SAN MARCOS
DISCOVER LIFE'S POSSIBILITIES

ENGINEER'S REPORT

FOR

VALLECITOS TOWN CENTER STREET MAINTENANCE DISTRICT

FISCAL YEAR 2025/2026

PREPARED: JUNE 9, 2025
INTENT MEETING: JUNE 24, 2025
PUBLIC HEARING: JULY 22, 2025

SAN MARCOS
DISCOVER LIFE'S POSSIBILITIES

CITY OF SAN MARCOS
VALLECITOS TOWN CENTER STREET MAINTENANCE DISTRICT

ENGINEER'S REPORT CERTIFICATE

This Report describes the Vallecitos Town Center Street Maintenance District ("District") including the improvements, budgets, parcels and assessments to be levied for fiscal year 2025/26, as they existed at the time of the passage of the Resolution of Intention. Reference is hereby made to the San Diego County Assessor maps for a detailed description of the lines and dimensions of parcels within the District.

The undersigned respectfully submit the enclosed report as directed by the City Council. The undersigned certifies that he is a Professional Engineer, registered in the State of California.

DATED:

BY:_____
Isaac Etchamendy, P.E.
City Engineer
R.C.E. No. 81294

I HEREBY CERTIFY that the enclosed Engineer's Report, together with Assessment Roll and Assessment Diagram thereto attached, was filed in the office of the City Clerk on the _____ day of _____, 2025.

BY: _____
Phillip Scollick, City Clerk
City of San Marcos
San Diego County, California

I HEREBY CERTIFY that the enclosed Engineer's Report, together with Assessment Roll thereto attached, was approved and confirmed by the City Council of the City of San Marcos, California, on the _____day of _____, 2025.

BY: _____
Phillip Scollick, City Clerk
City of San Marcos
San Diego County, California

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CITY OF SAN MARCOS

FISCAL YEAR 2025-2026

ENGINEER'S REPORT
PREPARED PURSUANT TO THE PROVISIONS OF ORDINANCE No. 99-1071 OF THE CITY OF SAN MARCOS, ARTICLE XIIID OF THE CALIFORNIA CONSTITUTION, AND THE PROPOSITION 218 OMNIBUS IMPLEMENTATION ACT (GOVERNMENT CODE SECTION 53750 ET SEQ.)

Pursuant to Ordinance No. 99-1071 of the City of San Marcos, Article XIIID of the California Constitution, the Proposition 218 Omnibus Implementation Act (all of which are designated herein as "the code") and in accordance with the Resolution of Initiation adopted by the City Council of the City of San Marcos, State of California, in connection with the proceedings for:

VALLECITOS TOWN CENTER
STREET MAINTENANCE DISTRICT

Hereinafter referred to as the "Maintenance District" or "District", submit herewith the "Report" consisting of six (6) parts as follows:

PART A
PLANS AND SPECIFICATIONS

Plans and specifications for the existing and ultimate improvements are as set forth on the lists thereof, attached hereto, and are on file in the office of the City Engineer and are incorporated herein by reference.

PART B
ESTIMATE OF COST

An estimate of the costs of the maintenance and/or servicing of the improvements, including incidental costs and expenses in connection therewith, is as set forth on the lists thereof, attached hereto, and are on file in the Office of the City Clerk and incorporated herein by reference.

PART C
ASSESSMENT ROLL

An assessment of the estimated cost of the maintenance and/or servicing of the improvements on each benefited lot or parcel of land within the Maintenance District is attached hereto and incorporated herein by reference.

PART D
METHOD OF APPORTIONMENT

The method of apportionment of assessments indicates the proposed assessment of the net amount of the costs and expenses of the maintenance and/or servicing of the improvements to be assessed upon the several lots and parcels of land within the Maintenance District in proportion to the estimated special benefits to be received by such lots and parcels.

PART E
PROPERTY OWNERS LIST

A list of the names and addresses of the owners of real property within this Maintenance District, as shown on the last equalized roll of the Assessor of the County of San Diego, is keyed to the records of the Assessor of the County of San Diego which are incorporated herein by reference.

PART F
ASSESSMENT DIAGRAM

The Diagram of the Maintenance District Boundaries showing the exterior boundaries of the Maintenance District, the boundaries of any zones within the Maintenance District and the lines and dimensions of each lot or parcel of land within the Maintenance District is attached hereto and incorporated herein by reference.

