

Fund Summaries

INTERNAL SERVICE FUND GROUPS

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



Civic Center Fund Group Summary

Purpose:

The Civic Center Fund Group is used to maintain, improve and operate the Civic Center complex, which includes City Hall, the Billie Jean King Main Library, Lincoln Park, Police headquarters, Fire Station 1 and related parking facilities. The fund group manages sources and uses for the City and services City departments, and debt payments on the structures. In FY 19, the new Civic Center complex was completed including City Hall, Port Headquarters and the Billie Jean King Main Library. It is anticipated that the new Lincoln Park will be completed in the Fall of 2020. The new Civic Center will be operated and maintained by one of the City's civic partners and improvements and maintenance will continue at the Police Headquarters and adjoining Fire Station 1.

Assumptions for Major Resources:

The Civic Center Fund Group is used to account for goods and services provided internally to City departments. The ongoing revenue sources to this fund group are payments from departments for the lease on the new Civic Center facility, 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. Major fund uses include security services, utilities, rent and operating maintenance.

	Actual FY 18	Adopted FY 19	Adjusted FY 19	Adopted FY 20
Resources:				
Revenues:				
Property Taxes	-	-	-	-
Other Taxes	-	-	-	-
Franchise Fees	-	-	-	-
Licenses and Permits	2,938	-	-	-
Fines and Forfeitures	-	-	-	-
Use of Money & Property	199,379	365,000	365,000	365,000
Revenues From Other Agencies	-	-	-	-
Charges For Services	-	-	-	-
Other Revenues	201,339	175,000	17,959,146	175,000
Interfund Services-Charges	9,474,151	12,383,874	12,383,874	20,672,780
Intrafund Services-General Fund Charges	113,946	68,400	68,400	68,400
Harbor & Water P/R Rev Trsfs	-	-	-	-
Other Financing Sources	-	-	-	-
Operating Transfers	3,454,899	500,000	1,363,484	-
Release of Reservations	-	-	-	-
Cancelled Prior Year Carryover Exp/(Rev)	-	-	-	-
Total Resources/Sources	13,446,650	13,492,274	32,139,904	21,281,180
Uses:				
Expenditures:				
Salaries, Wages and Benefits	1,586,865	1,585,976	1,582,782	437,175
Materials, Supplies and Services	4,959,022	4,886,812	5,883,274	2,809,595
Internal Support	2,519,450	1,455,567	1,455,567	1,639,148
Capital Purchases	1,141	-	-	-
Debt Service	1,695,862	2,590,668	20,185,668	16,543,204
Transfers Between Funds	-	-	-	-
Addition to Reservations	-	-	-	-
Total Expenditures/Uses	10,762,341	10,519,023	29,107,290	21,429,122
Net Increase/(Decrease) in Funds Avail.	2,684,309	2,973,251	3,032,614	(147,942)
Beginning Funds Available*	(1,244,635)	1,439,673	1,439,673	4,472,287
Ending Funds Available	1,439,673	4,412,924	4,472,287	4,324,345

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 18 Beginning Funds Available listed above may not match the amount cited in the FY 19 Adopted Budget Book.

General Services Fund Group Summary

Purpose:

The General Services Fund Group is used to account for the deployment, operation, maintenance and replacement of the City's information and communications systems. This fund group 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 Group 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 20 includes the ongoing costs related to the critical technology infrastructure investments, transfer of Financial Systems staffing and materials and supplies budget from Financial Management Department to Technology and Innovation Department as well as increased costs and positions for ongoing support of the new ERP (Munis) system; enhancements to support the Body Worn Camera program, ServiceNow, and other infrastructure improvements; as well as increased technology support to Fleet Services and the Public Works Department.

