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(0-2004-8)

ORDINANCE NUMBER O- 19201 (NEW SERIES)

ADOPTED ON JUL 22 2003

AN ORDINANCE ADOPTING THE ANNUAL BUDGET FOR
THE FISCAL YEAR 2003-2004 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, 2003, heretofore prepared and submitted to this Council by the City Manager and on file in the office of the City Clerk as Document No. 00-19201 is hereby adopted as the Annual Budget for said fiscal year. Attached hereto as Attachment A 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	Fringe and Non-Personnel Expense	TOTAL
Citizens Assistance	\$ 129,689	\$ 69,408	\$ 199,097
City Attorney	19,934,654	9,117,223	29,051,877
City Auditor and Comptroller	5,912,163	2,608,594	8,520,757
City Clerk	1,997,829	1,380,691	3,378,520
City Council District 1	551,254	251,785	803,039
City Council District 2	580,886	274,845	855,731
City Council District 3	561,503	246,264	807,767
City Council District 4	599,808	260,389	860,197
City Council District 5	507,661	278,275	785,936
City Council District 6	507,623	278,131	785,754
City Council District 7	549,368	289,271	838,639
City Council District 8	577,295	293,747	871,042
City Manager	280,282	129,403	409,685
City Treasurer	4,743,582	4,574,992	9,318,574
Citywide Program Expenditures	803,022	40,985,038	41,788,060
Community and Development	3,443,554	9,202,566	12,646,120
Council Administration	459,208	346,661	805,869
Engineering & Capital Projects	17,739,166	10,041,635	27,780,801
Environmental Services	7,246,632	26,564,903	33,811,535
Equal Opportunity Contracting	1,390,759	963,262	2,354,021
Ethics Commission	267,041	212,005	479,046
Financial Management	1,370,251	743,162	2,113,413
General Services	9,466,464	10,565,906	20,032,370
Governmental Relations	315,422	430,3182	745,740
Human Resources	772,526	389,278	1,161,804
Library	17,836,750	18,054,957	35,891,707
Mayor	1,819,411	870,788	2,690,199
Neighborhood Code Compliance	3,271,383	2,125,082	5,396,465
Park and Recreation	33,876,862	39,361,860	73,238,722
Personnel	3,410,126	2,308,339	5,718,465
Planning	4,437,754	2,688,571	7,126,325
Police	180,927,025	91,209,691	272,136,716
Public and Media Affairs	196,145	157,217	353,362
Real Estate Assets	2,810,668	1,469,165	4,279,833
San Diego Fire-Rescue	83,226,094	40,940,186	124,166,280
Special Projects	1,238,153	2,238,704	3,476,857
Transportation	3,996,506	3,336,438	7,332,944
Total General Fund Expenditures	\$ 417,754,519	\$ 329,131,614	\$ 743,013,269

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 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.
- (C) Any unexpended balance remaining at the end of the fiscal year in Citywide Programs - Accounting and Information Processing, Citywide Training, Optimization Program, Elections, Office Space, Data Processing/New Development, City GIS/San Diego Geographic Information Source (SANGIS), Small Business Enhancement Program, and Refuse Container Replacement, upon the direction of the Financial Management Director, may be carried forward to the following fiscal year by the City Auditor and Comptroller to their respective programs.
- (D) 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.

I. GENERAL FUND (100) (Continued)

- (E) The City Auditor and Comptroller is authorized to transfer Exceptional Performance Compensation appropriations to and between General Fund departments as departmental awards and managerial departments' unclassified performance pay and executive performance pay increases are approved.
- (F) 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.
- (G) 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.
- (H) 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.
- (I) 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.
- (J) The City Auditor and Comptroller is authorized to appropriate sufficient monies from revenues as may be necessary to pay fees incurred as a result of said revenues.
- (K) 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

I. GENERAL FUND (100) (Continued)

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. The City Auditor and Comptroller is authorized, upon the direction of the Financial Management Director, to increase the City Treasurer's appropriations by revenue generated from Collection Division efforts over budgeted revenue estimates.

- (L) The City Auditor and Comptroller is authorized to appropriate funds transferred from the Infrastructure Improvement Fund upon the direction of the City Manager for purposes identified by the Mayor or individual Council Districts.
- (M) The City Auditor and Comptroller is authorized 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.
- (N) The City Auditor and Comptroller is authorized 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.
- (O) 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 2003-04 and in accordance with provisions of grant agreements.
- (P) 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

I. GENERAL FUND (100) (Continued)

projects contained in the Council-approved Capital Improvements Program (CIP) or authorized by Council resolution.

- (Q) 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.
- (R) 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.
- (S) 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.
- (T) 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.
- (U) 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.
- (V) The City Auditor and Comptroller is authorized to appropriate and expend interest earnings generated from the issuance of Tax Anticipation Notes for the purpose of financing expenditures related to their issuance.

L GENERAL FUND (100) (Continued)

- (W) 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.
- (X) 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, redevelopment, and business incentive agreements.

II SPECIAL REVENUE FUNDS

1. AB 2928 - TRANSPORTATION RELIEF FUND (30307)

Non-Personnel Expense

\$3,700,000

The AB 2928 Transportation Relief Fund is appropriated for the purposes authorized by Assembly Bill 2928-Transportation Relief

The City Auditor and Comptroller is authorized, upon the direction of the Financial Management Director, to reallocate or appropriate AB 2928 Funds, as may be needed, for AB 2928 eligible TransNet projects in order to maximize the use of cash in both funds or to reduce the use of TransNet commercial paper debt issuances.

Any monies deposited in the AB 2928 Fund 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 or to reduce the use of TransNet commercial paper.

II. SPECIAL REVENUE FUNDS

2. ANTENNA LEASE FUND (10150)

The Antenna Lease Fund is hereby appropriated for use by the Park and Recreation Department to provide for projects within the parkland or open space areas surrounding major telecommunications facilities.

Monies received for placement of major telecommunications facilities in City parks or open space shall be deposited into the Antenna Lease Fund and may be appropriated and expended by the City Manager for use within the parkland or open space area where the facility is located, as defined in Council Policy 600-43.

3. 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 Judgment 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 to also appropriate undesignated balances for Balboa Park Maintenance.

