Executive Summary**

**Project:** Gateway Center East

Maintenance Assessment District

**Apportionment Method:** Equivalent Benefit Unit (EBU)

	FY 2016	FY 2017 (1)	Maximum (2) Authorized
Total Parcels Assessed:	16	16	
<b>Total Estimated Assessment:</b>	\$195,994	\$200,791	
Total Number of EBUs:	569.75	569.75	
Assessment per EBU:	\$344.00	\$352.42	\$352.43 (3)

<sup>(1)</sup> FY 2017 is the City's Fiscal Year 2017, which begins July 1, 2016 and ends June 30, 2017. Total Parcels Assessed and Total Estimated Assessment may vary from prior fiscal year values due to parcel changes and/or land use reclassifications.

**Proposition 218 Compliance:** The District, originally formed in May 1987,

was re-engineered in Fiscal Year 1998 for compliance with Proposition 218. By a ballot proceeding, majority property owners (77.53% of the weighted vote) approved Fiscal Year 1998 assessments, maximum authorized assessments for subsequent years, and provisions for annual cost indexing.

**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.

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

<sup>(3)</sup> Prior fiscal year's maximum authorized annual assessment increased by cost-indexing factor of 2.45%.

## **Background**

The Gateway Center East Maintenance Assessment District (District) was originally established in May 1987 under the provisions of the San Diego Maintenance Assessment District Ordinance. The District encompasses the Gateway Center East Industrial Park. The general purpose of the District is to fund defined improvements and activities within the District.

The Park was developed in 1987 by the Southeast Economic Development Corporation as Map 11512. The project included 22 industrial lots which were sold to private entities. A public park was developed within the subdivision boundary as a condition of approval and granted to the City of San Diego (City).

The District was re-engineered in Fiscal Year 1998 for compliance with Proposition 218. By a mail ballot proceeding, property owners approved the re-engineering with 77.53% of weighted votes supporting the proposed assessments. Over 94.7% of property owners responded to the mail ballot.

The Assessment Engineer's Report, preliminarily accepted by Resolution Number R-288796 on June 8, 1997, proposed Fiscal Year 1998 assessments, maximum authorized assessments for subsequent years, and provisions for annual cost indexing of the maximum authorized assessments. The Assessment Engineer's Report was approved and assessments confirmed by Resolution Number R-289038 on August 5, 1997.

# **District Proceedings for Fiscal Year 2017**

This District is authorized and administered under the provisions of the "San Diego Maintenance Assessment District Procedural Ordinance" (being Division 2, Article 5, Chapter VI of the San Diego Municipal 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 2017, and authorize the continued levy of assessments for the life of the District. The Fiscal Year 2017 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.

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 levy of assessments for the life of the District, and collection of the Fiscal Year 2017 proposed assessments.

#### **Bond Declaration**

No bonds will be issued in connection with this District.

## **District Boundary**

The District encompasses all of the Gateway Center East Industrial Park. 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** hereto.

## **Project Description**

The proposed assessments will be used to fund defined improvements and activities within the District. The activities include maintenance and servicing of landscaped open space easements on the slopes facing I-15 and SR 94, landscaped and hardscaped medians, and landscaped parkways along the lot frontages within the Gateway Center East Industrial Park, daily litter control and weekly sweeping.

The engineering drawings for these improvements (drawing number is D-22060) are on file at Maps and Records in the Development Services Department and are incorporated herein. The improvements and services provided by the District will be maintained in accordance with specifications and contracts on file with the Park and Recreation Department. These documents are available for public inspection during normal business hours.

# **Separation of General and Special Benefits**

The identified improvements and activities 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 and activities 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 and activities; "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 improvements and activities.

#### **City Standard**

As a "general benefit" (not funded by assessments), the District will continue to receive the standard level of service provided to the public at large under City-funded and administered programs for maintenance and servicing of public facilities and improvements (e.g., medians, open space, street lights, street trees, sidewalks, parks, etc.), including street sweeping and graffiti removal on public property. Consistent with City policy for the public at large, the City will provide the District with standard service levels and annual contributions from the Gas Tax Fund for median maintenance (28.67¢ per square foot of landscaped median and 6.59¢ per square foot of hardscaped median) and from the Environmental Growth Fund for open space maintenance (\$62.29 per acre). These levels of service and cost allocations, reviewed and adjusted annually by the City, are "general benefits" administered by the District.

