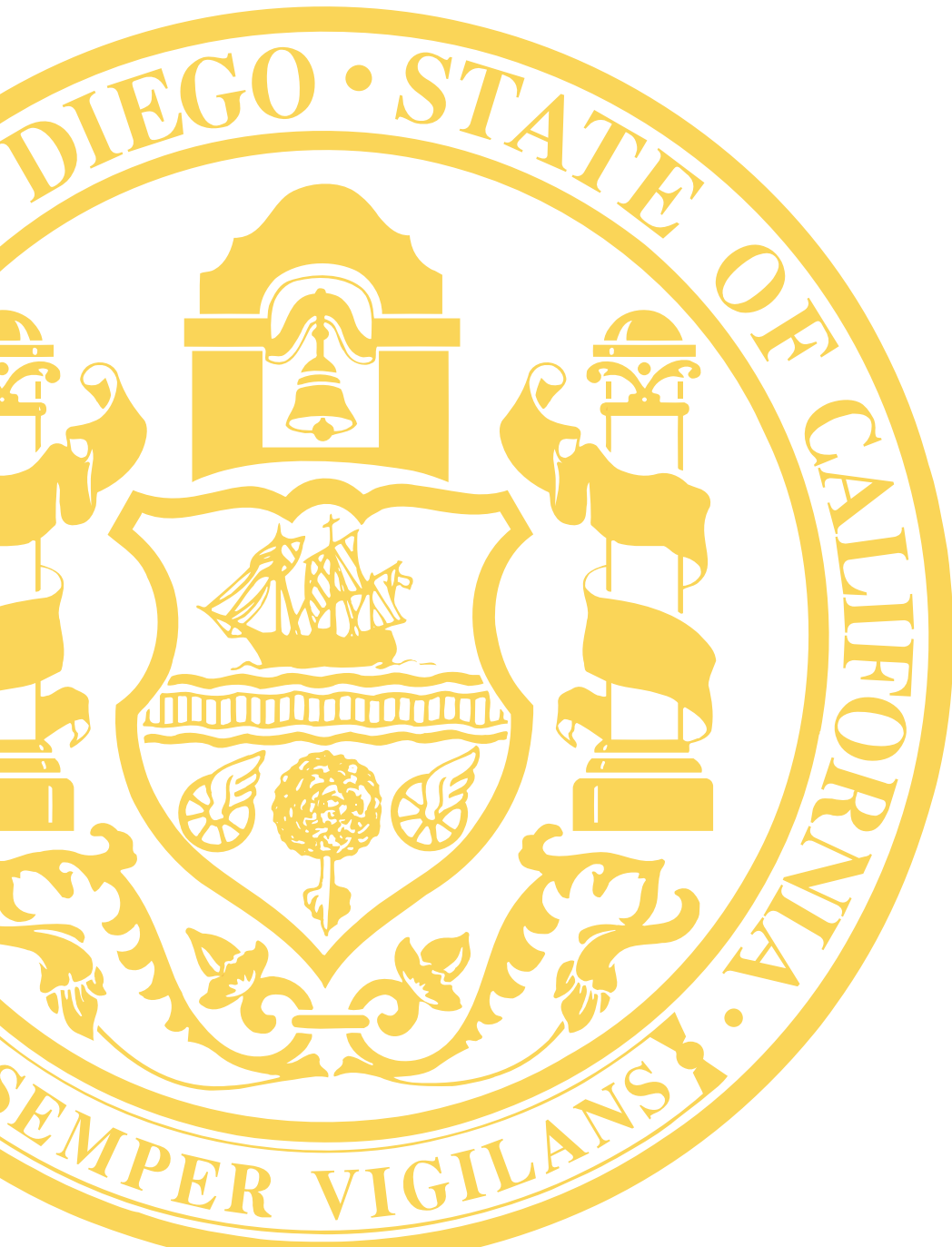


CITY FUNDS



Enterprise Fund Expenditures

Enterprise Funds account for specific services that are funded directly through user fees. Examples of these funds include Water, Metropolitan Wastewater, Development Services, Refuse Disposal and Recycling. Typically these funds are intended to be fully self-supporting and are not subsidized by the General Fund. The Annual Fiscal Year 2006 Budget for Enterprise Funds is \$832.6 million.