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

The Balboa Park/Mission Bay Deferred Maintenance Fund is appropriated for deferred maintenance projects as identified by Council and revised by the City Manager as the costs identified in the prioritized list of deferred maintenance projects become known. Any monies deposited in the Balboa Park/Mission Bay Deferred Maintenance Fund in excess of estimated revenue, including interest earnings 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 upon the direction of the City Manager. The City Manager shall have the flexibility to reallocate funding for deferred maintenance projects, to revise the prioritized list, and to add new projects in order to make all necessary modifications to the scope of work to ensure that proper repairs are completed. The City Auditor and Comptroller is authorized to add and establish CIP projects for maintenance projects

II. SPECIAL REVENUE FUNDS

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

(Continued)

determined to be of a capital nature. Any monies deemed to be surplus may be transferred by the City Auditor and Comptroller.

5. BALBOA PARK/MISSION BAY PARK IMPROVEMENTS FUND (102240)

Non-Personnel Expense \$7,375,636

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). Any monies deemed to be surplus may be transferred by the City Auditor and Comptroller.

6. BUSINESS IMPROVEMENT DISTRICTS

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.

7. CENTRE CITY MAINTENANCE COORDINATION FUND (70209)

Salaries and Wages	\$210,460
Fringe Benefits and Other Non-Personnel Expense	<u>769,630</u>
TOTAL	<u>\$980,090</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.

II. SPECIAL REVENUE FUNDS

7. CENTRE CITY MAINTENANCE COORDINATION FUND (70209) (Continued)

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 Theatre Foundation for the conduct of activities associated with the allocations authorized by Council for Fiscal Year 2003-04. 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.

8. CITY HEIGHTS URBAN VILLAGE MAINTENANCE FUND (10526)

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, 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.

9. CITYWIDE DEFERRED MAINTENANCE FUND (10523)

The Citywide Deferred Maintenance Fund is appropriated and may be expended for deferred maintenance projects as identified by the City Manager. Manager shall have the flexibility to add projects, reallocate funding for deferred maintenance projects, and to revise any prioritized lists in order to make all necessary modifications to the scope of the work to ensure that proper repairs are completed. Any monies deemed to be surplus may be transferred by the City Auditor and Comptroller. The City Auditor and Comptroller is authorized to add and establish CIP projects for maintenance determined to be of a capital nature.

IL SPECIAL REVENUE FUNDS

10 CITYWIDE INFORMATION TECHNOLOGY PROJECT FUNDS (50066, 500661, 50068)

The Citywide Information Technology Project Fund is hereby appropriated to develop and implement priority information technology 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 any surplus funds to the appropriate contributing funds.

11. 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 unexpended monies related thereto remaining in the Community Development Block Grant Funds on June 30, 2004 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

II. SPECIAL REVENUE FUNDS

11. COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS (Continued)

appropriations.

The City Manager is hereby authorized to execute appropriate agreements with the organizations allocated funding by Council for Fiscal Year 2003-04 and in accordance with provisions of grant regulations.

12. 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 Financial Management Director. Excess funds may be returned to contributing funds.

13. 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 participating in sales tax distributions.

14. CONVENTION CENTER COMPLEX FUNDS (102211-102212)

Non-Personnel Expense \$13,996,642

The Convention Center Complex Fund is hereby appropriated for the purpose of providing for the project management, debt service and the conduct of activity and capital improvements

H. SPECIAL REVENUE FUNDS

14. CONVENTION CENTER COMPLEX FUNDS (102211-102212) (Continued)

related to 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 City Manager may appropriate, enter into appropriate agreements and expend funds for the conduct of activity and capital improvements related or supplemental to the Convention Center Expansion.

15. COUNCIL DISTRICT 7 MAINTENANCE FUND (10610)

The Council District 7 Maintenance Fund is hereby appropriated for the purposes of maintaining public rights of way, parks and other publicly owned areas of Council District 7. Criteria for fund usage is primarily for those areas of the Council District 7 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.

The City Auditor and Comptroller is authorized to add and establish CIP projects for maintenance projects determined to be of a capital nature.

16. COX-COM INC. TECHNOLOGY GRANT FUND (10263)

The Cox-Com Inc. Technology Grant Fund is appropriated for the purposes established by the technology capital grant as approved and authorized by Council in the Cable Television Franchise Extension Agreement with Cox Communications. Any monies deposited in the Cox-Com Technology Grant Fund and any carryover monies from the previous fiscal year are hereby

II. SPECIAL REVENUE FUNDS

16. COX-COM INC. TECHNOLOGY GRANT FUND (10263) (Continued)

appropriated for the purposes for which said grant fund was created. Expenditure of funds shall be determined by Council Resolution.

17. DIVERSITY COMMITMENT FUND (50067)

Salaries and Wages	\$205,680
Fringe Benefits and Other Non-Personnel Expense	<u>340,416</u>
TOTAL	<u>\$546,096</u>

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

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

Salaries and Wages	\$6,513,739
Fringe Benefits and Other Non-Personnel Expense	<u>3,103,478</u>
TOTAL	<u>\$9,617,217</u>

The EMS/MTS Fund is appropriated for the purpose of San Diego Fire-Rescue Department Emergency Medical Services and Medical Transportation Services. Any monies deposited in the EMS/MTS Fund in excess of estimated revenue, including interest earnings, 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'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.

II. SPECIAL REVENUE FUNDS

19. ENERGY CONSERVATION PROGRAM FUND (10231)

Salaries and Wages	\$ 459,796
Fringe Benefits and Other Non-Personnel Expense	<u>613,653</u>
TOTAL	<u>\$1,073,449</u>

The Energy Conservation Program Fund is hereby appropriated for the purpose of funding the general purposes, operations, maintenance, and management of energy related issues for the City.

Any monies in excess of the estimated revenue and any carryover monies from the previous fiscal year may be appropriated and expended for the purpose for which said Fund was created. The City Auditor and Comptroller is authorized to transfer excess funds to contributing funds.

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

ONE THIRD: PRESERVING AND ENHANCING ENVIRONMENT (105051)

Non-Personnel Expense	\$ 3,102,362
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TWO THIRDS: OPEN SPACE ACQUISITION (105052)

Non-Personnel Expense	<u>7,176,418</u>
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TOTAL	<u>\$10,278,780</u>
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It is the intent of the Council that the Environmental Growth Fund appropriations are to be expended for those purposes described in City Charter Section 103.1a. and San Diego Municipal Code Section 63.30, as amended by Ordinance 19159.