The lines and dimensions of each lot or parcel within the Maintenance District are those lines and dimensions shown on the maps of the Assessor of the County of San Diego for the fiscal year to which this Report applies. The Assessor's maps and records are incorporated by reference herein and made part of this Report.

PART A
PLANS AND SPECIFICATIONS

The existing improvements, which have been constructed within the City of San Marcos, and those additional improvements that may be subsequently constructed, and that are proposed to be serviced and maintained as generally described as follows:

DESCRIPTION OF IMPROVEMENTS AND MAINTENANCE
FOR THE CITY OF SAN MARCOS
VALLECITOS TOWN CENTER STREET MAINTENANCE DISTRICT

The improvements proposed to be maintained may be generally described as Center Drive from Nordahl Road to the public terminus and the traffic signals at Center Drive and Avenida Ricardo, Center Drive at Nordahl Road, and Montiel Road at Nordahl Road. The maintenance of such improvements is proposed to consist of the continued maintenance and operation of such improvements, including the operation, servicing and maintenance of pavement, curb and gutter, sidewalk, traffic signals and appurtenant facilities that are located in and along such streets and sidewalks, including but not limited to, personnel, electrical energy, utilities, materials, contracting services, and other items necessary for the satisfactory operation of these services described as follows.

<u>Pavement and Appurtenant Facilities</u>
Pavement, curb and gutter, sidewalk and appurtenant facilities, in public street and right-of-way, and in dedicated easements within the boundary of said Maintenance District.

<u>Traffic Signals and Appurtenant Facilities</u>
Poles, fixtures, bulbs, conduits, equipment including guys, anchors, posts and pedestals, metering devices and appurtenant facilities as required to provide traffic signals and safety lighting in public street and sidewalk right-of-ways and easement within boundaries of said Maintenance District.

Maintenance means the furnishing of all services and materials for the ordinary and usual operation, maintenance, repair servicing of the above described section of Center Drive, above described traffic signals and appurtenant improvements in and around Vallecitos Town Center, including repair, slurry sealing, chip sealing, removal or replacement of all or part of any of the streets, sidewalks or appurtenant improvements; and the cleaning, sandblasting, and painting of improvements to remove or cover graffiti.

Operation of servicing means the furnishing of electric energy for the public traffic signal improvements or appurtenant facilities, the operation of controllers and the administration of all aspects of the maintenance and the District.

Reference is made to Part "D" of this report for a discussion of the Zones of Benefit and the facilities associated with them that are serviced and maintained.

The roadway will be subject to on-going maintenance and rehabilitation on a 4 to 5 year cycle, including crack sealing, slurry sealing, chip sealing and any other rehabilitation necessary to maintain the roadway. The estimated cost of this on-going maintenance and rehabilitation will be collected in the years prior to the expected maintenance.

The plans and specifications for the improvements, showing the general nature, location and the extent of the improvements, are on file in the City Engineer and are referenced herein made a part of this report.

PART B
ESTIMATE OF COST

The City's budget for the operation, maintenance, and servicing costs, shown below, details the estimated costs for Fiscal Year 2025-2026. The Code provides that the total cost of the maintenance and services, together with incidental expenses, may be financed from the assessment proceeds. The incidental expenses may include engineering fees, legal fees, printing, mailing, postage, publishing, and all other related costs identified with the district proceedings.

The Code requires that a special fund be set-up for the revenues and expenditures of the District. Funds raised by assessment shall be used only for the purpose as stated herein. The City may advance funds to the District, if needed, to ensure adequate cash flow, and will be reimbursed for any such advances upon receipt of assessments. Any surplus or deficit remaining on July 1 must be carried over into the next fiscal year.

CITY OF SAN MARCOS
VALLECITOS TOWN CENTER STREET MAINTENANCE DISTRICT
FISCAL YEAR 2025-26 ANNUAL ASSESSMENT
ACCOUNT RECONCILIATION