Development Services

The Development Services Department Enterprise Fund charges fees designed to fully recover the cost for providing services for land and building development related reviews and permitting. The Annual Fiscal Year 2006 Enterprise Fund Budget includes a net decrease of 24.64 positions and an increase of \$3.1 million for a total expenditure budget of \$62.4 million. The decrease in positions is due to the transfer of the Water Review and Sewer Review sections to the Water Department and Metropolitan Wastewater Department, respectively, and the reduction of 1.00 management position and 1.00 administrative position. The increase in expenditures is primarily due to negotiated salary increases, increased retirement system contributions and the establishment of a Workload Stabilization Contingency.

The Workload Stabilization Contingency provides the ability to fund additional resources to maintain or enhance customer service levels to meet the performance standards agreed to with the development industry and meet fluctuations in workload. The Workload Stabilization Contingency for Fiscal Year 2006 will also fund priority initiatives as directed by the Mayor and City Council. Priority initiatives include the Affordable Housing Sustainable Building Expedite Program, customer service initiatives and the Land Development Code updates process.

Department workload levels may vary as much as 25% from year-to-year, reflecting fluctuating development activity in the community. The Workload Stabilization Contingency would be maintained, as needed, and is approximately 5.7 percent of the Department's projected annual expenditures. A Workload Stabilization Contingency of \$3.5 million is proposed in Fiscal Year 2006 to meet workload demand and priority initiatives through a combination of outsourcing and temporary help.

The Development Services Enterprise Fund balance is projected to be \$9.3 million by the end of Fiscal Year 2006, which represents 14.9 percent of expenses. It is Development Services' goal to maintain an unallocated fund balance of no less than seven percent of annual actual operating expenses.

In Fiscal Year 2005, total building valuation of projects permitted by Development Services remained level compared to the previous year. Building valuation is a cost of construction calculation for all building structures permitted. The total number of development permits processed by Development Services decreased by seven percent, and the total number of single family and multi-family dwelling units permitted was 12 percent higher compared to Fiscal Year 2004. The total building valuation for Fiscal Year 2005 was divided between 67 percent residential and 33 percent commercial. It is anticipated that workload will remain steady in Fiscal Year 2006.

Environmental Services – Refuse Disposal and Recycling

The Environmental Services Department's Annual Fiscal Year 2006 Enterprise Fund budgets include a net increase of approximately \$1.3 million and net reduction of 13.01 positions. The Annual Fiscal Year 2006 Budget for the Refuse Disposal Fund (\$34.6 million) and Recycling Fund (\$23.9 million) increased by \$0.7 million and \$0.6 million, respectively, primarily due to negotiated salary, retirement contributions and retiree health contributions. The Environmental Services Department also maintains the Refuse Disposal Landfill Closure Reserve Fund. At the close of Fiscal Year 2005, the fund balance was estimated

City Funds

to be \$29.3 million. This fund is required by State law and accumulates interest earnings and annual contributions from the Refuse Disposal Fund to ensure adequate monies will be available to close Miramar Landfill at the end of its life and finance required post-closure maintenance and monitoring activities. The Recycling Fund supports curbside collection of recyclables and greenery and household hazardous waste programs with revenue generated by the California State Assembly Bill 939 (AB 939) Fee. This fee is authorized by State law, which also limits its use to these and other related programs. These fees are collected from customers on the remaining waste generated in the City of San Diego's jurisdiction and disposed of at the Miramar Landfill, with franchised haulers remitting payment of AB 939 fees quarterly on waste generated in the City of San Diego's jurisdiction regardless of the location of disposal. Waste Reduction and Diversion Program employees lead the City's efforts to achieve the State mandated 50 percent diversion of waste from landfill disposal.

