

# Maintenance Assessment Districts

Council District: All

Assessment District Management

Fund: 70208

Assessment District Management					
	FY 2004 BUDGET		FY 2005 BUDGET		FY 2006 FINAL
Positions	9.25		9.25		8.25
Personnel Expense	\$	811,521	\$	831,633	\$ 802,225
Non-Personnel Expense	\$	596,104	\$	575,993	\$ 724,947
<b>TOTAL</b>	\$	1,407,625	\$	1,407,626	\$ 1,527,172

Park and Recreation Department Assessment District Management (Management) provides oversight of 43 of the City's Maintenance Assessment Districts. Management responsibilities include calculating and enrolling assessments with the County Assessor's Office; providing direct management support; overseeing contracts, inspections, and district budgeting; analyzing and updating budgets; processing reimbursements; issuing manual billings; providing information technology and communication support; and providing professional support from the City Attorney's Office, City Auditor and Comptroller's Office, and City Purchasing Agent. In addition, Management assists communities and developers in the formation of new Maintenance Assessment Districts; meets regularly with property owners to explain how assessments are calculated and expended; and responds to hundreds of citizen inquiries each month.

All Park and Recreation Department Maintenance Assessment District advisory committees reviewed the Annual Fiscal Year 2006 Budget for the Assessment District Management Fund as part of their budget approval process.

ASSESSMENT DISTRICT MANAGEMENT	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
<b>BEGINNING BALANCE AND RESERVE</b>			
Prior Year Reserves	\$ 186,598	\$ 283,334	\$ 177,463
<b>TOTAL BALANCE</b>	<b>\$ 186,598</b>	<b>\$ 283,334</b>	<b>\$ 177,463</b>
<b>REVENUE</b>			
Interest	\$ 7,500	\$ 10,500	\$ 10,500
Miscellaneous	\$ 1,213,527	\$ 1,113,792	\$ 1,339,209
<b>TOTAL REVENUE</b>	<b>\$ 1,221,027</b>	<b>\$ 1,124,292</b>	<b>\$ 1,349,709</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 1,407,625</b>	<b>\$ 1,407,626</b>	<b>\$ 1,527,172</b>
<b>OPERATING EXPENSE</b>			
Contractual	\$ 45,000	\$ -	\$ -
Equipment Outlay	\$ 22,500	\$ -	\$ -
Incidental	\$ 400,959	\$ 432,985	\$ 425,455
Personnel	\$ 811,521	\$ 831,633	\$ 802,225
Utilities	\$ 14,075	\$ 16,148	\$ 15,482
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 1,294,055</b>	<b>\$ 1,280,766</b>	<b>\$ 1,243,162</b>
<b>TOTAL EXPENSE</b>	<b>\$ 1,294,055</b>	<b>\$ 1,280,766</b>	<b>\$ 1,243,162</b>

# Maintenance Assessment Districts

## Assessment District Management

Council District: All

Fund: 70208

<b>ASSESSMENT DISTRICT MANAGEMENT</b>	<b>FY 2004*</b>	<b>FY 2005*</b>	<b>FY 2006*</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>FINAL</b>
<b>RESERVE</b>			
Contingency Reserve	\$ 113,570	\$ 126,860	\$ 284,010
<b>TOTAL RESERVE</b>	\$ 113,570	\$ 126,860	\$ 284,010
<b>TOTAL RESERVE</b>	\$ 113,570	\$ 126,860	\$ 284,010
<b>BALANCE</b>	\$ -	\$ -	\$ -
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	\$ 1,407,625	\$ 1,407,626	\$ 1,527,172

\* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

# Maintenance Assessment Districts

Council District: 4

Bay Terraces - Honey Drive MAD

Fund: 70272

<b>Bay Terraces - Honey Drive MAD</b>			
	FY 2004 BUDGET	FY 2005 BUDGET	FY 2006 FINAL
Positions	0.00	0.00	<b>0.02</b>
Personnel Expense	\$ -	\$ -	<b>\$ 1,734</b>
Non-Personnel Expense	\$ -	\$ -	<b>\$ 22,483</b>
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,217</b>

The Bay Terraces - Honey Drive Maintenance Assessment District (District) was established on December 14, 1982 to provide maintenance of an open space area located south of Paradise Road, east of Woodman Drive and north of Alsacia Street. In Fiscal Year 2005, the District was part of the larger Bay Terraces Maintenance Assessment District, which consisted of two Sub-Districts (1 and 5). In Fiscal Year 2006, Bay Terraces Sub-District #5 is renamed as Bay Terraces - Honey Drive.

The Annual Fiscal Year 2006 Budget is based on current maintenance costs. The District does not have an established citizen advisory committee. Bay Terraces - Honey Drive assessments are not eligible for cost indexing; as a result, the contingency reserve contains funding for future maintenance obligations.

<b>BAY TERRACES - HONEY DRIVE MAD</b>	FY 2004* BUDGET (1)	FY 2005* BUDGET (1)	FY 2006* FINAL
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ -	\$ -	<b>\$ 13,859</b>
<b>TOTAL BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,859</b>
<b>REVENUE</b>			
Assessments	\$ -	\$ -	<b>\$ 10,142</b>
Environmental Growth Fund	\$ -	\$ -	<b>\$ 60</b>
Interest	\$ -	\$ -	<b>\$ 156</b>
<b>TOTAL REVENUE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,358</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,217</b>
<b>OPERATING EXPENSE</b>			
Contractual	\$ -	\$ -	<b>\$ 6,763</b>
Incidental	\$ -	\$ -	<b>\$ 1,010</b>
Personnel	\$ -	\$ -	<b>\$ 1,734</b>
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,507</b>
<b>TOTAL EXPENSE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,507</b>

# Maintenance Assessment Districts

## Bay Terraces - Honey Drive MAD

Council District: 4

Fund: 70272

<b>BAY TERRACES - HONEY DRIVE MAD</b>	FY 2004*	FY 2005*	FY 2006*
	BUDGET <sup>(1)</sup>	BUDGET <sup>(1)</sup>	FINAL
<b>RESERVE</b>			
Contingency Reserve	\$ -	\$ -	\$ 14,710
<b>TOTAL RESERVE</b>	\$ -	\$ -	\$ 14,710
<b>TOTAL RESERVE</b>	\$ -	\$ -	\$ 14,710
<b>BALANCE</b>	\$ -	\$ -	\$ -
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	\$ -	\$ -	\$ 24,217

\* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

<sup>(1)</sup> In Fiscal Year 2004 and Fiscal Year 2005, the Bay Terraces Honey Drive Maintenance Assessment District was part of the Bay Terraces Maintenance Assessment District. For Fiscal Year 2006, the budget for the newly separated district is shown in this Revenue and Expense Statement. For previous fiscal year budgets [Fiscal Year 2004 and Fiscal Year 2005], refer to Bay Terraces Maintenance Assessment District in the appropriate budget document.

# Maintenance Assessment Districts

Council District: 4

Bay Terraces - Parkside MAD

Fund: 70271

<b>Bay Terraces - Parkside MAD</b>			
	FY 2004 BUDGET	FY 2005 BUDGET	FY 2006 FINAL
Positions	0.00	0.00	<b>0.05</b>
Personnel Expense	\$ -	\$ -	<b>\$ 4,332</b>
Non-Personnel Expense	\$ -	\$ -	<b>\$ 51,652</b>
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 55,984</b>

The Bay Terraces - Parkside Maintenance Assessment District (District) was established on December 14, 1982 to provide maintenance of an open space greenbelt located north of Parkside Avenue and south of Manos Drive. Through a transfer from the General Fund, the District also maintains a small portion of Parkside Park. In Fiscal Year 2005, the District was part of the larger Bay Terraces Maintenance Assessment District, which consisted of two Sub-Districts (1 and 5). In Fiscal Year 2006, Bay Terraces Sub-District #1 is renamed as Bay Terraces - Parkside.

The Annual Fiscal Year 2006 Budget is based on current maintenance costs. The Bay Terraces Maintenance Assessment District Advisory Committee approved the budget on January 8, 2005. A reserve fund has been established for repair and replacement of District amenities. In addition, the advisory committee approved increasing the assessments by the 3.68% San Diego Urban Consumer Price Index (SD-CPI-U).

<b>BAY TERRACES - PARKSIDE MAD</b>	FY 2004* BUDGET <sup>(1)</sup>	FY 2005* BUDGET <sup>(1)</sup>	FY 2006* FINAL
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ -	\$ -	<b>\$ 21,909</b>
<b>TOTAL BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,909</b>
<b>REVENUE</b>			
Assessments	\$ -	\$ -	<b>\$ 32,986</b>
Environmental Growth Fund	\$ -	\$ -	<b>\$ 61</b>
General Fund	\$ -	\$ -	<b>\$ 821</b>
Interest	\$ -	\$ -	<b>\$ 207</b>
<b>TOTAL REVENUE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,075</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 55,984</b>
<b>OPERATING EXPENSE</b>			
Contractual	\$ -	\$ -	<b>\$ 14,671</b>
Incidental	\$ -	\$ -	<b>\$ 3,400</b>
Personnel	\$ -	\$ -	<b>\$ 4,332</b>
Utilities	\$ -	\$ -	<b>\$ 7,344</b>
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 29,747</b>
<b>TOTAL EXPENSE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 29,747</b>

# Maintenance Assessment Districts

## Bay Terraces - Parkside MAD

Council District: 4  
Fund: 70271

<b>BAY TERRACES - PARKSIDE MAD</b>	FY 2004*	FY 2005*	FY 2006*
	BUDGET <sup>(1)</sup>	BUDGET <sup>(1)</sup>	FINAL
<b>RESERVE</b>			
Contingency Reserve	\$ -	\$ -	\$ 26,237
<b>TOTAL RESERVE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,237</b>
<b>TOTAL RESERVE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,237</b>
<b>BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 55,984</b>

\* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

(1) In Fiscal Year 2004 and Fiscal Year 2005, the Bay Terraces Parkside Maintenance Assessment District was part of the Bay Terraces Maintenance Assessment District. For Fiscal Year 2006, the budget for the newly separated district is shown in this Revenue and Expense Statement. For previous fiscal year budgets [Fiscal Year 2004 and Fiscal Year 2005], refer to Bay Terraces Maintenance Assessment District in the appropriate budget document.

# Maintenance Assessment Districts

Council District: 1

Bird Rock MAD

Fund: 70281

<b>Bird Rock MAD</b>			
	FY 2004 BUDGET	FY 2005 BUDGET	FY 2006 FINAL
Positions	0.00	0.00	<b>0.00</b>
Personnel Expense	\$ - \$	\$ - \$	-
Non-Personnel Expense	\$ - \$	\$ - \$	<b>165,007</b>
<b>TOTAL</b>	<b>\$ - \$</b>	<b>\$ - \$</b>	<b>165,007</b>

The Bird Rock Maintenance Assessment District (District) was established on August 2, 2005 to maintain landscaping, hardscaped surfaces and improvements located in dedicated public rights-of-ways within the District including medians, sidewalks, bulb outs, monuments, kiosks, curbs and gutters. Maintenance may include but is not limited to litter control, fertilizing, irrigation, weed control, pest control, pruning, edging, tree maintenance for plant health and appearance, hardscape and streetscape cleaning; incidental traffic control; security; and the maintenance of irrigation, electrical and similar system components. The district is located south of La Canada Street; west of Folsom Drive, Bellevue Avenue and Linda Rosa Avenue; north of Wrelton Drive; and east of the Pacific Ocean.

The Annual Fiscal Year 2006 Budget is based on anticipated District costs, including formation costs and assets expected to be brought on-line during Fiscal Year 2006. The District will be administered through an agreement with the City by the non-profit Bird Rock Community Development Corporation (d.b.a. Bird Rock Community Council or BRCC).

<b>BIRD ROCK MAD</b>	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
<b>REVENUE</b>			
Assessments	\$ -	\$ -	\$ <b>165,007</b>
<b>TOTAL REVENUE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 165,007</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 165,007</b>
<b>OPERATING EXPENSE</b>			
Contractual	\$ -	\$ -	\$ <b>30,000</b>
Incidental	\$ -	\$ -	\$ <b>10,007</b>
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,007</b>
<b>TOTAL EXPENSE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,007</b>

# Maintenance Assessment Districts

Bird Rock MAD

Council District: 1

Fund: 70281

<b>BIRD ROCK MAD</b>	<b>FY 2004*</b>	<b>FY 2005*</b>	<b>FY 2006*</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>FINAL</b>
<b>RESERVE</b>			
Reserve	\$ -	\$ -	\$ 25,000
<b>TOTAL RESERVE</b>	\$ -	\$ -	\$ 25,000
<b>TOTAL RESERVE</b>	\$ -	\$ -	\$ 25,000
<b>BALANCE</b>	\$ -	\$ -	\$ 100,000
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	\$ -	\$ -	\$ 165,007

\* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

# Maintenance Assessment Districts

Council District: 1

Black Mtn Ranch South MAD

Fund: 70265

<b>Black Mtn Ranch South MAD</b>			
	FY 2004 BUDGET	FY 2005 BUDGET	FY 2006 FINAL
Positions	0.00	0.00	<b>0.75</b>
Personnel Expense	\$ -	\$ -	<b>\$ 64,959</b>
Non-Personnel Expense	\$ -	\$ 119,995	<b>\$ 536,450</b>
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 119,995</b>	<b>\$ 601,409</b>

The Black Mountain Ranch South Maintenance Assessment District (District) was established on March 30, 2004, to provide maintenance of specified landscaped and hardscaped medians, landscaped rights-of-way, adjacent slopes, sidewalks, gutters, and brow ditches within the District. The areas to be maintained generally consist of a drought-tolerant, semi-native landscape palette that requires a limited amount of water (approximately 15 inches of annual irrigation). The maintenance areas are located along three primary corridors in the southern part of the Black Mountain Ranch Community Planning Area: Carmel Valley Road, Camino Del Sur, and San Dieguito Road.

The Annual Fiscal Year 2006 Budget is based on anticipated District costs, and annual assessments are based on the assets expected to be on-line during Fiscal Year 2006. There is currently no citizen advisory committee.

<b>BLACK MTN RANCH SOUTH MAD</b>	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ -	\$ -	<b>\$ 41,500</b>
<b>TOTAL BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 41,500</b>
<b>REVENUE</b>			
Assessment	\$ -	\$ 119,995	<b>\$ 367,332</b>
Environmental Growth Fund	\$ -	\$ -	<b>\$ 1,096</b>
Gas Tax Fund	\$ -	\$ -	<b>\$ 187,981</b>
Interest	\$ -	\$ -	<b>\$ 3,500</b>
<b>TOTAL REVENUE</b>	<b>\$ -</b>	<b>\$ 119,995</b>	<b>\$ 559,909</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ -</b>	<b>\$ 119,995</b>	<b>\$ 601,409</b>
<b>OPERATING EXPENSE</b>			
Contractual	\$ -	\$ -	<b>\$ 297,351</b>
Incidental	\$ -	\$ 56,166	<b>\$ 51,151</b>
Personnel	\$ -	\$ -	<b>\$ 64,959</b>
Utilities	\$ -	\$ -	<b>\$ 35,305</b>
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ -</b>	<b>\$ 56,166</b>	<b>\$ 448,766</b>
<b>TOTAL EXPENSE</b>	<b>\$ -</b>	<b>\$ 56,166</b>	<b>\$ 448,766</b>

# Maintenance Assessment Districts

## Black Mtn Ranch South MAD

Council District: 1

Fund: 70265

<b>BLACK MTN RANCH SOUTH MAD</b>	<b>FY 2004*</b>	<b>FY 2005*</b>	<b>FY 2006*</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>FINAL</b>
<b>RESERVE</b>			
Contingency Reserve	\$ -	\$ 63,829	\$ 152,643
<b>TOTAL RESERVE</b>	\$ -	\$ 63,829	\$ 152,643
<b>TOTAL RESERVE</b>	\$ -	\$ 63,829	\$ 152,643
<b>BALANCE</b>	\$ -	\$ -	\$ -
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	\$ -	\$ 119,995	\$ 601,409

\* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

# Maintenance Assessment Districts

Council District: 5

Calle Cristobal MAD

Fund: 70230

<b>Calle Cristobal MAD</b>				
	FY 2004 BUDGET		FY 2005 BUDGET	FY 2006 FINAL
Positions	0.30		0.30	<b>0.20</b>
Personnel Expense	\$ 22,586	\$	23,950	\$ <b>17,322</b>
Non-Personnel Expense	\$ 265,233	\$	284,135	\$ <b>307,978</b>
<b>TOTAL</b>	<b>\$ 287,819</b>	<b>\$</b>	<b>308,085</b>	<b>\$ 325,300</b>

The Calle Cristobal Maintenance Assessment District (District) was established in July 1987 to provide maintenance for street trees and shrubs, landscaped medians, vegetated sound barriers, landscaped rights-of-way, decorative medians and gutter sweeping. The improvements are located along portions of Calle Cristobal, Camino Ruiz, and Camino Santa Fe. The District maintains 55,135 square feet of landscaped medians, 93,793 square feet of paved medians, 364,638 square feet of landscaped rights-of-way, and 47,598 linear feet of curbs and gutters.

The Annual Fiscal Year 2006 Budget was approved by the Calle Cristobal Maintenance Assessment District Advisory Committee on March 1, 2005. In addition, the advisory committee approved increasing assessments by the 3.68% San Diego Urban Consumer Price Index (SD-CPI-U).

<b>CALLE CRISTOBAL MAD</b>	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ 108,395	\$ 123,159	\$ <b>119,918</b>
<b>TOTAL BALANCE</b>	<b>\$ 108,395</b>	<b>\$ 123,159</b>	<b>\$ 119,918</b>
<b>REVENUE</b>			
Assessments	\$ 165,975	\$ 171,223	\$ <b>177,500</b>
Gas Tax Fund	\$ 11,143	\$ 11,512	\$ <b>25,691</b>
Interest	\$ 2,306	\$ 2,191	\$ <b>2,191</b>
<b>TOTAL REVENUE</b>	<b>\$ 179,424</b>	<b>\$ 184,926</b>	<b>\$ 205,382</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 287,819</b>	<b>\$ 308,085</b>	<b>\$ 325,300</b>
<b>OPERATING EXPENSE</b>			
Contractual	\$ 122,620	\$ 141,169	\$ <b>125,915</b>
Incidental	\$ 24,059	\$ 85,936	\$ <b>24,846</b>
Personnel	\$ 22,586	\$ 23,950	\$ <b>17,322</b>
Utilities	\$ 38,628	\$ 36,663	\$ <b>34,511</b>
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 207,893</b>	<b>\$ 287,718</b>	<b>\$ 202,594</b>
<b>TOTAL EXPENSE</b>	<b>\$ 207,893</b>	<b>\$ 287,718</b>	<b>\$ 202,594</b>

# Maintenance Assessment Districts

## Calle Cristobal MAD

Council District: 5

Fund: 70230

<b>CALLE CRISTOBAL MAD</b>	<b>FY 2004*</b>	<b>FY 2005*</b>	<b>FY 2006*</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>FINAL</b>
<b>RESERVE</b>			
Contingency Reserve	\$ 79,926	\$ 20,367	\$ 122,706
<b>TOTAL RESERVE</b>	\$ 79,926	\$ 20,367	\$ 122,706
<b>TOTAL RESERVE</b>	\$ 79,926	\$ 20,367	\$ 122,706
<b>BALANCE</b>	\$ -	\$ -	\$ -
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	\$ 287,819	\$ 308,085	\$ 325,300

\* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

# Maintenance Assessment Districts

Council District: 1

Campus Point MAD

Fund: 70218

<b>Campus Point MAD</b>					
		FY 2004 BUDGET		FY 2005 BUDGET	FY 2006 FINAL
Positions		0.05		0.05	<b>0.05</b>
Personnel Expense	\$	3,764	\$	3,995	\$ <b>4,332</b>
Non-Personnel Expense	\$	26,019	\$	33,819	\$ <b>36,524</b>
<b>TOTAL</b>	\$	<b>29,783</b>	\$	<b>37,814</b>	\$ <b>40,856</b>

The Campus Point Maintenance Assessment District (District) was originally established in May 1981 to provide maintenance activities along Campus Point Drive such as: edging, irrigation, gutter sweeping, sidewalk sweeping and maintenance, collection and disposal of fallen branches and trees, revegetation and replacement of damaged plant material, tree and shrub trimming, fertilization, weeding, pest control, and ongoing inspection and repairs. The District also provides maintenance of 25 acres of open space.

