

ORDINANCE NO. 17667

(0-92-6)

New Series

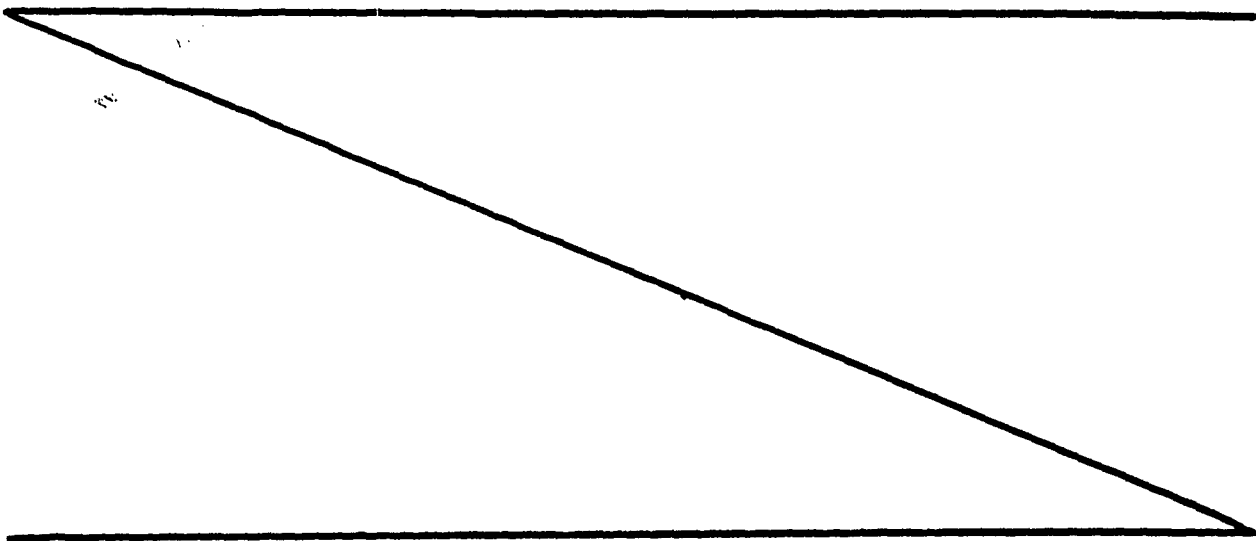
Adopted on JUL 23 1991

AN ORDINANCE ADOPTING THE ANNUAL BUDGET
FOR THE FISCAL YEAR 1991-92 AND APPROPRIATING
THE NECESSARY MONEY TO OPERATE THE CITY OF
SAN DIEGO FOR SAID FISCAL YEAR.

BE IT ORDAINED, by the Council of The City of San Diego, as follows:

SECTION 1. The budget for the expense of conducting the affairs of The City of San Diego for the year commencing July 1, 1991, heretofore prepared and submitted to this Council by the City Manager and on file in the office of the City Clerk as Document No. 0017667 is hereby adopted as the Annual Budget for said fiscal year.

SECTION 2. There is hereby appropriated for expenditure out of the several funds of said City for municipal purposes the following amounts:



I. GENERAL FUND (100)

	<u>Salaries and Wages</u>	<u>Non-Personnel Expense</u>	<u>Total</u>
Mayor	\$ 351,986	\$ 151,149	\$ 503,135
Executive Services	514,723	221,851	736,574
Legislative Services	364,130	492,587	856,717
City Council District 1	276,046	86,712	362,758
City Council District 2	287,888	91,182	379,070
City Council District 3	293,082	100,619	393,701
City Council District 4	302,278	90,669	392,947
City Council District 5	287,438	98,464	385,902
City Council District 6	270,743	107,203	377,946
City Council District 7	267,590	90,920	358,510
City Council District 8	298,462	93,980	392,442
Council Administration	110,518	144,223	254,741
City Clerk	1,625,844	1,169,884	2,795,728
City Clerk - Elections (2)	-0-	1,307,000	1,307,000
City Manager	1,229,985	418,546	1,648,531
City Attorney (9)	11,796,155	4,543,573	16,339,728
Auditor and Comptroller	3,716,023	1,886,741	5,602,764
City Treasurer	2,756,521	3,687,492	6,444,013
Financial Management	2,336,611	1,277,974	3,614,585
Purchasing	1,306,090	646,038	1,952,128
Community Services	346,600	2,558,756	2,905,356
Personnel	2,588,299	1,603,614	4,191,913
Planning	7,940,892	3,964,491	11,905,383
Property	3,264,969	1,427,349	4,692,318
Mt. Hope Cemetery	431,339	503,579	934,918
Citizens Assistance and Information	385,591	163,230	548,821
Police	111,766,500	51,559,138	163,325,638
Fire	47,417,125	23,014,503	70,431,628
Health	-0-	9,792	9,792
Library	9,199,383	7,005,446	16,204,829
Park and Recreation	24,255,545	22,011,646	46,267,191
Waste Management	8,997,192	18,764,873	27,762,065
General Services	16,214,681	19,933,315	36,147,996
Engineering and Development	15,317,592	8,767,817	24,085,409
Non-Departmental Expenditures (3,4,5)	853,919	22,784,911	23,638,830
Unallocated Reserve (1)	-0-	1,000,000	1,000,000
TOTAL	\$277,371,740	\$ 201,779,267	\$ 479,151,007

O - 17667

I. GENERAL FUND (100) (CONT'D.)

- (1) The Unallocated Reserve shall be expended only by Council resolution to meet contingencies which may arise in the fiscal year. Transfers from the Unallocated Reserve to the Allocated Reserve shall be for projects which are of a continuing nature and transcend fiscal years and for programs/expenditures which could not be completed prior to the end of the fiscal year. The Auditor and Comptroller may, as directed by the Financial Management Department, transfer appropriations from the Allocated Reserve to operating departments to be expended for the purpose previously authorized by Council resolution.
- (2) Any unexpended balance remaining at the end of the fiscal year in City Clerk - Elections shall be carried forward to the following fiscal year by the Auditor and Comptroller to City Clerk - Elections for the purpose of funding future election expenses.
- (3) Any unexpended balance remaining at the end of the fiscal year in the Claims Program of Non-Departmental Expenditures may be transferred by the Auditor and Comptroller to the Public Liability Reserve Fund upon the direction of the Financial Management Department.
- (4) The Auditor and Comptroller is authorized to transfer Exceptional Performance Compensation appropriations to General Fund departments as departmental exceptional performance compensation awards and managerial departments' unclassified performance pay increases are approved.
- (5) The Auditor and Comptroller is authorized, upon the direction of the Financial Management Department, to transfer appropriations within Non-Departmental Expenditures Programs.
- (6) The Auditor and Comptroller is authorized to transfer, when necessary, fringe benefits expense appropriations of General Fund departments with a surplus to those General Fund departments where additional fringe benefits expense funds may be required.
- (7) The Auditor and Comptroller is authorized to transfer, when necessary, energy and other utilities expense appropriations of General Fund departments with a surplus to those General Fund departments where additional energy and other utilities expense funds may be required.

GENERAL FUND (100) (CONT.)