Metropolitan Wastewater

In the early 1990s, the Metropolitan Wastewater Department (MWWD) was created to focus on the operation, maintenance, repair, upgrade and expansion of the Metropolitan Sewerage System (interceptors, treatment plants and outfalls). Subsequently, the Department was assigned operational responsibility for the Municipal system as well. As the Department neared the completion of the major Metropolitan system upgrades, the capital improvement effort shifted to the Municipal System, which consists of nearly 3,000 miles of pipeline and 83 pump stations. Based on the recommendations contained in an optimization study, MWWD developed what is referred to as the "Accelerated Program", with the current goal of reducing sewer spills from 10.3 to 4.0 per 100 miles of sewer pipelines by the end of Fiscal Year 2007. The Accelerated Program includes acceleration of pipeline condition assessment and ramping up the rehabilitation and replacement of deteriorated pipelines from the then current 15 to 20 miles per year to 45 miles per year and addresses both operations and maintenance and capital improvement needs.

The Metropolitan Wastewater Department's Annual Fiscal Year 2006 Budget totals \$423.5 million. This includes a net operating budget increase of \$46.6 million and an increase of 12.32 positions including reserves and debt service. Significant operating budget changes are as follows:

● Debt Service (Interim Financing)	\$41.6 million
● Environmental Mitigation Support	\$3.6 million
● Trench Restoration	\$2.3 million
● Bid-to-Goal / Optimization Initiative	\$1.0 million
● Consent Decree Requirements	\$1.5 million
● Non-Discretionary Adjustments	(\$0.8 million)
● Biological Aerated Filtration	(\$1.0 million)
● 10 Year Financing Plan/Rate Case	(\$1.2 million)
● Right of Way Fees	(\$1.3 million)
● IT Budget Adjustments	(\$1.9 million)
● Contingency Reserve	(\$2.4 million)

In addition, an analysis of all Service Level Agreements with other City Departments has been completed which has resulted in savings to the Sewer Fund from the transfer of 12.00 positions to MWWD from the Development Services Department.

The Department's Capital Improvement Program (CIP) has decreased by \$116.7 million, which is mainly attributable to the City temporarily being unable to access the bond market. As a result only emergency construction projects and some Consent Decree related contracts are being acquired. No new contracts

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have been awarded for Sewer Revenue Fund Capital Improvement Program projects since December 10, 2004 and other than CIP project awards and funding phases identified prior to December 10, all pipeline replacement, trunk sewer, and pump station replacement and rehabilitation has been placed on hold. With a successful return to the bond market, MWWD is again prepared to quickly ramp up its CIP Program.

As a requirement of issuing Sewer Revenue Bonds, MWWD maintains nearly \$40.0 million in reserves. \$26.4 million is allocated to the 45-day operating reserve and \$5 million for the Capital Improvement Program (CIP) Bond Issuance Reserve. The 45-day operating reserve can only be used in emergencies and must not impair the City's ability to repay debt service requirements. The Unallocated Reserve totals \$3.3 million and may be used to fund both operating and capital project needs within the Sewer Fund. Excluding the 45-day Operating Reserve and Unallocated Reserve, the Fiscal Year 2006 Final Metropolitan Wastewater Department operating budget totals \$356.9 million which includes \$18.5 million for contractual services with City Forces, \$124.1 million in debt service requirements, and \$3.4 million in General Government Services, bringing the adjusted operating budget for Fiscal Year 2006 to \$210.9 million, which is within the parameters of the City Council approved October 2001 Sewer Rate Case.

