



THE CITY OF SAN DIEGO



# **ANNUAL REPORT**

## **for Fiscal Year 2027**

# **UNIVERSITY HEIGHTS 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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for Fiscal Year 2027

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# Annual Report for Fiscal Year 2027

## University Heights

### 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 UNIVERSITY HEIGHTS MAINTENANCE ASSESSMENT DISTRICT (hereinafter referred to as “District”), and in accordance with applicable provisions of “Proposition 218” (being Article XIII D 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

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## Executive Summary

**Project:** University Heights  
Maintenance Assessment District

**Apportionment Method:** Linear Frontage Foot (LFF)

	<b>FY 2026</b>	<b>FY 2027 <sup>(1)</sup></b>	<b>Maximum <sup>(2)</sup> Authorized</b>
<b>Total Parcels Assessed:</b>	138	138	--
<b>Total Estimated Assessment:</b>	\$59,826	\$62,150	--
<b>Total Number of LFF:</b>	5,404.40	5,404.40	--
<b>Assessment per LFF:</b>	\$11.07	\$11.50	\$11.50 <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 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).

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## Background

The University Heights Maintenance Assessment District (District), originally known as the “Mid-City Landscape and Lighting Maintenance District, Sub-District #4,” was established by the City of San Diego (City) on July 28, 1987 by City Council Resolution R-268964. The District was subsequently re-formed on August 5, 1998 by City Council Resolution R-289040 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 landscaped and hardscaped areas, gutter sweeping, and sidewalk cleaning in the District. The approximate location of the improvements is generally shown in **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.

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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.

### 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](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 3.86%.

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## 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. The District improvements and activities are consistent with the plans' goals for safety and pleasing aesthetics. All benefits assessed to the District are special to this District and are distinct from other parcels in the City.

The improvements (enhanced landscape, streetscape, medians, benches, and additional street lighting) benefit parcels by enhancing the visual aesthetics of the business districts, establishing a continuity of business district appearance, increasing land and business values, promoting public safety and a sense of security for the clientele and employees through increased night lighting, reducing graffiti problems, and creating a sense of community identity and pride.

### Apportionment Methodology

It is estimated that the benefit received by each parcel is directly proportional to the linear front footage of each parcel fronting the improvements. The total cost has been divided by the total linear front footage of all parcels within the District to determine the unit assessment rate, or cost per linear frontage foot (LFF).

## Sample Calculations

As described above, assessments have been calculated for each parcel based the linear front footage (LFF) of the property along the improvement/service corridor.

LFF = Linear Front Footage
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Shown below are LFF calculations for various sample parcels.

- **Property with 50-foot frontage**  
LFF = 50.00 LFF
- **Property with 140-foot frontage**  
LFF = 140.00 LFF
- **10-unit Condominium Property with 100-foot frontage**  
LFF (per condo unit) = 100.00 LFF / 10 units = 10.00 LFF

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

Total Assessment = Total LFF x Unit Assessment Rate
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Based on the above formula, the total assessment 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.