H. SPECIAL REVENUE FUNDS

20. ENVIRONMENTAL GROWTH FUNDS (10505, 105051, 105052) (Continued)

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

The 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.

21. FACILITIES FINANCING OPERATION FUND (10250)

Salaries and Wages	\$ 921,224
Fringe Benefits and Other Non-Personnel Expense	<u>1,203,935</u>
TOTAL	<u>\$2,125,159</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.

II. SPECIAL REVENUE FUNDS (Continued)

22. FIRE AND LIFEGUARD FACILITIES FUND (10253)

The Fire and Lifeguard Facilities Fund is hereby appropriated for the purpose of the accumulation and expenditure of funds for lease payments and project/debt management costs related to lease revenue bonds issued for the construction or improvement of fire and lifeguard stations throughout the City, capital improvements to certain fire stations and/or to repair facilities and the acquisition of land for the future construction of fire and/or lifeguard facilities.

Any monies, including interest deposited in the Fire and Lifeguard Facilities 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 specific allocation of funds to and between the proposed Fire and Lifeguard Safety Capital Projects may be determined by the City Manager and may be added, reallocated or prioritized by the City Manager in order to make necessary modifications and to ensure that projects are completed.

23. GASB 31 RESERVE FUND (10327)

The GASB 31 Reserve Fund is hereby appropriated to fund the impact to the General Fund due to fluctuations in the market value of pooled investments, in accordance with Governmental Accounting Standards Statement 31 (GASB 31). Any monies deemed to be in excess may be transferred by the City Auditor and Comptroller.

24. 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 2003-04. Any monies deposited in the

II. SPECIAL REVENUE FUNDS (Continued)

24. HUMAN CARE SERVICES FUNDS (19671-19672) (Continued)

Human Care Services Fund in excess of estimated revenue and any carryover from the previous fiscal year is hereby appropriated and may be allocated and expended for other social service programs as approved by the Council or the City Manager. 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 with the organizations allocated funding by Council for Fiscal Year 2003-04.

25. 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 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.

26. INFORMATION TECHNOLOGY AND COMMUNICATIONS FUND (50064)

Salaries and Wages	\$4,702,809
Fringe Benefits and Other Non-Personnel Expense	<u>3,213,522</u>
TOTAL	<u>\$7,916,331</u>

The Information Technology and Communications Fund is hereby appropriated for the purpose of liaison between the City and San Diego Data Processing Corporation; Information Technology Management and Support; Management and Special Projects; City GIS; City Project Standards and Infrastructure; City E-Government, City IT Program Management, City TV 24/Cable Regulation Office; communications engineering and equipment acquisition; maintenance, repair and installation of electronic and wireless voice and data communications equipment; communications

II. SPECIAL REVENUE FUNDS (Continued)

26. INFORMATION TECHNOLOGY AND COMMUNICATIONS FUND (50064)

(Continued)

management and support; and financing communications projects contained in the Council-approved Capital Improvements Program or authorized by Council resolution. Any monies deposited in the Information Technology and Communications 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.

27. INFRASTRUCTURE IMPROVEMENT FUND (10529)

The Infrastructure Improvement Fund, allocated to the Mayor and eight Council Districts, is hereby appropriated for the purpose of financing capital improvements and major maintenance of streetlights, sidewalks, traffic signals, libraries, parks and recreation facilities, and roadways or other purposes as identified by the Mayor or individual Council District.

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

Funding may be transferred and appropriated to the General Fund upon the direction of the City Manager for purposes identified by the Mayor or individual Council District.

The City Auditor and Comptroller is authorized to add and establish CIP projects for projects not currently in the Capital Improvements Program determined to be of a capital nature. Any funds deemed surplus may be transferred by the City Auditor and Comptroller.

28. 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 available appropriation. Expenditures from this

II. SPECIAL REVENUE FUNDS (Continued)

28. LIBRARY MATCHING EQUIPMENT FUND (10351) (Continued)

fund will be made only to purchase and maintain 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.

29. 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 available 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.

30. LIBRARY SYSTEM IMPROVEMENTS PROGRAM FUND (102216)

The Library System Improvement Program Fund is hereby appropriated for the purpose of providing for lease payments related to Debt issuance, project management and related costs of the Library System Improvement Program, or as directed by Council action. Any monies, including interest earnings, deposited in the Library System Improvements Program 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 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.

II. SPECIAL REVENUE FUNDS (Continued)

31. 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.

32. 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)

33. MAINTENANCE ASSESSMENT DISTRICT FUNDS

FUND	MAINTENANCE ASSESSMENT DISTRICT FUND NAME	SALARIES & WAGES	FRINGE BENEFITS AND OTHER NON- PERSONNEL	TOTAL
70247	Adams Avenue	\$ 0	\$ 39,311	\$ 39,311
70208	Assessment District Management	811,521	596,104	1,407,625
70222	Bay Terraces	3,120	63,210	66,330
70230	Calle Cristobal	22,586	265,233	287,819
70218	Campus Point	3,764	26,019	29,783
70233	Carmel Mountain Ranch	37,639	399,202	436,841
70220	Carmel Valley	150,600	1,975,131	2,125,731
70248	Carmel Valley Neighborhood 10	22,642	182,404	205,046
70260	Central Commercial	0	396,506	396,506
70255	Coral Gate	18,462	163,095	181,557
70226	Coronado View Lighting	2,250	23,350	25,600
70229	Eastgate Technology Park	37,639	189,860	227,499
70240	First San Diego River Improvement	51,115	737,477	788,592
70231	Gateway Center East	15,056	235,283	250,339
70250	Kings Row	2,259	6,974	9,233
70238	La Jolla Village Drive	11,291	83,609	94,900
70242	Linda Vista Road	18,818	156,139	174,957
70261	Little Italy	0	452,222	452,222
70234	Mid-City	41,315	802,233	843,548
70223	Mira Mesa	67,749	656,323	724,072
70232	Miramar Ranch North	113,201	1,439,471	1,552,672
70219	Mission Boulevard	3,767	165,957	169,724
70241	Newport Avenue	0	56,868	56,868
70249	North Park	30,110	777,239	807,349
70256	Northwest Otay Mesa	37,104	650,683	687,787
70244	Otav International Center	55,119	331,441	386,560
70228	Park Village	30,183	213,837	244,020
70225	Peñasquitos East	33,785	364,387	398,172
70224	Rancho Bernardo	37,550	256,682	294,232
70221	Sabre Springs	22,141	157,346	179,487
70210	Street Light District No. 1	0	499,001	499,001
70211	Scripps/Miramar Ranch	83,382	1,012,529	1,095,911
70252	Stonecrest Village	56,040	677,584	733,624
70259	Talmadge	5,879	358,395	364,274
70214	Tierrasanta	75,142	1,136,719	1,211,861
70254	Torrey Hills	74,383	938,880	1,013,263
70243	Washington Street	3,764	73,304	77,068
70251	Webster - Federal Boulevard	5,270	88,123	93,393
	TOTAL	\$1,984,646	\$16,648,131	\$18,632,777

