

(R-90-2163)

RESOLUTION NUMBER R- 275921

ADOPTED ON JUN 18 1990

WHEREAS, each year during the fourth quarter, it is necessary to make, and a request is made, to transfer funds between and within City departments and funds to avoid projected deficits; and

WHEREAS, such deficits occur for many reasons, most of which relate to workload requirements dictating overbudget staffing or unbudgeted or unanticipated overtime, or budgeted expenditures for supplies and services; and

WHEREAS, the information, in respect to the above recited actions, is set forth in City Manager Report No. 90-272, dated June 8, 1990, to the City Council for the docket of June 18, 1990; and

WHEREAS, \$10,000 of uncommitted revenue is available in the Human Care Services Special Fund (Fund No. 19662); and

WHEREAS, it is recommended therein that the City Manager's calculations, transfers and carryovers be approved; NOW,

THEREFORE,

BE IT RESOLVED, by the Council of The City of San Diego, that the City Auditor and Comptroller be and he is hereby authorized to transfer within the General Fund 100, certain sums between departments and programs, and between various other funds, as specified, those sums as identified and set forth in Exhibit A hereto, relating to interdepartmental, and interfund transfers.

BE IT FURTHER RESOLVED, that the Auditor and Comptroller be and he is hereby authorized to expend up to \$10,000 from the Human Care Services Special Fund for the Senior Nutrition Meal Program.

APPROVED: JOHN W. WITT, City Attorney

By Jack Katz  
Jack Katz  
Senior Chief Deputy

JK:smm  
06/12/90  
06/14/90 COR.COPY  
Or.Dept:Fin.Mgmt.  
Aud.Cert:9001038  
R-90-2163  
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This exhibit reflects all transfers explained in the related Report for the docket of June 18, 1990.

GENERAL FUND TRANSFERS

FROM		TO		
DEPARTMENT	CATEGORY	AMOUNT	DEPARTMENT	
			CATEGORY	
			AMOUNT	
442 Park & Rec/Coastal	Supplies & Svcs	\$ 66,000	045 City Attorney	Supplies & Svcs \$ 66,000
120 Fire	Supplies & Svcs	25,000	901 Allocated Reserve	Supplies & Svcs 25,000
			Cross- Cult. Train. Prog	
532 Gen. Svcs/Buildings	Supplies & Svcs	153,000	901 Allocated Reserve	
			Library Recarpeting	Supplies & Svcs 100,000
			Facilities Mtnc Mgmt Pgm	Supplies & Svcs 18,000
			Energy Mgmt Control Sys	Supplies & Svcs 35,000
065 Planning	Salaries & Wages	107,000	901 Allocated Reserve	Salaries & Wages 107,000
	Fringe Benefits	100,000	1990 Census	Supplies & Svcs 100,000
601/160 Nondepartment/DP New Development	Data Processing	TBD*	901 Allocated Reserve	
			Payroll/Personnel/PATS	Supplies & Svcs TBD*
			Systems Development	
070 Property	Supplies & Svcs	12,000	901 Allocated Reserve	
			Grave Reclamation Project	12,000
442 Park & Rec/Coastal	Supplies & Svcs	247,000	901 Allocated Reserve	
			Beach Reclamation Equipment	241,000
			Security Gates - Kellogg Park	6,000
444 Park & Rec/Community	Supplies & Svcs	148,000	901 Allocated Reserve	
			Court Resurfacing	148,000
026 Council District 6	Supplies & Svcs	4,000	901 Allocated Reserve	
			Pacific Beach Community Election	4,000
				\$862,000

\* Remaining program funds; amount to be determined.

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OTHER TRANSFERS

<u>DEPARTMENT</u>	<u>FROM</u>	<u>AMOUNT</u>	<u>DEPARTMENT</u>	<u>TO</u>	<u>AMOUNT</u>
60026 Group Life Ins. TBD Various General Fund Depts. (Fringe Benefits, Supplies & Services, Energy)		\$ 227,500 392,648	60029 Workers' Compensation Fund		\$ 620,148
TBD Various General Fund Depts. (Fringe Benefits, Supplies & Services, Energy)		1,200,000	60021 Citymed Health Plan Fund		1,200,000
10224/91692 TOT/Major Event Trust		100,000	10224/91692 Same (Carry Forward Funds)		100,000
101322 Police Athletic League		TBD*	101322 Same (Carry Forward Funds)		TBD*
		<u>\$ 1,920,148</u>			<u>\$ 1,920,148</u>

\* Remaining program funds; amount to be determined.

