



America's Finest City

THE CITY OF SAN DIEGO



# **Assessment Engineer's Report**

## **RANCHO BERNARDO MAINTENANCE ASSESSMENT DISTRICT**

**Annual Update for Fiscal Year 2010**

**under the provisions of the**

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

**and**

**Landscaping & Lighting Act of 1972  
of the California Streets & Highways Code**

**Prepared For**

**City of San Diego, California**

**Prepared By**

**AECOM**

7807 Convoy Court, Suite 200  
San Diego, CA 92111  
(858) 268-8080

**May 2009**

**AECOM**

# **CITY OF SAN DIEGO**

## **Mayor**

Jerry Sanders

## **City Council Members**

Sherrí Lightner  
District 1

Carl DeMaio  
District 5

Kevin Faulconer  
District 2 (Council President Pro Tem)

Donna Frye  
District 6

Todd Gloria  
District 3

Marti Emerald  
District 7

Anthony Young  
District 4

Ben Hueso  
District 8 (Council President)

## **City Attorney**

Jan Goldsmith

## **Chief Operating Officer**

Jay Goldstone

## **City Clerk**

Elizabeth Maland

## **Independent Budget Analyst**

Andrea Tevlin

## **City Engineer**

Afshin Oskoui

## **Assessment Engineer**

AECOM USA, Inc.

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## EXHIBITS

- Exhibit A: Boundary Map
- Exhibit B: Estimated Annual Expense, Revenues & Reserves
- Exhibit C: Assessment Roll

# Assessment Engineer’s Report

## Rancho Bernardo

### Maintenance Assessment District

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#### Preamble

Pursuant to the provisions of the “San Diego Maintenance Assessment District Ordinance” (being Division 2, Article 5, Chapter VI beginning at Section 65.0201 of the San Diego Municipal Code), provisions of the “Landscaping and Lighting Act of 1972” (being Part 2 of Division 15 of the California Streets and Highways Code), 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 “Assessment Law”), in connection with the proceedings for the RANCHO BERNARDO MAINTENANCE ASSESSMENT DISTRICT (hereinafter referred to as “District”), AECOM USA, INC., as Assessment Engineer to the City of San Diego for these proceedings, submits herewith this report for the District as required by California Streets and Highways Code Section 22565.

FINAL APPROVAL, BY RESOLUTION NO. \_\_\_\_\_ ,  
ADOPTED BY THE CITY COUNCIL OF THE CITY OF SAN  
DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, ON THE  
\_\_\_\_\_ DAY OF \_\_\_\_\_, 2009.

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Elizabeth Maland, CITY CLERK  
CITY OF SAN DIEGO  
STATE OF CALIFORNIA

## Executive Summary

**Project:** Rancho Bernardo  
 Maintenance Assessment District

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

	<b>FY 2009</b>	<b>FY 2010 <sup>(1)</sup></b>	<b>Maximum <sup>(2)</sup> Authorized</b>
<b>Total Parcels Assessed:</b>	15,705	15,719	--
<b>Total Estimated Assessment:</b>	\$364,421	\$363,144	--
<i>Zone 1</i>	\$364,421	\$363,144	--
<i>Zone 2</i>	\$0	\$0	--
<b>Total Number of EBUs:</b>	27,942.99	27,857.83	--
<i>Zone 1</i>	24,294.60	24,209.45	--
<i>Zone 2</i>	3,648.39	3,648.39	--
<b>Assessment per EBU:</b>			
<i>Zone 1</i>	\$15.00	\$15.00	\$23.45 <sup>(3)</sup>
<i>Zone 2</i>	\$0.00	\$0.00	\$0.00 <sup>(3)</sup>

<sup>(1)</sup> FY 2010 is the City's Fiscal Year 2010, which begins July 1, 2009 and ends June 30, 2010. Total Parcels Assessed, Total Estimated Assessment, and Total Number of EBUs may vary from prior fiscal year values due to parcel changes and/or land use re-classifications.

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

<sup>(3)</sup> Prior fiscal year's maximum authorized annual assessment increased by cost-indexing factor of 6.16%.

**Annual Cost-Indexing:** The maximum authorized assessment rate has been increased based on the approved annual cost-indexing provisions.