The Annual Fiscal Year 2006 Budget is based on current maintenance costs. The District does not have an established citizen advisory committee. Campus Point assessments are not eligible for cost indexing.

<b>CAMPUS POINT MAD</b>	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ 4,050	\$ 12,081	\$ <b>15,083</b>
<b>TOTAL BALANCE</b>	<b>\$ 4,050</b>	<b>\$ 12,081</b>	<b>\$ 15,083</b>
<b>REVENUE</b>			
Assessments	\$ 24,769	\$ 24,769	\$ <b>24,769</b>
Environmental Growth Fund	\$ 666	\$ 666	\$ <b>754</b>
Interest	\$ 298	\$ 298	\$ <b>250</b>
<b>TOTAL REVENUE</b>	<b>\$ 25,733</b>	<b>\$ 25,733</b>	<b>\$ 25,773</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 29,783</b>	<b>\$ 37,814</b>	<b>\$ 40,856</b>
<b>OPERATING EXPENSE</b>			
Contractual	\$ 9,020	\$ 13,650	\$ <b>16,859</b>
Incidental	\$ 3,187	\$ 3,424	\$ <b>3,406</b>
Personnel	\$ 3,764	\$ 3,995	\$ <b>4,332</b>
Utilities	\$ 4,939	\$ 6,034	\$ <b>4,686</b>
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 20,910</b>	<b>\$ 27,103</b>	<b>\$ 29,283</b>
<b>TOTAL EXPENSE</b>	<b>\$ 20,910</b>	<b>\$ 27,103</b>	<b>\$ 29,283</b>

# Maintenance Assessment Districts

## Campus Point MAD

Council District: 1

Fund: 70218

<b>CAMPUS POINT MAD</b>	<b>FY 2004*</b>	<b>FY 2005*</b>	<b>FY 2006*</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>FINAL</b>
<b>RESERVE</b>			
Contingency Reserve	\$ 8,873	\$ 10,711	\$ 11,573
<b>TOTAL RESERVE</b>	\$ 8,873	\$ 10,711	\$ 11,573
<b>TOTAL RESERVE</b>	\$ 8,873	\$ 10,711	\$ 11,573
<b>BALANCE</b>	\$ -	\$ -	\$ -
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	\$ 29,783	\$ 37,814	\$ 40,856

\* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

# Maintenance Assessment Districts

## Carmel Mountain Ranch MAD

Council District: 5

Fund: 70233

<b>Carmel Mountain Ranch MAD</b>					
	FY 2004 BUDGET		FY 2005 BUDGET		FY 2006 FINAL
Positions	0.50		0.40		<b>0.30</b>
Personnel Expense	\$	37,639	\$	31,937	\$ <b>25,982</b>
Non-Personnel Expense	\$	399,202	\$	467,759	\$ <b>547,125</b>
<b>TOTAL</b>	\$	436,841	\$	499,696	\$ <b>573,107</b>

The Carmel Mountain Ranch Maintenance Assessment District (District) was established in October 1985 to provide maintenance for landscaped medians, paved medians, landscaped rights-of-way and sloped areas, curbs and gutters and decorative median lighting. The District maintains 185,054 square feet of landscaped medians, 223,401 square feet of paved medians, 790,176 square feet of landscaped rights-of-way and adjacent areas, 146,156 linear feet of curbs and gutters, 129,667 square feet of landscaped slopes, and 103 decorative median light fixtures.

The Carmel Mountain Ranch Maintenance Assessment District Advisory Committee approved the Annual Fiscal Year 2006 Budget on March 3, 2005. A reserve fund has been established for repair and replacement of District amenities. In addition, the advisory committee approved increasing assessments by the 3.68% San Diego Urban Consumer Price Index (SD-CPI-U).

<b>CARMEL MOUNTAIN RANCH MAD</b>	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ 121,908	\$ 174,208	\$ <b>198,335</b>
<b>TOTAL BALANCE</b>	\$ 121,908	\$ 174,208	\$ <b>198,335</b>
<b>REVENUE</b>			
Assessments	\$ 273,848	\$ 282,960	\$ <b>293,337</b>
Gas Tax Fund	\$ 36,214	\$ 37,414	\$ <b>76,116</b>
Interest	\$ 4,871	\$ 5,114	\$ <b>5,319</b>
<b>TOTAL REVENUE</b>	\$ 314,933	\$ 325,488	\$ <b>374,772</b>
<b>TOTAL BALANCE AND REVENUE</b>	\$ 436,841	\$ 499,696	\$ <b>573,107</b>
<b>OPERATING EXPENSE</b>			
Contractual	\$ 188,000	\$ 190,000	\$ <b>233,098</b>
Incidental	\$ 59,039	\$ 110,113	\$ <b>39,809</b>
Personnel	\$ 37,639	\$ 31,937	\$ <b>25,982</b>
Utilities	\$ 53,751	\$ 57,353	\$ <b>47,366</b>
<b>TOTAL OPERATING EXPENSE</b>	\$ 338,429	\$ 389,403	\$ <b>346,255</b>
<b>TOTAL EXPENSE</b>	\$ 338,429	\$ 389,403	\$ <b>346,255</b>

# Maintenance Assessment Districts

## Carmel Mountain Ranch MAD

Council District: 5

Fund: 70233

<b>CARMEL MOUNTAIN RANCH MAD</b>	<b>FY 2004*</b>	<b>FY 2005*</b>	<b>FY 2006*</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>FINAL</b>
<b>RESERVE</b>			
Contingency Reserve	\$ 98,412	\$ 110,293	\$ 226,852
<b>TOTAL RESERVE</b>	\$ 98,412	\$ 110,293	\$ 226,852
<b>TOTAL RESERVE</b>	\$ 98,412	\$ 110,293	\$ 226,852
<b>BALANCE</b>	\$ -	\$ -	\$ -
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	\$ 436,841	\$ 499,696	\$ 573,107

\* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

# Maintenance Assessment Districts

Council District: 1

Carmel Valley MAD

Fund: 70220

<b>Carmel Valley MAD</b>			
	FY 2004 BUDGET	FY 2005 BUDGET	FY 2006 FINAL
Positions	2.00	2.00	<b>2.00</b>
Personnel Expense	\$ 150,600	\$ 159,688	\$ <b>173,226</b>
Non-Personnel Expense	\$ 1,975,131	\$ 2,103,232	\$ <b>2,103,473</b>
<b>TOTAL</b>	\$ 2,125,731	\$ 2,262,920	\$ <b>2,276,699</b>

The Carmel Valley Maintenance Assessment District (District) was established in July 1987 to provide maintenance for landscaped medians, paved medians, landscaped rights-of-way, slopes, mini-parks, community parks, and open space within the District boundaries. The District maintains 301,139 square feet of landscaped medians, 118,646 square feet of paved medians, 6.99 acres of landscaped rights-of-way, 48.66 acres of landscaped slopes, 5.63 acres of revegetated native perimeter slopes, 39.42 acres of mini parks, 56,718 linear feet of gutters and brow ditches, 6.72 acres of sidewalks, 1.08 acres of freeway easements, and 81.14 acres of open space. Through a contribution from the General Fund, the District maintains the frontage of Carmel Valley Fire Station #24 at the intersection of Del Mar Heights Road and El Camino Real.

The Carmel Valley Community Planning Committee approved, in an advisory capacity, the Annual Fiscal Year 2006 Budget on March 8, 2005. In addition, the planning committee approved increasing assessments by the 3.68% San Diego Urban Consumer Price Index (SD-CPI-U).

<b>CARMEL VALLEY MAD</b>	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ 636,003	\$ 610,505	\$ <b>527,501</b>
<b>TOTAL BALANCE</b>	\$ 636,003	\$ 610,505	\$ <b>527,501</b>
<b>REVENUE</b>			
Assessments	\$ 1,423,906	\$ 1,561,218	\$ <b>1,618,616</b>
Environmental Growth Fund	\$ 2,161	\$ 2,161	\$ <b>2,447</b>
Gas Tax Fund	\$ 33,246	\$ 57,602	\$ <b>96,778</b>
General Fund	\$ -	\$ -	\$ <b>6,984</b>
Interest	\$ 30,415	\$ 31,434	\$ <b>15,000</b>
Miscellaneous	\$ -	\$ -	\$ <b>9,373</b>
<b>TOTAL REVENUE</b>	\$ 1,489,728	\$ 1,652,415	\$ <b>1,749,198</b>
<b>TOTAL BALANCE AND REVENUE</b>	\$ 2,125,731	\$ 2,262,920	\$ <b>2,276,699</b>
<b>OPERATING EXPENSE</b>			
Contractual	\$ 879,275	\$ 950,955	\$ <b>954,201</b>
Incidental	\$ 220,267	\$ 205,072	\$ <b>245,862</b>
Personnel	\$ 150,600	\$ 159,688	\$ <b>173,226</b>

# Maintenance Assessment Districts

Carmel Valley MAD

Council District: 1

Fund: 70220

<b>CARMEL VALLEY MAD</b>	<b>FY 2004*</b>	<b>FY 2005*</b>	<b>FY 2006*</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>FINAL</b>
<b>OPERATING EXPENSE</b>			
Utilities	\$ 340,494	\$ 390,308	\$ <b>408,805</b>
<b>TOTAL OPERATING EXPENSE</b>	\$ 1,590,636	\$ 1,706,023	\$ <b>1,782,094</b>
<b>TOTAL EXPENSE</b>	\$ 1,590,636	\$ 1,706,023	\$ <b>1,782,094</b>
<b>RESERVE</b>			
Contingency Reserve	\$ 535,095	\$ 556,897	\$ <b>494,605</b>
<b>TOTAL RESERVE</b>	\$ 535,095	\$ 556,897	\$ <b>494,605</b>
<b>TOTAL RESERVE</b>	\$ 535,095	\$ 556,897	\$ <b>494,605</b>
<b>BALANCE</b>	\$ -	\$ -	\$ -
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	\$ 2,125,731	\$ 2,262,920	\$ <b>2,276,699</b>

\* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

# Maintenance Assessment Districts

Council District: 1

Carmel Valley Nbhd #10 MAD

Fund: 70248

Carmel Valley Nbhd #10 MAD				
	FY 2004 BUDGET		FY 2005 BUDGET	FY 2006 FINAL
Positions	0.30		0.30	<b>0.30</b>
Personnel Expense	\$ 22,642	\$	23,950	\$ <b>25,984</b>
Non-Personnel Expense	\$ 182,404	\$	182,243	\$ <b>436,532</b>
<b>TOTAL</b>	\$ 205,046	\$	206,193	\$ <b>462,516</b>

The Carmel Valley Neighborhood No. 10 (Carmel Country Highlands) Maintenance Assessment District (District) was established in Fiscal Year 1999 to provide the eventual maintenance of 1.79 acres of landscaped medians, 0.74 acres of paved medians, 4.10 acres of landscaped rights-of-way, 5.01 acres of paved rights-of-way, 5.00 acres of landscaped slopes, 280.80 acres of natural open space, 28,800 linear feet of gutters, and a 12-acre developed park.

The District is located north of the Los Peñasquitos Canyon Preserve and east of the Torrey Hills Community Planning Area. Currently, developers are transferring the assets to be maintained to the District.

The Annual Fiscal Year 2006 Budget is based on anticipated District costs and was approved by the Carmel Valley Planning Committee, in an advisory capacity, on March 8, 2005. As a result of delayed takeovers, the District has a large fund balance. In addition, the planning committee approved increasing assessments by the 3.68% San Diego Urban Consumer Price Index (SD-CPI-U).

<b>CARMEL VALLEY NBHD #10 MAD</b>	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ 60,796	\$ 51,694	\$ <b>292,007</b>
<b>TOTAL BALANCE</b>	\$ 60,796	\$ 51,694	\$ <b>292,007</b>
<b>REVENUE</b>			
Assessments	\$ 125,344	\$ 129,547	\$ <b>134,314</b>
Environmental Growth Fund	\$ 2,464	\$ 7,478	\$ <b>8,469</b>
Gas Tax Fund	\$ 14,023	\$ 14,935	\$ <b>25,226</b>
Interest	\$ 2,419	\$ 2,539	\$ <b>2,500</b>
<b>TOTAL REVENUE</b>	\$ 144,250	\$ 154,499	\$ <b>170,509</b>
<b>TOTAL BALANCE AND REVENUE</b>	\$ 205,046	\$ 206,193	\$ <b>462,516</b>
<b>OPERATING EXPENSE</b>			
Contractual	\$ 48,169	\$ 101,850	\$ <b>124,000</b>
Incidental	\$ 19,361	\$ 19,822	\$ <b>22,805</b>
Personnel	\$ 22,642	\$ 23,950	\$ <b>25,984</b>
Utilities	\$ 33,290	\$ 23,158	\$ <b>42,500</b>
<b>TOTAL OPERATING EXPENSE</b>	\$ 123,462	\$ 168,780	\$ <b>215,289</b>
<b>TOTAL EXPENSE</b>	\$ 123,462	\$ 168,780	\$ <b>215,289</b>

# Maintenance Assessment Districts

Carmel Valley Nbhd #10 MAD

Council District: 1

Fund: 70248

<b>CARMEL VALLEY NBHD #10 MAD</b>	<b>FY 2004*</b>	<b>FY 2005*</b>	<b>FY 2006*</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>FINAL</b>
<b>RESERVE</b>			
Contingency Reserve	\$ 81,584	\$ 37,413	\$ 247,227
<b>TOTAL RESERVE</b>	\$ 81,584	\$ 37,413	\$ 247,227
<b>TOTAL RESERVE</b>	\$ 81,584	\$ 37,413	\$ 247,227
<b>BALANCE</b>	\$ -	\$ -	\$ -
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	\$ 205,046	\$ 206,193	\$ 462,516

\* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

# Maintenance Assessment Districts

Council District: 8

Coral Gate MAD

Fund: 70255

<b>Coral Gate MAD</b>				
	FY 2004 BUDGET		FY 2005 BUDGET	FY 2006 FINAL
Positions	0.25		0.25	<b>0.25</b>
Personnel Expense	\$ 18,462	\$	19,961	\$ <b>21,653</b>
Non-Personnel Expense	\$ 163,095	\$	179,070	\$ <b>180,890</b>
<b>TOTAL</b>	\$ 181,557	\$	199,031	\$ <b>202,543</b>

The Coral Gate Maintenance Assessment District (District) was established in Fiscal Year 1999 to provide maintenance for parkway and slope landscaping along Camino de la Plaza, Sipes Lane, and Bibler Drive; fences and walls along Camino de la Plaza; revegetation; and cowbird trapping stations in the open space easement lots within the Coral Gate subdivision.

The Annual Fiscal Year 2006 Budget is based on current maintenance costs. The District does not have an established advisory committee. A reserve fund has been established for future cowbird trapping and other requirements. Assessments are proposed to be indexed by the 3.68% San Diego Urban Consumer Price Index (SD-CPI-U).

<b>CORAL GATE MAD</b>	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ 90,980	\$ 105,543	\$ <b>106,880</b>
<b>TOTAL BALANCE</b>	\$ 90,980	\$ 105,543	\$ <b>106,880</b>
<b>REVENUE</b>			
Assessments	\$ 86,747	\$ 89,658	\$ <b>92,950</b>
Environmental Growth Fund	\$ 188	\$ 188	\$ <b>213</b>
Interest	\$ 3,642	\$ 3,642	\$ <b>2,500</b>
<b>TOTAL REVENUE</b>	\$ 90,577	\$ 93,488	\$ <b>95,663</b>
<b>TOTAL BALANCE AND REVENUE</b>	\$ 181,557	\$ 199,031	\$ <b>202,543</b>
<b>OPERATING EXPENSE</b>			
Contractual	\$ 43,500	\$ 60,000	\$ <b>59,284</b>
Incidental	\$ 14,191	\$ 16,788	\$ <b>10,458</b>
Personnel	\$ 18,462	\$ 19,961	\$ <b>21,653</b>
Utilities	\$ 9,063	\$ 16,763	\$ <b>14,151</b>
<b>TOTAL OPERATING EXPENSE</b>	\$ 85,216	\$ 113,512	\$ <b>105,546</b>
<b>TOTAL EXPENSE</b>	\$ 85,216	\$ 113,512	\$ <b>105,546</b>

# Maintenance Assessment Districts

Coral Gate MAD

Council District: 8

Fund: 70255

<b>CORAL GATE MAD</b>	<b>FY 2004*</b>	<b>FY 2005*</b>	<b>FY 2006*</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>FINAL</b>
<b>RESERVE</b>			
Contingency Reserve	\$ 96,341	\$ 85,519	\$ 96,997
<b>TOTAL RESERVE</b>	\$ 96,341	\$ 85,519	\$ 96,997
<b>TOTAL RESERVE</b>	\$ 96,341	\$ 85,519	\$ 96,997
<b>BALANCE</b>	\$ -	\$ -	\$ -
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	\$ 181,557	\$ 199,031	\$ 202,543

\* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

# Maintenance Assessment Districts

Council District: 4

Coronado View MAD

Fund: 70226

<b>Coronado View MAD</b>			
	FY 2004 BUDGET	FY 2005 BUDGET	FY 2006 FINAL
Positions	0.03	0.03	<b>0.03</b>
Personnel Expense	\$ 2,250	\$ 2,393	\$ <b>2,599</b>
Non-Personnel Expense	\$ 23,350	\$ 29,477	\$ <b>37,192</b>
<b>TOTAL</b>	<b>\$ 25,600</b>	<b>\$ 31,870</b>	<b>\$ 39,791</b>

The Coronado View Maintenance Assessment District (District) was established in July 1983 to provide maintenance for one acre of landscaped street slope along 60th Street between Fulnar and Tooley Streets on the east side of the Coronado View housing development.

The Annual Fiscal Year 2006 Budget is based on current maintenance costs and was approved by the Coronado View Advisory Committee on January 22, 2005. A reserve fund has been established for repair and replacement of District amenities. The advisory committee decided not to increase their assessments by the San Diego Urban Consumer Price Index (SD-CPI-U).

