

# **Fund Summaries**

---

## **INTERNAL SERVICE FUNDS**

**Civic Center Fund**  
**General Services Fund**  
**Fleet Services Fund**  
**Insurance Fund**  
**Employee Benefits Fund**



# Civic Center Fund Summary

**Purpose:**

The Civic Center Fund is used to maintain, improve and operate the Civic Center complex, which includes City Hall, Main Library, Lincoln Park, Police headquarters, Fire Station 1 and related parking facilities. Starting in FY 14, all funding and project costs associated with the New Civic Center Project are also accounted for in this fund.

**Assumptions for Major Resources:**

The ongoing revenue sources to this fund are rental payments from departments, employee parking charges from the departments occupying the facilities and public parking charges. Minor sources of revenue include special events, developer contributions and interest earnings.

	Actual FY 16	Adopted FY 17	Adjusted FY 17	Proposed FY 18
<b>Resources:</b>				
Revenues:				
Property Taxes	-	-	-	-
Other Taxes	-	-	-	-
Franchise Fees	-	-	-	-
Licenses and Permits	4,170	-	-	-
Fines and Forfeitures	-	-	-	-
Use of Money & Property	303,167	365,000	365,000	365,000
Revenues From Other Agencies	184,171	-	-	-
Charges For Services	107	-	-	-
Other Revenues	(120)	175,000	189,696	175,000
Interfund Services-Charges	9,631,907	8,900,731	8,900,731	9,411,271
Intrafund Services-General Fund Charges	209,711	68,400	68,400	68,400
Harbor & Water P/R Rev Trsts	-	-	-	-
Other Financing Sources	-	-	-	-
Operating Transfers	23,827,619	-	-	500,000
Release of Reservations	-	-	-	-
Cancelled Prior Year Carryover Exp/(Rev)	-	-	-	-
	-----	-----	-----	-----
<b>Total Resources/Sources</b>	<b>34,160,733</b>	<b>9,509,131</b>	<b>9,523,827</b>	<b>10,519,671</b>
<b>Uses:</b>				
Expenditures:				
Salaries, Wages and Benefits	1,977,797	1,593,272	1,588,165	1,571,361
Materials, Supplies and Services	32,843,893	3,778,965	3,934,635	4,238,475
Internal Support	1,922,115	1,489,475	1,489,475	1,511,879
Capital Purchases	-	-	-	-
Debt Service	2,560,828	2,574,073	2,574,073	2,579,090
Transfers Between Funds	-	-	-	500,000
Addition to Reservations	-	-	-	-
	-----	-----	-----	-----
<b>Total Expenditures/Uses</b>	<b>39,304,632</b>	<b>9,435,785</b>	<b>9,586,348</b>	<b>10,400,805</b>
<b>Net Increase/(Decrease) in Funds Avail.</b>	<b>(5,143,899)</b>	<b>73,346</b>	<b>(62,521)</b>	<b>118,866</b>
Beginning Funds Available*	7,030,061	1,886,162	1,886,162	1,823,641
<b>Ending Funds Available</b>	<b>1,886,162</b>	<b>1,959,507</b>	<b>1,823,641</b>	<b>1,942,506</b>

\*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 16 Beginning Funds Available listed above may not match the amount cited in the FY 17 Adopted Budget Book.

# General Services Fund Summary

**Purpose:**

The General Services Fund is used to account for the deployment, operation, maintenance and replacement of the City's information and communications systems. This fund includes the cost for hardware and software for these systems as well as a variety of supporting services related to technology including equipment installation, maintenance, help desk support, business information services, voice, data and wireless networks, radio communications, surveillance camera infrastructure, and central data center. It also includes the management of the City's LBTv cable channel and cable franchise agreement, as well as mail, messenger and reprographics services.

**Assumptions for Major Resources:**

The primary revenue source for the General Services Fund is internal charges to City Departments, which account for over 85 percent of total revenues. This cost recovery model is intended to allocate 100 percent of eligible costs to provide services to City departments. FY 18 includes budget enhancements to implement technology initiatives, including cyber security, the GIS hub, ePlan Check, document imaging and other infrastructure improvements.

