



THE CITY OF SAN DIEGO



ANNUAL REPORT

for Fiscal Year 2027

KINGS ROW

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 Kings Row 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 the Improvements	5
Apportionment Methodology	5
Equivalent Benefit Unit (EBU)	5
Unit Assessment Rates	5
Sample Calculations	6
Summary Results.....	7

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

Kings Row

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 KINGS ROW 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: Kings Row
Maintenance Assessment District

Apportionment Method: Equivalent Benefit Unit (EBU)

	FY 2026	FY 2027 ⁽¹⁾	Maximum ⁽²⁾ Authorized
Total Parcels Assessed:	66	66	--
Total Estimated Assessment:	\$12,843	\$12,843	--
<i>Zone 1</i>	\$5,186	\$5,186	--
<i>Zone 2</i>	\$7,657	\$7,657	--
Total Number of EBUs:	66.00	66.00	--
<i>Zone 1</i>	43.00	43.00	--
<i>Zone 2</i>	23.00	23.00	--
Assessment per EBU:			
<i>Zone 1</i>	\$120.60	\$120.60	\$120.60
<i>Zone 2</i>	\$332.92	\$332.92	\$749.43 ⁽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 for Zone 2 is 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: Indexing of assessments is not permitted for Zone 1. The maximum authorized assessment rates for Zone 2 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 Kings Row Maintenance Assessment District (District), originally known as the “Kings Row Subdivision Landscape Maintenance District,” was established by the City of San Diego (City) on March 8, 1994 by City Council Resolution R-283516. On July 17, 2000 by City Council Resolution R-293460, the City annexed the Village at Euclid development into the District as “Zone 2.” 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 landscaping along a noise abatement wall fronting Euclid Avenue within Zone #1. Zone #2 includes provision for additional maintenance of landscaping along Euclid Avenue and Ocean View Boulevard. 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 for Zone 1 parcels is not permitted to increase without a vote of the affected property owners. However, for Zone 2 parcels, 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 for Zone 2 has been increased by 3.86%.

Method of Apportionment

Estimated Benefit of the Improvements

The Transportation Element of the City’s General Plan and the general policy recommendations found in the local Community Plan establish several goals for the community’s transportation system and urban design features. The District improvements and activities are consistent with the plans’ goals for safety and pleasing aesthetics.

Apportionment Methodology

The assessment, associated with District improvement and activities, for a given parcel is equal to the parcel’s total equivalent benefit units (EBUs) multiplied by the unit assessment rate, as shown in the following equation:

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

Equivalent Benefit Unit (EBU)

Due to the homogeneous nature of the land use within the District (i.e., entirely single family residential parcels) and relative uniformity of benefit to the respective parcels within each zone, each parcel within a given zone will be assessed equally (i.e., each parcel will be assigned 1 EBU). In other words, the total cost of District improvements and activities within a given zone will be equally assessed to all properties within the zone.

Unit Assessment Rates

For each zone, the unit assessment rate for maintenance (unit cost per EBU) is equal to the total maintenance cost divided by the total EBUs:

$$\text{Unit Assessment Rate} = \text{Total Maintenance Cost} / \text{Total EBUs}$$

Sample Calculations

As described above, the number of Equivalent Benefit Units (EBUs) assigned to each parcel in the District has been calculated based on each parcel's land use and the identified apportionment factors, as shown in the following equation:

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

Shown below is a sample EBU calculation for the most common land use found in the District.

- **1 Single-Family Residence**

$$\text{EBUs} = 1 \text{ unit} \times 1.00 = 1.00 \text{ EBUs}$$

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 the 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 methodology, EBUs, unit assessment rates, and total assessment calculated for each parcel 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

