

ORDINANCE NUMBER O- 18667 (NEW SERIES)

ADOPTED ON JUL 27 1999

AN ORDINANCE ADOPTING THE ANNUAL BUDGET FOR THE FISCAL YEAR 1999-2000 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, 1999, heretofore prepared and submitted to this Council by the City Manager and on file in the office of the City Clerk as Document No. 00-18667 is hereby adopted as the Annual Budget for said fiscal year. Attached hereto as Attachment C is an index to this Ordinance.

**SECTION 2.** There is hereby appropriated for expenditure out of the funds of said City for

municipal purposes the following amounts:

**I. GENERAL FUND (100)**

Department	Salaries and Wages	Non-Personnel Expense	TOTAL
<b>FINANCIAL AND TECHNICAL SERVICES</b>			
Financial Management	\$4,920,479	\$4,579,354	\$9,499,833
Financing Services	969,272	379,741	1,349,013
Organization Effectiveness Program	255,458	150,514	405,972
<b>FIRE</b>			
Fire & Life Safety Services	69,145,149	31,270,679	100,415,828
<b>NEIGHBORHOOD SERVICES, PLANNING AND DEVELOPMENT</b>			
Economic Dev & Community Services	2,648,081	7,653,421	10,301,502
Library	13,310,241	11,494,320	24,804,561
Park & Recreation	25,396,468	28,257,111	53,653,579
Long Range Planning	3,562,517	3,157,089	6,719,606
Real Estate Assets	2,468,292	1,117,347	3,585,639
Mt. Hope Cemetery	514,948	708,756	1,223,704
Facilities Maintenance	3,663,028	5,668,061	9,331,089
<b>POLICE</b>			
Neighborhood Code Compliance	2,884,731	2,029,733	4,914,464
Police	160,779,702	72,130,962	232,910,664
<b>PUBLIC WORKS</b>			
Engineering & Capital Projects	11,665,888	5,661,453	17,327,341
Environmental Services	6,361,187	25,019,839	31,381,026
Transportation	5,786,110	20,951,840	26,737,950
<b>OTHER</b>			
City Attorney	15,400,701	6,495,584	21,896,285
City Auditor & Comptroller	4,649,561	1,871,714	6,521,275
City Clerk	1,798,687	1,251,787	3,050,474
City Council - District 1	356,574	144,160	500,734
City Council - District 2	379,127	163,659	542,786
City Council - District 3	348,979	147,392	496,371
City Council - District 4	373,232	165,456	538,688
City Council - District 5	387,604	159,339	546,943
City Council - District 6	350,087	155,308	505,395
City Council - District 7	375,406	176,479	551,885
City Council - District 8	386,929	166,558	553,487
Council Administration	354,865	214,095	568,960
City Manager	238,774	102,651	341,425
Citywide Expenditures	1,789,903	33,764,030	35,553,933
Executive Services	695,942	277,770	973,712
Health	0	16,273	16,273
Information Technology/Communication	2,726,654	1,798,529	4,525,183
Intergovernmental Relations	432,453	571,803	1,004,256
Mayor	419,700	197,429	617,129
Personnel	2,669,787	1,668,119	4,337,906
<b>Total General Fund Expenditures</b>	<b>\$348,466,517</b>	<b>\$269,738,354</b>	<b>\$618,204,871</b>

I. GENERAL FUND (100) (Continued)

- (A) The City Manager and City Auditor and Comptroller are hereby authorized to transfer to an appropriate account from the departmental appropriations set forth on Page 2 an amount sufficient to assure that, in the event there is a shortfall in projected revenues, that there are sufficient revenues to cover the remaining appropriations; provided that in the case that projected revenue estimates are met, the funds set aside may be returned to their respective appropriation accounts. Failure by any City official to abide by their respective budget allocations shall be grounds for disciplinary action including, but not limited to, discharge and personal liability for expenditures which exceed authorized appropriations.
- (B) The Unallocated Reserve shall be expended only by Council resolution to meet contingencies which may arise in the fiscal year.
- (C) Transfers to the Allocated Reserve shall be for projects which are of a continuing nature and transcend fiscal years and for programs and expenditures which could not be completed prior to the end of the fiscal year. The City Auditor and Comptroller may, upon the direction of the Financial Management Director, transfer appropriations from the Allocated Reserve to operating departments to be expended for the purpose previously authorized by Council resolution or as approved in the current year's budget.
- (D) Any unexpended balance remaining at the end of the fiscal year in Citywide Programs - Accounting and Information Processing, Citywide Training, Competition Program, Elections, Office Space, Data Processing/New Development, City GIS/San Diego Geographic Information Source (SANGIS), and Small Business Enhancement Program may, upon the direction of the Financial Management Director, be carried forward to the following fiscal year by the City Auditor and Comptroller to their respective programs.
- (E) The City Auditor and Comptroller is authorized to make transfers of appropriate amounts from Departmental and Citywide Program appropriations to the respective Funds designated for such purposes.
- (F) The City Auditor and Comptroller is authorized to transfer Exceptional Performance Compensation appropriations to and between General Fund departments as departmental exceptional performance compensation awards and managerial departments' unclassified performance pay and executive performance pay increases are approved.

I. GENERAL FUND (100) (Continued)

- (G) The City Auditor and Comptroller is authorized, upon the direction of the Financial Management Director, to transfer up to \$100,000 in appropriations within each budgeted Citywide Expenditures Program. There shall be no limit as to the amount transferred to the Claims Program, the Data Processing New Development Program, Elections and the Office Space Program.
- (H) The City 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.
- (I) The City 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.
- (J) The City 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.
- (K) 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.
- (L) The City Auditor and Comptroller is authorized to appropriate sufficient monies from revenues as may be necessary to pay brokerage fees incurred as a result of said revenues.
- (M) The City Auditor and Comptroller is authorized, upon approval of the Financial Management Director, (1) to increase a department's appropriation for revenues received in excess of budgeted services provided to other departments, other funds, other jurisdictions, or when the City Auditor and Comptroller is satisfied that additional revenues will exceed the increased appropriations for existing programs and (2) to transfer appropriations for costs avoided in one budget unit by an agreement to incur them in another budget unit.
- (N) The City Auditor and Comptroller is authorized, upon the direction of the Financial Management Director, to appropriate and expend property tax revenues withheld by the County for Property Tax Administrative Costs authorized by SB2557 in excess of the estimated budgeted amount.

I. GENERAL FUND (100) (Continued)

- (O) The City Auditor and Comptroller is authorized, upon the direction of the Financial Management Director, to transfer between General Fund departments a maximum of \$100,000 in appropriations if necessary. There shall be no limit to the amount transferred where the net transfer does not result in an increase to either department's total budget.
- (P) The City Manager is hereby authorized to execute appropriate agreements for the conduct of Social Service activities associated with the allocations authorized by Council for Fiscal Year 1999-00 and in accordance with provisions of grant agreements.
- (Q) The City Auditor and Comptroller is authorized to appropriate and transfer the return of prior years' General Fund working capital advances and contributed capital in the Equipment Division Funds to the Public Works Facility Improvement Fund (10503) in accordance with projects contained in the Council-approved Capital Improvements Program or authorized by Council resolution.
- (R) The City Auditor and Comptroller is authorized, upon the direction of the Financial Management Director, to increase Citywide Programs - Office Space Program and Small Business Enhancement Program appropriations for revenues received in excess of the estimated revenue amount.
- (S) The City Auditor and Comptroller is authorized, to transfer excess and unanticipated revenues to a special General Fund Unappropriated/Unallocated Reserve and to maintain liability reserves. However, these monies may be used by the City Auditor and Comptroller to offset any revenue shortfalls.
- (T) The City Auditor and Comptroller is authorized, in consultation with the Financial Management Director, to transfer and set aside appropriations within General Fund departments, for the purpose of funding liability reserves.
- (U) The City Auditor and Comptroller is authorized, upon the direction of the Financial Management Director, to charge the Unused Sick Leave Fund (60025) expense for accrued annual leave, terminal leave, and related fringe benefits that can not be funded within a departmental budget.
- (V) The City Auditor and Comptroller is authorized to advance funds as required to the General Purpose Agency Fund (81130) for the purpose of advancing monies to other funds in need of short-term cash advances.
- (W) The City Auditor and Comptroller is authorized to appropriate and expend interest earnings generated

**I. GENERAL FUND (100) (Continued)**

from the issuance of Tax Anticipation Notes for the purpose of financing expenditures related to their issuance.

(X) The City Auditor and Comptroller is authorized, upon the direction of the Financial Management Director, to reallocate funds from savings or excess revenues for Citywide election purposes.

(Y) The City Auditor and Comptroller is authorized, upon the direction of the Financial Management Director, to increase appropriations for the purpose of rebating increased sales and/or property tax to the businesses generating such revenue consistent with Council approved economic development and business incentive agreements.

**II. SPECIAL REVENUE FUNDS**

**1. BALBOA PARK/MISSION BAY DEFERRED MAINTENANCE FUND (63023)**

Non-Personnel Expense \$4,040,404

The Balboa Park/Mission Bay Deferred Maintenance Fund is appropriated for deferred Maintenance projects as identified by Council. The Financial Management Director is authorized to reallocate funding with input from Council.

**2. BALBOA PARK/MISSION BAY PARK IMPROVEMENTS FUND (102240)**

Salaries and Wages	\$ 552,930
Non-Personnel Expense	<u>7,053,035</u>
TOTAL	<u>\$7,605,965</u>

The Balboa Park/Mission Bay Park Improvements Fund is hereby appropriated for the purposes authorized in Council Policies 100-03 and 700-13 and in accordance with the Transient Occupancy Tax Fund Budget, (10220).

The City Auditor and Comptroller is authorized, to advance funds to the Facility and Equipment Leasing Corporation for the purpose of providing timely payments of costs of related projects included in the six year Capital Improvements Program Budget. Such advances will be reimbursed upon receipt of funds from the project Bond Trustee.

