

ORDINANCE NUMBER O- 19976 (NEW SERIES)

DATE OF FINAL PASSAGE July 26, 2010

AN ORDINANCE ADOPTING THE ANNUAL BUDGET FOR  
THE FISCAL YEAR 2011 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 Fiscal Year commencing July 1, 2010, and ending June 30, 2011 (Fiscal Year), heretofore prepared and submitted to this City Council by the Mayor and amended through the Mayor's Revision submitted May 14, 2010, by recommendations from the Office of the Independent Budget Analyst, and by changes from the City Council, all of which was approved by Council on June 14, 2010, and on file in the Office of the City Clerk as Resolution No. R-305886 and the Mayor's veto and subsequent override of said veto by the Council on June 29, 2010, is hereby adopted as the Annual Budget for said Fiscal Year.

**SECTION 2.** There is hereby appropriated for expenditure out of the funds of said City for municipal purposes the amounts set forth in Attachment I and in the approved Capital Improvements Program Budget, which defines the legal levels at which the Chief Financial Officer (CFO), as designee of the Mayor, shall control operational and capital project spending.

**I. GENERAL FUND**

(A) The CFO is authorized and directed to deposit any revenues in excess of expenditures at Fiscal Year end to the General Fund Unappropriated Reserve.

(B) The CFO is authorized and directed to increase expenditure appropriations of the General Fund Appropriated Reserve from revenue in excess of expenditures at Fiscal Year end

and/or the General Fund Unappropriated Reserve for the purpose of achieving the 5% minimum General Fund Emergency Reserve balance at year end, as defined in the City's Reserve Policy.

(C) The CFO is authorized, upon adopted City Council resolution, to transfer appropriations from the General Fund Appropriated Reserve to other General Fund departments.

(D) The CFO is authorized to appropriate and expend interest earnings and/or original issue premium generated from the issuance and/or administration of Tax and Revenue Anticipation Notes for the purpose of funding expenditures related to their issuance, including interest costs.

(E) The provisions in the Library Ordinance, San Diego Municipal Code section 22.0228, restricting funding are hereby waived.

(F) The CFO is authorized to transfer appropriations for costs avoided in one department by a mutual agreement to incur them in another department.

(G) The CFO is authorized to increase and/or decrease revenue and expenditure appropriations for the purpose of implementing City Council approved economic development, business incentive and other programs that include the Business and Industry Incentive Program (Council Policy 900-12), the Housing Impact Fee Waiver–Enterprise Zones Program (Council Policy 900-12), the Small Business Enhancement Program (Council Policy 900-15), the Storefront Improvement Program (Council Policy 900-17), the Community Parking District Policy (Council Policy 100-18), and Mission Bay and Other Regional Park Improvements (San Diego Charter section 55.2b).

(H) The CFO is authorized to increase revenue and expenditure appropriations for the purpose of paying unanticipated Property Tax Administration fees to the County of San Diego.

## **II. SPECIAL REVENUE FUNDS**

### **(A) Transient Occupancy Tax Fund (200205)**

(1) The provisions in San Diego Municipal Code section 35.0128(a) restricting the use of Transient Occupancy Tax revenues are hereby waived.

(2) The provisions of Council Policy 100-03 (Transient Occupancy Tax), for specific activities funded by this ordinance, are deemed and declared to be complied with, by the adoption of this Ordinance. Notwithstanding the foregoing, the City Council hereby waives certain provisions of Council Policy 100-03, see Attachment II, for the entities set forth below:

Horton Plaza Theatres Foundation

B-1, B-2, and B-4

(3) The Mayor or his designee is hereby authorized to execute appropriate agreements for the conduct of activities associated with the allocations authorized by City Council for Fiscal Year 2011. It is the intent of the City Council that the Transient Occupancy Tax Fund appropriations be expended in accordance with Council Policy 100-03.

### **(B) Environmental Growth Funds (200110, 200111, 200109)**

(1) It is the intent of the City Council that the Environmental Growth Fund(s) appropriations are to be expended for those purposes described in Charter section 103.1a. The provisions in the San Diego Municipal Code Section 63.30, as amended by Ordinance No. O-19159 dated March 17, 2003, are hereby waived.

(2) Any monies deposited in the Environmental Growth Fund(s) in excess of estimated revenue as described in Charter section 103.1a and any carryover monies from the previous fiscal year are hereby appropriated for the purpose for which the Environmental Growth Fund was created and may be expended only by City Council resolution. The City Council may, from time-to-time, for purposes of augmenting specified programs, elect to allocate additional monies to the

Environmental Growth Fund from sources other than those enumerated in Charter section 103.1a. 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 City Council.

**(C) Maintenance Assessment District Funds**

(1) The CFO is authorized to transfer allocations from contributing Maintenance Assessment District Funds excess revenue or reserves to increase the appropriations to reimburse the Maintenance Assessment District Management Fund (Fund No. 200023) accordingly, in the event that actual expenses related to administration exceed budgeted levels.

(2) The CFO is authorized to appropriate any monies deposited in the Maintenance Assessment District Funds in excess of estimated revenue and any carryover monies from the previous fiscal year for which said Fund(s) was created.

**(D) Zoological Exhibits Fund (Fund No. 200219)**

The CFO is authorized to appropriate and expend unanticipated revenues or fund balance for the purpose of transferring funds to support zoological exhibits in accordance with Charter section 77A.

**(E) Utilities Undergrounding Program Fund (Fund No. 200217)**

The CFO is authorized to reallocate appropriations among the Utilities Undergrounding Program Fund's capital improvement project (AID00001) and the annual operating budget for costs associated with San Diego Gas and Electric provided that such reallocation does not increase or decrease the total Utilities Undergrounding Program Fund appropriations.

### **III. DEBT SERVICE FUNDS**

#### **General Obligation Bond Interest and Redemption Fund (Fund No. 300000)**

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**

(A) Any additions to or deletions from the Capital Improvements Program, as may be required, shall be made by City Council resolution provided funding is available for such action. The CFO is authorized to add maintenance projects funded elsewhere which are determined to be of a capital nature to the Capital Improvements Program.

(B) The CFO is authorized to close completed Capital Improvements Program projects and transfer unexpended balances to the appropriate Unallocated Reserve, Annual Allocation or Fund Balances as a result of the closure.