	Actual FY 16	Adopted FY 17	Adjusted FY 17	Proposed FY 18
<b>Resources:</b>				
Revenues:				
Property Taxes	-	-	-	-
Other Taxes	-	-	-	-
Franchise Fees	4,661,878	4,120,000	4,120,000	4,120,000
Licenses and Permits	1,020	-	-	-
Fines and Forfeitures	-	-	-	-
Use of Money & Property	68,983	-	-	-
Revenues From Other Agencies	1,086,471	1,075,000	1,075,000	1,075,000
Charges For Services	450	-	-	-
Other Revenues	7,964	-	-	-
Interfund Services-Charges	36,883,767	35,833,080	36,339,064	37,662,553
Intrafund Services-General Fund Charges	-	-	-	-
Harbor & Water P/R Rev Trsts	-	-	-	-
Other Financing Sources	-	-	-	-
Operating Transfers	4,611,428	-	27,245	2,232,921
Release of Reservations	2,182,889	-	-	-
Cancelled Prior Year Carryover Exp/(Rev)	-	-	-	-
<b>Total Resources/Sources</b>	<b>49,504,849</b>	<b>41,028,080</b>	<b>41,561,309</b>	<b>45,090,474</b>
<b>Uses:</b>				
Expenditures:				
Salaries, Wages and Benefits	16,077,787	19,572,052	19,710,533	20,002,999
Materials, Supplies and Services	17,563,178	14,421,676	17,540,818	15,193,278
Internal Support	2,032,035	1,855,504	1,855,504	1,747,202
Capital Purchases	524,091	974,968	1,014,968	2,810,139
Debt Service	1,042,681	1,199,436	1,199,436	1,187,996
Transfers Between Funds	4,245,000	3,745,000	3,745,000	3,745,000
Addition to Reservations	2,182,889	-	-	-
<b>Total Expenditures/Uses</b>	<b>43,667,661</b>	<b>41,768,636</b>	<b>45,066,258</b>	<b>44,686,614</b>
<b>Net Increase/(Decrease) in Funds Avail.</b>	<b>5,837,188</b>	<b>(740,556)</b>	<b>(3,504,949)</b>	<b>403,860</b>
Beginning Funds Available*	2,105,949	7,943,137	7,943,137	4,438,188
<b>Ending Funds Available</b>	<b>7,943,137</b>	<b>7,202,581</b>	<b>4,438,188</b>	<b>4,842,048</b>

\*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 16 Beginning Funds Available listed above may not match the amount cited in the FY 17 Adopted Budget Book.

# Fleet Services Fund Summary

**Purpose:**

The Fleet Services Fund is used to account for the City's purchase, maintenance, fueling and replacement of all fleet vehicles and equipment, except those owned by the Water and Harbor Departments.

**Assumptions for Major Resources:**

The major sources of revenue for this fund include charges to user departments for vehicle maintenance, operations, and equipment capital replacement charges, which account for approximately 93 percent of revenues. Fleet charges are generated from City departments that utilize vehicles and equipment acquired and maintained by the Fleet Services Bureau. These charges include such items as vehicle lease payments, capital replacement, preventive maintenance, repairs, parts, fueling and motor pool charges.

