

# **Fund Summaries**

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## **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, developers contributions and interest earnings.

	Actual FY 13	Adopted FY 14	Adjusted** FY 14	Adopted FY 15
<b>Resources:</b>				
Revenues:				
Property Taxes	-	-	-	-
Other Taxes	-	-	-	-
Franchise Fees	-	-	-	-
Licenses and Permits	1,120	-	-	-
Fines and Forfeitures	-	-	-	-
Use of Money & Property	378,229	470,000	470,000	470,000
Revenues From Other Agencies	172,710	172,710	172,710	172,710
Charges For Services	-	-	-	-
Other Revenues	(299)	-	-	-
Interfund Services-Charges	9,431,469	9,948,537	9,948,537	10,563,970
Intrafund Services-General Fund Charges	82,341	66,400	66,400	66,400
Harbor & Water P/R Rev Trsfs	-	-	-	-
Other Financing Sources	-	-	-	-
Operating Transfers	-	-	2,800,000	-
Release of Reservations	-	-	-	-
Cancelled Prior Year Carryover	-	-	-	-
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<b>Total Resources/Sources</b>	<b>10,065,569</b>	<b>10,657,647</b>	<b>13,457,647</b>	<b>11,273,080</b>
<b>Uses:</b>				
Expenditures:				
Salaries, Wages and Benefits	2,398,083	2,601,042	2,615,950	2,656,360
Materials, Supplies and Services	3,628,731	4,414,431	5,745,562	3,214,431
Internal Support	1,591,189	1,720,250	1,720,250	1,756,610
Capital Purchases	8,287	-	-	-
Debt Service	2,659,310	2,578,905	2,578,905	2,568,188
Transfers Betw een Funds	-	-	-	-
Addition to Reservations	-	-	-	-
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<b>Total Expenditures/Uses</b>	<b>10,285,600</b>	<b>11,314,628</b>	<b>12,660,667</b>	<b>10,195,588</b>
<b>Net Increase/(Decrease) in Funds Avail.</b>	<b>(220,031)</b>	<b>(656,981)</b>	<b>796,980</b>	<b>1,077,492</b>
Beginning Funds Available*	4,078,906	3,858,875	3,858,875	4,655,855
<b>Ending Funds Available</b>	<b>3,858,875</b>	<b>3,201,894</b>	<b>4,655,855</b>	<b>5,733,347</b>

\*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 13 Beginning Funds Available listed above may not match the amount cited in the FY 13 Adopted Budget Book.

\*\*Amounts as published in the FY 15 Proposed Budget released July 2, 2014

# 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 13	Adopted FY 14	Adjusted** FY 14	Adopted FY 15
<b>Resources:</b>				
Revenues:				
Property Taxes	-	-	-	-
Other Taxes	-	-	-	-
Franchise Fees	4,715,201	4,120,000	4,120,000	4,120,000
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Use of Money & Property	(16,459)	-	-	-
Revenues From Other Agencies	1,185,269	1,075,000	1,075,000	1,075,000
Charges For Services	360	-	-	-
Other Revenues	47,054	69,500	69,500	69,500
Interfund Services-Charges	35,688,534	33,214,646	33,230,791	33,198,516
Intrafund Services-General Fund Charges	-	-	-	-
Harbor & Water P/R Rev Trsfs	-	-	-	-
Other Financing Sources	-	-	-	-
Operating Transfers	1,329,770	556,000	11,652,878	10,689,790
Release of Reservations	-	-	-	-
Cancelled Prior Year Carryover	-	-	-	-
<b>Total Resources/Sources</b>	<b>42,949,729</b>	<b>39,035,146</b>	<b>50,148,169</b>	<b>49,152,806</b>
<b>Uses:</b>				
Expenditures:				
Salaries, Wages and Benefits	16,706,821	17,688,868	17,776,414	17,944,167
Materials, Supplies and Services	16,428,429	14,441,157	25,652,979	24,702,325
Internal Support	1,434,665	1,568,662	1,568,662	1,999,999
Capital Purchases	207,056	708,968	708,968	708,968
Debt Service	2,105,256	1,847,158	1,847,158	1,803,666
Transfers Between Funds	6,425,000	4,459,400	4,485,728	3,859,400
Addition to Reservations	3,739,904	746,684	746,684	-
<b>Total Expenditures/Uses</b>	<b>47,047,131</b>	<b>41,460,897</b>	<b>52,786,592</b>	<b>51,018,524</b>
<b>Net Increase/(Decrease) in Funds Avail.</b>	<b>(4,097,402)</b>	<b>(2,425,751)</b>	<b>(2,638,423)</b>	<b>(1,865,718)</b>
Beginning Funds Available*	10,096,336	5,998,934	5,998,934	3,360,510
<b>Ending Funds Available</b>	<b>5,998,934</b>	<b>3,573,183</b>	<b>3,360,510</b>	<b>1,494,792</b>

