



THE CITY OF SAN DIEGO



# **ANNUAL REPORT**

## **for Fiscal Year 2027**

### **GENESEE AVENUE & NORTH TORREY PINES ROAD 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

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# Annual Report for Fiscal Year 2027

## Genesee Avenue & North Torrey Pines Road Maintenance Assessment District

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### 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 GENESEE AVENUE & NORTH TORREY PINES ROAD 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.

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

## Executive Summary

**Project:** Genesee Avenue & North Torrey Pines Road  
Maintenance Assessment District

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

	<b>FY 2026</b>	<b>FY 2027 <sup>(1)</sup></b>	<b>Maximum <sup>(2)</sup> Authorized</b>
<b>Total Parcels Assessed:</b>	114	114	--
<b>Total Estimated Assessment:</b>	\$159,991	\$159,991	--
<b>Total Number of EBUs:</b>	5,126.02	5,126.02	--
<i>Zone 1</i>	4,352.14	4,352.14	--
<i>Zone 2</i>	773.88	773.88	--
<b>Assessment per EBU:</b>			
<i>Zone 1</i>	\$33.76	\$33.76	\$266.33 <sup>(3)</sup>
<i>Zone 2</i>	\$16.88	\$16.88	\$133.17 <sup>(3)</sup>

<sup>(1)</sup> 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.

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

<sup>(3)</sup> Prior fiscal year's maximum authorized annual assessment rate increased by cost-indexing factor of 6.86%.

**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) plus 3%.

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## Background

The Genesee Avenue & North Torrey Pines Road Maintenance Assessment District (District), originally known as the “Genesee Avenue and North Torrey Pines Road Landscape Maintenance District,” was established by the City of San Diego (City) on January 30, 1996 by City Council Resolution R-286871. The District was subsequently re-formed on August 4, 2006 by City Council Resolution R-301808 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.”

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## 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.

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## 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 three improvement areas, generally described as follows:

- ◆ **Genesee Avenue** – Median and right-of-way improvements along Genesee Avenue from Interstate 5 to North Torrey Pines Road.
- ◆ **North Torrey Pines Road** – Median and right-of-way

improvements along North Torrey Pines Road from Torrey Pines Scenic Drive to the northern boundary of the District, including the Callan Road interchange near the entrance to Torrey Pines Golf Course.

- ◆ ***Campus Rights-of-Way*** – Right-of-way improvements along Genesee Avenue and North Torrey Pines Road fronting the University of California, San Diego (UCSD) campus.

The approximate location of the improvements is generally shown in **Figure 1**.

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.

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## 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.

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## 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.

# Genesee/N. Torrey Pines Rd. Maintenance Assessment District



- Genesee/N. Torrey Pines Rd MAD
- Landscaped Street Medians
- Paved Street Medians
- Landscaped ROW
- City Open Space
- Zones

**FIGURE 1**

## 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) plus 3%. The annual change in second half SDCPI-U values, as compiled by the *U.S. Bureau of Labor Statistics* (see [www.bls.gov](http://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 6.86%.

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## Method of Apportionment

### Estimated Benefit of Improvements

The Transportation Element of the *University Community Plan* (Community Plan) and the general policy recommendations found in the City's *Progress Guide & General Plan* (General Plan) establish several goals and guidelines for the planned development of the community. The proposed improvements and activities are consistent with these goals. 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.

The proposed District improvements are generally located along the major transit corridors. Genesee Avenue and North Torrey Pines Road are the backbone of the street network within the District. They serve as the primary access routes for inter-community and intra-community trips. All parcels within the District benefit from the enhancement of these streets and the enhanced community image provided by the District improvements and activities. The intersection of Genesee Avenue and North Torrey Pines Road is a primary gateway to the Torrey Pines mesa.

The District has been divided into two zones (as shown in **Exhibit A**) for benefit apportionment purposes. The two zones are generally described as follows:

- ◆ **Zone 1** – Encompasses the entire District with the exception of the Science Center Drive area (Zone 2).
- ◆ **Zone 2** – Encompasses the Science Center Drive area of the District, located adjacent to Interstate 5. Parcels within Zone 2 receive a lesser degree of benefit than parcels in Zone 1 given their relative proximity to the Interstate 5 corridor and physical separation from the Torrey Pines mesa. Accordingly, Zone 2

parcels have been assigned a reduced (50%) assessment rate.

### **UC Regents In-Lieu Maintenance**

The Regents of the University of California (UC Regents) own property located within the District. To foster an aesthetically pleasing environment, the UC Regents have historically maintained and will continue to maintain right-of-way improvements along Genesee Avenue and North Torrey Pines Road (see “Landscape Maintenance Area” shown in **Figure 2**). These identified improvements and activities, located within the defined District maintenance corridor, are of like character and nature to the improvements and activities funded by the assessments. The estimated cost of maintaining these identified improvements is equal to or in excess of the proportional degree of benefit conferred upon UC Regents properties from the improvements and activities funded by the assessments. Consistent with the apportionment methodology, and recognizing the reciprocal and commensurate maintenance commitment, the UC Regents will not be assessed as part of the District.

