



THE CITY OF SAN DIEGO

REPORT TO THE CITY COUNCIL

DATE ISSUED: May 22, 2013

REPORT NO.: 13-048

ATTENTION: Honorable Council President and City Council

SUBJECT: Fiscal Year 2014 Annual Levy and Annual Update of Assessment Engineer's Reports for Economic Development Division's Maintenance Assessment Districts

COUNCIL DISTRICTS: 2, 3, 8 and 9

CONTACT/PHONE NUMBER: Luis Ojeda, (619) 236-6475, MS 56D

REQUESTED ACTIONS:

At the City Council Meeting of June 11, 2013:

1. Preliminarily approve the Fiscal Year 2014 updates to the Assessment Engineer's Reports for each of Economic Development Division's Maintenance Assessment Districts;
2. Declare the City Council's intention to levy and collect assessments in each of the specified districts for Fiscal Year 2014;
3. Declare that full and detailed descriptions of the improvements, the boundaries, and any zones therein, and the proposed assessments upon assessable lots and parcels of land within each of the specified Maintenance Assessment Districts are available in the Assessment Engineer's Reports, which are on file with the City Clerk;
4. Declaring that the assessments for the following Maintenance Assessment Districts are proposed to be adjusted upward, but not by more than the formula specified in the original Assessment Engineer's Report allows: College Heights, Little Italy, and Newport Avenue;
5. Give notice that on July 16, 2013, at 10:00 a.m., or as soon thereafter as it may be heard, in the Council Chambers of the City Administration Building, located at 202 C Street, 12th Floor, San Diego, CA, 92101 is fixed as the time and place when and where any and all interested persons having a desire to be heard may appear and state their views, and/or submit written protests in compliance with California Streets and Highways Code §22628; and
6. Direct the City Clerk to give notice of the aforementioned public hearing by publication, pursuant to California Streets and Highways Code §22626.

At the City Council Meeting of July 16, 2013:

1. Consider any protests to the proposed levy of assessments;
2. Approve the updated Fiscal Year 2014 Assessment Engineer's Reports for each of Economic Development Division's Maintenance Assessment Districts as filed;
3. Authorize the continued levy and collection of assessments on parcels within these Maintenance Assessment Districts for Fiscal Year 2014 to pay a prescribed portion of the costs of improvements and/or services as described in each Assessment Engineer's Report; and
4. Authorize the appropriation and expenditure of district funds for Fiscal Year 2014, including the management fund, district operating funds, district capital funds, and developer deposit funds associated with new assessment district formation activities for Fiscal Year 2014 contingent upon approval of the Fiscal Year 2014 Appropriation Ordinance and contingent upon the City Comptroller certifying that the funds necessary for expenditure are or will be available.

STAFF RECOMMENDATION:

Approve the requested actions

BACKGROUND:

Program Overview

MADs are authorized by state and local law to assess benefiting property owners for maintenance of landscaping, lighting, and other public improvements that confer special benefit. Specific authority is provided for in the Landscaping and Lighting Act of 1972 (Part 2 of Division 15 of the California Streets and Highways Code), applicable provisions of Proposition 218 (Articles XIIC and XIID of the California Constitution), and provisions of the City of San Diego Maintenance Assessment District Procedural Ordinance, which is found in San Diego Municipal Code §65.201 et seq.

Maintenance areas within MADs may include but are not limited to landscaped and paved medians, landscaped right-of-ways and slopes, open space, parks, ponds, flood control channels, monuments, decorative street lighting, decorative gates, community signage, and other public improvements that confer special benefit. MADs may also provide for cleaning of curbs and gutters, sweeping sidewalks, and security services. Other common names for MADs may include "Landscape and Lighting Maintenance Districts".

