

ALL FUNDS SUMMARY 2016-2017



ADOPTED
JUNE 13, 2016

City of Pacifica
All Funds Budget Summary
Fiscal Year 2016-17

Fund #	Fund Name	Estimated Ending Undesignated Fund Balance 6/30/2016	Proposed Revenues/ Transfers In 2016-2017	Proposed Expenditures/ Transfers Out 2016-2017	Estimated Ending Undesignated Fund Balance 6/30/2017
01	General Fund (undesignated)	\$2,379,507	\$30,711,000	\$30,711,000	\$2,379,507
	<i>Other selected components of the General Fund Balance*</i>				
	Reserve--General Fund (new policy for 2013-14) - \$0	-	-	-	-
	Reserve--Designated for Childcare - \$753,000	-	-	-	-
	Reserve--Narc Forfeiture - \$51,000	-	-	-	-
	Reserve--Legal (new for 2014-15) - \$100,000	-	-	-	-
	Reserve for Advance-RDA - \$2,467,000	-	-	-	-
38	Disaster Accounting Fund	(1,502,936)	3,824,000	3,824,000	(1,502,936)
Special Revenue Funds					
07	Supplemental Law Enforcement Svcs Fund	98,736	100,000	127,861	70,875
10	Gas Tax Maintenance Fund	716,708	795,000	1,027,000	484,708
16	NPDES Stormwater Fund	1,000	216,000	195,500	21,500
24	Housing In-Lieu Fund	307,391	-	15,000	292,391
25	Parking In-Lieu Fund	21,051	-	-	21,051
30	Excess ERAF Fund	1,793,000	-	488,000	1,305,000
Capital Project Funds					
09	Street Construction Fund**	3,037,384	1,145,000	863,500	3,318,884
12	Highway 1 Improvement Fund	77,476	1,030,000	1,030,000	77,476
14	Manor Drive Improvement Fund	949,303	1,000	530,050	420,253
19	Planned Local Drainage Fund	638,568	1,000	3,000	636,568
22	General Capital Improvement Fund**	(1,865,619)	3,390,000	3,505,100	(1,980,719)
23	Frontierland Remediation Fund	1,364,566	75,000	385,816	1,053,750
26	Parks and Playfield in-Lieu Fund	-	378,400	25,000	353,400
Debt Service Funds					
40	Debt Service Fund	1,065,753	4,100,000	4,100,000	1,065,753
Trust Fund					
27	Roy Davies Trust Fund***	3,459,651	1,900	-	3,461,551
28	PB&R Special Revenue	129,000	-	-	129,000
Enterprise Funds					
18	Sewer Charge Fund	15,117,866	14,000,000	14,000,000	15,117,866
34	Sewer Facility Construction Fund****	8,392,714	3,450,000	9,390,000	2,452,714
Total WWTP Funds		23,510,580	17,450,000	23,390,000	17,570,580

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35	Beach Parking Enterprise Fund	18,277	\$594,500	\$537,000	75,777
Internal Service Funds					
65, 66, 67	Self Insurance Funds	1,983,324	1,316,000	1,362,500	1,936,824
71, 72	Motor Pool Funds	2,776,867	\$1,308,100	\$1,555,000	2,529,967
TOTAL - ALL FUNDS		40,959,587	66,436,900	73,675,327	33,721,160

NOTES

*Reflects selected components from other categories of the General Fund Balance. We would like also note that the loan from General Fund to Redevelopment Agency is not expected to be repaid in full but partial payment may be possible; resolution expected during 2016-17 fiscal year.

**These fund balances contain the impact of interest accruing on the Interfund loan from Fund 09 to Fund 22 of \$2,218,700, approved by Council in November 2003. The staff report indicated repayment of 2.0% annual interest on the principal, payable from Fund 22 to Fund 9. However, the annual interest payable has not been paid or accrued since the inception of the loan. The outstanding interest payable since November 2003 through June 2016 is approximately \$631K. Although the annual amount of interest (\$44,374) is typically displayed in the Fund's balance sheet we have reflected it in the expenditure column of this schedule only to show its ultimate impact on the fund balance. As a result, the impact of this interest accrual since the inception of the loan is reflected in the 06/30/16 and 06/30/17 projected fund balances for both funds.

