

ALL FUNDS SUMMARY 2020-2021



ADOPTED

City of Pacifica
All Funds Budget Summary - *Adopted*
Fiscal Year 2020-2021

Fund # Fund Name	Estimated Ending Fund Balance 6/30/2020	Proposed Revenues/ Transfers In 2020-2021	Proposed Expenditures/ Transfers Out 2020-2021	Estimated Ending Fund Balance 6/30/2021
01 General Fund (undesignated)	\$4,404,338	\$36,971,000	\$36,971,000	\$4,404,338
38 Disaster Accounting Fund (undesignated reserve) <i>Prior Excess ERAF - Fund Reserve \$3,617,000</i>	2,736,932	-	- 283,000	2,736,932
Special Revenue Funds				
07 Supplemental Law Enforcement Svcs Fund	226,225	100,000	243,359	82,866
10 Gas Tax Maintenance Fund	325,710	1,546,566	1,843,984	28,292
16 NPDES Stormwater Fund	26,839	230,500	178,775	78,564
24 Housing In-Lieu Fund	260,289	-	15,000	245,289
25 Parking In-Lieu Fund	130,591	-	-	130,591
Capital Project Funds				
09 Street Construction Fund*	1,009,548	2,602,754	2,360,260	1,252,042
12 Highway 1 Improvement Fund	501,008	150,000	134,263	516,745
14 Manor Drive Improvement Fund	923,836	520,404	520,404	923,836
19 Planned Local Drainage Fund	669,640	327,560	309,595	687,605
22 General Capital Improvement Fund*	1,359,444	306,046	305,000	1,360,490
23 Frontierland Remediation Fund	453,539	75,000	-	528,539
26 Parks and Playfield in-Lieu Fund	554,771	100,000	200,000	454,771
31 Pacifica Library Fund	13,317	-	120,000	(106,683)
Debt Service Funds				
40 Debt Service Fund	22,759	\$2,557,000	\$2,557,000	22,759
Trust Fund				
27 Roy Davies Trust Fund	2,897,934	8,000	850,000	2,055,934
28 PB&R Special Revenue	1,785,578	6,000	62,600	1,728,978
Enterprise Funds				
18 Sewer Charge Fund	1,550,220	\$18,713,937	\$18,713,937	1,550,220
34 Sewer Facility Construction Fund**	23,464,220	4,100,000	4,100,000	23,464,220
Total WWTP Funds	25,014,440	22,813,937	22,813,937	25,014,440
35 Beach Parking Enterprise Fund	110,599	\$535,000	\$534,167	111,432
Internal Service Funds				
65, 66, 67 Self Insurance Funds	2,441,056	1,200,000	1,550,000	2,091,056
71, 72 Motor Pool Funds	2,688,383	\$993,641	\$1,110,232	2,571,792
TOTAL - ALL FUNDS	48,556,776	71,043,408	72,962,576	46,920,607

NOTES

*These fund balances contain the impact of an Interfund loan from Fund 09 to Fund 22 of \$2,218,700, approved by Council in November 2003. It has come to our attention that interest is due on this loan. The related staff report indicated repayment of 2.0% annual interest on the principal, payable from Fund 22 to Fund 9. Staff is currently working to calculate current interest and balance of the debt.

**Revenues for 2020-21 include \$400,000 loan repayment from the General Fund for prior Pension Obligation Bond related loan.



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.

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).

31. Pacifica Library Fund: This fund is used to track sources and uses of funds related to the construction of Pacifica’s Library.

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.