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CAPITAL IMPROVEMENTS PROGRAM TRANSFERS

FROM	<u>AMOUNT</u>	TO	<u>AMOUNT</u>
CIP 90-245.0 Capital Outlay Unallocated Reserve	\$ 114,573	CIP 29-649.0 - Farnum School Site Acq.	\$ 43,558
		CIP 62-300.1 - Fuel Efficient Traffic Signal Management Program	29,380
		CIP 17-102.1 - Reconst of Munda Rd Strm Drain	10,241
		Local Transportation Fund (No. 39005)	31,394
		- Mission Bay Jetty	
		- Rose Canyon Bikeway	
		- Rose Creek Bikeway	
Tierrasanta Facilities Benefit Assessment Fund 79005	11,852	CIP 52-367.0 - Tierrasanta Blvd	11,852
North City West FBA Fund (No. 79002)	15,500	CIP 52-326.0 - Del Mar Heights Bridge	15,000
		CIP 52-355.0 - Park and Ride - Community Park Neighborhood 9, North City West	500
Rancho Bernardo Development Impact Fee Fund (No. 39056)	625	CIP 62-275.9 - Avenida La Valencia	625
	<u>\$ 142,550</u>		<u>\$ 142,550</u>

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The City of San Diego

# MANAGER'S REPORT

DATE ISSUED: June 8, 1990

REPORT NO.: 90-272

ATTENTION: City Council Docket of June 18, 1990

SUBJECT: Year-End Budget Adjustments

## SUMMARY

Issue - Should the City Auditor and Comptroller be authorized to:

1. Transfer monies within and between funds for purposes specified in this report; and
2. Transfer General Fund monies to the Allocated Reserve to complete projects budgeted in the current year; and
3. Expend \$10,000 from the Human Care Services Special Fund for the purpose of senior nutrition meal costs?

Manager's Recommendation - 1) Authorize the Auditor and Comptroller to transfer monies within and between funds and to transfer funds to the Allocated Reserve, and 2) Authorize the expenditure of \$10,000 from the Human Care Services Special Fund.

Other Recommendation - None

Fiscal Impact - The total impact on the General Fund is \$2,713,648, including transfers to the General Fund Allocated Reserve.

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BACKGROUND

Traditionally, at this time of year, a request is made to transfer funds between and within City departments to avoid projected deficits. These deficits occur for many reasons, most of which relate to work load requirements dictating overbudget staff or unbudgeted overtime, or unanticipated and unbudgeted expenditures for supplies and services. In preparation for this report, department directors submitted projections of expenditures to year-end. To the extent that funds are available, the Auditor will make adjustments within certain expenditure categories from departments with surpluses to those with deficits as permitted by the Annual Appropriation Ordinance. Those expenditure categories are energy, data processing, and fringe benefits. The balance of this report reflects those adjustments that could not be handled administratively. Today's action will allow those additional department transfers to be made. It will also carry forward current year funds for future expenditures where the project or expenditure could not be completed prior to the end of the current fiscal year; and authorize transfers in other funds. Each of the proposed actions is individually described in this report.

DEPARTMENTAL TRANSFERS (General Fund)

The following department requires an inter-departmental adjustment to correct a deficit in a specific expenditure category:

- \* City Attorney (\$66,000) - Supplies; overexpenditures due to several unanticipated costs including:
  - ° Price increases on annual supplements to law library research books.
  - ° 223% volume increase in merger mailings.

TRANSFERS TO ALLOCATED RESERVE (General Fund)

Funds are available in the current year for the projects detailed below but there is not sufficient time to complete them prior to the end of the fiscal year. It is necessary to transfer the funds to the Allocated Reserve in order to provide for expenditure of the designated funds in the future. These projects are:

- \* Fire (\$25,000) - Consultant services to assist in implementing a continuing cross cultural training program. This project was delayed due to the late receipt of the final report from the consultant who conducted the initial training program.
- \* General Services/Buildings (\$100,000) - Recarpeting of approximately 6 libraries.
- \* General Services/Buildings (\$18,000) - To implement a facilities maintenance management program that will provide scheduling and monitoring of ongoing preventive maintenance for over 100 City-owned facilities.