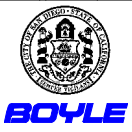
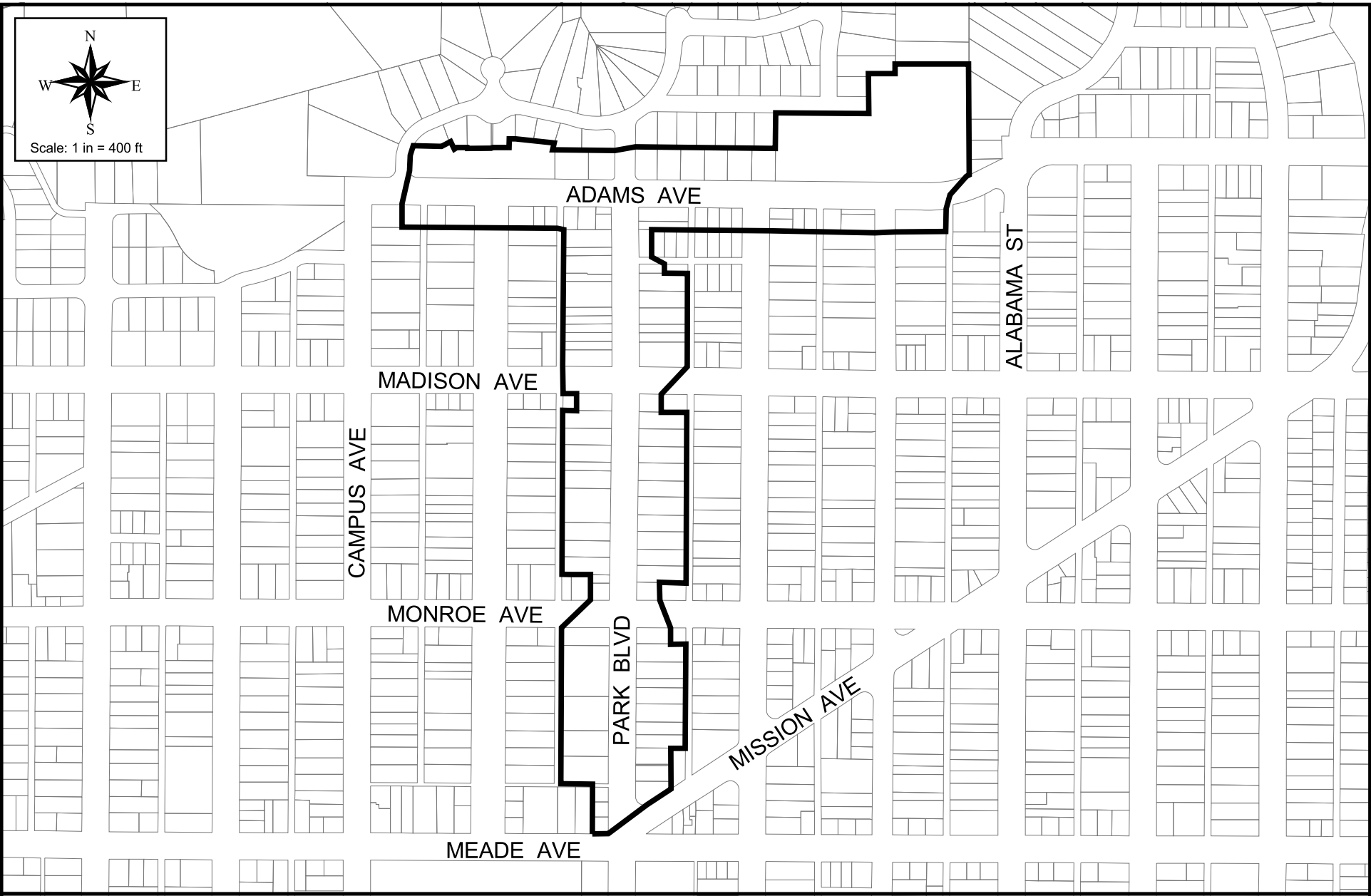
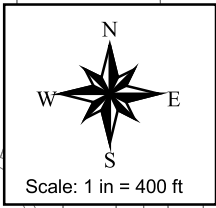
Eugene F. Shank, PE