The Economic Development Division of the Development Services Department administers the MADs through maintenance agreements with non-profit corporations that are selected by district property owners, by ballot, to be under contract with the City to administer contracts for goods and services for such districts. Selected non-profit corporations are typically managed by boards comprised of representative property owners who are interested in assuming responsibility for managing and providing for the delivery of enhanced goods and services to MAD property owners. These types of property assessment districts are typically located in commercial and mixed-use corridors and are often within a Business Improvement District (BID) overlay. The

City of San Diego and the selected non-profit corporations enter into annual MAD maintenance agreements whereby the non-profit corporations agree to assume complete responsibility for the provision of enhanced goods and services to MAD property owners in compliance with the district's Assessment Engineer's Report and State law.

The Park and Recreation Department may also oversee contracts of this nature in residential and other mixed-use areas. However, for the most part, Park and Recreation Department staff directly provides and/or contracts for the delivery of enhanced goods and services for district property owners for 49 MADs.

Attachment 1 provides a complete list of all Economic Development Division's MADs including the Council District and community planning area. Each of the districts described herein were created by prior Council action and prior property owner ballot processes.

Separation of General and Special Benefits

Assessments collected through the MADs may only fund activities that provide a "special benefit" as defined by the Assessment Engineer. During the district formation process, the Assessment Engineer determines areas of benefit, allocation of costs, and apportionment of assessments based on relative special benefit. This determination is based on the nature of improvements/services to be maintained or provided by the district. The costs of maintaining the improvements apportioned to the properties within the district must be in proportion to the special benefits received by such properties.

Special benefits may include higher frequencies of services or services not otherwise provided by the City. Proposition 218 defines special benefit as follows:

"'Special benefit' means a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large. General enhancement of property value does not constitute 'special benefit.'" (Article XIID, §2(i)).

"General benefits" can be characterized as benefits associated with the City's standard level of service provided to the public at large as well as benefits that accrue to persons and/or properties located outside the district. The Assessment Engineer reports describes the general benefit which is provided by sources other than assessments.

As part of the district formation process, the Assessment Engineer prepares the Assessment Engineer's Report, analyzes the improvements for each MAD, and establishes a boundary for the area of benefit. Only properties that benefit specially from the maintenance of improvements in the district are included within the MAD boundary, and each property is entitled to a weighted vote at the time of district formation.

SUMMARY:

Requested Annual Levy Actions

State law requires that the City Council annually approve the levy of assessments and adopt Fiscal Year 2014 updates to the Assessment Engineer's Reports for each of the eight (8) MADs administered by the Economic Development Division prior to the San Diego County Treasurer-Tax Collector's enrollment deadline of August 10, 2013. This action authorizes appropriation and expenditure of funds related to MAD activities, including the MAD administrative fund, district operating funds, district capital improvement funds, and developer deposit funds. Each of the eight MADs has its own budget as presented in the Proposed Fiscal Year 2014 Budget and in the Assessment Engineer's Reports. A companion item will discuss the Fiscal Year 2014 annual update for the 49 MADs managed by the Park and Recreation Department.

In accordance with Streets and Highway Code §22629 and Government Code §53753, the City Council must conduct two meetings on this item. The first meeting is to be held in June to consider approving the Assessment Engineer's Reports for existing districts and adopting the Resolution of Intention to levy assessments in Fiscal Year 2014. At this initial meeting, the City Council gives notice of the time and the place for a public hearing related to the levy of the proposed assessments. At the second meeting (public hearing) in July, the City Council considers all objections or protests, if any, to the proposed assessments, and determines whether to authorize levy of the assessments.

To meet the County of San Diego's August 10, 2013, deadline for enrolling assessments in the annual property tax bill for Fiscal Year 2014 and to ensure consistency with the Proposed Fiscal Year 2014 Budget, the City Council must hear the assessment levy each July. If approved, assessments for each MAD would appear on tax bills for benefitting property owners in Fall 2013.