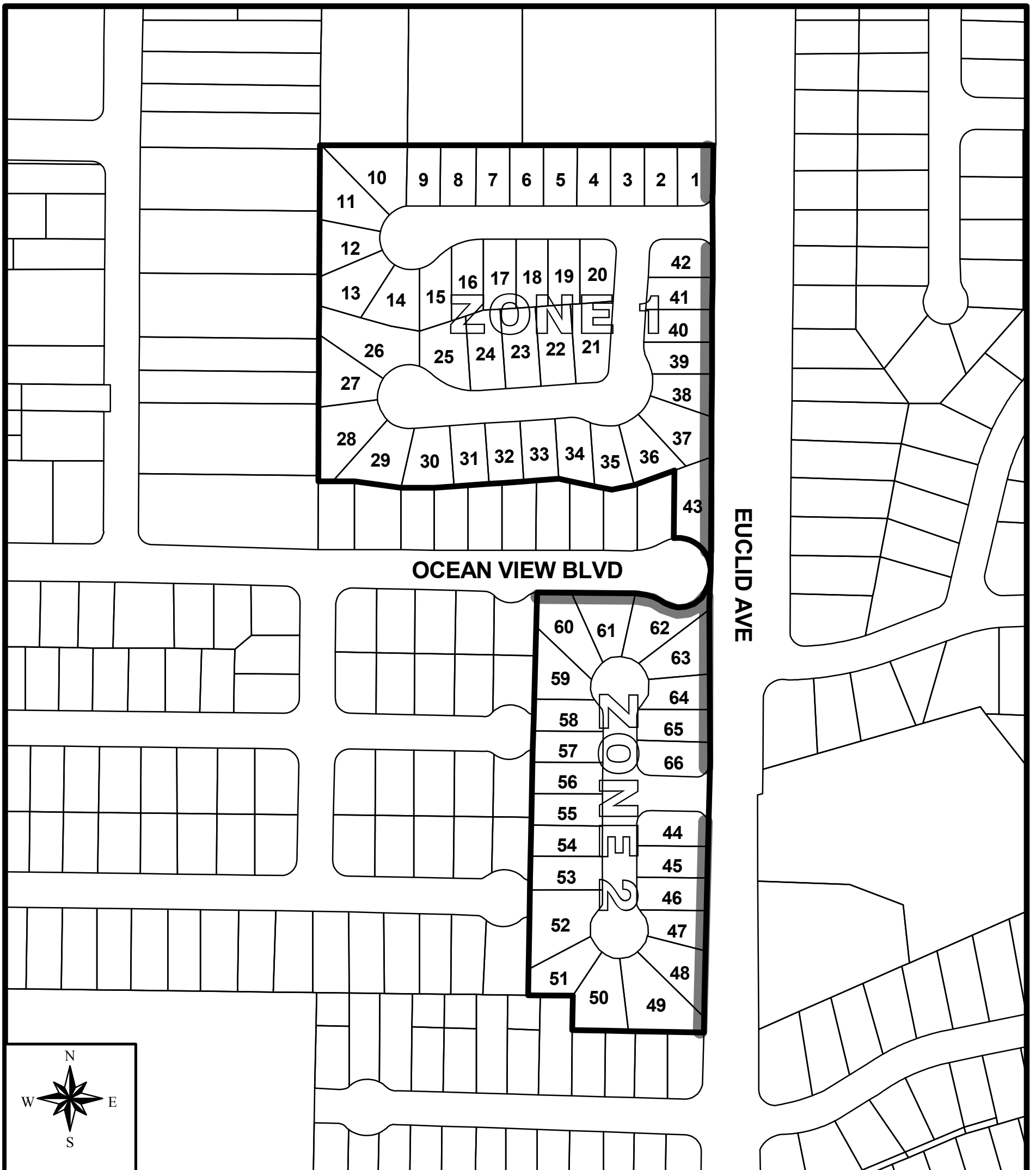
C 52792

Sharon F. Risse

Sharon F. Risse

EXHIBIT A

District Boundary



BOUNDARY MAP & ASSESSMENT DIAGRAM

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF SAN DIEGO, STATE OF CALIFORNIA, THIS ____ DAY OF _____, 2000.

CHARLES G. ABDELNOUR, CITY CLERK
CITY OF SAN DIEGO
STATE OF CALIFORNIA

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

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF THE KINGS ROW 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 _____, 2000, BY ITS RESOLUTION NO. _____.

CHARLES G. ABDELNOUR, 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 _____, 2000; 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 _____, 2000. 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
- District Improvements
- Parcel Line
- Diagram Number



CITY OF
SAN DIEGO

KINGS ROW
MAINTENANCE ASSESSMENT DISTRICT

W.O. DATE: MAY 2000 REVS:

