



THE CITY OF SAN DIEGO



ANNUAL REPORT

for Fiscal Year 2027

CORONADO VIEW

MAINTENANCE ASSESSMENT DISTRICT

under the provisions of the

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

Prepared For
City of San Diego, California



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

May 2026

CITY OF SAN DIEGO

Mayor

Todd Gloria

City Council Members

Joe LaCava
District 1 (Council President)

Jennifer Campbell
District 2

Stephen Whitburn
District 3

Henry L. Foster III
District 4

Marni von Wilpert
District 5

Kent Lee
District 6 (Council President Pro Tem)

Raul Campillo
District 7

Vivian Moreno
District 8

Sean Elo-Rivera
District 9

City Attorney

Heather Ferbert

City Clerk

Diana J.S. Fuentes

Independent Budget Analyst

Charles Modica

Chief Community Services Officer & City Engineer

Rania Amen

Director, Parks & Recreation Department

Andy Field

Table of Contents

Annual Report for Fiscal Year 2027
Coronado View Maintenance Assessment District

Preamble.....	1
Executive Summary	2
Background	3
District Boundary	3
Project Description	3
Separation of General and Special Benefits	4
Cost Estimate.....	4
Annual Cost-Indexing	4
Method of Apportionment.....	5
Estimated Benefit of Improvements	5
Apportionment Methodology	5
Sample Calculations	5
Summary Results.....	6

EXHIBITS

Exhibit A: District Boundary

Exhibit B: Estimated Budget – Revenue & Expense Statement
for Fiscal Year 2027

Exhibit C: Preliminary Assessment Roll for Fiscal Year 2027

Annual Report for Fiscal Year 2027

Coronado View

Maintenance Assessment District

Preamble

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

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

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

Executive Summary

Project: Coronado View
Maintenance Assessment District

Apportionment Method: Equivalent Benefit Unit (EBU)

	FY 2026	FY 2027 ⁽¹⁾	Maximum ⁽²⁾ Authorized
Total Parcels Assessed:	116	116	--
Total Estimated Assessment:	\$26,685	\$26,685	--
Total Number of EBUs:	116.00	116.00	--
Assessment per EBU:	\$230.04	\$230.04	\$315.50 ⁽³⁾

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

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

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

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

Background

The Coronado View Maintenance Assessment District (District), originally known as the “Coronado View Landscape and Lighting Maintenance District,” was established by the City of San Diego (City) on July 26, 1983 by City Council Resolution R-258954. The District was subsequently re-formed on November 4, 1997 by City Council Resolution R-289386 primarily for purposes of compliance with Proposition 218 and to permit future cost-indexing. The purpose of the District was, and still is, to fund specifically identified improvements and activities within the boundary of the District.

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

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

District Boundary

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

Project Description

The authorized assessments will be used to fund specifically identified improvements and activities within the District. The District improvements and activities generally consist of maintenance and servicing of the landscaped slope areas adjacent to the rights-of-way along 60th Street (from Federal Boulevard to Tooley Street) and maintenance of street gutters in the District. The approximate location of the improvements is generally shown on **Exhibit A**.

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

Separation of General and Special Benefits

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

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

Cost Estimate

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

Annual Cost-Indexing

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

Method of Apportionment

Estimated Benefit of Improvements

All benefits assessed to the District are special to this District and are distinct from other parcels as to the level of services received from the City.

Creation of the open space, which is maintained by this District, was required in order to allow the community to be developed in its current location, within the slopes and topography of the area. The maintenance of this open space parcel, including cleaning of the adjacent street gutter, benefits the District by maintaining its functionality, improving the aesthetics of the community, controlling erosion, and preventing degradation of the community which would result if the open space parcel and gutters were neglected.

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. All the parcels (single-family homes) are estimated to benefit equally and are all assigned an EBU of one (1).

Sample Calculations

As described above, the number of Equivalent Benefit Units (EBUs) assigned to each parcel in the District has been assigned based on land use. As all of the parcels benefit equally, each has been assigned one (1) EBU.