**3. BUSINESS IMPROVEMENT DISTRICTS**

Currently, a lawsuit is on file (H.J.T.A. v. City) that challenges the validity of one or more of the Business Improvement Districts. The appropriation of funds for individual districts is contingent upon the continuing validity of each district.

**II. SPECIAL REVENUE FUNDS (Continued)**

**3. BUSINESS IMPROVEMENT DISTRICTS (Continued)**

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.

**4. CENTRE CITY MAINTENANCE COORDINATION FUND (70209)**

Salaries and Wages	\$185,509
Non-Personnel Expense	<u>731,416</u>
TOTAL	<u>\$916,925</u>

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. The City Manager is hereby authorized to execute an appropriate agreement with Horton Plaza Theaters Foundation for the conduct of activities associated with the allocations authorized by Council for Fiscal Year 1999-00. The provisions of Council Policy 100-03, for specific activities funded by this ordinance, are deemed and declared to be complied with, by the adoption of this ordinance, including Council Policy waivers to Sections B-1, B-2, and B-4.

**5. CITY HEIGHTS URBAN VILLAGE MAINTENANCE FUND (10526)**

The City Heights Urban Village Maintenance Fund is hereby appropriated for the purpose of maintaining the City Heights Community Center, Library and related facilities. The City Auditor and Comptroller is authorized, upon the direction of the Financial Management Director, to appropriate and expend funds received as a result of, and in accordance with, Section 5 of the Sublease and Maintenance Agreement between the San Diego Community Foundation Charitable Real Estate Fund and the City of San Diego, following the review and approval by the Financial Management Director and the City Auditor and Comptroller of an annual budget and multi year expenditure plan prepared by the responsible department.

**6. COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS**

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

## **II. SPECIAL REVENUE FUNDS (Continued)**

### **6. COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS (Continued)**

unexpended monies related thereto remaining in the Community Development Block Grant Funds on June 30, 2000 shall be carried forward to future years for the purpose of completing said authorized activities.

The City Auditor and Comptroller is authorized, upon the direction of the City Manager, to allocate district reserves or reallocate appropriations from budgeted projects later determined ineligible to new or existing CDBG eligible projects. The amount allocated to any individual project shall not exceed \$100,000.

The City Auditor and Comptroller is authorized, upon the direction of the City Manager, to administratively and periodically amend the listing of pledged projects for Float Loans approved by Council.

The City Auditor and Comptroller is authorized, upon the direction of the Financial Management Director, to transfer a maximum of \$100,000 per capital project from Reserves or excess program income to projects for eligible costs, such as engineering, in excess of approved appropriations.

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 1999-00 and in accordance with provisions of grant agreements.

### **7. COMMUNITY SERVICE CENTER FUND (10170)**

The Community Service Center Fund is hereby appropriated for the purpose of providing information and services to communities in an effort to increase accessibility and to improve the efficiency of delivering City services. The City Auditor and Comptroller is authorized upon the direction of the Financial Management Director to make budgeted transfers from participating funds to the Community Service Center Fund.

Funds received and any carryover monies from the previous year are hereby appropriated for the purpose for which said Fund was created. The City Auditor and Comptroller is authorized to allocate and expend funds for Council approved center sites upon the direction of the City Manager. Excess funds may be returned to contributing funds.

### **8. CONTRIBUTION TO REDEVELOPMENT AGENCY FUND (10227)**

The Contribution to Redevelopment Agency Fund is hereby appropriated and may be expended for those projects contained in the Council-approved Capital Improvements Program or authorized by Council resolution, and repayments of sales tax loaned to the Redevelopment Agency may be transferred to funds

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**II. SPECIAL REVENUE FUNDS (Continued)**

**8. CONTRIBUTION TO REDEVELOPMENT AGENCY FUND (10227) (Continued)**

participating in sales tax distributions. Horton Plaza Redevelopment Sales Tax loan repayment of \$35,000 is hereby appropriated for expenditures related to Fire Station No. 4.

**9. CONVENTION CENTER COMPLEX FUND (10221)**

Non-Personnel Expense \$15,200,497

The Convention Center Complex Fund is hereby appropriated for the purpose of providing for the project management and debt service of the Convention Center Expansion, or as directed by Council action.

Any monies deposited in the Convention Center Complex Fund in excess of estimated revenue, and any carryover monies from the previous fiscal year, are hereby appropriated and may be expended for the purpose for which said Fund was created. Any monies deemed to be in excess may be transferred by the City Auditor and Comptroller.

The Auditor and Comptroller is hereby authorized to reimburse contributing funds for monies expended or advanced for the Convention Center Expansion.

The City Manager is hereby authorized to execute appropriate agreements with the San Diego Convention Center Corporation for the conduct of activity related to the Convention Center Expansion.

**10. COUNCIL DISTRICT 7 MAINTENANCE FUND (10610)**

The District Seven Maintenance Fund is hereby established for the purposes of maintaining public rights of way, parks and other publicly owned areas of District Seven. Criteria for fund usage is primarily for those areas of the 7th City Council District that do not otherwise qualify for Federal Block Grant funding. No more than 10% of the fund balance may be appropriated or expended in any fiscal year. Any monies deposited in this fund including interest earnings are hereby appropriated and may be allocated and expended upon the direction of the City Manager for projects identified by the Council District.

**11. EMERGENCY MEDICAL SERVICES  
MEDICAL TRANSPORTATION SERVICES (EMS/MTS) FUND (10246)**

Salaries and Wages	\$3,437,694
Non-Personnel Expense	<u>2,467,539</u>
TOTAL	<u>\$5,905,233</u>

**II. SPECIAL REVENUE FUNDS (Continued)**

**11. EMERGENCY MEDICAL SERVICES  
MEDICAL TRANSPORTATION SERVICES (EMS/MTS) FUND (10246) (Continued)**

The EMS/MTS Fund is appropriated for the purpose of Fire and Life Safety Emergency Medical Services and Medical Transportation Services. The City Auditor and Comptroller is authorized to increase appropriations for revenues received for unbudgeted services provided to others. The City Auditor and Comptroller is authorized to appropriate and transfer excess funds to the General Fund to reimburse expenditures incurred only for the purpose of this program. Any other funds in excess of estimated revenue and any appropriation savings are designated for transfer to the EMS/MTS Loss Reserve.

The City Auditor and Comptroller is hereby authorized to appropriate and expend the EMS/MTS Loss Reserve for the purpose of covering the City's share of losses experienced by San Diego Medical Services Enterprise, LLC or reinvested into the program. The City's share of profits generated by SDMSE, LLC may be used to increase appropriations for the purpose of providing emergency medical services subject to the certification of funds by the City Auditor and Comptroller and approval of the City Manager.

**12. ENVIRONMENTAL GROWTH FUNDS (10505, 105051, 105052)**

ONE THIRD: PRESERVING AND ENHANCING ENVIRONMENT (105051)

Non-Personnel Expense \$ 2,575,900

TWO THIRDS: OPEN SPACE ACQUISITION (105052)

Transfer to Open Space Park Facilities District #1 Bond Interest & Redemption Fund 7,538,928

TOTAL \$10,114,828

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.

**II. SPECIAL REVENUE FUNDS (Continued)**

**12. ENVIRONMENTAL GROWTH FUNDS (10505, 105051, 105052) (Continued)**

The City Auditor and Comptroller is authorized to make temporary cash advances to the Two-Thirds Environmental Growth Fund to cover timing discrepancies between the collection of Fund revenue and the Bond payment dates.

The City Auditor and Comptroller is authorized to transfer funds in the One-Third Environmental Growth Fund to the Two-Thirds Environmental Growth Fund for the purpose of debt interest and redemption.

**13. FACILITIES FINANCING OPERATION FUND (10250)**

Salaries and Wages	\$ 796,556
Non-Personnel Expense	<u>885,855</u>
TOTAL	<u>\$1,682,411</u>

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.

**14. HOUSING TRUST FUNDS (10420-10421)**

The Housing Trust Funds are hereby appropriated for transfers to the San Diego Housing Commission for use in accordance with Council Policies 100-03 and 600-13 or as directed by Council.

**15. HUMAN CARE SERVICES FUNDS (19671-19672)**

The Human Care Services Funds are hereby appropriated for the purpose of funding social services allocations as authorized by Council for Fiscal Year 1999-00. Any monies deposited in the Human Care Services Fund in excess of estimated revenue and any carryover from the previous fiscal year is hereby appropriated and may be expended only by Council resolution. Excess funds may be returned to the General Fund after consulting the Financial Management Director.

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 1999-00.

**16. INDUSTRIAL DEVELOPMENT REVENUE BOND ADMINISTRATIVE EXPENSE FUND (10240)**

The Industrial Development Revenue Bond Administrative Expense Fund is hereby appropriated for the purpose authorized in Council Policy 100-12 and for financing City administrative costs, including the cost of

**II. SPECIAL REVENUE FUNDS (Continued)**

**16. INDUSTRIAL DEVELOPMENT REVENUE BOND ADMINISTRATIVE EXPENSE FUND (10240)  
(Continued)**

financial consultant 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.

**17. LIBRARY MATCHING EQUIPMENT FUND (10351)**

The Library Matching Equipment Fund is hereby appropriated for the purchase of library equipment. Donations will be matched and distributed in accordance with Council Policy 100-8 up to the amount of the Library Department's total appropriation. 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, computer equipment, display racks and recording equipment.

**18. LIBRARY MATCHING MATERIALS FUND (10350)**

The Library Matching Materials Fund is hereby appropriated 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 Library Department's total 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, periodicals, patents, microforms, government documents, records, computer software, audiovisual and other library materials circulated by the library to the public or used for reference in the library.