Water

The Water Department's Annual Fiscal Year 2006 Budget of \$322.5 million represents a decrease of \$36.1 million from the Fiscal Year 2005 budget of \$358.6 million. The final budget was developed to conform to the Water Department's financing plan, adjusted for the lack of additional debt financing while maintaining current service levels. Significant budget reductions total approximately \$52.2 million, which include:

- Capital Improvements Program (\$47.4 million)
- Non Personnel cost reductions to comply with Financing Plan (\$.9 million)
- Right-Of-Way Reduction (\$1.1 million)
- Debt Service Reduction (\$2.0 million)

Additionally, the Water Department's Annual Fiscal Year 2006 Budget reflects increases totaling approximately \$16.1 million. Significant budget increases includes:

- Personnel Expense Adjustments \$2.6 million
- Bid to Goal – In Scope Needs \$4.4 million
- Street/Trench Restoration \$2.4 million
- State Revolving Loan Interest Payment \$1.3 million
- Water Purchases \$1.0 million
- 45-Day Reserve \$1.0 million
- Pay for Performance \$.8 million
- Water Reuse Study \$.5 million

The Water Department's Annual Fiscal Year 2006 Budget includes the addition of 31.52 positions. Included in this total are 9.00 positions that were transferred from the Development Services Department. These positions relate to development plan reviews and were a part of a larger group of 12.00 positions that were previously paid for by the Water Department, but located in the Development Services Department. This transfer was made to improve efficiency and reduce the overall cost of the function. In addition, 24.56 positions are being added to satisfy more stringent street restoration requirements associated with the Water Department's repair of Water mains and services. The Department's Annual

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Fiscal Year 2006 Budget also includes the reduction of 2.04 positions associated with supervision and City Manager support.

The Water Department's final budget is based on a financial plan that includes water rate increases of six percent per year for five consecutive years that began July 1, 2002. These increases are necessary to continue the Water Department's Capital Improvement Program (CIP) project schedule approved by the Mayor and City Council and support the ongoing operations and maintenance activities.

In October 2002, the Water Department issued additional Water Revenue Bonds of \$286 million to continue the Capital Improvements Program. An additional bond issuance was anticipated in early Fiscal Year 2006. However, because the City is temporarily unable to access the bond market, the CIP for Fiscal Year 2006 has been significantly curtailed to include funding for primarily existing construction contracts as well as additional project design activities on a pay-as-you-go basis. This funding basis also supports an additional \$45.9 million of on-going phase funded contracts for major water treatment plant projects in Fiscal Year 2006. Once the City is able to re-access the bond market, the Water Department will be prepared to adjust the budget accordingly and resume the CIP at its previous level.

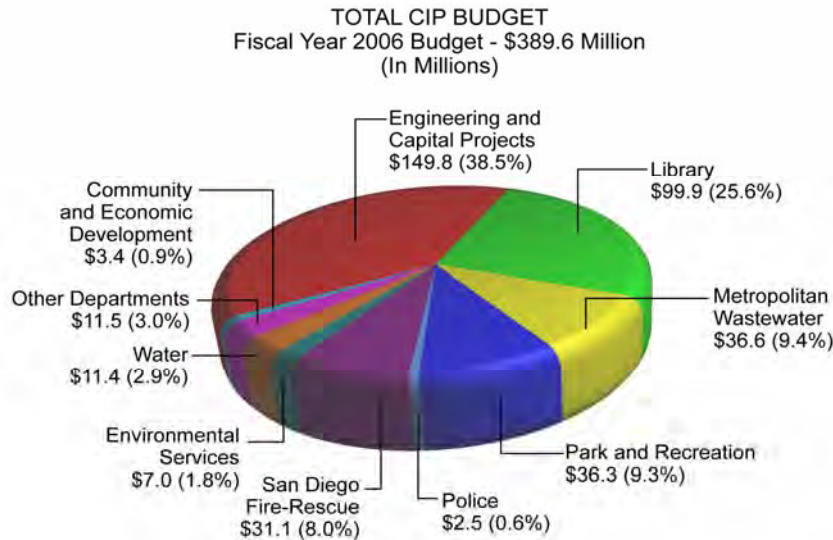
As a requirement of issuing Water Revenue Bonds, the Water Department maintains \$23.0 million in reserves; \$18.0 million is allocated to the 45-day operating reserve and \$5 million for the Capital Improvement Program Bond Issuance Reserve. The 45-day operating reserve can only be used for emergency operating expenses and must be replenished immediately. The CIP Reserve is intended to provide for emergency capital needs in the event of the catastrophic failure of a major capital facility. Use of these funds would require City Council action.