### **Apportionment Methodology**

The total cost associated with District improvement and activities will be assessed to the various parcels in the District in proportion to the estimated Equivalent Benefit Units (EBUs) assigned to a parcel in relationship to the total EBUs of all the parcels in the District. EBUs for each parcel have been determined as a function of two factors – a Land Use Factor and a Benefit Factor – related as shown in the following equation:

$$\text{EBUs} = (\text{Acres or Units}) \times \text{Land Use Factor} \times \text{Benefit Factor}$$

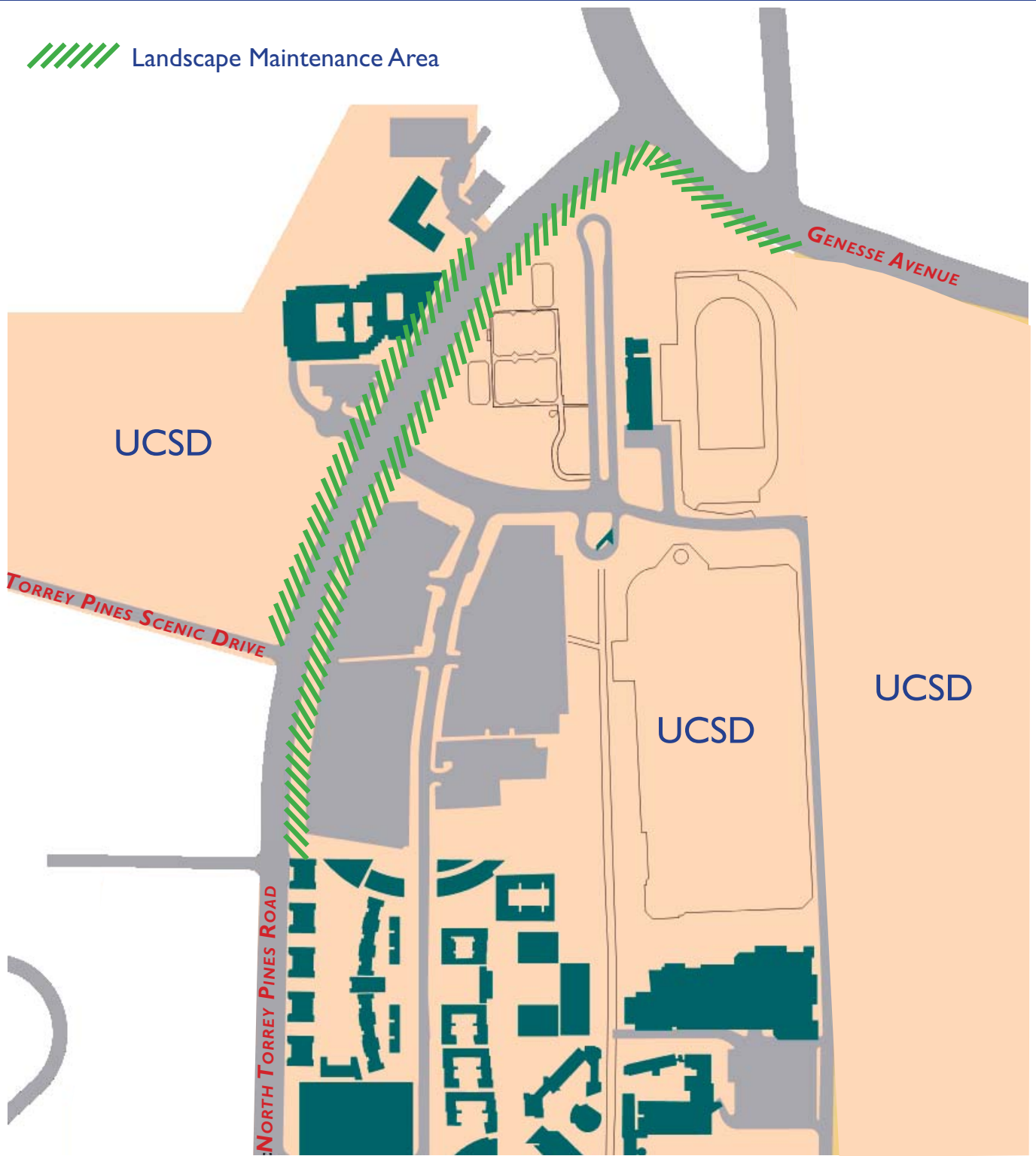
Each of these factors is discussed below. Parcels determined to receive no benefit from maintenance of the District improvements and activities have been assigned zero (0) EBUs.