- **1 Single-Family Residence**
EBUs = 1 EBU per parcel

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

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

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

Summary Results

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

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

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

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

This annual report has been prepared and respectfully submitted by:

EFS ENGINEERING, INC.



Eugene F. Shank

Eugene F. Shank, PE

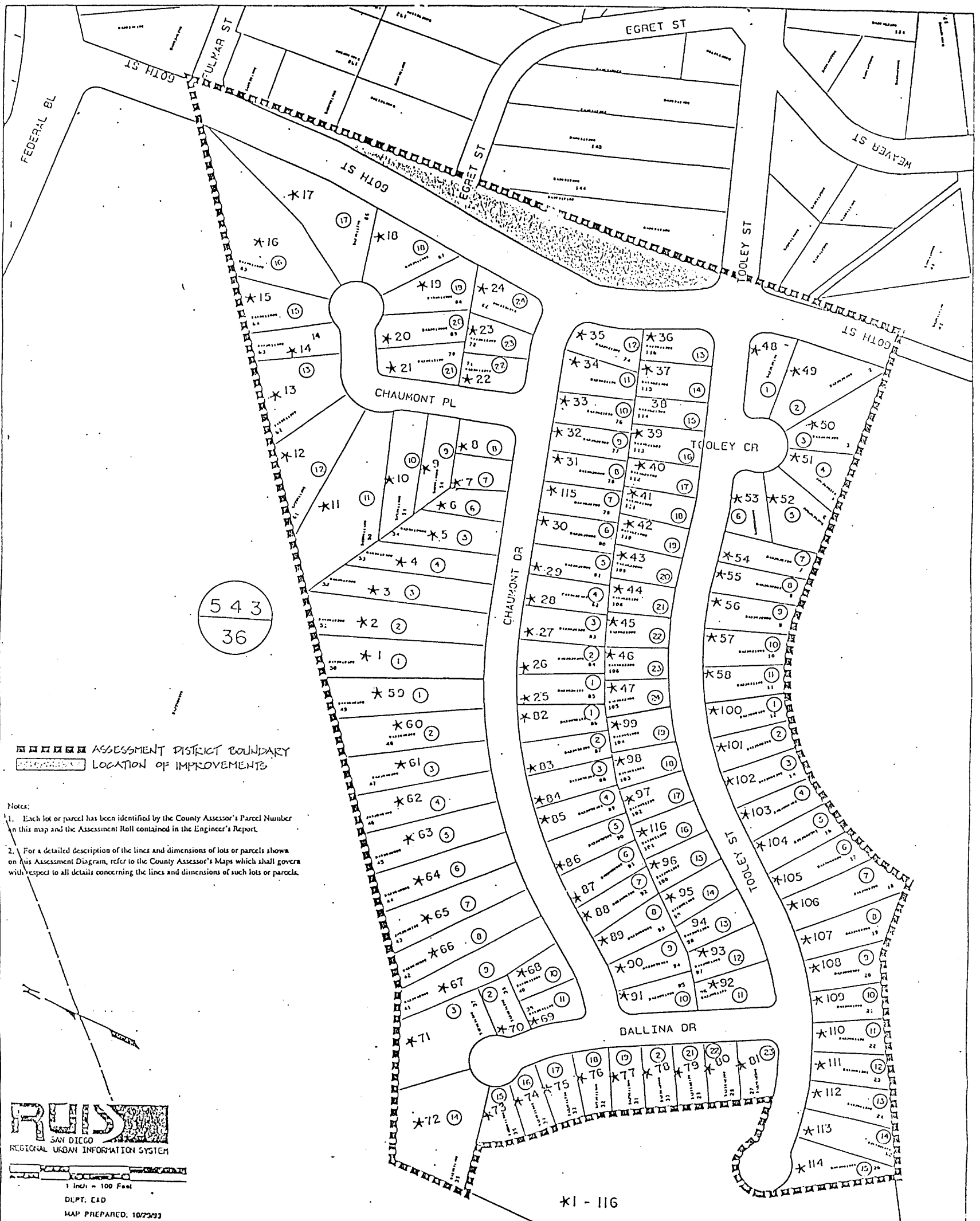
C 52792

Sharon F. Risse

Sharon F. Risse

EXHIBIT A

District Boundary



----- ASSESSMENT DISTRICT BOUNDARY
 [Shaded Area] LOCATION OF IMPROVEMENTS

- Notes:
1. Each lot or parcel has been identified by the County Assessor's Parcel Number in this map and the Assessment Roll contained in the Engineer's Report.
 2. For a detailed description of the lines and dimensions of lots or parcels shown on this Assessment Diagram, refer to the County Assessor's Maps which shall govern with respect to all details concerning the lines and dimensions of such lots or parcels.

RUID
 SAN DIEGO
 REGIONAL URBAN INFORMATION SYSTEM
 1 inch = 100 Feet
 DLPT. EAD
 MAP PREPARED: 10/22/93

CITY OF SAN DIEGO

W.O. NO. 133213 DATE. 10/93

CORONADO VIEW

Landscape Maintenance