**Bonds:** No bonds will be issued in connection with this District.

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## Background

The Rancho Bernardo Maintenance Assessment District (District) was established in July 1983, and is generally located within the Rancho Bernardo Community Planning Area. The District, periodically modified over the years, was established under the provisions of the San Diego Maintenance District Procedural Ordinance of 1986. The original Assessment Engineer's Report is on file in the City of San Diego (City) Clerk's Office. The general purpose of the District is to provide for the maintenance of specific landscaped and hardscaped medians, landscaped rights-of way, hardscaped features (sidewalks, curbs, gutters), parkways, streetscapes, median lighting, and a community park entrance within the boundaries of the District.

The District boundary, parcels within the boundary, and benefit apportionment methodology were reviewed and re-formulated in 1997, primarily for the purpose of compliance with Proposition 218. The Engineer's Report, preliminarily accepted by Resolution Number R-288818 on June 8, 1997, proposed Fiscal Year 1998 assessments, maximum authorized assessments for subsequent years, and provisions for annual cost-indexing of the maximum authorized assessments. By a mail ballot proceeding, property owners approved the re-engineering with 77.5% of weighted votes supporting the proposed assessments. Over 53% of property owners responded to the mail ballot. The Engineer's Report was approved and assessments confirmed by Resolution Number R-289044 on August 5, 1997.

In response to rising maintenance costs and proposed additional District improvements, community representatives requested that the City initiate proceedings to allow for an increase in assessments beyond the amount currently authorized. The City retained AECOM USA, Inc. (AECOM), formerly Boyle Engineering Corporation, to prepare an Assessment Engineer's Report for Fiscal Year 2006 and beyond to provide for an increase in assessments. The Assessment Engineer's Report was approved and assessments confirmed in Fiscal Year 2006.

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## District Proceedings for Fiscal Year 2010

This District is authorized and administered under the provisions of the "San Diego Maintenance Assessment District Ordinance" (being Division 2, Article 5, Chapter VI beginning at Section 65.0201 of the San Diego Municipal Code), provisions of the "Landscaping and

Lighting Act of 1972” (being Part 2 of Division 15 of the California Streets and Highways Code), applicable provisions of “Proposition 218” (being Article XIIIID of the California Constitution), and provisions of the “Proposition 218 Omnibus Implementation Act” (being California Senate Bill 919) (the aforementioned provisions are hereinafter referred to collectively as “Assessment Law”). This report has been prepared in compliance with Assessment Law.

The purpose of the proposed proceedings and this Assessment Engineer’s Report is to update the District budget and assessments for Fiscal Year 2010. The Fiscal Year 2010 assessments proposed within this Assessment Engineer’s Report are equal to or less than the maximum authorized assessment. Therefore, the vote requirements of Section 4 of Article XIIIID do not apply to these proceedings.

A public hearing will be scheduled where public testimony will be heard by the Council, and the Council may, at its discretion, adopt a resolution ordering the levying of the proposed assessments.

### **Bond Declaration**

No bonds will be issued in connection with this District.

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## **District Boundary**

The boundary of the District generally coincides with the Rancho Bernardo Community Plan. For benefit apportionment purposes, the District has been divided into two zones. The Boundary Map and Assessment Diagram for the District are on file in the Maintenance Assessment Districts section of the Park and Recreation Department of the City of San Diego and by reference are made a part of this report. The Boundary Map and Assessment Diagram for the District are available for public inspection during normal business hours. A reduced copy of the Boundary Map is included as Exhibit A.

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## **Project Description**

The project to be funded by the proposed assessments is the maintenance of specific landscaped and hardscaped medians, landscaped rights-of way, hardscaped features (sidewalks, curbs, gutters), parkways, streetscapes, median lighting, and a community park entrance within the boundaries of the District. The maintenance

areas are generally shown in Figure 1.

Maintenance activities include, but are not limited to, the following: litter control; fertilizing; irrigation and maintenance of irrigation system components; weed control; pest control; pruning; edging, and tree maintenance as necessary for the health and appearance of the plant material; gutter, sidewalk, and hardscape cleaning; and activities necessary to address safety concerns.

The District may also fund minor capital improvements to the extent such improvements are consistent with the current apportionment methodology.