### **Land Use Factor**

Since the proposed District improvements and activities are primarily associated with the Transportation Element of City’s General Plan and Community Plan, trip generation rates for various land use categories (as previously established by the City’s Transportation Planning Section) have been used as the primary basis for the development of Land Use Factors. While these trip generation rates address vehicular trips, they are also considered to approximately reflect relative trip generation for other modes of

# NORTH TORREY PINES/GENESEEE (AREAS OF UCSD MAINTENANCE)

 Landscape Maintenance Area



transportation (e.g., pedestrian trips, bicycle trips, etc.), and are considered the best available information for these other transportation modes.

Trip generation rates provide the required nexus and basis for assigning relative proportionality of potential benefit to the various land use/zoning classifications (as defined by the City’s Municipal Code) within the District. Land use/zoning classifications have been grouped with averaged trip generation rates assigned to establish the Land Use Factors as shown in **Table 1**.

**TABLE 1: Land Use Factors**

<b>Land Use/Zoning</b>	<b>Code</b>	<b>Land Use Factor <sup>(1)</sup></b>
Residential – Single Family (detached)	SFD	1.0 per dwelling unit
Residential – Condominium	CND	0.7 per dwelling unit
Residential – Multi-Family & Apartment	MFR	0.7 per dwelling unit
Commercial – Office & Retail	COM	45.0 per acre
Educational – College & University	ECU	9.0 per acre
Fire/Police Station	FPS	15.0 per acre
Golf Course	GLF	0.80 per acre
Hospital & Medical Facility	HMF	30.0 per acre
Hotel	HTL	15.0 per acre
Industrial & Institutional	IND	15.0 per acre
Open Space (designated)	OSP	0 per acre
Park – Undeveloped	PKU	0.5 per acre
Recreational Facility	REC	3.0 per acre
Street/Roadway	STR	0 per acre
Regents of the University of California	UCR	0.0 per acre <sup>(2)</sup>
Undevelopable	UND	0 per acre

<sup>(1)</sup> Proportional to trip generation rates contained in the City of San Diego *Trip Generation Manual* (May 2003).

<sup>(2)</sup> Excluded from assessment based on proportional in-lieu maintenance commitment (see “UC Regents In-Lieu Maintenance” section of this report).

Designated open space serves primarily to preserve natural landscape 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 this land is essentially “unused” in the customary terms of land use (which relate to human use and development), the trip generation rate is zero. Therefore, the designated open space itself receives no benefit from the District improvements and activities and has been assigned a Land Use Factor of zero.

While those traveling the streets and roadways visually enjoy the enhanced improvements and activities being maintained by the

District, the actual benefit accrues to the lands at the origins and destinations of their trips, 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.

The Recreational Facility category includes those parcels that consist primarily of concentrated facilities, such as swimming pools, gymnasiums, racquetball clubs, etc. Recreational facilities of a more dispersed nature (e.g., parks, golf courses, etc.) have been categorized separately.

### **Benefit Factor**

The Land Use Factor described above establishes a proportionality of relative intensity of use (or potential use) for the various parcels of land within the District. It does not address the relationship of this use to the specific improvements and activities to be maintained by the District. This relationship is reflected in the Benefit Factor utilized in the assessment methodology.

In determining the Benefit Factor for each land use category, the subcomponents of the benefits of District improvements and activities may include some or all of the following: public safety, view corridors and aesthetics, enhancement of commercial identity, drainage corridors, and recreational potential. The subcomponents used for this District are public safety and aesthetics.

As Benefit Factors and their subcomponents are intended to reflect the particular relationships between specific land uses within a district and the specific improvements and activities maintained by the district, Benefit Factors will generally vary from one district to another, based on the specific character and nature of the applicable land uses and District improvements and activities. For a given land use, the overall Benefit Factor is equal to the sum of the subcomponent values. If a land use category receives no benefit from a subcomponent, then a value of zero is assigned to that subcomponent. A composite Benefit Factor of 1.0 indicates that full benefit is received. A value less than 1.0 indicates that less than full benefit is received.

The applicable benefit subcomponents and resultant composite Benefit Factors determined for the various Land Use/Zoning categories within this District are as shown in **Table 2**.

**TABLE 2: Benefit Factors by Land Use**

<b>Land Use/Zoning</b>	<b>Public Safety (Max. 0.4)</b>	<b>Aesthetics (Max. 0.6)</b>	<b>Composite Benefit Factor (Max. 1.0)</b>
Residential – All	0.4	0.6	1.0
Commercial – Office & Retail	0.4	0.4	0.8
Educational – College & University	0.4	0.2	0.6
Fire/Police Station	0.4	0.2	0.6
Golf Course	0.4	0.0	0.4
Hospital & Medical Facility	0.4	0.4	0.8
Hotel	0.4	0.4	0.8
Industrial & Institutional	0.4	0.4	0.8
Open Space (designated)	0.4	0.0	0.4
Park – Undeveloped	0.4	0.0	0.4
Recreational Facility	0.4	0.0	0.4
Street/Roadway	0.4	0.0	0.4
Regents of the University of California	0.0	0.0	0.0 <sup>(1)</sup>
Undevelopable	0.4	0.0	0.4

<sup>(1)</sup> Excluded from assessment based on proportional in-lieu maintenance commitment (see “UC Regents In-Lieu Maintenance” section of this report).