II. SPECIAL REVENUE FUNDS (Continued)

33. 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.

34. MAINTENANCE ASSESSMENT DISTRICT MANAGEMENT FUND (70208)

Salaries and Wages	\$ 613,383
Fringe Benefits and Other Non-Personnel	<u>794,242</u>
TOTAL	<u>\$1,407,625</u>

Interest earnings generated from Maintenance Assessment District Management Fund monies will be deposited in said Fund. Any monies deposited in the Maintenance 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.

IL SPECIAL REVENUE FUNDS (Continued)

35. 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 are 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 which said Fund was created.

36. MISSION BAY IMPROVEMENT FUND (10502)

The Mission Bay Improvement Fund is hereby appropriated for the purpose of permanent public capital improvements and deferred maintenance of existing facilities in Mission Bay Park pursuant to the Mission Bay Park Master Plan, as that plan may be amended in accordance with Municipal Code Section 22.0229.

37. 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.

38. NEW CONVENTION FACILITY FUND (10225)

Salaries and Wages	\$ 50,000
Fringe Benefits and Other Non-Personnel	<u>4,147,880</u>
TOTAL	<u>\$4,197,880</u>

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

II. SPECIAL REVENUE FUNDS (Continued)

38. NEW CONVENTION FACILITY FUND (10225) (Continued)

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. The City Manager may enter into appropriate agreements and expend funds for the conduct of activity related or supplemental to the Convention Center Operations. Any monies deemed to be in excess may be transferred by the City Auditor and Comptroller.

39. 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 benefiting 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.

40. OPTIMIZATION PROGRAM FUND (50065)

Salaries and Wages	\$488,508
Fringe Benefits and Other Non-Personnel Expense	<u>271,903</u>
TOTAL	<u>\$760,411</u>

The Optimization Program Fund is hereby appropriated for the purpose of providing funds for the Optimization 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

II. SPECIAL REVENUE FUNDS (Continued)

40. OPTIMIZATION PROGRAM FUND (50065) (Continued)

upon the direction of the Financial Management Director. Any monies deposited in the Optimization 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.

41. PARKING METER DISTRICTS FUNDS (70300-70304)

The Parking Meter Districts Funds are 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 Funds and any carryover monies from the previous fiscal year are hereby appropriated for the purpose of the Funds. Expenditure of funds shall be determined by Council resolution.

42. PC REPLACEMENT FUND (50063)

The PC Replacement Fund is hereby appropriated for the purpose of accumulating monies in one or more fiscal years from the various department appropriations to replace PCs, 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 PC Replacement Fund or to carryover funds in appropriate participating funds for this purpose.

43. PEÑASQUITOS CANYON PRESERVE PARK FUND (10582)

Salaries and Wages	\$ 93,771
Fringe Benefits and Other Non-Personnel Expense	<u>68,598</u>
TOTAL	<u>\$162,369</u>

The Peñasquitos Canyon Preserve Park Fund is hereby appropriated for the purpose of land acquisition, historic restoration, and open space maintenance in the Peñasquitos Preserve. Any

II. SPECIAL REVENUE FUNDS (Continued)

43. PEÑASQUITOS CANYON PRESERVE PARK FUND (10582) (Continued)

monies deposited in the Peñasquitos 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.

44. PETCO PARK FUND (102214)

The Petco Park Fund is hereby appropriated for the purposes of providing for the lease payments related to the Ballpark debt issuance, project management, operations and maintenance, and related costs of the Ballpark, or as directed by Council Action. Any monies, including interest earnings deposited in the Petco Park 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 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.

45. POLICE DECENTRALIZATION FUND (10355)

Non-Personnel Expense	<u>\$13,295,982</u>
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The Police Decentralization Fund is hereby appropriated for the purpose of providing for site acquisition, planning, and construction of new, permanent police facilities; annual debt payment for such facilities; and payment for jail services.

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.

II. SPECIAL REVENUE FUNDS (Continued)

46. PROPERTY AND BUSINESS IMPROVEMENT DISTRICT FUND (70401)

The Property and Business Improvement District Fund is hereby appropriated for the purpose of providing enhanced maintenance, lighting and public safety services. Interest earnings generated from Property and Business Improvement District Fund(s) monies will be deposited in said fund(s). Any monies deposited in the Property and Business Improvement District Fund(s) 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.

47. PUBLIC ART FUND (10271)

Non-Persomel Expense	<u>\$132,003</u>
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The Public Art Fund is hereby appropriated for the purpose of administering the allocation of funding for programs and services that advance the development of public art projects in San Diego, managing the City's art collection, and advocating the inclusion of artists in public and private development 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.

48. 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

II. SPECIAL REVENUE FUNDS (Continued)

48. PUBLIC WORKS FACILITY IMPROVEMENT FUND (10503) (Continued)

for General Fund expenditures related to administration of said Fund, subject to fund availability.

49. QUALCOMM STADIUM OPERATIONS FUND (10330)

Salaries and Wages	\$ 2,346,535
Fringe Benefits and Other Non-Personnel.	<u>19,195,220</u>
TOTAL	<u>\$21,541,755</u>

The Qualcomm 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 \$500,000 in total for all tenants for Fiscal Year 2004 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 Qualcomm Stadium Operations Fund monies will be deposited in said Fund. Any monies deposited in the Qualcomm 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

II. SPECIAL REVENUE FUNDS (Continued)

49. QUALCOMM STADIUM OPERATIONS FUND (10330) (Continued)

Qualcomm Stadium Reserve Fund (10334).