\*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 13 Beginning Funds Available listed above may not match the amount cited in the FY 13 Adopted Budget Book.

\*\*Amounts as published in the FY 15 Proposed Budget released July 2, 2014

## 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 13	Adopted FY 14	Adjusted** FY 14	Adopted FY 15
<b>Resources:</b>				
Revenues:				
Property Taxes	-	-	-	-
Other Taxes	-	-	-	-
Franchise Fees	-	-	-	-
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Use of Money & Property	772,960	249,260	249,260	1,341,679
Revenues From Other Agencies	12,500	-	-	404,000
Charges For Services	108,374	237,694	237,694	237,694
Other Revenues	786,330	683,902	683,902	683,902
Interfund Services-Charges	29,079,908	31,791,240	31,791,240	31,712,103
Intrafund Services-General Fund Charges	-	-	-	-
Harbor & Water P/R Rev Trsfs	-	-	-	-
Other Financing Sources	25,667,558	-	-	-
Operating Transfers	-	-	1,000,000	-
Release of Reservations	-	-	-	-
Cancelled Prior Year Carryover	-	-	-	-
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<b>Total Resources/Sources</b>	<b>56,427,630</b>	<b>32,962,096</b>	<b>33,962,096</b>	<b>34,379,378</b>
<b>Uses:</b>				
Expenditures:				
Salaries, Wages and Benefits	7,830,961	8,189,753	8,184,084	8,151,889
Materials, Supplies and Services	10,788,455	10,117,497	10,117,497	11,580,030
Internal Support	985,272	783,401	783,401	871,541
Capital Purchases	1,597,528	7,428,277	8,619,414	11,000,000
Debt Service	29,907,221	1,581,469	1,581,469	1,552,077
Transfers Between Funds	1,000,000	2,132,389	2,132,389	1,328,130
Addition to Reservations	-	-	-	-
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<b>Total Expenditures/Uses</b>	<b>52,109,438</b>	<b>30,232,786</b>	<b>31,418,255</b>	<b>34,483,667</b>
<b>Net Increase/(Decrease) in Funds Avail.</b>	<b>4,318,192</b>	<b>2,729,310</b>	<b>2,543,841</b>	<b>(104,289)</b>
Beginning Funds Available*	25,705,667	30,023,859	30,023,859	32,567,700
<b>Ending Funds Available</b>	<b>30,023,859</b>	<b>32,753,169</b>	<b>32,567,700</b>	<b>32,463,411</b>

\*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 13 Beginning Funds Available listed above may not match the amount cited in the FY 13 Adopted Budget Book.

