

RESOLUTION NUMBER R- **316826**  
DATE OF FINAL PASSAGE **JUN 18 2026**

A RESOLUTION OF THE COUNCIL OF THE CITY OF  
SAN DIEGO APPROVING THE ANNUAL REPORTS  
SUBMITTED IN CONNECTION WITH THE ECONOMIC  
DEVELOPMENT MAINTENANCE ASSESSMENT DISTRICTS  
FOR FISCAL YEAR 2027 AND RELATED FUNDING  
ACTIONS.

RECITALS

The Council of the City of San Diego (Council) adopts this Resolution based on the following:

A. The Maintenance Assessment Districts specified below (individually, a District and collectively, the ED MADs) are existing districts as defined in San Diego Municipal Code (Municipal Code) section 65.0202 and are authorized and administered in accordance with the following laws, as applicable: Article XIID of the California Constitution, the Proposition 218 Omnibus Implementation Act (California Government Code sections 53750 through 53758), and the Maintenance Assessment District Procedural Ordinance (Municipal Code sections 65.0201 through 65.0222).

B. Before the City of San Diego (City) formed each District, an assessment engineer prepared written reports (Engineer's Reports) that describe, among other things, the improvements and activities to be undertaken, the assessment rates and basis for calculations, and the properties to be assessed, for the following Districts:

1. Adams Avenue Maintenance Assessment District
2. Barrio Logan Maintenance Assessment District
3. Central Commercial Maintenance Assessment District
4. City Heights Maintenance Assessment District
5. College Heights Maintenance Assessment District

6. Greater Hillcrest Maintenance Assessment District
7. La Jolla Maintenance Assessment District
8. Little Italy Maintenance Assessment District
9. Newport Avenue Maintenance Assessment District
10. North Park Special Enhancement District

C. The Council adopted San Diego Resolution R-310617, effective July 22, 2016, authorizing the continued levy of assessments in all existing ED MADs for Fiscal Year 2017, beginning on July 1, 2016.

D. Pursuant to Municipal Code section 65.0211, the adoption of Resolution R-310617 constituted the levy of the assessments for the remaining life of each existing District as of July 1, 2016.

E. Pursuant to Municipal Code section 65.0211, the adoption of San Diego Resolution R-314275, effective August 2, 2022, authorized and constituted the levy of the assessments for the life of the North Park Special Enhancement District.

F. Pursuant to Municipal Code section 65.0211, the adoption of San Diego Resolution R-315646, effective June 25, 2024, authorized and constituted the levy of the assessments for the life of the Greater Hillcrest Maintenance Assessment District.

G. Pursuant to Municipal Code section 65.0220, an assessment engineer prepared written reports (Annual Reports) for the period of July 1, 2026, through June 30, 2027 (Fiscal Year 2027) for each District specified below, which Annual Reports are on file and available for review at the Office of the City Clerk with reference to the following document numbers:

**Maintenance Assessment District**

**Document Number**

- |                       |                      |
|-----------------------|----------------------|
| 1. Adams Avenue       | RR- <u>316826-1</u>  |
| 2. Barrio Logan       | RR- <u>316826-2</u>  |
| 3. Central Commercial | RR- <u>316826-3</u>  |
| 4. City Heights       | RR- <u>316826-4</u>  |
| 5. College Heights    | RR- <u>316826-5</u>  |
| 6. Greater Hillcrest  | RR- <u>316826-6</u>  |
| 7. La Jolla           | RR- <u>316826-7</u>  |
| 8. Little Italy       | RR- <u>316826-8</u>  |
| 9. Newport Avenue     | RR- <u>316826-9</u>  |
| 10. North Park        | RR- <u>316826-10</u> |

H. Each Annual Report conforms to the above-referenced authority and has been duly considered by the Council.

I. The Council has established additional guidelines under Council Policy 100-21 to, among other things, establish a procedure for the budgeting and management of Districts.

J. Council Policy 100-21 requires each District to establish an Operating Reserve of 10% - 50% for unanticipated operating expenditures and emergency situations to minimize potential impact to the general fund.

