Assessment Engineer’s Report

ROBINHOOD RIDGE
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
CITY OF SAN DIEGO

Mayor
Jerry Sanders

City Council Members
Sherri Lightner
District 1

Kevin Faulconer
District 2 (Council President Pro Tem)

Todd Gloria
District 3

Anthony Young
District 4

Carl DeMaio
District 5

Donna Frye
District 6

Marti Emerald
District 7

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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Robinhood Ridge Maintenance Assessment District

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## EXHIBITS

Exhibit A: District Boundary, Zones & Improvements  
Exhibit B: Estimated Annual Expenses, Revenues & Reserves  
Exhibit C: Assessment Roll
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 XIIID 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 ROBINHOOD RIDGE 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.

__________________________________________________________
Elizabeth Maland, CITY CLERK
CITY OF SAN DIEGO
STATE OF CALIFORNIA
Executive Summary

Project: Robinhood Ridge
Maintenance Assessment District

Apportionment Method: Equivalent Benefit Unit (EBU)

<table>
<thead>
<tr>
<th></th>
<th>FY 2009</th>
<th>FY 2010</th>
<th>Maximum Authorized</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Parcels Assessed:</td>
<td>621</td>
<td>621</td>
<td>--</td>
</tr>
<tr>
<td>Total Estimated Assessment:</td>
<td>$86,174</td>
<td>$0.00</td>
<td>--</td>
</tr>
<tr>
<td>Total Number of EBUs:</td>
<td>574.57</td>
<td>574.57</td>
<td>--</td>
</tr>
<tr>
<td>Assessment per EBU:</td>
<td>$149.97</td>
<td>$0.00</td>
<td>$169.48 (3)</td>
</tr>
</tbody>
</table>

(1) 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.

(2) Maximum authorized annual amounts subject to cost-indexing provisions as set forth in this Assessment Engineer’s Report.

(3) Prior fiscal year’s maximum authorized annual assessment increased by cost-indexing factor of 3.16%.

Proposition 218 Compliance: The District was engineered in 1999 in compliance with Proposition 218. By a ballot proceeding, majority property owners approved Fiscal Year 2000 assessments, maximum authorized assessments for subsequent years, and provisions for annual cost-indexing.

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.
Background

The Otay Mesa Planning Area is located between the City of Chula Vista and the United States-Mexico border, east of Interstate 805. The Ocean View Hills, Hidden Trails, Remington Hills and Robinhood Ridge developments comprise the majority of the developable land in the northwestern portion of the Otay Mesa Planning Area. In 1999, the City of San Diego (City) retained AECOM USA, Inc. (AECOM), formerly Boyle Engineering Corporation, to prepare an Assessment Engineer’s Report for the formation of the Northwest Otay Mesa Maintenance Assessment District (Northwest Otay Mesa District). By a mail ballot proceeding, property owners approved the formation of the Northwest Otay Mesa District. The Assessment Engineer’s Report proposed Fiscal Year 2000 assessments, maximum authorized assessments for subsequent years, and provisions for annual cost-indexing of the maximum authorized assessments.

The improvements comprising the Northwest Otay Mesa District generally consist of landscaped and paved medians, native and revegetated open spaces, parks, hardscape features (sidewalks, curbs, gutters, etc.), and landscaped parkways. The purpose of the Northwest Otay Mesa District is to provide for the maintenance of these improvements. This annual Assessment Engineer’s Report is for the Robinhood Ridge Maintenance Assessment District (District), formerly known as Zone 2 of the Northwest Otay Mesa District.

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 XIIID 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 XIIID 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 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. The District boundary, zone boundaries, and improvements are depicted in Exhibit A.

---

**Project Description**

The project to be funded by the proposed assessments is the maintenance of landscaped rights-of-way and natural open space areas. The approximate locations of the improvements to be maintained by the District are depicted in Exhibit A.

Maintenance activities include, but are not limited to, turf mowing and edging, irrigation, collection and disposal of fallen branches and trees, revegetation and replacement of damaged plant material, tree and bush trimming, fertilizing, weeding, ongoing inspection, and repairs. Brush management of City-owned open space in accordance with the Municipal Code §142.0412 is performed by the City’s General Fund.

The engineering drawings for the improvements to be maintained by the District are on file at Maps and Records in the Development Services Department and are incorporated herein by reference. 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.

**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 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.

**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), as approved by the District property owners in Fiscal Year 2000, 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 2000 proceedings are authorized to be indexed (increased or decreased) annually by the factor published in the SDCPI-U. The maximum authorized assessment rates contained within this Assessment Engineer’s Report have been indexed in accordance with these cost-indexing provisions.

Method of Apportionment

Estimated Benefit of Improvements

The Transportation Element of the City’s General Plan and the general policy recommendations found in the Otay Mesa Community Plan establish several goals for the community’s transportation system. The improvements being maintained by this District are consistent with the plans’ goals for safety and pleasing aesthetics.