Additionally, the Water Department Unallocated Reserve totals \$1.3 million and is intended to provide for unanticipated operations and CIP needs that arise during the year, with approval of the Mayor and City Council. The Water Department also maintains a Secondary Purchase Reserve of \$6.6 million, which is intended as an emergency reserve for the purchase of water in the event of a drought, or other emergency that suddenly disrupts the normal supply of water.

Excluding the 45-day Operating Reserve and the Unallocated Reserve, the Annual Fiscal Year 2006 Water Department operating budget totals \$291.8 million, which includes \$10.5 million for contractual services with City forces, \$34.2 million in debt service requirements, and \$3.4 million in General Government Services, bringing the adjusted operating budget to \$243.7 million. Also, the CIP contains \$57.3 million of additional funding comprised of \$11.4 million of new project allocations and \$45.9 million for ongoing phase funded projects.

Capital Improvements Program

The Capital Improvements Program (CIP) Budget supports construction projects such as the development of parkland, the construction of a sewer pump plant, the acquisition of land for City use, the installation of a traffic signal and street lighting system, or the construction or remodeling of a City facility. These monies are derived from sources such as sewer and water fees, a half-cent local sales tax for transportation improvements (TransNet), development impact fees, state and federal grants, and/or the issuance of bonds for very large projects.



The Annual Fiscal Year 2006 Capital Improvements Program (CIP) Budget totals \$389.6 million, which is a decrease of \$193.6 million or 33.2% from the Annual Fiscal Year 2005 Capital Improvements Program Budget of \$583.3 million. Significant decreases occurred in the Engineering and Capital Projects, Library, Metropolitan Wastewater, Police, Office of the CIO and Water Capital Improvements Programs. Increases occurred in the General Services, Park and Recreation and San Diego Fire-Rescue capital improvements programs. Library and Park and Recreation projects comprise 35% and Sewer and Water projects comprise 12% of the City's total CIP Budget.

Several of the larger projects within the City's Capital Improvements Program are phased funded, which is a means whereby large projects may be budgeted, appropriated, and contracted for in an efficient manner that maximizes the City's use of available funds. This has allowed the City to better match revenue flows with actual expenditure plans.

The majority of the City's CIP projects include a component to meet the requirements for the Americans with Disabilities Act (ADA). ADA compliance requirements are included in numerous projects types such as water and sewer pipeline replacements, pump stations, street resurfacing, architectural barrier removal (such as curb cuts), sidewalk improvements, and tot lots.

City Funds

The major CIP components are summarized as follows:

Summary of the Capital Improvements Program by Department

	Annual Fiscal Year 2005 Budget	Fiscal Year 2006 Annual Budget	Change Between Fiscal Year 2005-2006	Fiscal Year 2006 Percent of Total
Community and Economic Development	\$ 4,303,380	\$ 3,402,606	\$ (900,774)	.87%
Development Services	\$ 60,000	\$ 60,000	\$ 0	.02%
Engineering and Capital Projects	\$ 170,545,990	\$ 149,837,475	\$ (20,708,515)	38.45%
Environmental Services	\$ 7,080,000	\$ 6,997,000	\$ (83,000)	1.80%
General Services	\$ 3,066,643	\$ 7,257,599	\$ 4,190,956	1.86%
Library	\$ 103,124,344	\$ 99,902,434	\$ (3,221,910)	25.64%
Metropolitan Wastewater	\$ 153,356,199	\$ 36,645,866	\$(116,710,333)	9.40%
Office of the CIO	\$ 9,000,000	\$ 3,473,997	\$ (5,526,003)	.89%
Park and Recreation	\$ 32,471,784	\$ 36,291,012	\$ (3,819,228)	9.31%
Planning	\$ -	\$ -	\$ -	- %
Police	\$ 7,504,814	\$ 2,478,998	\$ (5,025,816)	.64%
QUALCOMM Stadium	\$ 500,000	\$ 750,000	\$ 250,000	.19%
Real Estate Assets: Airports	\$ 490,000	\$ 0	\$ (490,000)	0.00%
San Diego Fire-Rescue	\$ 28,678,680	\$ 31,111,445	\$ 2,432,765	7.98%
Water	\$ 63,110,517	\$ 11,440,376	\$ (51,670,141)	2.94%
TOTAL	\$ 583,292,351	\$ 389,648,808	\$ (193,643,543)	100.00%

Highlights of the Annual Fiscal Year 2006 CIP budget for each department are as follows.

Community and Economic Development

The Annual Fiscal Year 2006 CIP Budget for the Community and Economic Development Department is approximately \$3.4 million, of which \$1.5 million is Parking Meter District One revenues for funding downtown parking projects and \$1.5 million is Community Development Block Grant funding for citywide architectural barrier removal.

Engineering and Capital Projects

The Annual Fiscal Year 2006 CIP Budget for the Engineering and Capital Projects Department is approximately \$149.8 million. The Utilities Undergrounding Program, which provides for underground conversion projects to augment the California Public Utilities Commission Rule 20A projects, as well as providing for the necessary administrative expenses, conversion of City-owned street lighting and

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resurfacing of roadways associated with the undergrounding of utilities is budgeted at \$51.3 million annually and is entirely funded by the Undergrounding Surcharge Fund. Other significant allocations include:

\$10.8 million for debt service for TransNet funded projects

\$10.6 million for improvements to La Jolla Village Drive at Interstate 805

\$10 million for the TransNet Early Action Program

\$7.1 million for improvements to West Mission Bay Drive bridge over the San Diego River

\$5.5 million for improvements along Camino Ruiz from Santaluz to Resort Street

\$4.7 million for improvements to Del Mar Heights Road, east of Old Carmel Valley Road

\$4.1 million for rehabilitation of First Avenue bridge over Maple Canyon

\$2.7 million for improvements on eastbound Via de la Valle as far as northbound El Camino Real

\$2.4 million for improvements to Ocean View Hills Parkway

\$1.5 million for construction of the central section of Del Sol Boulevard

Environmental Services

The Annual Fiscal Year 2006 CIP Budget for the Environmental Services Department is approximately \$7.0 million. This amount includes:

\$1.9 million funded by a loan from the California Energy Commission for energy efficiencies and photovoltaic electricity generation projects at several General Fund facilities

\$1.8 million funded by the Refuse Disposal Fund for the Future Landfill and Transfer Facility project

\$1.2 million funded by the Refuse Disposal Fund for Phase II of the West Miramar Refuse Disposal Facility project

General Services

The Annual Fiscal Year 2006 CIP Budget for the General Services Department is approximately \$7.3 million. As a result of restructuring in Fiscal Year 2006, Airport projects are now budgeted in the General Services Department. Significant allocations include:

\$6 million for street resurfacing and sidewalk repairs

\$707,099 for emergency drainage projects

\$400,000 for improvements to Montgomery and Brown Fields

City Funds

Library

The Annual Fiscal Year 2006 CIP Budget for the Library Department is approximately \$99.9 million. The majority of the projects in the Library Department's CIP are part of the Mayor's 21st Century Library System/Library Department Facility Improvements Program, which is estimated at \$149.5 million, and includes funding from City bond proceeds, Redevelopment Agency contributions, Development Impact Fees and Facilities Benefit Assessment Fees, State and federal grants, City funds, and a variety of other grants and private donations. Many of the projects included in the Library System Improvements Program have continuing appropriations of interim funding that was advanced in order to meet the Library System funding needs prior to the first bond issuance that was scheduled in June of 2004. The proposed budget includes the following significant allocations:

\$69.5 million for the San Diego Main Library

\$7.2 million for the Skyline Hills Branch Library

\$6.4 million for the Ocean Beach Branch Library

\$6.2 million for the Mission Hills Branch Library

\$5.6 million for the Balboa Branch Library (Clairemont Mesa)

\$1.5 million for the Paradise Hills Branch Library

\$1.5 million for the San Carlos Branch Library Expansion

\$1.4 million for the North Park Branch Library

Metropolitan Wastewater

The Annual Fiscal Year 2006 CIP Budget for the Metropolitan Wastewater Department is approximately \$36.6 million, funded by the Sewer Enterprise Fund. This amount includes annual allocations of:

\$11.7 million for sewer main replacements

\$5.1 million for CIP contingencies

\$4.4 million for improvements to the Sorrento Valley trunk sewer

\$2.1 million for sewer pump station restorations

Park and Recreation

The Annual Fiscal Year 2006 CIP Budget for the Park and Recreation Department is approximately \$36.3 million. The program is funded from a variety of sources including Facilities Benefit Assessment Fees, Park Development Fees, Development Impact Fees, State and federal grants, City funds and others. Some of the projects receiving funding in Fiscal Year 2006 are:

\$4.9 million for Mira Mesa Community Park – Expansion

\$3.7 million for Carmel Valley Community Park South – Recreation Building

\$2.5 million for Torrey Pines Golf Course – Clubhouse Replacement – Phase I

\$1.8 million for Hourglass Field Community Park – Field House

Police

The Annual Fiscal Year 2006 CIP Budget for the Police Department is approximately \$2.5 million for Police Decentralization funding, which provides for lease payments on police facilities that were financed through the issuance of certificates of participation. These facilities include the Police Headquarters Building, the Central Police Garage and Motorcycle Shop Facility, and the Western and Southeastern Area Stations.

San Diego Fire-Rescue

The Annual Fiscal Year 2006 CIP Budget for the Fire-Rescue Department is approximately \$31.1 million, most of which is contingent upon the approval of the second bond issuance for the Fire and Lifeguard Facility Improvements Project. Some of the funded projects for Fiscal Year 2006 include:

\$3.4 million for Fire Station 54 in Paradise Hills

\$3.2 million for Fire Station 22 in Point Loma

\$2.2 million for North Pacific Beach Lifeguard Station

\$2.1 million for Fire Station 1 – Downtown Asbestos Removal and Renovation

\$1.0 million for the Lifeguard Headquarters and Boating Safety Unit Boatdock

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Water

The Annual Fiscal Year 2006 CIP Budget for the Water Department is approximately \$11.4 million and reflects the CIP reported to the Mayor and City Council on December 10, 2004. Primarily, the Program focuses on the continuation of water treatment plant construction and major pipeline improvements through the end of Fiscal Year 2006. The following projects are programmed for Fiscal Year 2006:

\$2.6 million for Water Department Security Upgrades

\$2.2 million for Del Mar Heights Pipeline Relocation

\$1.7 million for Various Lakes and Docks

\$1.7 million for Barrett Reservoir Outlet Tower Upgrade

In addition, approximately \$45.9 million is planned for phase-funded contracts within existing projects. These contracts are not included in the Annual Budget, but are planned to be appropriated during Fiscal Year 2006 as part of the Water Department's cash management process:

\$31.1 million for the Miramar Water Treatment Plant upgrade and expansion

\$12.7 million for Phase II of the Alvarado Water Treatment Plant upgrade and expansion

\$1.7 million for Torrey Pines Road/La Jolla Boulevard Water Main replacement

Special Revenue Funds

Special Revenue Funds account for revenues that are received for specifically identified purposes. Some of the larger examples include TransNet, Gas Tax, and Special Promotional Programs. The Annual Fiscal Year 2006 Budget for Special Revenue Funds is \$308.2 million.