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

50. QUALCOMM STADIUM RESERVE FUND (10334)

The Qualcomm 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 Qualcomm 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 Qualcomm Stadium Reserve Fund balances. Funds determined to be in excess are authorized to be transferred to the General Fund.

51. REGIONAL PARK FUND (10501)

The Regional Park Fund is hereby appropriated for the purpose of permanent public capital improvements, planning, deferred maintenance, and land acquisitions for San Diego Regional Parks in accordance with Municipal Code Section 22.0229. San Diego Regional Parks are defined as Balboa Park, Mission Trails Regional Park, and Otay River Valley Park, San Diego River Park, Multiple Species Conservation Program open space areas, and coastal beaches along with coastal parks contiguous thereto.

52. REGIONAL PARKS INFRASTRUCTURE FUND (10234)

The Regional Parks Infrastructure Fund is hereby appropriated for the purpose of financing capital improvements and major maintenance of regional parks, open space areas, and related facilities. It may be expended on such projects as identified by Council Resolution. Any carryover monies from the previous fiscal year are hereby appropriated for the purpose said fund was created.

II. SPECIAL REVENUE FUNDS (Continued)

52. REGIONAL PARKS INFRASTRUCTURE FUND (10234) (Continued)

Any monies deemed surplus may be transferred by the City Auditor and Comptroller.

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

Non-Personnel Expense \$1,220,000

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.

Any monies deposited in the Seized and Forfeited Assets Funds in excess of estimated revenues and any carryover monies from the previous fiscal year are hereby appropriated for the purposes for which said Funds were created. The City Auditor and Comptroller is authorized, upon direction of the Financial Management Director, to annually appropriate and expend up to \$100,000 monies to supplement each existing approved project/allocation. Additional programs may be established by Council Resolution provided funds are available herein for such action.

54. 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 to small 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.

55. SOLID WASTE LOCAL ENFORCEMENT AGENCY FUND (10235)

Salaries and Wages	\$299,153
Fringe Benefits and Other Non-Personnel	<u>432,769</u>
TOTAL	<u>\$731,922</u>

II. SPECIAL REVENUE FUNDS (Continued)

55. SOLID WASTE LOCAL ENFORCEMENT AGENCY FUND (10235) (Continued)

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.

56. SPECIAL ASSESSMENT ADMINISTRATION FUND (70207)

Salaries and Wages	\$401,589
Fringe Benefits and Other Non-Personnel Expense	<u>353,839</u>
TOTAL	<u>\$755,428</u>

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

57. 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.

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

Non-Personnel Expense	<u>\$23,504,180</u>
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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

II. SPECIAL REVENUE FUNDS (Continued)

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

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 Property and Business Improvement District Fund (70401) 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.
- 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 and may be expended for the purpose for which said Funds were created.
- 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

II. SPECIAL REVENUE FUNDS (Continued)

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

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, 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.

59. STATE LIBRARY FOUNDATION FUND (19207)

Salaries and Wages	\$1,305,496
Fringe Benefits and Other Non-Personnel Expense	<u>704,879</u>
TOTAL	<u>\$2,010,375</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.

60. STORM DRAIN FUND (10508)

Non-Personnel Expense	<u>\$6,035,911</u>
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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.

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.

II. SPECIAL REVENUE FUNDS (Continued)

61. STREET DIVISION OPERATING FUND (10440)

Salaries and Wages	\$15,704,890
Fringe Benefits and Other Non-Personnel Expense	<u>33,482,431</u>
TOTAL	<u>\$49,187,321</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.

62. 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.

63. TAX ANTICIPATION NOTES FUND (65013)

Non-Personnel Expense	<u>\$2,787,618</u>
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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

II. SPECIAL REVENUE FUNDS (Continued)

63. TAX ANTICIPATION NOTES FUND (65013) (Continued)

note issuance will be used, up to the amount necessary, to finance such note-related costs.

64. TRANSIENT OCCUPANCY TAX FUND (10220)

Salaries and Wages	\$ 534,728
Fringe Benefits and Other Non-Personnel Expense	<u>89,098,894</u>
TOTAL	<u>\$89,633,622</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 2003-04. It is the intent of the Council that the Transient Occupancy Tax Fund appropriations 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 B. 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 2003-04 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.

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.

II. SPECIAL REVENUE FUNDS (Continued)

64. TRANSIENT OCCUPANCY TAX FUND (10220) (Continued)

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

Any savings in the Grant Match Program at the end of the fiscal year may be carried forward to the following year by the City Auditor and Comptroller upon the direction of the Financial Management Director.

The Auditor and Comptroller is authorized to make specific program allocations as detailed in the Budget Document. The Council, based on the fiscal status of the General Fund, may subsequently reallocate the funding of existing programs, activities and organizations upon the recommendation of the City Manager." Any monies deemed to be in excess may be transferred by the City Auditor and Comptroller.

65. TROLLEY EXTENSION FUND (10226)

Non-Personnel Expense \$3,765,606

The Trolley Extension 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.

Interest earnings generated from Trolley Extension 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.

II. SPECIAL REVENUE FUNDS (Continued)

66. UNLICENSED DRIVER VEHICLE IMPOUND FEES FUND (18684)

Salaries and Wages	\$ 730,000
Fringe Benefits and Other Non-Personnel Expense	<u>590,000</u>
TOTAL	<u>\$1,320,000</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.

67. VEHICLE REPLACEMENT FUND (10149)

Non-Personnel Expense	<u>\$119,236</u>
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The Vehicle Replacement Fund is hereby created and appropriated for the purpose of adopting a replacement schedule for City Vehicles. 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 City Manager, to appropriate and expend monies from this fund for vehicle replacement.

68. ZOOLOGICAL EXHIBITS FUND (10222)

Non-Personnel Expense	<u>\$5,192,397</u>
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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)

Public Safety Communications Centers and Equipment Purposes \$2,348,785

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.

