



America's Finest City

THE CITY OF SAN DIEGO



# **Assessment Engineer's Report**

## **SCRIPPS-MIRAMAR RANCH MAINTENANCE ASSESSMENT DISTRICT**

**Annual Update for Fiscal Year 2014**

**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**

**EFS Engineering, Inc.**

**P.O. Box 22370**

**San Diego, CA 92192-2370**

**(858) 752-3490**

**May 2013**

# CITY OF SAN DIEGO

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Bob Filner

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District 2

Todd Gloria  
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## Interim Chief Operating Officer

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## City Clerk

Elizabeth Maland

## Independent Budget Analyst

Andrea Tevlin

## City Engineer

James Nagelvoort

## Assessment Engineer

EFS Engineering, Inc.

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# Assessment Engineer's Report Scripps-Miramar Ranch 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 SCRIPPS-MIRAMAR RANCH MAINTENANCE ASSESSMENT DISTRICT (hereinafter referred to as "District"), EFS ENGINEERING, 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 \_\_\_\_\_, 2013.

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



## Executive Summary

**Project:** Scripps-Miramar Ranch  
 Maintenance Assessment District

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

	<b>FY 2013</b>	<b>FY 2014 <sup>(1)</sup></b>	<b>Maximum <sup>(2)</sup> Authorized</b>
<b>Total Parcels Assessed:</b>	6,872	6,872	--
<b>Total Estimated Assessment:</b>	\$939,714	\$954,264	--
<b>Total Number of EBUs:</b>	6,151.80	6,151.80	--
<i>Zone 1</i>	833.66	833.66	--
<i>Zone 2</i>	4,564.51	4,564.51	--
<i>Zone 3</i>	753.63	753.63	--
<i>Zone 4</i>	0.00	0.00	--
<b>Assessment per EBU:</b>	\$152.76	\$155.12	\$155.13 <sup>(3)</sup>

<sup>(1)</sup> FY 2014 is the City's Fiscal Year 2014, which begins July 1, 2013 and ends June 30, 2014. 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 1.55%.

**District History:** The District, originally established in August 1969, was re-engineered in Fiscal Year 1998 for compliance with Proposition 218. The District was re-balloted for Fiscal Year 2003 to allow for an increase in assessments and additional District improvements.

**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 Scripps-Miramar Ranch Maintenance Assessment District (District) was established in August 1969, and is generally located within the Scripps-Miramar Ranch Community Planning Area. The District has been modified periodically over the years and is now 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 was, and still is, to provide for the maintenance of dedicated open space areas, landscaped medians, and hardscaped medians within the District boundary. The maintenance contracts issued for this District also cover maintenance activities performed at population-based parks within the District, Scripps Ranch Library, and on certain grounds of area schools (through joint use agreements). The City provides funds to the District for park and library grounds maintenance based on the City's average annual cost to maintain park or library grounds. District assessments may be used to fund expenditures above the City's fund transfer to the District.

The District boundary, the parcels included, and the method of apportionment was reviewed and re-formulated in June 1997, primarily for the purpose of compliance with Proposition 218. The re-engineered District was approved for Fiscal Year 1998, by a mail ballot proceeding, with 83.8% of weighted votes supporting the proposed assessments. Over 45% of property owners responded to the mail ballot. The Assessment Engineer's Report, preliminarily accepted by Resolution Number R-288822 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. The Assessment Engineer's Report was approved and assessments confirmed by Resolution Number R-289045 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 Boyle Engineering Corporation to prepare an Assessment Engineer's Report



for Fiscal Year 2003 and beyond which provided for an increase in assessments. These changes were approved, by a mail ballot proceeding, with a majority of weighted votes supporting the proposed modifications.

As part of the Fiscal Year 2007 proceedings, an area was identified for detachment from the District. This area is proposed for inclusion in a new assessment district (Rancho Encantada) and does not receive benefit from the District improvements and/or services.

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## **District Proceedings for Fiscal Year 2014**

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 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”). 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 2014. The Fiscal Year 2014 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 XIID 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 Scripps-Miramar Ranch Community Plan. 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**.

The current boundary of the District is different than that approved and authorized as part of the FY 1998 proceedings. The boundary was modified to include certain previously excluded parcels south of Pomerado Road, which have subsequently been determined to receive benefit from the proposed District improvements. This additional area has been designated as Zone 4.