Annual Levy of Assessments and Updates to Assessment Engineer's Reports

In accordance with state and local law, Assessment Engineer's Reports are updated annually after original formation as described in this report. The Fiscal Year 2014 Assessment Engineer's Reports listed in Attachment 2 may be found on the City's webpage at www.sandiego.gov/park-and-recreation/general-info/engreports.shtml. The methodology to create the assessment levy is described in each district's Assessment Engineer's Report and cannot be modified as part of the annual update process.

Assessment rates are incorporated into the Proposed Fiscal Year 2014 Budgets, which is also presented in each MAD's Assessment Engineer's Report. The budgets are also summarized in the Proposed Fiscal Year 2014 Budget Volume 1, Schedule VIII "Summary of Expenditures for Maintenance Assessment Districts," available at: <http://www.sandiego.gov/fm/proposed/pdf/2014/vol1/v1financialsummary.pdf>.

There may be discrepancies between the proposed budget and the Assessment Engineer's Report. At the time the proposed budget is submitted, staff estimated assessment revenue using the current year parcel counts and the applied assessment methodology factors with an estimated

inflationary factor. When the reports are prepared by the engineer, the assessment rate, parcel count, methodology factors and actual inflationary factor are reviewed and applied.

For the Fiscal Year 2014 update, Economic Development Division retained Koppel and Gruber Public Finance, to review all MADs and update the Assessment Engineer's Report for each district. Updates to the reports include:

- Modifying assessment rates based on cost indexing, maximum assessment rates, and reserve limits
- Identifying property and land use changes that may impact the calculation of the assessment rate
- Reviewing the scope of services for improvements to comply with assessment methodology
- Integrating the Proposed Fiscal Year 2014 Budget

As part of this action, staff annually requests that the City Council approve the assessment levy for the MADs. This action will allow the levy to be placed on the San Diego County Property Tax enrollment prior to its deadline of August 10, and will meet the legal requirements necessary for each MAD to provide the maintenance and other services as described in the Assessment Engineer's Reports. Attachment 3 provides a list of the summarized, proposed assessment levies for the eight Economic Development Division-administered MADs.

Assessment Rates

Each district has unique attributes that require individual review of the Assessment Engineer's Report, especially the calculation of the district's assessment rates. Some districts are permitted to index assessments by the San Diego Regional Consumer Price Index – All Urban Consumers (CPI) as calculated by the federal Bureau of Labor Statistics. Others are permitted to increase at a rate higher than CPI. Still other districts have no provisions for any inflationary increases to the assessment rate.

In cases where an inflationary adjustment is permissible, the maximum authorized assessment is indexed by applicable CPI or inflationary factors. The Fiscal Year 2014 assessment may be an amount equal to or less than the maximum authorized assessment.

The Fiscal Year 2014 CPI base indexing factor is 1.55%, based on the annual change in the "Second Half" values (increase from 253.368 in Calendar Year 2011 to 257.285 in Calendar Year 2012) as shown in the following table:

**Change in Consumer Price Index All Urban Consumers-San Diego, Fiscal Years 2009-2014
U.S. Bureau of Labor Statistics**

Calendar Year	Fiscal Year	First Half	Second Half	Increase
2007	FY 2009	231.870	234.772	2.25%
2008	FY 2010	242.440	242.185	3.16%
2009	FY 2011	240.885	243.655	0.61%
2010	FY 2012	244.242	246.686	1.24%
2011	FY 2013	252.451	253.368	2.71%
2012	FY 2014	256.637	257.285	1.55%

Assessments may increase, decrease, remain the same, or reduced to zero (suspended) in a given fiscal year within the parameters of the original ballot and maximum authorized assessment rate. Each Assessment Engineer’s Report details the specifics of any proposed assessment change for the upcoming year. A summary of proposed assessment rate changes between Fiscal Year 2013 and Fiscal Year 2014 for all districts is provided in Attachment 4. As noted in the attachment, only three districts, College Heights, Little Italy, and Newport Ave are proposing to adjust rates.