			FY 21-22			FY 22-23			FY 23-24			FY 24-25			FY 25-26	
			Budget Amount	Actual	Variance	Budget Amount	Actual	Variance	Budget Amount	Actual	Variance	Budget Amount	Actual	Variance	Budget Amount	Projected Actual	Variance
Assessment Revenues																	
Prepayment Amounts			N/A		N/A	N/A		N/A	N/A		N/A	N/A		N/A	N/A		N/A
Interest Earnings			0.00	(2,969.73)	(2,969.73)	0.00	1,915.63	1,915.63	0.00	7,612.21	7,612.21	2,000.00	6,386.92	4,386.92	2,000.00	0.00	(2,000.00)
Annual Assessment			26,093.27	26,103.62	10.35	24,399.95	24,433.98	34.03	22,232.19	22,208.57	(23.62)	25,399.92	25,056.46	(343.46)	26,595.80	0.00	(26,595.80)
Total Assessment Revenues			26,093.27	23,133.89	(2,959.38)	24,399.95	26,349.61	1,949.66	22,232.19	29,820.78	7,588.59	27,399.92	31,443.38	4,043.46	28,595.80	0.00	(28,595.80)
Costs																	
Maintenance Costs																	
1-time cost on Center Dr.			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Annual Pavement Maintenance																	
Center Dr (Nordahl Rd to Ave. Ricardo)			6,908.97	6,908.97	0.00	7,344.24	7,344.24	0.00	7,880.36	7,880.36	0.00	8,258.62	8,258.62	0.00	8,489.86		8,489.86
Center Dr (Ave. Ricardo to Public Terminus)			4,927.51	4,927.51	0.00	5,237.95	5,237.95	0.00	5,620.32	5,620.32	0.00	5,890.09	5,890.09	0.00	6,055.02		6,055.02
VTC-C	Signal @ Nordahl/Center Dr	50%	3,054.76	431.20	2,623.56	3,247.21	790.46	2,456.75	3,484.25	315.40	3,168.86	3,651.50	321.91	3,329.59	3,753.74		3,753.74
VTC-D	Signal @ Nordahl/Montiel	33%	2,037.11	416.35	1,620.76	2,165.45	1,007.60	1,157.85	2,323.53	118.48	2,205.05	2,435.06	83.42	2,351.64	2,503.24		2,503.24
VTC-E	Signal @ Center Dr/Ave Ricardo	100%	6,109.51	1,057.98	5,051.53	6,494.41	1,109.90	5,384.51	6,968.50	809.55	6,158.95	7,302.99	920.42	6,382.57	7,507.48		7,507.48
Subtotal Maintenance Costs			23,037.87	13,742.01	9,295.85	24,489.25	15,490.14	8,999.11	26,276.97	14,744.11	11,532.86	27,538.26	15,474.47	12,063.80	28,309.33	0.00	28,309.33
Incidental Costs																	
City Administration			7,500.00	7,500.00	0.00	7,500.00	7,500.00	0.00	7,500.00	7,500.00	0.00	7,500.00	0.00	7,500.00	0.00		0.00
Liabiltiy Insurance			3,000.00	3,000.00	0.00	3,000.00	3,000.00	0.00	3,000.00	3,000.00	0.00	3,000.00	3,000.00	0.00	3,000.00		3,000.00
Assessment Engineer			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,937.25	(2,937.25)	7,500.00		7,500.00
Subtotal Incidental Costs			10,500.00	10,500.00	0.00	10,500.00	10,500.00	0.00	10,500.00	10,500.00	0.00	10,500.00	5,937.25	4,562.75	10,500.00	0.00	10,500.00
Formation Costs																	
Assessment Engineer			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Special Counsel			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Subtotal Formation Costs			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Costs			33,537.87	24,242.01	9,295.85	34,989.25	25,990.14	8,999.11	36,776.97	25,244.11	11,532.86	38,038.26	21,411.72	16,626.55	38,809.33	0.00	38,809.33
Over/(Under)			(7,444.60)	(1,108.12)	(12,255.23)	(10,589.30)	359.47	(7,049.45)	(14,544.78)	4,576.67	(3,944.27)	(10,638.34)	10,031.66	(12,583.09)	(10,213.54)	-	(67,405.13)
Fund Balance																	
Future Maintenance Costs - Center Dr (Nordahl Rd to Ave. Ricardo)																	
Begining Balance			$6,793.48	$37,161.64		$13,702.45	$41,668.18		$21,046.69	$48,175.46		$28,927.05	$52,017.43		$0.00	$58,316.06	
Additions (Annual Levy)			6,908.97	6,908.97		7,344.24	7,344.24		7,880.36	7,880.36		8,258.62	8,258.62		8,489.86	0.00	
Expenditure (Actual)				(2,402.43)			(836.96)			(4,038.39)		(37,185.67)	(1,959.99)				
Subtotal Center Dr (Nordahl Rd to Ave. Ricardo)			$13,702.45	$41,668.18		$21,046.69	$48,175.46		$28,927.05	$52,017.43		$0.00	$58,316.06		$8,489.86	$58,316.06	
Future Maintenance Costs - Center Dr (Ave. Ricardo to Public Terminus)																	
Begining Balance			$4,845.15	$40,222.14		$9,772.66	$42,183.66		$15,010.61	$46,942.22		$20,630.93	$52,225.34		$0.00	$57,793.52	
Additions (Annual Levy)			4,927.51	4,927.51		5,237.95	5,237.95		5,620.32	5,620.32		5,890.09	5,890.09		6,055.02	0.00	
Expenditure (Actual)				(2,966.00)			(479.38)			(337.20)		(26,521.02)	(321.91)				
Subtotal Center Dr (Ave. Ricardo to Public Terminus)			$9,772.66	$42,183.66		$15,010.61	$46,942.22		$20,630.93	$52,225.34		$0.00	$57,793.52		$6,055.02	$57,793.52	
Total Future Maintenance Costs			$23,475.11	$83,851.84		$36,057.30	$95,117.68		$49,557.98	$104,242.77		$0.00	$116,109.59		$14,544.88	$116,109.59	
Operational Reserve																	
Operational Reserve Requirement (150% of Annual Maintenance Costs)				$34,556.80			$36,733.88			$39,415.45			$41,307.39			$42,464.00	
Reserves																	
Begining Balance				$50,847.65			$49,739.53			$50,099.00			$54,675.67			$64,707.33	
Additions(Uses)				(1,108.12)			359.47			4,576.67			10,031.66			0.00	
Reserves Ending Balance				$49,739.53			$50,099.00			$54,675.67			$64,707.33			$64,707.33	
Total Fund Balance as of 3/31				$133,591.36			$145,216.68			$158,918.44			$180,816.92			$180,816.92	