\*\*Amounts as published in the FY 15 Proposed Budget released July 2, 2014

# 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 13	Adopted FY 14	Adjusted*** FY 14	Adopted FY 15
<b>Resources:</b>				
Revenues:				
Property Taxes	-	-	-	-
Other Taxes	-	-	-	-
Franchise Fees	-	-	-	-
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Use of Money & Property	44,600	158,000	158,000	80,000
Revenues From Other Agencies	(28,867)	-	-	-
Charges For Services	8,136	-	-	10,000
Other Revenues	1,332,346	370,000	370,000	366,000
Interfund Services-Charges	39,211,307	45,117,460	45,117,460	46,614,868
Intrafund Services-General Fund Charges	-	-	-	-
Harbor & Water P/R Rev Trsfs	-	-	-	-
Other Financing Sources	-	-	-	-
Operating Transfers	-	350,000	350,000	1,581,889
Release of Reservations	-	-	-	-
Cancelled Prior Year Carryover	-	-	-	-
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<b>Total Resources/Sources</b>	<b>40,567,523</b>	<b>45,995,460</b>	<b>45,995,460</b>	<b>48,652,757</b>
<b>Uses:</b>				
Expenditures:				
Salaries, Wages and Benefits	11,524,717	12,870,168	12,950,650	13,235,573
Materials, Supplies and Services	25,472,471	26,476,845	26,634,956	26,908,033
Internal Support	1,647,893	1,358,829	1,358,829	1,417,436
Capital Purchases	-	-	27,387	-
Debt Service	-	-	-	-
Transfers Betw een Funds	-	-	-	481,204
Addition to Reservations	-	-	-	-
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<b>Total Expenditures/Uses</b>	<b>38,645,081</b>	<b>40,705,842</b>	<b>40,971,822</b>	<b>42,042,245</b>
<b>Net Increase/(Decrease) in Funds Avail.</b>	<b>1,922,442</b>	<b>5,289,618</b>	<b>5,023,638</b>	<b>6,610,513</b>
Beginning Funds Available*	8,760,217	10,682,659	10,682,659	15,706,298
<b>Ending Funds Available</b>	<b>10,682,659</b>	<b>15,972,278</b>	<b>15,706,298</b>	<b>22,316,810</b>
Ending Funds Available (Full Accrual)**	(92,877,915)			

\*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 13 Beginning Funds Available listed above may not match the amount cited in the FY 13 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.

\*\*\*Amounts as published in the FY 15 Proposed Budget released July 2, 2014

## 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 13	Adopted FY 14	Adjusted*** FY 14	Adopted FY 15
<b>Resources:</b>				
Revenues:				
Property Taxes	-	-	-	-
Other Taxes	-	-	-	-
Franchise Fees	-	-	-	-
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Use of Money & Property	(64,301)	89,700	89,700	41,000
Revenues From Other Agencies	-	-	-	-
Charges For Services	9,801	-	-	-
Other Revenues	215,777	257,000	257,000	7,000
Interfund Services-Charges	200,906,893	224,406,171	224,406,171	231,239,877
Intrafund Services-General Fund Charges	-	-	-	-
Harbor & Water P/R Rev Trsfs	-	-	-	-
Other Financing Sources	-	-	-	-
Operating Transfers	2,143	75,000	75,000	-
Release of Reservations	-	-	-	-
Cancelled Prior Year Carryover	-	-	-	-
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<b>Total Resources/Sources</b>	<b>201,070,313</b>	<b>224,827,871</b>	<b>224,827,871</b>	<b>231,287,877</b>
<b>Uses:</b>				
Expenditures:				
Salaries, Wages and Benefits	186,270,984	213,432,048	213,379,113	221,723,965
Materials, Supplies and Services	463,566	1,132,005	1,179,711	801,238
Internal Support	1,947,760	1,771,354	1,771,354	1,619,089
Capital Purchases	-	-	-	-
Debt Service	7,147,321	7,121,087	7,121,087	7,120,439
Transfers Between Funds	-	-	-	1,441,895
Addition to Reservations	4,124,659	2,777,248	2,777,248	-
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<b>Total Expenditures/Uses</b>	<b>199,954,290</b>	<b>226,233,742</b>	<b>226,228,513</b>	<b>232,706,625</b>
<b>Net Increase/(Decrease) in Funds Avail.</b>	<b>1,116,023</b>	<b>(1,405,871)</b>	<b>(1,400,641)</b>	<b>(1,418,749)</b>
Beginning Funds Available*	33,400,418	34,516,442	34,516,442	33,115,800
<b>Ending Funds Available</b>	<b>34,516,442</b>	<b>33,110,571</b>	<b>33,115,800</b>	<b>31,697,052</b>
Ending Funds Available (Full Accrual)**	(167,303,767)			

\*Note: Due to improvements in the method used to calculate Budgetary Funds Available, the FY 13 Beginning Funds Available listed above may not match the amount cited in the FY 13 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.

\*\*\*Amounts as published in the FY 15 Proposed Budget released July 2, 2014