IV. CAPITAL PROJECTS FUNDS

Any additions to or deletions from the Capital Improvements Program as may be required may be made by Council resolution provided funding is available for such action. The City Auditor and Comptroller, at the direction of the Financial Management Director, is authorized to add maintenance projects funded elsewhere which are determined to be of a capital nature to the Capital Improvements Program.

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, Annual Allocation or Fund Balances.

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, upon the direction of the Financial Management Director, to appropriate and expend unanticipated revenues specifically restricted for use on specific projects within the Capital Improvements Program.

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

IV. CAPITAL PROJECTS FUNDS (Continued)

projects included in the eleven-year Capital Improvements Program Budget. Such advances shall be reimbursed to the respective Fund 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 where the net reallocation does not result in a net increase to any of the funding sources.

1. CAPITAL OUTLAY 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.

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 Funds. Any savings in such Capital Outlay 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 Funds 30245 and 302453.

IV. CAPITAL PROJECTS FUNDS (Continued)

1. CAPITAL OUTLAY FUNDS (30245-30251) (Continued)

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 eleven-year Capital Improvements Program and of Facilities Benefit Assessment districts in the formation stage. 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.

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

The 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 Funds, including the Capital Outlay Industrial Development Fund (30248), to reimburse the Police Decentralization Fund for current and prior year debt service payments.

2. 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 (79150-79900)

IV. CAPITAL PROJECTS FUNDS (Continued)

3. 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.

4. FACILITIES BENEFIT ASSESSMENT FUNDS AND DEVELOPMENT IMPACT FEE FUNDS (79001-79016), (79501-79530), (39050-39095)

The Facilities Benefit Assessment (FBA) Funds and Development Impact Fee (DIF) 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 Public Facilities Financing Plans.

The City Auditor and Comptroller is authorized, upon the direction of the Financial Management Director, to reallocate DIF funded appropriations between Council-approved projects in order to expedite the use of DIF funds in accordance with AB 1600 requirements.

5. 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.

IV. CAPITAL PROJECTS FUNDS (Continued)

6. 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.

7. 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.

8. TRANSNET FUNDS (30300-30303, 30306)

Non-Personnel Expense \$58,483,977

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 Incentive 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 Gas Tax and AB 2928 Funds for Council approved TransNet Funded projects in order to reduce the use of debt

IV. CAPITAL PROJECTS FUNDS (Continued)

8. TRANSNET FUNDS (30300-30303, 30306) (Continued)

and maximize the use of cash in both funds. The City Manager is authorized as the Council designee to direct the San Diego Association of Governments (SANDAG) to amend the RTIP for such reallocations.

Commercial paper may be issued up to Council authorized limits upon the approval of the City Auditor and Comptroller.

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 appropriated and expended by the City Auditor and Comptroller, upon the direction of the Financial Management Director, provided that such an increase is part of the Regional Transportation Incentive Program (RTIP).

9. TRANSNET - 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). Any funds deemed to be surplus may be transferred by the City Auditor and Comptroller.

10. TRANSNET MAYOR AND COUNCIL DISTRICT INFRASTRUCTURE FUND (30309)

The TransNet Mayor and Council District Infrastructure Fund is hereby appropriated for use for TransNet eligible projects as identified by the Mayor or Council Districts and as approved by SANDAG through the Regional Transportation Incentive Program (RTIP).

IV. CAPITAL PROJECTS FUNDS (Continued)

10. TRANSNET MAYOR AND COUNCIL DISTRICT INFRASTRUCTURE FUND (30309)

(Continued)

The City Auditor and Comptroller may add and establish CIP projects for projects not currently in the CIP determined to be of a capital nature and may increase existing CIP projects as identified by the Mayor or Council Districts so long as they are TransNet eligible and approved by SANDAG through an RTIP amendment. Any funds deemed surplus by the Mayor and City Council Districts should be transferred back to the TransNet fund and are subject to the restrictions of said funds.

11. TRANSNET 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). Any funds deemed to be surplus may be transferred by the City Auditor and Comptroller.

12. UNDERGROUNDING SURCHARGE FUND (30100)

The Undergrounding Surcharge Fund is hereby appropriated for the purposes of providing for project management, operation activities from the date of the California Public Utilities Commission (PUC) approval, and capital improvement projects related to undergrounding of overhead utilities.

Any monies deposited in the Undergrounding Surcharge Fund in excess of estimated revenue, including interest earnings, are hereby appropriated for the purpose for which said fund was created and previously approved by Council in the budget. Funds for any new projects identified during the fiscal year may be appropriated and expended only by Council Resolution.

IV. CAPITAL PROJECTS FUNDS (Continued)

12. UNDERGROUNDING SURCHARGE FUND (30100) (Continued)

The City Manager shall have the flexibility to reallocate funding among Council approved undergrounding projects in order to make all necessary modifications to the scope of work to ensure that proper activities are completed. The City Auditor and Comptroller, upon the direction of the Financial Management Director, shall also have the flexibility to increase the existing administration budget to include reimbursement to departments as of the date the PUC approved the Surcharge fund.

13. WETLANDS ACQUISITION FUND (10545)

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

V. ENTERPRISE FUNDS

1. AIRPORTS FUND (41100)

Salaries and Wages	\$1,147,276
Fringe Benefits and Other Non-Personnel Expense	<u>2,052,348</u>
<u>TOTAL</u>	<u>\$3,199,624</u>

The Airports Fund is hereby appropriated for the purpose of providing for the operation, maintenance and development of the Montgomery and Brown Field Airports.

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

V. ENTERPRISE FUNDS

1. AIRPORTS FUND (41100)

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. DEVELOPMENT SERVICES ENTERPRISE FUND (41300)

Salaries and Wages	\$31,802,052
Fringe Benefits and Other Non-Personnel Expense	<u>23,930,381</u>
TOTAL	<u>\$55,732,433</u>

The Development Services Enterprise Fund is hereby appropriated for the purpose of providing Building and Land Development Review, Information & Application Services, Project Management, Field Inspection, and Support Services, and disseminating 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 Development Services Enterprise 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.

V. ENTERPRISE FUNDS (Continued)

3. DEVELOPMENT SERVICES ENTERPRISE FUND (41300)

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

4. GOLF COURSE FUND (41400)

Salaries and Wages	\$2,733,514
Fringe Benefits and Other Non-Personnel Expense	<u>6,675,859</u>
TOTAL	<u>\$9,409,373</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.