K. City staff requests that the portion of Council Policy 100-21 related to Operating Reserves be waived for the Little Italy Maintenance Assessment District and Adams Avenue Maintenance Assessment District for Fiscal Year 2027 with a plan to rebuild the Operating Reserve to meet the Council Policy 100-21 guidelines in Fiscal Year 2028.

L. With the exception of the Little Italy Maintenance Assessment District and Adams Avenue Maintenance Assessment District, each Annual Report conforms with the guidelines established by Council Policy 100-21.

M. There are no proposed increases to the assessments, other than those authorized at the time of formation, including increases based on the San Diego Consumer Price Index.

N. The Office of the City Attorney has prepared this Resolution based on the information provided by City staff (including information provided by consultants and third parties and verified by City staff) with the understanding that this information is complete and accurate.

#### ACTION ITEMS

Be it resolved by the Council of the City of San Diego:

1. Each Fiscal Year 2027 Annual Report submitted for the ED MADs, on file and available for review in the Office of the City Clerk as listed above, is approved as filed.
2. The Chief Financial Officer or designee is authorized to appropriate and expend from the Maintenance Assessment District funds, including the management, operating, capital, developer deposit, and Formation funds for the ED MADs in amounts not to exceed the estimated fund balances approved in the Fiscal Year 2027 Annual Reports, and contingent upon the Chief Financial Officer certifying that the funds necessary for expenditure are or will be available.
3. The Chief Financial Officer or designee is authorized to appropriate and expend from the Maintenance Assessment District funds, including the management, operating, capital, developer deposit, and Formation funds for the ED MADs in amounts not to exceed the estimated revenues approved in the Fiscal Year 2027 Annual Reports, and contingent upon the

Chief Financial Officer certifying that the funds necessary for expenditure are or will be available.

4. The Chief Financial Officer or designee is authorized to manually bill and collect assessments which are not billed by the County of San Diego, in the same time and manner as county taxes are collected, and all laws providing for the collection and enforcement of county taxes shall apply to the collection and enforcement of the assessments.

5. The portion of Council Policy 100-21 that applies to Operating Reserves is waived for the Little Italy Maintenance Assessment District Year 2027 Annual Report.

6. The portion of Council Policy 100-21 that applies to Operating Reserves is waived for the Adams Avenue Maintenance Assessment District Fiscal Year 2027 Annual Report.

APPROVED: HEATHER FERBERT, City Attorney

By *Daphne Z. Skogen*  
Daphne Z. Skogen  
Deputy City Attorney

DZS:nsf  
May 27, 2026  
Or.Dept: Econ Dev  
Doc. No. 4449610

I certify that the foregoing Resolution was passed by the Council of the City of San Diego, at this meeting of JUN 15 2026

DIANA J.S. FUENTES  
City Clerk

By Connie Patterson  
Deputy City Clerk

Approved: 6/18/26  
(date)

Todd Gloria  
TODD GLORIA, Mayor

Vetoed: \_\_\_\_\_  
(date)

\_\_\_\_\_  
TODD GLORIA, Mayor

Passed by the Council of The City of San Diego on JUN 15 2026, by the following vote:

| Councilmembers      | Yeas                                | Nays                     | Not Present                         | Recused                  |
|---------------------|-------------------------------------|--------------------------|-------------------------------------|--------------------------|
| Joe LaCava          | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> |
| Jennifer Campbell   | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> |
| Stephen Whitburn    | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> |
| Henry L. Foster III | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Marni von Wilpert   | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> |
| Kent Lee            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> |
| Raul A. Campillo    | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> |
| Vivian Moreno       | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> |
| Sean Elo-Rivera     | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> |

Date of final passage JUN 18 2026

(Please note: When a resolution is approved by the Mayor, the date of final passage is the date the approved resolution was returned to the Office of the City Clerk.)

AUTHENTICATED BY:

TODD GLORIA  
Mayor of The City of San Diego, California.

(Seal)

DIANA J.S. FUENTES  
City Clerk of The City of San Diego, California.

By Connie Peterson Deputy

Office of the City Clerk, San Diego, California

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