The engineering drawings for the improvements to be maintained by the District are on file at Map and Records in the Development Services Department. The improvements and services provided by the District will be maintained in accordance with specifications and contracts on file with the Park and Recreation Department. These documents are available for public inspection during normal business hours.

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## Separation of General and Special Benefits

Consistent with City policy for the public at large, the City will provide the District with annual contributions from the Gas Tax Fund for median maintenance (32.20¢ per square foot of landscaped median and 12.84¢ per square foot of hardscaped median) and from the Environmental Growth Fund for open space maintenance (\$45.13 per acre). These cost allocations, reviewed and adjusted annually by the City, are considered to be “general benefits” administered by the District. All other maintenance, operations, and administration costs associated with the District, which exceed the City’s contribution to the public at large, are accordingly considered to be “special benefits” funded by the District.

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## Cost Estimate

### Estimated Costs

Estimated Fiscal Year 2010 annual expenses, revenues, reserves, and assessments (provided by the City) are included as Exhibit B hereto.



## Annual Cost-Indexing

With the passage of Proposition 218, any proposed increase in assessments must be placed for approval before the property owners by a mail ballot and a public hearing process, similar to these proceedings. A majority of ballots received must be affirmative for the City Council to confirm and levy the increased assessments. For small assessment districts or districts with relatively low dollar assessments, the cost of an engineer's report, balloting, and the public hearing process can potentially exceed the total cost of the increase. These incidental costs of the proceedings can be added to the assessments, resulting in even higher assessments.

Indexing assessments annually to the San Diego Consumer Price Index for Urban Consumers (SDCPI-U) plus 3%, as approved by the District property owners in Fiscal Year 2006, allows for minor increases for normal maintenance and operating cost escalation without incurring the costs of the Proposition 218 ballot proceedings. Any significant change in the assessment initiated by an increase in service provided or other significant changes to the District would still require the Proposition 218 proceedings and property owner approval.

The maximum authorized assessment established in the Fiscal Year 2006 proceedings are authorized to be indexed (increased or decreased) annually by the factor published in the SDCPI-U plus 3%. The maximum authorized assessment rates contained within this Assessment Engineer's Report have been indexed in accordance with these cost-indexing provisions.

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## Method of Apportionment

### Estimated Benefit of the Improvements

The improvements maintained by the District are primarily located along the major and arterial transit corridors. The Transportation Element of the Rancho Bernardo Community Plan, and the general policy recommendations found in the City's General Plan, establish several goals and guidelines for the planned development of the community. The improvements to be maintained by the District are consistent with these goals. The City's General Plan and the Rancho Bernardo Community Plan supports the establishment of community-based landscape improvement and maintenance districts, such as this District, to fund maintenance of enhanced improvements and services.

The major and arterial streets within the District are the backbone of the street network within the community. These streets serve as the primary access routes for inter-community and intra-community trips, and thus serve all parcels within the District. All parcels within the District benefit from the enhanced transit corridors through increased community aesthetics and greater public safety.

As previously mentioned, 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 Bernardo Heights area (Zone 2). District improvements are generally evenly distributed throughout Zone 1.

**Zone 2** – Encompasses the Bernardo Heights portion of the District and contains almost exclusively residential properties. Zone 2 contains private improvements of like character and nature to those found throughout the District. However, the improvements located within Zone 2 are privately owned and maintained by the residents through an agreement with the City.

Consistent with the current District apportionment methodology, and recognizing the reciprocal and commensurate maintenance obligation of Zone 2, the parcels within Zone 2 are not being assessed as part of the District.

## Apportionment Methodology

The total cost for maintenance of District improvements 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 have been assigned zero (0) EBUs.

### *Land Use Factor*

Since the improvements to be maintained by the District are primarily associated with the Transportation Element of the General and Community Plans, trip generation rates for various land use categories (as previously established by the City's Transportation Planning Section) have been used as the primary basis for the development of Land Use Factors. While these trip generation rates address vehicular trips, they are also considered to approximately reflect relative trip generation for other modes of transportation (e.g., pedestrian trips, bicycle trips, etc.), and are considered the best available information for these other transportation modes.