	Actual FY 16	Adopted FY 17	Estimated FY 17	Proposed FY 18
<b>Resources:</b>				
Revenues:				
Property Taxes	-	-	-	-
Other Taxes	-	-	-	-
Franchise Fees	-	-	-	-
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Use of Money & Property	1,457,070	1,341,679	1,341,679	1,341,679
Revenues From Other Agencies	40,000	-	1,263,806	-
Charges For Services	133,480	168,951	1,079,771	1,138,347
Other Revenues	1,861,115	711,902	729,601	598,902
Interfund Services-Charges	31,982,646	35,508,309	30,417,435	38,336,855
Intrafund Services-General Fund Charges	-	-	-	-
Harbor & Water P/R Rev Trfs	-	-	-	-
Other Financing Sources	-	-	-	-
Operating Transfers	546,003	-	-	-
Release of Reservations	-	-	-	-
Cancelled Prior Year Carryover Exp/(Rev)	-	-	-	-
<b>Total Resources/Sources</b>	<b>36,020,314</b>	<b>37,730,841</b>	<b>34,832,292</b>	<b>41,415,783</b>
<b>Uses:</b>				
Expenditures:				
Salaries, Wages and Benefits	8,455,282	9,542,908	8,763,791	9,755,958
Materials, Supplies and Services	13,258,803	13,718,136	14,844,265	13,268,614
Internal Support	921,223	937,327	980,423	1,068,207
Capital Purchases	16,176,787	32,931,402	21,465,147	32,931,402
Debt Service	911,789	925,707	911,789	1,694,268
Transfers Between Funds	1,221,821	1,220,723	1,220,723	447,534
Addition to Reservations	-	-	-	-
<b>Total Expenditures/Uses</b>	<b>40,945,706</b>	<b>59,276,203</b>	<b>48,186,139</b>	<b>59,165,983</b>
<b>Net Increase/(Decrease) in Funds Avail.</b>	<b>(4,925,391)</b>	<b>(21,545,362)</b>	<b>(13,353,847)</b>	<b>(17,750,200)</b>
Beginning Funds Available*	45,127,516	40,202,125	40,202,125	26,848,278
<b>Ending Funds Available</b>	<b>40,202,125</b>	<b>18,656,763</b>	<b>26,848,278</b>	<b>9,098,078</b>

\*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 16 Beginning Funds Available listed above may not match the amount cited in the FY 17 Adopted Budget Book.

# Insurance Fund Summary

**Purpose:**

The Insurance Fund was created to finance and account for all risk management-related activities citywide. Its two main subfunds (Workers' Compensation and General Liability) provide funding for the majority of the City's insurance activities.

**Assumptions for Major Resources:**

The three major revenue sources in this fund are: charges collected from departments based on allocation of risk management costs; reimbursements and/or refunds received on claims expense or other expenditures; and annual interest earned on the fund balance.

	Actual FY 16	Adopted FY 17	Adjusted FY 17	Proposed FY 18
<b>Resources:</b>				
Revenues:				
Property Taxes	-	-	-	-
Other Taxes	-	-	-	-
Franchise Fees	-	-	-	-
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Use of Money & Property	466,304	80,000	80,000	80,000
Revenues From Other Agencies	-	-	-	-
Charges For Services	103	10,000	10,000	10,000
Other Revenues	366,129	866,000	866,000	866,000
Interfund Services-Charges	48,044,328	47,199,895	47,199,895	44,418,278
Intrafund Services-General Fund Charges	-	-	-	-
Harbor & Water P/R Rev Trsfs	-	-	-	-
Other Financing Sources	-	-	-	-
Operating Transfers	-	-	-	-
Release of Reservations	-	-	-	-
Cancelled Prior Year Carryover Exp/(Rev)	-	-	-	-
<b>Total Resources/Sources</b>	<b>48,876,864</b>	<b>48,155,895</b>	<b>48,155,895</b>	<b>45,374,278</b>
<b>Uses:</b>				
Expenditures:				
Salaries, Wages and Benefits	13,239,355	13,345,474	13,330,364	13,628,297
Materials, Supplies and Services	30,694,136	27,654,759	27,654,759	27,656,652
Internal Support	1,702,799	1,586,473	1,586,473	1,638,456
Capital Purchases	5,865	-	-	-
Debt Service	-	-	-	-
Transfers Between Funds	121,382	23,833	23,833	23,833
Addition to Reservations	-	-	-	-
<b>Total Expenditures/Uses</b>	<b>45,763,538</b>	<b>42,610,539</b>	<b>42,595,429</b>	<b>42,947,238</b>
<b>Net Increase/(Decrease) in Funds Avail.</b>	<b>3,113,326</b>	<b>5,545,356</b>	<b>5,560,466</b>	<b>2,427,040</b>
Beginning Funds Available*	27,548,480	30,661,806	30,661,806	36,222,272
<b>Ending Funds Available</b>	<b>30,661,806</b>	<b>36,207,162</b>	<b>36,222,272</b>	<b>38,649,312</b>
Ending Funds Available (Full Accrual)**	(120,663,391)			