(C) Once an asset has been put in service, the CFO is authorized to transfer and appropriate a maximum of \$200,000 per project not to exceed 10% of the project budget from Unallocated Reserves, Annual Allocations, earned interest or Unappropriated Fund Balances to Capital Improvements Program projects to support remaining project costs in excess of approved appropriations in order to complete and close the project.

(D) The CFO 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 long-range Capital Improvements Program Budget. Such advances shall be reimbursed to the respective Fund upon appropriation. In addition, the CFO is authorized and directed 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.

(E) The CFO is authorized 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 revenue sources or project budgets.

**(F) Facilities Benefit Assessment Funds and Development Impact Fee Funds (Fund Nos. 400080-400095, 400111-400136, 400097-400110)**

(1) The CFO is authorized to modify individual project appropriations in accordance with City Council-approved Community Public Facilities Financing Plans provided funding is available for such action.

(2) The CFO is authorized to reallocate Development Impact Fee Funds (DIF) funded appropriations between City Council-approved projects to expedite the use of DIF funds in accordance with AB1600 requirements.

(3) The CFO is authorized to appropriate DIF funds for the purpose of transferring monies to the Redevelopment Agency of the City of San Diego (Agency) for reimbursable capital project expenditures as authorized by City Council Resolution No. R-300013 dated December 7, 2004 and the Redevelopment Agency Resolution No. R-03862. The transfers will be limited to availability of funds within DIF funds and to projects identified in the Centre City Public Facilities Financing Plan.

(4) The CFO is authorized to appropriate in the Facilities Benefit Assessment Funds (FBA) and DIF funds a sufficient and necessary amount to reimburse the administrative costs incurred by other City funds.

**(G) Infrastructure Improvement Funds (400680-400688)**

(1) Any carryover monies from the previous fiscal year in the Infrastructure Improvement Funds are 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 any other general fund purposes or activities as identified by the Mayor or individual City Council Districts.

(2) Funds from the Infrastructure Improvement Funds may be transferred and appropriated upon the direction of the Mayor for purposes identified by the Mayor for the Mayor's Infrastructure Improvement Fund (Fund No. 400680) or by the City Council Districts for the individual Council District's Infrastructure Improvement Funds. Any request by the Mayor or individual City Council Districts to use funds from the Infrastructure Improvement Funds for programs or activities of external organizations requires an additional Council resolution.

(3) The CFO is authorized to add and establish capital improvement projects not currently in the Capital Improvements Program for purposes identified by the Mayor for the Mayor's Infrastructure Improvement Fund (Fund No. 400680) or by the City Council Districts for the individual Council District's Infrastructure Improvement Funds. The CFO is authorized to transfer any Infrastructure Improvement Funds deemed to be surplus in a project to the individual Infrastructure Improvement Fund.

**V. ENTERPRISE FUNDS**

(A) All Enterprise Funds are hereby appropriated for the purpose of providing for the operation, maintenance and development of their respective purposes.

(B) Reserve Funds are hereby appropriated to provide funds for the purpose for which the Fund was created. The CFO is hereby authorized to return to the source Fund monies deposited in Reserve Funds in excess of amounts required, consistent with the City's Reserve Policy.

**(C) Water Utility Operating Fund (Fund No. 700011) and Metropolitan Sewer Utility Funds (Fund Nos. 700000 and 700001)**

(1) The CFO may reallocate appropriations and associated encumbrances from any City Council approved budgeted project in the Capital Improvement Program to the Fund's annual operating budget for costs associated with extended environmental monitoring for re-vegetation. Such reallocation shall decrease the total appropriation and encumbrance for the project and increase the appropriation and encumbrance in the annual operating budget by an equal amount provided that the reallocation is no greater than 5% of the Capital Project Budget.

(2) The CFO is authorized to increase expenditure appropriations for the purpose of implementing the Metropolitan Wastewater Department and Water Department Memorandum of Understanding for Bid to Goal Public Contract Operations Agreements.

**VI. INTERNAL SERVICE FUNDS**

(A) The CFO is hereby authorized 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.

**(B) Equipment Operating Fund (Fund No. 720000) and Equipment Replacement Funds**

The CFO is hereby authorized to redistribute contributions among the Equipment Operating and Equipment Replacement Internal Service Funds or to advance funds between these internal service funds.

**(C) Central Stores Fund (Fund No. 720040), Publishing Services Fund (Fund No. 720041), Equipment Operating Fund (Fund No. 720000), Equipment Replacement Funds, and Risk Management Administration Fund (Fund No. 720048)**

The CFO is hereby authorized to appropriate expenditures from unanticipated revenues for the purpose of allowing for the uninterrupted provision of services.

**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 CFO is authorized and directed to establish the appropriate agency funds and to deposit and disburse funds in accordance with the respective agency relationships.

**VIII. GRANT FUNDS**

(A) Any appropriation of grant funds shall be made by City Council resolution and in accordance with the grant agreement.

**(B) Community Development Block Grant Funds**

(1) Community Development Block Grant (CDBG) Funds are appropriated for the purposes established by the grant provisions as approved and authorized by the City Council. All authorized but incomplete program activities and unexpended monies related thereto remaining in the CDBG Funds on June 30, 2011, shall be carried forward to future years for the purpose of completing said authorized activities in accordance with Council Policy 700-02 which includes the requirements to use funds within three years of allocation.

(2) The CFO is authorized, upon the direction of the respective City Council District, to allocate the Council District's reserves or reallocate appropriations from budgeted projects later determined ineligible to new or existing CDBG eligible projects.

(3) The CFO is authorized to transfer a maximum of \$100,000 per capital project from fund reserves or excess program income to projects for eligible costs, such as engineering, in excess of previously approved appropriations.

**SECTION 3.** The Mayor is hereby authorized to execute appropriate initial and continuing contracts and agreements for the conduct of activities associated with the allocations authorized by City Council and in accordance with provisions of grant agreements.

**SECTION 4.** The CFO is authorized and directed to make inter-fund loans, including interest at the City's pooled rate of return, between funds to cover cash needs. These loans may, if appropriate, extend beyond the current Fiscal Year.

**SECTION 5.** All interest earnings generated by any fund which has been established pursuant to a legal or contractual requirement, externally imposed restriction, or by enabling legislation (including, but not limited to, the Appropriation Ordinance) shall remain in said fund solely for the purpose the fund was intended.