5. RECYCLING FUND (41210)

Salaries and Wages	\$ 7,500,924
Fringe Benefits and Other Non-Personnel Expense	<u>14,017,826</u>
TOTAL	<u>\$21,518,750</u>

The Recycling Fund is hereby appropriated for the purpose of planning, implementing, operating, and managing the City recycling and waste diversion programs.

V. ENTERPRISE FUNDS (Continued)

5. RECYCLING FUND (41210) (Continued)

Funds appropriated for capital improvements are for those projects contained in the Council approved Capital Improvements 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	\$ 10,231,629
Fringe Benefits and Other Non-Personnel Expense	<u>22,403,489</u>
TOTAL	<u>\$32,635,118</u>

The Refuse Disposal Fund is hereby appropriated for the purpose of operating the City owned landfill and administering the litter control and litter collection programs.

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

Interest earnings from Refuse Disposal Fund monies will be deposited in said fund. 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 Integrated Waste Management Board.

V. ENTERPRISE FUNDS (Continued)

7. REFUSE DISPOSAL LANDFILL CLOSURE FUND (41202) (Continued)

Interest Earnings generated from Refuse Disposal Landfill Fund monies will be deposited to said fund. 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, 41509)

MUNICIPAL SEWER SUBFUND (41506)

Salaries and Wages	\$ 23,085,436
Fringe Benefits and Other Non-Personnel Expense	180,342,983
Bond Interest Payment	11,764,636
Contingency Reserve	<u>12,328,903</u>
TOTAL MUNICIPAL SEWER SUBFUND	<u>\$ 227,521,958</u>

METROPOLITAN SEWER SUBFUND (41509)

Salaries and Wages	\$ 33,052,654
Fringe Benefits and Other Non-Personnel Expense	115,983,499
Bond Interest Payment	70,178,394
Contingency Reserve	13,963,784
Unallocated Reserve	<u>4,295,536</u>
TOTAL METROPOLITAN SEWER SUBFUND	<u>\$237,473,867</u>

TOTAL METROPOLITAN WASTEWATER DEPARTMENT SEWER REVENUE FUNDS	<u>\$464,995,825</u>
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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

V. ENTERPRISE FUNDS (Continued)

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

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 as other funds may become available, as certified by the City Auditor and Comptroller, for future phases of the following projects/contracts:

CIP NUMBER	PROJECT TITLE	FY2004 PHASE
44-001.0	AA - Sewer Main Replacements	\$15,413,889
46-106.0	AA - Sewer Pump Restorations	4,536,248
40-910.2	Chollas Valley Trunk Sewer	5,293,649
46-162.0	East Linda Vista Trunk Sewer Rehabilitation	433,338
46-194.2	La Jolla/Pacific Beach Trunk Sewer	4,194,299
46-506.0	Pipeline Rehabilitation in the Right-Of-Way	2,894,909
41-925.0	Point Loma – Fourth Sludge Pump and Other Mod.	3,651,757
45-943.0	Point Loma – Grit Processing Improvements	500,000
46-601.6	Pump Station #45	8,664,551
40-931.0	South Mission Valley Trunk Sewer	100,000
	TOTAL	<u>\$45,682,640</u>

V. ENTERPRISE FUNDS (Continued)

8. SEWER REVENUE FUNDS (41506, 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. Any revenues in excess of estimate, unless otherwise authorized, may be appropriated and expended by Council Resolution.

9. WATER UTILITY OPERATING FUND (41500)

Salaries and Wages	\$ 45,438,969
Fringe Benefits and Other Non-Personnel Expense	310,615,391
Unallocated Reserve	<u>2,347,000</u>
TOTAL	<u>\$358,401,360</u>

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.

V. ENTERPRISE FUNDS (Continued)

9. WATER UTILITY OPERATING FUND (41500) (Continued)

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. Unless otherwise authorized, any revenues in excess of estimate may be appropriated and expended by Council Resolution.

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 Utility Operating Fund 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

V. ENTERPRISE FUNDS (Continued)

9. WATER UTILITY OPERATING FUND (41500) (Continued)

Improvements Program upon the direction of the Financial Management Director provided that such reallocation does not change the total appropriation for any individual project.

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 as may become available, as certified by the City Auditor and Comptroller, for future phases of the following projects/contracts:

CIP NUMBER	PROJECT TITLE	FY2004 PHASE
73-900.0	Pressure Reduction Facility Upgrades	\$ 942,930
73-263.0	Annual Allocation – Water Pump Station Rehabilitations	1,336,400
73-261.4	Alvarado WTP – Earl Thomas Reservoir	11,525,702
73-261.3	Alvarado WTP – Phase 2	2,588,414
73-347.0	CIP Program Management	6,057,704
73-284.0	Miramar WTP – Upgrade of Expansion	14,387,000
73-286.0	Otay 2 nd Pipeline Improvement	439,896
73-250.0	Otay WTP Clearwell Storage	10,847,137
73-322.0	Otay WTP Raw Water Pump Conversion	103,500
73-249.0	South San Diego Pipeline No. 2	652,956
	TOTAL	\$48,881,639

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.

1. CENTRAL STORES FUND (50010)

Salaries and Wages	\$ 1,010,289
Fringe Benefits and Other Non-Personnel Expense	<u>17,962,147</u>
TOTAL	<u>\$18,972,436</u>

VI. INTERNAL SERVICE FUNDS (Continued)

1. CENTRAL STORES FUND (50010) (Continued)

The Central Stores Fund is hereby appropriated for the purpose of providing essential materials and supplies, mailroom services, and Citywide Open Purchase Order administration.

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. The City Auditor and Comptroller is authorized to return any surplus funds to the appropriate contributing funds.

2. ENGINEERING AND CAPITAL PROJECTS FUND (50050)

Salaries and Wages	\$13,630,257
Fringe Benefits and Other Non-Personnel Expense	<u>15,203,226</u>
TOTAL	<u>\$28,833,483</u>

The Engineering and Capital Projects Fund is hereby appropriated to provide project planning, design, engineering information systems management and support, and construction management, inspection, and post monitoring 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. The City Auditor and Comptroller is authorized to return any surplus funds to the appropriate contributing funds.