<b>CORONADO VIEW MAD</b>	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ 6,644	\$ 12,914	\$ <b>20,827</b>
<b>TOTAL BALANCE</b>	<b>\$ 6,644</b>	<b>\$ 12,914</b>	<b>\$ 20,827</b>
<b>REVENUE</b>			
Assessments	\$ 18,757	\$ 18,757	\$ <b>18,757</b>
Interest	\$ 199	\$ 199	\$ <b>207</b>
<b>TOTAL REVENUE</b>	<b>\$ 18,956</b>	<b>\$ 18,956</b>	<b>\$ 18,964</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 25,600</b>	<b>\$ 31,870</b>	<b>\$ 39,791</b>
<b>OPERATING EXPENSE</b>			
Contractual	\$ 7,891	\$ 8,680	\$ <b>9,019</b>
Incidental	\$ 2,288	\$ 2,167	\$ <b>1,994</b>
Personnel	\$ 2,250	\$ 2,393	\$ <b>2,599</b>
Utilities	\$ 3,914	\$ 4,137	\$ <b>3,696</b>
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 16,343</b>	<b>\$ 17,377</b>	<b>\$ 17,308</b>
<b>TOTAL EXPENSE</b>	<b>\$ 16,343</b>	<b>\$ 17,377</b>	<b>\$ 17,308</b>

# Maintenance Assessment Districts

## Coronado View MAD

Council District: 4

Fund: 70226

<b>CORONADO VIEW MAD</b>	<b>FY 2004*</b>	<b>FY 2005*</b>	<b>FY 2006*</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>FINAL</b>
<b>RESERVE</b>			
Contingency Reserve	\$ 9,257	\$ 14,493	\$ 22,483
<b>TOTAL RESERVE</b>	\$ 9,257	\$ 14,493	\$ 22,483
<b>TOTAL RESERVE</b>	\$ 9,257	\$ 14,493	\$ 22,483
<b>BALANCE</b>	\$ -	\$ -	\$ -
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	\$ 25,600	\$ 31,870	\$ 39,791

\* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

# Maintenance Assessment Districts

Council District: 1

Del Mar Terrace MAD

Fund: 70246

<b>Del Mar Terrace MAD</b>			
	FY 2004 BUDGET	FY 2005 BUDGET	FY 2006 FINAL
Positions	0.00	0.00	<b>0.00</b>
Personnel Expense	\$ -	\$ -	\$ -
Non-Personnel Expense	\$ -	\$ 172,844	<b>\$ 217,531</b>
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 172,844</b>	<b>\$ 217,531</b>

The Del Mar Terrace Maintenance Assessment District (District) was established on May 16, 1994, per Resolution R-283873 and is located north of Carmel Valley Road and west of Interstate 5 in the Torrey Pines Community Planning Area. This District provides for the repair and maintenance of streets within the boundaries of the district, including Via Aprilia, Via Esperia, and Via Grimaldi. This district provides for slurry coating at five and ten year intervals and an additional overlay of asphaltic concrete during the fifteenth year. Assessments were suspended in Fiscal Year 1996 after successful completion of the initial project to pave the roadways.

The Annual Fiscal Year 2006 Budget and the resumption of assessments for street repairs and resurfacing requirements in Del Mar Terrace was approved by the Torrey Pines Community Planning Committee on June 9, 2005. Assessments may not be indexed by the San Diego Urban Consumer Price Index (SD-CPI-U).

<b>DEL MAR TERRACE MAD</b>	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ -	\$ 169,644	<b>\$ 150,797</b>
<b>TOTAL BALANCE</b>	<b>\$ -</b>	<b>\$ 169,644</b>	<b>\$ 150,797</b>
<b>REVENUE</b>			
Assessments	\$ -	\$ -	<b>\$ 65,234</b>
Interest	\$ -	\$ 3,200	<b>\$ 1,500</b>
<b>TOTAL REVENUE</b>	<b>\$ -</b>	<b>\$ 3,200</b>	<b>\$ 66,734</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ -</b>	<b>\$ 172,844</b>	<b>\$ 217,531</b>
<b>OPERATING EXPENSE</b>			
Incidental	\$ -	\$ -	<b>\$ 1,000</b>
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000</b>
<b>TOTAL EXPENSE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000</b>

# Maintenance Assessment Districts

## Del Mar Terrace MAD

Council District: 1

Fund: 70246

<b>DEL MAR TERRACE MAD</b>	<b>FY 2004*</b>	<b>FY 2005*</b>	<b>FY 2006*</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>FINAL</b>
<b>RESERVE</b>			
Contingency Reserve	\$ -	\$ 172,844	\$ 216,531
<b>TOTAL RESERVE</b>	\$ -	\$ 172,844	\$ 216,531
<b>TOTAL RESERVE</b>	\$ -	\$ 172,844	\$ 216,531
<b>BALANCE</b>	\$ -	\$ -	\$ -
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	\$ -	\$ 172,844	\$ 217,531

\* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

# Maintenance Assessment Districts

Council District: 1

Eastgate Technology Park MAD

Fund: 70229

<b>Eastgate Technology Park MAD</b>					
	FY 2004 BUDGET		FY 2005 BUDGET		FY 2006 FINAL
Positions	0.50		0.50		<b>0.25</b>
Personnel Expense	\$	37,639	\$	39,919	\$ <b>21,653</b>
Non-Personnel Expense	\$	189,860	\$	193,638	\$ <b>254,643</b>
<b>TOTAL</b>	\$	<b>227,499</b>	\$	<b>233,557</b>	\$ <b>276,296</b>

The Eastgate Technology Park Maintenance Assessment District (District) was established in August 1986 to provide maintenance for landscaped medians, rights-of-way, pedestrian easement areas, slopes, monument areas and a public mini-park located within the Eastgate Technology Park development. The District maintains 17,668 square feet of landscaped medians and 1,978 square feet of hardscaped medians. The District consists of three zones with varying degrees of benefit. The assessment is much lower in Zone 2 than in Zone 1 because in Zone 2 property owners chose to maintain the landscaping adjacent to their own parcels, rather than have maintenance performed by the District. Zone 3 is comprised of unusable acreage, so parcels within that zone are not assessed.

The Annual Fiscal Year 2006 Budget is based on current maintenance costs. The District does not have an established citizen advisory committee, and an assessment increase by the San Diego Urban Consumer Price Index (SD-CPI-U) is not permitted.

<b>EASTGATE TECHNOLOGY PARK MAD</b>	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ 99,006	\$ 103,437	\$ <b>144,672</b>
<b>TOTAL BALANCE</b>	<b>\$ 99,006</b>	<b>\$ 103,437</b>	<b>\$ 144,672</b>
<b>REVENUE</b>			
Assessments	\$ 121,777	\$ 123,297	\$ <b>123,297</b>
Gas Tax Fund	\$ 3,206	\$ 3,313	\$ <b>5,127</b>
Interest	\$ 3,510	\$ 3,510	\$ <b>3,200</b>
<b>TOTAL REVENUE</b>	<b>\$ 128,493</b>	<b>\$ 130,120</b>	<b>\$ 131,624</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 227,499</b>	<b>\$ 233,557</b>	<b>\$ 276,296</b>
<b>OPERATING EXPENSE</b>			
Contractual	\$ 97,850	\$ 113,129	\$ <b>86,524</b>
Incidental	\$ 29,373	\$ 29,082	\$ <b>19,066</b>
Personnel	\$ 37,639	\$ 39,919	\$ <b>21,653</b>
Utilities	\$ 33,847	\$ 43,732	\$ <b>40,975</b>
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 198,709</b>	<b>\$ 225,862</b>	<b>\$ 168,218</b>
<b>TOTAL EXPENSE</b>	<b>\$ 198,709</b>	<b>\$ 225,862</b>	<b>\$ 168,218</b>

# Maintenance Assessment Districts

## Eastgate Technology Park MAD

Council District: 1  
Fund: 70229

<b>EASTGATE TECHNOLOGY PARK MAD</b>	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
<b>RESERVE</b>			
Contingency Reserve	\$ 28,790	\$ 7,695	\$ 108,078
<b>TOTAL RESERVE</b>	<b>\$ 28,790</b>	<b>\$ 7,695</b>	<b>\$ 108,078</b>
<b>TOTAL RESERVE</b>	<b>\$ 28,790</b>	<b>\$ 7,695</b>	<b>\$ 108,078</b>
<b>BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 227,499</b>	<b>\$ 233,557</b>	<b>\$ 276,296</b>

\* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

# Maintenance Assessment Districts

Council District: 3 and 7

El Cajon Boulevard MAD

Fund: 70275

El Cajon Boulevard MAD			
	FY 2004 BUDGET	FY 2005 BUDGET	FY 2006 FINAL
Positions	0.00	0.00	<b>0.40</b>
Personnel Expense	\$ -	\$ -	<b>\$ 34,644</b>
Non-Personnel Expense	\$ -	\$ -	<b>\$ 453,527</b>
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 488,171</b>

The El Cajon Boulevard Maintenance Assessment District (District) was established in July 1987 to provide maintenance and installation of street trees, landscaped medians, benches, and enhanced streetlights within the District boundaries. In Fiscal Year 2005, the District was part of the larger Mid-City Maintenance Assessment District, which consisted of five sub-districts (1, 2, 4, 12, and 13). In Fiscal Year 2006, Mid-City Sub-District 13 is renamed as El Cajon Boulevard. The district (from Interstate 805 to 54th Street) is divided into two zones: Interstate 805 to 44th Street (Zone 1), and 44th Street to 54th Street (Zone 2). The District maintains 47,474 square feet of landscaped medians. Capital improvements funded by El Cajon Boulevard are identified in CIP 39-209.0, El Cajon Boulevard Streetscape and Lighting Improvements, Fund 702341.

The Annual Fiscal Year 2006 Budget was approved by the El Cajon Boulevard Business Improvement Association, in an advisory capacity, on February 9, 2005. In addition, the association approved increasing the assessments by the 3.68% San Diego Urban Consumer Price Index (SD-CPI-U).

EL CAJON BOULEVARD MAD	FY 2004* BUDGET <sup>(1)</sup>	FY 2005* BUDGET <sup>(1)</sup>	FY 2006* FINAL
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ -	\$ -	<b>\$ 195,189</b>
<b>TOTAL BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 195,189</b>
<b>REVENUE</b>			
Assessments	\$ -	\$ -	<b>\$ 266,395</b>
Gas Tax Fund	\$ -	\$ -	<b>\$ 13,188</b>
Interest	\$ -	\$ -	<b>\$ 13,399</b>
<b>TOTAL REVENUE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 292,982</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 488,171</b>
<b>CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>			
Capital Improvements Program	\$ -	\$ -	<b>\$ 100,000</b>
<b>TOTAL CIP EXPENSE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>
<b>OPERATING EXPENSE</b>			
Contractual	\$ -	\$ -	<b>\$ 127,789</b>
Incidental	\$ -	\$ -	<b>\$ 28,422</b>
Personnel	\$ -	\$ -	<b>\$ 34,644</b>

# Maintenance Assessment Districts

## El Cajon Boulevard MAD

Council District: 3 and 7

Fund: 70275

<b>EL CAJON BOULEVARD MAD</b>	FY 2004*	FY 2005*	FY 2006*
	BUDGET <sup>(1)</sup>	BUDGET <sup>(1)</sup>	FINAL
<b>OPERATING EXPENSE</b>			
Utilities	\$ -	\$ -	\$ 67,241
<b>TOTAL OPERATING EXPENSE</b>	\$ -	\$ -	\$ 258,096
<b>TOTAL EXPENSE</b>	\$ -	\$ -	\$ 358,096
<b>RESERVE</b>			
Contingency Reserve	\$ -	\$ -	\$ 130,075
<b>TOTAL RESERVE</b>	\$ -	\$ -	\$ 130,075
<b>TOTAL RESERVE</b>	\$ -	\$ -	\$ 130,075
<b>BALANCE</b>	\$ -	\$ -	\$ -
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	\$ -	\$ -	\$ 488,171

\* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

(1) In Fiscal Year 2004 and Fiscal Year 2005, the El Cajon Boulevard Maintenance Assessment District was part of the Mid City Maintenance Assessment District. For Fiscal Year 2006, the budget for the newly separated district is shown in this Revenue and Expense Statement. For previous fiscal year budgets [Fiscal Year 2004 and Fiscal Year 2005], refer to Mid City Maintenance Assessment District in the appropriate budget document.

# Maintenance Assessment Districts

Council District: 6

First SD River Imp Project MAD

Fund: 70240

<b>First SD River Imp Project MAD</b>			
	FY 2004 BUDGET	FY 2005 BUDGET	FY 2006 FINAL
Positions	0.65	0.50	<b>0.40</b>
Personnel Expense	\$ 51,115	\$ 41,643	\$ <b>34,644</b>
Non-Personnel Expense	\$ 737,477	\$ 705,965	\$ <b>295,192</b>
<b>TOTAL</b>	<b>\$ 788,592</b>	<b>\$ 747,608</b>	<b>\$ 329,836</b>

The First San Diego River Improvement Project Maintenance Assessment District (District) was established in 1987 to provide maintenance for the San Diego River earthen flood control channel, eight river islands inside the channel zone, and an approximately 20 foot wide buffer zone running along and adjacent to the channel embankments. District maintenance activities include dredging to maintain the flow capacity of the river, revegetation, wildlife monitoring and reporting, native plant and landscape maintenance, restoration of embankment erosion, and trash removal.

By ballot in 1998, the property owners capped their savings for a dredging reserve at \$425,000, reduced their assessments, and began using excess accumulated reserves and the flood control portion of their assessment for other approved District purposes. The Annual Fiscal Year 2006 Budget was approved by the First San Diego River Improvement Project Maintenance Assessment District Advisory Committee on March 17, 2005. In addition, the advisory committee approved increasing assessments by the 3.68% San Diego Urban Consumer Price Index (SD-CPI-U). The advisory committee plans to address the District's dredging issues in the future. The dredging reserve is identified in CIP 12-157.0, San Diego River Dredging, Qualcomm Way to State Route 163, Fund 702401.

<b>FIRST SD RIVER IMP PROJECT MAD</b>	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ 589,215	\$ 560,023	\$ <b>138,036</b>
<b>TOTAL BALANCE</b>	<b>\$ 589,215</b>	<b>\$ 560,023</b>	<b>\$ 138,036</b>
<b>REVENUE</b>			
Assessments	\$ 176,074	\$ 182,585	\$ <b>189,300</b>
Interest	\$ 23,303	\$ 5,000	\$ <b>2,500</b>
<b>TOTAL REVENUE</b>	<b>\$ 199,377</b>	<b>\$ 187,585</b>	<b>\$ 191,800</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 788,592</b>	<b>\$ 747,608</b>	<b>\$ 329,836</b>
<b>CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>			
Capital Improvements Program	\$ -	\$ 425,000	\$ -
<b>TOTAL CIP EXPENSE</b>	<b>\$ -</b>	<b>\$ 425,000</b>	<b>\$ -</b>
<b>OPERATING EXPENSE</b>			
Contractual	\$ 102,900	\$ 115,900	\$ <b>127,000</b>
Dredging Expense	\$ 434,000	\$ -	\$ -
Incidental	\$ 103,324	\$ 108,465	\$ <b>44,850</b>

# Maintenance Assessment Districts

## First SD River Imp Project MAD

Council District: 6

Fund: 70240

<b>FIRST SD RIVER IMP PROJECT MAD</b>	<b>FY 2004*</b>	<b>FY 2005*</b>	<b>FY 2006*</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>FINAL</b>
<b>OPERATING EXPENSE</b>			
Personnel	\$ 51,115	\$ 41,643	\$ 34,644
Utilities	\$ 47,910	\$ 50,700	\$ 33,065
<b>TOTAL OPERATING EXPENSE</b>	\$ 739,249	\$ 316,708	\$ 239,559
<b>TOTAL EXPENSE</b>	\$ 739,249	\$ 741,708	\$ 239,559
<b>RESERVE</b>			
Contingency Reserve	\$ 49,343	\$ 5,900	\$ 90,277
<b>TOTAL RESERVE</b>	\$ 49,343	\$ 5,900	\$ 90,277
<b>TOTAL RESERVE</b>	\$ 49,343	\$ 5,900	\$ 90,277
<b>BALANCE</b>	\$ -	\$ -	\$ -
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	\$ 788,592	\$ 747,608	\$ 329,836

\* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

# Maintenance Assessment Districts

## Gateway Center East MAD

Council District: 4

Fund: 70231

<b>Gateway Center East MAD</b>					
	FY 2004 BUDGET		FY 2005 BUDGET		FY 2006 FINAL
Positions	0.20		0.20		<b>0.20</b>
Personnel Expense	\$	15,056	\$	15,968	\$ <b>17,322</b>
Non-Personnel Expense	\$	235,283	\$	256,664	\$ <b>271,339</b>
<b>TOTAL</b>	\$	<b>250,339</b>	\$	<b>272,632</b>	\$ <b>288,661</b>

The Gateway Center East Maintenance Assessment District (District) was established in May 1987 to provide maintenance of landscaped open space easements as well as landscaping along the frontage of all lots and for landscaped medians on Market Street and Gateway Center Drive. The District maintains approximately 406,000 square feet of open space slopes, 7,800 square feet of landscaped medians, 8,100 square feet of paved medians and 242,700 square feet of rights-of-way landscaping.

The Annual Fiscal Year 2006 Budget was approved by the Chair of the Gateway Center East Maintenance Assessment District Advisory Committee on March 8, 2005. In addition, the chair approved increasing assessments by the 3.68% San Diego Urban Consumer Price Index (SD-CPI-U).

<b>GATEWAY CENTER EAST MAD</b>	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ 96,987	\$ 114,087	\$ <b>124,352</b>
<b>TOTAL BALANCE</b>	<b>\$ 96,987</b>	<b>\$ 114,087</b>	<b>\$ 124,352</b>
<b>REVENUE</b>			
Assessments	\$ 147,884	\$ 152,841	\$ <b>158,465</b>
Environmental Growth Fund	\$ 248	\$ 248	\$ <b>281</b>
Gas Tax Fund	\$ 1,509	\$ 1,560	\$ <b>3,063</b>
Interest	\$ 3,711	\$ 3,896	\$ <b>2,500</b>
<b>TOTAL REVENUE</b>	<b>\$ 153,352</b>	<b>\$ 158,545</b>	<b>\$ 164,309</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 250,339</b>	<b>\$ 272,632</b>	<b>\$ 288,661</b>
<b>OPERATING EXPENSE</b>			
Contractual	\$ 90,000	\$ 94,500	\$ <b>95,255</b>
Incidental	\$ 22,653	\$ 21,642	\$ <b>22,315</b>
Personnel	\$ 15,056	\$ 15,968	\$ <b>17,322</b>
Utilities	\$ 35,370	\$ 37,529	\$ <b>38,261</b>
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 163,079</b>	<b>\$ 169,639</b>	<b>\$ 173,153</b>
<b>TOTAL EXPENSE</b>	<b>\$ 163,079</b>	<b>\$ 169,639</b>	<b>\$ 173,153</b>

# Maintenance Assessment Districts

## Gateway Center East MAD

Council District: 4  
Fund: 70231

<b>GATEWAY CENTER EAST MAD</b>	<b>FY 2004*</b>	<b>FY 2005*</b>	<b>FY 2006*</b>
<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>FINAL</b>
<b>RESERVE</b>			
Contingency Reserve	\$ 87,260	\$ 102,993	\$ 115,508
<b>TOTAL RESERVE</b>	<b>\$ 87,260</b>	<b>\$ 102,993</b>	<b>\$ 115,508</b>
<b>TOTAL RESERVE</b>	<b>\$ 87,260</b>	<b>\$ 102,993</b>	<b>\$ 115,508</b>
<b>BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 250,339</b>	<b>\$ 272,632</b>	<b>\$ 288,661</b>

\* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

# Maintenance Assessment Districts

Council District: 3

Hillcrest MAD

Fund: 70274

<b>Hillcrest MAD</b>			
	FY 2004 BUDGET	FY 2005 BUDGET	FY 2006 FINAL
Positions	0.00	0.00	<b>0.05</b>
Personnel Expense	\$ -	\$ -	<b>\$ 4,332</b>
Non-Personnel Expense	\$ -	\$ -	<b>\$ 31,383</b>
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,715</b>

The Hillcrest Maintenance Assessment District (District) was established in July 1987 to provide maintenance and installation of street trees, landscaped medians, benches, and enhanced streetlights within the District boundaries. In Fiscal Year 2005, the District was part of the larger Mid-City Maintenance Assessment District, which consisted of five sub-districts (1, 2, 4, 12, and 13). In Fiscal Year 2006, Mid-City Sub-District #12 is renamed as Hillcrest. The District is located on University Avenue (from 10th Avenue to Herbert Street). The District maintains 7,950 square feet of landscaped medians.

