

ORDINANCE NUMBER O-\_\_\_\_\_ (NEW SERIES)

ADOPTED ON \_\_\_\_\_

AN ORDINANCE ADOPTING THE ANNUAL BUDGET FOR  
THE FISCAL YEAR 2005-2006 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, 2005, heretofore prepared and submitted to this Council by the City Manager and on file in the office of the City Clerk as Document No. \_\_\_\_\_ 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)**

<b>Department</b>	<b>Salaries and Wages</b>	<b>Fringe and Non-Personnel Expense</b>	<b>TOTAL</b>
Citizens Assistance	\$ 209,073	144,061	\$ 353,134
City Attorney	22,226,851	11,955,294	34,182,145
City Auditor and Comptroller	6,622,309	3,651,193	10,273,502
City Clerk	2,148,151	1,614,211	3,762,362
City Council District 1	518,584	331,416	850,000
City Council District 2	512,802	337,198	850,000
City Council District 3	534,270	315,730	850,000
City Council District 4	541,065	308,935	850,000
City Council District 5	518,573	331,427	850,000
City Council District 6	518,584	331,416	850,000
City Council District 7	518,596	331,404	850,000
City Council District 8	512,809	337,191	850,000
City Manager	306,107	164,190	470,297
City Treasurer	3,973,991	4,956,443	8,930,434
Citywide Program Expenditures	756,876	47,587,564	48,344,440
Community and Economic Development	1,795,528	1,997,183	3,792,711
Council Administration	523,743	422,585	946,328
Engineering & Capital Projects	18,341,677	13,429,765	31,771,442
Environmental Services	7,246,357	29,122,603	36,368,960
Equal Opportunity Contracting	1,379,066	1,074,792	2,453,858
Ethics Commission	424,735	245,691	670,426
Family Justice Center	340,673	216,291	556,964
Financial Management	2,710,520	1,658,756	4,369,276
Financing Services	1,602,202	906,357	2,508,559
General Services	10,664,996	12,220,580	22,885,576
Governmental Relations	304,312	445,167	749,479
Human Resources	782,992	548,695	1,331,687
Library	18,481,083	18,166,803	36,647,886
Mayor	1,554,290	952,851	2,507,141
Metropolitan Wastewater-Stormwater	1,079,997	1,668,388	2,748,385
Neighborhood Code Compliance	3,201,735	2,117,738	5,319,473
Office of Homeland Security	185,104	404,180	589,284
Park and Recreation	34,348,851	46,149,505	80,498,356
Personnel	3,535,834	2,373,076	5,908,910
Planning	4,088,765	2,757,799	6,846,564
Police	198,703,092	137,774,382	336,477,474
Public and Media Affairs	109,524	105,741	215,265
Real Estate Assets	2,439,737	1,548,786	3,988,523
San Diego Fire-Rescue	95,150,021	65,187,582	160,337,603
Special Projects	652,317	661,151	1,313,468
<b>Total General Fund Expenditures</b>	<b>\$ 450,065,792</b>	<b>\$ 414,854,120</b>	<b>\$ 864,919,912</b>

## II. SPECIAL REVENUE FUNDS (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, 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) Due to planned restructuring throughout Fiscal Year 2006, as recommended by the City Manager, Mayor or City Council, the General Fund departments as presented in the Fiscal Year 2006 Appropriation Ordinance may change budgetarily, organizationally or structurally, though there will be no changes to the total General Fund Fiscal Year 2006 appropriation. Specifically, the creation of a Department of Independent Budget Analyst in conjunction with the requirements of Proposition F (a Charter amendment that will institute a Mayor-Council form of government), may require the reallocation of General Fund positions and appropriations. The City Auditor and Comptroller is authorized, upon the direction of the Financial Management Director, to transfer appropriations and/or positions as required between and within restructured departments and programs to maintain the same departmental or office functions as necessary to accommodate the restructuring of General Fund

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

departments and programs. There shall be no limit to the amount transferred where the net transfer does not result in an increase to the General Fund overall.

- (D) Any unexpended balance remaining at the end of the fiscal year in Citywide Programs - Accounting and Information Processing, Citywide Training, Community Parking Districts, Elections, Office Space, Data Processing/New Development, City GIS/San Diego Geographic Information Source (SANGIS), and Small Business Enhancement Program, 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.
- (E) The City Auditor and Comptroller is authorized to make transfers of appropriate amounts from Departmental and Citywide Program appropriations to the respective Funds designated for such purposes.
- (F) The City Auditor and Comptroller is authorized, upon the direction of the Financial Management Director, to transfer up to \$100,000 in appropriations within each budgeted Citywide Expenditures Program. Within the 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.

## II. SPECIAL REVENUE FUNDS (Continued)

- (I) The City Auditor and Comptroller is authorized to transfer, when necessary, information technology services expense appropriations of General Fund departments with a surplus to those General Fund departments where additional information technology services expense funds may be required due to changes in usage, rate variance and service agreements.
- (J) The City Auditor and Comptroller is authorized, upon approval of the Financial Management Director, 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 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 (10529) 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, upon approval of the Financial Management Director, to appropriate and expend property tax revenues withheld by the County for Property Tax Administrative Costs authorized by SB2557 in excess of the estimated budgeted amount.

## II. SPECIAL REVENUE FUNDS (Continued)

- (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 2005-06 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 excess contributions in the Equipment Division Funds to the Public Works Facility Improvement Fund (10503) in accordance with projects contained in the Council-approved Capital Improvements Program (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, Community Parking Districts, and Small Business Enhancement Program appropriations for revenues received in excess of the Program estimated revenue amounts.
- (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 General Fund 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.

