

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 developers contribution and interest earnings.

	Actual FY 12	Adopted FY 13	Adjusted FY 13	Estimated* FY 13	Adopted FY 14
Resources:					
Revenues:					
Property Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Franchise Fees	-	-	-	-	-
Licenses and Permits	1,135	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Use of Money & Property	461,504	481,500	481,500	468,300	470,000
Revenues From Other Agencies	192,995	181,371	181,371	172,710	172,710
Charges For Services	-	-	-	-	-
Other Revenues	(5,770)	-	-	-	-
Interfund Services-Charges	366,941	9,456,053	9,456,053	9,451,053	9,948,537
Intrafund Services-General Fund Charges	71,236	69,900	69,900	42,500	66,400
Harbor & Water P/R Rev Trsfs	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Operating Transfers	-	-	-	-	-
Total Resources	1,088,041	10,188,824	10,188,824	10,134,563	10,657,647
Uses:					
Expenditures:					
Salaries, Wages and Benefits	2,195,904	2,725,155	2,659,785	2,586,369	2,601,042
Materials, Supplies and Services	3,283,419	3,813,681	3,851,045	3,812,408	4,414,431
Internal Support	(7,475,072)	1,514,575	1,514,575	1,470,482	1,720,250
Capital Purchases	6,146	25,750	25,750	25,750	-
Debt Service	2,658,334	2,666,374	2,666,374	2,666,374	2,578,905
Transfers Between Funds	-	-	-	-	-
Depreciation/Amortization/Depletion	-	-	-	-	-
Prior Year Encumbrance	-	-	-	-	-
Total Uses	668,731	10,745,535	10,717,530	10,561,383	11,314,628
Net Budgetary Income	419,310	(556,711)	(528,706)	(426,820)	(656,981)
Other Items					
Carryover*:					
Estimated All-years Carryover Revenue	-	(1,790)	(601,790)	-	(601,790)
Estimated All-years Carryover Exp.	-	879,879	1,013,629	-	1,013,629
Other Adjustments:					
Increase/Use of Designated Funds & Other Adjustments to Funds Available	7,945	-	-	-	-
Total Other Items	7,945	(881,668)	(1,615,418)	-	(1,615,418)
Change in Funds Available	427,255	(1,438,380)	(2,144,124)	(426,820)	(2,272,399)
Beginning Funds Available	6,158,319	4,894,505	6,585,574	6,585,574	6,158,754
Ending Funds Available	6,585,574	3,456,125	4,441,450	6,158,754	3,886,355

* Numbers based on estimates used in FY 14 Proposed Budget released August 1, 2013.

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 largest source of revenue for the General Services Fund is internal charges to City departments (86 percent). Remaining revenues are from cable franchise fees (11 percent) and miscellaneous external fees (3 percent). The cost recovery model utilized for the Memorandum of Understanding (MOU) allocates 100 percent of eligible costs to provide services to City departments. Operating revenue will increase in FY 14, primarily from enterprise funds to recover vendor support costs for the new Utility Customer Information System.

	Actual FY 12	Adopted FY 13	Adjusted FY 13	Estimated* FY 13	Adopted FY 14
Resources:					
Revenues:					
Property Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Franchise Fees	4,360,841	3,900,000	3,900,000	4,300,000	4,120,000
Licenses and Permits	840	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Use of Money & Property	3,801	-	-	-	-
Revenues From Other Agencies	1,113,956	913,244	913,244	1,060,000	1,075,000
Charges For Services	-	-	-	-	-
Other Revenues	47,761	69,500	69,500	33,973	69,500
Interfund Services-Charges	34,676,151	31,869,076	31,869,076	38,978,881	33,214,646
Intrafund Services-General Fund Charges	-	-	-	-	-
Harbor & Water P/R Rev Trsfs	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Operating Transfers	150,000	-	29,770	29,770	556,000
Total Resources	40,353,349	36,751,820	36,781,590	44,402,624	39,035,146
Uses:					
Expenditures:					
Salaries, Wages and Benefits	16,879,643	17,636,864	17,177,687	16,646,906	17,688,868
Materials, Supplies and Services	16,961,545	11,942,291	13,024,443	18,645,410	14,441,157
Internal Support	1,205,477	1,222,519	1,222,519	1,421,902	1,568,662
Capital Purchases	33,188	708,968	708,968	359,862	708,968
Debt Service	2,000,440	2,321,120	2,321,120	2,189,719	1,847,158
Transfers Between Funds	4,651,953	4,339,400	6,539,400	6,539,400	4,459,400
Depreciation/Amortization/Depletion	-	-	-	-	-
Prior Year Encumbrance	-	-	-	-	-
Total Uses	41,732,245	38,171,162	40,994,137	45,803,198	40,714,213
Net Budgetary Income	(1,378,896)	(1,419,342)	(4,212,547)	(1,400,574)	(1,679,067)
Other Items					
Carryover*:					
Estimated All-years Carryover Revenue	-	9,597,475	9,953,462	-	2,553,462
Estimated All-years Carryover Exp.	-	8,485,358	8,983,873	-	1,433,873
Other Adjustments:					
Increase/Use of Designated Funds & Other Adjustments to Funds Available	30,304	-	-	-	-
Total Other Items	30,304	1,112,117	969,590	-	1,119,590
Change in Funds Available	(1,348,591)	(307,225)	(3,242,958)	(1,400,574)	(559,477)
Beginning Funds Available	11,684,387	7,230,457	10,335,795	10,335,795	8,935,221
Ending Funds Available	10,335,795	6,923,232	7,092,838	8,935,221	8,375,744