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## Project Description

The project to be funded by the proposed assessments is the maintenance of open space areas (which contain trees and vegetation, walking trails, picnic areas, benches, and drainage facilities), landscaped medians, medians, rights-of-way, and two ponds. Maintenance activities include, but are not limited to, collection and disposal of fallen branches and trees, removal and replacement of trees, tree and bush trimming, trail maintenance, cleaning of brow ditches to sustain drainage characteristics, weeding, and fertilizing. The District improvements are generally located as shown in **Figure 1**.

The maintenance contracts issued for this District also cover maintenance activities performed at population-based parks within the District, Scripps Ranch Library, and on certain grounds of area schools (through joint use agreements). The City provides funds to the District for park and library grounds maintenance based on the City's average annual cost to maintain park or library grounds. District assessments may be used to fund expenditures above the City's fund transfer to the District. 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 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.

District improvements and maintenance activities have been identified at the following locations:

- ◆ Jerabek Neighborhood Park
- ◆ Lakeview Neighborhood Park
- ◆ Hoyt Park
- ◆ Semillon Park
- ◆ Cypress Canyon Neighborhood Park
- ◆ Jerabek Elementary School Joint Use Field
- ◆ Hendrix Pond
- ◆ Evans Pond
- ◆ Scripps Ranch Boulevard
- ◆ Pomerado Road
- ◆ Sunset Ridge Drive/Ancona Lane Mini Park

The proposed assessments may be used to construct and/or maintain the aforementioned improvements to the extent that they are consistent with the current apportionment methodology.

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## Separation of General and Special Benefits

The proceeds from the assessment will be used to fund enhanced improvements, services and activities within the District that, in absence of the assessment, otherwise would not be provided at an enhanced level or frequency of service. The District will continue to receive the same level of general services provided to the public at large under City-funded and administered programs, as determined annually, for maintenance of public facilities and improvements (e.g., street trees, sidewalks, street lights, etc.), including street sweeping and graffiti removal on public property.

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 (27.86¢ per square foot of landscaped median and 1.90¢ per square foot of hardscaped median) and from the Environmental Growth Fund for open space maintenance (\$63.74 per acre). The City will also reimburse the District for contractual



maintenance performed on library grounds (\$5,324.70 per acre) and general fund (population-based) parks (\$5,877 per acre). These cost allocations, reviewed and adjusted annually by the City, are considered to be “general benefit” 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 benefit” funded by the District.

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## Cost Estimate

### Estimated Costs

Estimated Fiscal Year 2014 annual expenses, revenues, reserves, and assessments (provided by the City) are included as **Exhibit B** hereto. Assessments authorized and collected as part of these proceedings may be used for future balloting and re-engineering efforts, as may be required from time to time.

### Annual Cost-Indexing

With the passage of Proposition 218, any proposed increase in District assessments must be approved by property owners via a mail ballot and public hearing process, similar to these proceedings. A majority of ballots received (weighted according to each parcel’s proportionate assessment) 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 a factor equal to the San Diego Consumer Price Index for Urban Consumers (SDCPI-U) allows for minor increases in normal maintenance and operating costs, without incurring the costs of ballot proceedings required by Proposition 218. Any significant change in the assessment initiated by an increase in service provided or other significant changes to the District would still require Proposition 218 proceedings and property owner approval.



The maximum authorized assessment established in the Fiscal Year 2003 proceedings are authorized to be indexed (increased or decreased) annually by the factor published in the 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 253.368 to 257.285 (a 1.55% increase). In accordance with the approved cost-indexing provisions, the maximum authorized assessment rates contained within this Assessment Engineer's Report have been increased by 1.55%.

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## Method of Apportionment

### Estimated Benefit of Improvements

Dedication of open space is consistent with the goals of both the City's General Plan and the Scripps-Miramar Ranch Community Plan. Open space provides benefit through preserving natural resources, controlling urban form, providing for outdoor recreation, providing for the public health and safety, and serving as drainage corridors and view corridors. Open space also produces lower development density, which benefits the community's residents by not further increasing traffic congestion, noise levels, and storm water runoff pollutants. These open space assets, generally dedicated to the public during the development process, require ongoing management and maintenance to maintain their functionality, aesthetics, and continued contribution to the quality of life in the community.

