

RESOLUTION NUMBER R-284045

ADOPTED ON JUN 06 1994

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

WHEREAS, such deficits occur for many reasons, most of which relate to work load requirements or unanticipated expenditures for supplies and services; 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, as set forth in City Manager's Report No. 94-152.

BE IT FURTHER RESOLVED, that the City Auditor and Comptroller is hereby authorized to transfer \$3,797 from the Transient Occupancy Fund (10223), American Ballet Ensemble Program (91551) to be carried forward to Fiscal Year 1995 for the Grant Fund Matching Program (91500).

BE IT FURTHER RESOLVED, that the City Auditor and Comptroller is hereby authorized to reallocate funding \$150,000 within the Storm Drain Fund (10508) for reimbursement to the General Fund (100), Waste Management Litter Control Division (51300) for street sweeping services.

BE IT FURTHER RESOLVED, that \$150,000 appropriated in the New Convention Facility Fund (10225) be carried forward to Fiscal



The City of San Diego

MANAGER'S REPORT

DATE ISSUED: June 1, 1994

REPORT NO.: 94-152

ATTENTION: City Council Docket of June 6, 1994

SUBJECT: Year-End Budget Adjustments

SUMMARY

Issue - Should the Auditor and Comptroller be authorized to:

1. Transfer monies within and between funds for purposes specified in this report;
2. Transfer General Fund monies to the Allocated Reserve to fund projects that will not be completed in the current year;
3. Increase and/or amend Gas Tax Fund (30219) and TransNet Fund (30300) appropriations for purposes specified in this report;
4. Transfer monies between funds and Capital Improvement Program projects for engineering costs, amendment of appropriations, and the reallocation of revenues to the General Fund?

Manager's Recommendation - Approve the City Manager's request to authorize the above transfers, appropriation increases, and other financial transactions.

Other Recommendations - None

Fiscal Impact - The total impact on the General Fund for transfers from appropriations in various departments to the Allocated Reserve is approximately \$226,000. The impact of Other Fund transfers is approximately \$1,253,800. The transfer within the Capital Improvements Program (CIP) for \$692,800 reflects actual engineering costs incurred.

BACKGROUND

Traditionally, at this time of year, a request is made to transfer funds between and within City departments for various purposes. In a memorandum to the City Council dated March 28, 1994, the City Manager provided a revised forecast of revenue growth for the fiscal year and identified a potential shortfall between revenues and expenditures for the current fiscal year of at least \$15 million.

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DEPARTMENTAL TRANSFERS (General Fund)

The following departments require inter-departmental adjustments to correct a projected deficit in a specific expenditure category:

Equal Opportunity Contracting Program

\$85,700 - Salaries and Wages/Fringe Benefits: Due to unanticipated requirements related to the Metropolitan Wastewater Program which were directed by the City Manager.

\$5,400 - Non-Personnel Expense: Due to an increase in automated support expenditures resulting from compilation of data for the Disparity Study.

Waste Management

\$250,000 - Non-Personnel Expense: Due to increased motive equipment and refuse disposal costs associated with rerouting disposal from the County's Otay landfill, which has increased disposal fees, to Miramar Landfill.

Funds are being transferred from the departments with expenditure savings to offset the projected departmental shortfalls.

TRANSFERS TO ALLOCATED RESERVE (General Fund)

Funds are appropriated in the current year for the projects detailed below; however, there is not sufficient time for completion prior to the end of the fiscal year. It is necessary to transfer the funds to the Allocated Reserve in order to provide for anticipated expenditure of designated funds. These projects are:

Park & Recreation (\$10,000) - To comply with Cal-OSHA mandates, purchase of an air filtering system for the carpenter shop at Coastline Parks Division is required.

Park & Recreation (\$11,000) - To purchase equipment and furnishings for the San Ysidro Community Activity Center renovation project which has been delayed.

Citywide Program Expenditures (\$45,000) - To acquire consultant services in preparation of the Fiber Optic grid for the City.

Citywide Program Expenditures (\$160,000) - To complete an automated system for City park program registration, increase capacity for the Police Mobile Data Terminals (MDTs) to report street related repairs and complete an automated program to provide information on building occupancy restrictions and requirements for construction and renovation projects.

III. The following Council action is necessary to grant the City Manager additional authority to compensate for any unanticipated appropriation shortfalls and offset revenue shortages for the current fiscal year:

Authorize the Auditor and Comptroller, at the direction of the Financial Management Department, to make any additional appropriations and transfers that may be necessary to balance fund carryovers and expenditures/appropriations for Fiscal Year 1994.