- (8) The Auditor and Comptroller is authorized to transfer, when necessary, data processing expense appropriations of General Fund departments with a surplus to those General Fund departments where additional data processing expense funds may be required due to changes in usage, rate variance and service agreements. Additional data processing services may be authorized by the City Manager during the year provided they can be funded from savings in supplies/services expense appropriations and outlay expense appropriations within the requesting department.
- (9) The City Attorney is hereby authorized to execute agreements and expend funds, as necessary, for computerized legal research services and appropriate "work-study" programs with approved and participating colleges and universities.
- (10) The Auditor and Comptroller is authorized to appropriate sufficient monies from lease revenues as may be necessary to pay brokerage fees incurred as a result of said leases.
- (11) The Auditor and Comptroller is authorized, upon the direction of the Financial Management Department, to increase the Fire Department's appropriation for revenues received in excess of budgeted expenditures for services provided to cooperating jurisdictions by the Strike Team.
- (12) The Auditor and Comptroller is hereby authorized to appropriate and expend property tax revenues withheld by the County for Property Tax Administrative Costs authorized by SB2557.
- (13) The Auditor and Comptroller is hereby authorized and directed to set aside and appropriate the sum of fifty thousand dollars (\$50,000) for the purpose of refunding revenue of prior fiscal years.
- (14) The Auditor and Comptroller is authorized, upon the direction of the Financial Management Department, to transfer between and within General Fund departments a maximum of \$25,000 if necessary.

0 - 17667

GENERAL FUND (100) (CONT.)

- (15) The Auditor and Comptroller is authorized, upon the direction of the Financial Management Department, to appropriate and transfer the return of prior years' General Fund working capital advances and contributed capital in the Central Garage and Machine Shop Equipment Funds to the General Services Facility Improvement Fund (10503) in accordance with projects contained in the Council-approved Capital Improvements Program or authorized by Council resolution.
- (16) The Auditor and Comptroller is authorized to appropriate and expend Golf Course Enterprise General Government Services reimbursements for the payment of accrued employee benefit liabilities. Additionally, the Auditor and Comptroller is authorized to transfer property and fixed assets as contributed capital resulting from the establishment of the Golf Course Enterprise Fund.

II. SPECIAL REVENUE FUNDS

1. ASSESSMENT DISTRICT MANAGEMENT FUND (70208)

Salaries and Wages	\$143,310
Non-Personnel Expense	<u>111,428</u>
TOTAL	\$254,738

Interest earnings generated from Assessment District Management Fund monies will be deposited in said Fund. Any monies deposited in the Assessment District Management Fund in excess of estimated revenue and any carryover monies from the previous fiscal year are hereby appropriated for the purpose for which said Fund was created.

2. BUSINESS IMPROVEMENT DISTRICTS

	<u>Non-Personnel Expense</u>
Adams Avenue Business Improvement District Fund (10552)	\$ 40,471
City Heights Business Improvement District Fund (10554)	49,972
Downtown Improvement Area Fund (10550)	62,544
El Cajon Boulevard (Central) Business Improvement District Fund (10561)	100,787
El Cajon Boulevard (Gateway) Business Improvement District Fund (10551)	61,550
Gaslamp Quarter Business Improvement District Fund (10555)	84,592
Hillcrest Business Improvement District Fund (10565)	149,982
La Jolla Business Improvement District Fund (10559)	218,884
Mission Hills Business Improvement District Fund (10558)	29,715
North Park Business Improvement District Fund (10553)	33,143
Ocean Beach Business Improvement District Fund (10557)	19,793

Interest earnings generated from Business Improvement District Fund(s) monies will be deposited in said Fund(s). Any monies deposited in the Business Improvement District Funds in excess of estimated revenue and any carryover monies from the previous fiscal year are hereby appropriated for the purpose for which said Fund(s) was created.

The City Manager is hereby authorized to execute appropriate agreements for the conduct of activities associated with the allocations authorized herein by the Council.

3. CENTRE CITY MAINTENANCE COORDINATION FUND (70209)

Salaries and Wages	\$182,731
Non-Personnel Expense	<u>640,806</u>
TOTAL	\$823,537

Any monies deposited in the Centre City Maintenance Coordination Fund in excess of estimated revenue and any carryover monies from the previous fiscal year are hereby appropriated for coordinating the maintenance and repair of public improvements in the Centre City area.

4. CITY BOND ADMINISTRATION COST FUND

The Auditor and Comptroller is hereby authorized to establish the City Bond Administration Cost Fund. Any monies deposited in this fund are hereby appropriated and may be expended for bond administration costs.

5. COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS (18501-185261)

Community Development Block Grant Funds are appropriated for the purposes established by the grant provisions as approved and authorized by Council. All authorized but uncompleted program activities and unexpended monies related thereto remaining in the Community Development Block Grant Funds on June 30, 1992 shall be carried forward to future years for the purpose of completing said authorized activities.

6. COMMUNITY PLANNING REIMBURSABLE PROJECTS FUND (63030)

Salaries and Wages	\$ 90,648
Non-Personnel Expense	<u>22,465</u>
TOTAL	\$113,113

Revenues received from developer deposits for the preparation or amendment of plans for new communities are placed in this special fund for the purpose of reimbursing City costs incurred in the review of developer proposals, preparation of new plans and revision of existing plans.

Any monies deposited in the Community Planning Reimbursable Projects Fund in excess of estimated revenue and any carryover monies from the previous fiscal year are hereby appropriated for the purpose for which said Fund was created.

7. CONTRIBUTION TO REDEVELOPMENT AGENCY FUND (10227)

The Contribution to Redevelopment Agency Fund is hereby appropriated and may be expended only for those projects contained in the Council-approved Capital Improvements Program or authorized by Council resolution.

0-17667

8. ENVIRONMENTAL GROWTH FUNDS (10505, 105051, 105052)

ONE THIRD: PRESERVING AND ENHANCING ENVIRONMENT

Non-Personnel Expense	\$2,247,800
Unallocated Reserve	<u>55,195</u>
Subtotal	2,302,995

TWO THIRDS: OPEN SPACE ACQUISITION

Transfer to Open Space Park Facilities District #1 Bond Interest & Redemption Fund	<u>5,986,550</u>
TOTAL	\$8,289,545

It is the intent of the Council that the Environmental Growth Fund appropriations are to be expended for those purposes described in the Annual Budget Document.

Any monies deposited in the Environmental Growth Fund in excess of estimated revenue as described in Section 103.1a of the City Charter and any carryover monies from the previous fiscal year are hereby appropriated for the purpose for which said Fund was created and may be expended only by Council resolution. The Council may, from time-to-time, for purposes of augmenting specified programs, elect to allocate additional monies to this Fund from sources other than those enumerated in Section 103.1a of the Charter. In that event, those additional monies shall not be subject to any fractional allocation but shall be used solely and exclusively for the program purpose designated by Council.

The Auditor and Comptroller is authorized, upon the direction of the Financial Management Department, to increase the "Transfer to Open Space Park Facilities District #1 Bond Interest and Redemption Fund" from Unappropriated Fund Balance if the actual capitalized interest is less than the estimated amount and to transfer monies, if available, as the City's contribution to maintenance districts established during the year.

0-17667

9. FACILITIES FINANCING OPERATION FUND (10250)

Salaries and Wages	\$ 1,121,291
Non-Personnel Expense	<u>771,103</u>
TOTAL	\$ 1,892,394

Interest earnings generated from Facilities Financing Operation Fund monies will be deposited in said Fund. Any monies deposited in the Facilities Financing Operation Fund in excess of estimated revenue and any carryover monies from the previous fiscal year are hereby appropriated for the purpose for which said Fund was created.