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

- (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, upon approval of the Financial Management Director, to appropriate and expend interest earnings generated from the issuance of Tax and Revenue Anticipation Notes for the purpose of financing expenditures related to their issuance.
- (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)**

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

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

**1. AB 2928 - TRANSPORTATION RELIEF FUND (30307) (Continued)**

The City Auditor and Comptroller is authorized, upon the direction of the Financial Management Director, to reallocate or appropriate AB 2928 Funds (also known as Proposition 42 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.

**2. BALBOA PARK-INSPIRATION POINT TRUST FUND (60253)**

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

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

Non-Personnel Expense	<u>\$7,395,545</u>
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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 returned by the City Auditor and Comptroller to the contributing fund, upon approval of the Financial Management Director.



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

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

The Auditor and Comptroller is authorized, upon direction of the Financial Management Director, to transfer amounts identified to create an Internal Revenue Stabilization Reserve Fund to provide additional capacity to cover debt service on TOT supported debt financed projects.

**4. 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.

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

Salaries and Wages	\$ 225,353
Fringe Benefits and Other Non-Personnel Expense	<u>797,424</u>
TOTAL	<u>\$1,022,777</u>

Any monies deposited in the Centre City Maintenance Coordination Fund in excess of estimated revenue and any carryover monies from the previous fiscal year are hereby appropriated for coordinating the maintenance and repair of public improvements in the Centre City area. The City Manager is hereby authorized to execute an appropriate agreement with Horton Plaza Theatre Foundation for the conduct of activities associated with the allocations authorized by Council for Fiscal Year 2005-06. 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.

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

**6. 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.

**7. CITY REDEVELOPMENT ADMINISTRATION AND PROJECT MANAGEMENT**

**(10275)**

Salaries and Wages	\$ 1,649,398
Fringe Benefits and Other Non-Personnel Expense	<u>846,960</u>
TOTAL	<u>\$2,496,358</u>

The City Redevelopment Administration and Project Management Fund is hereby appropriated for purposes related to the administration and project management of the City Redevelopment project and study areas, and agency-wide coordination and administration of the Redevelopment Agency of the City of San Diego. The City Auditor and Comptroller is authorized to advance funds from appropriate Redevelopment Agency tax increment funds in an amount not to exceed 25% of the total annual appropriations of the City Redevelopment Administration and Project Management Fund to cover necessary cash flows of said Fund. The City Auditor and Comptroller is also authorized to reimburse funds from Redevelopment Agency project funds, in accordance with the adopted budget of the Redevelopment Agency of the City of San Diego, for personnel and non-personnel costs related to administration and project management activities of

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

### **7. CITY REDEVELOPMENT ADMINISTRATION AND PROJECT MANAGEMENT**

#### **(10275) (Continued)**

the Redevelopment Agency of the City of San Diego. The City Auditor and Comptroller is hereby authorized, to transfer funds not to exceed \$100,000 from sales tax revenue in the event that sufficient tax increment funding is not available, to be repaid at such a time as sufficient tax increment funding becomes available. Any monies deposited in excess of estimated revenue and any carryover monies from the previous fiscal year including interest are hereby appropriated for these purposes.

### **8. 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. The City 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 to the General Fund, upon direction of the Financial Management Director. The City Auditor and Comptroller is authorized to add and establish CIP projects as identified by the City Manager for maintenance determined to be of a capital nature.

### **9. CITYWIDE INFORMATION TECHNOLOGY PROJECT FUNDS (50066, 500661)**

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,

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

### **9. CITYWIDE INFORMATION TECHNOLOGY PROJECT FUNDS (50066, 500661) (Continued)**

upon approval of the Financial Management Director, to return any surplus funds to the appropriate contributing funds.

### **10. 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.

### **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, 2006 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 re-allocated to any individual project shall not exceed \$100,000.

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

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

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

The City Manager is hereby authorized to execute appropriate agreements with the organizations allocated funding by Council for Fiscal Year 2005-06 and in accordance with provisions of grant regulations.

### **12. COMMUNITY PARKING DISTRICTS FUNDS (70300-70304)**

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

### **13. 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.

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

**14. 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.

**15. CONVENTION CENTER COMPLEX FUNDS (102211-102212)**

Non-Personnel Expense	<u>\$14,089,576</u>
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The Convention Center Complex Fund is hereby appropriated for the purpose of providing for the project management, debt service and the conduct of activity 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, upon approval of the Financial Management Director.

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.

The Auditor and Comptroller is authorized, upon direction of the Financial Management Director, to transfer amounts identified to create an Internal Revenue Stabilization Reserve Fund to provide additional capacity to cover debt service on TOT supported debt financed projects.

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

**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.

Interest earnings generated from Cox-Com Inc. Technology Grant Fund monies will be deposited in said Fund. Any monies deposited in the Cox-Com Technology Grant Fund and any carryover monies from the previous fiscal year are hereby appropriated for the purposes for which said grant fund was created. Expenditure of funds shall be determined by Council Resolution.

**17. DISABLED PARKING VIOLATIONS FUND (10321)**

The Disabled Parking Violations Fund is hereby appropriated for the purpose of providing funds to be used specifically for enhancements to disabled parking enforcement activities. Funds will be generated by the additional \$100 fine imposed on disabled parking violations, as approved by the Mayor and City Council via Resolution R-299382 on June 28, 2004. These funds may not be used to supplant funds used for other general parking enforcement activities, but may be used to offset the cost of establishing a new disabled parking enforcement program, as specified in California Vehicle Code Section 4461.3.