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 and thus serve all parcels within the community. All parcels within the District benefit from the enhancement of these streets and the enhanced community image provided by the improvements being maintained by the District.

The maintenance for these enhanced assets, since installation, has been funded through the District. The City's General Plan also supports the establishment of community landscape improvement and maintenance districts, such as this District, to serve these maintenance needs.



## Apportionment Methodology

The total cost for maintenance of the 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 three factors, a Land Use Factor, a Benefit Factor, and a Location Factor, related as shown in the following equation and discussed below:

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

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 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 open space and landscape improvements maintained by the District are linked to trip generation primarily by the public safety and aesthetic enhancement enjoyed by travelers through the community. The special benefits of open spaces maintained by the District are linked to trip generation primarily by their contribution of aesthetics and view corridors which break the monotony of travel. 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**

Land Use/Zoning	Code	Land Use Factor
Residential – Detached Single Family	SFD	1.0 per dwelling unit
Residential – Attached Condominium	CND	0.7 per dwelling unit
Residential – Multi-Family & Apartment	MFR	0.7 per dwelling unit
Residential – Duplex	DUP	0.7 per dwelling unit
Agricultural	AGR	0.02 per acre
Commercial – Office & Retail	COM	45.0 per acre
Educational – College & University	ECU	9.0 per acre
Educational – Primary & Secondary	EPS	5.0 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	0.0 per acre
Park – Developed	PKD	5.0 per acre
Park – Undeveloped	PKU	0.5 per acre
Street/Roadway	STR	0.0 per acre
Undevelopable	UND	0.0 per acre
Utility Facility	UTL	3.0 per acre

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.

While those traveling streets and roadways enjoy the improvements maintained by the District during their travel, the actual benefit of this enjoyment 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, etc. Utility company administrative offices are not included in this category.

### ***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. These are the components used for this District: public safety, aesthetics, drainage and recreation.

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.

For a given land use, the composite 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**

Land Use/Zoning	Public Safety (Max. 0.2)	Aesthetics (Max. 0.4)	Drainage (Max. 0.2)	Recreation (Max. 0.2)	Composite Benefit Factor (Max. 1.0)
All Residential	0.2	0.4	0.2	0.2	1.0
Agricultural	0.2	0.0	0.0	0.0	0.2
Commercial – Office & Retail	0.2	0.2	0.2	0.0	0.6
Educational – College & University	0.2	0.2	0.2	0.1	0.7
Educational – Primary & Secondary	0.2	0.2	0.2	0.0	0.6
Hotel	0.2	0.2	0.2	0.1	0.7
House of Worship	0.2	0.2	0.2	0.0	0.6
Industrial	0.2	0.2	0.2	0.0	0.6
Library	0.2	0.2	0.2	0.0	0.6
Open Space (designated)	0.2	0.0	0.0	0.0	0.2
Park – Developed	0.2	0.0	0.0	0.0	0.2
Park – Undeveloped	0.2	0.0	0.0	0.0	0.2
Street/Roadway	0.2	0.0	0.0	0.0	0.2
Undevelopable	0.2	0.0	0.0	0.0	0.2
Utility Facility	0.2	0.0	0.2	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 open spaces and landscaped/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 open spaces and landscaped/hardscaped roadway medians and rights-of-way. Commercial 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.

Generally commercial and business districts require large areas of flat land and are constructed in the larger valley or mesa areas, which typically include less designated open space. On the other hand, residential neighborhoods can be sculpted into the areas of irregular terrain common to San Diego, which generally incorporate a greater amount of open space adjacent to the community's residential land use parcels. The proximity of open space to residential parcels creates a greater benefit to residential land use parcels.

Lands in the Agricultural, Open Space, Street/Roadway, and Parks 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.

***Drainage.*** Lands in the Agricultural, Open Space, and Park categories are considered to receive no significant benefit from the drainage capability elements of District improvements, as the susceptibility of these lands to substantial damage from drainage flows and/or flooding is much less than those of other land uses. Lands in all other categories are considered to receive the maximum available benefit from the drainage elements of District improvements.