Median Maintenance

MADs receive an allocation from the Gas Tax Fund, which is based on the previous years’ actual expenditures within the Gas Tax Median Program. As part of this program, the Economic Development Division oversees the maintenance of two street medians that are located within the boundaries of College Heights and Little Italy MADs. Median maintenance within a MAD receives an allocation from the Gas Tax Fund based on the cost to maintain each square foot of landscaped or hardscape median. The Gas Tax contribution level to the MADs decreased between Fiscal Years 2013 and 2014 as a result of prior budget reductions to the Gas Tax Median Program over the past several years.

Attachment 5 provides detailed information regarding the current rate and the amount of contribution from Gas Tax funds.

FISCAL CONSIDERATIONS:

Attachment 3 summarizes the Proposed Fiscal Year 2014 Assessment for all eight Economic Development Division MADs; the total assessment amount is projected to be \$2,184,602.

Assessment rates and benefit units vary for each district based on the method of apportioning the benefit as described in the Assessment Engineer’s Report. Some districts may have multiple assessment rates in defined zones of benefit based on the location of the property in relationship to the improvements. Attachment 4 provides a summary of assessment rate and benefit unit changes between Fiscal Year 2013 and Fiscal Year 2014 for each district.

Economic Development Division collects the greater of \$3,500 or 4% of the estimated annual expenditures from each specified MAD for administrative services associated with the annual

budget processing, property tax enrollment and collections, assessment engineering services, on-site inspections, reimbursement processing, legal and related services. The City's administrative costs for each district are presented in Attachment 6.

All publicly-owned parcels (including those owned by the City) are assessed based on the proportional special benefit conferred to the property as defined by the Assessment Engineer. Assessable parcels owned by the City are funded from Citywide Program Expenditures (General Fund) in accordance with Resolution R-288830 dated June 9, 1997. Attachment 7 provides a list of City-owned parcels with an assessment levy as a result of this action. These funds pay for special benefits to City-owned parcels, not general benefits to the public at large.

EQUAL OPPORTUNITY CONTRACTING INFORMATION:

This section is not applicable, as this action does not pertain to any contract or agreement.

PREVIOUS COUNCIL and/or COMMITTEE ACTION:

The City Council approved the Fiscal Year 2013 Assessment Engineer's Reports and annual levy of assessments for all existing Economic Development MADs on August 10, 2012 (Resolution R-307664). Budgets for each MAD were included as part of the Mayor's Fiscal Year 2014 Proposed Annual Budget.

COMMUNITY PARTICIPATION AND PUBLIC OUTREACH EFFORTS:

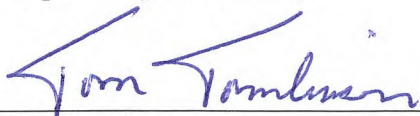
Each district holds regular meetings where property owners have the opportunity to meet with the managing nonprofit corporation on a continual basis.

KEY STAKEHOLDERS AND PROJECTED IMPACTS:

Key stakeholders in this process include all property owners within the specified districts.

Projected Impacts: If the levy of assessments and Annual Assessment Engineer's Reports are not authorized, the City will be unable to maintain special benefits. In this scenario, existing districts will need to rely on their reserves to maintain improvements. As reserves are depleted, maintenance activities would cease, and assets would be decommissioned.

Respectfully Submitted,



Tom Tomlinson
Development Services Deputy Director



Kelly Broughton
Development Services Director

Attachments:

1. List of MADs, Council Districts, and Community Planning Areas
2. Fiscal Year 2014 Assessment Engineer's Reports
3. Assessment Levy Summary by MAD
4. Assessment Rate and Benefit Unit Summary by MAD
5. City Contributions to MADs – Gas Tax Funds
6. Economic Development Division MAD Administrative Costs
7. City-Owned Parcels and Assessments within Economic Development MAD Boundaries