IV. No Council action is required for the following administrative items authorized under the Annual Appropriation Ordinance:

A. Motive Equipment Fleet Funds

Under present projections, approximately \$11 million will be transferred, by the end of the fiscal year, from Motive Equipment Fleet Funds to the General Fund as repayment for working capital advances. This transfer consists of \$7.2 million that was budgeted in Fiscal Year 1994 and \$3.8 million in additional funding which has been identified to offset the revenue shortfall for the current fiscal year. The result of this action may defer future equipment acquisitions for General Fund Departments except for Police and Fire acquisitions.

B. Water and Sewer Funds

Under present projections, approximately \$6.6 million will be transferred, by the end of the fiscal year, from the Water and Sewer Funds to the General Fund for reimbursement of the public right of way and other City property. The Fiscal Year 1994 budget included a transfer of \$4.6 million from the Water Utility Operating (41500) and Sewer Revenue (41506) Funds to the General Fund. An additional \$2 million, which includes \$1.06 million from the Water Utility Operating Fund (that has been proposed for authorization within this report on page 4) and \$940,000 from the Sewer Fund, has been identified to further reimburse the General Fund for the City uses referred to above.

C. Waste Management Enterprise Fund

Approximately \$2 million from the Waste Management Enterprise Fund (41200) was budgeted in Fiscal Year 1994 as a reallocation to the General Fund for capital projects completed prior to establishment of the fund.

D. CityMed Plan

A total of \$600,000 will be returned to all funds that advanced monies to the San Diego CityMed Plan in Fiscal Year 1993. \$425,000 will be returned to the General Fund to mitigate the shortfall.

E. Internal Service Funds

A total of \$725,000 will be returned to all funds for working capital advances to the Internal Service Funds. \$500,000 will be returned to the General Fund to resolve the revenue shortfall.

<u>TITLE/FUND</u>	<u>CIP #</u>	<u>FUNDING SOURCE</u>	<u>TRANSFER TOTAL</u>
<u>TRANSIENT OCCUPANCY TAX RESERVE FUND (10224)</u> Balboa Park Municipal Gym Wall Repair SUBTOTAL TRANSFER - FUND (10224)	21-838.6	FD 10224/CIP 21-834.0	\$2,522.39 \$2,522.39
<u>ENVIRONMENTAL GROWTH FUND (10505)</u> Rose Canyon Erosion Control Measures SUBTOTAL TRANSFER - FUND (10505)	22-050.5	FD 10505/CIP 22-050.0	\$1,380.78 \$1,380.78
<u>PARK SERVICE DISTRICT FEE FUND (11630)</u> Hollywood Neighborhood Park SUBTOTAL TRANSFER - FUND (11630)	23-147.4	FD 11630	\$2,174.90 \$2,174.90
<u>COMMUNITY DEVELOPMENT BLOCK GRANT FUND (18502)</u> Mid-City Revitalization, Adams Ave, Felton St. - FD18525 Project 1st Class - Phase II - FD18522 Adams Avenue Improvements- FD18525 Wilson Middle School Acquisition-FD18523 Project 1st Class - Phase III - FD18523 Mid-City Revitalization- Phase IV- FD18525 SUBTOTAL TRANSFER - FUND (18502)		FD 18502 FD 18502 FD 18502 FD 18502 FD 18502 FD 18502	\$3,401.90 \$13,695.63 \$21,652.43 \$19,229.40 \$29,648.74 \$36,540.56 \$124,168.66
<u>CAPITAL OUTLAY - OTHER FUNDS (302453)</u> Police Department - Police Station Site Montgomery-Waller Community Park - Requirements SUBTOTAL TRANSFER - FUND (302453)	36-056.0 29-467.0	FD 302453 FD 302453	\$16,159.93 \$25,660.53 \$41,820.46

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<u>TITLE/FUND</u>	<u>CIP #</u>	<u>FUNDING SOURCE</u>	<u>TRANSFER TOTAL</u>
<u>WATER UTILITY OPERATING FUND (41500)</u>			
65th & Herrick Pump Station	73-299.0	\$1,868.58 FD 41500	
Alvarado & Miramar Filtration Plants	73-262.0	\$3,269.06 FD 41500	
Water Main Replacement Group 450	73-289.8	\$11,907.86 FD 41500	
SUBTOTAL TRANSFER - FUND (41500)			\$17,045.50
<u>SEWER REVENUE FUND (41506)</u>			
Pump Station #12	46-160.8	\$686.42 FD 41506	
SUBTOTAL TRANSFER - FUND (41506)			\$686.42
<u>FACILITIES BENEFIT ASSESSMENT FUND (79002)</u>			
Del Mar Trails Neighborhood Park	29-713.0	\$1,200.41 FD 79002	
SUBTOTAL TRANSFER - FUND (79002)			\$1,200.41
TOTAL FUND TRANSFER (VARIOUS)			\$692,775.56

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