\*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 16 Beginning Funds Available listed above may not match the amount cited in the FY 17 Adopted Budget Book.

\*\*Note: Ending Funds Available (Full Accrual) takes into account unfunded liabilities for incidents or losses that have occurred but have not been paid for by the city. This includes future costs for workers compensation and general liability claims.

# Employee Benefits Fund Summary

**Purpose:**

The Employee Benefits Fund was created to finance and account for employee paid time off (sick leave, vacation, holiday, etc.) and fringe benefits, such as retirement, pension obligation bond debt payments, health insurance, dental insurance, Social Security and Medicare.

**Assumptions for Major Resources:**

The two major revenue sources in this fund are charges to departments based on allocation of employee benefits costs and administration of payroll costs.

	Actual FY 16	Adopted FY 17	Adjusted FY 17	Proposed FY 18
<b>Resources:</b>				
Revenues:				
Property Taxes	-	-	-	-
Other Taxes	-	-	-	-
Franchise Fees	-	-	-	-
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Use of Money & Property	336,376	41,000	41,000	41,000
Revenues From Other Agencies	-	-	-	-
Charges For Services	3,851	-	-	-
Other Revenues	1,150,387	388,600	388,600	388,600
Interfund Services-Charges	217,054,906	266,750,787	266,750,787	283,507,638
Intrafund Services-General Fund Charges	-	-	-	-
Harbor & Water P/R Rev Trfs	-	-	-	-
Other Financing Sources	-	-	-	-
Operating Transfers	1,591,044	-	-	-
Release of Reservations	2,978,716	200,000	200,000	6,428,628
Cancelled Prior Year Carryover Exp/(Rev)	-	-	-	-
	-----	-----	-----	-----
<b>Total Resources/Sources</b>	<b>223,115,280</b>	<b>267,380,387</b>	<b>267,380,387</b>	<b>290,365,866</b>
<b>Uses:</b>				
Expenditures:				
Salaries, Wages and Benefits	207,148,683	257,970,651	257,946,425	272,910,103
Materials, Supplies and Services	1,089,296	1,197,155	1,403,609	1,037,501
Internal Support	1,684,895	1,701,379	1,701,379	1,828,863
Capital Purchases	-	-	-	-
Debt Service	7,124,408	7,122,955	7,122,955	7,122,955
Transfers Between Funds	642,230	-	-	6,428,628
Addition to Reservations	2,237,218	-	-	-
	-----	-----	-----	-----
<b>Total Expenditures/Uses</b>	<b>219,926,730</b>	<b>267,992,141</b>	<b>268,174,368</b>	<b>289,328,050</b>
<b>Net Increase/(Decrease) in Funds Avail.</b>	<b>3,188,549</b>	<b>(611,754)</b>	<b>(793,981)</b>	<b>1,037,816</b>
Beginning Funds Available*	55,922,653	59,111,202	59,111,202	58,317,221
<b>Ending Funds Available</b>	<b>59,111,202</b>	<b>58,499,448</b>	<b>58,317,221</b>	<b>59,355,037</b>
Ending Funds Available (Full Accrual)**	(194,258,788)			

\*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 16 Beginning Funds Available listed above may not match the amount cited in the FY 17 Adopted Budget Book.

\*\*Note: Ending Funds Available (Full Accrual) takes into account unfunded liabilities for services received but not paid for by the city. This includes accrued sick leave and retiree health insurance subsidy.