C 52792

Sharon F. Risse

# **EXHIBIT A**

**District Boundary**



**University Heights Maintenance Assessment District**

**EXHIBIT A**

# **EXHIBIT B**

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

# EXHIBIT B

## REVENUE AND EXPENSE STATEMENT

### University Heights Maintenance Assessment District Fund 200093

	<u>FY 2025 ACTUALS</u>	<u>FY 2026 ESTIMATE</u>	<u>FY 2027 PROPOSED</u>
<b>BEGINNING FUND BALANCE</b>			
Surplus (or Deficit) from Prior Year	\$ 65,398.67	\$ 49,700.28	\$ 24,360.11
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$ 65,398.67</b>	<b>\$ 49,700.28</b>	<b>\$ 24,360.11</b>
<b>REVENUE</b>			
Assessment Revenue	\$ 58,349.19	\$ 59,448.00	\$ 62,150.04
Interest	\$ 2,560.54	\$ 150.00	\$ 150.00
Other Contributions (Non Assessment Source)	\$ 10,517.00	\$ 9,922.83	\$ 14,409.00
<b>TOTAL REVENUE</b>	<b>\$ 71,426.73</b>	<b>\$ 69,520.83</b>	<b>\$ 76,709.04</b>
<b>TOTAL BEGINNING FUND BALANCE &amp; REVENUE</b>	<b>\$ 136,825.40</b>	<b>\$ 119,221.11</b>	<b>\$ 101,069.15</b>
<b>OPERATING EXPENSE</b>			
Landscaping Improvements and Activities <sup>(1)</sup>	\$ 47,465.44	\$ 55,774.00	\$ 53,686.00
Tree Services	\$ 3,954.75	\$ 6,000.00	\$ 3,000.00
Miscellaneous Services <sup>(2)</sup>	\$ 14,870.93	\$ 11,535.00	\$ 6,143.00
Special Districts Administration Cost	\$ 20,834.00	\$ 21,552.00	\$ 22,108.00
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 87,125.12</b>	<b>\$ 94,861.00</b>	<b>\$ 84,937.00</b>
<b>TOTAL EXPENSE</b>	<b>\$ 87,125.12</b>	<b>\$ 94,861.00</b>	<b>\$ 84,937.00</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$ 49,700.28</b>	<b>\$ 24,360.11</b>	<b>\$ 16,132.15</b>
<b>NET ANNUAL REVENUE (OR EXPENSE)</b>	<b>\$ (15,698.39)</b>	<b>\$ (25,340.00)</b>	<b>\$ (8,227.96)</b>

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

<sup>(2)</sup> Includes costs related to the maintenance and servicing of banners, solar lighting, concrete work, electrical services, power washing, print shop services, and interfund environment services.

*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)

## University Heights Maintenance Assessment District

Parcel Number	Mid-City Sub-District	Total LFF <sup>(1)</sup> (Lineal Feet)	Unit Cost (\$/LFF)	FY 2027 <sup>(2)</sup> Assessment	Owner Name
438 102 04 00	4	96.00	\$11.50	\$1,104.00	
438 102 05 00	4	153.00	\$11.50	\$1,759.50	
438 102 21 00	4	427.00	\$11.50	\$4,910.50	
438 111 08 00	4	69.00	\$11.50	\$793.50	
438 111 09 00	4	65.00	\$11.50	\$747.50	
438 111 10 00	4	67.00	\$11.50	\$770.50	
438 111 11 00	4	69.00	\$11.50	\$793.50	
438 111 12 00	4	67.00	\$11.50	\$770.50	
438 111 13 00	4	150.00	\$11.50	\$1,725.00	
438 111 14 00	4	348.00	\$11.50	\$4,002.00	
445 041 13 00	4	50.00	\$11.50	\$575.00	
445 041 14 00	4	25.00	\$11.50	\$287.50	
445 041 18 00	4	25.00	\$11.50	\$287.50	
445 041 20 00	4	22.00	\$11.50	\$253.00	
445 041 21 00	4	53.00	\$11.50	\$609.50	
445 041 22 00	4	25.00	\$11.50	\$287.50	
445 041 23 00	4	50.00	\$11.50	\$575.00	
445 041 24 00	4	40.00	\$11.50	\$460.00	
445 041 25 00	4	50.00	\$11.50	\$575.00	
445 041 26 00	4	41.90	\$11.50	\$481.84	
445 041 27 00	4	25.00	\$11.50	\$287.50	
445 041 29 00	4	25.00	\$11.50	\$287.50	
445 041 30 01	4	8.34	\$11.50	\$95.90	
445 041 30 02	4	8.34	\$11.50	\$95.90	
445 041 30 03	4	8.34	\$11.50	\$95.90	
445 041 30 04	4	8.34	\$11.50	\$95.90	
445 041 30 05	4	8.34	\$11.50	\$95.90	
445 041 30 06	4	8.34	\$11.50	\$95.90	
445 041 31 00	4	75.00	\$11.50	\$862.50	
445 042 01 00	4	181.50	\$11.50	\$2,087.24	
445 042 02 00	4	30.00	\$11.50	\$345.00	
445 042 03 00	4	75.00	\$11.50	\$862.50	
445 042 08 00	4	25.00	\$11.50	\$287.50	
445 042 09 00	4	50.00	\$11.50	\$575.00	
445 042 10 00	4	50.00	\$11.50	\$575.00	
445 042 11 00	4	50.00	\$11.50	\$575.00	
445 042 12 00	4	25.00	\$11.50	\$287.50	
445 042 13 00	4	25.00	\$11.50	\$287.50	
445 042 14 00	4	75.00	\$11.50	\$862.50	
445 042 31 00	4	35.00	\$11.50	\$402.50	
445 042 32 00	4	35.00	\$11.50	\$402.50	
445 042 33 00	4	35.00	\$11.50	\$402.50	
445 042 34 00	4	35.00	\$11.50	\$402.50	
445 051 01 00	4	70.00	\$11.50	\$805.00	
445 051 03 00	4	35.00	\$11.50	\$402.50	
445 051 04 00	4	35.00	\$11.50	\$402.50	
445 051 26 00	4	50.00	\$11.50	\$575.00	
445 051 27 00	4	100.00	\$11.50	\$1,150.00	
445 122 19 01	4	7.14	\$11.50	\$82.10	
445 122 19 02	4	7.14	\$11.50	\$82.10	
445 122 19 03	4	7.14	\$11.50	\$82.10	
445 122 19 04	4	7.14	\$11.50	\$82.10	

