

## **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.

**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 14	Adopted FY 15	Adjusted FY 15	Adopted FY 16
<b>Resources:</b>				
Revenues:				
Property Taxes	—	—	—	—
Other Taxes	—	—	—	—
Franchise Fees	—	—	—	—
Licenses and Permits	—	—	—	—
Fines and Forfeitures	—	—	—	—
Use of Money & Property	275,327	470,000	470,000	365,000
Revenues From Other Agencies	176,165	172,710	172,710	175,000
Charges For Services	—	—	—	—
Other Revenues	34,288	—	—	—
Interfund Services-Charges	9,997,012	10,563,970	10,563,970	10,585,210
Intrafund Services-General Fund Charges	58,534	66,400	66,400	68,400
Harbor & Water P/R Rev Trsfs	—	—	—	—
Other Financing Sources	—	—	—	—
Operating Transfers	2,800,000	—	2,000,000	—
Release of Reservations	—	—	—	—
Cancelled Prior Year Carryover Exp/(Rev)	—	—	—	—
	-----	-----	-----	-----
<b>Total Resources/Sources</b>	<b>13,341,326</b>	<b>11,273,080</b>	<b>13,273,080</b>	<b>11,193,610</b>
<b>Uses:</b>				
Expenditures:				
Salaries, Wages and Benefits	2,515,262	2,656,360	2,656,360	2,690,751
Materials, Supplies and Services	5,404,950	3,214,431	7,879,708	3,755,372
Internal Support	1,903,442	1,756,610	1,756,610	1,866,493
Capital Purchases	27,055	—	—	—
Debt Service	2,571,905	2,568,188	2,568,188	2,568,188
Transfers Between Funds	—	—	—	—
Addition to Reservations	—	—	—	—
	-----	-----	-----	-----
<b>Total Expenditures/Uses</b>	<b>12,422,614</b>	<b>10,195,588</b>	<b>14,860,865</b>	<b>10,880,804</b>
<b>Net Increase/(Decrease) in Funds Avail.</b>	<b>918,713</b>	<b>1,077,492</b>	<b>(1,587,785)</b>	<b>312,806</b>
Beginning Funds Available*	4,729,240	5,647,953	5,647,953	4,060,168
<b>Ending Funds Available</b>	<b>5,647,953</b>	<b>6,725,445</b>	<b>4,060,168</b>	<b>4,372,975</b>

\*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 14 Beginning Funds Available listed above may not match the amount cited in the FY 15 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 includes the cost for hardware and software for these systems as well as a variety of supporting services related to technology including equipment installation and maintenance, help desk, business information services, voice, data and wireless networks, radio communications, surveillance camera infrastructure and maintenance, and central data center. It also includes management of the City's LBTV cable channel and cable franchise, as well as mail and messenger and reprographics services.

**Assumptions for Major Resources:**

The primary revenue source for the General Services Fund are internal charges to City Departments, which account for over 80 percent of total revenues. This cost recovery model is intended to allocate 100 percent of eligible costs to provide services to City departments. FY 16 includes budget neutral enhancements to implement technology initiatives, including website design and management and open data; increased resources to support Technology Commission; modernization of software.

	Actual FY 14	Adopted FY 15	Adjusted FY 15	Adopted FY 16
<b>Resources:</b>				
Revenues:				
Property Taxes	—	—	—	—
Other Taxes	—	—	—	—
Franchise Fees	4,877,108	4,120,000	4,120,000	4,120,000
Licenses and Permits	—	—	—	—
Fines and Forfeitures	—	—	—	—
Use of Money & Property	132,834	—	—	—
Revenues From Other Agencies	1,155,994	1,075,000	1,075,000	1,075,000
Charges For Services	—	—	—	—
Other Revenues	30,877	69,500	136,700	—
Interfund Services-Charges	35,144,380	33,198,516	33,215,316	35,759,200
Intrafund Services-General Fund Charges	—	—	—	—
Harbor & Water P/R Rev Trsfs	—	—	—	—
Other Financing Sources	—	—	—	—
Operating Transfers	11,669,023	10,689,790	10,689,790	7,324,836
Release of Reservations	1,646,053	—	—	—
Cancelled Prior Year Carryover Exp/(Rev)	—	—	—	—
	-----	-----	-----	-----
<b>Total Resources/Sources</b>	<b>54,656,269</b>	<b>49,152,806</b>	<b>49,236,806</b>	<b>48,279,036</b>
<b>Uses:</b>				
Expenditures:				
Salaries, Wages and Benefits	16,046,127	17,944,167	17,944,167	18,758,329
Materials, Supplies and Services	17,670,141	24,702,325	25,166,775	21,790,843
Internal Support	1,553,980	1,999,999	1,999,999	2,005,769
Capital Purchases	244,040	708,968	708,968	1,108,968
Debt Service	1,415,947	1,803,666	1,803,666	1,176,977
Transfers Between Funds	4,345,000	3,859,400	3,859,400	3,745,000
Addition to Reservations	470,326	—	—	—
	-----	-----	-----	-----
<b>Total Expenditures/Uses</b>	<b>41,745,562</b>	<b>51,018,524</b>	<b>51,482,975</b>	<b>48,585,886</b>
<b>Net Increase/(Decrease) in Funds Avail.</b>	<b>12,910,707</b>	<b>(1,865,718)</b>	<b>(2,246,169)</b>	<b>(306,850)</b>
Beginning Funds Available*	(7,091,146)	5,819,561	5,819,561	3,573,393
<b>Ending Funds Available</b>	<b>5,819,561</b>	<b>3,953,843</b>	<b>3,573,393</b>	<b>3,266,543</b>