The special benefits of the improved transit corridors maintained by the District are linked to trip generation primarily by the public safety and aesthetic enhancement enjoyed by travelers through the community. 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 – Detached Single Family	SFD	1.0 per dwelling unit
Residential – Condominium	CND	0.7 per dwelling unit
Residential – Duplex	DUP	0.7 per dwelling unit
Residential – Multi-Family & Apartment	MFR	0.7 per dwelling unit
Residential – Retirement & Convalescent Home	CNV	0.3 per dwelling unit
Agricultural	AGR	0.02 per acre
Commercial – Office & Retail	COM	45.0 per acre
Educational – Primary & Secondary	EPS	5.0 per acre
Fire/Police Station	FPS	15.0 per acre
Golf Course	GLF	0.8 per acre
Hotel	HTL	15.0 per acre
House of Worship	CRH	2.8 per acre
Industrial	IND	15.0 per acre
Library	LIB	40.0 per acre
Open Space (designated)	OSP	0 per acre
Park – Developed	PKD	5.0 per acre
Park – Undeveloped	PKU	0.5 per acre
Post Office	PST	15.0 per acre
Recreational Facility	REC	3.0 per acre
Street/Roadway	STR	0 per acre
Undevelopable	UND	0 per acre
Utility Facility	UTL	3.0 per acre

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

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 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) have been categorized separately.

While those traveling the streets and roadways visually enjoy the enhanced improvements 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 Utility Facility category applies to utility infrastructure facilities, such as water tanks, pump stations, electric power transformer stations, communications facilities, etc. Utility company administrative offices are not included in this category.

### **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 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 may include some or all of the following: public safety, view corridors and aesthetics, enhancement of community identity, drainage corridors, and recreational potential. Public safety and aesthetics are the components used for this District.

As Benefit Factors and their subcomponents are intended to reflect the particular relationships between specific land uses within a district and the specific improvements 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 improvements being maintained.

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 decimal fraction 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>Benefit Factor (Max. 1.0)</b>
Residential – All	0.4	0.6	1.0
Agricultural	0.4	0.0	0.4
Commercial – Office & Retail	0.4	0.3	0.7
Educational – Primary & Secondary	0.4	0.3	0.7
Fire/Police Station	0.4	0.3	0.7
Golf Course	0.4	0.0	0.4
Hotel	0.4	0.3	0.7
House of Worship	0.4	0.3	0.7
Industrial	0.4	0.3	0.7
Library	0.4	0.3	0.7
Open Space (designated)	0.4	0.0	0.4
Park – Developed	0.4	0.0	0.4
Park – Undeveloped	0.4	0.0	0.4
Post Office	0.4	0.3	0.7
Recreational Facility	0.4	0.3	0.7
Street/Roadway	0.4	0.0	0.4
Undevelopable	0.4	0.0	0.4
Utility Facility	0.4	0.0	0.4

**Public Safety.** All land uses are considered to receive the maximum available benefit from the public safety element of District improvements. Public safety is essential to all land uses, and even to lands, such as designated Open Space, held in stewardship with only incidental human use.

**Aesthetics.** The degree of benefit received from the aesthetic qualities of landscaped and hardscaped improvements maintained by the District varies among land use categories. Generally, by nature of their use, residential lands receive the greatest benefit from the

reduced traffic congestion, reduced noise levels, greater separation from traffic, and generally more tranquil environment provided by proposed improvements. 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.

Lands in the Agricultural Golf Course, Open Space, Parks, Street/Roadway, Undevelopable and Utility Facility categories are considered to receive no significant benefit from the aesthetic elements of District improvements, as enhanced aesthetic quality of other lands in their vicinity does not affect their function, use, or value.

### **Equivalent Benefit Units (EBUs)**

As described above, the number of Equivalent Benefit Units (EBUs) assigned to each parcel in the District has been calculated, based on the preceding factors, as follows:

$\text{EBUs} = (\text{Acres or Units}) \times \text{Land Use Factor} \times \text{Benefit Factor}$
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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 costs of the improvements provided by the District is included as Exhibit B to this report.

The assessment methodology utilized is as described in the text of this report. Based on this methodology, the EBUs and Fiscal Year 2010 District assessment for each parcel were calculated and are shown in the Assessment Roll (Exhibit C).

Each lot or parcel of land within the District has been identified by unique County Assessor's Parcel Number on the Assessment Roll and the Boundary Map and Assessment Diagram referenced herein. The net assessment for each parcel for Fiscal Year 2010 can be found on the Assessment Roll.