# EXHIBIT C - Assessment Roll (Fiscal Year 2027)

## University Heights Maintenance Assessment District

Parcel Number	Mid-City Sub-District	Total LFF <sup>(1)</sup> (Lineal Feet)	Unit Cost (\$/LFF)	FY 2027 <sup>(2)</sup> Assessment	Owner Name
445 122 19 05	4	7.14	\$11.50	\$82.10	
445 122 19 06	4	7.14	\$11.50	\$82.10	
445 122 19 07	4	7.14	\$11.50	\$82.10	
445 122 20 00	4	50.00	\$11.50	\$575.00	
445 122 21 00	4	50.00	\$11.50	\$575.00	
445 122 24 00	4	50.00	\$11.50	\$575.00	
445 122 25 00	4	25.00	\$11.50	\$287.50	
445 122 26 00	4	50.00	\$11.50	\$575.00	
445 122 27 00	4	50.00	\$11.50	\$575.00	
445 122 28 00	4	50.00	\$11.50	\$575.00	
445 122 30 00	4	50.00	\$11.50	\$575.00	
445 122 31 00	4	50.00	\$11.50	\$575.00	
445 122 32 00	4	25.00	\$11.50	\$287.50	
445 122 33 00	4	100.00	\$11.50	\$1,150.00	
445 131 02 00	4	50.00	\$11.50	\$575.00	
445 131 03 00	4	50.00	\$11.50	\$575.00	
445 131 04 00	4	50.00	\$11.50	\$575.00	
445 131 05 00	4	50.00	\$11.50	\$575.00	
445 131 06 00	4	50.00	\$11.50	\$575.00	
445 131 07 00	4	50.00	\$11.50	\$575.00	
445 131 08 00	4	50.00	\$11.50	\$575.00	
445 131 09 00	4	50.00	\$11.50	\$575.00	
445 131 10 00	4	50.00	\$11.50	\$575.00	
445 131 11 00	4	50.00	\$11.50	\$575.00	
445 131 12 00	4	50.00	\$11.50	\$575.00	
445 131 29 00	4	50.00	\$11.50	\$575.00	
445 202 17 00	4	50.00	\$11.50	\$575.00	
445 202 18 00	4	45.00	\$11.50	\$517.50	
445 202 19 00	4	45.00	\$11.50	\$517.50	
445 202 20 00	4	75.00	\$11.50	\$862.50	
445 202 21 00	4	75.00	\$11.50	\$862.50	
445 202 26 00	4	50.00	\$11.50	\$575.00	
445 202 28 01	4	2.78	\$11.50	\$31.96	
445 202 28 02	4	2.78	\$11.50	\$31.96	
445 202 28 03	4	2.78	\$11.50	\$31.96	
445 202 28 04	4	2.78	\$11.50	\$31.96	
445 202 28 05	4	2.78	\$11.50	\$31.96	
445 202 28 06	4	2.78	\$11.50	\$31.96	
445 202 28 07	4	2.78	\$11.50	\$31.96	
445 202 28 08	4	2.78	\$11.50	\$31.96	
445 202 28 09	4	2.78	\$11.50	\$31.96	
445 202 28 10	4	2.78	\$11.50	\$31.96	
445 202 28 11	4	2.78	\$11.50	\$31.96	
445 202 28 12	4	2.78	\$11.50	\$31.96	
445 202 28 13	4	2.78	\$11.50	\$31.96	
445 202 28 14	4	2.78	\$11.50	\$31.96	
445 202 28 15	4	2.78	\$11.50	\$31.96	
445 202 28 16	4	2.78	\$11.50	\$31.96	
445 202 28 17	4	2.78	\$11.50	\$31.96	
445 202 28 18	4	2.78	\$11.50	\$31.96	
445 202 28 19	4	2.78	\$11.50	\$31.96	
445 202 28 20	4	2.78	\$11.50	\$31.96	