ATTACHMENT 1

Fiscal Year 2014 Economic Development Division Maintenance Assessment Districts Program

List of Maintenance Assessment Districts, Council Districts, and Community Planning Areas

<u>No.</u>	<u>MAD Name</u>	<u>Council District</u>	<u>Community Planning Area</u>
1.	Adams Avenue	3	Normal Heights
2.	Barrio Logan	8	Barrio Logan
3.	Central Commercial	8	Southeastern San Diego
4.	City Heights	9	City Heights
5.	College Heights	9	College Area
6.	Hillcrest Commercial Core	3	Uptown
7.	Little Italy	3	Downtown/Centre City
8.	Newport Avenue	2	Ocean Beach

ATTACHMENT 2

Fiscal Year 2014 Economic Development Division Maintenance Assessment Districts Program

Assessment Engineer's Reports

Assessment Engineer's Reports for each MAD are appended separately to this Report to Council and may be viewed in their entirety at <http://www.sandiego.gov/park-and-recreation/general-info/engreports.shtml>.

District Name

1. Adams Avenue
2. Barrio Logan
3. Central Commercial
4. City Heights
5. College Heights
6. Hillcrest Commercial Core
7. Little Italy
8. Newport Avenue

ATTACHMENT 3

Fiscal Year 2014 Economic Development Division Maintenance Assessment Districts Program

Assessment Levy Summary by MAD

Fund Number	District	FY14 Assessments
200061	Adams Avenue MAD	\$50,201
200707	Barrio Logan MAD	\$336,431
200078	Central Commercial MAD	\$222,065
200087	City Heights MAD	\$301,818
200084	College Heights MAD	\$308,663
200105	Hillcrest Commercial Core MAD	\$90,183
200079	Little Italy MAD	\$812,197
200055	Newport Avenue MAD	\$63,044
	Total	\$2,184,602

NOTE: Any discrepancies in revenue estimates between the Fiscal Year 2014 Budget and the Assessment Engineer's Reports are due to updates in property ownership included in the Assessment Engineer's Assessment rolls.

ATTACHMENT 4

Fiscal Year 2014 Economic Development Division Maintenance Assessment Districts Program

Assessment Rate and Benefit Unit Summary by MAD

Adams Avenue			
	FY 2013 Levy	Projected FY 2014	FY 2014 Estimated Maximum Authorized [1] [2]
Zone 1	\$4,518.80	\$4,518.80	\$4,518.80
Zone 2	\$16,090.00	\$16,090.00	\$16,090.00
Zone 3	\$5,590.00	\$5,590.00	\$5,590.00
Zone 4	\$5,600.00	\$5,600.00	\$5,600.00
Zone 5, Subarea A	\$12,034.44	\$12,034.44	\$15,068.46
Zone 5, Subarea B	\$1,130.82	\$1,130.82	\$1,417.78
Zone 5, Subarea C	\$936.00	\$936.00	\$1,184.91
Zone 5, Subarea D	\$4,300.72	\$4,300.72	\$5,387.22
Total Assessment:	\$50,200.78	\$50,200.78	\$54,857.17

[1] The maximum assessments are authorized to be indexed annually by the annual change in the San Diego Consumer Price Index for Urban Consumers.

[2] The current apportionment methodology permits the annual indexing of assessments for Zone 5 only.

Barrio Logan			
	FY 2013 Levy [1]	Projected FY 2014	FY 2014 Estimated Maximum Authorized [2]
Total Assessment:	\$336,431.00	\$336,431.00	\$341,635.99

[1] The Barrio Logan CBMAD was established in November 2012.

[2] The maximum assessments are authorized to be indexed annually by the annual change in the San Diego Consumer Price Index for Urban Consumers (up to 5%).

Central Commercial			
	FY 2013 Levy	Projected FY 2014	FY 2014 Estimated Maximum Authorized [1]
Total Assessment:	\$222,064.94	\$222,064.94	\$392,519.09

[1] The maximum assessments are authorized to be indexed annually by the greater of the annual change in the San Diego Consumer Price Index for Urban Consumers (or 5%).