Gas Tax

The Annual Fiscal Year 2006 Gas Tax Budget is \$23.9 million and includes a net increase of \$86,248. Changes to the Annual Fiscal Year 2006 Budget include increases to departments for Gas Tax eligible services.

The Gas Tax Fund is a result of a combination of laws that tax the use of gasoline. The current total tax on fuel is \$0.18 per gallon. The City of San Diego's share of Gas Tax revenue is based on a formula that calculates vehicle registration, assessed valuation and population. The funding generated is used to perform citywide repairs and restoration to existing roadways, reduce congestion, improve safety and provide for the construction of needed facilities within the public rights-of-way.

TransNet

The Annual Fiscal Year 2006 TransNet Budget is \$59.8 million and includes an \$8.8 million increase in Commercial Paper funded capital improvement projects.

On November 7, 1987, voters in the County of San Diego approved the San Diego Transportation Improvement Program (TransNet), which allowed for a half-cent increase in the local sales tax (Proposition A). The term of this program is for 20 years, ending in 2008. The City of San Diego's share

of TransNet revenue is based on population and the number of local street and road miles maintained. The funds generated are used to perform Citywide transportation improvements such as the repair and restoration of existing roadways and construction of needed facilities within the public rights-of-way. Through a cooperative effort with the San Diego Association of Governments, the City of San Diego is able to manage the fund so that the most pressing transportation problems are addressed. In November 2004, San Diego County voters approved a 40-year extension of the existing ½ cent sales tax for transportation improvements for the entire region. These additional monies will be used for highway, transit, and local road improvements throughout the region.

Special Promotional Programs

The Special Promotional Programs Fund is funded through the 10.5 percent Transient Occupancy Tax in the City of San Diego, in addition to sales tax. The funding is used to advance the City's economic health by promoting the City of San Diego as a visitor destination in the national and international marketplace; support programs that increase hotel occupancy and attract industry resulting in the generation of Transient Occupancy Tax and other revenue; develop, enhance and maintain visitor-related facilities; and support the City's cultural amenities and natural attractions.

Debt Service and Tax Funds

Debt Service Funds are used for the payment of principal and interest on the General Obligation Public Safety Communication Bonds, and for maintenance of zoological exhibits. The Annual Fiscal Year 2006 Budget includes \$8.9 million for Debt Service Funds, including \$2.3 million for payment on the outstanding debt, and \$6.6 million for maintenance of zoological exhibits in Balboa Park. Tax Funds contain monies that are borrowed from the sale of Tax Anticipation Notes on a short-term basis to meet the cash requirements of the City prior to the receipt of property taxes. Related costs are budgeted in the fund. In Fiscal Year 2005, the Mayor and City Council passed resolution (R-299317) authorizing a privately placed note purchase agreement with Bank of America for an amount up to \$129 million, in lieu of publicly offered annual Tax Anticipation Notes. The Annual Fiscal Year 2006 Budget includes \$2.1 million of potential expenditures for Tax Funds. Detailed figures for Debt Service and Tax Funds can be found in the Annual Fiscal Year 2006 Budget Schedules, in the Financial Summary section of this document.

Business Improvement District Funds

Business Improvement District Funds are established by City ordinance. Special assessments are levied upon business owners within a district with specifically defined boundaries. These assessments finance improvements within the district such as providing additional parking spaces for visitors to the district, making shopping areas more aesthetically pleasing, and scheduling recreational activities that promote the district.

Maintenance Assessment District Funds

Maintenance Assessment District Funds are legal mechanisms by which property owners within a specified district can vote to assess themselves to pay for and receive special benefit services for the purpose of financing maintenance of open space, street medians, rights-of-way, and in some areas, mini-parks, street lighting, security, flood control, and drainage.