3. EQUIPMENT DIVISION FUNDS (50030 - 500381)

Salaries and Wages	\$ 7,951,647
Fringe Benefits and Other Non-Personnel Expense	<u>31,071,122</u>
TOTAL	<u>\$39,022,769</u>

The Equipment Division Funds are hereby appropriated and may be expended for the

VI. INTERNAL SERVICE FUNDS (Continued)

3. EQUIPMENT DIVISION FUNDS (50030 - 500381) (Continued)

purpose of acquiring, replacing and providing maintenance and repair of the motive fleet.

Any monies deposited in the Equipment Division Funds in excess of estimated revenues 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.

The City Auditor and Comptroller is authorized to return working capital advances and contributed capital from the Central Garage and Machine Shop Equipment Replacement Fund (50031) 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.

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 (50030) to the Public Works Facility Improvement Fund. The City Auditor and Comptroller is authorized to return surplus funds to the appropriate contributing funds.

4. 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. The City Auditor and Comptroller is hereby authorized to return any excess funds in the Long Term Disability Fund to contributing funds.

5. PRINT SHOP FUND (50020)

Salaries and Wages	\$1,417,061
Fringe Benefits and Other Non-Personnel Expense	<u>3,082,405</u>
TOTAL	<u>\$4,499,466</u>

The Print Shop Fund is hereby appropriated for the purpose of providing printing, graphics and reproduction services for City departments.

VI. INTERNAL SERVICE FUNDS (Continued)

5. PRINT SHOP FUND (50020) (Continued)

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. The City Auditor and Comptroller is authorized to return any surplus funds to the appropriate contributing funds.

6. 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 funds in the Public Liability Claims Fund to contributing funds.

7. RISK MANAGEMENT ADMINISTRATION FUND (50061)

Salaries and Wages	\$4,212,747
Fringe Benefits and Other Non-Personnel Expense	<u>3,343,007</u>
TOTAL	<u>\$7,555,754</u>

The Risk Management Administration Fund is hereby appropriated to provide funds for administration of the City's claims, Safety and Environmental Health, 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. The City Auditor and Comptroller is authorized to return any excess funds to the appropriate contributing funds.

VI. INTERNAL SERVICE FUNDS (Continued)

8. SPECIAL TRAINING FUND (50062)

Salaries and Wages	\$288,026
Fringe Benefits and Other Non-Personnel Expense	<u>302,824</u>
TOTAL	<u>\$590,850</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 any excess funds to the appropriate contributing funds.

9. 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.

10. 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.

11. 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. The City Auditor and Comptroller is hereby authorized to return any excess funds in the Workers Compensation Insurance Fund to contributing funds.

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)

The 401(k) Trust Fund is hereby appropriated for payments in accordance with the City of San Diego Defined Contribution Plans Master Trust Agreement.

2. CITY EMPLOYEES' RETIREMENT SYSTEM TRUST FUND (60011)

Salaries and Wages	\$ 3,343,255
Fringe Benefits and Other Non-Personnel Expense	<u>18,227,674</u>
TOTAL	<u>\$21,570,929</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.

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

VII. TRUST AND AGENCY FUNDS (Continued)

3. CITY SPONSORED HMO/PPO HEALTH PLANS FUNDS (60020, 60012)

The City sponsored HMO/PPO Funds are hereby appropriated to provide funds for obligations incurred pursuant to the City's optional health plans and are to be expended in accordance with provisions of said plans as authorized by Council.

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. SUPPLEMENTAL PENSION SAVINGS PLAN FUND (60015)

The Supplemental Pension Savings Plan Fund is hereby appropriated for payments in accordance with the City of San Diego Defined Contribution Plans Master Trust Agreement.

6. UNUSED COMPENSATORY TIME TRUST FUND (60052)

The Unused Compensatory Time Trust 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 Trust 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. The City Manager is authorized to execute agreements related to the dental, medical, vision and other health benefits. 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 funds based upon revenue received from other sources and appropriation savings in each fund. The Fiscal Year 2003-04 Sales Tax revenue may be allocated to the General Fund, Police Decentralization Fund (10355), Streets Division Operating Fund (10440), Transient Occupancy Tax Fund (10220), Facilities Financing Operation Fund (10250), Citywide Deferred Maintenance Fund (10523), Vehicle Replacement Fund (10149), Infrastructure Improvement Fund (10529), Capital Outlay Funds (30245-30251), Centre City Maintenance Coordination Fund (70209), Urban Village Section 108 Replacement Fund (18547), PETCO Park Fund (102214), and Fire and Lifeguard Facility Fund (10253) and as directed by the Financial Management Director. 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 and reserves.

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 in-kind 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. 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 19. 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 20. 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 21. The City Auditor and Comptroller is authorized to close obsolete or inactive funds and make appropriation adjustments and fund transfers that may be necessary to reconcile revenues to expenditures and to maintain appropriate balances and reserves.

SECTION 22. 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 \$2,097,220,186 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 23. 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 24. 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



Richard A. Duvemay,
Deputy City Attorney

PP:met

0716/03

O-2004-8

Or. Dept: City Auditor & Comptroller
Financial Management Department

Prep by: City Auditor & Comptroller
Financial Management Department

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No.	ORGANIZATION/ PROGRAM	FY 2003 BUDGET	FY 2004 REQUEST	FY 2004 MANAGER'S RECOM.	COUNCIL ACTION	WAIVERS
	ECONOMIC DEVELOPMENT PROGRAMS					
	CITYWIDE					
1	San Diego African American Sports Association/Gold Coast Classic	280,377	350,000	252,339	252,339	B-1, B-3
2	San Diego Convention & Visitors Bureau/Marketing Program	4,000,000	4,000,000	3,600,000	3,600,000	B-1, B-3, B-4
3	San Diego Convention & Visitors Bureau/Promotional Program	9,933,666	10,380,700	8,940,299	8,940,299	B-1, B-3, B-4
4	San Diego Film Commission	907,842	927,842	817,058	817,058	B-3, B-4
5	San Diego International Sports Council	200,000	200,000	180,000	180,000	B-3
6	San Diego North Convention & Visitors Bureau	522,500	550,000	470,250	470,250	B-3
7	San Diego Regional Economic Development Corporation	1,390,625	1,390,625	1,251,563	1,251,563	B-3, C-3