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

Salaries and Wages	\$229,109
Fringe Benefits and Other Non-Personnel Expense	<u>295,135</u>
TOTAL	<u>\$524,244</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,

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

**18. DIVERSITY COMMITMENT FUND (50067) (Continued)**

upon approval of the Financial Management Director, to return excess funds to the contributing funds.

**19. EMERGENCY MEDICAL SERVICES/MEDICAL TRANSPORTATION SERVICES**

**(EMS/MTS) FUND (10246)**

Salaries and Wages	\$ 4,984,958
Fringe Benefits and Other Non-Personnel Expense	<u>3,181,960</u>
TOTAL	<u>\$8,166,918</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.

**20. ENERGY CONSERVATION PROGRAM FUND (10231)**

Salaries and Wages	\$ 452,599
Fringe Benefits and Other Non-Personnel Expense	<u>740,141</u>
TOTAL	<u>\$1,192,740</u>



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

### **20. ENERGY CONSERVATION PROGRAM FUND (10231) (Continued)**

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

Interest earnings generated from Energy Conservation Program Fund monies will be deposited in said fund. 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, upon approval of the Financial Management Director, to return excess funds to contributing funds.

### **21. ENTERPRISE GEOGRAPHIC INFORMATION SYSTEMS (GIS) FUND (50069)**

The Enterprise GIS Fund is hereby appropriated to pay for Citywide GIS infrastructure, SanGIS, GIS software licensing, Intranet and Internet applications, and other GIS related projects. Interest earnings generated from Enterprise GIS Fund monies will be deposited in said Fund. Funds may be transferred to the fund upon the direction of the Financial Management Director. Any monies deposited in the Enterprise GIS 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, upon direction of the Financial Management Director, to return any surplus funds to the appropriate contributing funds .

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

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

ONE THIRD: PRESERVING AND ENHANCING ENVIRONMENT	
Non-Personnel Expense	\$ 4,240,379
TWO THIRDS: OPEN SPACE ACQUISITION (105052)	
Non-Personnel Expense	<u>7,317,191</u>
TOTAL	<u>\$11,557,570</u>

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.

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.

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

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

Salaries and Wages	\$ 1,013,078
Fringe Benefits and Other Non-Personnel Expense	<u>1,363,934</u>
TOTAL	<u>\$2,377,012</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.

**24. 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.

**25. 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 to the General Fund, upon approval of the Financial Management Director.

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

### **25. FIRE AND LIFEGUARD FACILITIES FUND (10253) (Continued)**

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.

### **26. 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 Board Statement 31 (GASB 31). Any monies deemed to be in excess may be transferred by the City Auditor and Comptroller to the General Fund.

### **27. HUMAN CARE SERVICES FUNDS (19675-19679)**

The Human Care Services Funds are hereby appropriated for the purpose of funding social services allocations as authorized by Council for Fiscal Year 2005-06. Any monies deposited in the Human Care Services Fund in excess of estimated revenue and any carryover from the previous fiscal year is hereby appropriated and may be 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 upon direction of the Financial Management Director.

The City Manager is hereby authorized to execute appropriate agreements with the organizations allocated funding by Council for Fiscal Year 2005-06.

### **28. 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

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

**28. INDUSTRIAL DEVELOPMENT REVENUE BOND ADMINISTRATIVE EXPENSE**

**FUND (10240) Continued**

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.

**29. INFORMATION TECHNOLOGY AND COMMUNICATIONS FUND (50064)**

Salaries and Wages	\$4,641,253
Fringe Benefits and Other Non-Personnel Expense	<u>3,632,788</u>
TOTAL	<u>\$8,274,041</u>

The Information Technology and Communications Fund is hereby appropriated for the purpose of liaison between the City and Information Technology related service providers; Information Technology Management and Support; Information Technology Financial Services; City GIS; City Project City Infrastructure and Enterprise Architecture, 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 management and support; and financing communications projects contained in the Council-approved Capital Improvements Program or authorized by Council resolution.

Interest earnings generated from Information Technology and Communications Fund monies will be deposited in said Fund. 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, upon approval of the Financial Management Director, to return any excess monies to contributing funds.

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

### **30. 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 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.

### **31. 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.

### **32. 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

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

### **32. LIBRARY SYSTEM IMPROVEMENTS PROGRAM FUND (102216) Continued**

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 to the contributing fund, upon approval of the Financial Management Director. The specific allocation of funds between the proposed projects shall be determined by the City Manager. The City Auditor and Comptroller is authorized to make temporary cash advances of previously allocated tobacco receipts to 6-to-6 grant funded programs to cover timing differences between grant receipts and payments to service providers. Such temporary cash advances shall be repaid as such grant receipts are received by the City.