**SECTION 6.** All Funds, not otherwise contained herein, established by the City Council in previous fiscal years or during the current fiscal year, 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 CFO is authorized and directed to appropriate and expend monies within the funds for services provided by those funds. The CFO is authorized and directed to return any

surplus monies to the contributing funds or, when the contributing funds cannot be legally determined, to the General Fund.

**SECTION 7.** The CFO is authorized and directed to transfer current and/or prior years' surplus monies within the Flexible Benefit/Management Benefit Programs' reimbursement funds after fiscal year end. Any remaining surplus monies (excluding flexible spending accounts) in the reimbursement funds may be transferred by the CFO to the Risk Management Administration Fund (Fund No. 720048) to be expended, up to the full forfeited amount, for programs which benefit City employees.

The CFO is authorized and directed to transfer surplus/reserves within other employee benefit funds or to reallocate these monies to other fringe benefit funds.

**SECTION 8.** The CFO is authorized and directed to make appropriate inter-fund transfers in accordance with the Annual Budget Document and estimated sources of revenue.

The CFO may transfer funds to related City entities in accordance with the Annual Budget Document and appropriate funding source rules and regulations.

**SECTION 9.** The CFO is authorized and directed to appropriate and expend donations in accordance with Council Policy 100-02 (City Receipt of Donations).

**SECTION 10.** All revenues generated consistent with the Public Trust pursuant to California Public Resources Code section 6306 in relation to operation of Mission Bay Park and Ocean Beach Park which are greater than 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. Unanticipated

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 pursuant to California Public Resources Code section 6306 are hereby appropriated for purposes consistent with the Public Trust.

**SECTION 11.** All other revenues which are not appropriated by any other section of this ordinance, and which are in excess of budgeted revenue are hereby transferred by the CFO to legally established reserve fund(s) or account(s). However, in no event shall the total appropriations of all tax revenues as defined by article XIIB of the California Constitution made pursuant to this ordinance exceed the City's legal limit.

The total appropriation is \$2,756,277,473 a portion of which will be derived from proceeds of taxes as defined within article XIIB of the California Constitution.

It is the intent of this ordinance to comply with article XIIB of the California Constitution.

**SECTION 12.** The CFO is authorized and directed to modify appropriations in accordance with the Fiscal Year 2011 Tax Rate Ordinance as approved by Council. Further, the CFO is directed to modify the Annual Budget Document in accordance with the Tax Rate Ordinance.

**SECTION 13.** The CFO is authorized and directed to close obsolete or inactive funds; residual balances of such funds shall be returned to their source or, if the source cannot be determined, to the General Fund Unappropriated Reserve. The CFO shall periodically report fund closures to the City Council and recommend the appropriation of any residual balances.

**SECTION 14.** The CFO is hereby authorized to restrict from the departmental appropriations as set forth in Attachment I 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 restricted funds may be released.

**SECTION 15.** 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.

**SECTION 16.** The powers of the City Council not delegated to the Mayor and CFO, as specifically set forth herein, are reserved to the Council in accordance with the terms of the Charter.

**SECTION 17.** That a full reading of this ordinance is dispensed with prior to its passage, a written or printed copy having been available to the City Council and the public prior to the day of its final passage.

**SECTION 18.** This ordinance is declared to take effect and be in force immediately upon its passage after two public hearings pursuant to the authority contained in Charter sections 71, 275, and 295.

**SECTION 19.** The Mayor shall have no veto power over this ordinance pursuant to Charter section 280(a)(4).

APPROVED: JAN I. GOLDSMITH, City Attorney

By \_\_\_\_\_  
Paul F. Prather  
Deputy City Attorney

PFJ:jab  
07/06/10  
07/15/10 COR. COPY  
07/26/10 REV.  
Or.Dept: Mayor  
Attachments

**ATTACHMENT I**  
**Fiscal Year 2011 Operating and Capital Appropriations**

<b>OPERATING APPROPRIATIONS</b>	<b>Salary &amp; Wages</b>	<b>Fringe &amp; Non- Personnel</b>	<b>FY 2011 Appropriation</b>
<b>General Fund</b>			
Administration	\$ 1,142,651	\$ 1,229,526	\$ 2,372,177
Business Office	\$ 519,850	\$ 637,833	\$ 1,157,683
City Attorney	\$ 23,666,594	\$ 18,217,889	\$ 41,884,483
City Auditor	\$ 1,633,127	\$ 2,128,053	\$ 3,761,180
City Clerk	\$ 2,266,053	\$ 2,497,410	\$ 4,763,463
City Comptroller	\$ 5,399,539	\$ 4,680,511	\$ 10,080,050
City Planning & Community Investment	\$ 4,532,983	\$ 9,048,660	\$ 13,581,643
City Treasurer	\$ 5,691,440	\$ 12,380,448	\$ 18,071,888
Citywide Program Expenditures	\$ -	\$ 40,689,835	\$ 40,689,835
Community & Legislative Services	\$ 2,890,568	\$ 3,092,971	\$ 5,983,539
Council Administration	\$ 1,053,545	\$ 872,442	\$ 1,925,987
Council District 1	\$ 466,134	\$ 574,548	\$ 1,040,682
Council District 2	\$ 445,309	\$ 558,166	\$ 1,003,475
Council District 3	\$ 534,284	\$ 588,815	\$ 1,123,099
Council District 4	\$ 472,111	\$ 627,358	\$ 1,099,469
Council District 5	\$ 478,800	\$ 568,741	\$ 1,047,541
Council District 6	\$ 503,113	\$ 468,995	\$ 972,108
Council District 7	\$ 514,076	\$ 592,804	\$ 1,106,880
Council District 8	\$ 524,691	\$ 590,619	\$ 1,115,310
Debt Management	\$ 1,246,187	\$ 984,472	\$ 2,230,659
Department of IT	\$ -	\$ 18,993,847	\$ 18,993,847
Development Services	\$ 2,950,172	\$ 3,057,759	\$ 6,007,931
Engineering & Capital Projects	\$ 35,342,027	\$ 31,182,158	\$ 66,524,185
Environmental Svcs	\$ 7,607,516	\$ 24,954,130	\$ 32,561,646
Ethics Commission	\$ 514,568	\$ 382,295	\$ 896,863
Financial Management	\$ 2,277,305	\$ 1,938,376	\$ 4,215,681
Fire-Rescue	\$ 91,771,528	\$ 90,130,395	\$ 181,901,923
General Fund Appropriated Reserve	\$ -	\$ 4,101,681	\$ 4,101,681
General Services	\$ 16,864,276	\$ 46,453,167	\$ 63,317,443
Human Resources	\$ 1,049,427	\$ 874,146	\$ 1,923,573
Library	\$ 14,614,809	\$ 19,437,530	\$ 34,052,339
Mayor & COO	\$ 411,988	\$ 341,985	\$ 753,973
Office of Homeland Security	\$ 883,220	\$ 872,695	\$ 1,755,915
Office of the Assistant COO	\$ 185,001	\$ 126,819	\$ 311,820
Office of the Chief Financial Officer	\$ 307,355	\$ 606,278	\$ 913,633
Office of the IBA	\$ 959,941	\$ 658,846	\$ 1,618,787
Park & Recreation	\$ 29,153,585	\$ 54,373,286	\$ 83,526,871
Personnel	\$ 3,656,159	\$ 2,983,365	\$ 6,639,524
Police	\$ 205,532,721	\$ 179,311,628	\$ 384,844,349
Public Works	\$ 438,978	\$ 561,034	\$ 1,000,012
Purchasing & Contracting	\$ 1,930,484	\$ 1,734,543	\$ 3,665,027
Real Estate Assets	\$ 1,986,558	\$ 2,525,397	\$ 4,511,955
Storm Water	\$ 6,180,281	\$ 29,003,158	\$ 35,183,439
Water	\$ -	\$ 1,994,583	\$ 1,994,583
<b>General Fund Total</b>	<b>\$ 478,598,954</b>	<b>\$ 617,629,197</b>	<b>\$ 1,096,228,151</b>