***Recreation.*** Lands in all Residential categories are considered to receive the maximum available benefit from the recreation elements of District improvements, through the regular enjoyment of these elements by their residents. Lands in the Educational (College & University) and Hotel categories receive benefit from the recreation elements through the potential enjoyment by their students and guests. The benefit to these lands is considered to be more than incidental, but less than the benefit received by residential land. Lands in all other categories are considered to receive no significant enjoyment or benefit from these elements of District improvements.





### **Location Factor**

The Location Factor considers the location of the properties to be assessed relative to the location of District improvements. The District has been subdivided into four zones. Each zone has been assigned a unique Location Factor. The zones are as follows:

**Zone 1:** Located in the western portion of the District, Zone 1 contains industrial, retail, and multi-family properties. It is distinctly separated from the improvements maintained by the District. In general, the landscaping located within Zone 1 is privately owned and maintained.

**Zone 2:** Located east of Zone 1 and north of Pomerado Road, Zone 2 contains primarily residential properties. This zone contains almost all of the open space areas maintained by the District.

**Zone 3:** Located south of Pomerado Road, Zone 3 contains primarily residential properties. The property owners in this zone, by way of their Homeowner's Association, are independently responsible for the maintenance of significant privately owned open spaces interlaced throughout the zone, similar in nature and character to the publicly-owned District-maintained open space in Zone 2.

**Zone 4:** Located south of Pomerado Road, Zone 4 contains Alliant University (formerly United States International University) and other adjacent properties of an institutional nature. The properties within Zone 4 maintain a considerable amount of frontage along Pomerado Road.

For purposes of determining overall Location Factors, the total budget for District improvements and maintenance activities was subdivided into the following components:

- ◆ Pomerado Road Corridor (12% of budget)
- ◆ Improvements located in Zone 1 (2% of budget)
- ◆ Open Space located in Zone 2 (27% of budget)
- ◆ Remaining Improvements (59% of budget)

For each of these components, relative Location Factors were established, reflecting the proximity of parcels and degree of



benefit conferred within the applicable zone. For each zone, these factors were then combined into an overall Location Factor, based upon the percentages of the respective maintenance components relative to the total. **Table 3** summarizes the Location Factors for the four zones within the District.

**TABLE 3: Location Factors by Zone**

<b>Zone</b>	<b>Pomerado Rd Corridor (0.12)</b>	<b>Zone 1 Improvements (0.02)</b>	<b>Zone 2 Open Space (0.27)</b>	<b>Remaining Improvements (0.59)</b>	<b>Overall Location Factor</b>
Zone 1	0.12	0.02	0.00	0.00	0.14
Zone 2	0.12	0.02	0.27	0.59	1.00
Zone 3	0.12	0.02	0.00	0.59	0.73
Zone 4	0.12	0.00	0.00	0.00	0.00 <sup>(1)</sup>

<sup>(1)</sup> Parcels within Zone 4 maintain a considerable amount of open space (of like character and nature to District improvements) along the south side of Pomerado Road. Zone 4 parcels have been given a Location Factor of 0.00 (instead of 0.12) with the understanding that the continued maintenance of the Pomerado Road frontage constitutes an “in lieu” contribution to the District.

As indicated in **Table 3**, all zones are estimated to receive benefit from the improvements located along the Pomerado Road corridor. The improvements located within Zone 1 are estimated to provide local benefit to the parcels within the zone, as well as additional benefit to the other residential zones within the District (i.e., Zone 2 and Zone 3). Open space areas in Zone 2 are estimated to benefit only those parcels located within Zone 2. All other remaining improvements (e.g., parks, ponds, etc.) are estimated to provide uniform benefit to the core residential zones within the District (i.e., Zone 2 and Zone 3).



### Sample Calculations

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

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

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

- **1 Single-Family Residence in Zone 3**  
EBUs = 1 unit x 1.00 x 1.00 x 0.73 = 0.73 EBUs
- **1 Condominium in Zone 2**  
EBUs = 1 unit x 0.70 x 1.00 x 1.00 = 0.70 EBUs
- **10-unit Apartment Complex in Zone 4**  
EBUs = 10 units x 0.70 x 1.00 x 0.00 = 0.00 EBUs
- **½-acre Commercial Property in Zone 1**  
EBUs = 0.50 acres x 45.00 x 0.60 x 0.14 = 1.89 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, as shown in the following equation:

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

Based on the above formula, the EBUs calculated for each property, can be found in the Assessment Roll (**Exhibit C**).