**19. LOCAL LAW ENFORCEMENT BLOCK GRANT FUNDS**

Local Law Enforcement Block Grant Funds may be established and appropriated as required for the purpose of receiving and expending funds received by the City under the Crime Control and Law Enforcement Act of 1994. Funds deposited in the Local Law Enforcement Block Grant Funds may be expended for Police programs and equipment as approved by Council.

**II. SPECIAL REVENUE FUNDS (Continued)**

**20. 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 City 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.

**II. SPECIAL REVENUE FUNDS (Continued)**

**21. MAINTENANCE ASSESSMENT DISTRICT FUNDS**

FUND	MAINTENANCE ASSESSMENT DISTRICT FUND NAME	SALARIES & WAGES	NON- PERSONNEL	TOTAL
70247	Adams Avenue	\$ 0	\$ 44,231	\$ 44,231
70208	Assessment District Management	424,276	340,436	764,712
70222	Bay Terraces	4,591	50,702	55,293
70230	Calle Cristobal	13,774	206,298	220,072
70218	Campus Point Open Space	4,591	31,388	35,979
70233	Carmel Mountain Ranch	22,957	318,553	341,510
70255	Coral Gate	2,296	24,990	27,286
70226	Coronado View Lighting	4,591	16,840	21,431
70246	Del Mar Terraces Street Repair	0	0	0
70212	Downtown	276,320	1,588,200	1,864,520
70229	Eastgate Technology Park	22,957	248,917	271,874
70251	Federal Boulevard	2,296	55,970	58,266
70240	First San Diego River Improvement Project	31,699	755,706	787,405
70213	Gas Lamp Quarter	0	0	0
70231	Gateway Center East	9,183	170,072	179,255
70250	Kings Row	1,377	5,709	7,086
70238	La Jolla Village Drive	4,591	160,122	164,713
70242	Linda Vista Road	4,591	105,930	110,521
70227	Lopez Canyon Stormwater	0	0	0
70248	Mercy Road	2,296	33,712	36,008
70234	Mid-City	16,070	307,373	323,443
70223	Mira Mesa	41,322	840,212	881,534
70232	Miramar Ranch North	34,435	637,409	671,844
70219	Mission Boulevard	2,296	101,705	104,001
70241	Newport Avenue	6,887	49,679	56,566
70220	North City West	91,827	1,270,224	1,362,051
70249	North Park	16,070	441,069	457,139
70253	North Torrey Pines	0	0	0
70256	Northwest Otay	0	44,500	44,500
70244	Otay International Center	34,435	306,444	340,879
70228	Park Village	18,365	374,448	392,813
70225	Penasquitos East	13,774	405,301	419,075
70224	Rancho Bernardo	11,478	285,414	296,892
70210	San Diego Street Lighting Maintenance District No 1	0	579,238	579,238
70221	Sabre Springs	22,957	166,519	189,476
70235	San Ysidro Boulevard	0	0	0
70211	Scripps/Miramar	45,915	637,728	683,643
70254	Sorrento Hills	22,957	279,812	302,769
70252	Stonecrest	2,296	10,571	12,867
70214	Tierrasanta	45,913	606,084	651,997
70243	Washington Street	2,296	30,974	33,270
	<b>TOTAL</b>	<b>\$1,261,679</b>	<b>\$11,532,480</b>	<b>\$12,794,159</b>

**II. SPECIAL REVENUE FUNDS (Continued)**

**21. MAINTENANCE ASSESSMENT DISTRICT FUNDS (Continued)**

Any monies deposited in the Maintenance Assessment 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 Auditor and Comptroller is authorized, upon the direction of the Financial Management Director, to transfer allocations from contributing Maintenance Assessment District Funds budgeted contingency reserves to increase the appropriations to reimburse the Maintenance Assessment District Management Fund accordingly, in the event that actual expenses related to administration exceed budgeted levels.

Interest earnings generated from Maintenance Assessment District Funds monies will be deposited in said Funds.

For those Maintenance Assessment Districts where City Council approval of the budget is obtained subsequent to the adoption of this ordinance, appropriations approved by specific City Council action shall take precedence over the amount displayed in this ordinance, in the event a variance exists.

**22. MAINTENANCE ASSESSMENT DISTRICT MANAGEMENT FUND (70208)**

Salaries and Wages	\$424,276
Non-Personnel Expense	<u>340,436</u>
TOTAL	<u>\$764,712</u>

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.

**23. MAJOR EVENTS REVOLVING FUND (102241)**

The Major Events Revolving Fund is hereby appropriated for the purpose of attracting and sponsoring significant major events conducted in the City of San Diego. Any monies deposited to the Major Events Revolving Fund is appropriated for the purpose of the fund and may be allocated for event(s) at the direction of the City Manager. Council Policy 300-07 and all other policies that would preclude the City Manager from expending such funds without obtaining competitive bids are hereby waived. Any carryover monies from the previous fiscal year deposited in the Major Events Revolving Fund are hereby appropriated for the purpose for

**II. SPECIAL REVENUE FUNDS (Continued)**

**23. MAJOR EVENTS REVOLVING FUND (102241) (Continued)**

which said Fund was created. Authorizing the advance of \$175,000 for the purpose of the 1999 Festival of Sails celebration to be reimbursed from State grant funding.

**24. MAJOR FACILITIES FUNDS (102213-102216)**

The Major Facilities Funds are hereby appropriated for the purpose of providing for the project management and related costs of the proposed Ballpark and Main Library, or as directed by Council action. Any monies, including interest deposited in the Major Facilities Funds, in excess of estimated revenue, and any carryover monies from the previous fiscal year, are hereby appropriated and may be expended for the purpose for which said Funds were created. Any monies deemed to be in excess may be transferred by the City Auditor and Comptroller. The specific allocation of funds between the proposed projects shall be determined by the City Manager.

The City Auditor and Comptroller is hereby authorized to reimburse contributing funds for monies expended or advanced for the major facilities.

**25. 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.

**26. NEIGHBORHOOD REVITALIZATION SUPERFUND (10160)**

The Neighborhood Revitalization Superfund is hereby appropriated for the purpose of providing infrastructure improvements, neighborhood revitalization, funding the provision and maintenance of the infrastructure necessary to revitalize neighborhoods physically, and in funding programs that provide safe, constructive activities for residents, particularly youth or any related purposes as identified by the Mayor and City Council. Any monies deposited or appropriated for or transferred to the Neighborhood Revitalization Superfund and any carryover monies from the previous Fiscal Year are hereby appropriated for the purpose of the Fund and may be expended by Council Resolution.

**27. NEW CONVENTION FACILITY FUND (10225)**

Salaries and Wages	\$ 50,000
Non-Personnel Expense	<u>4,471,117</u>
TOTAL	<u>\$4,521,117</u>



**II. SPECIAL REVENUE FUNDS (Continued)**

**27. NEW CONVENTION FACILITY FUND (10225) (Continued)**

The New Convention Facility Fund is appropriated and may be expended for subsidizing the Convention Center Corporation as approved by Council, and for projects as determined by Council.

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 San Diego Convention Center Corporation may incur operating expenses exceeding the approved fiscal year budget, so long as the revenues generated by the Corporation are an amount equal to or greater than such expenses. Any monies deemed to be in excess may be transferred by the City Auditor and Comptroller.

**28. OFFICE SPACE PROJECT FUND (10404)**

The Office Space Project Fund is hereby appropriated for the purpose of centralizing the furniture, fixture, operation and maintenance, and leasehold expenses of the various City Office space leases. Transfers from benefitting funds, lessor cash allowances, rent credits, equipment credits and negotiated reimbursements or obligations pursuant to the terms of the lease agreements are hereby appropriated for the purpose for which said Fund was created. Any monies deemed to be in excess may be transferred to the General Fund by the City Auditor and Comptroller.

**29. PARKING METER DISTRICTS FUND (70300)**

The Parking Meter Districts Fund is hereby appropriated for the purpose of parking and/or street improvements, landscaping and/or street beautification programs, lighting, security, streetlight conversion and extraordinary maintenance issues in accordance with Council Policy 100-18. Any monies deposited to the Parking Meter Districts Fund and any carryover monies from the previous fiscal year are hereby appropriated for the purpose of the Fund. Expenditure of funds shall be determined by Council resolution.

**30. PENASQUITOS CANYON PRESERVE PARK FUND (10582)**

Salaries and Wages	\$ 82,529
Non-Personnel Expense	<u>53,101</u>
TOTAL	<u>\$135,630</u>

**II. SPECIAL REVENUE FUNDS (Continued)**

**30. PENASQUITOS CANYON PRESERVE PARK FUND (10582) (Continued)**

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.

**31. POLICE DECENTRALIZATION FUND (10355)**

Non-Personnel Expense \$15,469,947

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. The City Auditor and Comptroller is authorized, upon the direction of the Financial Management Director, to transfer funds to the General Fund for current and prior years sales tax allocations for debt service payments reimbursed by the Capital Outlay Fund.

**32. PUBLIC ART FUND (10270)**

Non-Personnel Expense \$125,826

The Public Art 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 and Council Policy 100-03. Any monies deposited in the Public Art 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 Council or in accordance with the Budget Document.

**33. PUBLIC WORKS FACILITY IMPROVEMENT FUND (10503)**

The Public Works Facility Improvement Fund is hereby appropriated for the purpose of financing capital improvements and major maintenance of Public Works related facilities and may be expended only for those projects contained in the Council-approved Capital Improvements Program or authorized by Council resolution. In addition, an appropriation of \$60,000 is authorized for General Fund expenditures related to administration of said Fund subject to fund availability.

**II. SPECIAL REVENUE FUNDS (Continued)**

**34. QUALCOMM STADIUM OPERATIONS FUND (10330)**

Salaries and Wages	\$ 3,114,514
Non-Personnel Expense	<u>16,356,687</u>
TOTAL	<u>\$19,471,201</u>

The Stadium Operations Fund is appropriated for related debt service, to operate and improve Qualcomm Stadium, including all structures, buildings, equipment and fixtures related thereto and all other real and personal property acquired, constructed, operated or utilized by the City in connection with owning, operating and maintaining the Stadium, and all additions, extensions and improvements thereto or any part of the foregoing and any renewals or replacements thereof.