PART C
ASSESSMENT ROLL

The Assessment Roll is a listing of the proposed assessment and the amount of assessment for Fiscal Year 2025-2026 apportioned to each lot or parcel, as shown on the last equalized roll of the Assessor of the County of Dan Diego Assessor's Office, and contained in the Assessment Roll, shown as Table 3 in Part "D" of this Report, and which is incorporated herein by reference.

The description of each lot or parcel is part of the records of the Assessor of the County of San Diego and these records are, by reference, made part of this Report.

PART D
METHOD OF APPORTIONMENT OF ASSESSMENT

General

Since the maintenance of the improvements is to be funded by the levying of assessments, Article XIIID of the State Constitution (Proposition 218) requires that the amount of the assessments be based on the estimated special benefits that the properties receive from the works of improvement. In addition, Section 4 of Article XIIID required that a parcel's assessment may not exceed the reasonable cost of the proportional special benefit conferred on that parcel. Section 4 also provides that only special benefits are assessable and the local agency levying the assessment must separate the general benefits from the special benefits. It also requires that publicly owned property that specially benefits from the improvements be assessed. The State Constitution does not specify the method or formula that should be used to apportion the cost to properties in any special assessment district proceedings.

Based upon the analysis of the special and direct benefit to be received by each parcel from the works of improvement, the Assessment Engineer recommends the apportionment of costs as outlined below. The approval of the assessments rest with the City Council after hearing all testimony and evidence presented at a public hearing. Upon the conclusion of the public hearing, the City Council must make the final determination whether or not the assessment spread has been made in direct proportion to the estimated special benefits received by each parcel within the Maintenance District. If this is the case, then the City Council may form the Maintenance District and levy the special assessment against the parcels therein.

The improvements proposed to be maintained include the public portion of Center Drive, and the traffic signals at Nordahl Road and Center Drive, Nordahl Road and Montiel Road, and Center Drive and Avenida Ricardo.

The following sections set forth the methodology used to apportion the cost of the improvements to each parcel.

Special Benefit Analysis

<u>Street Improvements</u>

All parcels within the District receive benefits from the proper street maintenance of Center Drive from Nordahl Road to Avenida Ricardo. This section of roadway acts as the entryway into the Vallecitos Town Center Shopping Center as well as a main access point for the properties on Avenida Ricardo. 41% of the street area is located in this portion of Center Drive, therefore 41% of the Center Drive maintenance costs are apportioned to the benefiting parcels.