**Public Safety.** All land uses are considered to receive the maximum available benefit from the public safety aspect of the 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 aspect of the District improvements and activities 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 landscaped and hardscaped medians and right-of-ways.

Commercial, industrial and 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 Golf Course, Open Space, Parks, Recreational

Facility, Street/Roadway and Undevelopable 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:

$$\text{EBUs} = (\text{Acres or Units}) \times \text{Land Use Factor} \times \text{Benefit Factor}$$

Shown below are sample EBU calculations for several common land uses found in the District.

- **5-acre Hotel Property**  
EBUs = 5.00 acres x 15.00 x 0.80 = 60.00 EBUs
- **1-acre Industrial & Institutional Property**  
EBUs = 1.00 acres x 15.00 x 0.80 = 12.00 EBUs
- **10-acre Golf Course Property**  
EBUs = 10.00 acres x 0.80 x 0.40 = 3.20 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 for zone in which the parcel is located, 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**).

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## 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

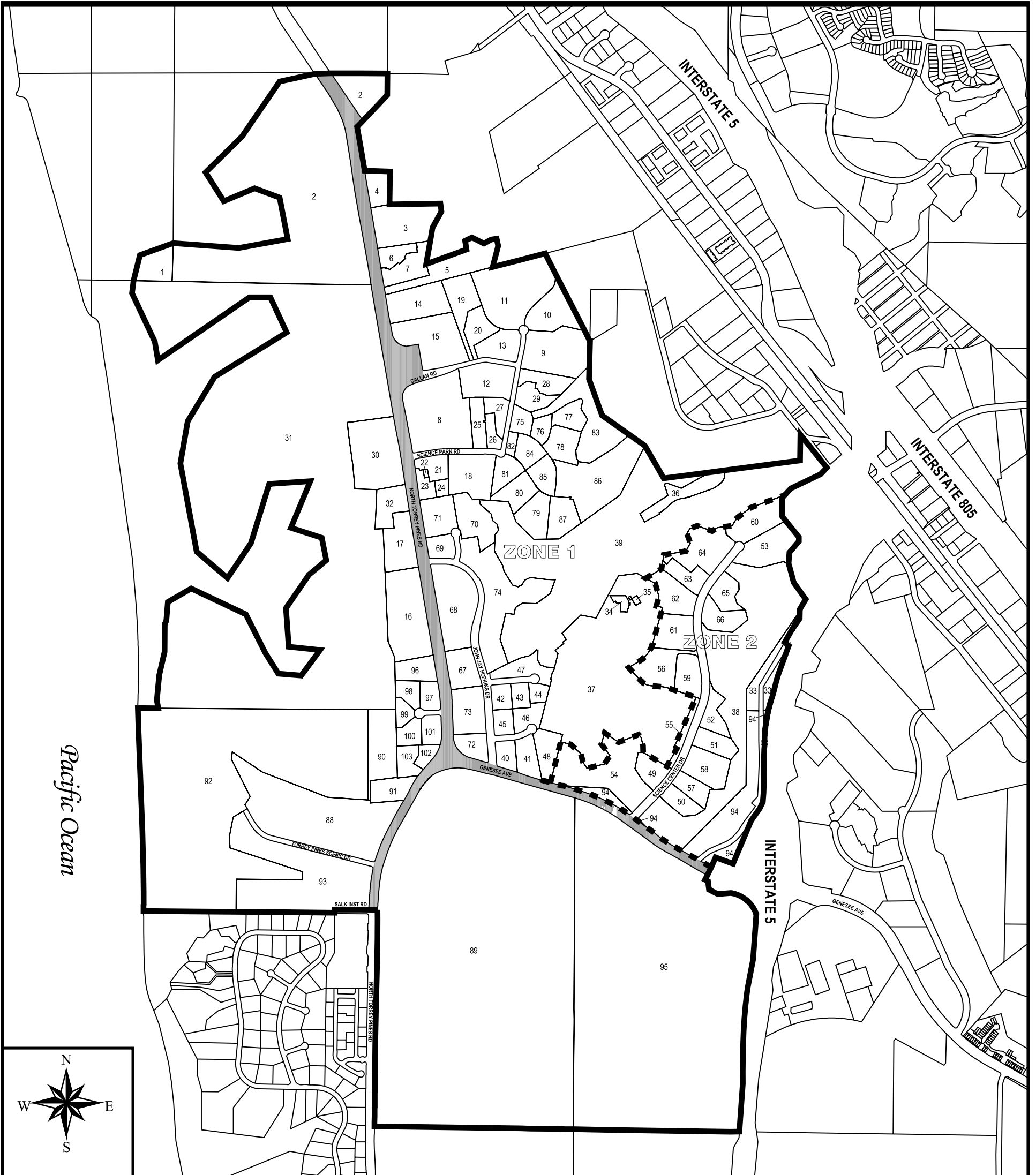
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*Sharon F. Risse*

Sharon F. Risse

# **EXHIBIT A**

**District Boundary**



## BOUNDARY MAP & ASSESSMENT DIAGRAM

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF SAN DIEGO, STATE OF CALIFORNIA, THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2006.