### **33. 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.

### **34. 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)**

**35. MAINTENANCE ASSESSMENT DISTRICT FUNDS**

FUND	PARK AND RECREATION DEPARTMENT MANAGED MAINTENANCE ASSESSMENT DISTRICT FUND NAME	SALARIES & WAGES	FRINGE BENEFITS AND OTHER NON- PERSONNEL	TOTAL
70272	Bay Terraces - Honey Drive	1,185	23,032	24,217
70271	Bay Terraces - Parkside	2,962	53,022	55,984
70265	Black Mountain Ranch South	44,426	556,983	601,409
70230	Calle Cristobal	11,847	313,453	325,300
70218	Campus Point	2,962	37,894	40,856
70233	Carmel Mountain Ranch	17,771	555,336	573,107
70220	Carmel Valley	118,470	2,157,971	2,276,441
70248	Carmel Valley Neighborhood # 10	17,770	444,746	462,516
70255	Coral Gate	14,809	187,734	202,543
70226	Coronado View	1,777	38,014	39,791
70246	Del Mar Terrace	0	152,297	152,297
70229	Eastgate Technology Park	14,808	261,488	276,296
70275	El Cajon Boulevard	23,694	464,477	488,171
70240	First San Diego River Improvement Project	23,694	306,142	329,836
70231	Gateway Center East	11,847	276,814	288,661
70274	Hillcrest	2,962	32,753	35,715
70250	Kings Row	1,185	9,570	10,755
70238	La Jolla Village Drive	5,923	103,539	109,462
70263	Liberty Station/NTC	0	155,887	155,887
70242	Linda Vista Community	14,809	196,793	211,602
70223	Mira Mesa	47,388	1,196,163	1,243,551
70232	Miramar Ranch North	59,235	2,192,634	2,251,869
70219	Mission Boulevard	2,962	183,855	186,817
70249	North Park	24,879	727,317	752,196
70276	Ocean View Hills	36,133	1,392,287	1,428,420
70244	Otay International Center	29,617	396,551	426,168
70228	Park Village	20,732	465,379	486,111
70225	Peñasquitos East	29,618	400,019	429,637
70224	Rancho Bernardo	29,617	510,370	539,987
70278	Remington Hills	0	64,803	64,803
70277	Robinhood Ridge	8,885	104,020	112,905
70221	Sabre Springs	17,770	248,446	266,216
70211	Scripps/Miramar Ranch	59,235	1,086,400	1,145,635
70252	Stonecrest Village	41,464	927,774	969,238
70210	Street Light District # 1	0	658,503	658,503
70259	Talmadge	4,739	226,534	231,273
70214	Tierrasanta	59,235	1,597,468	1,656,703
70258	Torrey Highlands	44,426	371,631	416,057
70254	Torrey Hills	59,235	2,058,945	2,118,180
70273	University Heights	2,962	69,505	72,467
70243	Washington Street	2,962	102,993	105,955
70251	Webster - Federal Boulevard	4,146	108,845	112,991



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

FUND	COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT MANAGED MAINTENANCE ASSESSMENT DISTRICT FUND NAME	SALARIES & WAGES	FRINGE BENEFITS AND OTHER NON-PERSONNEL	TOTAL
70247	Adams Avenue	\$ 0	\$ 53,168	\$ 53,168
70267	CED Assessment District Management	0	195,186	195,186
70260	Central Commercial	0	341,666	341,666
70268	City Heights	0	305,935	305,935
70266	College Heights	0	265,559	265,559
70261	Little Italy	0	561,752	561,752
70241	Newport Avenue	0	51,268	51,268

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.

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

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

Salaries and Wages	\$ 546,143
Fringe Benefits and Other Non-Personnel	<u>981,029</u>
TOTAL	<u>\$1,527,172</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.

**37. COMMUNITY AND ECONOMIC DEVELOPMENT MAINTENANCE ASSESSMENT DISTRICT MANAGEMENT FUND (70267)**

Interest earnings generated from Community and Economic Development Maintenance Assessment District (CED MAD) Management Fund monies will be deposited in said Fund. Any monies deposited in the CED MAD 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.

**38. 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.

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

### **39. 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.

### **40. 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 pursuant to operating agreement.

### **41. 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, upon approval of the Financial Management Director.

### **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 information technology services 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.

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

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

Salaries and Wages	\$ 103,074
Fringe Benefits and Other Non-Personnel Expense	<u>104,907</u>
TOTAL	<u>\$207,981</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 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 or any refunding thereof, project management, operations and maintenance, and related costs of the Ballpark, or as directed by Council Action. Any monies in excess of estimated revenue, including interest earnings deposited in the PETCO Park Fund 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 to the contributing fund, upon approval of the Financial Management Director.

The Auditor and Comptroller is authorized, upon direction of the Financial Management Director, to transfer amounts identified to create an Internal Revenue Stabilization Reserve Fund to provide additional capacity to cover debt service on TOT supported debt financed projects.

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

Non-Personnel Expense	<u>\$8,935,823</u>
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**II. SPECIAL REVENUE FUNDS (Continued)**

**45. POLICE DECENTRALIZATION FUND (10355) (Continued)**

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 adjust estimated revenues and appropriations in order to return funds to the General Fund for current and prior years sales tax allocations for debt service payments reimbursed by the Capital Outlay Fund.

**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.

For the Property and Business Improvement District where City 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.

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

**47. PUBLIC ART FUND (10271)**

Non-Personnel Expense \$52,882

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. QUALCOMM STADIUM OPERATIONS FUND (10330)**

Salaries and Wages	\$ 1,841,608
Fringe Benefits and Other Non-Personnel	13,035,996
TOTAL	<u>\$14,877,604</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 2006 in

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

### **48. QUALCOMM STADIUM OPERATIONS FUND (10330) (Continued)**

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 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.

### **49. REGIONAL PARK FUND (10518)**

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, Otay River Valley Park, San Diego River Park, Multiple Species Conservation Program open space areas, and coastal beaches along with coastal parks contiguous thereto.

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

**50. ROBERTI-Z'BERG-HARRIS BLOCK GRANT FUNDS**

Roberti-Z'berg-Harris Block Grant Funds may be established and appropriated for the purposes established by the grant provisions. Funds will be used as authorized by Mayor and Council in accordance with grant regulations.