 District

CORONADO VIEW Maintenance Assessment District

EXHIBIT A

EXHIBIT B

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

EXHIBIT B

REVENUE AND EXPENSE STATEMENT

Coronado View Maintenance Assessment District Fund 200040

	FY 2025 ACTUALS	FY 2026 ESTIMATE	FY 2027 PROPOSED
BEGINNING FUND BALANCE			
Surplus (or Deficit) from Prior Year	\$ 94,210.77	\$ 105,890.63	\$ 75,560.64
TOTAL BEGINNING FUND BALANCE	\$ 94,210.77	\$ 105,890.63	\$ 75,560.64
REVENUE			
Assessment Revenue	\$ 27,316.57	\$ 26,685.00	\$ 26,684.64
Interest	\$ 4,460.72	\$ 370.00	\$ 370.00
Other Contributions (Non Assessment Source)	\$ 7,782.00	\$ 2,836.01	\$ 9,598.00
TOTAL REVENUE	\$ 39,559.29	\$ 29,891.01	\$ 36,652.64
TOTAL BEGINNING FUND BALANCE & REVENUE	\$ 133,770.06	\$ 135,781.64	\$ 112,213.28
OPERATING EXPENSE			
Landscaping Improvements and Activities ⁽¹⁾	\$ 14,716.93	\$ 31,828.00	\$ 29,734.00
Tree Services	\$ 2,932.50	\$ 15,000.00	\$ 10,000.00
Special Districts Administrative Cost	\$ 10,230.00	\$ 13,393.00	\$ 13,668.00
TOTAL OPERATING EXPENSE	\$ 27,879.43	\$ 60,221.00	\$ 53,402.00
TOTAL EXPENSE	\$ 27,879.43	\$ 60,221.00	\$ 53,402.00
TOTAL ENDING FUND BALANCE	\$ 105,890.63	\$ 75,560.64	\$ 58,811.28
NET ANNUAL REVENUE (OR EXPENSE)	\$ 11,679.86	\$ (30,329.99)	\$ (16,749.36)

⁽¹⁾ Includes related supplies and utility costs.

⁽²⁾ Includes plant pallet drawings for Parkway Project.