The maintenance of Center Drive, from Avenida Ricardo to its public terminus, provides traffic circulation to the entire Vallecitos Town Center and therefore all Vallecitos Town Center parcels receive benefit from it. 59% of the street area is located in this portion of Center Drive, therefore 59% of the Center Drive maintenance costs are apportioned to the benefiting parcels.

Traffic Signals

Proper operation of traffic signals is imperative for orderly traffic flow, enhanced congestion management and safety, which decreases the probability of traffic accidents. Traffic signals increase the desirability of an area by promoting enhanced traffic flow and safety to business and residential properties adjacent to the signals by allowing safe turning movements onto and from the main thoroughfares.

Through-traffic traveling along the main thoroughfares receives a general benefit from the additional safety of having controlled merging into and out of travel lanes.

- **Center Drive at Avenida Ricardo.** All parcels within the Maintenance District will benefit from the proper functioning of the signal at Center Drive and Avenida Ricardo. This signal controls traffic completely within the boundaries of the Maintenance District therefore 100% of its maintenance cost is apportioned to the Maintenance District.

- **Center Drive at Nordahl Road.** All parcels within the Maintenance District receive a special benefit from the proper functioning of the signal at Center Drive and Nordahl Road. However, this signal is located on a major thoroughfare and so provides a general benefit to the through traffic along Nordahl Road. Because there are two benefiting "areas" (the Maintenance District on Nordahl Road), ½ of the signal maintenance is apportioned to the Maintenance District and the other ½ is considered unassessable and will be funded by the City.

- **Montiel Road and Nordahl Road.** All parcels within Vallecitos Town Center receive a special benefit from the proper functioning of the signal at Nordahl Road and Montiel Road. However, this signal also provides a special benefit to the commercial area on the east side of Nordahl Road, and the signal is a major thoroughfare and so provides a general benefit to the through traffic along Nordahl Road. Because there are three benefiting "areas" (Vallecitos Town Center, the easterly commercial area and Nordahl Road), 1/3 of the signal maintenance is apportioned to the Maintenance District and the other 2/3 is considered unassessable and will be funded by the City.

Zones of Benefit

Parcels within the Maintenance District are assigned a Zone of Benefit based on the above special benefit analysis. The Zones are identified as follows:

Zone 1 – Parcels within the Vallecitos Town Center. These parcels benefit from the following improvements:

- Center Drive from Nordahl Road to Avenida Ricardo
- Center Drive from Avenida Ricardo to the public terminus
- Signal at Nordahl Road and Center Drive
- Signal at Center Drive and Avenida Ricardo
- Signal at Nordahl Road and Montiel Road

Zone 2 – Parcels taking direct access off of Avenida Ricardo. These parcels benefit from the following improvements:

- Center Drive from Nordahl Road to Avenida Ricardo
- Signal at Nordahl Road and Center Drive
- Signal at Center Drive and Avenida Ricardo

The Assessment Diagram, showing the locations of the Benefit Zones, can be found in Part F of this Report.

Method of Apportionment

Trip Generation Factors are used to apportion the costs of the maintenance of the improvements to each benefiting parcel.

Table 1 attached provides the SANDAG trip generation rates that have been used.

Assessment Units (AU's) for each parcel within the District are calculated by multiplying the Trip Generation Rate for the parcel's land use by the number of acres or dwelling units associated with the parcel.

The annual cost for each improvement is divided by the number of Assessment Units of the parcels receiving benefit. This provides an annual Rate per Assessment Unit.

Table 2 attached is a summary of the costs, zones and the AU's associated with each improvement and the calculated Annual Assessment Rate for each. Estimates for FY 2025-2026 are also provided. Beneath that table is a summary table for each Benefit Zone showing the number of Parcels, AU's and the Annual Assessment Rate per Assessment Unit for parcels in that Zone.

The base assessments are those assessments that were approved for FY 1999-2000. Assessments may be increased by the annual change in Consumer Price Index (CPI), during the preceding year ending in January, for All Urban Consumers for the San Diego area in any fiscal year by City Council approval.

Table 3 attached provides a summary of parcels within the District, their Benefit Zone designation, Assessment Units, annual assessment rate and estimate total assessment.