<b>OPERATING APPROPRIATIONS (continued)</b>	<b>Salary &amp; Wages</b>	<b>Fringe &amp; Non- Personnel</b>	<b>FY 2011 Appropriation</b>
<b>Debt Service and Tax Funds</b>			
Public Safety Communication Bonds	\$ -	\$ 2,318,785	\$ 2,318,785
Tax and Revenue Anticipation Notes Fund	\$ -	\$ 3,644,670	\$ 3,644,670
<b>Debt Service and Tax Funds Total</b>	<b>\$ -</b>	<b>\$ 5,963,455</b>	<b>\$ 5,963,455</b>
<b>Special Revenue Funds</b>			
Automated Refuse Container Fund	\$ -	\$ 500,000	\$ 500,000
Concourse and Parking Garages Operating Fund	\$ 118,624	\$ 3,413,898	\$ 3,532,522
Convention Center Expansion Administration Fund	\$ -	\$ 30,000	\$ 30,000
Convention Center Expansion Project Fund	\$ -	\$ 14,873,088	\$ 14,873,088
Environmental Growth Fund 1/3	\$ -	\$ 4,168,806	\$ 4,168,806
Environmental Growth Fund 2/3	\$ -	\$ 8,246,882	\$ 8,246,882
Facilities Financing Fund	\$ 883,209	\$ 1,349,165	\$ 2,232,374
Fire and Lifeguard Facilities Fund	\$ -	\$ 1,673,157	\$ 1,673,157
Fire/Emergency Medical Services Transport Program Fund	\$ 2,063,553	\$ 2,484,731	\$ 4,548,284
Gas Tax Fund	\$ -	\$ 21,627,310	\$ 21,627,310
HUD Programs Administration Fund	\$ 975,831	\$ 1,874,735	\$ 2,850,566
Information Technology Fund	\$ 1,273,051	\$ 2,240,843	\$ 3,513,894
Local Enforcement Agency Fund	\$ 325,557	\$ 545,976	\$ 871,533
Los Penasquitos Canyon Preserve Fund	\$ 109,430	\$ 111,657	\$ 221,087
Maintenance Assessment District (MAD) Funds*	\$ 1,447,441	\$ 35,354,153	\$ 36,801,594
Mission Bay/Balboa Park Improvement Fund	\$ -	\$ 5,108,416	\$ 5,108,416
New Convention Facility Fund	\$ -	\$ 3,405,278	\$ 3,405,278
OneSD Support Fund	\$ 1,701,176	\$ 15,583,487	\$ 17,284,663
PETCO Park Fund	\$ 106,559	\$ 17,039,966	\$ 17,146,525
Police Decentralization Fund	\$ -	\$ 7,942,828	\$ 7,942,828
Prop 42 Replacement - Transportation Relief Fund	\$ -	\$ 13,312,980	\$ 13,312,980
QUALCOMM Stadium Operations	\$ 1,987,139	\$ 12,547,029	\$ 14,534,168
Redevelopment Fund	\$ 2,009,572	\$ 1,624,448	\$ 3,634,020
Seized & Forfeited Assets Fund	\$ -	\$ 2,066,061	\$ 2,066,061
Serious Traffic Offenders Program Fund	\$ -	\$ 1,200,000	\$ 1,200,000
Storm Drain Fund	\$ -	\$ 6,046,746	\$ 6,046,746
Transient Occupancy Tax Fund	\$ 622,967	\$ 59,631,722	\$ 60,254,689
TransNet Extension Administration & Debt Fund	\$ -	\$ 223,546	\$ 223,546
TransNet Extension Congestion Relief Fund	\$ -	\$ 2,031,579	\$ 2,031,579
TransNet Extension Maintenance Fund	\$ -	\$ 6,639,316	\$ 6,639,316
Trolley Extension Reserve Fund	\$ -	\$ 1,183,484	\$ 1,183,484
Underground Surcharge Fund	\$ 387,529	\$ 76,866,740	\$ 77,254,269
Wireless Communications Technology Fund	\$ 3,139,416	\$ 6,559,819	\$ 9,699,235
Zoological Exhibits Fund	\$ -	\$ 8,024,409	\$ 8,024,409
<b>Special Revenue Funds Total</b>	<b>\$ 17,151,054</b>	<b>\$ 345,532,255</b>	<b>\$ 362,683,309</b>
<b>Enterprise Funds</b>			
Airports Fund	\$ 889,960	\$ 2,456,199	\$ 3,346,159
Development Services Fund	\$ 18,327,427	\$ 22,817,432	\$ 41,144,859

\*Maintenance Assessment District (MAD) Funds are listed in the Maintenance Assessment District Appropriations section.