This report has been prepared and respectfully submitted by:

AECOM USA, INC.

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Eugene F. Shank, PE

C 52792

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Carolyn R. Crull

I, \_\_\_\_\_, as CITY CLERK of the CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, do hereby certify that the Assessment as shown on the Assessment Roll, together with the Assessment Diagram, both of which are incorporated into this report, were filed in my office on the \_\_\_\_ day of \_\_\_\_\_, 2009.

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Elizabeth Maland, CITY CLERK  
CITY OF SAN DIEGO  
STATE OF CALIFORNIA

I, \_\_\_\_\_, as CITY CLERK of the CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, do hereby certify that the foregoing Assessment, together with the Assessment Diagram incorporated into this report, was approved and confirmed by the CITY COUNCIL of said City on the \_\_\_\_ day of \_\_\_\_\_, 2009.

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Elizabeth Maland, CITY CLERK  
CITY OF SAN DIEGO  
STATE OF CALIFORNIA

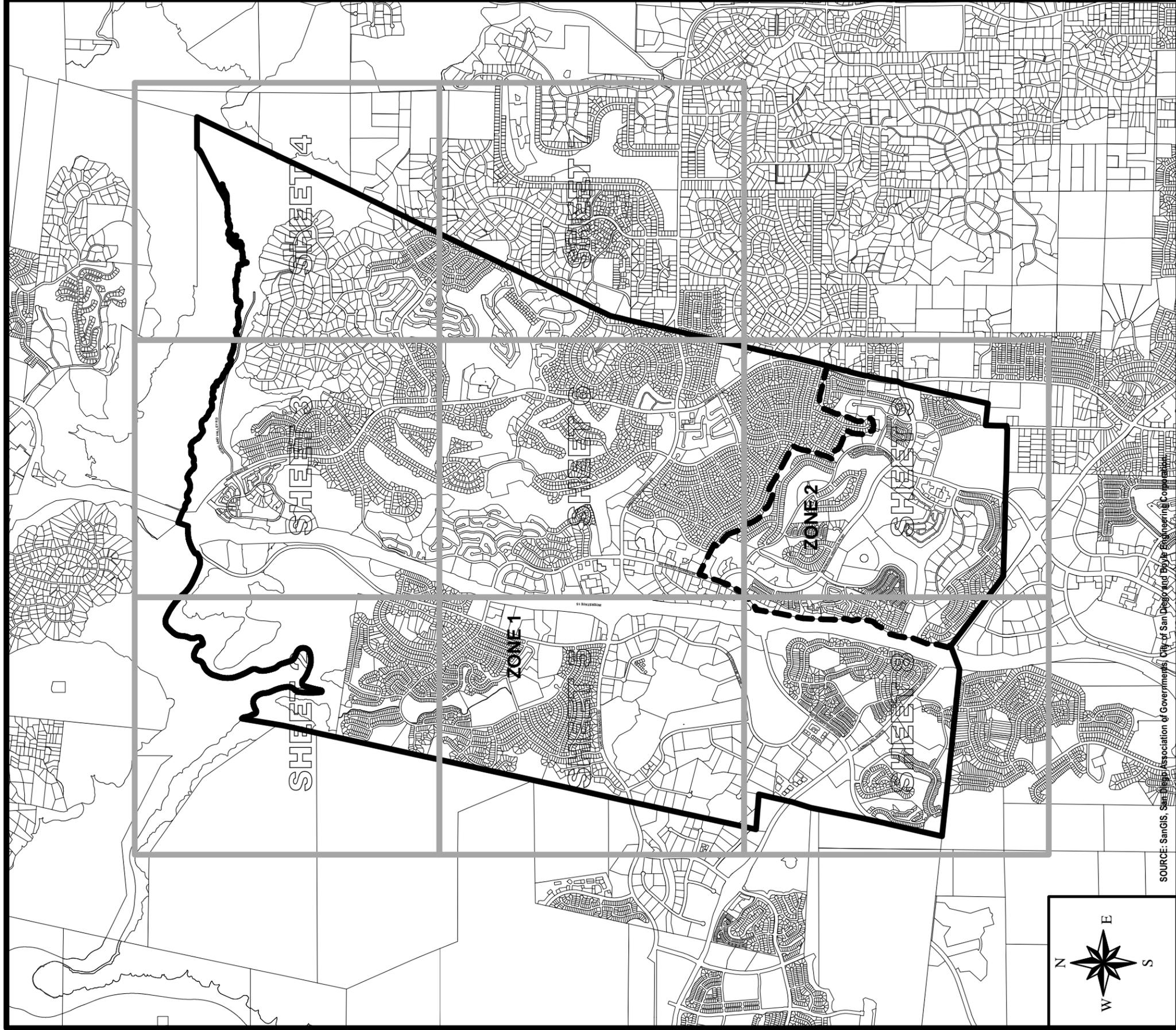
I, \_\_\_\_\_, as CITY ENGINEER of the CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, do hereby certify that the foregoing Assessment, together with the Assessment Diagram was recorded in my office on the \_\_\_\_ day of \_\_\_\_\_, 2009.