ELIZABETH MALAND, CITY CLERK  
CITY OF SAN DIEGO  
STATE OF CALIFORNIA

PREPARED BY:  
**BOYLE ENGINEERING CORPORATION**  
7807 Convo Court, Suite 200, San Diego, California 92111 (858) 268-8080

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF THE GENESEE AVENUE & NORTH TORREY PINES ROAD MAINTENANCE ASSESSMENT DISTRICT, CITY OF SAN DIEGO, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL AT A REGULAR MEETING THEREOF, HELD ON THE \_\_\_\_ DAY OF \_\_\_\_\_, 2006, BY ITS RESOLUTION NO. \_\_\_\_\_.

ELIZABETH MALAND, CITY CLERK  
CITY OF SAN DIEGO  
STATE OF CALIFORNIA

AN ASSESSMENT WAS LEVIED BY THE CITY COUNCIL OF THE CITY OF SAN DIEGO ON THE LOTS, PIECES, AND PARCELS OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM. SAID ASSESSMENT WAS LEVIED ON THE \_\_\_\_ DAY OF \_\_\_\_\_, 2006; SAID ASSESSMENT DIAGRAM AND THE ASSESSMENT ROLL WERE RECORDED IN THE OFFICE OF THE SUPERINTENDENT OF STREETS OF THE CITY OF SAN DIEGO, STATE OF CALIFORNIA ON THE \_\_\_\_ DAY OF \_\_\_\_\_, 2006. REFERENCE IS MADE TO THE ASSESSMENT ROLL RECORDED IN THE OFFICE OF THE SUPERINTENDENT OF STREETS FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM.

NOTE: FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF LOTS OR PARCELS SHOWN ON THIS MAP, REFER TO THE COUNTY ASSESSOR'S MAPS WHICH SHALL GOVERN WITH RESPECT TO ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH LOTS OR PARCELS.

**LEGEND:**

- District Boundary
- Zone Boundary
- Parcel Line
- Improvement Area \*

\* REFER TO THE ENGINEER'S REPORT & REFERENCED DOCUMENTS FOR DETAILED LOCATION & TYPE OF IMPROVEMENTS.



CITY OF  
SAN DIEGO

# GENESEE AVENUE & NORTH TORREY PINES ROAD MAINTENANCE ASSESSMENT DISTRICT

W.O.      DATE: FEB 2006      REVS:

**EXHIBIT A**

# **EXHIBIT B**

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

# EXHIBIT B

## REVENUE AND EXPENSE STATEMENT

### Genesee/North Torrey Pines Road Maintenance Assessment District Fund 200068

	FY 2025 ACTUALS	FY 2026 ESTIMATE	FY 2027 PROPOSED
<b>BEGINNING FUND BALANCE</b>			
Surplus (or Deficit) from Prior Year	\$ 429,570.20	\$ 446,380.94	\$ 327,100.94
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$ 429,570.20</b>	<b>\$ 446,380.94</b>	<b>\$ 327,100.94</b>
<b>REVENUE</b>			
Assessment Revenue	\$ 164,250.29	\$ 163,927.00	\$ 159,990.74
Interest	\$ 19,323.25	\$ 2,100.00	\$ 2,100.00
Other Contributions (Non Assessment Source)	\$ 134,378.00	\$ 136,073.00	\$ 141,181.00
<b>TOTAL REVENUE</b>	<b>\$ 317,951.54</b>	<b>\$ 302,100.00</b>	<b>\$ 303,271.74</b>
<b>TOTAL BEGINNING FUND BALANCE &amp; REVENUE</b>	<b>\$ 747,521.74</b>	<b>\$ 748,480.94</b>	<b>\$ 630,372.68</b>
<b>OPERATING EXPENSE</b>			
Landscaping Improvements and Activities <sup>(1)</sup>	\$ 190,733.77	\$ 259,147.00	\$ 280,289.00
Tree Services	\$ 53,762.50	\$ 66,000.00	\$ 69,300.00
Misc. Services <sup>(2)</sup>	\$ 9,593.53	\$ 35,000.00	\$ 35,000.00
Special Districts Administrative Cost	\$ 47,051.00	\$ 61,233.00	\$ 63,094.00
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 301,140.80</b>	<b>\$ 421,380.00</b>	<b>\$ 447,683.00</b>
<b>TOTAL EXPENSE</b>	<b>\$ 301,140.80</b>	<b>\$ 421,380.00</b>	<b>\$ 447,683.00</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$ 446,380.94</b>	<b>\$ 327,100.94</b>	<b>\$ 182,689.68</b>
<b>NET ANNUAL REVENUE (OR EXPENSE)</b>	<b>\$ 16,810.74</b>	<b>\$ (119,280.00)</b>	<b>\$ (144,411.26)</b>

<sup>(1)</sup> Includes related supplies and utility costs.