	Actual FY 18	Adopted FY 19	Adjusted FY 19	Adopted FY 20
Resources:				
Revenues:				
Property Taxes	-	-	-	-
Other Taxes	-	-	-	-
Franchise Fees	4,346,377	4,120,000	4,120,000	4,120,000
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Use of Money & Property	(172,404)	-	-	-
Revenues From Other Agencies	1,062,115	1,075,000	1,075,000	1,075,000
Charges For Services	-	-	-	-
Other Revenues	129,468	(292,277)	(292,277)	-
Interfund Services-Charges	39,813,913	47,709,998	55,154,972	49,841,557
Intrafund Services-General Fund Charges	-	-	-	-
Harbor & Water P/R Rev Trsfs	-	-	-	-
Other Financing Sources	26,549,000	-	1,381,766	-
Operating Transfers	4,401,337	1,040,000	1,040,000	320,000
Release of Reservations	1,933,410	-	-	-
Cancelled Prior Year Carryover Exp/(Rev)	-	-	-	-
Total Resources/Sources	78,063,216	53,652,721	62,479,461	55,356,557
Uses:				
Expenditures:				
Salaries, Wages and Benefits	17,926,355	22,169,440	22,127,273	23,852,673
Materials, Supplies and Services	22,007,238	18,102,642	19,228,110	18,935,344
Internal Support	1,556,518	1,847,653	1,847,653	2,904,063
Capital Purchases	11,330,990	2,052,968	4,420,750	2,052,968
Debt Service	1,619,402	4,365,745	5,479,957	7,509,780
Transfers Between Funds	5,035,534	3,745,000	3,745,000	3,745,000
Addition to Reservations	-	1,519,402	1,519,402	-
Total Expenditures/Uses	59,476,037	53,802,850	58,368,146	58,999,828
Net Increase/(Decrease) in Funds Avail.	18,587,179	(150,130)	4,111,315	(3,643,271)
Beginning Funds Available*	(11,846,424)	6,740,755	6,740,755	10,852,070
Ending Funds Available	6,740,755	6,590,625	10,852,070	7,208,799

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 18 Beginning Funds Available listed above may not match the amount cited in the FY 19 Adopted Budget Book.

Fleet Services Fund Group Summary

Purpose:

The Fleet Services Fund Group 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 group include charges to user departments for vehicle maintenance, operations, and equipment capital replacement charges, which account for approximately 96 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 18	Adopted FY 19	Estimated FY 19	Adopted FY 20
Resources:				
Revenues:				
Property Taxes	-	-	-	-
Other Taxes	-	-	-	-
Franchise Fees	-	-	-	-
Licenses and Permits	660	-	-	-
Fines and Forfeitures	-	-	-	-
Use of Money & Property	1,082,230	1,384,617	1,384,639	1,384,618
Revenues From Other Agencies	185,816	-	-	-
Charges For Services	1,179,928	1,219,564	1,118,200	1,265,814
Other Revenues	2,055,448	598,902	596,300	598,902
Interfund Services-Charges	38,619,031	41,927,324	39,150,168	42,461,626
Intrafund Services-General Fund Charges	-	-	-	-
Harbor & Water P/R Rev Trsfs	-	-	-	-
Other Financing Sources	-	-	-	-
Operating Transfers	115,000	167,004	167,004	428,152
Release of Reservations	-	-	-	-
Additions to Prior Year Carryover	-	-	38,316	-
Total Resources/Sources	43,238,113	45,297,411	42,454,627	46,139,112
Uses:				
Expenditures:				
Salaries, Wages and Benefits	9,834,992	10,130,100	9,595,804	10,255,351
Materials, Supplies and Services	15,158,305	15,274,224	14,420,968	14,577,517
Internal Support	977,119	1,156,259	1,155,423	2,226,089
Capital Purchases	9,668,670	32,931,402	41,935,891	15,750,000
Debt Service	1,733,351	2,285,151	2,432,151	2,306,382
Transfers Between Funds	447,534	-	-	-
Addition to Reservations	-	-	-	-
Total Expenditures/Uses	37,819,971	61,777,136	69,540,236	45,115,340
Net Increase/(Decrease) in Funds Avail.	5,418,142	(16,479,725)	(27,085,609)	1,023,772
Beginning Funds Available*	33,491,670	38,909,812	38,909,812	11,824,202
Ending Funds Available	38,909,812	22,430,087	11,824,202	12,847,974

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 18 Beginning Funds Available listed above may not match the amount cited in the FY 19 Adopted Budget Book.

Insurance Fund Group Summary

Purpose:

The Insurance Fund Group 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 group 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 group balance.