EXHIBIT B

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

EXHIBIT B

REVENUE AND EXPENSE STATEMENT

Kings Row Maintenance Assessment District Fund 200065

	<u>FY 2025 ACTUALS</u>	<u>FY 2026 ESTIMATE</u>	<u>FY 2027 PROPOSED</u>
BEGINNING FUND BALANCE			
Surplus (or Deficit) from Prior Year	\$ 9,164.82	\$ 9,390.00	\$ 11,894.65
TOTAL BEGINNING FUND BALANCE	\$ 9,164.82	\$ 9,390.00	\$ 11,894.65
REVENUE			
Assessment Revenue	\$ 13,263.15	\$ 12,843.00	\$ 12,842.96
Interest	\$ 416.80	\$ 70.00	\$ 70.00
Other Contributions (Non Assessment Source)	\$ 1,758.00	\$ 2,072.65	\$ 1,507.00
TOTAL REVENUE	\$ 15,437.95	\$ 14,985.65	\$ 14,419.96
TOTAL BEGINNING FUND BALANCE & REVENUE	\$ 24,602.77	\$ 24,375.65	\$ 26,314.61
OPERATING EXPENSE			
Landscaping Improvements and Activities ⁽¹⁾	\$ 5,813.00	\$ 9,246.00	\$ 9,693.00
Tree Services	\$ -	\$ -	\$ -
Special Districts Administration Cost	\$ 9,400.00	\$ 3,235.00	\$ 3,346.00
TOTAL OPERATING EXPENSE	\$ 15,213.00	\$ 12,481.00	\$ 13,039.00
TOTAL EXPENSE	\$ 15,213.00	\$ 12,481.00	\$ 13,039.00
TOTAL ENDING FUND BALANCE	\$ 9,389.77	\$ 11,894.65	\$ 13,275.61
NET ANNUAL REVENUE (OR EXPENSE)	\$ 224.95	\$ 2,504.65	\$ 1,380.96

⁽¹⁾ Includes utility 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)

Kings Row Maintenance Assessment District

Parcel Number	Units	Zone	Land Use Use ⁽¹⁾	Land Use Factor ⁽¹⁾	Total EBUs	Unit Cost (\$/EUBU)	FY 2027 ⁽²⁾ Assessment	Owner Name
548 243 01 00	1.00	1	SFD	1.00	1.00	\$120.60	\$120.60	
548 243 02 00	1.00	1	SFD	1.00	1.00	\$120.60	\$120.60	
548 243 03 00	1.00	1	SFD	1.00	1.00	\$120.60	\$120.60	
548 243 04 00	1.00	1	SFD	1.00	1.00	\$120.60	\$120.60	
548 243 05 00	1.00	1	SFD	1.00	1.00	\$120.60	\$120.60	
548 243 06 00	1.00	1	SFD	1.00	1.00	\$120.60	\$120.60	
548 243 07 00	1.00	1	SFD	1.00	1.00	\$120.60	\$120.60	
548 243 08 00	1.00	1	SFD	1.00	1.00	\$120.60	\$120.60	
548 243 09 00	1.00	1	SFD	1.00	1.00	\$120.60	\$120.60	
548 243 10 00	1.00	1	SFD	1.00	1.00	\$120.60	\$120.60	
548 243 11 00	1.00	1	SFD	1.00	1.00	\$120.60	\$120.60	
548 243 12 00	1.00	1	SFD	1.00	1.00	\$120.60	\$120.60	
548 243 13 00	1.00	1	SFD	1.00	1.00	\$120.60	\$120.60	
548 243 14 00	1.00	1	SFD	1.00	1.00	\$120.60	\$120.60	
548 243 15 00	1.00	1	SFD	1.00	1.00	\$120.60	\$120.60	
548 243 16 00	1.00	1	SFD	1.00	1.00	\$120.60	\$120.60	
548 243 17 00	1.00	1	SFD	1.00	1.00	\$120.60	\$120.60	
548 243 18 00	1.00	1	SFD	1.00	1.00	\$120.60	\$120.60	
548 243 19 00	1.00	1	SFD	1.00	1.00	\$120.60	\$120.60	
548 243 20 00	1.00	1	SFD	1.00	1.00	\$120.60	\$120.60	
548 243 21 00	1.00	1	SFD	1.00	1.00	\$120.60	\$120.60	
548 243 22 00	1.00	1	SFD	1.00	1.00	\$120.60	\$120.60	
548 243 23 00	1.00	1	SFD	1.00	1.00	\$120.60	\$120.60	
548 243 24 00	1.00	1	SFD	1.00	1.00	\$120.60	\$120.60	
548 243 25 00	1.00	1	SFD	1.00	1.00	\$120.60	\$120.60	
548 243 26 00	1.00	1	SFD	1.00	1.00	\$120.60	\$120.60	
548 243 27 00	1.00	1	SFD	1.00	1.00	\$120.60	\$120.60	
548 243 28 00	1.00	1	SFD	1.00	1.00	\$120.60	\$120.60	
548 243 29 00	1.00	1	SFD	1.00	1.00	\$120.60	\$120.60	
548 243 30 00	1.00	1	SFD	1.00	1.00	\$120.60	\$120.60	
548 243 31 00	1.00	1	SFD	1.00	1.00	\$120.60	\$120.60	
548 243 32 00	1.00	1	SFD	1.00	1.00	\$120.60	\$120.60	
548 243 33 00	1.00	1	SFD	1.00	1.00	\$120.60	\$120.60	
548 243 34 00	1.00	1	SFD	1.00	1.00	\$120.60	\$120.60	
548 243 35 00	1.00	1	SFD	1.00	1.00	\$120.60	\$120.60	
548 243 36 00	1.00	1	SFD	1.00	1.00	\$120.60	\$120.60	
548 243 37 00	1.00	1	SFD	1.00	1.00	\$120.60	\$120.60	
548 243 38 00	1.00	1	SFD	1.00	1.00	\$120.60	\$120.60	
548 243 39 00	1.00	1	SFD	1.00	1.00	\$120.60	\$120.60	
548 243 40 00	1.00	1	SFD	1.00	1.00	\$120.60	\$120.60	
548 243 41 00	1.00	1	SFD	1.00	1.00	\$120.60	\$120.60	
548 243 42 00	1.00	1	SFD	1.00	1.00	\$120.60	\$120.60	
548 243 53 00	1.00	1	SFD	1.00	1.00	\$120.60	\$120.60	
SUB-TOTAL ZONE 1	-	-	-	-	43.00	-	\$5,185.80	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)