TABLE 1

CITY OF SAN MARCOS
VALLECITOS TOWN CENTER STREET MAINTENANCE DISTRICT
FISCAL YEAR 2025-26 ANNUAL ASSESSMENT
GENERATION RATES

Land Use Code	Land Use	Trip Generation Rate
1	Regional Shopping Center	500 / acre
2	Apartments	6 / dwelling
3	Retirement Comm. / Sr. Apts	4 / dwelling
4	Neighborhood Park	5 / acre
5	School	5 / acre

TABLE 2

CITY OF SAN MARCOS
VALLECITOS TOWN CENTER STREET MAINTENANCE DISTRICT
FISCAL YEAR 2025-26 ANNUAL ASSESSMENT
SUMMARY OF COSTS AND ASSESSMENT RATES

	Facility					
	Center Dr Nordahl to Ricardo	Center Dr Ricardo to Public Term.	Signal @ Nordahl & Center	Signal @ Nordahl & Montiel	Signal @ Center & Ricardo	Total
Benefit Zones:	1, 2	1	1, 2	1	1, 2	
Assessment Units:	28,340.68	26,185.00	28,340.68	26,185.00	28,340.68	
Estimated FY 2025-26 Costs:	$7,926	$5,739	$3,527	$2,351	$7,053	$26,596
Annual Cost / Asmt Unit:	$0.28	$0.22	$0.12	$0.09	$0.25	

Benefit Zone	No. of Parcels	Total Assessment Units	FY 2025-26 Asmt. Rate $ / AU
1	24	26,185.00	$0.96
2	5	2,155.68	$0.65
	---	---	
	29	28,340.68	

TABLE 3

CITY OF SAN MARCOS
VALLECITOS TOWN CENTER STREET MAINTENANCE DISTRICT
FISCAL YEAR 2025-26 ANNUAL ASSESSMENT
ANNUAL BUDGET

Description	FY 2025-26 Oper & Maint. Costs	Allocation Factor	District's Share of FY 2025-26 Oper & Maint. Costs	Prorated Reserves & Incidental Costs	Total FY 2025-26 Costs
Annualized Pavement Maintenance					
Center Dr (Nordahl Rd to Ave. Ricardo)	$8,436	100%	$8,436	($510)	$7,926
Center Dr (Ave. Ricardo to Public Terminus)	6,109	100%	6,109	(370)	5,739
Subtotal	$14,545		$14,545	($880)	$13,665
Signal @ Nordahl and Center Dr.	$7,507	50%	$3,754	($227)	$3,527
Signal @ Nordahl and Montiel	7,507	33%	2,502	(151)	2,351
Signal @ Center Dr. and Ave. Ricardo	7,507	100%	7,507	(454)	7,053
Totals	$37,067		$28,309	($1,713)	$26,596

Summary of Operational Reserve and Incidental Costs

Operational Reserve			
Operational Reserve Requirement for FY 2025-26	(1)	$42,463	
Less: Estimated Reserve Balance as of June 30, 2025		54,676	
Operational Reserve Subtotal			($12,213)
Incidental Costs			
City Administration/Assessment Engineer		$7,500	
Liability Insurance		3,000	
Incidental Costs Subtotal			$10,500
Total Reserves, & Incidental Costs			($1,713)

(1) The Reserve Requirement is based on 150% of District's share of annual operating and maintenance costs.

PART E
PROPERTY OWNERS LIST

The property owner list with the names and addresses of each property owner of each lot or parcel, as shown on the Assessment Diagram referenced in Part F herein, is the list of property owners within the District Boundaries as shown on the last equalized roll of the Assessor of the County of San Diego and is, by reference, made part of this report.

PART F
ASSESSMENT DIAGRAM

An Assessment Diagram for the Maintenance District is provided on the following page.

This lines and dimensions of each lot or parcel within the maintenance District are those lines and dimensions shown on the maps of the Assessor of the County of San Diego, for the year when this Report was prepared, and are incorporated by reference herein and made part of this Report.

VALLECITOS TOWN CENTER STREET MAINTENANCE DISTRICT

ASSESSMENT DIAGRAM

FY 2025-2026 ANNUAL LEVY

LEGEND

▬ ▪ ▪ ▬	DISTRICT BOUNDARY		ZONE 2
226-xxx-xx	ASSESSOR'S PARCEL NUMBER (APN)		ZONE 1
▬	ASSESSOR'S PARCEL LINE		

ASSESSMENT DIAGRAM

VALLECITOS TOWN CENTER STREET
MAINTENANCE DISTRICT
CITY OF SAN MARCOS

SHEET 1 OF 1

2022 NearMap Aerial Image