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

EXHIBIT C

**Preliminary Assessment Roll
for Fiscal Year 2027**

EXHIBIT C - Assessment Roll (Fiscal Year 2027)

Coronado View Maintenance Assessment District

Parcel Number	Total EBU ⁽¹⁾	Unit Cost (\$/EBU)	FY 2027 ⁽²⁾ Assessment	Owner Name
543 361 01 00	1.00	\$230.04	\$230.04	
543 361 02 00	1.00	\$230.04	\$230.04	
543 361 03 00	1.00	\$230.04	\$230.04	
543 361 04 00	1.00	\$230.04	\$230.04	
543 361 05 00	1.00	\$230.04	\$230.04	
543 361 06 00	1.00	\$230.04	\$230.04	
543 361 07 00	1.00	\$230.04	\$230.04	
543 361 08 00	1.00	\$230.04	\$230.04	
543 361 09 00	1.00	\$230.04	\$230.04	
543 361 10 00	1.00	\$230.04	\$230.04	
543 361 11 00	1.00	\$230.04	\$230.04	
543 361 12 00	1.00	\$230.04	\$230.04	
543 361 13 00	1.00	\$230.04	\$230.04	
543 361 14 00	1.00	\$230.04	\$230.04	
543 361 15 00	1.00	\$230.04	\$230.04	
543 361 16 00	1.00	\$230.04	\$230.04	
543 361 17 00	1.00	\$230.04	\$230.04	
543 361 18 00	1.00	\$230.04	\$230.04	
543 361 19 00	1.00	\$230.04	\$230.04	
543 361 20 00	1.00	\$230.04	\$230.04	
543 361 21 00	1.00	\$230.04	\$230.04	
543 361 22 00	1.00	\$230.04	\$230.04	
543 361 23 00	1.00	\$230.04	\$230.04	
543 361 24 00	1.00	\$230.04	\$230.04	
543 362 01 00	1.00	\$230.04	\$230.04	
543 362 02 00	1.00	\$230.04	\$230.04	
543 362 03 00	1.00	\$230.04	\$230.04	
543 362 04 00	1.00	\$230.04	\$230.04	
543 362 05 00	1.00	\$230.04	\$230.04	
543 362 06 00	1.00	\$230.04	\$230.04	
543 362 07 00	1.00	\$230.04	\$230.04	
543 362 08 00	1.00	\$230.04	\$230.04	
543 362 09 00	1.00	\$230.04	\$230.04	
543 362 10 00	1.00	\$230.04	\$230.04	
543 362 11 00	1.00	\$230.04	\$230.04	
543 362 12 00	1.00	\$230.04	\$230.04	
543 362 13 00	1.00	\$230.04	\$230.04	
543 362 14 00	1.00	\$230.04	\$230.04	
543 362 15 00	1.00	\$230.04	\$230.04	
543 362 16 00	1.00	\$230.04	\$230.04	
543 362 17 00	1.00	\$230.04	\$230.04	
543 362 18 00	1.00	\$230.04	\$230.04	
543 362 19 00	1.00	\$230.04	\$230.04	
543 362 20 00	1.00	\$230.04	\$230.04	
543 362 21 00	1.00	\$230.04	\$230.04	
543 362 22 00	1.00	\$230.04	\$230.04	
543 362 23 00	1.00	\$230.04	\$230.04	
543 362 24 00	1.00	\$230.04	\$230.04	
543 363 01 00	1.00	\$230.04	\$230.04	
543 363 02 00	1.00	\$230.04	\$230.04	
543 363 03 00	1.00	\$230.04	\$230.04	
543 363 04 00	1.00	\$230.04	\$230.04	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)