#### **External Benefits**

Assessment Law prohibits levying assessments to pay for "general benefits" conferred to the public at large or properties located outside the District. Based on a review of the spatial limits of the District and the improvements and activities, it has been determined that the improvements and activities have the potential to confer benefits to others outside the District.

It is estimated as much as 2.5% of the total benefit (in excess of the City standard) may accrue to the public at large or properties located outside the District (with an estimated 0.0% accruing directly to properties located outside the District, and the remaining 2.5% accruing to the general public as indirect/incidental beneficiaries passing through the District or utilizing District-provided amenities). The estimated costs associated with these "general benefits" have been quantified and will not be funded by assessments.

#### **Cost Estimate**

#### **Estimated Costs**

Estimated Fiscal Year 2017 annual expenses, revenues, reserves, and assessments (provided by the City) are included as **Exhibit B** hereto.

#### **Annual Cost Indexing**

With the passage of Proposition 218, any proposed increase in assessments must be placed for approval before the property owners by a mail ballot and a public hearing process, similar to these proceedings. A majority of ballots received 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 engineer's report, balloting, and the public hearing process can potentially exceed the total cost of the increase. These incidental costs of the proceedings can be added to the assessments, resulting in even higher assessments.

Indexing assessments annually to the San Diego Consumer Price Index for Urban Consumers (SDCPI-U), as approved by the District property owners in Fiscal Year 1998, allows for minor increases for normal maintenance and operating cost escalation without incurring the costs of the Proposition 218 ballot proceedings. Any significant change in the assessment initiated by an increase in service provided or other significant changes to the District would still require the Proposition 218 proceedings and property owner approval.

The maximum authorized assessment established in the Fiscal Year 1998 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 <a href="www.bls.gov">www.bls.gov</a>), for the prior year period was from 265.039 to 271.526 (a 2.45% 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 2.45%.

## **Method of Apportionment**

#### **Estimated Benefit of the Improvements**

Construction of the improvements within the district was funded by the developer. The maintenance for these enhanced assets, since installation, has been funded through the District. The City's General Plan and Subarea Plan support the establishment of community-based improvement and maintenance districts, such as this District, to fund enhanced improvements and activities.

#### Street Rights-of-Way and Medians

The Gateway Center East Landscape Maintenance District is relatively small. All of the streets within the Industrial Park and the frontage on Market Street are maintained by the District. Market Street serves as the primary access route in and out of the industrial park and the other streets provide circulation through the park and thus serve all parcels within the District. All parcels benefit from the enhancement of these streets and the enhanced community image provided by the District improvements and activities.

The Transportation Element of the City's General Plan and the General Policy Recommendations found in the Southeast San Diego Planned District Ordinance establish several goals for the community's streets. The District improvements and activities are consistent with the Plans' goals for safety and pleasing aesthetics. The maintenance for these enhanced assets, since installation, has been funded though the District. The General Plan also supports the establishment of community landscape improvement and maintenance districts, such as this District, to fund enhanced improvements and activities.

#### **Apportionment Methodology**

The total cost associated with District improvement and activities will be assessed to the various parcels in proportion to the estimated Equivalent Benefit Units (EBUs) assigned a parcel in relationship to the total EBUs of all the parcels in the District.

EBUs are a function of two factors, a Land Use Factor, and Benefit Factor, related as shown in the following equation:

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

Each of these factors is discussed below.

#### **Land Use Factor**

Since the District improvements and activities are primarily associated with the Transportation Element of the General and Community Plans, 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 strictly address only 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.

The special benefits of landscape improvements and activities are linked to trip generation primarily by the public safety and aesthetic enhancement enjoyed by travelers through the community. Thus, trip generation rates provide the required nexus and basis for assigning ratios of maximum potential benefit to the various land use/zoning classifications as defined by the City's Municipal Code.

Land use/zoning classifications have been grouped with averaged trip generation rates assigned to establish the Land Use Factors as shown in **Table 1**.

Land Use/ZoningCodeLand Use FactorIndustrialIND15.0 per acrePark – DevelopedPKD5.0 per acre

**TABLE 1: Land Use Factors** 

#### **Benefit Factor**

The Land Use Factor described above reflects the relative intensity of use (or potential use) of the various parcels of land to be assessed. It does not address the relationship of this use to the specific District improvements and activities. 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 District improvements and activities considered may include some or all of the following: public safety, view corridors and aesthetics, enhancement of community identity, drainage corridors, and recreational potential. As Benefit Factors and their subcomponents are intended to reflect the particular relationships between specific land uses within a district and the specific District improvements and activities, Benefit Factors will generally vary from one district to another, based on the specific details of the applicable land uses and improvements and activities provided.