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- \* General Services/Buildings (\$35,000) - Expansion of the Energy Management Control System at the Community Concourse to reduce maintenance and energy costs at this site.
- \* Planning (\$207,000) - 1990 census geography conversion costs necessary to challenge federal census data to ensure maximum revenue allocation to the City.
- \* Non-Departmental/Data Processing New Development (approximately \$259,000) - Reserve all current year unexpended funds for the Payroll/Personnel and Personnel Applicant Tracking System development projects to continue development in FY 1991.
- \* Property (\$12,000) - To provide required mailings for the legal process to reclaim graves at Mt. Hope Cemetery. The process was delayed due to a delay in the court ruling.
- \* Park & Recreation/Coastal (\$241,000) - For the purchase of four pieces of beach cleaning equipment for the Shoreline Reclamation Program. This purchase is contingent on staff becoming available in FY 1991 and the expenditure will be reimbursed from Capital Outlay funds.
- \* Park & Recreation/Coastal (\$6,000) - For the purchase and installation of gates at Kellogg Park Parking Lot to restrict public access after hours. The project was delayed due to design problems.
- \* Park & Recreation/Community (\$148,000) - To reserve funds budgeted in the current year for resurfacing multipurpose and tennis courts at approximately 19 City parks. It is planned to advertise for bids in early July.
- \* City Council District 6 (\$4,000) - To conduct a community election in the Pacific Beach area regarding single family zoning on November 6, 1990.

#### OTHER ACTIONS

##### Workers' Compensation Fund

Council action is required to transfer \$227,500 from the Group Life Insurance Fund (No. 60026) and \$392,648 from various General Fund departments with projected year-end savings to the Workers' Compensation Fund (No. 60029). The General Fund share represents 83.1% of the amount required in addition to the Group Life Insurance transfer. The remaining \$79,852 in funds will come from non-General Fund departments. The total projected deficit in Workers' Compensation is \$700,000. The deficit is the result of an approximate 34%, or \$1.9 million increase in claims payable in the current year.

##### Senior Nutrition Meal Program

Council action is required to authorize the expenditure of \$10,000 from the Human Care Services Special Fund (No. 19662)., Projected meal income plus City General Funds are not sufficient to offset higher than projected food and handling costs associated with the Senior Nutrition Meal Program.

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Police Athletic League

Council action is required to authorize the Auditor and Comptroller to carry forward all unexpended current year funds for the purposes of this drug education program which is funded via the Federally Seized and Forfeited Assets budget. Estimated carry-over is \$34,000.

Citymed Health Plan Fund

The City-owned Citymed Health Plan has cash-flow difficulties resulting from an unusually large claim and depletion of reserves which will necessitate additional revenues in the current year. Council action is required to advance \$1,200,000 from various General Fund departments with projected year-end savings to the Citymed Health Plan Fund (No. 60021). The total additional revenue of \$1.2 million will resolve current cash-flow difficulties and restore the fund reserves. The advance will need to be repaid through future Citymed rate adjustments.

Transient Occupancy Tax Fund (TOT)

Council action is required to authorize the Auditor & Comptroller to carry forward \$100,000 for the purpose of bidding for and funding major events hosted by the City, such as the U. S. Conference of Mayors and the Alcoholics Anonymous Conference.

Capital Improvements Program

Council action is required to:

- A. Authorize the transfer of \$43,558 from CIP No. 90-245.0, Capital Outlay Unallocated Reserve, Capital Outlay Sales Tax Fund 30245, to CIP No. 29-649.0, Farnum School Site - Acquisition, for property acquisition costs and the payment of interest to the Environmental Growth Fund. Funds were advanced from the Environmental Growth Fund.
- B. Authorize the transfer of \$39,621 from CIP No. 90-245.0 Capital Outlay Unallocated Reserve, Capital Outlay Sales Tax Fund 30245, to two completed CIP projects for final engineering costs in excess of appropriated estimates. The two projects are CIP 62-300.1, Fuel Efficient Traffic Signal Management Program (\$29,380) and CIP 17-102.1, Reconstruction of Munda Road Storm Drain (\$10,241).
- C. Authorize the transfer of \$31,394 from CIP No. 90-245.0, Capital Outlay Unallocated Reserve, Capital Outlay Sales Tax Fund 30245, to the Local Transportation Fund 39005 to reimburse the Fund for engineering costs in excess of appropriated estimates for the following projects: 1) Mission Bay Jetty, 2) Rose Canyon Bikeway and 3) Rose Creek Bikeway.
- D. Authorize the transfer of \$11,852 from Tierrasanta Facilities Benefit Assessment Fund 79005 to CIP No. 52-367.0, Tierrasanta Boulevard, for final engineering costs in excess of the appropriated estimates.