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Afshin Oskoui, CITY ENGINEER  
CITY OF SAN DIEGO  
STATE OF CALIFORNIA

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# **EXHIBIT A**



## BOUNDARY MAP

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF SAN DIEGO, STATE OF CALIFORNIA THIS \_\_\_ DAY OF \_\_\_\_\_, 2005.

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

PREPARED BY:  
**BOYLE ENGINEERING CORPORATION**  
7807 Convey Court, Suite 200, San Diego, California 92111 (619) 268-9080



**CITY OF  
SAN DIEGO**

W.O.

DATE: JAN 2005

REVS:

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 \_\_\_\_\_, 2005; 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 \_\_\_\_\_, 2005. 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.

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

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

NOTE: REFER TO THE ENGINEER'S REPORT & REFERENCED DOCUMENTS FOR EXACT LOCATION & TYPE OF IMPROVEMENTS.

# RANCHO BERNARDO

## MAINTENANCE ASSESSMENT DISTRICT

# **EXHIBIT B**

# EXHIBIT B - Estimated Annual Expenses, Revenues & Reserves

Rancho Bernardo - Fund 70224

	FY 2008 BUDGET	FY 2009 BUDGET	FY 2010 BUDGET
<b>BALANCE FROM PRIOR YEAR</b>	\$ 363,009	\$ 449,623	\$ 703,374
<b>REVENUE</b>			
Assessments	\$ 364,421	\$ 363,145	\$ 363,144
Interest	\$ 5,000	\$ 9,400	\$ 15,000
Environmental Growth Fund	\$ -	\$ -	\$ -
Gas Tax Fund	\$ 92,362	\$ 93,203	\$ 93,040
General Fund	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -
<b>TOTAL REVENUE</b>	<b>\$ 461,783</b>	<b>\$ 465,748</b>	<b>\$ 471,184</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 824,792</b>	<b>\$ 915,371</b>	<b>\$ 1,174,557</b>
<b>EXPENSE</b>			
CAPITAL IMPROVEMENTS PROGRAM	\$ -	\$ -	\$ 421,704
OPERATING EXPENSE			
Personnel	\$ 45,608	\$ 46,747	\$ 45,499
Contractual	\$ 388,428	\$ 346,736	\$ 240,924
Incidental	\$ 73,953	\$ 151,801	\$ 37,117
Utilities	\$ 35,811	\$ 46,348	\$ 35,361
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 543,800</b>	<b>\$ 591,632</b>	<b>\$ 358,901</b>
<b>TOTAL EXPENSES</b>	<b>\$ 543,800</b>	<b>\$ 591,632</b>	<b>\$ 780,605</b>
<b>RESERVE</b>			
Contingency Reserve	\$ 280,992	\$ 325,015	\$ 393,953
<b>TOTAL RESERVE</b>	<b>\$ 280,992</b>	<b>\$ 325,015</b>	<b>\$ 393,953</b>
<b>BALANCE</b>	<b>\$ (0)</b>	<b>\$ (1,276)</b>	<b>\$ (0)</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 824,792</b>	<b>\$ 915,371</b>	<b>\$ 752,853</b>

# **EXHIBIT C**

Due to the size of the Assessment Roll (Exhibit C), only limited copies are available. Please contact the City of San Diego, Park & Recreation Department, Open Space Division, Maintenance Assessment Districts Program at (619) 685-1350 to review the Assessment Roll.