* Numbers based on estimates used in FY 14 Proposed Budget released August 1, 2013.

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 12	Adopted FY 13	Adjusted FY 13	Estimated* FY 13	Adopted FY 14
Resources:					
Revenues:					
Property Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Franchise Fees	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Use of Money & Property	1,823,729	1,532,532	1,532,532	2,182,169	249,260
Revenues From Other Agencies	120,565	22,500	22,500	12,500	-
Charges For Services	229,857	191,989	191,989	172,914	237,694
Other Revenues	248,742	618,263	618,263	905,640	683,902
Interfund Services-Charges	30,571,481	29,629,658	29,629,658	29,254,980	31,791,240
Intrafund Services-General Fund Charges	-	-	-	-	-
Harbor & Water P/R Rev Trsf's	-	-	-	-	-
Other Financing Sources	-	-	25,660,223	25,667,558	-
Operating Transfers	-	-	-	-	-
Total Resources	32,994,374	31,994,942	57,655,165	58,195,760	32,962,096
Uses:					
Expenditures:					
Salaries, Wages and Benefits	8,075,665	8,642,279	8,417,077	7,992,763	8,189,753
Materials, Supplies and Services	10,011,422	10,427,497	10,445,218	10,680,175	10,117,497
Internal Support	1,447,570	1,450,189	1,450,189	1,058,717	783,401
Capital Purchases	2,386,278	6,908,120	7,274,586	8,861,501	7,428,277
Debt Service	3,478,804	3,461,520	31,870,174	30,344,535	1,581,469
Transfers Between Funds	1,000,000	1,000,000	1,000,000	1,000,000	2,132,389
Depreciation/Amortization/Depletion	-	-	-	-	-
Prior Year Encumbrance	-	-	-	-	-
Total Uses	26,399,738	31,889,605	60,457,244	59,937,690	30,232,786
Net Budgetary Income	6,594,636	105,337	(2,802,079)	(1,741,930)	2,729,310
Other Items					
Carryover*:					
Estimated All-years Carryover Revenue	-	926,848	541,491	-	541,491
Estimated All-years Carryover Exp.	-	1,543,968	1,149,572	-	1,609,572
Other Adjustments:					
Increase/Use of Designated Funds & Other Adjustments to Funds Available	1,034,734	-	4,163,795	4,163,795	-
Total Other Items	1,034,734	(617,119)	3,555,714	4,163,795	(1,068,081)
Change in Funds Available	7,629,370	(511,782)	753,635	2,421,865	1,661,230
Beginning Funds Available	20,304,371	20,752,752	27,933,741	27,933,741	30,355,605
Ending Funds Available	27,933,741	20,240,970	28,687,376	30,355,605	32,016,835

* Numbers based on estimates used in FY 14 Proposed Budget released August 1, 2013.