Principal Outstanding, payable from Fund 22 to Fund 09 = \$ 2,218,700
 Interest Outstanding, payable from Fund 22 to Fund 09 = \$ 630,919
 Annual Interest Accrual = \$ 44,374

***Reflects expenditures from interest earnings only

****Expenditures for 2016-17 include \$794,000 loan to General Fund for Pension Obligation Bond payments as described in 2016-17 General Fund Budget.



All Funds -- Fund Descriptions

ALL FUNDS

- 01. General Fund** holds general tax revenues such as property tax and sales tax as well as department revenues from fees and charges, and the majority of operational expenses for service delivery.
- 38. Disaster Accounting Fund** shows both revenues (from grants and other reimbursements) and expenditures associated with catastrophic events occurring in the City.

SPECIAL REVENUE FUNDS

- 07. Supplemental Law Enforcement Services Fund** provides funding for front-line law enforcement operations. Funds are allocated by the State Controller to counties and distributed from the County Controller to the City of Pacifica on a monthly basis.
- 10. Gas Tax Maintenance Fund** accounts for receipts and expenditures of money apportioned under Streets and Highway Code Sections 2105, 2106, 2107.5 of the State of California, which must be used for street and highway purposes. This fund is officially called the Highway Users Tax Fund and is distributed on a per capita basis based on the sale of fuel and the State tax that is assessed on fuel purchases. This money must be appropriated towards research, planning, construction, improvements, maintenance, and operation of public streets and highways (and their related public facilities for non-motorized traffic), including mitigation of their environmental effects, compliance with the American Disabilities Act (ADA), payment for property taken or damaged for such purpose, and the administrative costs necessarily incurred in the foregoing process.
- 16. NPDES Stormwater Fund:** The National Pollutant Discharge Elimination System (NPDES) Stormwater Fee is a parcel based tax that pays for stormwater pollution prevention infrastructure and activities necessary to comply with the requirements of the NPDES permit. These infrastructures include trash capture devices, trash separators, etc., while the activities include stormwater clean-up, regular street sweeping, erosion control, implementation of Best Management Practice (BMP) and public information programs.
- 24. Housing In-Lieu Fund:** Accounts for receipts from fees imposed on developers to provide for affordable housing improvements.
- 25. Parking In-Lieu Fund:** Accounts for receipts and expenditures from fees imposed on developers to provide for parking facilities improvements.

- 26. Park In-Lieu Fund:** The Park and Recreational Fees are imposed on private residential development projects to purchase and construct additional parks, recreational facilities, and open space to offset the impact on the need for these facilities created by new residential development. These improvements and land acquisitions include parks, mini parks, beach areas, land acquisitions, open space, sport fields, tot lots, play equipment, rehabilitation of existing facilities and other related facilities and improvements.
- 30. Excess Education Augmentation Revenue Funds (Excess ERAF Fund):** San Mateo County collects property taxes and deposits a portion into Education Augmentation Revenue Fund (ERAF) to fund K-12 schools and community colleges. Excess ERAF is the revenue that remains after all schools receive funding that meets the State mandated funding levels. Excess ERAF revenues are returned to the taxing entity (City) from which it was collected. However, recent legislation changed how property taxes are distributed for school funding and eventually eliminates Excess ERAF and its subsequent distribution to cities. Therefore, starting in 2011, San Mateo County advised cities and other agencies to begin treating these revenues as “one-time funds” and not to include them in the operating budget as ongoing revenues because the funds are not expected to continue indefinitely. City staff adopted this approach in FY2014-15 and continues to treat these funds as “one-time” in nature going forward.