The City Manager is authorized to grant rent credits to, or expend funds in order to reimburse, Stadium tenants for capital improvements and other expenses related to Qualcomm Stadium in an amount not to exceed \$200,000 in total for all tenants for Fiscal Year 2000 in accordance with agreements made between the City and Stadium tenants, provided that the City Auditor and Comptroller first certifies fund availability. Rent credits will be applied to the rent calculation of the appropriate season as mutually agreed to by the City Manager and each Stadium tenant.

The City Auditor and Comptroller is authorized to temporarily advance cash to said fund to meet cash flow requirements in the course of making debt service payments.

Interest earnings generated from the Stadium Operations Fund monies will be deposited in said Fund. Any monies deposited in the Stadium Operations Fund in excess of estimated revenue and any carryover monies from the previous fiscal year are hereby appropriated for the purposes for which said Fund was created or maybe transferred to the Stadium Reserve Fund (10334).

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

**35. SEIZED AND FORFEITED ASSETS FUNDS (10118, 10119, 10143, 10144)**

Non-Personnel Expense	\$550,000
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The Seized and Forfeited Assets Funds are 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. Interest earnings generated from Seized and Forfeited Assets monies will be deposited in said Funds.

**II. SPECIAL REVENUE FUNDS (Continued)**

**35. SEIZED AND FORFEITED ASSETS FUNDS (10118, 10119, 10143, 10144) (Continued)**

The City Auditor and Comptroller is authorized, upon the direction of the Financial Management Director, to annually appropriate and expend up to \$100,000 in excess monies to supplement each existing approved project/allocation. Additional programs may be established by Council resolution provided funds are available herein for such action.

**36. SMALL BUSINESS ENHANCEMENT PROGRAM FUND (10527)**

The Small Business Enhancement Program Fund is hereby appropriated for the purposes of strengthening and enhancing the delivery of services of businesses within the City. Any monies deposited to the Small Business Enhancement Program Fund and any carryover monies from the previous fiscal year are hereby appropriated for the purpose of the fund in accordance with Council Policy 900-15.

**37. SOLID WASTE LOCAL ENFORCEMENT AGENCY FUND (10235)**

Salaries and Wages	\$212,505
Non-Personnel Expense	<u>356,609</u>
TOTAL	<u>\$569,115</u>

The Solid Waste Local Enforcement Agency Fund is hereby appropriated for the purpose of enforcing the state and local minimum standards for solid waste collection, handling, storage, and disposal as delegated by the California Integrated Waste Management Board.

Interest earnings generated from Solid Waste Local Enforcement Agency Fund monies will be deposited in said Fund. Any monies deposited in the Solid Waste Local Enforcement Agency 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.

**38. SPECIAL ASSESSMENT ADMINISTRATION FUND (70207)**

Salaries and Wages	\$280,262
Non-Personnel Expense	<u>249,993</u>
TOTAL	<u>\$530,255</u>

The Special Assessment Administration Fund is appropriated for the purpose of centralizing the activity of assessment administration. Reimbursement and transfers from benefitting funds may be appropriated and expended for the purpose of the Fund upon the direction of the Financial Management Director.

**II. SPECIAL REVENUE FUNDS (Continued)**

**39. SPECIAL ASSESSMENT DISTRICT DELINQUENCY FUND (79900)**

The Special Assessment District Delinquency Fund is hereby appropriated for the purposes authorized under Ordinance Number 0-17882 . Interest earnings generated from Special Assessment District Delinquency Fund monies will be deposited in said Fund.

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

Salaries and Wages	\$ 65,042
Non-Personnel Expense	<u>25,419,319</u>
TOTAL	<u>\$25,484,361</u>

All Streets and Highway Code Section 2107.5 Gas Tax monies received by the City are hereby appropriated for engineering and administrative expense on City streets. All other Gas Tax monies received by the City and all interest accruing thereon are hereby appropriated in accordance with the Budget Document and as follows:

- a. The City Auditor and Comptroller is hereby authorized, upon the direction of the Financial Management Director, to carry forward any unexpended Non-Personnel Expense allocations of the Street Resurfacing Program to be used for said purposes.
- b. 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.
- c. The City Auditor and Comptroller is authorized, upon the direction of the Financial Management Director, to transfer additional monies, if necessary, to the Downtown Maintenance District Fund (70212) and to the San Diego Street Lighting Maintenance District No. 1 Fund (70210) so as to meet its share of the Districts' actual lighting costs.
- d. The City Auditor and Comptroller is authorized, upon the direction of the Financial Management Director, to reallocate gas tax appropriations between Special Gas Tax Programs in order to comply with Maintenance of Effort requirements under Proposition A.
- e. 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.

**II. SPECIAL REVENUE FUNDS (Continued)**

**40. SPECIAL GAS TAX STREET IMPROVEMENT FUNDS (30219, 302191) (Continued)**

- f. The City Auditor and Comptroller is authorized, upon the direction of the Financial Management Director, to reallocate funding between special gas tax programs in order to fully reimburse the General Fund and the Streets Division Operating Fund for eligible street related expenditures.
- g. The City Auditor and Comptroller is authorized, upon the direction of the Financial Management Director, to reallocate or appropriate Gas Tax Funds as may be needed to advance funds for TransNet projects in order to maximize the use of cash in both funds or to reduce the use of TransNet commercial paper debt issuances.

**41. STADIUM RESERVE FUND (10334)**

The Stadium Reserve Fund is hereby appropriated in order to mitigate the impact of a ticket guarantee. The City Auditor and Comptroller is authorized to transfer funds from the Stadium Reserve Fund as may be required to the Qualcomm Stadium Operations Fund (10330). The City Auditor and Comptroller is authorized to make fund transfers and reallocate revenues in order to maintain appropriate Stadium Reserve Fund balances. Funds determined to be in excess are authorized to be transferred to the General Fund.

**42. STATE LIBRARY FOUNDATION FUND (19207)**

Salaries and Wages	\$1,083,360
Non-Personnel Expense	<u>1,311,820</u>
TOTAL	<u>\$2,395,179</u>

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 upon the direction of the City Manager.

**43. STORM DRAIN FUND (10508)**

Non-Personnel Expense	\$6,460,343
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The Storm Drain Fund is hereby appropriated for the general purposes, operations, maintenance, capital projects and management of the storm drain system, including monitoring the system for silt, toxic material and related pollutants.

**II. SPECIAL REVENUE FUNDS (Continued)**

**43. STORM DRAIN FUND (10508) (Continued)**

Any monies in excess of the estimated revenue and any carryover monies from the previous fiscal year may be appropriated and expended for designated programs in accordance with the Budget Document or any subsequent amendments for storm drain related activities.

The City Auditor and Comptroller may, upon the direction of the Financial Management Director, reallocate funding between programs to reimburse eligible expenditures.

**44. STREET DIVISION OPERATING FUND (10440)**

Salaries and Wages	\$13,837,328
Non-Personnel Expense	<u>30,071,518</u>
TOTAL	<u>\$43,908,846</u>

The Street Division Operating Fund is hereby appropriated for the general purposes, operations and management of the City's street system, including roadway, storm drain and electrical maintenance and traffic control. Any monies deposited in the Street Division Operating Fund in excess of estimated revenue and any carryover monies from the previous fiscal year are hereby appropriated and may be expended for the purpose for which said Fund was created.

The City Auditor and Comptroller is authorized to reallocate reimbursements between funding sources in order to comply with the Maintenance of Effort requirements under Proposition A.

**45. SYMPHONIC TRUST FUND (10219)**

The Symphonic Trust Fund is hereby appropriated for the purpose of supporting the future of symphonic music in San Diego. Interest earnings generated from Symphonic Trust Fund monies will be deposited in said Fund. The City Manager is hereby authorized to execute contracts and expend funds from this fund for consultant services related to symphony issues and for symphony operations. Remaining funds may be appropriated and expended by Council resolution.

**46. SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUNDS**

Supplemental Law Enforcement Services Funds may be established and appropriated as required for the purpose of receiving and expending funds received by the City under the Citizens Option for Public Safety Program (COPS). Funds deposited in the Supplemental Law Enforcement Services Fund(s) may be expended for police services as approved by the Council in accordance with Chapter 6.7 (commencing with Section 30061) of Division 3 of Title 3 of the California Government Code.

**II. SPECIAL REVENUE FUNDS (Continued)**

**47. TAX ANTICIPATION NOTES FUND (65013)**

Non-Personnel Expense \$4,600,000

The Tax Anticipation Notes Fund is hereby allocated to the General Fund for the purpose of redeeming tax anticipation notes, paying tax anticipation note interest and note issuance costs and refunding excess arbitrage earnings, including any penalties. Interest earnings on proceeds from note issuance will be used, up to the amount necessary, to finance such note-related costs. If the tax anticipation note proceeds are insufficient to meet actual cash-flow requirements, the City 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.

**48. TRANSIENT OCCUPANCY TAX FUND (10220)**

Salaries and Wages	\$ 501,110
Non-Personnel Expense	<u>80,070,405</u>
TOTAL	<u>\$80,571,515</u>

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 1999-00. 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. The City Auditor and Comptroller is authorized to transfer program savings to existing programs at the direction of the Financial Management Director or to 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 as enumerated in Attachment A. The City Manager is further authorized to execute appropriate agreements for the continuing conduct of the activities associated with the allocations authorized by Council for Fiscal Year 1999-00 in the event that an organization responsible for the conduct of an activity desires to no longer be responsible for the conduct of that activity, and further provided that a fully qualified successor organization is identified and willing to undertake the conduct of that activity. In the event that the responsibility for the conduct of activities is transferred pursuant to this authorization, the allocation for the activity shall be unaffected.