City Heights			
	FY 2013 Levy	Projected FY 2014	FY 2014 Estimated Maximum Authorized [1]
Total Assessment:	\$301,818.24	\$301,818.24	\$426,169.13

[1] The maximum assessments are authorized to be indexed annually by the annual change in the San Diego Consumer Price Index for Urban Consumers plus 2%.

College Heights			
	FY 2013 Levy	Projected FY 2014	FY 2014 Estimated Maximum Authorized [1]
Zone 1	\$158,503.28	\$166,429.10	\$182,479.19
Zone 2	\$135,459.96	\$142,234.09	\$155,950.87
Total Assessment:	\$293,963.24	\$308,663.19	\$338,430.06

[1] The maximum assessments are authorized to be indexed annually by the annual change in the San Diego Consumer Price Index for Urban Consumers. The adjustment from FY 2013 to FY 2014 is based on 5%.

Hillcrest Commercial			
	FY 2013 Levy	Projected FY 2014	FY 2014 Estimated Maximum Authorized [1]
Zone A	\$19,999.48	\$19,999.48	\$23,321.59
Zone B	\$70,183.12	\$70,183.12	\$81,841.50
Total Assessment:	\$90,182.60	\$90,182.60	\$105,163.08

[1] The maximum assessments are authorized to be indexed annually by the annual change in the San Diego Consumer Price Index for Urban Consumers up to 5%.

Little Italy			
	FY 2013 Levy	Projected FY 2014	FY 2014 Estimated Maximum Authorized [1]
Zone 1	\$199,867.16	\$209,858.69	\$218,491.27
Zone 2	\$527,977.94	\$554,382.40	\$577,187.03
Zone 3	\$45,672.06	\$47,955.66	\$49,928.33
Total Assessment:	\$773,517.16	\$812,196.76	\$845,606.62

[1] The maximum assessments are authorized to be indexed annually by the annual change in the San Diego Consumer Price Index for Urban Consumers (up to 5%). The adjustment from FY 2013 to FY 2014 is based on 5%.

Newport Avenue			
	FY 2013 Levy	Projected FY 2014	FY 2014 Estimated Maximum Authorized [1]
Total Assessment:	\$62,077.20	\$63,043.80	\$63,043.80

[1] The maximum assessments are authorized to be indexed annually by the annual change in the San Diego Consumer Price Index for Urban Consumers. The adjustment from FY 2013 to FY 2014 is based on San Diego Consumer Price Index for Urban Consumers index.

ATTACHMENT 5

**Fiscal Year 2014 Economic Development Division
Maintenance Assessment Districts Program**

City Contributions to MADs

Gas Tax Funds

FY14 RATES: Landscape \$ 0.2786 Hardscape \$ 0.0190

Fund/MAD Name	Landscaped Median Sq. Ft.	Landscaped Median Dollar Amt.	Hardscaped Median Sq. Ft.	Hardscaped Median Dollar Amt.	Total Sq. Ft.	FY 2014 Gas Tax
College Heights MAD	26,877	\$7,487.93	0	\$0.00	26,877	\$7,488
Little Italy MAD	11,875	\$3,308.38	0	\$0.00	11,875	\$3,308
Total	38,752	\$10,796.31	0	\$0.00	38,752	\$10,796

ATTACHMENT 6

**Fiscal Year 2014 Economic Development Division
Maintenance Assessment Districts Program**

MAD Administrative Costs

No.	MAD District	FY14 Assessments	City Admin
1	Adams Avenue	\$50,201	\$3,500
2	Barrio Logan	\$336,431	\$13,457
3	Central Commercial	\$222,065	\$8,883
4	City Heights	\$301,818	\$12,073
5	College Heights	\$308,663	\$12,347
6	Hillcrest Commercial Core	\$90,183	\$3,607
7	Little Italy	\$812,197	\$32,488
8	Newport Avenue	\$63,044	\$3,500
	Total	\$2,184,602	\$89,854