<sup>(2)</sup> Includes concrete repair, mulch purchase/application and fence services costs.

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

# **EXHIBIT C**

**Preliminary Assessment Roll  
for Fiscal Year 2027**

## EXHIBIT C - Assessment Roll (Fiscal Year 2027)

### Genesee Avenue & North Torrey Pines Road Maintenance Assessment District

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Zone Number	Apportionment Factors		Total EBUs	Unit Cost (\$/Ebu)	FY 2027 <sup>(4)</sup> Assessment	Owner Name
				Land Use <sup>(2)</sup>	Benefit <sup>(3)</sup>				
310 010 06 00	4.21	GLF	1	0.80	0.40	1.35	\$33.76	\$45.48	
310 010 07 00	86.70	GLF	1	0.80	0.40	27.74	\$33.76	\$936.64	
310 110 13 00	8.68	ECU	1	9.00	0.60	46.87	\$33.76	\$1,582.40	
310 110 14 00	2.72	IND	1	15.00	0.80	32.64	\$33.76	\$1,101.92	
310 110 17 00	7.88	IND	1	15.00	0.80	94.56	\$33.76	\$3,192.34	
310 110 18 00	2.11	IND	1	15.00	0.80	25.32	\$33.76	\$854.80	
310 110 19 00	4.40	IND	1	15.00	0.80	52.80	\$33.76	\$1,782.52	
340 010 29 00	3.87	IND	1	15.00	0.80	46.44	\$33.76	\$1,567.80	
340 010 30 00	3.55	IND	1	15.00	0.80	42.60	\$33.76	\$1,438.18	
340 010 31 00	14.25	OSP	1	0.00	0.40	0.00	\$33.76	\$0.00	
340 010 34 00	6.22	IND	1	15.00	0.80	74.64	\$33.76	\$2,519.84	
340 010 37 00	4.09	IND	1	15.00	0.80	49.08	\$33.76	\$1,656.94	
340 010 38 00	6.93	IND	1	15.00	0.80	83.16	\$33.76	\$2,807.48	
340 010 39 00	10.05	IND	1	15.00	0.80	120.60	\$33.76	\$4,071.46	
340 010 41 00	12.69	HMF	1	30.00	0.80	304.56	\$33.76	\$10,281.94	
340 010 42 00	5.69	HMF	1	30.00	0.80	136.56	\$33.76	\$4,610.26	
340 010 43 00	6.77	IND	1	15.00	0.80	81.24	\$33.76	\$2,742.66	
340 010 44 00	5.03	IND	1	15.00	0.80	60.36	\$33.76	\$2,037.74	
340 010 45 00	3.18	IND	1	15.00	0.80	38.16	\$33.76	\$1,288.28	
340 010 46 00	2.41	IND	1	15.00	0.80	28.92	\$33.76	\$976.34	
340 010 47 00	0.15	IND	1	15.00	0.80	1.80	\$33.76	\$60.76	
340 010 48 00	1.51	IND	1	15.00	0.80	18.12	\$33.76	\$611.72	
340 010 49 00	0.80	IND	1	15.00	0.80	9.60	\$33.76	\$324.10	
340 010 50 00	2.51	IND	1	15.00	0.80	30.12	\$33.76	\$1,016.84	
340 010 51 00	1.49	IND	1	15.00	0.80	17.88	\$33.76	\$603.62	
340 010 52 00	2.23	IND	1	15.00	0.80	26.76	\$33.76	\$903.42	
340 010 53 00	1.73	IND	1	15.00	0.80	20.76	\$33.76	\$700.86	
340 010 54 00	1.97	IND	1	15.00	0.80	23.64	\$33.76	\$798.08	
340 011 08 00	11.38	HTL	1	15.00	0.80	136.56	\$33.76	\$4,610.26	
340 011 09 00	243.20	GLF	1	0.80	0.40	77.82	\$33.76	\$2,627.34	
340 011 09 00	3.49	HMF	1	30.00	0.80	83.76	\$33.76	\$2,827.74	
340 011 09 00	6.05	HTL	1	15.00	0.80	72.60	\$33.76	\$2,450.98	
340 011 10 00	3.50	IND	1	15.00	0.80	42.00	\$33.76	\$1,417.92	
340 012 05 00	1.50	OSP	1	0.00	0.40	0.00	\$33.76	\$0.00	
340 012 06 00	1.85	IND	1	15.00	0.80	22.20	\$33.76	\$749.46	
340 012 07 00	1.41	IND	1	15.00	0.80	16.92	\$33.76	\$571.22	
340 012 08 00	1.64	IND	1	15.00	0.80	19.68	\$33.76	\$664.40	
340 012 09 00	2.07	IND	1	15.00	0.80	24.84	\$33.76	\$838.60	
340 012 10 00	1.67	IND	1	15.00	0.80	20.04	\$33.76	\$676.54	
340 012 15 00	4.78	IND	1	15.00	0.80	57.36	\$33.76	\$1,936.46	
340 012 16 00	1.06	STR	1	0.00	0.40	0.00	\$33.76	\$0.00	
340 020 08 00	2.65	OSP	2	0.00	0.40	0.00	\$16.88	\$0.00	
340 020 29 00	0.65	IND	1	15.00	0.80	7.80	\$33.76	\$263.32	
340 020 30 00	0.19	IND	1	15.00	0.80	2.28	\$33.76	\$76.96	
340 020 32 00	4.11	IND	1	15.00	0.80	49.32	\$33.76	\$1,665.04	
340 020 43 00	58.98	IND	1	15.00	0.80	707.76	\$33.76	\$23,893.98	
340 020 44 00	41.89	OSP	2	0.00	0.40	0.00	\$16.88	\$0.00	
340 020 45 00	84.05	OSP	1	0.00	0.40	0.00	\$33.76	\$0.00	
340 170 01 00	2.01	IND	1	15.00	0.80	24.12	\$33.76	\$814.28	
340 170 02 00	2.97	IND	1	15.00	0.80	35.64	\$33.76	\$1,203.20	
340 170 06 00	1.78	IND	1	15.00	0.80	21.36	\$33.76	\$721.10	
340 170 07 00	1.61	IND	1	15.00	0.80	19.32	\$33.76	\$652.24	
340 170 08 00	1.24	IND	1	15.00	0.80	14.88	\$33.76	\$502.34	
340 170 11 00	1.51	IND	1	15.00	0.80	18.12	\$33.76	\$611.72	
340 170 12 00	2.70	IND	1	15.00	0.80	32.40	\$33.76	\$1,093.82	