<b>OPERATING APPROPRIATIONS (continued)</b>	<b>Salary &amp; Wages</b>	<b>Fringe &amp; Non- Personnel</b>	<b>FY 2011 Appropriation</b>
<b>Enterprise Funds (continued)</b>			
Golf Course Fund	\$ 3,757,037	\$ 10,526,224	\$ 14,283,261
Metropolitan Sewer Utility Funds	\$ 54,291,853	\$ 291,660,825	\$ 345,952,678
Recycling Fund	\$ 5,378,713	\$ 14,365,333	\$ 19,744,046
Refuse Disposal Fund	\$ 8,486,449	\$ 25,974,005	\$ 34,460,454
Water Utility Operating Fund	\$ 38,611,408	\$ 386,483,310	\$ 425,094,718
<b>Enterprise Funds Total</b>	<b>\$ 129,742,847</b>	<b>\$ 754,283,328</b>	<b>\$ 884,026,175</b>
<b>Internal Service Funds</b>			
Central Stores Fund	\$ 760,903	\$ 23,099,568	\$ 23,860,471
Energy Conservation Program Fund	\$ 971,753	\$ 1,425,155	\$ 2,396,908
Fleet Services Operating Fund	\$ 13,266,402	\$ 37,922,749	\$ 51,189,151
Fleet Services Replacement Fund	\$ -	\$ 14,799,955	\$ 14,799,955
Publishing Services Fund	\$ 870,283	\$ 4,973,670	\$ 5,843,953
Risk Management Administration Fund	\$ 4,201,967	\$ 5,464,080	\$ 9,666,047
<b>Internal Service Funds Total</b>	<b>\$ 20,071,308</b>	<b>\$ 87,685,177</b>	<b>\$ 107,756,485</b>
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$ 645,564,163</b>	<b>\$ 1,811,093,412</b>	<b>\$ 2,456,657,575</b>

<b>CAPITAL IMPROVEMENTS PROGRAM APPROPRIATIONS</b>			<b>FY 2011 Appropriation</b>
<b>Airports</b>			
AAA00001	Montgomery Field		\$ 950,000
AAA00002	Brown Field		\$ 850,000
	<b>Airports Total</b>		<b>\$ 1,800,000</b>
<b>Environmental Services</b>			
AFA00001	Minor Improvements to Landfills		\$ 250,000
AKC00001	Groundwater Monitoring Network		\$ 250,000
S00682	Arizona Street Landfill Closure and Modifications		\$ 60,000
S00774	West Miramar - Phase 2		\$ 1,700,000
S00776	South Chollas Landfill		\$ 40,000
S01074	West Miramar Refuse Disposal Facility - Phase 2		\$ 300,000
S01084	Unclassified Disposal Site Closure		\$ 75,000
S01088	Future Waste Mgmt Disposal & Processing Facilities		\$ 1,750,000
	<b>Environmental Services Total</b>		<b>\$ 4,425,000</b>
<b>Fire-Rescue</b>			
S10119	North Pacific Beach Lifeguard Station		\$ 550,000
	<b>Fire-Rescue Total</b>		<b>\$ 550,000</b>
<b>General Services</b>			
AIA00001	Minor Bike Facilities		\$ 100,000
AID00001	Utilities Undergrounding Program		\$ 7,500,000
AID00002	Transportation Grant Match		\$ 755,000
AID00003	Five Year CIP Planning		\$ 50,000
AIE00001	Bridge Rehabilitation		\$ 270,000
AIG00001	Median Installation		\$ 400,000
AIH00001	Installation of City Owned Street Lights		\$ 100,000
AIK00001	New Walkways		\$ 1,041,000
AIK00002	School Traffic Safety Improvements		\$ 200,000

<b>CAPITAL IMPROVEMENTS PROGRAM APPROPRIATIONS (continued)</b>		<b>FY 2011</b>
<b>General Services (continued)</b>		<b>Appropriation</b>
AIL00001	Traffic Calming	\$ 300,000
AIL00002	Install T/S Interconnect Systems	\$ 300,000
AIL00004	Traffic Signals - Citywide	\$ 430,000
AIL00005	Traffic Signals Modification	\$ 850,000
AIL00010	Replace Obsolete T/S Controllers	\$ 75,000
S00613	Torrey Pines Improvements Phase I	\$ 300,000
S00721	Sports Arena Blvd-Rosecrans to Midway	\$ 250,000
S00724	Otay Mesa Truck Route Phase 3	\$ 200,000
S00731	State Route 15 Bikeway Study	\$ 50,000
S00733	Cherokee Traffic Calming	\$ 240,000
S00851	State Route 163/Friars Road	\$ 2,500,000
S00856	El Camino Real - Half Mile to Via De La Valle	\$ 500,000
S00859	Carmel Valley Road Enhancement Project	\$ 25,000
S00864	Streamview Drive Improvements	\$ 200,000
S00865	Aldine Drive and Fairmount Drive Slope Restoration	\$ 700,000
S00871	West Mission Bay Drive Bridge Over San Diego River	\$ 100,000
S00878	Mira Sorrento Place-Scranton to Vista Sorrento	\$ 60,000
S00907	Linda Vista Rd at Genesee Intersection Improvement	\$ 150,000
S00913	Palm Avenue Roadway Improvements	\$ 630,000
S00915	University Avenue Mobility Project	\$ 300,000
S00921	Cherokee Street Improvements	\$ 480,000
S00922	35th & 34th at Madison Avenue Improvements	\$ 250,854
S00935	North Torrey Pines Road Bridge/ Los Penasquitos	\$ 88,000
S00958	San Diego River Multi-Use Path	\$ 1,140,000
S00985	25th Street Renaissance Project	\$ 125,000
S10015	Torrey Meadows Drive Overcrossing	\$ 6,148,447
S10042	Fitting Facility Expansion	\$ 500,000
S11028	Saturn Blvd Roadway Improvements	\$ 100,000
S11033	Holly Dr. Street Improvements	\$ 900,000
S11035	Park Blvd Bicycle Facility	\$ 75,000
S11036	Pacific Highway Bicycle Route	\$ 10,000
S11037	Congress Street Bicycle Facility	\$ 50,000
S11038	Congress St/San Diego Ave Bicycle Facility (T-5)	\$ 50,000
S11039	Grandee Pl & Pomerado Rd Traffic Signal	\$ 200,000
S11040	Bernardo Trail Dr & Pomerado Rd TS	\$ 200,000
S11042	I-805/Home Avenue Ramp Improvements	\$ 250,000
S11043	Market St -Euclid Ave to 54th St- Improvements	\$ 240,000
S11044	Berger Ave Sidewalk & Curb Ramps	\$ 225,000
S11045	Pacific Hwy Obstructed Curb Ramp Barrier Removal	\$ 900,000
S11046	SR-94/Euclid Ave Interchange Improvements	\$ 425,000
S11047	Camino Del Norte Sidewalk	\$ 100,000
S11048	Pacific Beach Obstructed Curb Ramp Barrier Removal	\$ 50,000
S11049	North Park Obstructed Curb Ramp Barrier Removal	\$ 200,000
S11050	College Ave Obstructed Curb Ramp Barrier Removal	\$ 140,000
	<b>General Services Total</b>	<b>\$ 31,423,301</b>
<b>Library</b>		
S00800	San Carlos Branch Library	\$ 63,000
S00804	Mission Hills Branch Library	\$ 170,000
	<b>Library Total</b>	<b>\$ 233,000</b>