ATTACHMENT 7

**Fiscal Year 2014 Economic Development Division
Maintenance Assessment Districts Program**

City-Owned Parcels and Assessments within Economic Development MAD Boundaries

District	Assessor's Parcel Number	Owner Name	FY 2014 Levy Assessment
Barrio Logan	538-210-23-00	CITY OF SAN DIEGO	\$4,881.07
Barrio Logan	538-250-15-00	CITY OF SAN DIEGO	\$250.00
Barrio Logan	538-250-16-00	CITY OF SAN DIEGO	\$1,025.60
Barrio Logan	538-260-15-00	CITY OF SAN DIEGO	\$824.78
Barrio Logan	538-260-16-00	CITY OF SAN DIEGO	\$3,061.27
Barrio Logan	538-270-18-00	CITY OF SAN DIEGO	\$450.40
Barrio Logan	538-270-35-00	CITY OF SAN DIEGO	\$9,235.58
Barrio Logan	538-550-14-00	CITY OF SAN DIEGO	\$499.99
Barrio Logan	538-550-15-00	CITY OF SAN DIEGO	\$1,275.59
Barrio Logan	538-550-16-00	CITY OF SAN DIEGO	\$1,775.58
Barrio Logan	538-560-41-00	CITY OF SAN DIEGO	\$6,972.82
Barrio Logan	538-680-23-00	CITY OF SAN DIEGO	\$1,996.08
		Total	\$32,248.76

Central Commercial	535-670-41-00	CITY OF SAN DIEGO	\$5,652.38
		Total	\$5,652.38

City Heights	447-384-29-00	CITY OF SAN DIEGO	\$1,459.22
City Heights	447-491-31-00	CITY OF SAN DIEGO	\$1,562.64
City Heights	454-762-13-00	CITY OF SAN DIEGO	\$4,354.70
City Heights	471-461-23-00	CITY OF SAN DIEGO	\$1,011.12
City Heights	471-652-01-00	CITY OF SAN DIEGO	\$11,064.86
City Heights	471-652-03-00	CITY OF SAN DIEGO	\$1,114.52
City Heights	471-652-04-00	CITY OF SAN DIEGO	\$1,585.62
City Heights	471-652-05-00	CITY OF SAN DIEGO	\$5,193.48
City Heights	471-732-25-00	CITY OF SAN DIEGO	\$379.16
City Heights	471-732-28-00	CITY OF SAN DIEGO	\$574.50
City Heights	471-732-34-00	CITY OF SAN DIEGO	\$574.50
		Total	\$28,874.32

College Heights	467-402-23-00	CITY OF SAN DIEGO	\$430.69
College Heights	467-402-24-00	CITY OF SAN DIEGO	\$705.97
College Heights	467-402-25-00	CITY OF SAN DIEGO	\$368.92
College Heights	467-542-07-00	CITY OF SAN DIEGO	\$2,134.07
College Heights	468-120-07-00	CITY OF SAN DIEGO	\$2,455.77
College Heights	468-170-07-00	CITY OF SAN DIEGO	\$124.57
		Total	\$6,219.99

Little Italy	533-243-07-00	CITY OF SAN DIEGO	\$3,253.84
Little Italy	533-243-08-00	CITY OF SAN DIEGO	\$489.78
Little Italy	533-321-01-00	CITY OF SAN DIEGO	\$498.10
Little Italy	533-321-02-00	CITY OF SAN DIEGO	\$323.43
Little Italy	533-331-12-00	CITY OF SAN DIEGO	\$932.65
		Total	\$5,497.80

Newport	448-081-33-00	CITY OF SAN DIEGO	\$2,729.54
		Total	\$2,729.54

CITY Total \$81,222.79