	Actual FY 18	Adopted FY 19	Adjusted FY 19	Adopted FY 20
Resources:				
Revenues:				
Property Taxes	-	-	-	-
Other Taxes	-	-	-	-
Franchise Fees	-	-	-	-
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Use of Money & Property	301,009	80,000	80,000	80,000
Revenues From Other Agencies	-	-	-	-
Charges For Services	4,148	10,000	10,000	10,000
Other Revenues	2,887,770	366,000	366,000	366,000
Interfund Services-Charges	43,009,026	44,460,225	44,460,225	49,071,973
Intrafund Services-General Fund Charges	-	-	-	-
Harbor & Water P/R Rev Trsfs	-	-	-	-
Other Financing Sources	-	-	-	-
Operating Transfers	-	-	-	-
Release of Reservations	350,000	-	-	-
Cancelled Prior Year Carryover Exp/(Rev)	-	-	-	-
Total Resources/Sources	46,551,953	44,916,225	44,916,225	49,527,973
Uses:				
Expenditures:				
Salaries, Wages and Benefits	14,321,755	13,972,231	13,956,067	14,215,688
Materials, Supplies and Services	38,447,542	27,033,222	27,035,622	32,849,120
Internal Support	1,627,431	1,832,232	1,832,232	2,286,888
Capital Purchases	-	-	-	-
Debt Service	-	-	-	-
Transfers Between Funds	496,989	23,833	55,361	23,833
Addition to Reservations	-	-	-	-
Total Expenditures/Uses	54,893,717	42,861,518	42,879,282	49,375,529
Net Increase/(Decrease) in Funds Avail.	(8,341,765)	2,054,707	2,036,943	152,444
Beginning Funds Available*	57,254,798	48,913,033	48,913,033	50,949,976
Ending Funds Available	48,913,033	50,967,740	50,949,976	51,102,419
Ending Funds Available (Full Accrual)**	(169,770,851)			

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 18 Beginning Funds Available listed above may not match the amount cited in the FY 19 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 Group Summary

Purpose:

The Employee Benefits Fund Group 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 group are charges to departments based on allocation of employee benefits costs and administration of payroll costs.

	Actual FY 18	Adopted FY 19	Adjusted FY 19	Adopted FY 20
Resources:				
Revenues:				
Property Taxes	-	-	-	-
Other Taxes	-	-	-	-
Franchise Fees	-	-	-	-
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Use of Money & Property	(63,247)	41,000	41,000	41,000
Revenues From Other Agencies	-	-	-	-
Charges For Services	6,032	-	-	-
Other Revenues	3,336,612	481,905	481,905	388,600
Interfund Services-Charges	257,460,390	314,178,279	314,178,279	328,040,418
Intrafund Services-General Fund Charges	-	-	-	-
Harbor & Water P/R Rev Trsfs	-	-	-	-
Other Financing Sources	-	-	-	-
Operating Transfers	833,058	100,000	100,000	-
Release of Reservations	9,561,147	-	-	-
Cancelled Prior Year Carryover Exp/(Rev)	-	-	-	-
Total Resources/Sources	271,133,992	314,801,184	314,801,184	328,470,018
Uses:				
Expenditures:				
Salaries, Wages and Benefits	256,138,234	304,414,233	304,404,301	317,721,197
Materials, Supplies and Services	3,821,895	1,360,149	1,562,488	988,360
Internal Support	1,933,449	2,058,118	2,058,118	2,188,231
Capital Purchases	-	-	-	-
Debt Service	7,126,742	7,123,490	7,123,490	7,120,705
Transfers Between Funds	8,279,924	-	-	-
Addition to Reservations	-	-	-	-
Total Expenditures/Uses	277,300,245	314,955,989	315,148,397	328,018,493
Net Increase/(Decrease) in Funds Avail.	(6,166,253)	(154,806)	(347,213)	451,525
Beginning Funds Available*	29,425,732	23,259,480	23,259,480	22,912,267
Ending Funds Available	23,259,480	23,104,674	22,912,267	23,363,792
Ending Funds Available (Full Accrual)**	(146,087,555)			

*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 18 Beginning Funds Available listed above may not match the amount cited in the FY 19 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.