\*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 14 Beginning Funds Available listed above may not match the amount cited in the FY 15 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 two major sources of revenue for this fund include charges to user departments and facility rental income, which account for approximately 97 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, parts, labor, repairs, fueling and motor pool charges. Income is received from the Environmental Services Bureau and Towing and Lien Sales Operations for occupying the Temple & Willow Facility.

	Actual FY 14	Adopted FY 15	Adjusted FY 15	Adopted FY 16
<b>Resources:</b>				
Revenues:				
Property Taxes	—	—	—	—
Other Taxes	—	—	—	—
Franchise Fees	—	—	—	—
Licenses and Permits	—	—	—	—
Fines and Forfeitures	—	—	—	—
Use of Money & Property	738,265	1,341,679	1,341,679	1,341,679
Revenues From Other Agencies	—	404,000	404,000	—
Charges For Services	90,022	237,694	237,694	237,694
Other Revenues	400,508	683,902	683,902	683,902
Interfund Services-Charges	31,093,904	31,712,103	31,712,103	33,629,698
Intrafund Services-General Fund Charges	—	—	—	—
Harbor & Water P/R Rev Trsfs	—	—	—	—
Other Financing Sources	—	—	—	—
Operating Transfers	907,600	—	—	—
Release of Reservations	—	—	—	—
Cancelled Prior Year Carryover Exp/(Rev)	—	—	—	—
	-----	-----	-----	-----
<b>Total Resources/Sources</b>	<b>33,230,299</b>	<b>34,379,378</b>	<b>34,379,378</b>	<b>35,892,973</b>
<b>Uses:</b>				
Expenditures:				
Salaries, Wages and Benefits	7,328,048	8,151,889	8,151,889	9,006,416
Materials, Supplies and Services	11,331,018	11,580,030	11,675,654	12,865,341
Internal Support	655,430	871,541	871,541	936,237
Capital Purchases	1,323,147	11,000,000	13,538,300	19,628,899
Debt Service	1,564,159	1,552,077	1,552,077	1,552,077
Transfers Between Funds	574,707	1,328,130	1,328,130	1,221,821
Addition to Reservations	—	—	—	—
	-----	-----	-----	-----
<b>Total Expenditures/Uses</b>	<b>22,776,508</b>	<b>34,483,667</b>	<b>37,117,591</b>	<b>45,210,791</b>
<b>Net Increase/(Decrease) in Funds Avail.</b>	<b>10,453,791</b>	<b>(104,289)</b>	<b>(2,738,213)</b>	<b>(9,317,818)</b>
Beginning Funds Available*	27,688,779	38,142,570	38,142,570	35,404,357
<b>Ending Funds Available</b>	<b>38,142,570</b>	<b>38,038,281</b>	<b>35,404,357</b>	<b>26,086,539</b>