**CAPITAL IMPROVEMENTS PROGRAM APPROPRIATIONS (continued)**

**FY 2011  
Appropriation**

**Park & Recreation**

AEA00001	Torrey Pines Golf Course	\$	300,000
AEA00002	Balboa Park Golf Course	\$	300,000
AEA00003	Mission Bay Golf Course and Practice Center	\$	300,000
AGF00004	Mission Bay Improvements	\$	872,678
AGF00005	Regional Park Improvements	\$	2,500,000
S00605	Famosa Slough Salt Marsh Creation	\$	25,000
S00611	Old Mission Dam Preservation	\$	170,000
S00632	Balboa Park Golf Course Irrigation System	\$	2,000,000
S00634	Hilltop Community Park Development Phase 1	\$	450,614
S00646	Carson Elementary School Joint Use	\$	5,000
S00652	Rancho Encantada Park #2	\$	253,000
S00659	Carmel Grove Mini Park Play Area Upgrade	\$	52,858
S00678	Birney Elementary School Joint Use	\$	80,000
S00754	Montgomery Waller Community Park	\$	80,000
S00756	Azalea Neighborhood Park	\$	13,828
S00820	Talmadge Street Improvements	\$	100,000
S00826	El Cajon Boulevard Streetscape Improvements	\$	100,000
S00970	Memorial Pool Improvements	\$	750,000
S00973	Montgomery Academy Joint Use Improvements	\$	120,000
S00992	Central Avenue Mini Park Acquisition/Development	\$	300,000
S10031	Views West Neighborhood Park ADA Upgrades	\$	350,000
S10032	Rancho Penasquitos Monument Signs	\$	42,000
S10035	Pomerado Rd Median Improvements-n/o of R Bernardo	\$	125,000
S10037	Camino Santa Fe Median Improvements	\$	30,000
S10038	Del Mar Terrace Street Improvements	\$	165,000
S10039	Carmel Country Road Median Improvements	\$	65,000
S10040	North Park/Main Street Sidewalk Improvements	\$	25,000
S10054	Switzer Canyon/30th Street Bridge Enhancement Prgm	\$	5,000
S10080	Marshall Elementary School Joint Use Improvement	\$	700,000
S11006	Torrey Hills SDG&E Easement Enhancement	\$	300,000
S11007	Bird Rock Median Lighting	\$	229,000
S11008	Mission Hills Historic Street Lighting	\$	156,243
S11009	Torrey Highlands Community ID and Enhancement	\$	150,000
S11010	Mission Bay Golf Course Renovation/Reconstruction	\$	460,000
S11011	Tierrasanta Community Park Sports Field Lighting	\$	150,000
S11012	Rancho Bernardo Community Park-Sports Field Lights	\$	700,000
S11013	San Ysidro Athletic Area & Larsen Field Lighting	\$	750,000
S11016	Del Mar Trails Park Play Area Upgrades	\$	596,366
S11017	Windwood II Mini Park Play Area Upgrades	\$	480,858
S11018	Lake Murray Community Park Play Area Expansion	\$	62,000
S11019	Mountain View Neighborhood Park Area Upgrades	\$	775,000
S11020	Torrey Highlands Park Play Area Upgrades	\$	602,072
S11030	Gompers Neighborhood Park- Play Area Upgrades	\$	490,000
S11051	Silver Wing Neighborhood Park Sports Fld & Sec Lgt	\$	295,000
	<b>Park &amp; Recreation Total</b>	<b>\$</b>	<b>16,476,517</b>

<b>CAPITAL IMPROVEMENTS PROGRAM APPROPRIATIONS (continued)</b>		<b>FY 2011</b>
		<b>Appropriation</b>
<b>Public Utilities</b>		
ABJ00001	Water Pump Station Restoration	\$ 7,715,484
ABL00001	Standpipe and Reservoir Rehabilitations	\$ 96,056
ABO00001	Metro Treatment Plants	\$ 4,600,000
ABP00001	Pump Station Restorations	\$ 200,000
ABP00002	Metropolitan System Pump Stations	\$ 337,459
AJA00001	Sewer Main Replacements	\$ 68,800,000
AJA00002	Pipeline Rehabilitation	\$ 5,000,000
AJA00003	Unscheduled Projects	\$ 2,200,000
AJB00001	Metropolitan Waste Water Department Trunk Sewers	\$ 14,617,329
AKA00001	Corrosion Control	\$ 500,000
AKA00002	Pressure Reduction Facility Upgrades	\$ 300,000
AKB00002	Freeway Relocation	\$ 50,000
AKB00003	Water Main Replacements	\$ 72,565,217
L10000	Metro Facilities Control Systems Upgrade	\$ 5,200,000
S00003	Torrey Pines Road/La Jolla Blvd Main Replacement	\$ 2,183,998
S00019	Harbor Drive Pipeline	\$ 454,603
S00030	Otay Water Treatment Plant Upgrade & Expansion	\$ 1,040,000
S00050	Water Department Security Upgrades	\$ 1,899,999
S00083	Miramar Pipeline Monitoring & Reinspection	\$ 275,176
S00303	Pump Station Upgrades Group I North County	\$ 2,138,000
S00308	Pump Station 84 Upgrade & Pump Station 62 Abandon	\$ 2,100,000
S00309	NCWRP Sludge Pump Station Upgrade	\$ 319,976
S00315	Point Loma Grit Processing Improvements	\$ 8,000,000
S00322	MBC Biosolids Storage Silos	\$ 1,600,000
S00324	North City Water Reclamation Plant EDR Upgrade	\$ 335,000
S00331	Balboa Avenue Trunk Sewer	\$ 1,400,000
S00332	Montezuma Trunk Sewer	\$ 200,000
S00334	USIU Trunk Sewer	\$ 5,920,000
S00336	Harbor Drive Trunk Sewer Replacement	\$ 4,000,000
S00337	Sewer Pump Station 41 Rehabilitation	\$ 879,000
S10004	Water Group Job 790	\$ 698,783
S10010	Recycled Water System Upgrades	\$ 250,000
S10055	Lindbergh Field 16" Cast Iron Main Replacement	\$ 758,045
S11021	University Ave Pipeline Replacement	\$ 503,289
S11022	Upas Street Pipeline Replacement	\$ 156,000
S11023	MOC Building	\$ 3,000,000
S11024	Miramar Clearwell Improvements	\$ 3,640,000
S11025	Chollas Building	\$ 2,000,000
S11026	Montezuma Pipeline/Mid-City Pipeline Phase II	\$ 246,480
S11027	Otay 1st / 2nd Pipelines Abandon - Highland East	\$ 63,250
S11100	CIS ERP Implementation	\$ 14,636,632
	<b>Public Utilities Total</b>	<b>\$ 240,879,776</b>
<b>QUALCOMM Stadium</b>		
ABG00001	QUALCOMM Stadium	\$ 750,000
	<b>QUALCOMM Stadium Total</b>	<b>\$ 750,000</b>