The Annual Fiscal Year 2006 Budget is based on current maintenance costs. The District does not have an established citizen advisory committee. A reserve fund has been established for repair and replacement of District amenities. In addition, new special street lights will be maintained by the District in the future. Assessments are proposed to be indexed by the 3.68% San Diego Urban Consumer Price Index (SD-CPI-U).

<b>HILLCREST MAD</b>	FY 2004* BUDGET <sup>(1)</sup>	FY 2005* BUDGET <sup>(1)</sup>	FY 2006* FINAL
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ -	\$ -	<b>\$ 19,148</b>
<b>TOTAL BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,148</b>
<b>REVENUE</b>			
Assessments	\$ -	\$ -	<b>\$ 13,808</b>
Gas Tax Fund	\$ -	\$ -	<b>\$ 2,209</b>
Interest	\$ -	\$ -	<b>\$ 550</b>
<b>TOTAL REVENUE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,567</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,715</b>
<b>OPERATING EXPENSE</b>			
Contractual	\$ -	\$ -	<b>\$ 9,280</b>
Incidental	\$ -	\$ -	<b>\$ 2,208</b>
Personnel	\$ -	\$ -	<b>\$ 4,332</b>
Utilities	\$ -	\$ -	<b>\$ 1,083</b>
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,903</b>
<b>TOTAL EXPENSE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,903</b>

# Maintenance Assessment Districts

Hillcrest MAD

Council District: 3

Fund: 70274

<b>HILLCREST MAD</b>	FY 2004*	FY 2005*	FY 2006*
	BUDGET <sup>(1)</sup>	BUDGET <sup>(1)</sup>	FINAL
<b>RESERVE</b>			
Contingency Reserve	\$ -	\$ -	\$ 18,812
<b>TOTAL RESERVE</b>	\$ -	\$ -	\$ 18,812
<b>TOTAL RESERVE</b>	\$ -	\$ -	\$ 18,812
<b>BALANCE</b>	\$ -	\$ -	\$ -
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	\$ -	\$ -	\$ 35,715

\* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

<sup>(1)</sup> In Fiscal Year 2004 and Fiscal Year 2005, the Hillcrest Maintenance Assessment District was part of the Mid City Maintenance Assessment District. For Fiscal Year 2006, the budget for the newly separated district is shown in this Revenue and Expense Statement. For previous fiscal year budgets [Fiscal Year 2004 and Fiscal Year 2005], refer to Mid City Maintenance Assessment District in the appropriate budget document.

# Maintenance Assessment Districts

Council District: 4

Kings Row MAD

Fund: 70250

<b>Kings Row MAD</b>					
	FY 2004 BUDGET		FY 2005 BUDGET		FY 2006 FINAL
Positions	0.03		0.03		<b>0.02</b>
Personnel Expense	\$	2,259	\$	2,394	\$ <b>1,733</b>
Non-Personnel Expense	\$	6,974	\$	8,225	\$ <b>9,022</b>
<b>TOTAL</b>	\$	9,233	\$	10,619	\$ <b>10,755</b>

The Kings Row Maintenance Assessment District (District) was established in March 1994 and later expanded in July 2000 to provide maintenance of the landscaping between the noise abatement walls and the street along the west side of Euclid Avenue within Zone 1. Zone 2 includes maintenance along the Village at Euclid development along the west side of Euclid Avenue and the south side of Ocean View Boulevard between the sound wall and the street. When the responsibility for landscape maintenance of the improvements in Zone 2 transfers from the developer, then the assessment in Zone 2 will increase.

The Annual Fiscal Year 2006 Budget is based on current maintenance costs. This District does not have an established citizen advisory committee, and an assessment increase by the San Diego Urban Consumer Price Index (SD-CPI-U) is not permitted for Zone 1 and is not required for Zone 2.

<b>KINGS ROW MAD</b>	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ 3,143	\$ 4,529	\$ <b>4,679</b>
<b>TOTAL BALANCE</b>	<b>\$ 3,143</b>	<b>\$ 4,529</b>	<b>\$ 4,679</b>
<b>REVENUE</b>			
Assessments	\$ 5,956	\$ 5,956	\$ <b>5,956</b>
Interest	\$ 134	\$ 134	\$ <b>120</b>
<b>TOTAL REVENUE</b>	<b>\$ 6,090</b>	<b>\$ 6,090</b>	<b>\$ 6,076</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 9,233</b>	<b>\$ 10,619</b>	<b>\$ 10,755</b>
<b>OPERATING EXPENSE</b>			
Contractual	\$ 1,323	\$ 1,389	\$ <b>1,841</b>
Incidental	\$ 1,008	\$ 1,044	\$ <b>909</b>
Personnel	\$ 2,259	\$ 2,394	\$ <b>1,733</b>
Utilities	\$ 930	\$ 981	\$ <b>1,057</b>
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 5,520</b>	<b>\$ 5,808</b>	<b>\$ 5,540</b>
<b>TOTAL EXPENSE</b>	<b>\$ 5,520</b>	<b>\$ 5,808</b>	<b>\$ 5,540</b>

# Maintenance Assessment Districts

Kings Row MAD

Council District: 4

Fund: 70250

<b>KINGS ROW MAD</b>	<b>FY 2004*</b>	<b>FY 2005*</b>	<b>FY 2006*</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>FINAL</b>
<b>RESERVE</b>			
Contingency Reserve	\$ 3,713	\$ 4,811	\$ 5,215
<b>TOTAL RESERVE</b>	\$ 3,713	\$ 4,811	\$ 5,215
<b>TOTAL RESERVE</b>	\$ 3,713	\$ 4,811	\$ 5,215
<b>BALANCE</b>	\$ -	\$ -	\$ -
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	\$ 9,233	\$ 10,619	\$ 10,755

\* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

# Maintenance Assessment Districts

Council District: 1

La Jolla Village Drive MAD

Fund: 70238

<b>La Jolla Village Drive MAD</b>			
	FY 2004 BUDGET	FY 2005 BUDGET	FY 2006 FINAL
Positions	0.15	0.15	<b>0.10</b>
Personnel Expense	\$ 11,291	\$ 11,978	\$ <b>8,659</b>
Non-Personnel Expense	\$ 83,609	\$ 85,371	\$ <b>100,803</b>
<b>TOTAL</b>	<b>\$ 94,900</b>	<b>\$ 97,349</b>	<b>\$ 109,462</b>

The La Jolla Village Drive Maintenance Assessment District (District) was established in January 1988 to provide maintenance of 26,833 square feet of landscaped medians and 41,099 square feet of hardscaped medians along La Jolla Village Drive and Nobel Drive between Interstate 5 and Regents Road.

The Annual Fiscal Year 2006 Budget is based on current maintenance costs. The District does not have an established citizen advisory committee. Staff analyses determined that assessments be raised by the 3.68% San Diego Urban Consumer Price Index (SD-CPI-U) to keep pace with operational costs.

<b>LA JOLLA VILLAGE DRIVE MAD</b>	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ 85,887	\$ 60,009	\$ <b>66,083</b>
<b>TOTAL BALANCE</b>	<b>\$ 85,887</b>	<b>\$ 60,009</b>	<b>\$ 66,083</b>
<b>REVENUE</b>			
Assessments	\$ -	\$ 28,149	\$ <b>29,179</b>
Gas Tax Fund	\$ 5,364	\$ 5,542	\$ <b>12,000</b>
Interest	\$ 3,649	\$ 3,649	\$ <b>2,200</b>
<b>TOTAL REVENUE</b>	<b>\$ 9,013</b>	<b>\$ 37,340</b>	<b>\$ 43,379</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 94,900</b>	<b>\$ 97,349</b>	<b>\$ 109,462</b>
<b>OPERATING EXPENSE</b>			
Contractual	\$ 26,750	\$ 28,350	\$ <b>24,845</b>
Incidental	\$ 7,514	\$ 7,284	\$ <b>6,049</b>
Personnel	\$ 11,291	\$ 11,978	\$ <b>8,659</b>
Utilities	\$ 2,807	\$ 2,925	\$ <b>2,221</b>
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 48,362</b>	<b>\$ 50,537</b>	<b>\$ 41,774</b>
<b>TOTAL EXPENSE</b>	<b>\$ 48,362</b>	<b>\$ 50,537</b>	<b>\$ 41,774</b>

# Maintenance Assessment Districts

## La Jolla Village Drive MAD

Council District: 1

Fund: 70238

<b>LA JOLLA VILLAGE DRIVE MAD</b>	<b>FY 2004*</b>	<b>FY 2005*</b>	<b>FY 2006*</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>FINAL</b>
<b>RESERVE</b>			
Contingency Reserve	\$ 46,538	\$ 46,812	\$ <b>67,688</b>
<b>TOTAL RESERVE</b>	\$ 46,538	\$ 46,812	\$ <b>67,688</b>
<b>TOTAL RESERVE</b>	\$ 46,538	\$ 46,812	\$ <b>67,688</b>
<b>BALANCE</b>	\$ -	\$ -	\$ -
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	\$ 94,900	\$ 97,349	\$ <b>109,462</b>

\* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

# Maintenance Assessment Districts

Council District: 2

Liberty Station/NTC MAD

Fund: 70263

<b>Liberty Station/NTC MAD</b>			
	FY 2004 BUDGET	FY 2005 BUDGET	FY 2006 FINAL
Positions	0.00	0.00	<b>0.00</b>
Personnel Expense	\$ -	\$ -	\$ -
Non-Personnel Expense	\$ 47,305	\$ 70,365	<b>\$ 155,887</b>
<b>TOTAL</b>	<b>\$ 47,305</b>	<b>\$ 70,365</b>	<b>\$ 155,887</b>

On July 22, 2003, per Council Resolution R-298225, the Liberty Station/Naval Training Center (NTC) Maintenance Assessment District (District) was formed. The District is located west of the boat channel in an area bounded by Laning Road, Rosecrans Street and Lytton Street, and east of the boat channel in an area bounded by North Harbor Drive and McCain Road. This District provides for the installation, operation, servicing, and maintenance of street lights. Improvements include but are not limited to: ornamental poles and fixtures, bulbs, conductors, equipment including guys, anchors, posts and pedestals, metering devices, controllers and appurtenant facilities as required to provide lighting in public rights-of-way and dedicated easements within the boundaries of the District.

The Annual Fiscal Year 2006 Budget is based on current maintenance costs. This District does not have a citizen advisory committee. As a result of delayed takeovers, this District has a large fund balance. Assessments are proposed to increase to their maximum rate cost indexed by the 3.68% San Diego Urban Consumer Price Index (SD-CPI-U) in accordance with the Assessment Engineer's Report.

<b>LIBERTY STATION/NTC MAD</b>	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ -	\$ 5,521	<b>\$ 61,943</b>
<b>TOTAL BALANCE</b>	<b>\$ -</b>	<b>\$ 5,521</b>	<b>\$ 61,943</b>
<b>REVENUE</b>			
Assessments	\$ 47,305	\$ 63,844	<b>\$ 66,410</b>
Interest	\$ -	\$ 1,000	<b>\$ 1,500</b>
Miscellaneous	\$ -	\$ -	<b>\$ 26,034</b>
<b>TOTAL REVENUE</b>	<b>\$ 47,305</b>	<b>\$ 64,844</b>	<b>\$ 93,944</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 47,305</b>	<b>\$ 70,365</b>	<b>\$ 155,887</b>
<b>OPERATING EXPENSE</b>			
Contractual	\$ 20,989	\$ 11,554	\$ -
Incidental	\$ 14,553	\$ 4,268	<b>\$ 32,777</b>
Utilities	\$ 6,302	\$ 28,656	<b>\$ 34,271</b>
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 41,844</b>	<b>\$ 44,478</b>	<b>\$ 67,048</b>
<b>TOTAL EXPENSE</b>	<b>\$ 41,844</b>	<b>\$ 44,478</b>	<b>\$ 67,048</b>

# Maintenance Assessment Districts

## Liberty Station/NTC MAD

Council District: 2

Fund: 70263

<b>LIBERTY STATION/NTC MAD</b>	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
<b>RESERVE</b>			
Contingency Reserve	\$ 5,461	\$ 25,887	\$ 88,839
<b>TOTAL RESERVE</b>	\$ 5,461	\$ 25,887	\$ 88,839
<b>TOTAL RESERVE</b>	\$ 5,461	\$ 25,887	\$ 88,839
<b>BALANCE</b>	\$ -	\$ -	\$ -
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	\$ 47,305	\$ 70,365	\$ 155,887

\* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

# Maintenance Assessment Districts

Council District: 6

Linda Vista Community MAD

Fund: 70242

<b>Linda Vista Community MAD</b>					
	FY 2004 BUDGET		FY 2005 BUDGET		FY 2006 FINAL
Positions	0.25		0.25		<b>0.25</b>
Personnel Expense	\$	18,818	\$	19,961	\$ <b>21,653</b>
Non-Personnel Expense	\$	156,139	\$	168,201	\$ <b>189,949</b>
<b>TOTAL</b>	\$	174,957	\$	188,162	\$ <b>211,602</b>

The Linda Vista Community Maintenance Assessment District was established in April 1990 to provide maintenance for landscaping improvements on the raised medians and parkway areas along each side of Linda Vista Road within the public rights-of-way. In a 1998 property owner ballot, additional improvements were included for the maintenance of street trees on the southern side of Genesee Avenue from Linda Vista Road to State Route 163. In Fiscal Year 2006, the District will maintain 27,850 square feet of landscaped medians, 38,260 square feet of hardscaped medians, 219,691 square feet of landscaped rights-of-way, 134,091 square feet of hardscaped rights-of-way, and 14,319 linear feet of gutters.

The Linda Vista Community Maintenance Assessment District Advisory Committee approved the Annual Fiscal Year 2006 Budget on February 15, 2005. In addition, the advisory committee approved increasing assessments by the 3.68% San Diego Urban Consumer Price Index (SD-CPI-U) plus an additional 0.32% in accordance with the Assessment Engineer's Report.

<b>LINDA VISTA COMMUNITY MAD</b>	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ 47,758	\$ 54,855	\$ 67,120
<b>TOTAL BALANCE</b>	\$ 47,758	\$ 54,855	\$ 67,120
<b>REVENUE</b>			
Assessments	\$ 120,117	\$ 125,964	\$ 131,013
Gas Tax Fund	\$ 5,510	\$ 5,693	\$ 11,969
Interest	\$ 1,572	\$ 1,650	\$ 1,500
<b>TOTAL REVENUE</b>	\$ 127,199	\$ 133,307	\$ 144,482
<b>TOTAL BALANCE AND REVENUE</b>	\$ 174,957	\$ 188,162	\$ 211,602
<b>OPERATING EXPENSE</b>			
Contractual	\$ 66,000	\$ 70,500	\$ 74,200
Incidental	\$ 18,869	\$ 22,029	\$ 20,566
Personnel	\$ 18,818	\$ 19,961	\$ 21,653
Utilities	\$ 19,700	\$ 20,743	\$ 19,939
<b>TOTAL OPERATING EXPENSE</b>	\$ 123,387	\$ 133,233	\$ 136,358
<b>TOTAL EXPENSE</b>	\$ 123,387	\$ 133,233	\$ 136,358

# Maintenance Assessment Districts

Linda Vista Community MAD

Council District: 6

Fund: 70242

<b>LINDA VISTA COMMUNITY MAD</b>	<b>FY 2004*</b>	<b>FY 2005*</b>	<b>FY 2006*</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>FINAL</b>
<b>RESERVE</b>			
Contingency Reserve	\$ 51,570	\$ 54,929	\$ 75,244
<b>TOTAL RESERVE</b>	\$ 51,570	\$ 54,929	\$ 75,244
<b>TOTAL RESERVE</b>	\$ 51,570	\$ 54,929	\$ 75,244
<b>BALANCE</b>	\$ -	\$ -	\$ -
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	\$ 174,957	\$ 188,162	\$ 211,602

\* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

# Maintenance Assessment Districts

Council District: 5

Mira Mesa MAD

Fund: 70223

<b>Mira Mesa MAD</b>			
	FY 2004 BUDGET	FY 2005 BUDGET	FY 2006 FINAL
Positions	0.90	0.90	<b>0.80</b>
Personnel Expense	\$ 67,749	\$ 71,856	\$ <b>69,288</b>
Non-Personnel Expense	\$ 656,323	\$ 967,189	\$ <b>1,174,263</b>
<b>TOTAL</b>	<b>\$ 724,072</b>	<b>\$ 1,039,045</b>	<b>\$ 1,243,551</b>

The Mira Mesa Maintenance Assessment District (District) was established in July 1983 to provide maintenance of landscaped medians, slopes and streetscapes along major arterial streets and corridors within the District. Zone 1 comprises the majority of the property owners along the main thoroughfares in the District; Zone 2 consists of commercial and industrial properties in the western section of the District; and Zone 3 comprises residential developments in the northeastern area of the District. Through a transfer from the General Fund, the District also maintains the Mira Mesa Library frontage. In accordance with Resolution R-265842 adopted June 2, 1986, and City Manager's Report 086-114, the City contributes \$19,767 annually from the Environmental Growth Fund to the District for the maintenance of medians.

The Annual Fiscal Year 2006 Budget was approved by the Mira Mesa Town Council, in an advisory capacity, on March 7, 2005. A reserve fund has been established for repair and replacement of District amenities. The advisory committee recommended against increasing their assessments by the San Diego Urban Consumer Price Index (SD-CPI-U).