**51. SAN DIEGO CONVENTION FACILITY FUND (10225)**

Salaries and Wages	\$ 50,000
Fringe Benefits and Other Non-Personnel	3,989,198
<b>TOTAL</b>	<b><u>\$4,039,198</u></b>

The San Diego Convention Facility Fund is hereby appropriated and may be expended for the sole purpose of marketing, promotion and capital projects for the San Diego Convention Center Corporation (“SDCCC”) and for City staff support pursuant to the Third Amended and Restated Management Agreement between the City and SDCCC.

Interest earnings generated from the San Diego Convention Center Facility Fund monies will be deposited in said Fund. Any monies deposited in the San Diego 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 SDCCC may incur operating expenses exceeding the approved fiscal year budget, so long as the revenues generated by the SDCCC 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, upon approval of the Financial Management Director.



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

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

Non-Personnel Expense \$1,223,348

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 to supplement each existing approved project/allocation. Additional programs may be established by Council Resolution provided funds are available herein for such action.

**53. 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.

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

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

Salaries and Wages	\$339,713
Fringe Benefits and Other Non-Personnel	484,418
TOTAL	<u>\$824,131</u>

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

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

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

Salaries and Wages	\$450,554
Fringe Benefits and Other Non-Personnel Expense	446,871
TOTAL	<u>\$897,425</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.

**56. 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.

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

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

Non-Personnel Expense \$ 23,877,748

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

- a. The City Auditor and Comptroller is hereby authorized, upon the direction of the Financial Management Director, to carry forward any unexpended Non-Personnel Expense allocations of the Street Resurfacing Program to be used for said purposes.
- b. Lease revenues generated from Special Gas Tax properties being administered by the Housing Commission are hereby appropriated for transfer to the Low-Income Housing Lease Revenue Fund per agreement with the Housing Commission.
- c. The City Auditor and Comptroller is authorized, upon the direction of the Financial Management Director, to transfer additional monies, if necessary, to the Downtown 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.

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

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

- f. The City Auditor and Comptroller is authorized, upon the direction of the Financial Management Director, to reallocate funding between special gas tax programs in order to fully reimburse the General Fund and the Streets Division Operating Fund for eligible street related expenditures.
  
- g. The City Auditor and Comptroller is authorized, upon the direction of the Financial Management Director, to reallocate or appropriate Gas Tax Funds, as may be needed, 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.

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

Salaries and Wages	\$392,388
Fringe Benefits and Other Non-Personnel Expense	<u>277,731</u>
TOTAL	<u>\$670,119</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.

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

Non-Personnel Expense	<u>\$6,046,746</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.

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

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

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

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

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

Salaries and Wages	\$14,806,591
Fringe Benefits and Other Non-Personnel Expense	<u>34,089,525</u>
TOTAL	<u>\$48,896,116</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. The City Auditor and Comptroller is authorized to transfer excess funds back to contributing funds.

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

**61. TAX AND REVENUE ANTICIPATION NOTES FUND (65013)**

Non-Personnel Expense	<u>\$2,130,000</u>
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The Tax and Revenue Anticipation Notes Fund is hereby allocated to the General Fund for the purpose of redeeming tax and revenue anticipation notes, paying tax and revenue anticipation note interest and note issuance costs and refunding excess arbitrage earnings, including any penalties. 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)**

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

Salaries and Wages	\$ 457,480
Fringe Benefits and Other Non-Personnel Expense	103,609,361
TOTAL	<u>\$104,066,841</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 2005-06. 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 2005-06 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)**

**62. 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 arts, culture and community festivals and programs which are of continuing nature and transcend fiscal years.

The City Auditor and Comptroller may, upon direction of the Financial Management Director, transfer savings in Arts, Culture, and Community Festivals Program allocations to the Grant Match Program and carry forward to the following fiscal year.

The City 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, upon approval of the Financial Management Director.

**63. TROLLEY EXTENSION FUND (10226)**

Non-Personnel Expense	<u>\$4,106,264</u>
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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, upon approval of the Financial Management Director, to transfer unexpended balances to the General Fund.

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

**63. TROLLEY EXTENSION FUND (10226) (Continued)**

The Auditor and Comptroller is authorized, upon direction of the Financial Management Director, to transfer amounts identified to create an Internal Revenue Stabilization Reserve Fund to provide additional capacity to cover debt service on TOT supported debt financed projects.

**65. UNDERGROUND UTILITY DISTRICT FUND (30100)**

The Underground Utility District 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 Underground Utility District 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.

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.

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

Salaries and Wages	\$ 763,179
Fringe Benefits and Other Non-Personnel Expense	<u>590,000</u>
TOTAL	<u>\$1,353,179</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



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

### **66. UNLICENSED DRIVER VEHICLE IMPOUND FEES FUND (18684) (Continued)**

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)**

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. Any monies deemed to be in excess may be transferred to the appropriate contributing fund by the City Auditor and Comptroller, upon approval of the Financial Management Director.

### **68. WIRELESS COMMUNICATION FACILITIES FEES AND LEASES FUND (10150)**

The Wireless Communication Facilities Fees and Leases Fund is hereby appropriated for the purpose as authorized in Council Policy 600-43 which was updated in March 2005 as a result of Council action R-300185.

The City Auditor and Comptroller is authorized to transfer existing Wireless Communication Facilities Fees and Leases revenues previously deposited into the Fund 63024 – Developer Contributions Non-CIP into the Wireless Communication Facilities Fees and Leases Fund.

Any monies deposited in the Communication Facilities Fees and Leases Fund including interest earnings and any carryover monies from the previous fiscal year may be appropriated and expended by the City Manager for the purpose for which said fund was created as defined by Council Policy 600-43.