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	Public Safety (max. 0.2)	Aesthetics (max. 0.8)	Composite Benefit Factor (max. 1.0)	
Industrial	0.2	0.8	1.0	
Park – Developed	0.2	0.0	0.2	

#### **Public Safety**

All land uses are considered to receive the maximum available benefit from the public safety element of District improvements and activities. 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.

#### **Aesthetics**

The degree of benefit received from the aesthetic qualities of landscaped roadway medians and rights-of-way maintained or provided by the District varies among land use categories. Generally, by nature of their use, residential lands receive the greatest benefit from the reduced traffic congestion, reduced noise levels, greater separation from traffic and generally more tranquil environment provided by open spaces and landscaped roadway rights-of-way. Industrial, medians and commercial institutional uses, on the other hand, often thrive on higher densities, greater traffic access, and a higher level of activity in the vicinity of their enterprises. These uses, accordingly, receive a lesser degree of benefit from the general insulation and separation provided by the aesthetic elements of District improvements and activities.

Lands in the Park categories are considered to receive no significant benefit from the aesthetic elements of District improvements and activities, as enhanced aesthetic quality of other lands in their vicinity does not affect their function, use, or value.

#### 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-acre Industrial Property EBUs = 1.00 acres x 15.00 x 1.00 = 15.00 EBUs
- **5-acre Park with Recreation Center** EBUs = 5.00 acres x 5.00 x 0.20 = 5.00 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**). The EBUs for each property owner, which resulted from using the EBU formula and various factors described above, are contained in the Assessment Roll.

# **Summary Results**

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

An estimate of the costs of the improvements and activities 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 2017 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 2017 can be found on the Assessment Roll.

This report has been prepared and respectfully submitted by:

EFS ENGINEERING, INC.

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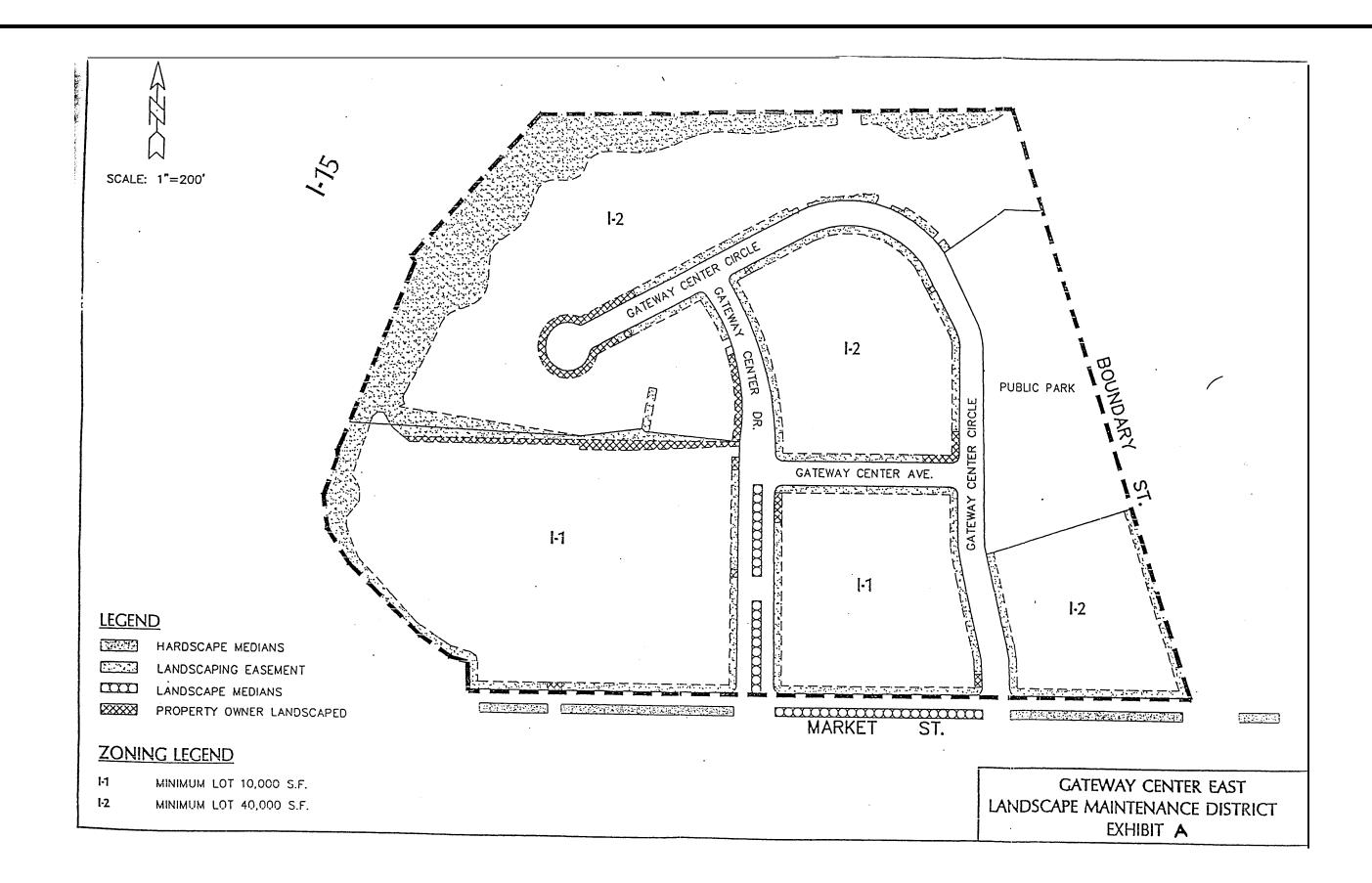
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Sharon F. Risse