<b>MIRA MESA MAD</b>	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ 283,703	\$ 334,495	\$ <b>498,699</b>
<b>TOTAL BALANCE</b>	<b>\$ 283,703</b>	<b>\$ 334,495</b>	<b>\$ 498,699</b>
<b>REVENUE</b>			
Assessments	\$ 353,385	\$ 615,243	\$ <b>615,243</b>
Environmental Growth Fund	\$ 19,767	\$ 19,767	\$ <b>19,767</b>
Gas Tax Fund	\$ 43,329	\$ 44,763	\$ <b>91,667</b>
General Fund	\$ 6,191	\$ 6,195	\$ <b>6,195</b>
Interest	\$ 17,697	\$ 18,582	\$ <b>11,980</b>
<b>TOTAL REVENUE</b>	<b>\$ 440,369</b>	<b>\$ 704,550</b>	<b>\$ 744,852</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 724,072</b>	<b>\$ 1,039,045</b>	<b>\$ 1,243,551</b>
<b>OPERATING EXPENSE</b>			
Contractual	\$ 301,309	\$ 426,182	\$ <b>381,645</b>
Incidental	\$ 81,394	\$ 88,935	\$ <b>149,319</b>
Personnel	\$ 67,749	\$ 71,856	\$ <b>69,288</b>

# Maintenance Assessment Districts

Mira Mesa MAD

Council District: 5

Fund: 70223

<b>MIRA MESA MAD</b>	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
<b>OPERATING EXPENSE</b>			
Utilities	\$ 116,912	\$ 123,659	\$ <b>121,629</b>
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 567,364</b>	<b>\$ 710,632</b>	<b>\$ 721,881</b>
<b>TOTAL EXPENSE</b>	<b>\$ 567,364</b>	<b>\$ 710,632</b>	<b>\$ 721,881</b>
<b>RESERVE</b>			
Contingency Reserve	\$ 156,708	\$ 328,413	\$ <b>521,670</b>
<b>TOTAL RESERVE</b>	<b>\$ 156,708</b>	<b>\$ 328,413</b>	<b>\$ 521,670</b>
<b>TOTAL RESERVE</b>	<b>\$ 156,708</b>	<b>\$ 328,413</b>	<b>\$ 521,670</b>
<b>BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 724,072</b>	<b>\$ 1,039,045</b>	<b>\$ 1,243,551</b>

\* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

# Maintenance Assessment Districts

Council District: 5

Miramar Ranch North MAD

Fund: 70232

<b>Miramar Ranch North MAD</b>			
	FY 2004 BUDGET	FY 2005 BUDGET	FY 2006 FINAL
Positions	1.50	1.50	1.00
Personnel Expense	\$ 113,201	\$ 119,765	\$ 86,610
Non-Personnel Expense	\$ 1,439,471	\$ 1,730,816	\$ 2,165,259
<b>TOTAL</b>	\$ 1,552,672	\$ 1,850,581	\$ 2,251,869

The Miramar Ranch North Maintenance Assessment District (District) was established in 1987 to provide maintenance for landscaped medians, paved medians, landscaped rights-of-way, landscaped slopes, gutters, and interpretive parks within the District boundaries. The assessment rate for property owners in Zones 1 and 2 is for their share of maintenance of improvements along Scripps Poway Parkway. In Zone 2, the rate also includes maintenance of the other major roadway improvements, parks, and open space.

The District maintains 85,361 square feet of landscaped medians, 70,515 square feet of paved medians, 839,548 square feet of landscaped rights-of-way, 3,238,407 square feet of landscaped slopes, 104,355 linear feet of gutters, 309,447 square feet of sidewalks and curbs, a comfort station at Scripps Overlook Neighborhood Park, and 7.77 acres of interpretive parks: Butterfly Park, Canyon View Park, Cypress Valley Park, Dry Creek Park, and Oak Glen Park.

The Miramar Ranch North Planning Committee, in an advisory capacity, approved the Annual Fiscal Year 2006 Budget on March 1, 2005. A reserve fund has been established for repair and replacement of District amenities. The planning committee decided not to raise assessments by the San Diego Urban Consumer Price Index (SD-CPI-U).

<b>MIRAMAR RANCH NORTH MAD</b>	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ 375,189	\$ 726,823	\$ 1,113,815
<b>TOTAL BALANCE</b>	\$ 375,189	\$ 726,823	\$ 1,113,815
<b>REVENUE</b>			
Assessments	\$ 1,031,286	\$ 1,073,517	\$ 1,073,517
Environmental Growth Fund	\$ 15,915	\$ 15,915	\$ 18,025
Gas Tax Fund	\$ 13,612	\$ 16,822	\$ 31,512
Interest	\$ 16,670	\$ 17,504	\$ 15,000
Miscellaneous	\$ 100,000	\$ -	\$ -
<b>TOTAL REVENUE</b>	\$ 1,177,483	\$ 1,123,758	\$ 1,138,054
<b>TOTAL BALANCE AND REVENUE</b>	\$ 1,552,672	\$ 1,850,581	\$ 2,251,869
<b>OPERATING EXPENSE</b>			
Contractual	\$ 495,000	\$ 576,000	\$ 655,500
Incidental	\$ 150,367	\$ 142,683	\$ 135,294
Personnel	\$ 113,201	\$ 119,765	\$ 86,610

# Maintenance Assessment Districts

## Miramar Ranch North MAD

Council District: 5

Fund: 70232

<b>MIRAMAR RANCH NORTH MAD</b>	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
<b>OPERATING EXPENSE</b>			
Utilities	\$ 392,150	\$ 415,127	\$ <b>382,000</b>
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 1,150,718</b>	<b>\$ 1,253,575</b>	<b>\$ 1,259,404</b>
<b>TOTAL EXPENSE</b>	<b>\$ 1,150,718</b>	<b>\$ 1,253,575</b>	<b>\$ 1,259,404</b>
<b>RESERVE</b>			
Contingency Reserve	\$ 401,954	\$ 597,006	\$ <b>992,465</b>
<b>TOTAL RESERVE</b>	<b>\$ 401,954</b>	<b>\$ 597,006</b>	<b>\$ 992,465</b>
<b>TOTAL RESERVE</b>	<b>\$ 401,954</b>	<b>\$ 597,006</b>	<b>\$ 992,465</b>
<b>BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 1,552,672</b>	<b>\$ 1,850,581</b>	<b>\$ 2,251,869</b>

\* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

# Maintenance Assessment Districts

Council District: 2

Mission Boulevard MAD

Fund: 70219

<b>Mission Boulevard MAD</b>			
	FY 2004 BUDGET	FY 2005 BUDGET	FY 2006 FINAL
Positions	0.05	0.05	<b>0.05</b>
Personnel Expense	\$ 3,767	\$ 3,995	\$ <b>4,332</b>
Non-Personnel Expense	\$ 165,957	\$ 175,649	\$ <b>182,485</b>
<b>TOTAL</b>	<b>\$ 169,724</b>	<b>\$ 179,644</b>	<b>\$ 186,817</b>

The Mission Boulevard Maintenance Assessment District (District) was established on June 30, 1981, to provide maintenance for approximately 200 trees and planter boxes along Mission Boulevard from San Diego Place to Pacific Beach Drive.

The Annual Fiscal Year 2006 Budget is based on current maintenance costs. The high cost for the maintenance of the trees is due to tree irrigation by water truck and a high rate of tree replacement due to vandalism. The large contingency reserve is required to cover a phased program to replace 20 year-old Melaleuca trees that are approaching the end of their life cycle. The District does not have an established citizen advisory committee, and an increase in assessments by the San Diego Urban Consumer Price Index (SD-CPI-U) is not required.

<b>MISSION BOULEVARD MAD</b>	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ 119,741	\$ 129,646	\$ <b>136,628</b>
<b>TOTAL BALANCE</b>	<b>\$ 119,741</b>	<b>\$ 129,646</b>	<b>\$ 136,628</b>
<b>REVENUE</b>			
Assessments	\$ 45,210	\$ 45,225	\$ <b>45,225</b>
Interest	\$ 4,773	\$ 4,773	\$ <b>4,964</b>
<b>TOTAL REVENUE</b>	<b>\$ 49,983</b>	<b>\$ 49,998</b>	<b>\$ 50,189</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 169,724</b>	<b>\$ 179,644</b>	<b>\$ 186,817</b>
<b>OPERATING EXPENSE</b>			
Contractual	\$ 34,000	\$ 41,000	\$ <b>37,003</b>
Incidental	\$ 8,406	\$ 9,564	\$ <b>5,918</b>
Personnel	\$ 3,767	\$ 3,995	\$ <b>4,332</b>
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 46,173</b>	<b>\$ 54,559</b>	<b>\$ 47,253</b>
<b>TOTAL EXPENSE</b>	<b>\$ 46,173</b>	<b>\$ 54,559</b>	<b>\$ 47,253</b>

# Maintenance Assessment Districts

## Mission Boulevard MAD

Council District: 2

Fund: 70219

<b>MISSION BOULEVARD MAD</b>	<b>FY 2004*</b>	<b>FY 2005*</b>	<b>FY 2006*</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>FINAL</b>
<b>RESERVE</b>			
Contingency Reserve	\$ 123,551	\$ 125,085	\$ 139,564
<b>TOTAL RESERVE</b>	\$ 123,551	\$ 125,085	\$ 139,564
<b>TOTAL RESERVE</b>	\$ 123,551	\$ 125,085	\$ 139,564
<b>BALANCE</b>	\$ -	\$ -	\$ -
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	\$ 169,724	\$ 179,644	\$ 186,817

\* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

# Maintenance Assessment Districts

Council District: 3

North Park MAD

Fund: 70249

<b>North Park MAD</b>			
	FY 2004 BUDGET	FY 2005 BUDGET	FY 2006 FINAL
Positions	0.40	0.40	<b>0.42</b>
Personnel Expense	\$ 30,110	\$ 31,937	\$ <b>36,378</b>
Non-Personnel Expense	\$ 777,239	\$ 762,977	\$ <b>715,818</b>
<b>TOTAL</b>	<b>\$ 807,349</b>	<b>\$ 794,914</b>	<b>\$ 752,196</b>

The North Park Maintenance Assessment District (District) was established in July 1996 to provide maintenance of landscaping improvements and special benefit streetlights within the District boundaries. The District maintains 40,774 square feet of landscaped medians. In 1998, a ballot of the property owners approved increasing their assessments to fund a Capital Improvements Program including installation of 150 mid-block street lights, planting of 225 new street trees, a rebate to individual property owners for sidewalk repairs, and a streetscape and art project along 30th Street at Switzer Canyon. Capital improvements funded by the District are identified in CIP 39-092.0, North Park Lighting Improvements, and CIP 39-011.0, Switzer Canyon Project, Fund 702491.

The Annual Fiscal Year 2006 Budget was approved by the North Park Maintenance Assessment District Advisory Committee on February 14, 2005. A reserve fund has been established for repair and replacement of District amenities. In addition, the advisory committee approved increasing assessments by the 3.68% San Diego Urban Consumer Price Index (SD-CPI-U).

<b>NORTH PARK MAD</b>	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ 473,416	\$ 450,566	\$ <b>391,703</b>
<b>TOTAL BALANCE</b>	<b>\$ 473,416</b>	<b>\$ 450,566</b>	<b>\$ 391,703</b>
<b>REVENUE</b>			
Assessments	\$ 309,179	\$ 319,349	\$ <b>331,054</b>
Gas Tax Fund	\$ 7,339	\$ 7,584	\$ <b>11,327</b>
Interest	\$ 17,415	\$ 17,415	\$ <b>18,112</b>
<b>TOTAL REVENUE</b>	<b>\$ 333,933</b>	<b>\$ 344,348</b>	<b>\$ 360,493</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 807,349</b>	<b>\$ 794,914</b>	<b>\$ 752,196</b>
<b>CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>			
Capital Improvements Program	\$ 164,260	\$ 147,860	\$ <b>120,000</b>
<b>TOTAL CIP EXPENSE</b>	<b>\$ 164,260</b>	<b>\$ 147,860</b>	<b>\$ 120,000</b>
<b>OPERATING EXPENSE</b>			
Contractual	\$ 90,300	\$ 140,946	\$ <b>149,151</b>
Incidental	\$ 84,402	\$ 87,878	\$ <b>51,830</b>
Personnel	\$ 30,110	\$ 31,937	\$ <b>36,378</b>

# Maintenance Assessment Districts

North Park MAD

Council District: 3

Fund: 70249

NORTH PARK MAD	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
<b>OPERATING EXPENSE</b>			
Utilities	\$ 47,421	\$ 49,410	\$ 46,042
TOTAL OPERATING EXPENSE	\$ 252,233	\$ 310,171	\$ 283,401
<b>TOTAL EXPENSE</b>	<b>\$ 416,493</b>	<b>\$ 458,031</b>	<b>\$ 403,401</b>
<b>RESERVE</b>			
Contingency Reserve	\$ 390,856	\$ 336,883	\$ 348,795
TOTAL RESERVE	\$ 390,856	\$ 336,883	\$ 348,795
<b>TOTAL RESERVE</b>	<b>\$ 390,856</b>	<b>\$ 336,883</b>	<b>\$ 348,795</b>
<b>BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 807,349</b>	<b>\$ 794,914</b>	<b>\$ 752,196</b>

\* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

# Maintenance Assessment Districts

Council District: 8

Ocean View Hills MAD

Fund: 70276

<b>Ocean View Hills MAD</b>			
	FY 2004 BUDGET	FY 2005 BUDGET	FY 2006 FINAL
Positions	0.00	0.00	<b>0.61</b>
Personnel Expense	\$ -	\$ -	\$ <b>52,835</b>
Non-Personnel Expense	\$ -	\$ -	\$ <b>1,375,585</b>
<b>TOTAL</b>	\$ -	\$ -	\$ <b>1,428,420</b>

The Ocean View Hills Maintenance Assessment District (District) was established in June 1999 to maintain 75,359 square feet of landscaped medians and 30,928 square feet of hardscaped medians. The District also provides maintenance of 302.15 acres of native and revegetated open space, 33,700 linear feet of gutters, and 12.4 acres of landscaped slopes. In Fiscal Year 2005, the District was part of the larger Northwest Otay Mesa Maintenance Assessment District, which consisted of three sub-districts (1, 2 and 3). In Fiscal Year 2006, Northwest Otay Sub-District #1 is renamed as Ocean View Hills. The district is located north of State Route 905, east of Interstate 805, and west of Avenida de Las Vistas, including Ocean View Hills and Denney Ranch.

The Annual Fiscal Year 2006 Budget was approved by a group of residents representing the property owners, in an advisory capacity, on February 3, 2005. Due to delays in takeover, the District carries a large fund balance. In addition, the group decided not to increase their assessments by the San Diego Urban Consumer Price Index (SD-CPI-U).

<b>OCEAN VIEW HILLS MAD</b>	FY 2004* BUDGET <sup>(1)</sup>	FY 2005* BUDGET <sup>(1)</sup>	FY 2006* FINAL
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ -	\$ -	\$ <b>869,259</b>
<b>TOTAL BALANCE</b>	\$ -	\$ -	\$ <b>869,259</b>
<b>REVENUE</b>			
Assessments	\$ -	\$ -	\$ <b>519,192</b>
Environmental Growth Fund	\$ -	\$ -	\$ <b>9,113</b>
Gas Tax Fund	\$ -	\$ -	\$ <b>24,356</b>
Interest	\$ -	\$ -	\$ <b>6,500</b>
<b>TOTAL REVENUE</b>	\$ -	\$ -	\$ <b>559,161</b>
<b>TOTAL BALANCE AND REVENUE</b>	\$ -	\$ -	\$ <b>1,428,420</b>
<b>OPERATING EXPENSE</b>			
Contractual	\$ -	\$ -	\$ <b>186,984</b>
Incidental	\$ -	\$ -	\$ <b>43,762</b>
Personnel	\$ -	\$ -	\$ <b>52,835</b>
Utilities	\$ -	\$ -	\$ <b>53,739</b>
<b>TOTAL OPERATING EXPENSE</b>	\$ -	\$ -	\$ <b>337,320</b>
<b>TOTAL EXPENSE</b>	\$ -	\$ -	\$ <b>337,320</b>

# Maintenance Assessment Districts

## Ocean View Hills MAD

Council District: 8

Fund: 70276

<b>OCEAN VIEW HILLS MAD</b>	FY 2004*	FY 2005*	FY 2006*
	BUDGET <sup>(1)</sup>	BUDGET <sup>(1)</sup>	FINAL
<b>RESERVE</b>			
Contingency Reserve	\$ -	\$ -	\$ <b>1,091,100</b>
<b>TOTAL RESERVE</b>	\$ -	\$ -	\$ <b>1,091,100</b>
<b>TOTAL RESERVE</b>	\$ -	\$ -	\$ <b>1,091,100</b>
<b>BALANCE</b>	\$ -	\$ -	\$ -
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	\$ -	\$ -	\$ <b>1,428,420</b>

\* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

<sup>(1)</sup> In Fiscal Year 2004 and Fiscal Year 2005, the Ocean View Hills Maintenance Assessment District was part of the Northwest Otay Mesa Maintenance Assessment District. For Fiscal Year 2006, the budget for the newly separated district is shown in this Revenue and Expense Statement. For previous fiscal year budgets [Fiscal Year 2004 and Fiscal Year 2005], refer to Northwest Otay Mesa Maintenance Assessment District in the appropriate budget document.

# Maintenance Assessment Districts

Council District: 8

Otay International Center MAD

Fund: 70244

<b>Otay International Center MAD</b>			
	FY 2004 BUDGET	FY 2005 BUDGET	FY 2006 FINAL
Positions	0.75	0.75	<b>0.50</b>
Personnel Expense	\$ 55,119	\$ 59,882	\$ <b>43,306</b>
Non-Personnel Expense	\$ 331,441	\$ 333,279	\$ <b>382,862</b>
<b>TOTAL</b>	<b>\$ 386,560</b>	<b>\$ 393,161</b>	<b>\$ 426,168</b>

The Otay International Center Maintenance Assessment District (District) was established in July 1994 to provide maintenance for streetscapes and landscaped medians along major arterial streets and corridors within the District. The improvements include parkway landscaping along Paseo Internacional (State Route 905) from the U.S. Customs Station to Airway Road and landscaped and paved center medians along Siempre Viva Road from Harvest Road to Enrico Fermi Drive.

Due to the construction of the State Route 905 freeway, landscaping near the intersection with Siempre Viva Road has been removed, resulting in a lower assessment for Fiscal Years 2004 through 2006. Replacement landscaping is being installed now that the freeway interchange is complete.

The Annual Fiscal Year 2006 Budget is based on current maintenance costs. A representative of District property owners approved the budget on March 2, 2005. As a result of delayed installation and takeover of freeway rights-of-way, the District has a large fund balance. The proposed annual assessment rate was increased from \$25 to \$40 in anticipation of maintaining the replacement landscaping along the freeway interchange.

<b>OTAY INTERNATIONAL CENTER MAD</b>	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ 149,807	\$ 278,837	\$ <b>239,219</b>
<b>TOTAL BALANCE</b>	<b>\$ 149,807</b>	<b>\$ 278,837</b>	<b>\$ 239,219</b>
<b>REVENUE</b>			
Assessments	\$ 227,721	\$ 106,403	\$ <b>170,243</b>
Gas Tax Fund	\$ 6,533	\$ 6,749	\$ <b>13,206</b>
Interest	\$ 2,499	\$ 1,172	\$ <b>3,500</b>
<b>TOTAL REVENUE</b>	<b>\$ 236,753</b>	<b>\$ 114,324</b>	<b>\$ 186,949</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 386,560</b>	<b>\$ 393,161</b>	<b>\$ 426,168</b>
<b>OPERATING EXPENSE</b>			
Contractual	\$ 112,293	\$ 55,115	\$ <b>100,662</b>
Incidental	\$ 37,735	\$ 26,093	\$ <b>34,111</b>
Personnel	\$ 55,119	\$ 59,882	\$ <b>43,306</b>
Utilities	\$ 29,370	\$ 14,140	\$ <b>17,204</b>
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 234,517</b>	<b>\$ 155,230</b>	<b>\$ 195,283</b>
<b>TOTAL EXPENSE</b>	<b>\$ 234,517</b>	<b>\$ 155,230</b>	<b>\$ 195,283</b>

# Maintenance Assessment Districts

## Otay International Center MAD

Council District: 8  
Fund: 70244

<b>OTAY INTERNATIONAL CENTER MAD</b>	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
<b>RESERVE</b>			
Contingency Reserve	\$ 152,043	\$ 237,931	\$ 230,885
<b>TOTAL RESERVE</b>	<b>\$ 152,043</b>	<b>\$ 237,931</b>	<b>\$ 230,885</b>
<b>TOTAL RESERVE</b>	<b>\$ 152,043</b>	<b>\$ 237,931</b>	<b>\$ 230,885</b>
<b>BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 386,560</b>	<b>\$ 393,161</b>	<b>\$ 426,168</b>

\* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

# Maintenance Assessment Districts

Council District: 1

Park Village MAD

Fund: 70228

<b>Park Village MAD</b>				
	FY 2004 BUDGET		FY 2005 BUDGET	FY 2006 FINAL
Positions	0.40		0.40	<b>0.35</b>
Personnel Expense	\$ 30,183	\$	31,937	\$ <b>30,312</b>
Non-Personnel Expense	\$ 213,837	\$	448,824	\$ <b>455,799</b>
<b>TOTAL</b>	\$ 244,020	\$	480,761	\$ <b>486,111</b>

The Park Village Maintenance Assessment District (District) was established in February 1985 to provide maintenance for 764,310 square feet of rights-of-way, 114,976 square feet of landscaped medians, 7,619 square feet of paved medians, and 36.61 acres of open space. This District was rebaloted and approved by a vote of affected property owners on July 22, 2003; additional amenities include median and rights-of-way maintenance along Camino del Sur and a new median along Black Mountain Road near Canyonside Community Park. The capital improvement project to construct the median along Black Mountain Road is partially funded by the District and is identified in CIP 52-736.0, Black Mountain Road from Canyonside Community Park North to Park Village Road, Fund 702281.