10. FEDERALLY SEIZED AND FORFEITED ASSETS FUND (10132)

Non-Personnel Expense	\$ 1,410,000
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The Federally Seized and Forfeited Assets Fund is hereby appropriated for the purpose of enhanced law enforcement activity in compliance with the Federal Comprehensive Crime Act of 1984 and in accordance with Council directives.

The Auditor and Comptroller is authorized, upon the direction of the Financial Management Department, to appropriate and expend excess monies to supplement existing approved projects/allocations. Additional programs maybe established by Council resolution provided funds are available herein for such action.

11. GENERAL SERVICES FACILITY IMPROVEMENT FUND (10503)

The General Services Facility Improvement Fund is hereby appropriated for the purpose of financing capital improvements and major maintenance of General Services related facilities and may be expended only for those projects contained in the Council-approved Capital Improvements Program or authorized by Council resolution.

12. HOUSING TRUST FUNDS (10420-10421)

The Housing Trust Funds are hereby established and appropriated for transfers to the San Diego Housing Commission for use in accordance with the San Diego Housing Trust Ordinance No. 17454.

13. INDUSTRIAL DEVELOPMENT REVENUE BOND ADMINISTRATIVE EXPENSE FUND (10240)

The Industrial Development Revenue Bond Administrative Expense Fund is hereby appropriated for the purpose of financing City administrative costs, including the cost of financial consultants services, related to industrial development revenue bond financing. Any monies deposited in this fund from private sector applicants for industrial development revenue bond financing are to be used for the above-stated purpose. Any funds deemed to be in excess may be transferred only by Council resolution.

14. LIBRARY MATCHING MATERIALS FUND (10350)

The Library Matching Materials Fund is hereby appropriated for the purpose of matching donations for the purchase of library materials. Any monies from applicable library fines and charges deposited in the Library Matching Materials Fund are to be reserved and used as matching funds for donations. Donations will be matched in accordance with Council Policy 100-07 up to the amount of the appropriation and applicable fines and fees. Expenditures from this fund will be made only to purchase library materials. For the purposes of this section, library materials are defined as hard-cover or paperback books, patents, microforms, government documents, records, audiovisual and other library materials circulated by the library to the public or used for reference in the library.

15. LIBRARY MATCHING EQUIPMENT FUND (10351)

The Library Matching Equipment Fund is hereby appropriated for the purpose of matching donations for the purchase of library equipment. Donations will be matched and distributed in

accordance with Council Policy 100-8. Expenditures from this fund will be made only to purchase library equipment. For the purposes of this section, library equipment is defined as equipment used in providing direct library service to the public and includes items such as book trucks, tables, chairs, typewriters, file cabinets, microfilm equipment, display racks and recording equipment.

16. LOW-INCOME HOUSING LEASE REVENUE FUND (10540)

The Low-Income Housing Lease Revenue Fund is hereby appropriated for the purpose authorized by Resolution No. 218880. The Auditor and Comptroller is hereby authorized to transfer monies deposited in the Low-Income Housing Lease Revenue Fund to the Housing Authority for use as directed by the Housing Authority.

17. MAJOR EVENTS FUND

The Major Events Fund is hereby established for the purpose of attracting and sponsoring significant major events conducted in the City of San Diego. Upon the direction of the City Manager, the Auditor and Comptroller is authorized to expend up to \$25,000 (per event or any combination of events) from the Major Events Fund.

Any remaining monies deposited in the Major Events Fund are hereby appropriated for the purpose for which said Fund was created and may be expended only by Council resolution.

18. MUNICIPAL PARKING GARAGE OPERATIONS FUND (10322)

The Municipal Parking Garage Operations Fund is hereby appropriated to provide funds for the operation of the Municipal Parking Garage.

19. NEW CONVENTION FACILITY FUND (10225)

Salaries and Wages	\$ 34,400
Non-Personnel Expense	<u>5,418,862</u>
TOTAL	\$ 5,453,262

Interest earnings generated from New Convention Center Facility Fund monies will be deposited in said Fund. Any monies deposited in the New Convention Facility Fund in excess of estimated revenue and any carryover monies from the previous fiscal year are hereby appropriated for the purpose for which said Fund was created and/or as designated by Council. The Operating Contingency Reserve shall be expended only by Council resolution. The San Diego Convention Center Corporation Board of Directors must ratify all requests to the City for additional operating funds above the allocations authorized in the Fiscal Year 1991-92 Budget Document.

20. PENASQUITOS CANYON PRESERVE PARK FUND (10582)

Salaries and Wages	\$ 37,310
Non-Personnel Expense	<u>18,564</u>
TOTAL	\$ 55,874

The Penasquitos Canyon Preserve Park Fund is hereby appropriated for the purpose of land acquisition, historic restoration, and open space maintenance in the Penasquitos Preserve. Any monies deposited in the Penasquitos Canyon Preserve Park Fund in excess of estimated revenue and any carryover monies from the previous fiscal year are hereby appropriated for the purpose for which said Fund was created.

21. POLICE DECENTRALIZATION FUND (10355)

Non-Personnel Expense \$6,792,420

Any monies deposited in the Police Decentralization Fund in excess of estimated revenue and any carryover monies from the previous fiscal year are hereby appropriated for the purpose for which said Fund was created.

22. PUBLIC ARTS FUND (10270)

Non-Personnel Expense \$ 55,296

The Public Arts Fund is hereby appropriated for the purpose of selecting public art and placing works of art in public places in accordance with Ordinance 16540 (New Series) adopted on November 15, 1985. Any monies deposited in the Public Arts Fund in excess of estimated revenue and any carryover monies from the previous fiscal year are hereby appropriated for the purpose for which said Fund was created. The Council may elect to allocate additional monies to this fund or carryover monies from this fund for purposes other than those enumerated in Ordinance 16540. In that event, those additional monies shall be used solely and exclusively for the program purpose designated by the City Council or in accordance with the Budget Document.

23. PUBLIC TRANSPORTATION RESERVE FUND (10341)

Any monies deposited in the Public Transportation Reserve Fund in excess of estimated revenue and any carryover monies from the previous fiscal year are hereby appropriated for the purpose for which said Fund was created and may be expended only by Council resolution.

**24. SAN DIEGO CONCOURSE-
CONVENTION AND PERFORMING ARTS CENTER OPERATIONS FUND (10320)**

Salaries and Wages	\$ 120,214
Non-Personnel Expense	<u>3,537,042</u>
TOTAL	\$3,657,256

Any monies deposited in the San Diego Concourse - Convention and Performing Arts Center Operations Fund in excess of estimated revenue from operations and any carryover monies from the previous fiscal year are hereby appropriated for the purpose for which said Fund was created.

**25. SAN DIEGO CONCOURSE -
CONVENTION AND PERFORMING ARTS CENTER REIMBURSEMENT FUND (10324)**

Revenues received from tenants for services provided by the Center are placed in this special fund and are hereby appropriated for the purpose of reimbursing the costs of those services.

26. SAN DIEGO JACK MURPHY STADIUM FUND (10331)

Non-Personnel Expense	\$ 2,582,050
Reserve for Debt Service	<u>883,500</u>
TOTAL	\$ 3,465,550

Any monies deposited in the San Diego Jack Murphy Stadium Fund in excess of estimated revenue and any unappropriated fund balance in excess of \$883,500 on June 30, 1992, are hereby appropriated for transfer to the Capital Outlay Fund.