The major and arterial streets within the District are the backbone of the street network within the community. They serve as the primary access routes for inter-community and intra-community trips. The collector/neighborhood streets within the District serve as the primary access routes to and from the major and arterial streets for parcels within a neighborhood.

The Northwest Otay Mesa District is been sub-divided into three (3) zones as shown in Exhibit A. Parcels within each zone have been assessed for the maintenance of the improvements on the streets, open space and public landscape maintenance easement areas located within the zone.

Apportionment Methodology

The total assessment for a given parcel is equal to the parcel’s total EBU multiplied by the Unit Assessment Rate (unique to the zone in which parcel is situated) as shown in the following equation:

\[
\text{Total Assessment} = \text{Total EBU} \times \text{Unit Assessment Rate}
\]
Equivalent Benefit Units (EBUs)

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.

**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 strictly address only 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 improvements 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 ratios of maximum potential benefit to the various land use/zoning classifications as defined by the City’s Municipal Code.

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

<table>
<thead>
<tr>
<th>Land Use/Zoning</th>
<th>Code</th>
<th>Land Use Factor</th>
</tr>
</thead>
<tbody>
<tr>
<td>Residential – Single Family (detached)</td>
<td>SFD</td>
<td>1.0 per dwelling unit</td>
</tr>
<tr>
<td>Residential – Condominium</td>
<td>CND</td>
<td>0.7 per dwelling unit</td>
</tr>
<tr>
<td>Residential – Multi-Family &amp; Apartment</td>
<td>MFR</td>
<td>0.7 per dwelling unit</td>
</tr>
<tr>
<td>Commercial – Office &amp; Retail</td>
<td>COM</td>
<td>45.0 per acre</td>
</tr>
<tr>
<td>Educational – Primary &amp; Secondary</td>
<td>EPS</td>
<td>5.0 per acre</td>
</tr>
<tr>
<td>House of Worship</td>
<td>CRH</td>
<td>2.8 per acre</td>
</tr>
<tr>
<td>Industrial</td>
<td>IND</td>
<td>15.0 per acre</td>
</tr>
<tr>
<td>Open Space (designated)</td>
<td>OSP</td>
<td>0.0 per acre</td>
</tr>
<tr>
<td>Park – Developed</td>
<td>PKD</td>
<td>5.0 per acre</td>
</tr>
<tr>
<td>Park – Undeveloped</td>
<td>PKU</td>
<td>0.5 per acre</td>
</tr>
<tr>
<td>Undevelopable</td>
<td>UND</td>
<td>0.0 per acre</td>
</tr>
</tbody>
</table>

Designated Open Space serves primarily to preserve natural landscape and habitat. While access for study and passive recreation is sometimes permitted, these activities are usually allowed only to the limited extent 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, not use by nature), the trip generation rate is zero. Therefore, the designated Open Space receives no benefit from the Transportation Element and has been assigned a Land Use Factor of zero.

**Benefit Factor**

The Land Use Factor described above reflects the relative intensity of use (or potential use) of the various parcels of land to be assessed. 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 considered may include some or all of the following: public safety, view corridors and aesthetics, enhancement of community identity, drainage corridors, and recreational potential. 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 maintained.

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**

<table>
<thead>
<tr>
<th>Land Use/Zoning</th>
<th>Public Safety (max. 0.4)</th>
<th>Aesthetics (max. 0.6)</th>
<th>Composite Benefit Factor (max. 1.0)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Residential – All</td>
<td>0.4</td>
<td>0.6</td>
<td>1.0</td>
</tr>
<tr>
<td>Commercial – Office &amp; Retail</td>
<td>0.4</td>
<td>0.3</td>
<td>0.7</td>
</tr>
<tr>
<td>Educational – Primary &amp; Secondary</td>
<td>0.4</td>
<td>0.3</td>
<td>0.7</td>
</tr>
<tr>
<td>House of Worship</td>
<td>0.4</td>
<td>0.3</td>
<td>0.7</td>
</tr>
<tr>
<td>Industrial</td>
<td>0.4</td>
<td>0.3</td>
<td>0.7</td>
</tr>
<tr>
<td>Open Space (designated)</td>
<td>0.4</td>
<td>0.0</td>
<td>0.4</td>
</tr>
<tr>
<td>Park – Developed</td>
<td>0.4</td>
<td>0.0</td>
<td>0.4</td>
</tr>
<tr>
<td>Park – Undeveloped</td>
<td>0.4</td>
<td>0.0</td>
<td>0.4</td>
</tr>
<tr>
<td>Undevelopable</td>
<td>0.4</td>
<td>0.0</td>
<td>0.4</td>
</tr>
</tbody>
</table>

**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 roadway medians and rights-of-way 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 landscaped and hardscaped roadway medians and rights-of-way. 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 Open Space category are considered to receive no significant benefit from the aesthetic elements of District improvements, as enhanced aesthetic quality of other lands in the vicinity does not affect their function, use, or value. Lands in the Park category are considered to receive no significant benefit from the aesthetic elements of District improvements, as the aesthetic values of these lands are themselves so high that they are little enhanced by those of other lands in their vicinity.