The Annual Fiscal Year 2006 Budget was approved by the Park Village Maintenance Assessment District Advisory Committee on January 26, 2005. A reserve fund has been established for repair and replacement of District amenities. The advisory committee decided not to raise assessments by the San Diego Urban Consumer Price Index (SD-CPI-U).

<b>PARK VILLAGE MAD</b>	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ 35,750	\$ 211,575	\$ <b>203,001</b>
<b>TOTAL BALANCE</b>	<b>\$ 35,750</b>	<b>\$ 211,575</b>	<b>\$ 203,001</b>
<b>REVENUE</b>			
Assessments	\$ 189,505	\$ 245,223	\$ <b>245,223</b>
Environmental Growth Fund	\$ 975	\$ 975	\$ <b>1,104</b>
Gas Tax Fund	\$ 16,394	\$ 21,488	\$ <b>32,783</b>
Interest	\$ 1,396	\$ 1,500	\$ <b>4,000</b>
<b>TOTAL REVENUE</b>	<b>\$ 208,270</b>	<b>\$ 269,186</b>	<b>\$ 283,110</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 244,020</b>	<b>\$ 480,761</b>	<b>\$ 486,111</b>
<b>CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>			
Capital Improvements Program	\$ -	\$ 90,000	\$ -
<b>TOTAL CIP EXPENSE</b>	<b>\$ -</b>	<b>\$ 90,000</b>	<b>\$ -</b>
<b>OPERATING EXPENSE</b>			
Contractual	\$ 117,053	\$ 148,000	\$ <b>131,700</b>
Incidental	\$ 36,133	\$ 34,185	\$ <b>32,071</b>
Personnel	\$ 30,183	\$ 31,937	\$ <b>30,312</b>

# Maintenance Assessment Districts

Park Village MAD

Council District: 1

Fund: 70228

<b>PARK VILLAGE MAD</b>	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
<b>OPERATING EXPENSE</b>			
Utilities	\$ 44,769	\$ 48,272	\$ 39,800
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 228,138</b>	<b>\$ 262,394</b>	<b>\$ 233,883</b>
<b>TOTAL EXPENSE</b>	<b>\$ 228,138</b>	<b>\$ 352,394</b>	<b>\$ 233,883</b>
<b>RESERVE</b>			
Contingency Reserve	\$ 15,882	\$ 128,367	\$ 252,228
<b>TOTAL RESERVE</b>	<b>\$ 15,882</b>	<b>\$ 128,367</b>	<b>\$ 252,228</b>
<b>TOTAL RESERVE</b>	<b>\$ 15,882</b>	<b>\$ 128,367</b>	<b>\$ 252,228</b>
<b>BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 244,020</b>	<b>\$ 480,761</b>	<b>\$ 486,111</b>

\* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

# Maintenance Assessment Districts

Council District: 1

Penasquitos East MAD

Fund: 70225

<b>Penasquitos East MAD</b>			
	FY 2004 BUDGET	FY 2005 BUDGET	FY 2006 FINAL
Positions	0.45	0.45	<b>0.50</b>
Personnel Expense	\$ 33,785	\$ 35,930	\$ <b>43,308</b>
Non-Personnel Expense	\$ 364,387	\$ 379,308	\$ <b>386,329</b>
<b>TOTAL</b>	<b>\$ 398,172</b>	<b>\$ 415,238</b>	<b>\$ 429,637</b>

The Peñasquitos East Maintenance Assessment District (District) was established in July 1983 to provide maintenance for landscaped medians, paved medians, landscaped rights-of-way, nine improved bus stops, community entrance signs, open space and a mini-park. The District has 87 acres of open space and seven miles of medians, which include 119,905 square feet of landscaped medians and 281,123 square feet of paved medians. Through a transfer from the General Fund, the District also maintains the Rancho Peñasquitos Library frontage.

The Peñasquitos East Maintenance Assessment District Advisory Committee approved the Annual Fiscal Year 2006 Budget on February 2, 2005. A reserve fund has been established for repair and replacement of District amenities. In addition, the advisory committee approved increasing assessments by the 3.68% San Diego Urban Consumer Price Index (SD-CPI-U).

<b>PENASQUITOS EAST MAD</b>	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ 157,762	\$ 172,336	\$ <b>149,002</b>
<b>TOTAL BALANCE</b>	<b>\$ 157,762</b>	<b>\$ 172,336</b>	<b>\$ 149,002</b>
<b>REVENUE</b>			
Assessments	\$ 197,228	\$ 198,338	\$ <b>205,627</b>
Environmental Growth Fund	\$ 2,317	\$ 2,317	\$ <b>2,624</b>
Gas Tax Fund	\$ 25,238	\$ 26,069	\$ <b>64,402</b>
General Fund	\$ 4,965	\$ 4,982	\$ <b>4,982</b>
Interest	\$ 10,662	\$ 11,196	\$ <b>3,000</b>
<b>TOTAL REVENUE</b>	<b>\$ 240,410</b>	<b>\$ 242,902</b>	<b>\$ 280,635</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 398,172</b>	<b>\$ 415,238</b>	<b>\$ 429,637</b>
<b>OPERATING EXPENSE</b>			
Contractual	\$ 130,000	\$ 139,650	\$ <b>140,000</b>
Incidental	\$ 55,195	\$ 49,286	\$ <b>38,380</b>
Personnel	\$ 33,785	\$ 35,930	\$ <b>43,308</b>
Utilities	\$ 31,500	\$ 33,022	\$ <b>34,022</b>
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 250,480</b>	<b>\$ 257,888</b>	<b>\$ 255,710</b>
<b>TOTAL EXPENSE</b>	<b>\$ 250,480</b>	<b>\$ 257,888</b>	<b>\$ 255,710</b>

# Maintenance Assessment Districts

## Penasquitos East MAD

Council District: 1  
Fund: 70225

<b>PENASQUITOS EAST MAD</b>	FY 2004*	FY 2005*	FY 2006*
<hr/>	<hr/> BUDGET	<hr/> BUDGET	<hr/> FINAL
<b>RESERVE</b>			
Contingency Reserve	\$ 147,692	\$ 157,350	\$ <b>173,927</b>
<b>TOTAL RESERVE</b>	\$ 147,692	\$ 157,350	\$ <b>173,927</b>
<b>TOTAL RESERVE</b>	\$ 147,692	\$ 157,350	\$ <b>173,927</b>
<b>BALANCE</b>	\$ -	\$ -	\$ -
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	\$ 398,172	\$ 415,238	\$ <b>429,637</b>

\* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

# Maintenance Assessment Districts

Council District: 5

Rancho Bernardo MAD

Fund: 70224

<b>Rancho Bernardo MAD</b>				
	FY 2004 BUDGET		FY 2005 BUDGET	FY 2006 FINAL
Positions	0.50		0.50	<b>0.50</b>
Personnel Expense	\$ 37,550	\$	39,919	\$ <b>43,306</b>
Non-Personnel Expense	\$ 256,682	\$	196,953	\$ <b>496,681</b>
<b>TOTAL</b>	<u>\$ 294,232</u>	<u>\$</u>	<u>236,872</u>	<u>\$ <b>539,987</b></u>

The Rancho Bernardo Maintenance Assessment District (District) was established in July 1983 to provide maintenance for landscaped medians, unpaved medians, and streetscapes. The District maintains 158,547 square feet of landscaped medians, 327,012 square feet of paved medians, 842,022 square feet of various street rights-of-way areas, and 195,349 linear feet of gutters.

The Annual Fiscal Year 2006 Budget was approved by the Rancho Bernardo Maintenance Assessment District Advisory Committee on February 9, 2005.

Assessments were approved by ballot on May 10, 2005 per Council Resolution R-300418 to maintain additional assets and increase the maximum allowable annual assessment amount.

<b>RANCHO BERNARDO MAD</b>	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ 90,367	\$ 26,759	\$ <b>94,151</b>
<b>TOTAL BALANCE</b>	<u>\$ 90,367</u>	<u>\$ 26,759</u>	<u>\$ <b>94,151</b></u>
<b>REVENUE</b>			
Assessments	\$ 169,453	\$ 174,537	\$ <b>364,424</b>
Gas Tax Fund	\$ 32,789	\$ 33,872	\$ <b>80,212</b>
Interest	\$ 1,623	\$ 1,704	\$ <b>1,200</b>
<b>TOTAL REVENUE</b>	<u>\$ 203,865</u>	<u>\$ 210,113</u>	<u>\$ <b>445,836</b></u>
<b>TOTAL BALANCE AND REVENUE</b>	<u>\$ 294,232</u>	<u>\$ 236,872</u>	<u>\$ <b>539,987</b></u>
<b>OPERATING EXPENSE</b>			
Contractual	\$ 134,402	\$ 129,250	\$ <b>262,332</b>
Incidental	\$ 39,625	\$ 34,039	\$ <b>35,741</b>
Personnel	\$ 37,550	\$ 39,919	\$ <b>43,306</b>
Utilities	\$ 33,050	\$ 32,600	\$ <b>30,010</b>
<b>TOTAL OPERATING EXPENSE</b>	<u>\$ 244,627</u>	<u>\$ 235,808</u>	<u>\$ <b>371,389</b></u>
<b>TOTAL EXPENSE</b>	<u>\$ 244,627</u>	<u>\$ 235,808</u>	<u>\$ <b>371,389</b></u>

# Maintenance Assessment Districts

Rancho Bernardo MAD

Council District: 5

Fund: 70224

<b>RANCHO BERNARDO MAD</b>	<b>FY 2004*</b>	<b>FY 2005*</b>	<b>FY 2006*</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>FINAL</b>
<b>RESERVE</b>			
Contingency Reserve	\$ 49,605	\$ 1,064	\$ <b>168,598</b>
<b>TOTAL RESERVE</b>	\$ 49,605	\$ 1,064	\$ <b>168,598</b>
<b>TOTAL RESERVE</b>	\$ 49,605	\$ 1,064	\$ <b>168,598</b>
<b>BALANCE</b>	\$ -	\$ -	\$ -
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	\$ 294,232	\$ 236,872	\$ <b>539,987</b>

\* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

# Maintenance Assessment Districts

Council District: 8

Remington Hills MAD

Fund: 70278

<b>Remington Hills MAD</b>			
	FY 2004 BUDGET	FY 2005 BUDGET	FY 2006 FINAL
Positions	0.00	0.00	<b>0.00</b>
Personnel Expense	\$ -	\$ -	-
Non-Personnel Expense	\$ -	\$ -	<b>64,803</b>
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>64,803</b>

The Remington Hills Maintenance Assessment District (District) was established in June 1999 to provide maintenance of rights-of-way, slopes, open space and gutters. In Fiscal Year 2005, the District was part of the larger Northwest Otay Mesa Maintenance Assessment District, which consisted of three sub-districts (1, 2 and 3). In Fiscal Year 2006, Northwest Otay Sub-District #2 was renamed as Remington Hills. The District is located in the area south of State Route 905, east of Interstate 805, and west of Old Otay Mesa Road. Developers are in the process of turning over assets to the City.

The Annual Fiscal Year 2006 Budget is based on anticipated District costs and development of a reserve account for eventual takeover of maintenance areas in Fiscal Year 2008. The District does not have an established citizen advisory committee. Assessments are proposed to increase in accordance with the provisions of the Assessment Engineer's Report.

<b>REMINGTON HILLS MAD</b>	FY 2004* BUDGET <sup>(1)</sup>	FY 2005* BUDGET <sup>(1)</sup>	FY 2006* FINAL
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ -	\$ -	<b>\$ 41,673</b>
<b>TOTAL BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 41,673</b>
<b>REVENUE</b>			
Assessments	\$ -	\$ -	<b>\$ 21,788</b>
Environmental Growth Fund	\$ -	\$ -	<b>\$ 1,192</b>
Interest	\$ -	\$ -	<b>\$ 150</b>
<b>TOTAL REVENUE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,130</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 64,803</b>
<b>OPERATING EXPENSE</b>			
Incidental	\$ -	\$ -	<b>\$ 6,704</b>
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,704</b>
<b>TOTAL EXPENSE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,704</b>

# Maintenance Assessment Districts

Remington Hills MAD

Council District: 8

Fund: 70278

<b>REMINGTON HILLS MAD</b>	FY 2004*	FY 2005*	FY 2006*
	BUDGET <sup>(1)</sup>	BUDGET <sup>(1)</sup>	FINAL
<b>RESERVE</b>			
Contingency Reserve	\$ -	\$ -	\$ 58,099
<b>TOTAL RESERVE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 58,099</b>
<b>TOTAL RESERVE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 58,099</b>
<b>BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 64,803</b>

\* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

(1) In Fiscal Year 2004 and Fiscal Year 2005, the Remington Hills Maintenance Assessment District was part of the Northwest Otay Mesa Maintenance Assessment District. For Fiscal Year 2006, the budget for the newly separated district is shown in this Revenue and Expense Statement. For previous fiscal year budgets [Fiscal Year 2004 and Fiscal Year 2005], refer to Northwest Otay Mesa Maintenance Assessment District in the appropriate budget document.

# Maintenance Assessment Districts

Council District: 8

Robinhood Ridge MAD

Fund: 70277

<b>Robinhood Ridge MAD</b>			
	FY 2004 BUDGET	FY 2005 BUDGET	FY 2006 FINAL
Positions	0.00	0.00	<b>0.15</b>
Personnel Expense	\$ -	\$ -	<b>\$ 12,991</b>
Non-Personnel Expense	\$ -	\$ -	<b>\$ 99,914</b>
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 112,905</b>

The Robinhood Ridge Maintenance Assessment District (District) was established in June 1999 to provide maintenance of 67.25 acres of open space and 157,226 square feet of rights-of-way landscaping. In Fiscal Year 2005, the District was part of the larger Northwest Otay Mesa Maintenance Assessment District, which consisted of three sub-districts (1, 2 and 3). In Fiscal Year 2006, Northwest Otay Zone 3 is renamed as Robinhood Ridge. The District is the neighborhood located along Avenida de las Vistas. Developers are in the process of turning over assets to the City.

The Annual Fiscal Year 2006 Budget was approved by a group of residents representing the property owners, in an advisory capacity, on February 17, 2005. In addition, the citizens approved increasing the assessments in accordance with the maximum authorized assessment allowable in the Assessment Engineer's Report.

<b>ROBINHOOD RIDGE MAD</b>	FY 2004* BUDGET <sup>(1)</sup>	FY 2005* BUDGET <sup>(1)</sup>	FY 2006* FINAL
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ -	\$ -	<b>\$ 23,209</b>
<b>TOTAL BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,209</b>
<b>REVENUE</b>			
Assessments	\$ -	\$ -	<b>\$ 86,168</b>
Environmental Growth Fund	\$ -	\$ -	<b>\$ 2,028</b>
Interest	\$ -	\$ -	<b>\$ 1,500</b>
<b>TOTAL REVENUE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 89,696</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 112,905</b>
<b>OPERATING EXPENSE</b>			
Contractual	\$ -	\$ -	<b>\$ 40,000</b>
Incidental	\$ -	\$ -	<b>\$ 8,726</b>
Personnel	\$ -	\$ -	<b>\$ 12,991</b>
Utilities	\$ -	\$ -	<b>\$ 15,602</b>
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 77,319</b>
<b>TOTAL EXPENSE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 77,319</b>

# Maintenance Assessment Districts

## Robinhood Ridge MAD

Council District: 8

Fund: 70277

<b>ROBINHOOD RIDGE MAD</b>	FY 2004*	FY 2005*	FY 2006*
	BUDGET <sup>(1)</sup>	BUDGET <sup>(1)</sup>	FINAL
<b>RESERVE</b>			
Contingency Reserve	\$ -	\$ -	\$ 35,586
<b>TOTAL RESERVE</b>	\$ -	\$ -	\$ 35,586
<b>TOTAL RESERVE</b>	\$ -	\$ -	\$ 35,586
<b>BALANCE</b>	\$ -	\$ -	\$ -
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	\$ -	\$ -	\$ 112,905

\* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

<sup>(1)</sup> In Fiscal Year 2004 and Fiscal Year 2005, the Robinhood Ridge Maintenance Assessment District was part of the Northwest Otay Mesa Maintenance Assessment District. For Fiscal Year 2006, the budget for the newly separated district is shown in this Revenue and Expense Statement. For previous fiscal year budgets [Fiscal Year 2004 and Fiscal Year 2005], refer to Northwest Otay Mesa Maintenance Assessment District in the appropriate budget document.

# Maintenance Assessment Districts

Council District: 5

Sabre Springs MAD

Fund: 70221

<b>Sabre Springs MAD</b>				
	FY 2004 BUDGET		FY 2005 BUDGET	FY 2006 FINAL
Positions	0.30		0.30	<b>0.30</b>
Personnel Expense	\$ 22,141	\$	23,950	\$ <b>25,984</b>
Non-Personnel Expense	\$ 157,346	\$	207,443	\$ <b>240,232</b>
<b>TOTAL</b>	\$ 179,487	\$	231,393	\$ <b>266,216</b>

The Sabre Springs Maintenance Assessment District (District) was established in November 1982 to provide maintenance for landscaped medians, streetscapes, improved open space and natural open space. The District maintains 125,650 square feet of landscaped medians, 71,820 square feet of paved medians, 1.80 acres of landscaped rights-of-way, 23.20 acres of landscaped areas, 641.95 acres of open space, 1.10 acres of landscaped crib walls, and ornamental street lighting along two bridges.

The Annual Fiscal Year 2006 Budget was approved by the Sabre Springs Planning Committee, in an advisory capacity, on January 19, 2005. A reserve fund has been established for repair and replacement of District amenities. In addition, the planning committee approved increasing assessments by the 3.68% San Diego Urban Consumer Price Index (SD-CPI-U).