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

### University Heights Maintenance Assessment District

Parcel Number	Mid-City Sub-District	Total LFF <sup>(1)</sup> (Lineal Feet)	Unit Cost (\$/LFF)	FY 2027 <sup>(2)</sup> Assessment	Owner Name
445 202 28 21	4	2.78	\$11.50	\$31.96	
445 202 28 22	4	2.78	\$11.50	\$31.96	
445 202 28 23	4	2.78	\$11.50	\$31.96	
445 202 28 24	4	2.78	\$11.50	\$31.96	
445 202 28 25	4	2.78	\$11.50	\$31.96	
445 202 28 26	4	2.78	\$11.50	\$31.96	
445 202 28 27	4	2.78	\$11.50	\$31.96	
445 202 28 28	4	2.78	\$11.50	\$31.96	
445 202 28 29	4	2.78	\$11.50	\$31.96	
445 202 28 30	4	2.78	\$11.50	\$31.96	
445 202 28 31	4	2.78	\$11.50	\$31.96	
445 202 28 32	4	2.78	\$11.50	\$31.96	
445 202 28 33	4	2.76	\$11.50	\$31.74	
445 202 28 34	4	2.76	\$11.50	\$31.74	
445 202 28 35	4	2.76	\$11.50	\$31.74	
445 202 28 36	4	2.76	\$11.50	\$31.74	
445 202 29 00	4	150.00	\$11.50	\$1,725.00	
445 211 01 00	4	50.00	\$11.50	\$575.00	
445 211 03 00	4	50.00	\$11.50	\$575.00	
445 211 04 01	4	7.14	\$11.50	\$82.10	
445 211 04 02	4	7.14	\$11.50	\$82.10	
445 211 04 03	4	7.14	\$11.50	\$82.10	
445 211 04 04	4	7.14	\$11.50	\$82.10	
445 211 04 05	4	7.14	\$11.50	\$82.10	
445 211 04 06	4	7.14	\$11.50	\$82.10	
445 211 04 07	4	7.14	\$11.50	\$82.10	
445 211 05 00	4	25.00	\$11.50	\$287.50	
445 211 06 00	4	50.00	\$11.50	\$575.00	
445 211 07 00	4	50.00	\$11.50	\$575.00	
445 211 08 00	4	37.50	\$11.50	\$431.24	
445 211 09 00	4	37.50	\$11.50	\$431.24	
445 211 10 00	4	50.00	\$11.50	\$575.00	
445 211 11 00	4	45.00	\$11.50	\$517.50	
445 211 12 00	4	85.00	\$11.50	\$977.50	

<b>TOTAL</b>	<b>5,404.40</b>	<b>-</b>	<b>\$62,150.04</b>	
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<sup>(1)</sup> Linear Front Footage.

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