27. SAN DIEGO JACK MURPHY STADIUM OPERATIONS FUND (10330)

Salaries and Wages	\$ 2,008,159
Non-Personnel Expense	<u>3,154,722</u>
TOTAL	\$ 5,162,881

Any monies deposited in the San Diego Jack Murphy Stadium Operations Fund in excess of estimated revenue from operations and any carryover monies from the previous fiscal year are hereby appropriated for the purpose for which said Fund was created.

All pass-through concessions and parking revenues are hereby appropriated for transfer to Stadium tenants according to Council-approved agreements.

All unencumbered monies remaining in the San Diego Jack Murphy Stadium Operations Fund on June 30, 1992, are hereby authorized for transfer to the San Diego Jack Murphy Stadium Fund.

28. STATE LIBRARY FOUNDATION FUND (19207)

Salaries and Wages	\$ 420,522
Non-Personnel Expense	<u>302,739</u>
TOTAL	\$ 723,261

The State Library Foundation Fund is hereby appropriated for the purpose of funding library operations and may be expended only in accordance with State regulations. Any monies received in excess of the estimated revenue and any carryover monies from the previous fiscal year may be expended only by Council resolution.

29. SUBDIVISION STREET TREE FUND

The Subdivision Street Tree Fund is hereby appropriated for the purposes authorized by Section 102.0403 of the San Diego Municipal Code.

30. TAX ANTICIPATION NOTES FUNDS (65013)

The Tax Anticipation Notes Revolving Funds are hereby appropriated for the purpose of redeeming tax anticipation notes, paying tax anticipation note interest and note issuance costs and refunding excess arbitrage earnings. Interest earnings on proceeds from note issuance will be used, up to the amount necessary, to finance such note-related costs. Any excess interest earnings generated from note issuance will be deposited in the General Fund. If the tax anticipation note proceeds are insufficient to meet actual cash-flow requirements, the Auditor and Comptroller is authorized to advance moneys in the treasury as a temporary loan to any tax-supported fund in accordance with Section 93 of the City Charter.

31. TRAFFIC SAFETY FUND

The Traffic Safety Fund is hereby appropriated for the purposes specified by State law.

32. TRANSIENT OCCUPANCY TAX FUND (10223)

Non-Personnel Expense \$21,189,328

The City Manager is hereby authorized to execute appropriate agreements for the conduct of activities associated with the allocations authorized by Council for Fiscal Year 1991-92. It is the intent of the Council that the Transient Occupancy Tax Fund appropriations are to be expended for those purposes described in the Annual Budget Document. Program savings may be transferred to other existing or new programs by Council resolution. Multi-year agreements are authorized where appropriate. The provisions of Council Policies 100-03 and 100-04 for specific activities funded by this ordinance are deemed and declared to be complied with by adoption of this ordinance, unless specifically exempted by Council action.

Any other monies deposited in the Transient Occupancy Tax Fund in excess of estimated revenue and any carryover monies from the previous fiscal year are hereby appropriated for the purpose for which said Fund was created and may be expended only by Council resolution. The Auditor and Comptroller is authorized, upon the direction of the Financial Management Department, to appropriate and transfer monies as may be required to the New Convention Facility Fund in accordance with Section 35.0104 of the Municipal Code and to the Trolley Extension Reserve Fund in accordance with Council Policy 100-11. Additional programs may be established by Council resolution provided funds are available herein for such action.

33. TRANSIENT OCCUPANCY TAX UNAPPROPRIATED RESERVE FUND (10224)

Salaries and Wages	\$ 778,129
Non-Personnel Expense	<u>14,696,532</u>
TOTAL	\$15,474,661

The City Manager is hereby authorized to execute appropriate agreements for the conduct of activities associated with the allocations authorized by Council for Fiscal Year 1991-92. It is the intent of the Council that the Transient Occupancy Tax Unappropriated Reserve appropriations are to be expended for those purposes described in the Annual Budget Document. Program savings may be transferred to other existing or new programs by Council resolution. Multi-year agreements are authorized where appropriate. The provisions of Council Policy 100-03 for specific activities funded by this ordinance are deemed and declared to be complied with by adoption of this ordinance, unless specifically exempted by Council action.

The Auditor and Comptroller is authorized, upon the direction of the Financial Management Department, to continue appropriations for such programs as Management Audits which are of a continuing nature and transcend fiscal years. The Auditor and Comptroller is authorized, upon the

direction of the Financial Management Department, to transfer Major Events Trust Program allocations to the Major Events Fund.

Any monies deposited in the Transient Occupancy Tax Unappropriated Reserve Fund in excess of estimated revenue and any carryover monies from the previous fiscal year are hereby appropriated for the purpose for which said Fund was created and may be expended only by Council resolution. The Auditor and Comptroller is authorized, upon the direction of the Financial Management Department, to appropriate and transfer monies to the Housing Trust Fund in accordance with Section 35.0128(c) of the Municipal Code and Council Policy 600-13 and to the Balboa Park/Mission Bay Improvements Fund in accordance with Council Policies 100-13 and 700-13. Additional programs may be established by Council resolution provided funds are available herein for such action.

34. TROLLEY EXTENSION LEASE PAYMENT FUND

The Trolley Extension Lease Payment Fund is hereby appropriated for the purpose of meeting lease payments for the extension of the San Diego Trolley.

35. TROLLEY EXTENSION RESERVE FUND (10226)

Non-Personnel Expense \$ 2,986,177

The Trolley Extension Reserve Fund is hereby appropriated for the purpose of accumulating funds for the extension of the San Diego Trolley in accordance with Council Policy 100-11 and Resolution 261886 adopted on November 5, 1984 and for those projects contained in the Council-approved Capital Improvements Program or authorized by Council resolution in accordance with Section 3 of Council Policy 100-11. Funds necessary to meet lease payments for the extension of the trolley are hereby authorized for transfer to the Trolley Extension Lease Payment Fund.

Interest earnings generated from Trolley Extension Reserve Fund monies will be deposited in said Fund. Any monies deposited in excess of estimated revenue and any carryover monies from the previous fiscal year are hereby appropriated for the purpose for which said Fund was created.

36. ZOOLOGICAL EXHIBITS FUND (10222)

There is hereby appropriated the current year's proceeds from the tax levy required by Section 77a of the City Charter and, in addition thereto, the balance of any prior year's proceeds from such tax levy for the purposes authorized by Section 77a of the Charter.

III. DEBT SERVICE FUNDS

1. GENERAL OBLIGATION BOND INTEREST AND REDEMPTION FUNDS

(21601, 21640)

General City Purposes	\$ 2,060,370
Public Safety Communications Centers and Equipment Purposes	<u>2,391,906</u>
TOTAL	\$ 4,452,276

IV. CAPITAL PROJECTS FUNDS

1. CAPITAL IMPROVEMENTS PROGRAM FUND (30244)

Any additions to or deletions from the Capital Improvements Program as may be required may be made by Council resolution provided funds are available for such action. Projects scheduled in the approved Capital Improvements Program may, during the fiscal year and subject to availability of funds, be rescheduled by Council resolution.

The Auditor and Comptroller is authorized to transfer unexpended balances in completed current year Capital Improvements Program projects to the appropriate Capital Improvement Program Unallocated Reserve.