Coronado View Maintenance Assessment District

Parcel Number	Total EBU ^s ⁽¹⁾	Unit Cost (\$/EBU)	FY 2027 ⁽²⁾ Assessment	Owner Name
543 363 05 00	1.00	\$230.04	\$230.04	
543 363 06 00	1.00	\$230.04	\$230.04	
543 363 07 00	1.00	\$230.04	\$230.04	
543 363 08 00	1.00	\$230.04	\$230.04	
543 363 09 00	1.00	\$230.04	\$230.04	
543 363 10 00	1.00	\$230.04	\$230.04	
543 363 11 00	1.00	\$230.04	\$230.04	
543 364 01 00	1.00	\$230.04	\$230.04	
543 364 02 00	1.00	\$230.04	\$230.04	
543 364 03 00	1.00	\$230.04	\$230.04	
543 364 04 00	1.00	\$230.04	\$230.04	
543 364 05 00	1.00	\$230.04	\$230.04	
543 364 06 00	1.00	\$230.04	\$230.04	
543 364 07 00	1.00	\$230.04	\$230.04	
543 364 08 00	1.00	\$230.04	\$230.04	
543 364 09 00	1.00	\$230.04	\$230.04	
543 364 10 00	1.00	\$230.04	\$230.04	
543 364 11 00	1.00	\$230.04	\$230.04	
543 364 12 00	1.00	\$230.04	\$230.04	
543 364 13 00	1.00	\$230.04	\$230.04	
543 364 14 00	1.00	\$230.04	\$230.04	
543 364 15 00	1.00	\$230.04	\$230.04	
543 364 16 00	1.00	\$230.04	\$230.04	
543 364 17 00	1.00	\$230.04	\$230.04	
543 364 18 00	1.00	\$230.04	\$230.04	
543 364 19 00	1.00	\$230.04	\$230.04	
543 364 20 00	1.00	\$230.04	\$230.04	
543 364 21 00	1.00	\$230.04	\$230.04	
543 364 22 00	1.00	\$230.04	\$230.04	
543 364 23 00	1.00	\$230.04	\$230.04	
543 365 01 00	1.00	\$230.04	\$230.04	
543 365 02 00	1.00	\$230.04	\$230.04	
543 365 03 00	1.00	\$230.04	\$230.04	
543 365 04 00	1.00	\$230.04	\$230.04	
543 365 05 00	1.00	\$230.04	\$230.04	
543 365 06 00	1.00	\$230.04	\$230.04	
543 365 07 00	1.00	\$230.04	\$230.04	
543 365 08 00	1.00	\$230.04	\$230.04	
543 365 09 00	1.00	\$230.04	\$230.04	
543 365 10 00	1.00	\$230.04	\$230.04	
543 365 11 00	1.00	\$230.04	\$230.04	
543 365 12 00	1.00	\$230.04	\$230.04	
543 365 13 00	1.00	\$230.04	\$230.04	
543 365 14 00	1.00	\$230.04	\$230.04	
543 365 15 00	1.00	\$230.04	\$230.04	
543 365 16 00	1.00	\$230.04	\$230.04	
543 365 17 00	1.00	\$230.04	\$230.04	
543 365 18 00	1.00	\$230.04	\$230.04	
543 365 19 00	1.00	\$230.04	\$230.04	
543 366 01 00	1.00	\$230.04	\$230.04	
543 366 02 00	1.00	\$230.04	\$230.04	
543 366 03 00	1.00	\$230.04	\$230.04	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)

Coronado View Maintenance Assessment District

Parcel Number	Total EBUs ⁽¹⁾	Unit Cost (\$/EBU)	FY 2027 ⁽²⁾ Assessment	Owner Name
543 366 04 00	1.00	\$230.04	\$230.04	
543 366 05 00	1.00	\$230.04	\$230.04	
543 366 06 00	1.00	\$230.04	\$230.04	
543 366 07 00	1.00	\$230.04	\$230.04	
543 366 08 00	1.00	\$230.04	\$230.04	
543 366 09 00	1.00	\$230.04	\$230.04	
543 366 10 00	1.00	\$230.04	\$230.04	
543 366 11 00	1.00	\$230.04	\$230.04	
543 366 12 00	1.00	\$230.04	\$230.04	
543 366 13 00	1.00	\$230.04	\$230.04	
543 366 14 00	1.00	\$230.04	\$230.04	
543 366 15 00	1.00	\$230.04	\$230.04	
TOTAL	116.00	-	\$26,684.64	

⁽¹⁾ Refer to Assessment Engineer's Report for description of apportionment methodology and calculation of EBUs.

⁽²⁾ FY 2027 is the City's Fiscal Year 2027, which begins July 1, 2026 and ends June 30, 2027.