<b>CAPITAL IMPROVEMENTS PROGRAM APPROPRIATIONS (continued)</b>		<b>FY 2011 Appropriation</b>
<b>Real Estate Assets</b>		
S11034	Evan V. Jones Parkade Parking Equipment Upgrade	\$ 450,000
	<b>Real Estate Assets Total</b>	<b>\$ 450,000</b>
<b>Storm Water</b>		
ACA00001	Emergency Drainage Projects	\$ 185,304
ACC00001	Watershed CIP	\$ 1,300,000
S00969	Carmel Country Road Low Flow Channel	\$ 712,000
S11001	34th Street Storm Drain	\$ 75,000
S11002	Hayes Ave Storm Drain	\$ 75,000
S11003	Coolidge Street Storm Drain	\$ 75,000
S11004	San Remo Way Storm Drain	\$ 150,000
S11005	Manhasset Drive Storm Drain System Upgrade	\$ 60,000
	<b>Storm Water Total</b>	<b>\$ 2,632,304</b>
<b>TOTAL CAPITAL IMPROVEMENTS PROGRAM APPROPRIATIONS</b>		<b>\$ 299,619,898</b>
<b>TOTAL COMBINED APPROPRIATIONS</b>		<b>\$ 2,756,277,473</b>

**MAINTENANCE ASSESSMENT DISTRICT APPROPRIATIONS**

<b>Fund</b>	<b>Maintenance Assessment District Fund</b>	<b>Salary &amp; Wages</b>	<b>Fringe &amp; Non- Personnel</b>	<b>FY 2011 Appropriation</b>
200023	Maintenance Assessment District (MAD)	\$ 561,870	\$ 1,335,594	\$ 1,897,464
200025	Street Light District #1 MAD Fund	\$ -	\$ 768,249	\$ 768,249
200028	Scripps/Miramar Ranch MAD Fund	\$ 58,928	\$ 1,428,394	\$ 1,487,322
200030	Tierrasanta MAD Fund	\$ 62,160	\$ 2,120,651	\$ 2,182,811
200031	Campus Point MAD Fund	\$ 1,099	\$ 37,838	\$ 38,937
200032	Mission Boulevard MAD Fund	\$ 2,749	\$ 124,457	\$ 127,206
200033	Carmel Valley MAD Fund	\$ 87,033	\$ 3,197,070	\$ 3,284,103
200035	Sabre Springs MAD Fund	\$ 16,437	\$ 343,128	\$ 359,565
200037	Mira Mesa MAD Fund	\$ 52,953	\$ 1,792,167	\$ 1,845,120
200038	Rancho Bernardo MAD Fund	\$ 28,696	\$ 880,393	\$ 909,089
200039	Penasquitos East MAD Fund	\$ 28,696	\$ 510,618	\$ 539,314
200040	Coronado View MAD Fund	\$ 1,824	\$ 24,510	\$ 26,334
200042	Park Village MAD Fund	\$ 21,915	\$ 660,142	\$ 682,057
200044	Eastgate Technology Park MAD Fund	\$ 8,237	\$ 208,961	\$ 217,198
200045	Calle Cristobal MAD Fund	\$ 5,889	\$ 407,876	\$ 413,765
200046	Gateway Center East MAD Fund	\$ 12,160	\$ 253,886	\$ 266,046
200047	Miramar Ranch North MAD Fund	\$ 60,799	\$ 1,969,117	\$ 2,029,916
200048	Carmel Mountain Ranch MAD Fund	\$ 16,437	\$ 642,891	\$ 659,328
200052	La Jolla Village Drive MAD Fund	\$ 9,882	\$ 85,226	\$ 95,108
200053	First SD River Imp. Project MAD Fund	\$ 17,674	\$ 374,630	\$ 392,304
200055	Newport Avenue MAD Fund	\$ -	\$ 65,529	\$ 65,529
200056	Linda Vista Community MAD Fund	\$ 15,199	\$ 267,063	\$ 282,262
200057	Washington Street MAD Fund	\$ 6,079	\$ 136,315	\$ 142,394
200058	Otay International Center MAD Fund	\$ 36,482	\$ 429,193	\$ 465,675
200059	Del Mar Terrace MAD Fund	\$ -	\$ 188,704	\$ 188,704
200061	Adams Avenue MAD Fund	\$ -	\$ 71,818	\$ 71,818
200062	Carmel Valley NBHD #10 MAD Fund	\$ 11,783	\$ 518,129	\$ 529,912
200063	North Park MAD Fund	\$ 24,747	\$ 665,808	\$ 690,555
200065	Kings Row MAD Fund	\$ 1,824	\$ 11,544	\$ 13,368
200066	Webster-Federal Boulevard MAD Fund	\$ 3,036	\$ 69,611	\$ 72,647
200067	Stonecrest Village MAD Fund	\$ 32,951	\$ 1,025,231	\$ 1,058,182
200068	Genesee/North Torrey Pines Road MAD Fund	\$ 11,783	\$ 575,694	\$ 587,477
200070	Torrey Hills MAD Fund	\$ 57,736	\$ 2,310,373	\$ 2,368,109
200071	Coral Gate MAD Fund	\$ 6,079	\$ 183,537	\$ 189,616
200074	Torrey Highlands MAD Fund	\$ 39,525	\$ 1,193,118	\$ 1,232,643
200076	Talmadge MAD Fund	\$ 4,727	\$ 227,790	\$ 232,517
200078	Central Commercial MAD Fund	\$ -	\$ 376,372	\$ 376,372
200079	Little Italy MAD Fund	\$ -	\$ 805,182	\$ 805,182
200080	Liberty Station/NTC MAD Fund	\$ -	\$ 305,474	\$ 305,474
200081	Camino Santa Fe MAD Fund	\$ 6,083	\$ 463,527	\$ 469,610
200083	Black Mountain Ranch South MAD Fund	\$ 41,252	\$ 1,731,544	\$ 1,772,796
200084	College Heights Enhanced MAD Fund	\$ -	\$ 547,750	\$ 547,750
200086	C&ED MAD Management Fund	\$ -	\$ 222,321	\$ 222,321
200087	City Heights MAD Fund	\$ -	\$ 411,312	\$ 411,312
200089	Black Mountain Ranch North MAD Fund	\$ -	\$ 667,017	\$ 667,017
200091	Bay Terraces - Parkside MAD Fund	\$ 1,824	\$ 62,218	\$ 64,042
200092	Bay Terraces - Honey Drive MAD Fund	\$ 1,212	\$ 16,397	\$ 17,609
200093	University Heights MAD Fund	\$ 2,940	\$ 61,268	\$ 64,208
200094	Hillcrest MAD Fund	\$ 2,940	\$ 31,048	\$ 33,988