The Auditor and Comptroller is authorized, upon the direction of the Financial Management Department, to transfer a maximum of \$10,000 per project from appropriate Unallocated Reserves or

Annual Allocations to completed Capital Improvement Program projects for costs in excess of approved appropriations.

The Auditor and Comptroller is authorized, upon the direction of the Financial Management Department, to reallocate revenue sources between Capital Improvements Program projects in accordance with the restrictions placed on various revenues.

2. CAPITAL OUTLAY FUNDS (30245 - 30251)

The Capital Outlay Funds are hereby appropriated for the purposes authorized by Section 77 of the City Charter and may be expended only for those projects contained in the Council-approved Capital Improvements Program or authorized by Council resolution. The Auditor and Comptroller is authorized, upon the direction of the Financial Management Department, to reallocate revenue sources between projects in order to comply with Maintenance of Effort requirements under Proposition A.

The Council may, from time-to-time, for purposes of augmenting specified projects, elect to allocate additional monies, such as Sales Tax, to the Capital Outlay Funds. Any savings in those projects funded by these additional monies shall not be subject to Section 77 of the City Charter and may be transferred to other funds at the discretion of the Council.

The Auditor and Comptroller is authorized, upon the direction of the Financial Management Department, to transfer monies from the Capital Outlay Funds 30245 and 302453 Unallocated Reserves to the Capital Outlay Revolving Fund for the purpose of funding preliminary engineering costs of projects included in the six-year Capital Improvements Program Budget. Such transfers shall not exceed a total of \$500,000 and will be reimbursed to the appropriate Unallocated Reserves upon the availability of funds.

Any monies deposited in the Capital Outlay Funds in excess of estimated revenue and any carryover monies from the previous fiscal year are hereby appropriated for the purpose for which said Funds were created and may be expended only by Council resolution.

The Auditor and Comptroller is authorized to transfer funds from the Capital Outlay Industrial

Development Fund to the Contribution to Redevelopment Agency Fund as required by the approved Capital Improvements Program or authorized by Council resolution.

The Auditor and Comptroller is authorized, upon the direction of the Financial Management Department, to transfer proceeds received from the sale of airports, sewer utility and water utility real property to the appropriate enterprise funds in accordance with Section 77 of the City Charter.

3. CAPITAL PROJECT BOND FUNDS (30730)

The following bond fund is appropriated for the purpose approved in the bond ordinance of issuance or resolutions authorizing the issuance of special district bonds and in accordance with projects contained in the Council-approved Capital Improvements Program:

GENERAL OBLIGATION BONDS

Public Safety Communications Bonds (1991)

SPECIAL DISTRICT FUNDS

Special Assessment Proceedings

4. FIESTA ISLAND SLUDGE MITIGATION FUND

The Fiesta Island Sludge Mitigation Fund is hereby appropriated and may be expended in accordance with projects contained in the Council-approved Capital Improvements Program or as authorized by Council resolution.

5. LOCAL TRANSPORTATION FUND (39005)

The Local Transportation Fund is hereby appropriated and may be expended in accordance with projects contained in the Council-approved Capital Improvements Program or authorized by Council resolution.

6. PARK SERVICE DISTRICT FUNDS (11100-17562)

The Park Service District Funds are hereby appropriated for the purposes authorized by the San Diego Municipal Code and Council-approved Capital Improvements Program. Any monies deposited in the Park Service District Funds in excess of estimated revenue and any carryover monies from the previous fiscal year are hereby appropriated for the purpose for which said Funds were created.

7. SPECIAL GAS TAX STREET IMPROVEMENT FUNDS (30219, 302191)

There is hereby appropriated for transfer to the General Fund for engineering and administrative expense on City streets 100% of all Section 2107.5 Gas Tax monies received by the City. All other Gas Tax monies received by the City and all interest accruing thereon are hereby appropriated as follows:

- a. The Street Light and Traffic Signal Energy Program: \$ 4,085,820
- b. The Street Resurfacing Program:
 - Salaries and Wages 1,896,399
 - Non-Personnel Expense 18,681,425
 - Total \$ 20,577,824

The Auditor and Comptroller is hereby authorized, at the direction of the Financial Management Department, to carry forward any unexpended Non-Personnel Expense allocations of the Street Resurfacing Program to be used for said purposes.

- c. Lease revenues generated from Special Gas Tax properties being administered by the Housing Commission are hereby appropriated for transfer to the Low-Income Housing Lease Revenue Fund per agreement with the Housing Commission.
- d. The Auditor and Comptroller is authorized, upon the direction of the Financial Management Department, to transfer additional monies, if necessary, to the Gaslamp Quarter Lighting and Landscape Maintenance District Fund and to the San Diego Street Lighting Maintenance

District No. 1 Fund so as to meet its share of the Districts' actual lighting costs.

- e. The Auditor and Comptroller is authorized, as directed by the Financial Management Department, to reallocate gas tax revenues between the Special Gas Tax Street Improvement Funds and the General Fund in order to comply with Maintenance of Effort requirements under Proposition A and State Proposition 111.
- f. Any monies deposited in the Special Gas Tax Street Improvement Funds in excess of estimated revenue and any carryover monies from the previous fiscal year are hereby appropriated for the purpose for which said Funds were created and may be expended only by Council resolution.

8. WETLANDS ACQUISITION FUND (10545)

Any monies deposited in the Wetlands Acquisition Fund in excess of estimated revenue and any carryover monies from the previous fiscal year are hereby appropriated and may be expended only by Council resolution. Interest earnings generated by Wetlands Acquisition Fund monies will be deposited in said Fund.

V. SPECIAL ASSESSMENT FUNDS

1. FACILITY BENEFIT ASSESSMENT FUNDS

The Facility Benefit Assessment Funds are hereby appropriated for the purpose of providing financing of public facilities in planned urbanizing areas and may be expended only for those projects contained in the Council-approved Capital Improvements Program or authorized by Council resolution.

The Auditor and Comptroller is authorized, upon the direction of the Financial Management Department, to modify individual Capital Improvement Program Project budgets in accordance with Council approved Community Financing Plans.

2. LANDSCAPE MAINTENANCE DISTRICT FUNDS

	<u>Salaries and Wages</u>	<u>Non-Personnel Expense</u>
Bay Terraces Landscape Maintenance District Fund (70222)	\$ 3,712	\$ 33,374
Campus Point Landscape Maintenance District Fund (70218)	3,711	42,780
Carmel Mountain Ranch Landscape Maintenance District Fund (70233)	18,557	224,733
Coronado View Landscape Maintenance District Fund (70226)	3,711	13,266
Downtown Street Tree Maintenance District Fund (70212)	307,304	451,741
Eastgate Technology Park Landscape Maintenance District Fund (70229)	9,279	157,367
First San Diego River Improvement Project Fund (70240)	25,356	399,896
Gaslamp Quarter Lighting and Landscape Maintenance District Fund (70213)	184,168	324,228
Gateway Center East Landscape Maintenance District Fund (70231)	7,423	106,239
Lopez Canyon Maintenance District Fund (70227)	--0--	10,061
Mid City Landscape Maintenance District Fund (70234)	15,218	91,021
Mira Mesa Landscape Maintenance District Fund (70223)	12,990	151,917
Mission Boulevard Landscape Maintenance District Fund (70219)	15,605	49,960
Newport Avenue Landscape Maintenance District Fund (70241)	5,567	22,783
North City West Landscape and Lighting Maintenance District Fund (70220)	74,228	936,434
Park Village Landscape Maintenance District Fund (70228)	11,134	125,170
Penasquitos East Landscape Maintenance District Fund (70225)	9,279	142,026
Rancho Bernardo Landscape Maintenance District Fund (70224)	9,279	218,660
Sabre Springs Landscape Maintenance District Fund (70221)	18,557	87,970
San Diego Street Lighting Maintenance District Fund (70210)	--0--	867,020
San Ysidro Landscape Maintenance District Fund (70235)	5,567	32,865
Scripps Miramar Landscape Maintenance District Fund (70211)	37,114	328,332
Tierrasanta Landscape Maintenance District Fund (70214)	37,114	457,610

Any monies deposited in the Landscape Maintenance District Funds in excess of estimated revenue and any carryover monies from the previous fiscal year are hereby appropriated for the purpose for which said Fund(s) was created.