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

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

Non-Personnel Expense \$6,693,470

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 \$2,329,135

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

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

Improvements Program projects to reimburse eligible costs in excess of approved appropriations at project completion.

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 advances from the appropriate revenue source funds for the purpose of funding incidental and engineering costs of 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, 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 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.

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

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

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 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.

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

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

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. BALBOA PARK/MISSION BAY DEFERRED MAINTENANCE FUND (630231)**

The Balboa Park/Mission Bay Deferred Maintenance Fund is appropriated for deferred maintenance projects as identified by Council. Project appropriations may be 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 may reallocate funding for deferred maintenance projects, revise the prioritized list, and 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 determined to be of a capital nature.

##### **3. CAPITAL PROJECT BOND FUNDS**

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

SPECIAL DISTRICT FUNDS (79150-79849)

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

**4. FACILITIES BENEFIT ASSESSMENT FUNDS AND DEVELOPMENT IMPACT FEE FUNDS (79001-79016), (79501-79535), (39051-39095)**

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. 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.

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

**5. INFRASTRUCTURE IMPROVEMENT FUND (10529) (Continued)**

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 as identified by the Mayor and City Council for projects determined to be of a capital nature and not currently in the Capital Improvements Program. Any funds deemed surplus may be transferred by the City Auditor and Comptroller, upon approval of the Financial Management Director and as directed by the Mayor or individual Council District.

**6. LOCAL TRANSPORTATION FUND (39005-390069)**

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. PUBLIC WORKS FACILITY IMPROVEMENT FUND (10503)**

The Public Works Facility Improvement Fund is hereby appropriated for the purpose of financing capital improvements of Public Works related facilities and may be expended only for those projects

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

##### **8. PUBLIC WORKS FACILITY IMPROVEMENT FUND (10503) (Continued)**

contained in the Council-approved Capital Improvements Program or authorized by Council resolution. In addition, an appropriation of \$60,000 is authorized for General Fund expenditures related to administration of said Fund, subject to fund availability.

##### **9. TRANSNET FUNDS (30300-30303, 30306)**

Non-Personnel Expense \$59,753,726

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 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.



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

**TRANSNET FUNDS (30300-30303, 30306) (Continued)**

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 9. 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).

**10. 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 to the contributing fund, upon approval of the Financial Management Director.

**11. 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).

The City Auditor and Comptroller may add and establish CIP projects as identified by Mayor and City Council 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.

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

**12. 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 to the contributing fund, upon approval of the Financial Management Director.

**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 ENTERPRISE FUND (41100)**

Salaries and Wages	\$ 990,832
Fringe Benefits and Other Non-Personnel Expense	<u>2,133,682</u>
<u>TOTAL</u>	<u>\$3,124,514</u>

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

**V. ENTERPRISE FUNDS (Continued)**

**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	\$ 33,135,697
Fringe Benefits and Other Non-Personnel Expense	29,251,176
<b>TOTAL</b>	<b><u>\$62,386,873</u></b>

The Development Services Enterprise Fund is hereby appropriated for the purpose of providing Land Development Review, Building and Safety, Customer Support, Information Services, and disseminating information to the public regarding these programs 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.

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

**V. ENTERPRISE FUNDS (Continued)**

**3. DEVELOPMENT SERVICES ENTERPRISE FUND (41300) (Continued)**

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. INFORMATION TECHNOLOGY IMPROVEMENT AND FEE STABILIZATION RESERVE FUND (41305)**

The Information Technology Improvement and Fee Stabilization Reserve Fund is hereby appropriated to provide funds for information technology improvement and fee stabilization reserve for the Development Services Enterprise Fund.

Interest earnings generated from Information Technology Improvement and Fee Stabilization Reserve 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.

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

Salaries and Wages	\$ 3,662,402
Fringe Benefits and Other Non-Personnel Expense	7,413,234
<b>TOTAL</b>	<b><u>\$11,075,636</u></b>

The Golf Course Fund is hereby appropriated to operate, maintain and improve physical conditions, initiate capital improvement programs for Torrey Pines, Balboa Park, and Mission Bay 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.

**V. ENTERPRISE FUNDS (Continued)**

**5. GOLF COURSE FUND (41400) (Continued)**

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.

**6. RECYCLING FUND (41210)**

Salaries and Wages	\$7,927,743
Fringe Benefits and Other Non-Personnel Expense	15,979,717
TOTAL	<u>\$23,907,460</u>

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

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.

**7. REFUSE DISPOSAL FUND (41200)**

Salaries and Wages	\$ 10,442,896
Fringe Benefits and Other Non-Personnel Expense	24,162,706
TOTAL	<u>\$34,605,602</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.

**V. ENTERPRISE FUNDS (Continued)**

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

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

Interest earnings generated 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.

**8. REFUSE DISPOSAL LANDFILL CLOSURE RESERVE FUND (41202)**

The Refuse Disposal Landfill Closure Reserve 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 Reserve Fund in excess of amounts required by the California Integrated Waste Management Board.

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

**V. ENTERPRISE FUNDS (Continued)**

**9. SEWER REVENUE FUNDS (41506, 41509)**

<u>MUNICIPAL SEWER SUBFUND (41506)</u>	
Salaries and Wages	\$ 26,037,159
Fringe Benefits and Other Non-Personnel Expense	117,872,422
Bond Payment	32,549,326
Contingency Reserve	<u>12,317,744</u>
TOTAL MUNICIPAL SEWER SUBFUND	<u>\$188,776,651</u>
<u>METROPOLITAN SEWER SUBFUND (41509)</u>	
Salaries and Wages	\$35,495,256
Fringe Benefits and Other Non-Personnel Expense	95,744,429
Bond Payment	86,076,321
Contingency Reserve	14,070,536
Unallocated Reserve	<u>3,295,536</u>
TOTAL METROPOLITAN SEWER SUBFUND	<u>\$234,682,078</u>
TOTAL METROPOLITAN WASTEWATER DEPARTMENT SEWER REVENUE FUNDS	<u><u>\$423,458,729</u></u>

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 required by AB1600 and any other legislation. Funds appropriated for capital improvements are for those projects contained in the Council-approved Capital Improvements Program.