**II. SPECIAL REVENUE FUNDS (Continued)**

**48. TRANSIENT OCCUPANCY TAX FUND (10220) (Continued)**

The Council may, from time-to-time, for purposes of augmenting specified programs, elect to allocate non-Transient Occupancy Tax monies such as Sales Tax, to this Fund. Any such non-Transient Occupancy Tax monies shall not be subject to Section 35.0116 of the Municipal Code.

The City Auditor and Comptroller is authorized, upon the direction of the Financial Management Director, to continue appropriations for programs which are of continuing nature and transcend fiscal years.

The Auditor and Comptroller is authorized to make specific program allocations as detailed in the Annual Budget. Any monies deemed to be in excess may be transferred by the City Auditor and Comptroller.

**49. TROLLEY EXTENSION/GASB 31 RESERVE FUND (10226)**

Non-Personnel Expense \$4,220,165

The Trolley Extension/GASB 31 Reserve Fund is hereby appropriated for the purpose of accumulating funds for the extension of the San Diego Trolley in accordance with Council Policy 100-03, for related debt service, for administrative costs, for those projects contained in the Council-approved Capital Improvements Program, or to fund the impact to the General Fund due to fluctuations in the market value of pooled investments, in accordance with Government Accounting Standards Board Statement 31 (GASB 31).

Interest earnings generated from Trolley Extension/GASB 31 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. The City Auditor and Comptroller is authorized to transfer unexpended balances to the General Fund.

**50. UNLICENSED DRIVER VEHICLE IMPOUND FEES FUND (18684)**

Salaries and Wages	\$ 660,204
Non-Personnel Expense	<u>1,144,508</u>
TOTAL	<u>\$1,804,712</u>

The Unlicensed Driver Vehicle Impound Fees Fund is hereby appropriated for the purpose of enhanced law enforcement activity to identify, cite, and impound the vehicles of drivers who are unlicensed and/or where licenses have been revoked or suspended. All monies deposited in said fund in excess of estimates and any unexpended monies related thereto shall be carried forward to future years for the purpose of continuing said activities or may, upon the direction of the Financial Management Director, be used to reimburse the General Fund for eligible expenditures.

**II. SPECIAL REVENUE FUNDS (Continued)**

**51. ZOOLOGICAL EXHIBITS FUND (10222)**

Non-Personnel Expense

\$4,573,634

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 FUND (21640)**

There is hereby appropriated the current year's proceeds from the tax levy as required to pay debt service on the issuance of \$25.5 million aggregate principal amount of General Obligation bonds authorized in an election held on June 5, 1990 by a favorable vote of more than two-thirds of all the voters voting on the proposition.

Public Safety Communications Centers and Equipment Purposes

\$2,358,260

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

The City Auditor and Comptroller is authorized, upon the direction of the Financial Management Director, to transfer and appropriate a maximum of \$100,000 per project from appropriate Unallocated Reserves, Unappropriated Fund Balances or Annual Allocations to Capital Improvements Program projects to reimburse eligible costs in excess of approved appropriations.

The City Auditor and Comptroller is authorized to make cash advance monies from the appropriate revenue source funds for the purpose of funding incidental and engineering costs of projects included in the six-year Capital Improvements Program Budget. Such advances shall be reimbursed to the respective Fund

**IV. CAPITAL PROJECTS FUNDS (Continued)**

**1. CAPITAL IMPROVEMENTS PROGRAM FUND (30244) (Continued)**

upon appropriation. Advance expenses shall be rebated should appropriation action be abandoned. In addition, the City Auditor and Comptroller is authorized to advance funds as required for grant funded projects based on earned grant revenue receivable. Advances will be returned upon the payment of the grant receivable.

The City Auditor and Comptroller is authorized to appropriate and expend monies for General Fund subsidized engineering services provided to state and federal funded projects.

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

**2. CAPITAL OUTLAY PROJECT FUNDS (30245-30251)**

The Capital Outlay Project Funds are hereby appropriated for and may be expended only for those projects contained in the Council-approved Capital Improvements Program or authorized by Council resolution. The City Auditor and Comptroller is authorized, upon the direction of the Financial Management Director, 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 monies not subject to Section 77 of the City Charter, such as Sales Tax, to Capital Outlay Project Funds. Any savings in such Project Funds allocated 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 City Auditor and Comptroller is authorized, upon the direction of the Financial Management Director, to transfer monies from the Capital Outlay Project Funds 30245 and 302453 Unallocated Reserves and Unallocated Fund Balances to the Capital Outlay Revolving Fund for the purpose of funding incidental and engineering costs of projects included in the six-year Capital Improvements Program Budget. Such transfers shall be reimbursed upon the availability of funds. In addition, the City Auditor and Comptroller is authorized to advance funds as required to grant capital project funds based on earned grant revenue receivable. Advances will be returned upon the payment of the grant receivable.

**IV. CAPITAL PROJECTS FUNDS (Continued)**

**2. CAPITAL OUTLAY PROJECT FUNDS (30245-30251) (Continued)**

Any monies deposited in Capital Outlay Project 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 City Auditor and Comptroller is authorized 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.

The City Auditor and Comptroller is authorized to appropriate and expend monies from Capital Outlay Project Funds, including Capital Outlay Industrial Development Fund (30248), to reimburse the Police Decentralization Fund for current and prior year debt service payments.

The City Manager is authorized to sell approximately 1.2 acres of excess City land of the 1.57 acre parcel commonly known as Ardath Road Improvement Site (Assessor's Parcel Number 352-083-01, Portion of Pueblo Lot 1288); the City Auditor and Comptroller is authorized to appropriate the proceeds received from the sale of this land for Capital Improvement Project 52-583.0, La Jolla Shores Drive/Torrey Pines Road/Ardath Road/Hidden Valley Road.

**3. CAPITAL PROJECT BOND FUNDS**

The following bond funds are 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:

**SPECIAL DISTRICT FUNDS (79150-79499, 79600-79900)**

Special Assessment Proceedings

**4. COASTAL INFRASTRUCTURE FUNDS (10223, 102232)**

The Coastal Infrastructure Fund is hereby appropriated to fund projects approved by Council which improve coastal roads, sea walls, stairways, walkways, and bluffs, as well as coastal parks and restrooms, lifeguard stations and coastal access ways.

**IV. CAPITAL PROJECTS FUNDS (Continued)**

**5. FACILITY BENEFIT ASSESSMENT FUNDS AND DEVELOPMENT IMPACT FEE FUNDS  
(79001-79012), (79500-79530), (39050, 39095)**

The Facility Benefit Assessment Funds and Development Impact Fee Funds are hereby appropriated for the purpose of providing financing of public facilities in planned urbanizing and urbanized areas. Funds may be expended only for those projects contained in the Council-approved Capital Improvements Program or as authorized for transfer per the Council-approved budget to the Facilities Financing Operation Fund or authorized by Council resolution.

The City Auditor and Comptroller is authorized, upon the direction of the Financial Management Director, to modify individual Capital Improvements Program project budgets in accordance with Council-approved Community Financing Plans.

**6. FIESTA ISLAND SLUDGE MITIGATION FUND (10507)**

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.

**7. LIVEABLE NEIGHBORHOOD/ECONOMIC NEED FUND (30304)**

The Liveable Neighborhood/Economic Need Fund is hereby appropriated for use for eligible projects in the twelve Liveable Neighborhoods. Any monies deposited in this fund are hereby appropriated and may be expended at the direction of the City Manager for projects identified by the Council District(s).

**8. LOCAL TRANSPORTATION FUND (39005-390061)**

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

**9. OLDER COMMUNITY FUND (30305)**

The Older Community Fund (forty years or older) is appropriated for use for eligible projects in the eight Council Districts. Any monies deposited in this fund are hereby appropriated and may be expended at the direction of the City Manager for projects identified by the Council District(s).

**IV. CAPITAL PROJECTS FUNDS (Continued)**

**10. PARK SERVICE DISTRICT FUNDS (11100-17000)**

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.

**11. TRANSNET FUNDS (30300-30303)**

Non-Personnel Expense \$47,100,920

The TransNet Funds are hereby appropriated for the purposes authorized by Proposition A - San Diego Transportation Improvement Program Ordinance and Expenditure Plan; The Regional Transportation Improvement Program (RTIP) and the Annual Budget Document.

The City Auditor and Comptroller may reallocate funding among the projects contained in the RTIP and the Capital Improvements Program Budget, upon the direction of the Financial Management Director, provided that such reallocation does not increase the total appropriations. The City Auditor and Comptroller, upon the direction of the Financial Management Director, is authorized to reallocate sources between TransNet and commercial paper funded projects as may be appropriate to reduce the use of commercial paper. The City Auditor and Comptroller may, upon the direction of the Financial Management Director, appropriate and reallocate TransNet Funds for Council approved Gas Tax Funded projects in order to reduce the use of debt and maximize the use of cash in both funds.

Commercial paper may be issued up to Council authorized limits upon the approval of the City Auditor and Comptroller. The City Manager is authorized as the Council designee to direct SANDAG to amend the RTIP for such reallocations.

Any monies deposited in the TransNet 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.

**12. 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.

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**V. ENTERPRISE FUNDS**

**1. AIRPORTS FUND (41100)**

Salaries and Wages	\$ 886,127
Non-Personnel Expense	<u>1,776,651</u>
TOTAL	<u>\$2,662,778</u>

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. CITY RETAIL STORE OPERATION FUND (41600)**

The City Retail Store Operation Fund is hereby appropriated in accordance with the City's Entrepreneurial Program under Resolution 278672. Interest earnings generated from City Retail Store Operation Fund monies will be deposited in said Fund. Any monies deposited in this Fund and any carryover monies from the previous fiscal year are hereby appropriated for the purpose for which said Fund was created.

The City Auditor and Comptroller is hereby authorized, at the direction of the City Manager, to allocate a portion of the net income to departments instrumental in this entrepreneurial program.