Interest earnings generated from Landscape Maintenance District Fund(s) monies will be deposited in said Fund(s).

VI. ENTERPRISE FUNDS

1. AIRPORTS FUND (41100)

Salaries and Wages	\$ 734,329
Non-Personnel Expense	<u>1,468,312</u>
TOTAL	\$ 2,202,641

Funds appropriated for capital improvements are for those projects contained in the Council-approved Capital Improvements Program.

Interest earnings generated from Airports Fund monies will be deposited in said Fund. Any monies deposited in the Airports Fund in excess of the estimated revenue and any carryover monies from the previous fiscal year are hereby appropriated for the purpose for which said Fund was created.

2. BUILDING INSPECTION FUND (41300)

Salaries and Wages	\$ 9,738,080
Non-Personnel Expense	<u>7,900,121</u>
TOTAL	\$17,638,201

Funds appropriated for capital improvements are for those projects contained in the Council-approved Capital Improvements Program. Interest earnings generated from Building Inspection Fund monies will be deposited in said Fund. Any monies deposited in the Building Inspection Fund in excess of estimated revenue and any carryover monies from the previous fiscal year are hereby appropriated for the purpose for which said Fund was created.

3. GOLF COURSE FUND (41400)

Salaries and Wages	\$ 1,357,979
Non-Personnel Expense	<u>2,662,247</u>
TOTAL	\$ 4,020,226

The Golf Course Fund is hereby established to operate, maintain and improve physical conditions and initiate capital improvement programs for Torrey Pines and Balboa Golf Courses.

Funds appropriated for capital improvements are for those projects contained in the Council-approved Capital Improvements Program.

Interest earnings generated from Golf Course Fund monies will be deposited in said Fund. Any monies deposited in the Golf Course Fund in excess of estimated revenue are hereby appropriated for the purpose for which said Fund was created.

4. SEWERAGE UTILITY FUNDS (41506,41508,41509)

METROPOLITAN/MUNICIPAL SEWER FUNDS (41506, 41508)

Salaries and Wages	\$ 20,456,228
Non-Personnel Expense	140,368,578
Sewer Revenue Bond Debt Requirements	2,944,000
Unallocated Reserve	<u>6,717,934</u>
TOTAL METROPOLITAN/MUNICIPAL SEWER FUNDS	<u>170,486,740</u>

CLEAN WATER FUND (41509)

Salaries and Wages	4,475,376
Non-Personnel Expense	146,617,727
Clean Water Bond Debt Requirements	13,547,000
Unallocated Reserve	<u>1,378,656</u>
TOTAL CLEAN WATER FUND	<u>166,018,759</u>

TOTAL	\$ 336,505,499
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The Auditor and Comptroller is authorized to establish subfunds and accounts for the Metropolitan and Municipal Sewer systems as may be necessary and/or as required by AB1600 and any other legislation. Funds appropriated for capital improvements are for those projects contained in the Council-approved Capital Improvements Program. The Unallocated Reserve shall be expended only by Council resolution to meet contingencies which may arise in the fiscal year. Any unexpended appropriations remaining at the end of the fiscal year in the accounts established for the purpose of paying public liability claims shall be continued by the Auditor and Comptroller for the purpose of paying future public liability claims of the Sewerage Utility.

Interest earnings generated from Sewerage Utility Funds monies will be deposited in said Funds. For cash lending purposes only, the various funds of the Sewerage Utility are hereby considered to be one fund. Any monies deposited to the credit of the Sewerage Utility Funds for installation of new services, installation of sewer main extensions and for miscellaneous services to others in excess of the estimated revenue for said installations and services are hereby appropriated and may, by Auditor's transfer, be credited to the appropriation accounts for the purpose of paying the costs of said installations and services. However, no additional appropriation will be made until total revenue of the fund exceeds the estimated revenue.

5. WASTE MANAGEMENT FUND (41200)

Salaries and Wages	\$ 8,013,711
Non-Personnel Expense	<u>21,118,233</u>
TOTAL	\$ 29,131,944

Funds appropriated for capital improvements are for those projects contained in the Council-approved Capital Improvements Program.

Interest earnings generated from Waste Management Fund monies will be deposited in said Fund. Any monies deposited in the Waste Management Fund in excess of estimated revenue and any

carryover monies from the previous fiscal year are hereby appropriated for the purpose for which said Fund was created.

6. WASTE MANAGEMENT LANDFILL CLOSURE FUND (41202)

The Waste Management Landfill Closure Fund is hereby appropriated to provide funds for landfill closure and post-closure activities. The Auditor and Comptroller is hereby authorized, upon the direction of the Financial Management Department, to return to the Waste Management Fund any monies deposited in the Waste Management Landfill Closure Fund in excess of amounts required by the California Waste Management Board.

7. WATER UTILITY OPERATING FUND (41500)

Salaries and Wages	\$ 23,055,740
Non-Personnel Expense	113,975,372
Water Revenue Bond Debt Requirements	<u>176,000</u>
TOTAL	\$ 137,207,112

The Auditor and Comptroller is authorized to establish subfunds and accounts as required by AB1600 and any other legislation. Any unexpended appropriations remaining at the end of the fiscal year in the accounts established for the purposes of paying public liability claims shall be continued by the Auditor and Comptroller for the purpose of paying future public liability claims of the Water Utility Operating Fund.

Interest earnings generated from Water Utility Operating Fund monies will be deposited in said Fund. Any monies deposited to the credit of the Water Utility Operating Fund for installation of new services, installation of water main extensions and for miscellaneous services to others in excess of the estimated revenue for said installations and services are hereby appropriated and may, by Auditor's transfer, be credited to the appropriation accounts for the purpose of paying the costs of

said installations and services. However, no additional appropriation will be made until total revenue of the fund exceeds the estimated revenue.

Funds appropriated for capital improvements are for those projects contained in the Council-approved Capital Improvements Program. The Unallocated Reserve shall be expended only by Council resolution to meet contingencies which may arise in the fiscal year.

The Auditor and Comptroller is hereby authorized to increase the appropriations from unappropriated revenue to reflect actual costs associated with water purchases, in-lieu tax charges and property taxes in the Water Utilities Department which may exceed the budgeted amounts.

VII. INTERNAL SERVICE FUNDS

The Auditor and Comptroller is hereby authorized, upon the direction of the Financial Management Department, to distribute surplus retained earnings or working capital advances from various internal service and revolving funds back to appropriate contributing funds.