\*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 14 Beginning Funds Available listed above may not match the amount cited in the FY 15 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 14	Adopted FY 15	Adjusted FY 15	Adopted FY 16
<b>Resources:</b>				
Revenues:				
Property Taxes	0	0	0	0
Other Taxes	0	0	0	0
Franchise Fees	0	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Use of Money & Property	101,239	80,000	80,000	92,000
Revenues From Other Agencies	0	0	0	0
Charges For Services	10,939	10,000	10,000	10,000
Other Revenues	1,705,266	366,000	366,000	866,000
Interfund Services-Charges	44,152,060	46,614,868	46,614,868	48,315,048
Intrafund Services-General Fund Charges	0	0	0	0
Harbor & Water P/R Rev Trsfs	0	0	0	0
Other Financing Sources	0	0	0	0
Operating Transfers	350,000	1,581,889	1,581,889	0
Release of Reservations	0	0	0	0
Cancelled Prior Year Carryover Exp/(Rev)	0	0	0	0
	-----	-----	-----	-----
<b>Total Resources/Sources</b>	<b>46,319,504</b>	<b>48,652,757</b>	<b>48,652,757</b>	<b>49,283,048</b>
<b>Uses:</b>				
Expenditures:				
Salaries, Wages and Benefits	12,009,566	13,235,573	13,235,573	13,007,122
Materials, Supplies and Services	27,946,975	26,908,033	26,960,698	27,656,952
Internal Support	1,334,743	1,417,436	1,417,436	1,714,816
Capital Purchases	11,139	0	0	0
Debt Service	0	0	0	0
Transfers Between Funds	0	481,204	481,204	23,833
Addition to Reservations	350,000	0	0	0
	-----	-----	-----	-----
<b>Total Expenditures/Uses</b>	<b>41,652,422</b>	<b>42,042,245</b>	<b>42,094,910</b>	<b>42,402,722</b>
<b>Net Increase/(Decrease) in Funds Avail.</b>	<b>4,667,082</b>	<b>6,610,513</b>	<b>6,557,847</b>	<b>6,880,326</b>
Beginning Funds Available*	10,645,343	15,312,425	15,312,425	21,870,273
<b>Ending Funds Available</b>	<b>15,312,425</b>	<b>21,922,938</b>	<b>21,870,273</b>	<b>28,750,598</b>
Ending Funds Available (Full Accrual)**	(103,313,639.96)			

\*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 14 Beginning Funds Available listed above may not match the amount cited in the FY 15 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, and annual interest earned on the fund balance.

	Actual FY 14	Adopted FY 15	Adjusted FY 15	Adopted FY 16
<b>Resources:</b>				
Revenues:				
Property Taxes	—	—	—	—
Other Taxes	—	—	—	—
Franchise Fees	—	—	—	—
Licenses and Permits	—	—	—	—
Fines and Forfeitures	—	—	—	—
Use of Money & Property	517,443	41,000	41,000	41,000
Revenues From Other Agencies	—	—	—	—
Charges For Services	8,337	—	—	—
Other Revenues	2,227,243	7,000	7,000	274,000
Interfund Services-Charges	202,666,059	231,239,877	240,086,525	247,033,843
Intrafund Services-General Fund Charges	—	—	—	—
Harbor & Water P/R Rev Trsfs	—	—	—	—
Other Financing Sources	—	—	—	—
Operating Transfers	2,852,248	—	—	—
Release of Reservations	—	—	—	1,115,482
Cancelled Prior Year Carryover Exp/(Rev)	—	—	—	—
<b>Total Resources/Sources</b>	<b>208,271,330</b>	<b>231,287,877</b>	<b>240,134,525</b>	<b>248,464,325</b>
<b>Uses:</b>				
Expenditures:				
Salaries, Wages and Benefits	190,089,207	221,723,965	221,723,965	238,327,294
Materials, Supplies and Services	701,508	801,238	826,865	1,193,600
Internal Support	1,792,701	1,619,089	1,619,089	1,624,244
Capital Purchases	—	—	—	—
Debt Service	7,121,087	7,120,439	7,120,439	7,122,955
Transfers Between Funds	—	1,441,895	1,441,895	642,230
Addition to Reservations	3,398,330	8,846,648	8,846,648	—
<b>Total Expenditures/Uses</b>	<b>203,102,834</b>	<b>241,553,273</b>	<b>241,578,901</b>	<b>248,910,324</b>
<b>Net Increase/(Decrease) in Funds Avail.</b>	<b>5,168,497</b>	<b>(10,265,397)</b>	<b>(1,444,376)</b>	<b>(445,999)</b>
Beginning Funds Available*	33,870,284	39,038,781	39,038,781	37,594,404
<b>Ending Funds Available</b>	<b>39,038,781</b>	<b>28,773,384</b>	<b>37,594,404</b>	<b>37,148,405</b>
Ending Funds Available (Full Accrual)**	(224,760,045)			

\*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 14 Beginning Funds Available listed above may not match the amount cited in the FY 15 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.