<b>SABRE SPRINGS MAD</b>	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ 51,842	\$ 98,892	\$ <b>109,611</b>
<b>TOTAL BALANCE</b>	\$ 51,842	\$ 98,892	\$ <b>109,611</b>
<b>REVENUE</b>			
Assessments	\$ 84,870	\$ 88,838	\$ <b>92,071</b>
Environmental Growth Fund	\$ 17,095	\$ 17,095	\$ <b>19,361</b>
Gas Tax Fund	\$ 23,551	\$ 24,333	\$ <b>42,849</b>
Interest	\$ 2,129	\$ 2,235	\$ <b>2,324</b>
<b>TOTAL REVENUE</b>	\$ 127,645	\$ 132,501	\$ <b>156,605</b>
<b>TOTAL BALANCE AND REVENUE</b>	\$ 179,487	\$ 231,393	\$ <b>266,216</b>
<b>OPERATING EXPENSE</b>			
Contractual	\$ 57,750	\$ 54,821	\$ <b>65,910</b>
Incidental	\$ 19,334	\$ 17,692	\$ <b>21,938</b>
Personnel	\$ 22,141	\$ 23,950	\$ <b>25,984</b>
Utilities	\$ 31,094	\$ 32,795	\$ <b>32,487</b>
<b>TOTAL OPERATING EXPENSE</b>	\$ 130,319	\$ 129,258	\$ <b>146,319</b>
<b>TOTAL EXPENSE</b>	\$ 130,319	\$ 129,258	\$ <b>146,319</b>

# Maintenance Assessment Districts

## Sabre Springs MAD

Council District: 5

Fund: 70221

<b>SABRE SPRINGS MAD</b>	<b>FY 2004*</b>	<b>FY 2005*</b>	<b>FY 2006*</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>FINAL</b>
<b>RESERVE</b>			
Contingency Reserve	\$ 49,168	\$ 102,135	\$ <b>119,897</b>
<b>TOTAL RESERVE</b>	\$ 49,168	\$ 102,135	\$ <b>119,897</b>
<b>TOTAL RESERVE</b>	\$ 49,168	\$ 102,135	\$ <b>119,897</b>
<b>BALANCE</b>	\$ -	\$ -	\$ -
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	\$ 179,487	\$ 231,393	\$ <b>266,216</b>

\* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

# Maintenance Assessment Districts

Council District: 5

Scripps/Miramar Ranch MAD

Fund: 70211

<b>Scripps/Miramar Ranch MAD</b>			
	FY 2004 BUDGET	FY 2005 BUDGET	FY 2006 FINAL
Positions	1.00	1.00	<b>1.00</b>
Personnel Expense	\$ 83,382	\$ 79,844	<b>\$ 86,613</b>
Non-Personnel Expense	\$ 1,012,529	\$ 980,591	<b>\$ 1,059,022</b>
<b>TOTAL</b>	<b>\$ 1,095,911</b>	<b>\$ 1,060,435</b>	<b>\$ 1,145,635</b>

The Scripps/Miramar Ranch Maintenance Assessment District (District) was established in May 1981. The District maintains 15,468 square feet of landscaped medians, 3,260 square feet of paved medians, 479 acres of open space areas (including enhanced open space at Hoyt Park, Forrestview Park, and Semillon Park), and two ponds (Evans Pond and Hendrix Pond). Through a transfer from the General Fund, the District also maintains Aviary Park, Cypress Canyon Neighborhood Park, Jerabek Neighborhood Park, Lakeview Neighborhood Park, Jerabek Elementary School Joint Use, Scripps Ranch High School Joint Use, and the Scripps Ranch Library frontage.

The Annual Fiscal Year 2006 Budget was reviewed by a group of property owners representing the Scripps Ranch Civic Association on March 10, 2005. Assessments are indexed by the 3.68% San Diego Urban Consumer Price Index (SD-CPI-U).

<b>SCRIPPS/MIRAMAR RANCH MAD</b>	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ 151,961	\$ 113,372	<b>\$ 151,669</b>
<b>TOTAL BALANCE</b>	<b>\$ 151,961</b>	<b>\$ 113,372</b>	<b>\$ 151,669</b>
<b>REVENUE</b>			
Assessments	\$ 751,928	\$ 783,607	<b>\$ 812,425</b>
Environmental Growth Fund	\$ 12,756	\$ 12,756	<b>\$ 14,447</b>
Gas Tax Fund	\$ 2,826	\$ 2,921	<b>\$ 4,658</b>
General Fund	\$ 168,989	\$ 139,955	<b>\$ 154,299</b>
Interest	\$ 7,451	\$ 7,824	<b>\$ 8,137</b>
<b>TOTAL REVENUE</b>	<b>\$ 943,950</b>	<b>\$ 947,063</b>	<b>\$ 993,966</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 1,095,911</b>	<b>\$ 1,060,435</b>	<b>\$ 1,145,635</b>
<b>OPERATING EXPENSE</b>			
Contractual	\$ 597,828	\$ 627,046	<b>\$ 785,539</b>
Incidental	\$ 104,358	\$ 96,358	<b>\$ 100,751</b>
Personnel	\$ 83,382	\$ 79,844	<b>\$ 86,613</b>
Utilities	\$ 69,566	\$ 57,500	<b>\$ 59,343</b>
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 855,134</b>	<b>\$ 860,748</b>	<b>\$ 1,032,246</b>
<b>TOTAL EXPENSE</b>	<b>\$ 855,134</b>	<b>\$ 860,748</b>	<b>\$ 1,032,246</b>

# Maintenance Assessment Districts

## Scripps/Miramar Ranch MAD

Council District: 5  
Fund: 70211

<b>SCRIPPS/MIRAMAR RANCH MAD</b>	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
<b>RESERVE</b>			
Contingency Reserve	\$ 240,777	\$ 199,687	\$ 113,389
<b>TOTAL RESERVE</b>	<b>\$ 240,777</b>	<b>\$ 199,687</b>	<b>\$ 113,389</b>
<b>TOTAL RESERVE</b>	<b>\$ 240,777</b>	<b>\$ 199,687</b>	<b>\$ 113,389</b>
<b>BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 1,095,911</b>	<b>\$ 1,060,435</b>	<b>\$ 1,145,635</b>

\* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

# Maintenance Assessment Districts

Council District: 6

Stonecrest Village MAD

Fund: 70252

<b>Stonecrest Village MAD</b>				
	FY 2004 BUDGET		FY 2005 BUDGET	FY 2006 FINAL
Positions	0.75		0.75	<b>0.70</b>
Personnel Expense	\$ 56,040	\$	59,882	\$ <b>60,627</b>
Non-Personnel Expense	\$ 677,584	\$	812,823	\$ <b>908,611</b>
<b>TOTAL</b>	\$ 733,624	\$	872,705	\$ <b>969,238</b>

The Stonecrest Village Maintenance Assessment District (District) was established in Fiscal Year March 1997 to provide maintenance of landscaped medians, parkways and pavers along West Canyon Avenue, Daley Center Drive and Stonecrest Boulevard, including slopes, riparian trails and open space within the District boundaries. The improvements were largely accepted into the District for maintenance during Fiscal Year 2004. Currently, the District maintains 0.44 acre of landscaped medians, 0.28 acre of hardscaped medians, 2.36 acres of parkways, 0.075 acre of riparian trails, 61.7 acres of open space, 19.7 acres of landscaped slopes, 0.20 acre of streetscape, 0.67 acre of community entry monumentation, and 14 mid-block streetlights.

The Stonecrest Village Maintenance Assessment District Subcommittee of the Master Homeowner's Association approved the Annual Fiscal Year 2006 Budget on January 24, 2005. A reserve fund has been established for paver repair and replacement. In addition, the subcommittee approved increasing assessments by the 3.68% San Diego Urban Consumer Price Index (SD-CPI-U).

<b>STONECREST VILLAGE MAD</b>	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ 252,118	\$ 348,287	\$ <b>427,546</b>
<b>TOTAL BALANCE</b>	\$ 252,118	\$ 348,287	\$ <b>427,546</b>
<b>REVENUE</b>			
Assessments	\$ 464,658	\$ 506,895	\$ <b>525,549</b>
Environmental Growth Fund	\$ 2,167	\$ 2,168	\$ <b>2,455</b>
Gas Tax	\$ 3,610	\$ 3,730	\$ <b>6,688</b>
Interest	\$ 11,071	\$ 11,625	\$ <b>7,000</b>
<b>TOTAL REVENUE</b>	\$ 481,506	\$ 524,418	\$ <b>541,692</b>
<b>TOTAL BALANCE AND REVENUE</b>	\$ 733,624	\$ 872,705	\$ <b>969,238</b>
<b>OPERATING EXPENSE</b>			
Contractual	\$ 300,000	\$ 330,000	\$ <b>287,000</b>
Incidental	\$ 72,770	\$ 68,625	\$ <b>50,195</b>
Personnel	\$ 56,040	\$ 59,882	\$ <b>60,627</b>
Utilities	\$ 65,050	\$ 62,800	\$ <b>62,317</b>
<b>TOTAL OPERATING EXPENSE</b>	\$ 493,860	\$ 521,307	\$ <b>460,139</b>
<b>TOTAL EXPENSE</b>	\$ 493,860	\$ 521,307	\$ <b>460,139</b>

# Maintenance Assessment Districts

## Stonecrest Village MAD

Council District: 6

Fund: 70252

<b>STONECREST VILLAGE MAD</b>	<b>FY 2004*</b>	<b>FY 2005*</b>	<b>FY 2006*</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>FINAL</b>
<b>RESERVE</b>			
Contingency Reserve	\$ 239,764	\$ 351,398	\$ <b>509,099</b>
<b>TOTAL RESERVE</b>	\$ 239,764	\$ 351,398	\$ <b>509,099</b>
<b>TOTAL RESERVE</b>	\$ 239,764	\$ 351,398	\$ <b>509,099</b>
<b>BALANCE</b>	\$ -	\$ -	\$ -
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	\$ 733,624	\$ 872,705	\$ <b>969,238</b>

\* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

# Maintenance Assessment Districts

Council District: All

Street Light District #1 MAD

Fund: 70210

<b>Street Light District #1 MAD</b>			
	FY 2004 BUDGET	FY 2005 BUDGET	FY 2006 FINAL
Positions	0.00	0.00	<b>0.00</b>
Personnel Expense	\$ -	\$ -	\$ -
Non-Personnel Expense	\$ 499,001	\$ 553,013	<b>\$ 658,503</b>
<b>TOTAL</b>	<b>\$ 499,001</b>	<b>\$ 553,013</b>	<b>\$ 658,503</b>

The Street Light District No. 1 Maintenance Assessment District (District) was established in July 1970. Within its boundaries, the District includes lights that meet the City standard (general benefit) and lights that provide special benefit beyond the City standard in accordance with City Council Policy 200-18. The District's budget covers the maintenance costs (repair and energy) of both types of lights. Therefore, the City's Street Division contributes its proportionate share of the cost of maintenance to the District each year for the general benefit portion. This cost varies each year, primarily based on differences in repair needs and energy costs from year to year.

Out of 85 original sub-districts, 57 remain and are spread throughout the City. The other 28 sub-districts were incorporated into other Maintenance Assessment Districts that formed after 1970. Assessment costs vary for each sub-district depending on the number and type of lights. Sub-district costs are divided by the amount of Linear Front Footage (LFF) within each sub-district to calculate a rate for each sub-district, with the exception of Sub-District #85, which is divided by the number of benefiting units.

The Annual Fiscal Year 2006 Budget is based on estimated maintenance and energy costs as provided by the General Services Department, Street Division. The District does not have an established advisory committee. All assessments were indexed by the 3.68% San Diego Urban Consumer Price Index (SD-CPI-U).

<b>STREET LIGHT DISTRICT #1 MAD</b>	<b>FY 2004*</b> <b>BUDGET</b>	<b>FY 2005*</b> <b>BUDGET</b>	<b>FY 2006*</b> <b>FINAL</b>
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ 40,799	\$ 76,587	<b>\$ 92,048</b>
<b>TOTAL BALANCE</b>	<b>\$ 40,799</b>	<b>\$ 76,587</b>	<b>\$ 92,048</b>
<b>REVENUE</b>			
Assessments	\$ 285,668	\$ 295,265	<b>\$ 306,131</b>
Interest	\$ 4,000	\$ 4,200	<b>\$ 2,000</b>
Miscellaneous	\$ 168,534	\$ 176,961	<b>\$ 258,324</b>
<b>TOTAL REVENUE</b>	<b>\$ 458,202</b>	<b>\$ 476,426</b>	<b>\$ 566,455</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 499,001</b>	<b>\$ 553,013</b>	<b>\$ 658,503</b>
<b>OPERATING EXPENSE</b>			
Incidental	\$ 323,767	\$ 333,087	<b>\$ 321,887</b>
Utilities	\$ 164,581	\$ 172,810	<b>\$ 284,485</b>
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 488,348</b>	<b>\$ 505,897</b>	<b>\$ 606,372</b>
<b>TOTAL EXPENSE</b>	<b>\$ 488,348</b>	<b>\$ 505,897</b>	<b>\$ 606,372</b>

# Maintenance Assessment Districts

## Street Light District #1 MAD

Council District: All

Fund: 70210

<b>STREET LIGHT DISTRICT #1 MAD</b>	<b>FY 2004*</b>	<b>FY 2005*</b>	<b>FY 2006*</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>FINAL</b>
<b>RESERVE</b>			
Contingency Reserve	\$ 10,653	\$ 47,116	\$ 52,131
<b>TOTAL RESERVE</b>	\$ 10,653	\$ 47,116	\$ 52,131
<b>TOTAL RESERVE</b>	\$ 10,653	\$ 47,116	\$ 52,131
<b>BALANCE</b>	\$ -	\$ -	\$ -
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	\$ 499,001	\$ 553,013	\$ 658,503

\* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

# Maintenance Assessment Districts

Council District: 3

Talmadge MAD

Fund: 70259

<b>Talmadge MAD</b>			
	FY 2004 BUDGET	FY 2005 BUDGET	FY 2006 FINAL
Positions	0.08	0.08	<b>0.08</b>
Personnel Expense	\$ 5,879	\$ 6,389	<b>\$ 6,931</b>
Non-Personnel Expense	\$ 358,395	\$ 214,871	<b>\$ 224,342</b>
<b>TOTAL</b>	<b>\$ 364,274</b>	<b>\$ 221,260</b>	<b>\$ 231,273</b>

The Talmadge Maintenance Assessment District (District) was established in July 2000 to fund installation and maintenance of ornamental lighting, decorative gates, landscaping, hardscape features (sidewalks, curbs, gutter, etc.), trees and other community-wide improvements. The District maintains 2,668 square feet of landscaped medians and 1,620 square feet of paved medians. The District is located in the Talmadge neighborhood, situated between Fairmount Avenue and Collwood Boulevard, north of Monroe Avenue. Capital improvements funded by the District are identified in CIP 39-010.0, Talmadge Historic Gate Restoration, Traffic Circle, and Street Lighting Improvements, Fund 702591.

The Annual Fiscal Year 2006 Budget was reviewed by the Talmadge Maintenance Assessment District Advisory Committee on February 22, 2005. Assessments will not be increased by the San Diego Urban Consumer Price Index (SD-CPI-U).

<b>TALMADGE MAD</b>	<b>FY 2004*</b> <b>BUDGET</b>	<b>FY 2005*</b> <b>BUDGET</b>	<b>FY 2006*</b> <b>FINAL</b>
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ 222,208	\$ 87,580	<b>\$ 96,995</b>
<b>TOTAL BALANCE</b>	<b>\$ 222,208</b>	<b>\$ 87,580</b>	<b>\$ 96,995</b>
<b>REVENUE</b>			
Assessments	\$ 128,102	\$ 128,262	<b>\$ 128,262</b>
Gas Tax Fund	\$ -	\$ 518	<b>\$ 920</b>
Interest	\$ 13,964	\$ 4,900	<b>\$ 5,096</b>
<b>TOTAL REVENUE</b>	<b>\$ 142,066</b>	<b>\$ 133,680</b>	<b>\$ 134,278</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 364,274</b>	<b>\$ 221,260</b>	<b>\$ 231,273</b>
<b>CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>			
Capital Improvements Program	\$ -	\$ 75,000	<b>\$ 125,000</b>
<b>TOTAL CIP EXPENSE</b>	<b>\$ -</b>	<b>\$ 75,000</b>	<b>\$ 125,000</b>
<b>OPERATING EXPENSE</b>			
Contractual	\$ 10,000	\$ 5,000	<b>\$ 17,803</b>
Incidental	\$ 15,563	\$ 20,918	<b>\$ 10,319</b>
Personnel	\$ 5,879	\$ 6,389	<b>\$ 6,931</b>

# Maintenance Assessment Districts

Talmadge MAD

Council District: 3

Fund: 70259

<b>TALMADGE MAD</b>	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
<b>OPERATING EXPENSE</b>			
Utilities	\$ 10,175	\$ 9,540	\$ 8,037
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 41,617</b>	<b>\$ 41,847</b>	<b>\$ 43,090</b>
<b>TOTAL EXPENSE</b>	<b>\$ 41,617</b>	<b>\$ 116,847</b>	<b>\$ 168,090</b>
<b>RESERVE</b>			
Contingency Reserve	\$ 322,657	\$ 104,413	\$ 63,183
<b>TOTAL RESERVE</b>	<b>\$ 322,657</b>	<b>\$ 104,413</b>	<b>\$ 63,183</b>
<b>TOTAL RESERVE</b>	<b>\$ 322,657</b>	<b>\$ 104,413</b>	<b>\$ 63,183</b>
<b>BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 364,274</b>	<b>\$ 221,260</b>	<b>\$ 231,273</b>

\* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

# Maintenance Assessment Districts

Council District: 7

Tierrasanta MAD

Fund: 70214

<b>Tierrasanta MAD</b>			
	FY 2004 BUDGET	FY 2005 BUDGET	FY 2006 FINAL
Positions	1.00	1.00	<b>1.00</b>
Personnel Expense	\$ 75,142	\$ 79,844	\$ <b>86,613</b>
Non-Personnel Expense	\$ 1,136,719	\$ 1,472,484	\$ <b>1,570,090</b>
<b>TOTAL</b>	<b>\$ 1,211,861</b>	<b>\$ 1,552,328</b>	<b>\$ 1,656,703</b>

The Tierrasanta Maintenance Assessment District (District) was established in August 1972 to provide maintenance for landscaped center medians, open space and various streetlights and signs. The District maintains 232,145 square feet of landscaped medians, 204,743 square feet of paved medians, and 799.63 acres of dedicated open space (containing trees, vegetation, walking trails, picnic areas, benches and drainage facilities). Through a transfer from the General Fund, the District maintains several parks within its boundaries, including Tierrasanta Community Park, Villa Monserate Neighborhood Park, Roadrunner Neighborhood Park, Villa Norte Neighborhood Park, Farb Middle School Joint Use, Tierrasanta Elementary School Joint Use, Serra High School Joint Use, Kumeyaay Elementary School Joint Use, DePortola Middle School Joint Use, Vista Grande Elementary School Joint Use, and the Tierrasanta Library frontage.

On March 2, 2005, the Tierrasanta Open Space Maintenance Assessment District Advisory Committee approved the Annual Fiscal Year 2006 Budget. In addition, the advisory committee approved increasing assessments by the 3.68% San Diego Urban Consumer Price Index (SD-CPI-U).