**3. GOLF COURSE FUND (41400)**

Salaries and Wages	\$2,254,940
Non-Personnel Expense	<u>4,347,636</u>
TOTAL	<u>\$6,602,576</u>

The Golf Course Fund is hereby appropriated to operate, maintain and improve physical conditions, initiate capital improvement programs for Torrey Pines and Balboa Park Golf Courses and for the purposes included in the Annual Budget document.

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

**V. ENTERPRISE FUNDS (Continued)**

**4. PLANNING AND DEVELOPMENT REVIEW FUND (41300)**

Salaries and Wages	\$21,620,925
Non-Personnel Expense	<u>14,305,684</u>
TOTAL	<u>\$35,926,609</u>

The Planning and Development Review Fund is hereby appropriated for the purpose of providing Building and Land Development Review, Information & Application Services, Project Management, System Improvement, Field Inspection & dissemination of information to the public regarding these program activities.

The City Auditor and Comptroller is authorized to establish subfunds and accounts as directed by the City Manager and any subfunds of the Planning and Development Review Fund are hereby considered to be one fund. If subfund proceeds are insufficient to meet actual cash-flow requirements, the City Auditor and Comptroller is authorized to advance moneys within the Fund to subfunds as a temporary loan to provide a working capital advance.

Funds appropriated for capital improvements are for those projects contained in the Council-approved Capital Improvements Program. Interest earnings generated from Planning and Development Review Fund monies will be deposited in said Fund. Any monies deposited in the Planning and Development Review 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.

**5. RECYCLING FUND (41210)**

Salaries and Wages	\$ 4,464,028
Non-Personnel Expense	<u>8,105,530</u>
TOTAL	<u>\$12,569,558</u>

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

Interest earnings generated from Recycling Fund monies will be deposited in said fund. Any monies deposited in the Recycling 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. REFUSE DISPOSAL FUND (41200)**

Salaries and Wages	\$ 7,967,253
Non-Personnel Expense	<u>18,109,227</u>
TOTAL	<u>\$26,076,480</u>



**V. ENTERPRISE FUNDS (Continued)**

**6. REFUSE DISPOSAL FUND (41200) (Continued)**

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

Any monies deposited in the Refuse Disposal 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. REFUSE DISPOSAL LANDFILL CLOSURE FUND (41202)**

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

Any monies deposited in the Refuse Disposal Landfill Closure 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.

**8. SEWER REVENUE FUNDS (41506, 41508, 41509)**

MUNICIPAL SEWER SUBFUND (41506)

Salaries and Wages	\$ 13,531,337
Non-Personnel Expense	150,178,320
Bond Interest Payment	11,776,520
Contingency Reserve	<u>7,495,369</u>
TOTAL MUNICIPAL SEWER SUBFUND	<u>\$182,981,546</u>

METROPOLITAN SEWER SUBFUND (41508)

Salaries and Wages	\$ 18,848,219
Non-Personnel Expense	82,870,880
Contingency Reserve	<u>8,132,398</u>
TOTAL METROPOLITAN SEWER SUBFUND	<u>\$109,851,497</u>

NON-CONTRACT METROPOLITAN SEWER SUBFUND (41509)

Salaries and Wages	\$ 9,154,976
Non-Personnel Expense	105,177,479
Bond Interest Payment	65,284,480
Contingency Reserve	2,643,691
Unallocated Reserve	<u>4,295,536</u>
TOTAL NON-CONTRACT METROPOLITAN SEWER SUBFUND	<u>\$186,556,162</u>

TOTAL METROPOLITAN WASTEWATER DEPARTMENT SEWER REVENUE FUNDS	<u>\$479,389,205</u>
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**V. ENTERPRISE FUNDS (Continued)**

**8. SEWER REVENUE FUNDS (41506, 41508, 41509) (Continued)**

The City Auditor and Comptroller is authorized to establish subfunds and accounts for the Metropolitan Wastewater Department and 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 City Auditor and Comptroller may reallocate appropriations, (not changing total appropriations), among Capital Improvement Program projects, changing the total appropriation for any given project contained in the Council-approved Sewer Revenue Fund Capital Improvements Program if the reallocation is to cover costs related to a redistribution of program wide contracts, such as the Owner Controlled Insurance Program or Construction Management.

The Appropriation for Presently Unfunded Projects may be funded during the fiscal year by the issuance of bonded indebtedness or other funds as may become available. The City Auditor and Comptroller may reallocate funding among the projects contained in the Council-approved Capital Improvements Program upon the direction of the Financial Management Director provided that such reallocation does not change the total appropriation for any individual project. Revenues generated by subsequent rate increases in excess of estimated revenue are hereby appropriated for the purpose for which said Fund was created.

The City Auditor and Comptroller is authorized, at the direction of the City Manager, to increase the appropriation of the Sewer Revenue Funds upon the issuance of bonded indebtedness or other Funds upon the issuance of bonded indebtedness or other funds as may become available, as certified by the City Auditor and Comptroller, for future phases of the following projects/contracts:

CIP NUMBER	PROJECT TITLE	FY2000 PHASE
41-910.6	South Bay Water Reclamation Plant	\$35,464,670
45-910.2	Clean Water Program Predesign & Engineering	3,621,874
46-117.0	Pump Station 65 Expansion and Force Main	8,526
46-122.0	Carmel Valley Trunk Sewer Replacement - Sewer Pump Station 65	26,186
46-175.0	Point Loma-Headworks, Odor Control & Grit Processing Facility	3,659,075
46-180.0	Point Loma North Operations Building	1,265,487
	<b>TOTAL</b>	<b>\$44,045,818</b>

**V. ENTERPRISE FUNDS (Continued)**

**8. SEWER REVENUE FUNDS (41506, 41508, 41509) (Continued)**

The appropriated Unallocated Reserve and the unappropriated Fund Balance 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 City Auditor and Comptroller for the purpose of paying future public liability claims of the Sewerage Utility.

Interest earnings generated from Sewer Revenue Funds monies will be deposited in said Funds. For budgetary control and cash lending purposes, the subfunds of the Sewerage Utility are hereby considered to be one fund. Any monies deposited to the credit of the Sewer Revenue 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, except amounts identified for the phased funded contracts, will be made until total revenue of the fund exceeds the estimated revenue.

**9. THE CENTRE FOR ORGANIZATION EFFECTIVENESS FUND (41700)**

Salaries and Wages	\$264,059
Non-Personnel Expense	<u>380,545</u>
TOTAL	<u>\$644,604</u>

The Centre for Organization Effectiveness Fund is hereby appropriated for the purpose of developing, marketing, distributing and publishing organizational and management development training and services. Interest earnings generated from Centre operations earnings will be deposited in said Fund. Any monies deposited in this Fund and any carry over monies from the previous year are hereby appropriated for the purpose for which said Fund was created.

**10. WATER UTILITY OPERATING FUND (41500)**

Salaries and Wages	\$ 31,848,312
Non-Personnel Expense	299,404,312
Unallocated Reserve	<u>3,757,371</u>
TOTAL	<u>\$335,009,995</u>

**V. ENTERPRISE FUNDS (Continued)**

**10. WATER UTILITY OPERATING FUND (41500) (Continued)**

The City 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 City 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 appropriated Unallocated Reserve and the unappropriated Fund Balance shall be expended only by Council resolution to meet contingencies which may arise in the fiscal year.

The City 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.

The City Auditor and Comptroller may reallocate appropriations, (not changing total appropriations), among Capital Improvement Program projects, changing the total appropriation for any given project contained in the Council-approved Water Utility Fund Capital Improvements Program if the reallocation is to cover costs related to a redistribution of program wide contracts, such as Construction Management, or Program Management.

The Appropriation for Presently Unfunded Projects may be funded during the fiscal year by the issuance of bonded indebtedness or other funds as may become available. The City Auditor and Comptroller may reallocate funding among the projects contained in the Council-approved Capital Improvements Program upon the direction of the Financial Management Director provided that such reallocation does not change the total appropriation for any individual project.

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**V. ENTERPRISE FUNDS (Continued)**

**10. WATER UTILITY OPERATING FUND (41500) (Continued)**

The City Auditor and Comptroller is authorized, at the direction of the City Manager, to increase the appropriation of the Water Utility Operating Fund upon the issuance of bonded indebtedness or other Funds upon the issuance of bonded indebtedness or other funds as may become available, as certified by the City Auditor and Comptroller, for future phases of the following projects/contracts:

CIP NUMBER	PROJECT TITLE	FY2000 PHASE
70-934.0	Sorrento Valley/Carroll Canyon	\$ 26,186
73-083.0	Annual Allocation -Water Main Replacements	2,133,592
73-261.0	Alvarado Treatment Plant - Upgrade and Expansion - Phase I	16,500,000
73-261.3	Alvarado Treatment Plant - Upgrade and Expansion - Phase II	2,002,202
73-347.0	CIP Program Management	4,129,426
	<b>TOTAL</b>	<b>\$24,791,406</b>

**VI. INTERNAL SERVICE FUNDS**

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

There is appropriated for expenditure out of various internal service funds the following:

**1. CENTRAL STORES FUND (50010)**

Salaries and Wages	\$862,811
Non-Personnel Expense	<u>14,265,399</u>
<b>TOTAL</b>	<b><u>\$15,128,210</u></b>

Any monies deposited in this fund and any carry over monies from the previous year are hereby appropriated for use of said Fund as authorized by Section 35 of the City Charter.

**2. CITYMED/BLUE CROSS HEALTH PLANS FUND (60020)**

The Citymed/Blue Cross Health Plans Fund is hereby appropriated to provide funds for obligations incurred pursuant to the City's HMO/Self-Insured optional health plan and are to be expended in accordance with provisions of said Plan as authorized by Council.