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## Summary Results

The District Boundary is presented in **Exhibit A**.

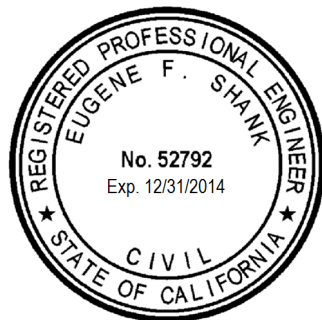
An estimate of the costs of the improvements provided by the District is included as **Exhibit B** to this report.

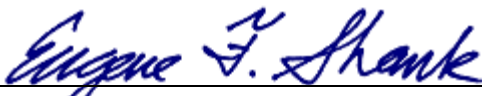
The assessment methodology utilized is as described in the text of this report. Based on this methodology, the EBUs and Fiscal Year 2014 District assessment for each parcel were calculated and are shown in the Assessment Roll (**Exhibit C**).

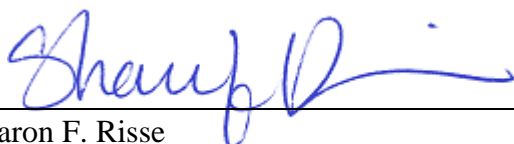
Each lot or parcel of land within the District has been identified by unique County Assessor's Parcel Number on the Assessment Roll and the Boundary Map and Assessment Diagram referenced herein. The net assessment for each parcel for Fiscal Year 2014 can be found on the Assessment Roll.

This report has been prepared and respectfully submitted by:

EFS ENGINEERING, INC.



  
Eugene F. Shank, PE C 52792

  
Sharon F. Risse



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 \_\_\_\_\_, 2013.

\_\_\_\_\_  
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 \_\_\_\_\_, 2013.

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

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# **EXHIBIT A**

# **EXHIBIT B**

# **EXHIBIT C**



**ASSESSMENT ENGINEER'S REPORT**  
**ASSESSMENT ROLL**

The undersigned, pursuant to the "Maintenance Assessment Districts Ordinance" (Division 2, Article 5, Chapter VI beginning at Section 65.0201 of the San Diego Municipal Code), the "Landscaping and Lighting Act of 1972" (Part 2, Division 15 of the California Streets and Highways Code), applicable provisions of "Proposition 218" (Article XIID of the California Constitution), and the "Proposition 218 Omnibus Implementation Act" (California Senate Bill 919) (the aforementioned provisions are hereinafter referred to collectively as "Assessment Law"), does hereby submit the following:

1. Pursuant to the provisions of Assessment Law and the Resolution of Intention, we have assessed the costs and expenses of the works of improvement (maintenance) to be performed in the Assessment District upon the parcels of land in the Assessment District benefited thereby in direct proportion and relation to the estimated benefits to be received by each of said parcels. For particulars as to the identification of said parcels, reference is made to the Assessment Diagram and Boundary Map on file in the Maintenance Assessment Districts section of the Park and Recreation Department of the City of San Diego. A copy of the Boundary Map is included in the Assessment Engineer's Report as **Exhibit A**.
2. The Assessment Diagram included in this report shows the Assessment District, as well as the boundaries and dimensions of the respective parcels and subdivisions of land within the Assessment District, the same as existed at the time of the passage of the Resolution of Intention, each of which subdivisions of land or parcels or lots respectively have been given a separate number upon the Assessment Diagram and in the Assessment Roll (**Exhibit C**).
3. By virtue of the authority contained in said Assessment Law, and by further direction and order of the legislative body, we hereby make the following assessment to cover the costs and expenses of the works of improvement (maintenance) for the Assessment District based on the costs and expenses as set forth in the Assessment Engineer's Report.

For particulars as to the individual assessments and their descriptions, reference is made to the Assessment Roll (**Exhibit C**) attached hereto.

DATED: May 3, 2013

EFS ENGINEERING, INC.



By: Eugene F. Shank  
Eugene F. Shank, PE C 52792

By: Sharon F. Risse  
Sharon F. Risse