CAPITAL PROJECT FUNDS

- 09. Street Construction Fund:** Supported by Measure A tax dollars voted on by residents of San Mateo County since 1988. These funds are used to maintain local streets and roads by paving streets, repair potholes and sidewalks, promote and operate alternative modes of transportation such as shuttles, bicycling and pedestrian programs. It also can be used to develop and implement traffic operations and safety projects such as signal coordination, bike and pedestrian safety projects that eliminate hazardous conditions and acquiring right-of-way.
- 12. Highway 1 Improvement Fund:** Imposes a fee on private developments to defray the costs of constructing traffic congestion relief improvements along Highway 1 from Westport Drive to the southern city limits. These improvements are necessary to handle the increase in traffic volume resulting from future building activity in the city. They include construction of necessary frontage roads, bicycle/pedestrian paths and appurtenances.
- 14. Manor Drive Improvement Fund:** The Manor Drive/Palmetto Avenue/Oceana Boulevard Intersections Improvement Fees are imposed on private development projects, north of Paloma Avenue, to pay for improvements at the Manor Drive overcrossing to adequately handle the traffic volumes based on future development within the area. These improvements include the possible signalization and widening of the Manor Drive overcrossing, provide sidewalks, guardrails, traffic striping and signing.
- 19. Planned Local Drainage Fund:** The Planned Drainage Facilities Fee is imposed on private development projects to defray the costs of constructing and/or upgrading stormwater drainage facilities, required to adequately handle the increased flows resulting from future building activity within the city. These include capacity increasing storm drainage improvements within existing creeks, channels, reservoirs, storm drain lines, culverts, catch basins, drainage swales, pump stations, headwalls, etc.

22. **Capital Improvement Fund:** The Capital Improvement Fee is imposed on private development projects to defray the costs of constructing capital improvements required to accommodate the increased need for community services resulting from future building activity in the city. Samples of capital improvements projects include construction of the Palmetto Streetscape, Civic Center, New Library, Fire Stations, etc.
23. **Frontierland Remediation:** The Frontierland Park remediation fee is used by the City to fund remediation efforts related to the closed landfill site at this location. Recology of the Coast, the City's recyclable/organic materials and solid waste collection franchisee pays the City a remediation fee of \$6,250 per month (\$75,000 annually).

DEBT SERVICE FUND

40. **Debt Service Fund:** Holds revenues and expenses associated with bond payments.

TRUST FUND

27. **Roy Davies Trust Fund:** Established in 2006 when \$3.9 million was distributed to the City of Pacifica – a lump sum above the \$3.45M (\$450,000) was used to pay for Community Center roof and Fairmont Park/Site improvements. The money was distributed to the City of Pacifica “to be kept in a segregated account for the benefit of the Pacifica Parks, Beaches and Recreation Department. The funds are to be used to help acquire, build, remodel, improve, support, and maintain, the equipment, buildings, grounds, yard, gardens and landscaped areas of various parks, beaches, and recreation areas located in Pacifica, to conduct related educational and recreation programs for the benefit of the general public...” Interest earned has been used for departmental operations; the principal can only be used for the purposes specified and can only be appropriated by a 4/5 Council majority.
28. **PB&R Special Revenue:** This is a depository for various donations specifically designated for Park, Beaches, and Recreation activity. Examples include donations from the Donna P. Janvier Charitable Remainder Trust which has scheduled distributions totaling approximately \$131,000 (\$129,000 received to date) designated for the Pacifica Senior Center.

ENTERPRISE FUNDS

18. **Sewer Charge Fund:** Accounts for all revenue (except connection charges) generated by operations, and all expenditures (including Debt Service) associated with operating and maintaining the Calera Creek Water Recycling Plant and the sanitary sewer collection system.
34. **Sewer Facility Construction Fund:** Receives all revenues associated with connection fees and accounts for Capital Improvement Projects expenditures associated with plant and collections system projects.
35. **Beach Parking Fund:** Accounts for all revenues and expenses associated with the Beach Parking program started in August 2013.

INTERNAL SERVICE FUNDS

65, 66, 67. Self-funded Dental Plan & Insurance Funds:

Represents funds set aside to cover employee dental expenses and insurance deductibles for liability and worker's compensation.

71, 72. Motor Pool Operations and Replacement Funds:

These funds support the day to day operation and maintenance of city vehicles and equipment. This fund pays for fuel costs, scheduled maintenance, repairs, body work, and other mechanical and electrical work on city vehicles and equipment. Additionally, these funds pay for the purchase of replacement of vehicles and equipment. Money is collected from city departments assigned with vehicles and equipment to support this fund.