There is appropriated for expenditure out of various revolving and working capital funds the following:

1. CENTRAL GARAGE AND MACHINE SHOP FUNDS

The Auditor and Comptroller is hereby authorized, upon the direction of the Financial Management Department, to transfer excess funds as determined by the Auditor and Comptroller between the Central Garage and Machine Shop Equipment Replacement Fund (50031) and the Central Garage and Machine Shop Working Capital Operating Fund (50030).

The Auditor and Comptroller is authorized, upon the direction of the Financial Management Department, to appropriate and expend for the purpose of the reserve, specific reserves established in the Central Garage and Machine Shop Funds.

**A. CENTRAL GARAGE AND MACHINE SHOP EQUIPMENT
ADDITIONAL AND UNLIKE EQUIPMENT REPLACEMENT FUND (50033)**

All excess monies remaining in the Central Garage and Machine Shop Additional and Unlike Equipment Replacement Fund on June 30, 1991, together with the monies deposited in said Fund during the 1991-92 fiscal year, are hereby appropriated for additional and unlike replacement of motive equipment.

**B. CENTRAL GARAGE AND MACHINE SHOP EQUIPMENT REPLACEMENT
FUND (50031)**

All excess monies remaining in the Central Garage and Machine Shop Equipment Replacement Fund on June 30, 1991, together with the monies deposited in said Fund during the 1991-92 fiscal year, are hereby appropriated for the replacement of motive and shop equipment.

The Auditor and Comptroller is authorized, upon the direction of the Financial Management Department, to return working capital advances and contributed capital to the General Services Facility Improvement Fund via the General Fund in accordance with the Council-approved Capital Improvements Program or authorized by Council resolution.

**C. CENTRAL GARAGE AND MACHINE SHOP
WORKING CAPITAL OPERATING FUND (50030)**

All excess monies remaining in the Central Garage and Machine Shop Working Capital Operating Fund on June 30, 1991, together with monies received in connection with the operation of said Fund during the 1991-92 fiscal year, are hereby appropriated for the purpose for which said Fund was created.

**2. CITY-SPONSORED GROUP HEALTH INSURANCE
FOR ELIGIBLE RETIREES FUND (60017)**

The City-Sponsored Group Health Insurance for Eligible Retirees Fund is hereby appropriated for the purpose of collecting monies from the various departments of the City to meet obligations as required under Section 24.0907.2(e) of the Municipal Code.

Interest earnings generated from City-Sponsored Group Health Insurance for Eligible Retirees Fund monies will be deposited in said Fund. The Auditor and Comptroller is authorized, upon the direction of the Financial Management Department, to return excess monies to the contributing funds.

3. LONG TERM DISABILITY FUND (60018)

The Long Term Disability Fund is hereby appropriated for payments under the City's self-insured Long Term Disability Plan.

4. MICRO COMPUTER REPLACEMENT FUND

The Micro Computer Replacement Fund is hereby appropriated for the purpose of accumulating monies in one or more fiscal years from the various department appropriations to replace micro computers and software and may be expended only at the direction of the Financial Management Department.

5. PRINT SHOP REVOLVING FUND (50020)

All unexpended monies remaining in the Print Shop Revolving Fund on June 30, 1991, together with monies received in connection with the operation of said Fund during the 1991-92 fiscal year, are hereby appropriated for the purpose for which said Fund was created.

6. PUBLIC LIABILITY RESERVE FUND (81140)

The Public Liability Reserve Fund is hereby appropriated to provide additional funds for the City's self-insurance program for public liability claims.

7. RISK MANAGEMENT ADMINISTRATION REVOLVING FUND (50061)

Salaries and Wages	\$ 2,907,952
Non-Personnel Expense	<u>2,249,613</u>
TOTAL	\$ 5,157,565

The Risk Management Administration Revolving Fund is hereby appropriated to provide funds for administration of the City's claims and employee benefits programs. Any monies deposited in excess of estimated revenue and any carryover monies from the previous fiscal year, except as restricted under Section 5 of this Ordinance, are hereby appropriated for the purpose for which said Fund was created.

8. SAN DIEGO CITYMED PLAN FUND (60021)

The San Diego Citymed Plan Fund is hereby appropriated to provide funds for obligations incurred pursuant to the City's self-funded accident and health program and are to be expended in accordance with provisions of said Plan as authorized by Council.

9. SPECIAL TRAINING FUND (50062)

Salaries and Wages	\$ 113,817
Non-Personnel Expense	<u>229,604</u>
TOTAL	\$ 343,421

The Special Training Fund is hereby appropriated for the purpose of enhancing the management and supervisory skills of City employees. Any monies deposited in excess of estimated revenue and any carryover monies from the previous fiscal year are hereby appropriated for the purpose for which said Fund was created.

10. STORES REVOLVING FUND (50010)

All unexpended monies remaining in the Stores Revolving Fund on June 30, 1991, together with monies received in connection with the operation of said Fund during the 1991-92 fiscal year, are hereby appropriated for use of said Fund as authorized by Section 35 of the City Charter.

11. UNEMPLOYMENT INSURANCE RESERVE FUND (60060)

The Unemployment Insurance Reserve Fund is hereby appropriated to provide funds to pay authorized claims for unemployment insurance and related costs.

12. UNUSED SICK LEAVE FUND (60025)

The Unused Sick Leave Fund is hereby appropriated to provide funds for payment of unused sick leave accruals to eligible terminating or retiring employees.

13. WORKERS' COMPENSATION INSURANCE FUND (60029)

All funds generated by premiums paid by City departments shall be deposited in the Workers' Compensation Insurance Fund and are hereby appropriated for payment under the City's self-insured Workers' Compensation Program.

VIII. TRUST FUNDS

1. CITY EMPLOYEES' RETIREMENT SYSTEM FUND (60011)

Salaries and Wages	\$ 543,736
Non-Personnel Expense (Including Contingency Reserve of \$20,000)	<u>5,059,939</u>
TOTAL	\$ 5,603,675

Non-Personnel Expense monies may be transferred to Salaries and Wages upon authorization of the City Employees' Retirement System Board of Administration. The Board of Administration may, as deemed necessary, increase appropriations up to \$50,000 from the General Reserve.

The Auditor and Comptroller is hereby authorized, upon the direction of the Retirement Administrator with Board of Administration approval, to appropriate from the General Reserve

0-17667

sufficient funds to pay for additional costs associated with income generating activities in accordance with investment managers', consultant and trustee agreements.

2. DEFERRED COMPENSATION PLAN FUNDS (60023, 60024)

All funds generated from amounts being deferred from salaries and wages of officers and employees of the City of San Diego participating in a Deferred Compensation Plan, and all earnings thereon, shall be deposited in a Deferred Compensation Plan Fund established by the Auditor and Comptroller for custodial and disbursement purposes. The Auditor and Comptroller is authorized to appropriate from said Fund sufficient monies as may be necessary to pay participant investment fees. The Deferred Compensation Plan Fund is appropriated to provide funds for obligations incurred pursuant to the Deferred Compensation Plans to be disbursed in accordance with provisions of said Plan as authorized by Council. It is the intent of the Council to not use Deferred Compensation Plan Funds monies for any other purpose.