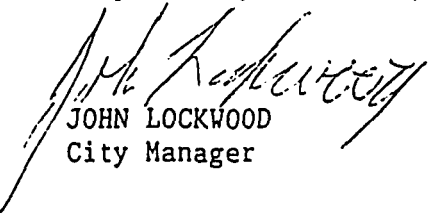
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- E. Authorize the transfer of \$15,000 from North City West Facilities Benefit Assessment Fund 79002 to CIP No. 52-326.0, Del Mar Heights Bridge, for preliminary engineering costs in excess of the appropriated estimate.
- F. Authorize the transfer of \$500 from North City West Facilities Benefit Assessment Fund 79002 to CIP No. 52-355.0, Park and Ride - Community Park, Neighborhood 9, North City West, for property appraisal costs in excess of the appropriated estimate.
- G. Authorize the transfer of \$625 from Rancho Bernardo Development Impact Fee Fund 39056 to CIP No. 62-275.9, Avenida La Valencia, for engineering costs in excess of the appropriated estimate.

ALTERNATIVES

Alternatives to the proposed transfers to the General Fund Allocated Reserve are to defer or eliminate the projects, or to appropriate new funds in FY 1991 or later. No alternatives are recommended for the proposed transfers between funds or other actions.

Respectfully Submitted,

  
JOHN LOCKWOOD  
City Manager

FRAZIER/SW

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**The City of San Diego**  
**CERTIFICATE OF CITY AUDITOR AND COMPTROLLER**

CERTIFICATE OF UNALLOTTED BALANCE AC 9001038

ORIGINATING DEPT. NO.: 055

I HEREBY CERTIFY that the money required for the allotment of funds for the purpose set forth in the foregoing resolution is available in the Treasury, or is anticipated to come into the Treasury, and is otherwise unallotted.

Amount \$ SEE ATTACHED Fund SEE ATTACHED

Purpose Authorizing transfers within and between funds, transfers to allocated reserve and expenditure of funds for senior nutrition meal program.

Date June 8, 19 90

By: *Amy R. Oberbeck*  
AUDITOR AND COMPTROLLER'S DEPARTMENT

ACCOUNTING DATA										
ACCTG. LINE	CY PY	FUND	DEPT	ORG.	ACCOUNT	JOB ORDER	OPERATION ACCOUNT	BENF/EQUIP	FACILITY	AMOUNT
				NOTE:	SEE ATTACHED CM-	1472				
TOTAL AMOUNT										

FUND OVERRIDE

**CERTIFICATION OF UNENCUMBERED BALANCE**

I HEREBY CERTIFY that the indebtedness and obligation to be incurred by the contract or agreement authorized by the hereto attached resolution, can be incurred without the violation of any of the provisions of the Charter of the City of San Diego; and I do hereby further certify, in conformity with the requirements of the Charter of the City of San Diego, that sufficient moneys have been appropriated for the purpose of said contract, that sufficient moneys to meet the obligations of said contract are actually in the Treasury, or are anticipated to come into the Treasury, to the credit of the appropriation from which the same are to be drawn, and that the said moneys now actually in the Treasury, together with the moneys anticipated to come into the Treasury, to the credit of said appropriation, are otherwise unencumbered.

Not to Exceed \$ \_\_\_\_\_

Vendor \_\_\_\_\_

Purpose \_\_\_\_\_

Date \_\_\_\_\_, 19\_\_\_\_

By: \_\_\_\_\_  
AUDITOR AND COMPTROLLER'S DEPARTMENT

ACCOUNTING DATA										
ACCTG. LINE	CY PY	FUND	DEPT	ORG.	ACCOUNT	JOB ORDER	OPERATION ACCOUNT	BENF/EQUIP	FACILITY	AMOUNT
TOTAL AMOUNT										

FUND OVERRIDE

*R- 275921*

JUN 18 1990

AC 9001038

#201

**JUN 18 1990**

Passed and adopted by the Council of The City of San Diego on.....  
by the following vote:

Council Members	Yeas	Nays	Not Present	Ineligible
Abbe Wolfsheimer	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ron Roberts	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
John Hartley	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
H. Wes Pratt	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Linda Bernhardt	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
J. Bruce Henderson	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Judy McCarty	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Bob Filner	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mayor Maureen O'Connor	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

AUTHENTICATED BY:

**MAUREEN O'CONNOR**  
Mayor of The City of San Diego, California.

(Seal)

**CHARLES G. ABDELNOUR**  
City Clerk of The City of San Diego, California.

By *Charles G. Abdelnour*, Deputy.

Office of the City Clerk, San Diego, California

Resolution **R- 275921** **JUN 18 1990**  
 Number ..... Adopted.....

RECEIVED  
90 JUN 14 PM 12:10  
LAW OFFICE  
SAN DIEGO, CA