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

The appropriation for presently unfunded CIP projects may be funded during the fiscal year by the issuance of bonded indebtedness or other funds as may become available including funding

**V. ENTERPRISE FUNDS (Continued)**

**9. SEWER REVENUE FUNDS (41506, 41509) (Continued)**

for projects or portions thereof contained in the six-year CIP program. 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:

<b>CIP NUMBER</b>	<b>PROJECT TITLE</b>	<b>FY2006 PHASE</b>
	<b>NONE</b>	
	<b>TOTAL</b>	<b><u>\$ 0</u></b>

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



**V. ENTERPRISE FUNDS (Continued)**

**9. SEWER REVENUE FUNDS (41506, 41509) (Continued)**

purpose of paying Sewerage Utility 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 only by Council Resolution.

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

Salaries and Wages	\$ 50,596,046
Fringe Benefits and Other Non-Personnel Expense	270,627,863
Unallocated Reserve	<u>1,320,000</u>
TOTAL	<u>\$322,543,909</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.

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

## **V. ENTERPRISE FUNDS (Continued)**

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

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 CIP projects may be funded during the fiscal year by the issuance of bonded indebtedness or other funds as may become available including funding for projects or portions thereof contained in the six-year CIP Program. 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.

**V. ENTERPRISE FUNDS (Continued)**

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

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

<b>CIP NUMBER</b>	<b>PROJECT TITLE</b>	<b>FY2005 PHASE</b>
70-910.5	Miramar Pipeline Improvements Phase III	350,750
70-953.0	Torrey Pines Road/La Jolla Blvd. Water Main Replacement	1,726,170
73-261.3	Alvarado WTP – Upgrade and Expansion - Phase II	12,665,181
73-284.0	Miramar WTP – Upgrade and Expansion	31,143,313
	<b>TOTAL</b>	<b>\$45,885,414</b>

**VI. INTERNAL SERVICE FUNDS**

The City Auditor and Comptroller is hereby authorized, upon the direction of the Financial Management Director, to distribute surplus retained earnings or excess contributions from various internal service funds back to appropriate contributing funds or between employee benefit-related internal service funds. The City Auditor and Comptroller is hereby authorized, upon the direction of the Financial Management Director, to redistribute contributions among the various internal service funds or to advance funds between the various internal service funds.

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

Salaries and Wages	\$ 1,186,994
Fringe Benefits and Other Non-Personnel Expense	18,080,581
<b>TOTAL</b>	<b><u>\$19,267,575</u></b>

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

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

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

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, upon approval of the Financial Management Director, to return any surplus funds to the appropriate contributing funds.

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

Salaries and Wages	\$13,743,637
Fringe Benefits and Other Non-Personnel Expense	16,143,974
TOTAL	<u>\$29,887,611</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 Metropolitan Wastewater Departments.

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, upon approval of the Financial Management Director, to return any surplus funds to the appropriate contributing funds.

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

Salaries and Wages	\$ 8,633,210
Fringe Benefits and Other Non-Personnel Expense	<u>32,176,661</u>
TOTAL	<u>\$40,809,871</u>

The Equipment Division Funds are hereby appropriated and may be expended for the purpose of acquiring, replacing and providing maintenance and repair of the motive fleet.

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

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

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 any excess contributions 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, upon approval of the Financial Management Director, 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, upon approval of the Financial Management Director, to return any excess funds in the Long Term Disability Fund to contributing funds.

### **5. 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, upon approval of the Financial Management Director, to return any excess funds in the Public Liability Claims Fund to contributing funds.

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

**6. PUBLISHING SERVICES FUND (50020)**

Salaries and Wages	\$1,490,282
Fringe Benefits and Other Non-Personnel Expense	<u>3,259,016</u>
TOTAL	<u>\$4,749,298</u>

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

Any monies deposited in the Publishing Services 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, upon approval of the Financial Management Director, to return any surplus funds to the appropriate contributing funds.

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

Salaries and Wages	\$4,462,195
Fringe Benefits and Other Non-Personnel Expense	<u>4,248,080</u>
TOTAL	<u>\$8,710,275</u>

The Risk Management Administration Fund is hereby appropriated to accumulate 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, upon approval of the Financial Management Director, to return any excess funds to the appropriate contributing funds.

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

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

Salaries and Wages	\$ 550,713
Fringe Benefits and Other Non-Personnel Expense	<u>542,225</u>
TOTAL	<u>\$1,092,938</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, upon approval of the Financial Management Director, 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, upon approval of the Financial Management Director, to return any excess funds in the Workers Compensation Insurance Fund to contributing funds.

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

**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	\$ 3,881,891
Fringe Benefits and Other Non-Personnel Expense	<u>29,334,818</u>
TOTAL	<u>\$33,216,709</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 of the current year fiscal budget from the Undistributed Earnings 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 Undistributed Earnings Reserve sufficient funds to pay for additional costs associated with income generating activities in accordance with investment managers', consultant and trustee agreements.



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

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

The City Auditor and Comptroller is hereby authorized, to appropriate and expend monies for retirees' retirement allowance benefits as authorized by the San Diego Municipal Code.