**EXHIBIT C - Assessment Roll (Fiscal Year 2027)**  
**Genesee Avenue & North Torrey Pines Road Maintenance Assessment District**

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Zone Number	Apportionment Factors		Total EBUs	Unit Cost (\$/Ebu)	FY 2027 <sup>(4)</sup> Assessment	Owner Name
				Land Use <sup>(2)</sup>	Benefit <sup>(3)</sup>				
340 170 13 00	3.61	IND	1	15.00	0.80	43.32	\$33.76	\$1,462.48	
340 180 01 00	3.45	IND	1	15.00	0.80	41.40	\$33.76	\$1,397.66	
340 180 02 00	2.75	IND	2	15.00	0.80	33.00	\$16.88	\$557.04	
340 180 03 00	2.52	IND	2	15.00	0.80	30.24	\$16.88	\$510.44	
340 180 06 00	2.99	IND	2	15.00	0.80	35.88	\$16.88	\$605.64	
340 180 07 00	2.76	IND	2	15.00	0.80	33.12	\$16.88	\$559.06	
340 180 18 00	6.23	IND	2	15.00	0.80	74.76	\$16.88	\$1,261.94	
340 180 21 00	13.93	OSP	2	0.00	0.40	0.00	\$16.88	\$0.00	
340 180 22 00	1.56	OSP	2	0.00	0.40	0.00	\$16.88	\$0.00	
340 180 25 00	5.26	IND	2	15.00	0.80	63.12	\$16.88	\$1,065.46	
340 180 28 00	2.55	IND	2	15.00	0.80	30.60	\$16.88	\$516.52	
340 180 29 00	4.92	IND	2	15.00	0.80	59.04	\$16.88	\$996.60	
340 180 30 00	3.54	IND	2	15.00	0.80	42.48	\$16.88	\$717.06	
340 180 33 00	5.29	IND	2	15.00	0.80	63.48	\$16.88	\$1,071.54	
340 180 34 00	4.69	IND	2	15.00	0.80	56.28	\$16.88	\$950.00	
340 180 35 00	4.88	IND	2	15.00	0.80	58.56	\$16.88	\$988.48	
340 180 36 00	2.85	IND	2	15.00	0.80	34.20	\$16.88	\$577.30	
340 180 37 00	6.72	IND	2	15.00	0.80	80.64	\$16.88	\$1,361.20	
340 180 38 00	2.91	IND	2	15.00	0.80	34.92	\$16.88	\$589.44	
340 180 39 00	3.63	IND	2	15.00	0.80	43.56	\$16.88	\$735.28	
340 190 03 00	4.05	IND	1	15.00	0.80	48.60	\$33.76	\$1,640.74	
340 190 04 00	10.45	IND	1	15.00	0.80	125.40	\$33.76	\$4,233.50	
340 190 08 00	2.19	IND	1	15.00	0.80	26.28	\$33.76	\$887.20	
340 190 09 00	4.53	IND	1	15.00	0.80	54.36	\$33.76	\$1,835.18	
340 190 10 00	4.37	IND	1	15.00	0.80	52.44	\$33.76	\$1,770.36	
340 190 11 00	1.30	IND	1	15.00	0.80	15.60	\$33.76	\$526.66	
340 190 12 00	4.82	IND	1	15.00	0.80	57.84	\$33.76	\$1,952.68	
340 190 13 00	9.52	IND	1	15.00	0.80	114.24	\$33.76	\$3,856.74	
340 200 01 00	1.86	IND	1	15.00	0.80	22.32	\$33.76	\$753.52	
340 200 02 00	1.59	IND	1	15.00	0.80	19.08	\$33.76	\$644.14	
340 200 03 00	2.00	IND	1	15.00	0.80	24.00	\$33.76	\$810.24	
340 200 04 00	3.57	IND	1	15.00	0.80	42.84	\$33.76	\$1,446.28	
340 200 13 00	0.80	REC	1	3.00	0.40	0.96	\$33.76	\$32.40	