No. 52792 Exp. 12/31/2016

OF SAN DIEGO, CALIFORNIA, do hereby	CITY CLERK of the CITY OF SAN DIEGO, COUNTY certify that the Assessment as shown on the Assessment both of which are incorporated into this report, were filed, 2016.
	Elizabeth Maland, CITY CLERK CITY OF SAN DIEGO STATE OF CALIFORNIA
OF SAN DIEGO, CALIFORNIA, do hereby	CITY CLERK of the CITY OF SAN DIEGO, COUNTY certify that the foregoing Assessment, together with the report, was approved and confirmed by the CITY
	Elizabeth Maland, CITY CLERK CITY OF SAN DIEGO STATE OF CALIFORNIA

# **EXHIBIT A**



# GATEWAY CENTER EAST Maintenance Assessment District

# **EXHIBIT B**

# **EXHIBIT B**

#### Park and Recreation Department - Open Space Division Maintenance Assessment Districts Program Summary of Fiscal Year 2017 (07-01-16 to 06-30-17) Budget

# Gateway Center East Maintenance Assessment District SAP Fund 200046

	FY 2015	FY 2016	FY 2017	
	Unaudited Actuals	Estimate	Proposed	
<u>District Costs</u>				
Contract Services				
Landscaping Services - Contract Expires: 04/30/16 (512134, 516001)	\$ 87,681.18 <sup>(1</sup>	Ψ 105,000.40	\$ 114,828.00	
Tree Trimming Services - (512197)	\$ 14,650.00	\$ 20,000.00	\$ 20,000.00	
Supplies				
Locks, Security Hardware, and Batteries (511069, 511075, 511087)	\$ -	\$ 150.00	\$ 150.00	
Garden Nursery Stock (511028)	\$ -	\$ 1,000.00	\$ 1,000.00	
GMM Labor & Fringe (Contract Administrator FTE = .20) (516024C)	\$ 23,153.00	\$ 22,732.00	\$ 23,187.00	
Special Districts Administration (516024A)	\$ 17,997.00	\$ 17,997.00	\$ 18,357.00	
Vehicle Usage & Assignment (516024B) Water / Storm Drain / Electrical (514006,514100,514104,514105)	\$ 1,554.00 \$ 44,752.87	\$ 1,633.00 \$ 49,539.00	\$ 1,715.00 \$ 52,776.00	
Total District Costs	\$ 189,788.05	\$ 222,411.40	\$ 232,013.00	
Total District Costs	φ 109,700.03	<b>Φ 222,411.40</b>	\$ 232,013.00	
TOTAL EXPENSE	\$ 189,788.05	\$ 222,411.40	\$ 232,013.00	
District Revenues				
Special Assessments (411XXX - 412XXX)	\$ 193,557.92	\$ 197,380.00	\$ 200,791.20	
Interest Earnings (418001)	\$ 768.31	\$ 670.00	\$ 500.00	
City Contributions (2)				
Environmental Growth Fund	\$ 870.00	\$ 874.00	\$ 793.00	
Gas Tax Fund	\$ 2,545.00	\$ 2,680.00	\$ 2,770.00	
General Benefit Offset (2.5%)	\$ 5,561.00	\$ 4,742.00	\$ 4,125.00	
TOTAL REVENUE	\$ 203,302.23	\$ 206,346.00	\$ 208,979.20	
<u>District Reserves</u>				
Beginning Fund Balance	\$ 134,879.69	\$ 148,393.87	\$ 132,328.87	
Change in Fund Balance	\$ 13,514.18	\$ (16,065.00)	\$ (23,033.80)	
Year End Operating Reserves	\$ 148,393.87	\$ 132,328.87	\$ 109,295.07	