### **3. CITY SPONSORED HMO/PPO HEALTH PLANS FUNDS (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. DEDICATED UAAL CONTRIBUTION FUND (XXXXX)**

The Dedicated Employee Retirement Offset Contribution Fund is hereby established and appropriated for the purpose of capturing funds rendered available by the increase in negotiated employee contributions to the San Diego City Employees Retirement System (CERS) and savings generated as a result of negotiated salary reductions for employees represented by Local 127. The City Auditor and Comptroller, based on Council action, is authorized to use proceeds from said fund to finance contributions to be applied to the City's unfunded actuarial accrued liability (UAAL). Financed contributions may include but are not limited to pension obligation bonds, or loans secured by lease revenue of City-owned property, or refunding General Fund revenue leveraged to contribute to the City's UAAL, or any such mechanism to be applied to the City's UAAL.

Interest earnings generated from the Dedicated Employee Retirement Offset Contribution Fund shall be used for the same purpose for which said fund was created. Any monies deposited into the Dedicated Employee Retirement Offset Contribution 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.

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

### **4. DEDICATED UAAL CONTRIBUTION FUND (XXXXX) (Continued)**

The negotiated labor contracts for the San Diego Municipal Employee's Association, the International Association of Fire Fighters Local 145, and AFSCME Local 127 contain requirements that if said fund is not used by the expiration of the respective labor contracts for the intended purpose for which said fund was created, the funds rendered available by the increase in negotiated employee contributions to the San Diego City Employees Retirement System (CERS) and savings generated as a result of negotiated salary reductions for employees represented by Local 127 shall be deposited into the Employee Contribution Rate Reserve and used to defray employees' future pension contribution obligation.

### **5. EMPLOYEE CONTRIBUTION RATE RESERVE FUND (XXXXX)**

The Employee Contribution Rate Reserve Fund is hereby established and appropriated for the purpose of defraying employees' future pension contribution obligation. Monies will only be deposited in the fund should the City of San Diego fail to use funds from the Dedicated Employee Retirement Offset Contribution Fund to finance contributions to be applied to the City's unfunded actuarial accrued liability, in accordance with the requirements of that fund and the negotiated labor contracts.

Interest earnings generated from the Employee Contribution Rate Reserve Fund shall be used for the same purpose for which said fund was created. Any monies deposited into the Employee Contribution Rate Reserve Fund in excess of estimated revenue and any carryover monies from the previous fiscal year are hereby appropriated for the purpose for which said fund was created.

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

### **6. 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.

### **7. 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.

### **8. 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. The City Auditor and Comptroller is authorized, upon direction of the Financial Management Director, to return surplus interest earnings to contributing funds.

**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 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 after fiscal year end. 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 the full forfeited amount, 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 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 2005-06 Sales Tax revenue may be allocated to the General Fund, Police Decentralization Fund (10355), Street Division Operating Fund (10440), Transient Occupancy Tax Fund (10220), Facilities Financing Operation Fund (10250), Infrastructure Improvement Fund (10529), Capital Outlay Funds (30245-30251), Centre City Maintenance Coordination Fund (70209), International Gateway of the American Fund (10801), Imperial Marketplace Fund (10802), College Grove Fund (10803), Urban Village Section 108 Replacement Fund (18547), 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, upon approval of the Financial Management Director, to appropriate and record expenditures related to net revenue receipts, such as commissions and costs related to land sales.

**SECTION 18.** Additional information technology 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 provide working capital advances to the San Diego Data Processing Corporation in advance of weekly billings to City departments, for the purpose of controlling short-term cash flow needs.

**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.

**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 in accordance with applicable legal authorities.

**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 \$2,200,951,130 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.** It is the express intent of the City Council that, notwithstanding

anything to the contrary herein, any economic benefit, savings, or effect of this ordinance shall not be used, directly or indirectly, to fund, support in any way, or ratify any employment or retirement benefit determined to be illegal by a court of law.

*[SUBJECT TO DISCUSSION AT FIRST READING]*

**SECTION 24.** In accordance with Article XV of the Charter of the City of San Diego

regarding the Strong Mayor Trial Form of Governance, effective January 1, 2006, all authority, power, and responsibilities conferred upon the City Manager in this ordinance, shall be transferred to, assumed, and carried out by the Mayor.

**SECTION 25.** 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 26.** 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: MICHAEL AGUIRRE, City Attorney

By

Mark D. Blake,  
Deputy City Attorney

HRF:met

07/12/05

O-2006-\_\_\_\_\_

Or. Dept: City Auditor and Comptroller  
Financial Management Department

Prep by: City Auditor and Comptroller  
Financial Management Department

ATTACHMENT A

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No.	ORGANIZATION/ PROGRAM	FY 2005 BUDGET	FY 2006 REQUEST	FY 2006 MANAGER'S RECOM.	COUNCIL ACTION	WAIVERS
	<b>ECONOMIC DEVELOPMENT PROGRAMS</b>					
	<b>CITYWIDE</b>					
1	San Diego Convention & Visitors Bureau/Marketing Program	3,600,000	3,600,000	3,240,000	3,240,000	B-1
2	San Diego Convention & Visitors Bureau/Promotional Program	6,246,269	6,246,269	5,590,411	5,590,411	B-1
3	San Diego International Sports Council	162,000	180,000	145,800	145,800	B-3
4	San Diego North Convention & Visitors Bureau	423,225	423,225	380,903	380,903	B-3
5	San Diego Regional Economic Development Corporation	1,126,407	1,126,407	1,013,766	1,013,766	B-3