340 200 16 00	9.84	OSP	1	0.00	0.40	0.00	\$33.76	\$0.00	
340 200 17 00	2.60	IND	1	15.00	0.80	31.20	\$33.76	\$1,053.30	
340 200 18 00	2.88	IND	1	15.00	0.80	34.56	\$33.76	\$1,166.74	
340 200 19 00	9.13	IND	1	15.00	0.80	109.56	\$33.76	\$3,698.74	
340 200 22 00	0.23	IND	1	15.00	0.80	2.76	\$33.76	\$93.18	
340 200 23 00	3.87	IND	1	15.00	0.80	46.44	\$33.76	\$1,567.80	
340 200 24 00	0.75	IND	1	15.00	0.80	9.00	\$33.76	\$303.84	
340 200 25 00	4.87	IND	1	15.00	0.80	58.44	\$33.76	\$1,972.92	
340 200 26 00	0.80	OSP	1	0.00	0.40	0.00	\$33.76	\$0.00	
342 010 18 00	29.93	UCR	1	0.00	0.00	0.00	\$33.76	\$0.00	
342 010 33 00	7.59	GLF	1	0.80	0.40	2.43	\$33.76	\$82.00	
342 010 34 00	2.87	IND	1	15.00	0.80	34.44	\$33.76	\$1,162.68	
342 010 36 00	116.81	GLF	1	0.80	0.40	37.38	\$33.76	\$1,261.92	
342 010 42 00	3.09	IND	1	15.00	0.80	37.08	\$33.76	\$1,251.82	
342 010 43 00	10.08	IND	1	15.00	0.80	120.96	\$33.76	\$4,083.60	
342 010 44 00	7.16	OSP	1	0.00	0.40	0.00	\$33.76	\$0.00	
342 010 45 00	6.01	IND	1	15.00	0.80	72.12	\$33.76	\$2,434.76	
342 010 46 00	264.17	UCR	1	0.00	0.00	0.00	\$33.76	\$0.00	
342 010 47 00	0.78	FPS	1	15.00	0.60	7.02	\$33.76	\$237.00	
342 110 38 00	23.61	OSP	2	0.00	0.40	0.00	\$16.88	\$0.00	
342 110 45 00	168.45	UCR	1	0.00	0.00	0.00	\$33.76	\$0.00	
342 160 01 00	3.29	IND	1	15.00	0.80	39.48	\$33.76	\$1,332.84	

**EXHIBIT C - Assessment Roll (Fiscal Year 2027)**  
**Genesee Avenue & North Torrey Pines Road Maintenance Assessment District**

Parcel Number	Acres/Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Zone Number	Apportionment Factors		Total EBUs	Unit Cost (\$/Ebu)	FY 2027 <sup>(4)</sup> Assessment	Owner Name
				Land Use <sup>(2)</sup>	Benefit <sup>(3)</sup>				
342 160 02 00	1.99	UCR	1	0.00	0.00	0.00	\$33.76	\$0.00	
342 160 03 00	1.96	UCR	1	0.00	0.00	0.00	\$33.76	\$0.00	
342 160 04 00	1.46	IND	1	15.00	0.80	17.52	\$33.76	\$591.48	
342 160 05 00	2.04	UCR	1	0.00	0.00	0.00	\$33.76	\$0.00	
342 160 06 00	1.97	UCR	1	0.00	0.00	0.00	\$33.76	\$0.00	
342 160 09 00	1.28	UCR	1	0.00	0.00	0.00	\$33.76	\$0.00	
342 160 10 00	2.32	UCR	1	0.00	0.00	0.00	\$33.76	\$0.00	
<b>TOTAL</b>	-	-	-	-	-	<b>5,126.02</b>	-	<b>\$159,990.74</b>	

<sup>(1)</sup> Applicable units (acres or dwelling units) dependent upon Land Use code.

<sup>(2)</sup> 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>(4)</sup> FY 2027 is the City's Fiscal Year 2027, which begins July 1, 2026 and ends June 30, 2027.