<sup>(1)</sup> Landscape Contract terms: 15% discount for payment made within 20 days; not all extra labor was spent in Fiscal Year 2015.

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<sup>(2)</sup> City Contributions are subject to change each year pending City Council's approval of new rate per square foot/acreage.

# **EXHIBIT C**

# **EXHIBIT C - Assessment Roll (Fiscal Year 2017)**

## **Gateway Center East Maintenance Assessment District**

Parcel	Acres/	Land	Assessme	nt Factors	Total	Unit Cost	FY 2017 <sup>(4)</sup>	
Number	Units (1)	Use (2)	Land Use (2)	Benefit (3)	EBUs	(\$/EBU)	Assessment	Owner Name
546 440 06 00	5.71	IND	15.00	1.00	85.65	\$352.42	\$30,184.76	San Diego Blood Bank
546 440 07 00	1.08	IND	15.00	1.00	16.20	\$352.42	\$5,709.20	J T F Enterprises L L C
546 440 08 00	1.06	IND	15.00	1.00	15.90	\$352.42	\$5,603.48	J T F Enterprises L L C
546 440 09 00	1.01	IND	15.00	1.00	15.15	\$352.42	\$5,339.16	J T F Enterprises L L C
546 440 10 00	5.60	PKD	5.00	0.20	5.60	\$352.42	\$1,973.54	City Of San Diego
546 440 11 00	1.44	IND	15.00	1.00	21.60	\$352.42	\$7,612.26	ABLECapp Properties LLC
546 440 21 00	0.89	IND	15.00	1.00	13.35	\$352.42	\$4,704.80	W F P-Gateway L P
546 440 22 00	0.84	IND	15.00	1.00	12.60	\$352.42	\$4,440.48	Sasa Group Llc
546 440 23 00	0.87	IND	15.00	1.00	13.05	\$352.42	\$4,599.08	Armada 7 Holdings Inc
546 440 24 00	1.54	IND	15.00	1.00	23.10	\$352.42	\$8,140.90	Family Health Centers Of San Diego Inc
546 440 25 00	2.09	IND	15.00	1.00	31.35	\$352.42	\$11,048.36	Gateway Smp L L C
546 440 28 00	1.46	IND	15.00	1.00	21.90	\$352.42	\$7,718.00	Lia Associates Llc
546 440 29 00	1.34	IND	15.00	1.00	20.10	\$352.42	\$7,083.64	White Byron F 2001 Revocable Trust 08-08-0
546 440 30 00	10.64	IND	15.00	1.00	159.60	\$352.42	\$56,246.22	Costco Wholesale Corporation
546 440 31 00	2.68	IND	15.00	1.00	40.20	\$352.42	\$14,167.28	C R H Limited Co L L C
546 440 32 00	4.96	IND	15.00	1.00	74.40	\$352.42	\$26,220.04	Gateway Knitting Ltd

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TOTAL	-	-	-	-	569.75	-	\$200,791	

GCE-Exhibits(FY2017).xls / Exhibit C 6/2/2016

<sup>(1)</sup> Applicable units (acres or dwelling units) dependent upon Land Use Code.(2) Refer to Assessment Engineer's Report for descriptions of Land Use Code and Land Use Factor.

<sup>(3)</sup> Refer to Assessment Engineer's Report for applicable Benefit Factor.

<sup>&</sup>lt;sup>(4)</sup> FY 2017 is the City's Fiscal Year 2017 which begins July 1, 2016 and ends June 30, 2017.