<b>TIERRASANTA MAD</b>	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ 350,187	\$ 635,583	\$ <b>664,633</b>
<b>TOTAL BALANCE</b>	<b>\$ 350,187</b>	<b>\$ 635,583</b>	<b>\$ 664,633</b>
<b>REVENUE</b>			
Assessments	\$ 542,749	\$ 560,912	\$ <b>581,504</b>
Environmental Growth Fund	\$ 24,153	\$ 24,153	\$ <b>24,117</b>
Gas Tax Fund	\$ 43,967	\$ 45,923	\$ <b>87,135</b>
General Fund	\$ 232,147	\$ 267,757	\$ <b>287,314</b>
Interest	\$ 18,658	\$ 18,000	\$ <b>12,000</b>
<b>TOTAL REVENUE</b>	<b>\$ 861,674</b>	<b>\$ 916,745</b>	<b>\$ 992,070</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 1,211,861</b>	<b>\$ 1,552,328</b>	<b>\$ 1,656,703</b>
<b>OPERATING EXPENSE</b>			
Contractual	\$ 457,000	\$ 618,700	\$ <b>565,200</b>
Incidental	\$ 108,346	\$ 122,507	\$ <b>120,954</b>
Personnel	\$ 75,142	\$ 79,844	\$ <b>86,613</b>

# Maintenance Assessment Districts

Tierrasanta MAD

Council District: 7

Fund: 70214

<b>TIERRASANTA MAD</b>	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
<b>OPERATING EXPENSE</b>			
Utilities	\$ 155,335	\$ 174,395	\$ 228,542
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 795,823</b>	<b>\$ 995,446</b>	<b>\$ 1,001,309</b>
<b>TOTAL EXPENSE</b>	<b>\$ 795,823</b>	<b>\$ 995,446</b>	<b>\$ 1,001,309</b>
<b>RESERVE</b>			
Contingency Reserve	\$ 416,038	\$ 556,882	\$ 655,394
<b>TOTAL RESERVE</b>	<b>\$ 416,038</b>	<b>\$ 556,882</b>	<b>\$ 655,394</b>
<b>TOTAL RESERVE</b>	<b>\$ 416,038</b>	<b>\$ 556,882</b>	<b>\$ 655,394</b>
<b>BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 1,211,861</b>	<b>\$ 1,552,328</b>	<b>\$ 1,656,703</b>

\* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

# Maintenance Assessment Districts

Council District: 1

Torrey Highlands MAD

Fund: 70258

<b>Torrey Highlands MAD</b>			
	FY 2004 BUDGET	FY 2005 BUDGET	FY 2006 FINAL
Positions	0.00	0.00	<b>0.75</b>
Personnel Expense	\$ -	\$ -	<b>\$ 64,959</b>
Non-Personnel Expense	\$ -	\$ 120,001	<b>\$ 351,098</b>
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 120,001</b>	<b>\$ 416,057</b>

The Torrey Highlands Maintenance Assessment District (District) was established on July 27, 2004, to provide maintenance of specified landscaped and hardscaped medians; landscaped rights-of way; adjacent slopes; sidewalks; gutters; and brow ditches within the District. The maintenance areas are located along five primary corridors: Carmel Valley Road, Carmel Mountain Road, Camino Del Sur, Torrey Meadows Drive, and Torrey Santa Fe Road. Most of the District is in Zone 1, which provides for the maintenance of the primary arterials in Torrey Highlands. Those parcels that take their access from Torrey Meadows Drive or Torrey Santa Fe Drive are within Zone 2, while the future Rhodes Crossing development is located within Zone 3.

The Annual Fiscal Year 2006 Budget is based on anticipated District costs, and annual assessments are based on the assets expected to be on-line during Fiscal Year 2006. A citizen advisory committee is currently being formed.

<b>TORREY HIGHLANDS MAD</b>	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ -	\$ -	<b>\$ 53,697</b>
<b>TOTAL BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 53,697</b>
<b>REVENUE</b>			
Assessments	\$ -	\$ 120,001	<b>\$ 320,727</b>
Environmental Growth Fund	\$ -	\$ -	<b>\$ 176</b>
Gas Tax Fund	\$ -	\$ -	<b>\$ 40,457</b>
Interest	\$ -	\$ -	<b>\$ 1,000</b>
<b>TOTAL REVENUE</b>	<b>\$ -</b>	<b>\$ 120,001</b>	<b>\$ 362,360</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ -</b>	<b>\$ 120,001</b>	<b>\$ 416,057</b>
<b>OPERATING EXPENSE</b>			
Contractual	\$ -	\$ 5,417	<b>\$ 158,124</b>
Incidental	\$ -	\$ 62,936	<b>\$ 105,338</b>
Personnel	\$ -	\$ -	<b>\$ 64,959</b>
Utilities	\$ -	\$ 900	<b>\$ 22,426</b>
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ -</b>	<b>\$ 69,253</b>	<b>\$ 350,847</b>
<b>TOTAL EXPENSE</b>	<b>\$ -</b>	<b>\$ 69,253</b>	<b>\$ 350,847</b>

# Maintenance Assessment Districts

## Torrey Highlands MAD

Council District: 1  
Fund: 70258

<b>TORREY HIGHLANDS MAD</b>	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
<b>RESERVE</b>			
Contingency Reserve	\$ -	\$ 50,748	\$ 65,210
<b>TOTAL RESERVE</b>	\$ -	\$ 50,748	\$ 65,210
<b>TOTAL RESERVE</b>	\$ -	\$ 50,748	\$ 65,210
<b>BALANCE</b>	\$ -	\$ -	\$ -
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	\$ -	\$ 120,001	\$ 416,057

\* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

# Maintenance Assessment Districts

Council District: 1

Torrey Hills MAD

Fund: 70254

<b>Torrey Hills MAD</b>				
	FY 2004 BUDGET		FY 2005 BUDGET	FY 2006 FINAL
Positions	1.00		1.00	<b>1.00</b>
Personnel Expense	\$ 74,383	\$	79,844	\$ <b>86,613</b>
Non-Personnel Expense	\$ 938,880	\$	1,502,126	\$ <b>2,031,567</b>
<b>TOTAL</b>	<b>\$ 1,013,263</b>	<b>\$</b>	<b>1,581,970</b>	<b>\$ 2,118,180</b>

The Torrey Hills Maintenance Assessment District (District) was established in July 1996 to provide maintenance for landscaped and paved medians, landscaped rights-of-way, paved rights-of-way, landscaped slopes, natural open space areas, and street gutters. The Torrey Hills Maintenance Assessment District was formerly known as Sorrento Hills Maintenance Assessment District, but the District name was changed as a result of prior City Council action. At build-out, the District will maintain 155,000 square feet of landscaped medians, 81,500 square feet of paved medians, 7.07 acres of landscaped rights-of-way, 8.42 acres of paved rights-of-way, 97.58 acres of landscaped slopes, 31.57 acres of natural open space and 38,750 linear feet of gutters.

The Annual Fiscal Year 2006 Budget is based on current and estimated costs to maintain improvements. Some assets were turned over from the owners/developers starting in Fiscal Year 2000, but most improvements are to be turned over to the District during Fiscal Years 2005 and 2006. The Torrey Hills Community Planning Committee, in an advisory capacity, approved the budget on February 15, 2005. The Fiscal Year 2006 annual assessment was increased to the maximum allowable rate cost which was indexed by the 3.68% San Diego Urban Consumer Price Index (SD-CPI-U).

<b>TORREY HILLS MAD</b>	FY 2004*		FY 2005*		FY 2006*
<b>BEGINNING BALANCE AND RESERVE</b>	<b>BUDGET</b>		<b>BUDGET</b>		<b>FINAL</b>
Balance from Prior Year	\$ 383,019	\$	851,317	\$	<b>1,108,691</b>
<b>TOTAL BALANCE</b>	<b>\$ 383,019</b>	<b>\$</b>	<b>851,317</b>	<b>\$</b>	<b>1,108,691</b>
<b>REVENUE</b>					
Assessments	\$ 582,441	\$	681,117	\$	<b>938,526</b>
Environmental Growth Fund	\$ 3,439	\$	3,439	\$	<b>3,895</b>
Gas Tax Fund	\$ 28,959	\$	29,922	\$	<b>52,068</b>
Interest	\$ 15,405	\$	16,175	\$	<b>15,000</b>
<b>TOTAL REVENUE</b>	<b>\$ 630,244</b>	<b>\$</b>	<b>730,653</b>	<b>\$</b>	<b>1,009,489</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 1,013,263</b>	<b>\$</b>	<b>1,581,970</b>	<b>\$</b>	<b>2,118,180</b>
<b>OPERATING EXPENSE</b>					
Contractual	\$ 248,885	\$	471,278	\$	<b>745,173</b>
Incidental	\$ 73,901	\$	89,794	\$	<b>121,416</b>
Personnel	\$ 74,383	\$	79,844	\$	<b>86,613</b>

# Maintenance Assessment Districts

Torrey Hills MAD

Council District: 1

Fund: 70254

<b>TORREY HILLS MAD</b>	<b>FY 2004*</b>	<b>FY 2005*</b>	<b>FY 2006*</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>FINAL</b>
<b>OPERATING EXPENSE</b>			
Utilities	\$ 107,581	\$ 133,279	\$ 266,898
<b>TOTAL OPERATING EXPENSE</b>	\$ 504,750	\$ 774,195	\$ 1,220,100
<b>TOTAL EXPENSE</b>	\$ 504,750	\$ 774,195	\$ 1,220,100
<b>RESERVE</b>			
Contingency Reserve	\$ 508,513	\$ 807,775	\$ 898,080
<b>TOTAL RESERVE</b>	\$ 508,513	\$ 807,775	\$ 898,080
<b>TOTAL RESERVE</b>	\$ 508,513	\$ 807,775	\$ 898,080
<b>BALANCE</b>	\$ -	\$ -	\$ -
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	\$ 1,013,263	\$ 1,581,970	\$ 2,118,180

\* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

# Maintenance Assessment Districts

Council District: 3

University Heights MAD

Fund: 70273

<b>University Heights MAD</b>			
	FY 2004 BUDGET	FY 2005 BUDGET	FY 2006 FINAL
Positions	0.00	0.00	<b>0.05</b>
Personnel Expense	\$ -	\$ -	<b>\$ 4,332</b>
Non-Personnel Expense	\$ -	\$ -	<b>\$ 68,135</b>
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 72,467</b>

The University Heights Maintenance Assessment District (District) was established in July 1987 to provide maintenance and installation of street trees, benches, and enhanced streetlights within the District boundaries. In Fiscal Year 2005, the District was part of the larger Mid-City Maintenance Assessment District, which consisted of five sub-districts (1, 2, 4, 12, and 13). In Fiscal Year 2006, Mid-City Sub-District #4 is renamed as University Heights. The District is located on Adams Avenue (from Mission Cliff Drive to Florida Street) and Park Boulevard (from Adams Avenue to Mission Avenue).

The Annual Fiscal Year 2006 Budget is based on current maintenance costs as was approved by the citizen advisory committee on February 9, 2005. A reserve fund has been established for repair and replacement of District amenities. In addition, the advisory committee approved increasing the assessments by the 3.68% San Diego Urban Consumer Price Index (SD-CPI-U).

<b>UNIVERSITY HEIGHTS MAD</b>	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ -	\$ -	<b>\$ 37,162</b>
<b>TOTAL BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 37,162</b>
<b>REVENUE</b>			
Assessments	\$ -	\$ -	<b>\$ 34,180</b>
Interest	\$ -	\$ -	<b>\$ 1,125</b>
<b>TOTAL REVENUE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,305</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 72,467</b>
<b>OPERATING EXPENSE</b>			
Contractual	\$ -	\$ -	<b>\$ 22,430</b>
Incidental	\$ -	\$ -	<b>\$ 4,586</b>
Personnel	\$ -	\$ -	<b>\$ 4,332</b>
Utilities	\$ -	\$ -	<b>\$ 10,736</b>
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 42,084</b>
<b>TOTAL EXPENSE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 42,084</b>

# Maintenance Assessment Districts

## University Heights MAD

Council District: 3

Fund: 70273

<b>UNIVERSITY HEIGHTS MAD</b>	<b>FY 2004*</b>	<b>FY 2005*</b>	<b>FY 2006*</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>FINAL</b>
<b>RESERVE</b>			
Contingency Reserve	\$ -	\$ -	\$ 30,383
<b>TOTAL RESERVE</b>	\$ -	\$ -	\$ 30,383
<b>TOTAL RESERVE</b>	\$ -	\$ -	\$ 30,383
<b>BALANCE</b>	\$ -	\$ -	\$ -
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	\$ -	\$ -	\$ 72,467

\* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

(1) In Fiscal Year 2004 and Fiscal Year 2005, the University Heights Maintenance Assessment District was part of the Mid City Maintenance Assessment District. For Fiscal Year 2006, the budget for the newly separated district is shown in this Revenue and Expense Statement. For previous fiscal year budgets [Fiscal Year 2004 and Fiscal Year 2005], refer to Mid City Maintenance Assessment District in the appropriate budget document.

# Maintenance Assessment Districts

Council District: 2 and 3

Washington Street MAD

Fund: 70243

Washington Street MAD					
	FY 2004 BUDGET		FY 2005 BUDGET		FY 2006 FINAL
Positions	0.05		0.05		<b>0.05</b>
Personnel Expense	\$	3,764	\$	3,995	\$ <b>4,332</b>
Non-Personnel Expense	\$	73,304	\$	85,514	\$ <b>101,623</b>
<b>TOTAL</b>	\$	<b>77,068</b>	\$	<b>89,509</b>	\$ <b>105,955</b>

The Washington Street Maintenance Assessment District (District) was established in July 1993 to provide maintenance for the landscaping improvements on the Washington Street center islands. For Fiscal Year 2006, the District will maintain 17,058 square feet of landscaped medians, 4,589 square feet of hardscaped medians, 44,000 square feet of landscaped slopes, 1,120 square feet of street trees and 10,000 square feet of hardscaped sidewalks. In addition, the District maintains 3,611 linear feet of median gutters.

The Annual Fiscal Year 2006 Budget was approved by the Mission Hills Business Improvement Association, in an advisory capacity, on March 2, 2005. A reserve fund has been established for repair and replacement of District amenities. The advisory committee decided not to raise assessments by the San Diego Urban Consumer Price Index (SD-CPI-U).

<b>WASHINGTON STREET MAD</b>	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ 34,816	\$ 45,808	\$ <b>60,146</b>
<b>TOTAL BALANCE</b>	\$ 34,816	\$ 45,808	\$ <b>60,146</b>
<b>REVENUE</b>			
Assessments	\$ 37,879	\$ 39,162	\$ <b>39,162</b>
Gas Tax Fund	\$ 3,130	\$ 3,234	\$ <b>5,247</b>
Interest	\$ 1,243	\$ 1,305	\$ <b>1,400</b>
<b>TOTAL REVENUE</b>	\$ 42,252	\$ 43,701	\$ <b>45,809</b>
<b>TOTAL BALANCE AND REVENUE</b>	\$ 77,068	\$ 89,509	\$ <b>105,955</b>
<b>OPERATING EXPENSE</b>			
Contractual	\$ 26,459	\$ 27,659	\$ <b>23,164</b>
Incidental	\$ 6,046	\$ 6,213	\$ <b>5,443</b>
Personnel	\$ 3,764	\$ 3,995	\$ <b>4,332</b>
Utilities	\$ 4,612	\$ 5,596	\$ <b>4,732</b>
<b>TOTAL OPERATING EXPENSE</b>	\$ 40,881	\$ 43,463	\$ <b>37,671</b>
<b>TOTAL EXPENSE</b>	\$ 40,881	\$ 43,463	\$ <b>37,671</b>

# Maintenance Assessment Districts

## Washington Street MAD

Council District: 2 and 3  
Fund: 70243

<b>WASHINGTON STREET MAD</b>	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
<b>RESERVE</b>			
Contingency Reserve	\$ 36,187	\$ 46,046	\$ 68,284
<b>TOTAL RESERVE</b>	<b>\$ 36,187</b>	<b>\$ 46,046</b>	<b>\$ 68,284</b>
<b>TOTAL RESERVE</b>	<b>\$ 36,187</b>	<b>\$ 46,046</b>	<b>\$ 68,284</b>
<b>BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	<b>\$ 77,068</b>	<b>\$ 89,509</b>	<b>\$ 105,955</b>

\* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

# Maintenance Assessment Districts

Council District: 4

Webster-Federal Boulevard MAD

Fund: 70251

<b>Webster-Federal Boulevard MAD</b>			
	FY 2004 BUDGET	FY 2005 BUDGET	FY 2006 FINAL
Positions	0.07	0.07	<b>0.07</b>
Personnel Expense	\$ 5,270	\$ 5,589	\$ <b>6,061</b>
Non-Personnel Expense	\$ 88,123	\$ 100,331	\$ <b>106,930</b>
<b>TOTAL</b>	<b>\$ 93,393</b>	<b>\$ 105,920</b>	<b>\$ 112,991</b>

The Webster-Federal Boulevard Maintenance Assessment District (District) was established in December 1995 to provide maintenance of 18,000 square feet of landscaped medians and 7,486 square feet of hardscaped medians on Federal Boulevard from Euclid Avenue to 47th Street.

The Annual Fiscal Year 2006 Budget was approved by the Webster-Federal Maintenance Assessment District Advisory Committee on February 15, 2005. A reserve fund has been established for repair and replacement of District amenities. An assessment increase by the San Diego Urban Consumer Price Index (SD-CPI-U) is not permitted.

<b>WEBSTER-FEDERAL BOULEVARD MAD</b>	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
<b>BEGINNING BALANCE AND RESERVE</b>			
Balance from Prior Year	\$ 68,580	\$ 81,093	\$ <b>85,677</b>
<b>TOTAL BALANCE</b>	<b>\$ 68,580</b>	<b>\$ 81,093</b>	<b>\$ 85,677</b>
<b>REVENUE</b>			
Assessments	\$ 18,709	\$ 18,709	\$ <b>18,709</b>
Gas Tax Fund	\$ 3,434	\$ 3,448	\$ <b>5,828</b>
Interest	\$ 2,670	\$ 2,670	\$ <b>2,777</b>
<b>TOTAL REVENUE</b>	<b>\$ 24,813</b>	<b>\$ 24,827</b>	<b>\$ 27,314</b>
<b>TOTAL BALANCE AND REVENUE</b>	<b>\$ 93,393</b>	<b>\$ 105,920</b>	<b>\$ 112,991</b>
<b>OPERATING EXPENSE</b>			
Contractual	\$ 4,830	\$ 5,072	\$ <b>12,514</b>
Incidental	\$ 3,142	\$ 2,957	\$ <b>2,959</b>
Personnel	\$ 5,270	\$ 5,589	\$ <b>6,061</b>
Utilities	\$ 3,582	\$ 3,765	\$ <b>2,229</b>
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 16,824</b>	<b>\$ 17,383</b>	<b>\$ 23,763</b>
<b>TOTAL EXPENSE</b>	<b>\$ 16,824</b>	<b>\$ 17,383</b>	<b>\$ 23,763</b>

# Maintenance Assessment Districts

## Webster-Federal Boulevard MAD

Council District: 4

Fund: 70251

<b>WEBSTER-FEDERAL BOULEVARD MAD</b>	<b>FY 2004*</b>	<b>FY 2005*</b>	<b>FY 2006*</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>FINAL</b>
<b>RESERVE</b>			
Contingency Reserve	\$ 76,569	\$ 88,537	\$ 89,228
<b>TOTAL RESERVE</b>	\$ 76,569	\$ 88,537	\$ 89,228
<b>TOTAL RESERVE</b>	\$ 76,569	\$ 88,537	\$ 89,228
<b>BALANCE</b>	\$ -	\$ -	\$ -
<b>TOTAL EXPENSE, RESERVE AND BALANCE</b>	\$ 93,393	\$ 105,920	\$ 112,991

\* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.