**VI. INTERNAL SERVICE FUNDS (Continued)**

**3. CITYWIDE DATA PROCESSING PROJECT FUND (50066, 50068)**

The Citywide Data Processing Project Fund is hereby appropriated to develop and implement priority data processing enhancement projects. Funds may be transferred to the Fund upon the direction of the Financial Management Director. Any monies deposited to the Fund, interest earnings and any carryover monies from the previous Fiscal Year are hereby appropriated for the purpose for which the fund was created. The City Auditor and Comptroller is authorized to return surplus funds to the appropriate contributing funds.

**4. COMPETITION PROGRAM FUND (50065)**

Salaries and Wages	\$422,796
Non-Personnel Expense	<u>210,277</u>
TOTAL	<u>\$633,073</u>

The Competition Program Fund is hereby appropriated for the purpose of providing funds for the Competition Program. The program's purpose is to assess and optimize service delivery to City customers. Funds may be transferred to the fund and appropriated for the purpose of the fund upon the direction of the Financial Management Director. Any monies deposited in the Competition Program 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 City Auditor and Comptroller is authorized to return excess funds to the contributing funds.

**5. DIVERSITY COMMITMENT FUND (50067)**

Salaries and Wages	\$245,535
Non-Personnel Expense	<u>338,433</u>
TOTAL	<u>\$583,968</u>

The Diversity Training Fund is hereby appropriated for the purpose of providing Diversity Training to City employees. Any monies deposited in the Diversity Training Fund in excess of estimated revenues and any carryover monies from the previous fiscal year are hereby appropriated for purpose of which said fund was created. The City Auditor and Comptroller is authorized to return excess funds to the contributing funds.

**VI. INTERNAL SERVICE FUNDS (Continued)**

**6. EQUIPMENT DIVISION FUNDS**

Salaries and Wages	\$ 6,033,626
Non-Personnel Expense	<u>25,820,144</u>
TOTAL	<u>\$31,853,770</u>

Any monies deposited in the following Equipment Division Funds is excess of estimated revenues and any carryover monies from the previous fiscal year, are hereby appropriated for purpose of which said fund was created.

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

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

The City Auditor and Comptroller is authorized to return working capital advances and contributed capital to the Public Works 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 OPERATING FUND (50030)**

The City Auditor and Comptroller is authorized to transfer funds on a prorated basis, if available, from the Central Garage and Machine Shop Operating fund to the Public Works Facility Improvement Fund.

**7. ENGINEERING AND CAPITAL PROJECTS FUND (50050)**

The Engineering and Capital Projects Fund is hereby appropriated to provide project planning, design, engineering information systems management and support, and construction management and inspection services for the water and wastewater facilities capital improvement programs.

Interest earnings generated from Engineering and Capital Projects Fund monies will be deposited in said Fund. Any monies deposited in the Engineering and Capital Projects Fund in excess of estimated revenues are hereby appropriated for the purpose for which said Fund was created.

**8. INFORMATION TECHNOLOGY FUND (50064)**

Salaries and Wages	\$1,097,048
Non-Personnel Expense	<u>628,205</u>
TOTAL	<u>\$1,725,253</u>

**VI. INTERNAL SERVICE FUNDS (Continued)**

**8. INFORMATION TECHNOLOGY FUND (50064) (Continued)**

The Information Technology Fund is hereby appropriated for the purpose of liaison between the City and San Diego Data Processing Corporation, City Telecommunications Office and Cable Regulation. Any monies deposited in the Information Technology Fund in excess of estimated revenue and any carry over monies from the previous fiscal year are hereby appropriated for the purpose for which said Fund was created. The City Auditor and Comptroller is authorized to return any excess monies to contributing funds.

**9. 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.

**10. MICROCOMPUTER REPLACEMENT FUND (50063)**

The Microcomputer 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, software and other related data processing costs and may be expended only at the direction of the Financial Management Director. The City Auditor and Comptroller is authorized to transfer budgeted funds to the Microcomputer Replacement Fund or to carryover funds in appropriate participating funds for this purpose.

**11. PRINT SHOP FUND (50020)**

Salaries and Wages	\$1,285,534
Non-Personnel Expense	<u>2,842,653</u>
TOTAL	<u>\$4,128,187</u>

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

**12. PUBLIC LIABILITY CLAIMS FUND (81140)**

The Public Liability Claims Fund is hereby appropriated to provide funds for the City's self-insurance program for public liability claims and related expenses. The City Auditor and Comptroller is hereby authorized to return any excess monies in the Public Liability Claims Fund to contributing funds.

**13. RISK MANAGEMENT ADMINISTRATION FUND (50061)**

Salaries and Wages	\$3,597,863
Non-Personnel Expense	<u>2,610,237</u>
TOTAL	<u>\$6,208,100</u>



**VI. INTERNAL SERVICE FUNDS (Continued)**

**13. RISK MANAGEMENT ADMINISTRATION FUND (50061) (Continued)**

The Risk Management Administration 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 7 of this Ordinance, are hereby appropriated upon the direction of the Financial Management Director for the purpose for which said Fund was created.

**14. SPECIAL TRAINING FUND (50062)**

Salaries and Wages	\$169,691
Non-Personnel Expense	<u>230,953</u>
TOTAL	<u>\$400,644</u>

The Special Training Fund is hereby appropriated for the purpose of enhancing the skills of City employees. Any monies deposited or anticipated to be deposited in excess of estimated revenue and any carryover monies from the previous fiscal year are hereby appropriated upon the direction of the Financial Management Director for the purpose for which said Fund was created.

The City Auditor and Comptroller is authorized to return excess funds to the contributing funds.

**15. 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.

**16. 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. Upon the direction of the Financial Management Director, funds may be appropriated for the purpose of paying unused annual leave or terminal leave and related fringe benefits for eligible terminating or retiring employees.

**17. 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.

**VII. TRUST AND AGENCY FUNDS**

These funds are established to account for assets held by the City as an agent for individuals, private organizations, other governments and/or funds; for example, federal and state income taxes withheld from employees, 401(k) and deferred compensation plans, parking citation revenues, and employee benefit plans. The City Auditor and Comptroller is authorized to establish the appropriate agency funds and to deposit and disburse funds in accordance with the respective agency relationships.

**1. 401(k) PLAN TRUST 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 City 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.

**2. BALBOA PARK-INSPIRATION POINT TRUST FUNDS (60252, 60253)**

The Balboa Park-Inspiration Point Trust Funds were appropriated for the purposes set forth in the Stipulation for Final Judgement in the case of the United States of America v. 35.934 Acres of Land, etc. (Document No. RR-258070). The City Auditor and Comptroller is authorized, upon the direction of the Financial Management Director, to also appropriate undesignated balances for Balboa Park Maintenance.

**3. CITY EMPLOYEES' RETIREMENT SYSTEM TRUST FUND (60011)**

Salaries and Wages	\$2,327,211
Non-Personnel Expense	<u>13,238,133</u>
TOTAL	<u>\$15,565,344</u>

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 by up to 2% of the current year fiscal budget from the General Reserve.

The City Auditor and Comptroller is hereby authorized, upon the direction of the Retirement Administrator with Board of Administration approval, to appropriate from the General Reserve sufficient funds to pay for additional costs associated with income generating activities in accordance with investment managers', consultant and trustee agreements.

**VII. TRUST AND AGENCY FUNDS (Continued)**

**3. CITY EMPLOYEES' RETIREMENT SYSTEM TRUST FUND (60011) (Continued)**

The City Auditor and Comptroller is hereby authorized to appropriate and expend monies for retirees' retirement allowance benefits.

**4. GENERAL PURPOSE AGENCY FUND (81130)**

Any monies deposited in the General Purpose Agency Fund shall be expended only when deemed necessary by the City Auditor and Comptroller to provide interim financing on cooperative projects between the City and other agencies approved by Council. The General Purpose Agency Fund may also be used to provide advances for Council/City Manager authorized expenditures or City sponsored events that are to be fully reimbursed.

**5. RETIREE HEALTH INSURANCE TRUST FUND (60013)**

Funds deposited in the Retiree Health Insurance Fund are hereby appropriated for retirees' health insurance benefits. The purpose of this fund is to meet the requirements of section 401(h) of the Internal Revenue Code.

**6. SUPPLEMENTAL PENSION SAVINGS PLAN FUND (60015)**

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

**7. UNUSED COMPENSATORY TIME TRUST 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.** The City Auditor and Comptroller is authorized, upon the direction of the City Manager, to make interfund loans, when appropriate, and consistent with the City Charter, between "non tax-supported" funds to enhance cash use management. These loans may, if appropriate, extend beyond the current fiscal year.

**SECTION 4.** The City Treasurer is authorized to use the investment pool, where possible, to implement a program to enhance Liability Reserves.

**SECTION 5.** All 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. The City Auditor and Comptroller is authorized, upon the direction of the Financial Management Director, to appropriate and expend monies within the appropriate funds for services provided by those funds to funds that were either unanticipated and/or established during the year or exceeded the estimated amount.

**SECTION 6.** 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 7.** The City Auditor and Comptroller is authorized, upon the direction of the Financial Management Director, 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 City Auditor and Comptroller, upon the direction of the Financial Management Director, to the Risk Management Administration Fund (50061) to be expended, up to \$100,000 per program, for programs which benefit City employees.

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

**SECTION 8.** The City Auditor and Comptroller is authorized to make appropriate interfund transfers in accordance with the Budget Document and estimated sources of revenue.

The City 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.

The City Auditor and Comptroller is authorized, upon the direction of the Financial Management Director, to reallocate the amount of Sales Tax apportioned to each participating budgeted fund based upon revenue received from other sources and appropriation savings in each fund. The Fiscal Year 1999-00 Sales Tax revenue will be allocated to the General Fund, Police Decentralization Fund (10355), Transient Occupancy Tax Fund (10220), Facilities Financing Operation Fund (10250), Capital Outlay Project Funds (30245-30251), Centre City Maintenance Coordination Fund (70209) and Ballpark Major Facility Fund (102214). The City Auditor and Comptroller may allocate Sales Tax as required to the Two-Thirds Environmental Growth Fund (105052) for Open Space Bond interest and redemption purposes or to maintain other balances.