Insurance Fund Summary

Purpose:

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

Assumptions for Major Resources:

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

	Actual FY 12	Adopted FY 13	Adjusted FY 13	Estimated* FY 13	Adopted FY 14
Resources:					
Revenues:					
Property Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Franchise Fees	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Use of Money & Property	138,395	158,000	158,000	158,000	158,000
Revenues From Other Agencies	-	-	-	-	-
Charges For Services	-	-	-	3,617	-
Other Revenues	552,900	370,000	370,000	367,054	370,000
Interfund Services-Charges	38,033,198	40,096,043	40,096,043	40,096,043	45,117,460
Intrafund Services-General Fund Charges	-	-	-	-	-
Harbor & Water P/R Rev Trsfs	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Operating Transfers	-	-	-	-	350,000
Total Resources	38,724,492	40,624,043	40,624,043	40,624,714	45,995,460
Uses:					
Expenditures:					
Salaries, Wages and Benefits	11,726,558	12,678,423	12,594,007	12,025,213	12,870,168
Materials, Supplies and Services	21,566,468	25,542,465	25,569,593	27,380,745	26,476,845
Internal Support	1,432,266	1,561,273	1,561,273	1,657,291	1,358,829
Capital Purchases	18,012	-	-	20,000	-
Debt Service	-	-	-	-	-
Transfers Between Funds	-	-	-	-	-
Depreciation/Amortization/Depletion	-	-	-	-	-
Prior Year Encumbrance	-	-	-	-	-
Total Uses	34,743,304	39,782,161	39,724,872	41,083,249	40,705,842
Net Budgetary Income	3,981,189	841,882	899,171	(458,535)	5,289,618
Other Items					
Carryover*:					
Estimated All-years Carryover Revenue	-	(209,025)	(209,025)	-	(209,025)
Estimated All-years Carryover Exp.	-	139,683	139,683	-	139,683
Other Adjustments:					
Increase/Use of Designated Funds & Other Adjustments to Funds Available	2,908,786	-	-	-	-
Total Other Items	2,908,786	(348,707)	(348,707)	-	(348,707)
Change in Funds Available	6,889,974	493,175	550,464	(458,535)	4,940,911
Beginning Funds Available	3,366,679	7,355,035	10,256,653	10,256,653	9,798,119
Ending Funds Available	10,256,653	7,848,210	10,807,117	9,798,119	14,739,030
Ending Funds Available (Full Accrual)**	(89,890,248)			(90,375,798)	(85,434,887)

* Numbers based on estimates used in FY 14 Proposed Budget released August 1, 2013.

** Note: Ending Funds Available calculated on full accrual basis, which 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.

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, in-hospital indemnity, 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 12	Adopted FY 13	Adjusted FY 13	Estimated* FY 13	Adopted FY 14
Resources:					
Revenues:					
Property Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Franchise Fees	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Use of Money & Property	86,901	89,700	89,700	89,700	89,700
Revenues From Other Agencies	12,980	-	-	-	-
Charges For Services	7,087	-	-	-	-
Other Revenues	917,532	257,000	257,000	257,000	257,000
Interfund Services-Charges	210,118,221	223,816,723	223,816,723	215,916,905	224,406,171
Intrafund Services-General Fund Charges	-	-	-	-	-
Harbor & Water P/R Rev Trsfs	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Operating Transfers	3,644,815	-	-	-	75,000
Total Resources	214,787,534	224,163,423	224,163,423	216,263,605	224,827,871
Uses:					
Expenditures:					
Salaries, Wages and Benefits	198,834,838	213,932,064	213,918,534	205,995,874	213,432,048
Materials, Supplies and Services	523,942	1,022,837	1,044,173	973,674	1,132,005
Internal Support	2,060,001	2,035,644	2,035,644	1,893,150	1,771,354
Capital Purchases	-	-	-	-	-
Debt Service	7,122,444	7,123,154	7,123,154	7,123,154	7,121,087
Transfers Between Funds	-	-	-	-	-
Depreciation/Amortization/Depletion	-	-	-	-	-
Prior Year Encumbrance	-	-	-	-	-
Total Uses	208,541,225	224,113,699	224,121,505	215,985,851	223,456,494
Net Budgetary Income	6,246,310	49,724	41,918	277,754	1,371,377
Other Items					
Carryover*:					
Estimated All-years Carryover Revenue	-	-	-	-	-
Estimated All-years Carryover Exp.	-	-	-	-	-
Other Adjustments:					
Increase/Use of Designated Funds & Other Adjustments to Funds Available	(594,359)	-	-	-	-
Total Other Items	(594,359)	-	-	-	-
Change in Funds Available	5,651,950	49,724	41,918	277,754	1,371,377
Beginning Funds Available	26,770,478	4,864,891	32,422,428	32,422,428	32,700,183
Ending Funds Available	32,422,428	4,914,615	32,464,346	32,700,183	34,071,560
Ending Funds Available (Full Accrual)**	(124,634,383)			(124,356,629)	(122,985,252)

* Numbers based on estimates used in FY 14 Proposed Budget released August 1, 2013.

** Note: Ending Funds Available calculated on full accrual basis, which 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.