**Unit Assessment Rate**

As previously mentioned, all parcels have been assessed for the maintenance of improvements located within their respective zone. The Unit Assessment Rate (rate per EBU) for a given zone is equal to the total zone maintenance cost divided by the total zone EBUs:

\[
\text{Unit Assessment Rate} = \frac{\text{Total Zone Maintenance Cost}}{\text{Total Zone EBUs}}
\]

As described above, the total assessment assigned to each parcel in the District has been calculated, based on the preceding factors, as follows:

\[
\text{Total Assessment} = \text{Total EBUs} \times \text{Unit Assessment Rate}
\]

Based on the above formula, the EBUs, unit assessment rate, and total assessment calculated for each property, can be found in the Assessment Roll (Exhibit C).
Summary Results

The District boundary, zone boundaries, and improvements are shown 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.

Eugene F. Shank, PE

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.

___________________________
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.

___________________________
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.

___________________________
Afshin Oskoui, CITY ENGINEER
CITY OF SAN DIEGO
STATE OF CALIFORNIA
EXHIBIT A
NOTE
1. This map is for exhibit purposes only. Please refer to the Northwest Otay Mesa Maintenance Assessment District Boundary Map on file at the City.
2. Each lot or parcel on this map has been identified by the County Assessor's Parcel Number in the Assessment Roll contained in the Engineer's Report.
3. 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 Lines
- Improvements

CITY OF SAN DIEGO / NORTHWEST OTAY MESA MAINTENANCE ASSESSMENT DISTRICT

EXHIBIT A - District Boundary, Zones & Improvements
EXHIBIT B
## EXHIBIT B - Estimated Annual Expenses, Revenues & Reserves

Robinhood Ridge - Fund 70277  
Formerly: Northwest Otay Mesa Zone 2 - Fund 70256

<table>
<thead>
<tr>
<th></th>
<th>FY 2008 BUDGET</th>
<th>FY 2009 BUDGET</th>
<th>FY 2010 BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>BALANCE FROM PRIOR YEAR</strong></td>
<td>$ 94,156</td>
<td>$ 92,248</td>
<td>$ 112,957</td>
</tr>
<tr>
<td><strong>REVENUE</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Assessments</td>
<td>$ 86,174</td>
<td>$ 86,174</td>
<td>$ -</td>
</tr>
<tr>
<td>Interest</td>
<td>$ 1,900</td>
<td>$ 2,900</td>
<td>$ 4,000</td>
</tr>
<tr>
<td>Environmental Growth Fund</td>
<td>$ 2,452</td>
<td>$ 2,457</td>
<td>$ 2,768</td>
</tr>
<tr>
<td>Gas Tax Fund</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>General Fund</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td><strong>TOTAL REVENUE</strong></td>
<td>$ 90,526</td>
<td>$ 91,531</td>
<td>$ 6,768</td>
</tr>
<tr>
<td><strong>TOTAL BALANCE AND REVENUE</strong></td>
<td>$ 184,682</td>
<td>$ 183,779</td>
<td>$ 119,725</td>
</tr>
<tr>
<td><strong>EXPENSE</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating Expense</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Personnel</td>
<td>$ 12,770</td>
<td>$ 13,088</td>
<td>$ 9,098</td>
</tr>
<tr>
<td>Contractual</td>
<td>$ 46,400</td>
<td>$ 44,870</td>
<td>$ 55,301</td>
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<tr>
<td>Incidental</td>
<td>$ 8,449</td>
<td>$ 11,204</td>
<td>$ 13,891</td>
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<tr>
<td>Utilities</td>
<td>$ 16,499</td>
<td>$ 13,707</td>
<td>$ 11,100</td>
</tr>
<tr>
<td><strong>TOTAL OPERATING EXPENSE</strong></td>
<td>$ 84,118</td>
<td>$ 82,869</td>
<td>$ 89,390</td>
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<tr>
<td><strong>RESERVE</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contingency Reserve</td>
<td>$ 100,564</td>
<td>$ 100,910</td>
<td>$ 30,335</td>
</tr>
<tr>
<td><strong>TOTAL RESERVE</strong></td>
<td>$ 100,564</td>
<td>$ 100,910</td>
<td>$ 30,335</td>
</tr>
<tr>
<td><strong>BALANCE</strong></td>
<td>$ (0)</td>
<td>$ (0)</td>
<td>$ -</td>
</tr>
<tr>
<td><strong>TOTAL EXPENSE, RESERVE AND BALANCE</strong></td>
<td>$ 184,682</td>
<td>$ 183,779</td>
<td>$ 119,725</td>
</tr>
</tbody>
</table>
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.