**SECTION 9.** The City Auditor and Comptroller is authorized 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 10.** The City Auditor and Comptroller is authorized to appropriate and expend donations in accordance with Council Policy 100-2.

**SECTION 11.** The City Auditor and Comptroller is authorized, upon the direction of the Financial Management Director, to appropriate and expend funds for unanticipated City force work provided to other funds.

**SECTION 12.** 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 City 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 13.** 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 City 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. It is understood that the above are consistent with the intent of City Charter Sections 80, 82, 92 and 99.

**SECTION 14.** 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 \$250,000 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 if the costs exceed the City Manager's authority.

**SECTION 15.** The City Auditor and Comptroller is authorized to disburse or direct the bond trustee to pay any excess investment earnings and applicable penalties to the federal government in accordance with and as required by current, supplemented or revised arbitrage regulations promulgated under Section 148 of the Internal Revenue Code of 1986.

**SECTION 16.** The City Auditor and Comptroller is authorized to appropriate and expend monies for inkind services provided by others, in accordance with agreements approved by Council.

**SECTION 17.** The City Auditor and Comptroller is authorized to appropriate and record expenditures related to net revenue receipts, such as commissions and costs related to land sales.

**SECTION 18.** The City Auditor and Comptroller is authorized to appropriate from applicable Unallocated Reserves, Unallocated Revenues or Unallocated Fund Balances for expenditures related to San Dieguito and Mesa Top Settlement Agreements and stipulated Judgments.

**SECTION 19.** 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 fund/department. The City Auditor and Comptroller is authorized to advance monies to San Diego Data Processing Corporation as deemed necessary.

**SECTION 20.** All revenues generated consistent with the Public Trust pursuant to Section 6306 of the Public Resources Code and SB598 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 21.** The City Auditor and Comptroller is authorized, at the request of the City Manager, to increase the specific appropriations contained herein for the Capital Improvement Projects contained in this Ordinance upon the receipt of funds from the issuance of bonds or as other funds become available.

**SECTION 22.** The City Auditor and Comptroller is authorized to make appropriation adjustments and fund transfers that may be necessary to reconcile revenues to expenditures and to maintain appropriate balances.

**SECTION 23.** The City Auditor and Comptroller is authorized to appropriate and advance funds from appropriate sources for the purpose of meeting the cash flow needs of the Del Mar Terraces Undergrounding Assessment District No. 99-1.

**SECTION 24.** Pursuant to Section 117 (a) 17 of the City Charter, after having been reviewed and commented upon favorably by the Civil Service Commission on June 9, 1999 as meeting the Charter criterion for exemption from the classified service, and after having considered and reviewed the report thereon from the Civil Service Commission to the Mayor and Council dated June 30, 1999, attached hereto as Attachment B, the position of Business Finance Program Manager in the Economic Development and Community Services Department be and is hereby exempted from the classified service and declared to be in the unclassified service of the City of San Diego.

**SECTION 25.** 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 Director, are hereby appropriated by the City Auditor and Comptroller to legally established reserve fund(s) or account(s) 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 \$2,037,325,391 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.

**SECTION 26.** That a full reading of this ordinance is dispensed with prior to its final passage, a written or printed copy having been available to the City Council and the public a day prior to its final passage.

**SECTION 27.** 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: CASEY GWINN, City Attorney

By Stuart H. Swett  
Stuart H. Swett,  
Deputy City Attorney

TAW:mem

07/22/99

O-2000-1

Or. Dept: City Auditor & Comptroller  
Financial Management Department

Prep by: City Auditor & Comptroller  
Financial Management Department



SPECIAL PROMOTIONAL PROGRAMS

ORGANIZATION/PROGRAM

WAIVERS

ECONOMIC DEVELOPMENT PROGRAMS

CITYWIDE

San Diego African American Sports Association/Gold Coast Classic	B-1, B-3
San Diego Convention & Visitors Bureau/Marketing Program	B-1, B-3, B-4
San Diego Convention & Visitors Bureau/Promotional Program	B-1, B-3, B-4
San Diego Film Commission	B-3, B-4
San Diego North Convention & Visitors Bureau	B-1
San Diego Regional Economic Development Corporation	B-3
World Trade Center San Diego/International Business Conference	B-1

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ATTACHMENT A

CITY OF SAN DIEGO  
MEMORANDUM

ATTACHMENT B

DATE: June 30, 1999  
TO: Honorable Mayor and Council  
FROM: Rich Snapper, Personnel Director  
SUBJECT: Exemption of a Program Manager position from the Classified Service

---

On June 9, 1999, the Civil Service Commission reviewed a request of the Community and Economic Development Department Director to exempt a Business Finance Program Manager position from the Classified Service. This position will be responsible for administering the recapitalized and expanded Emerging Technology ("EM TEK") Loan Fund; for managing the City's \$1.1 billion Industrial Bond Program, and for representing the City's economic development finance to other agencies, and professional and trade groups.

Charter Section 117 states that the Unclassified Service shall include "managerial employees having significant responsibilities for formulating and administering department policies and programs. Each such position shall be exempted from the Classified Service by ordinance, upon the initiation of the appropriate appointing authority and after receiving the advisory review and comment of the Civil Service Commission and approval of the City Council."

Upon review of the duties and responsibilities of this position, the Commission finds that it meets the intent of Charter Section 117. If additional information would be of assistance in your consideration of this matter, staff is available to respond with details as necessary.



Rich Snapper

RS:HD:wp

Attachment

H:Exempt Memo Econ

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ATTACHMENT B

**CITY OF SAN DIEGO  
MEMORANDUM**

**DATE:** June 3, 1999  
**TO:** Civil Service Commission  
**FROM:** Rich Snapper, Personnel Director  
**SUBJECT:** Request to exempt a Business Finance Program Manager from the Classified Service

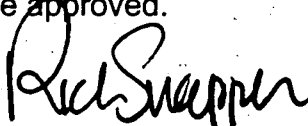
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The Community and Economic Development Director has requested that a Business Finance Program Manager position be exempted from the Classified Service.

The Business Finance Program Manager will be responsible for administering the recapitalized and expanded Emerging Technology ("EM TEK") Loan Fund; for managing the City's \$1.1 billion Industrial Bond Program; for managing, overseeing, and revising - as necessary - the City's Community Re-investment Master plan; and for representing the City's economic development finance to other agencies, and professional and trade groups.

Charter Section 117 states that the Unclassified Service shall include "managerial employees having significant responsibilities for formulating and administering department policies and programs. Each such position shall be exempt from the Classified Service by ordinance, upon the initiation of the appropriate appointing authority and after receiving the advisory review and comment of the Civil Service Commission and the approval of the City Council".

Upon review of the administrative duties and responsibilities of this position, staff finds that they meet the intent of Charter Section 117. Based on the above, it is recommended that this request be approved.



Rich Snapper  
Personnel Director

I:\CSCITEMS\june99\req.exempt.business fin

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CITY OF SAN DIEGO  
M E M O R A N D U M

DATE: May 18, 1999

TO: Civil Service Commission  
via Rich Snapper, Personnel Director

FROM: Tina Christiansen, AIA, Director, Community & Economic Development  
Department

SUBJECT: Request to Exempt Position from Classified Service

---

On May 18, 1999, the City Council unanimously approved the second reading of an ordinance to recapitalize and expand the Emerging Technology ("EmTek") Loan Fund, and authorized the creation of a Business Finance Program Manager position to administer it. The Manager's staffing plan for the Economic Development and Community Services Department included the creation of this position because the number, size, and complexity of the Department's public/private financial partnership projects are increasing and require expert oversight.

The Business Finance Program Manager will be responsible for:

1. Management of the City's EmTek Fund and representing the City Manager on its board, including formulation of appropriate investment and administrative policies to ensure ongoing program financial solvency, raising of major new funding from other public and private institutional investors, identification and negotiation of appropriate venture investments throughout San Diego County and engagement, management, and supervision of appropriate legal and financial consultants, as well as development and oversight of other City-administered small business loan programs;
2. Management of the City's \$1.1 billion Industrial Development Bond Program in accordance with City Council Policy #100-12, including formulating appropriate Policy modifications and revisions, creation and implementation of new as well as existing tax exempt private activity conduit revenue bond financing tools authorized by State and Federal law, identification and negotiation of new commercial and industrial development projects, and engagement, management, and supervision of appropriate legal and financial consultants, so as to generate new revenues to support Department programs;
3. Provision and oversight of expert professional technical guidance to the Manager, the Department, and to community groups and partner agencies regarding the financing of major economic development projects;

Request to Exempt Position from Classified Service

May 4, 1999

Page 2

4. Formulation, oversight of, and appropriate periodic revisions to the City's Community Reinvestment Master Plan under City Council Policy #900-9, including acting as the City Manager's liaison to the City/County Reinvestment Task Force and to the banking community regarding federal Community Reinvestment Act obligations and financing activities generally, to advance the City's economic development goals; and

5. Serving as the City's economic development finance representative to other government agencies, business development support organizations, and professional and trade groups.

The Business Finance Program Manager will have supervisory responsibility for multiple professional and paraprofessional Department staff, including CDS IV, CDS II, Admin Analyst, and Intern positions.

Charter Section 117 states that the Unclassified Service shall include "managerial employees having significant responsibilities for formulating and administering department policies and programs. Each such position shall be exempt from the Classified Service by ordinance, upon the initiation of the appropriate appointing authority and after receiving the advisory review and comment of the Civil Service Commission and approval of the City Council." In accordance with Section 117, it is requested that the position of Business finance Program Manager be exempted from the classified service category.



TINA CHRISTIANSEN

TC:EL:mas

cc: Penelope Culbreth-Graft, DPA, Assistant City Manager

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APPROPRIATION ORDINANCE  
FISCAL YEAR 1999-2000

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