Kings Row Maintenance Assessment District

Parcel Number	Units	Zone	Land Use Use ⁽¹⁾	Land Use Factor ⁽¹⁾	Total EBUs	Unit Cost (\$/EUBU)	FY 2027 ⁽²⁾ Assessment	Owner Name
548 540 01 00	1.00	2	SFD	1.00	1.00	\$332.92	\$332.92	
548 540 02 00	1.00	2	SFD	1.00	1.00	\$332.92	\$332.92	
548 540 03 00	1.00	2	SFD	1.00	1.00	\$332.92	\$332.92	
548 540 04 00	1.00	2	SFD	1.00	1.00	\$332.92	\$332.92	
548 540 05 00	1.00	2	SFD	1.00	1.00	\$332.92	\$332.92	
548 540 06 00	1.00	2	SFD	1.00	1.00	\$332.92	\$332.92	
548 540 07 00	1.00	2	SFD	1.00	1.00	\$332.92	\$332.92	
548 540 08 00	1.00	2	SFD	1.00	1.00	\$332.92	\$332.92	
548 540 09 00	1.00	2	SFD	1.00	1.00	\$332.92	\$332.92	
548 540 10 00	1.00	2	SFD	1.00	1.00	\$332.92	\$332.92	
548 540 11 00	1.00	2	SFD	1.00	1.00	\$332.92	\$332.92	
548 540 12 00	1.00	2	SFD	1.00	1.00	\$332.92	\$332.92	
548 540 13 00	1.00	2	SFD	1.00	1.00	\$332.92	\$332.92	
548 540 14 00	1.00	2	SFD	1.00	1.00	\$332.92	\$332.92	
548 540 15 00	1.00	2	SFD	1.00	1.00	\$332.92	\$332.92	
548 540 16 00	1.00	2	SFD	1.00	1.00	\$332.92	\$332.92	
548 540 17 00	1.00	2	SFD	1.00	1.00	\$332.92	\$332.92	
548 540 18 00	1.00	2	SFD	1.00	1.00	\$332.92	\$332.92	
548 540 19 00	1.00	2	SFD	1.00	1.00	\$332.92	\$332.92	
548 540 20 00	1.00	2	SFD	1.00	1.00	\$332.92	\$332.92	
548 540 21 00	1.00	2	SFD	1.00	1.00	\$332.92	\$332.92	
548 540 22 00	1.00	2	SFD	1.00	1.00	\$332.92	\$332.92	
548 540 23 00	1.00	2	SFD	1.00	1.00	\$332.92	\$332.92	
SUB-TOTAL ZONE 2	-	-	-	-	23.00	-	\$7,657.16	

TOTAL	-	-	-	-	66.00	-	\$12,842.96	
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⁽¹⁾ Refer to Assessment Engineer's Report for description of Land Use and applicable Land Use Factor.

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