**MAINTENANCE ASSESSMENT DISTRICT APPROPRIATIONS (continued)**

<b>Fund</b>	<b>Maintenance Assessment District Fund</b>	<b>Salary &amp; Wages</b>	<b>Fringe &amp; Non- Personnel</b>	<b>FY 2011 Appropriation</b>
200095	El Cajon Boulevard MAD Fund	\$ 23,581	\$ 539,074	\$ 562,655
200096	Ocean View Hills MAD Fund	\$ 42,586	\$ 821,977	\$ 864,563
200097	Robinhood Ridge MAD Fund	\$ 6,084	\$ 133,945	\$ 140,029
200098	Remington Hills MAD Fund	\$ 2,436	\$ 94,908	\$ 97,344
200099	Pacific Highlands Ranch MAD Fund	\$ 9,114	\$ 366,457	\$ 375,571
200101	Rancho Encantada MAD Fund	\$ -	\$ 384,803	\$ 384,803
200103	Bird Rock MAD Fund	\$ -	\$ 511,614	\$ 511,614
200105	Hillcrest Commercial Core MAD Fund	\$ -	\$ 180,000	\$ 180,000
200106	Greater Golden Hill MAD Fund	\$ -	\$ 1,138,890	\$ 1,138,890
200614	Mission Hills Special Lighting MAD	\$ -	\$ 375,800	\$ 375,800
<b>MAINTENANCE ASSESSMENT DISTRICT TOTAL</b>		<b>\$ 1,447,441</b>	<b>\$ 35,354,153</b>	<b>\$ 36,801,594</b>

## ATTACHMENT II

### Excerpt from Council Policy 100-03: Transient Occupancy Tax

#### Attachment A: General Requirements and Conditions

#### Section B: Funding

1. Expenses must be both incurred and paid by an organization before the City will release funding to the organization, except as otherwise may be provided.
2. Expenses must be incurred during the City's fiscal year (July 1 - June 30) for which the program is funded, except as otherwise may be provided.
3. City funds may not be used for alcoholic beverages. In addition, City funds may not be used for travel, meals, lodging, or entertainment expenses, except as otherwise may be provided. Waivers to this provision will be considered for expenditures within the Economic Development Program categories. Organizations receiving waivers may use City funds for travel, meals, or lodging within the following parameters:
  - a. Travel – when use of public air carrier transport is required in order to perform the contractual scope of services to the City, City funds may be applied toward the equivalent of coach airfare only. City funds may not be applied toward any upgrades.
  - b. Meals – when provision of meals is required in order to perform the contractual scope of services to the City, City funds may be applied toward a maximum of \$50 per day per person for meals (excluding sales tax and a maximum 15% gratuity, which are also eligible expenses). This daily maximum is further limited by meal, as follows: \$10, \$15, and \$25 are the maximum City funds that can be applied toward breakfast, lunch, and dinner, respectively, per person. If alcoholic beverages are consumed with meals, they may not be paid for with City funds. In the event that meals are provided to individuals who are not members of the funded organization within the scope of a business development meeting, documentation containing the purpose of the meeting, the benefit to the City, and a list of attendees must be provided to the City in order for City funding to be utilized.
  - c. Lodging – when out-of-town lodging is required in order to perform the contractual scope of services to the City, City funds may be applied toward the equivalent of the cost of a standard room in a business class hotel, or toward the conference rates of the host hotel when attending a conference.
  - d. Sponsorships – the City acknowledges the business requirement of event sponsorships by promotional organizations in order to market San Diego as a convention destination in a highly competitive market, and to attract businesses to the region. The primary objective of a funded organization's participation in such events is to gain exposure for San Diego and secure access to important decision makers representing prominent convention groups and businesses. Financial

sponsorship of such events is an acceptable application of City funds. If alcoholic beverages are consumed during event sponsorships, they may not be paid for with City funds.

4. City funds will be used only to assist an organization in its annual operating program or in its sponsorship of special events. City funding will not be used for capital or equipment outlay, for the purchase of awards, trophies, gifts, or uniforms, nor for the buildup of reserves.
5. Matching fund requirements will be determined by the appropriate application process as called for in the specific funding guidelines within each funding category, if applicable.
6. Organizations requesting funds should possess, at a minimum, a three-year track record of operations. Annual requests for funding may be for one-time events or projects, though applicant organizations must have a three-year history.