3. 401(k) PLAN FUND (60028)

All funds generated from amounts being deferred from salaries and wages of officers and employees of the City of San Diego participating in a 401(k) Plan, and all earnings thereon, shall be deposited in a 401(k) Plan Fund established by the Auditor and Comptroller for custodial and disbursement purposes. The 401(k) Plan Fund is appropriated to provide funds for obligations incurred pursuant to the 401(k) Plan to be disbursed in accordance with provisions of said Plan as authorized by Council. It is the intent of the Council to not use 401(k) Plan Fund monies for any other purpose.

4. GENERAL PURPOSE REVOLVING FUND (81130)

Any monies deposited in the General Purpose Revolving Fund shall be expended only when deemed necessary by the Auditor and Comptroller to provide interim financing on cooperative

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projects between the City and other agencies approved by Council and to provide advances for authorized expenditures that are to be fully reimbursed.

5. UNUSED COMPENSATORY TIME FUND (60052)

The Unused Compensatory Time Fund is hereby appropriated to provide funds for the payment of accumulated compensatory time to eligible City employees. Interest earnings generated from Unused Compensatory Time Fund monies will be deposited in said Fund.

SECTION 3. All grant and special revenue funds not specifically appropriated in a previous section of this ordinance are appropriated for the purposes established by applicable laws and/or in accordance with provisions of agreements authorized by Council and for projects contained in the Council-approved Capital Improvements Program or authorized by Council resolution.

SECTION 4. Any other funds, established by Council in previous fiscal years or during the current fiscal year, not specifically appropriated in a previous section of this ordinance, are hereby appropriated for the purposes for which such funds were created.

SECTION 5. The Auditor and Comptroller is authorized, upon the direction of the Financial Management Department, to transfer current and/or prior years' surplus monies within the Flexible Benefit/Management Benefit Programs reimbursement funds. Any remaining surplus monies (excluding flexible spending accounts) in the reimbursement funds may be transferred by the Auditor and Comptroller, upon the direction of the Financial Management Department, to the Risk Management Administration Revolving Fund to be expended for programs which benefit City employees.

The Auditor and Comptroller is authorized, upon the direction of the Financial Management Department, to transfer surplus/reserves within other employee benefit funds administered by Risk Management Department.

SECTION 6. The Auditor and Comptroller is authorized, upon the direction of the Financial Management Department, to make appropriate interfund transfers in accordance with the Budget Document and estimated sources of revenue.

The Auditor and Comptroller may, upon the direction of the City Manager and appropriate clearing authorities, transfer funds to related City entities in accordance with the Budget Document and appropriate funding source rules and regulations.

SECTION 7. The Auditor and Comptroller is authorized, upon the direction of the Financial Management Department, to transfer Non-Personnel Expense appropriation savings to Salaries and Wages. However, in accordance with the City Charter, appropriation savings in Salaries and Wages may not be transferred to Non-Personnel Expense.

SECTION 8. If at the beginning of the fiscal year the appropriations necessary for the support of the various City agencies have not been reviewed and adopted by the Council, the Auditor and Comptroller is hereby authorized to approve agency payments and carry forward working capital advances based upon the prior year's level of expenditures until the agency budgets are reviewed and adopted by the appropriate authorities. It is the intent of this Section to be consistent with Section 71a of the City Charter.

SECTION 9. The Auditor and Comptroller is authorized, upon the direction of the Financial Management Department, to appropriate and expend donations in accordance with Council Policy 100-2.

O. 17667

SECTION 10. Upon Council commitment by resolution and/or ordinance to issue any long-term debt as may be established by Council from time-to-time, the Auditor and Comptroller is authorized and directed to: establish a fund for the receipt and expenditure of the proceeds; appropriate the necessary monies for such projects; certify that funds are available for entering into contracts and agreements; and make temporary advances of monies from eligible non-property tax funds in order to meet cash-flow requirements of the project pursuant to the anticipated financing. These advances shall be interest bearing where appropriate and shall be repaid within the term of the fiscal year in which it is made.

It is understood that the above are consistent with the intent of City Charter Sections 80, 82, 92 and 99.

SECTION 11. In order to administratively expedite the bond issuance process, the City Manager is hereby authorized to enter into an interim agreement(s) at a cost not to exceed \$25,000 with a trustee for each forthcoming bond issuance. This agreement(s) will be subject to subsequent Council approval for continuance for the length of the bond issuance.

SECTION 12. The Auditor and Comptroller is authorized to disburse or direct the bond trustee to pay any excess investment earnings to the federal government as required by temporary and permanent arbitrage regulations promulgated under Section 148 of the Internal Revenue Code of 1986.

SECTION 13. The Auditor and Comptroller is authorized to appropriate and expend monies for services provided by others, such as San Diego Hospital Association and Villa View Hospital, in accordance with agreements approved by Council.

O- 17667

SECTION 14. All revenues generated in relation to operation of Mission Bay Park and Ocean Beach Park in excess of expenditures for operations, maintenance and capital improvements during the fiscal year are hereby placed in a special fund to be used exclusively for past and future operations, maintenance and capital improvements and for past, current, and future expenditures uncompensated by past, current and future revenues derived from Mission Bay Park and Ocean Beach Park as required by agreements with the State of California. These excess revenues are hereby appropriated for said purposes and may be expended only by Council resolution or in accordance with projects contained in the Council-approved Capital Improvements Program.

All revenues generated by sovereign trust lands granted by the State of California to the City of San Diego pursuant to Section 6306 of the Public Resources Code and SB598 are hereby appropriated for purposes consistent with the public trust.

SECTION 15. All other revenues which are not appropriated by any other section of this ordinance, and which are in excess of estimated revenue as determined by the Financial Management Department, are hereby appropriated by the Auditor and Comptroller to a legally established reserve fund or account for contingencies. However, in no event shall the total appropriations of all tax revenues as defined by Article XIII B of the California State Constitution made pursuant to this ordinance exceed the City's legal limit.

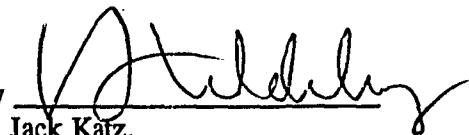
The total appropriation is \$1,160,785,595 a portion of which will be derived from proceeds of taxes as defined within Article XIII B of the State Constitution.

It is the intent of this ordinance to comply with Article XIII B of the California State Constitution.

0-17667

SECTION 16. This ordinance is declared to take effect and be in force immediately upon its passage after two (2) public hearings pursuant to the authority contained in Sections 16, 17 and 71 of the Charter of the City of San Diego.

APPROVED: JOHN W. WITT, City Attorney

By 
for Jack Katz,
Senior Chief Deputy

Prepared by Financial Management
07/19/91
O-92-6
07/23/91 CORRECTED COPY

O - 17667

330

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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
H. Wes Pratt	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input 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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

JUL 23 1991

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 *Linda Sugaw*, Deputy.

I HEREBY CERTIFY that the foregoing ordinance was passed on the day of its introduction, to wit, on
JUL 23 1991, said ordinance being of the kind and character
authorized for passage on its introduction by Section 16 of the Charter.

~~I FURTHER CERTIFY that the final reading of said ordinance was in full.~~

I FURTHER CERTIFY that the reading of said ordinance in full was dispensed with by a vote of not
less than a majority of the members elected to the Council, and that there was available for the consideration
of each member of the Council and the public prior to the day of its passage a written or printed copy of said
ordinance.

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

(Seal)

By *Linda Sugaw*, Deputy.

Office of the City Clerk, San Diego, California	
Ordinance Number	0-17667
Adopted	JUL 23 1991