

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. The new Lincoln Park was completed in December 2021. The new Civic Center is 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 21	Adopted FY 22	Estimated FY 22	Adopted FY 23
Resources:				
Revenues:				
Property Taxes	-	-	-	-
Sales and Use Taxes	-	-	-	-
Other Taxes	-	-	-	-
Utility Users Tax	-	-	-	-
Franchise Fees	-	-	-	-
Licenses, Permits and Fees	300	-	-	-
Fines and Forfeitures	-	-	-	-
Use of Money & Property	96,929	365,000	140,683	365,000
Revenue from Other Agencies	-	-	-	-
Charges for Services	-	-	-	-
Other Revenues	166,262	175,000	184,304	221,662
Intrafund Services	-	-	(660,000)	-
Intrafund Transfers	-	-	-	-
Interfund Services	22,578,300	24,941,441	24,848,169	24,388,635
Interfund Transfers	6,621,260	-	660,000	-
Other Financing Sources	(528,964)	-	-	-
Release of Reservations	-	-	-	-
Total Resources/Sources	28,934,087	25,481,441	25,173,156	24,975,297
Uses:				
Expenditures:				
Salaries, Wages and Benefits	647,832	462,308	337,681	473,140
Materials, Supplies and Services	18,162,874	11,838,125	10,208,918	10,507,729
Interfund Support	1,717,040	1,950,973	1,948,861	2,002,833
Intrafund Support	-	450	450	450
Capital Purchases	-	-	-	-
Insurance Premiums and Losses	-	-	-	-
Other Non-Operational Expenditures	11,093,043	10,881,265	10,881,265	11,118,476
Operating Transfers	-	-	-	-
Intrafund Transfers Out	-	-	-	-
Purchase of Gas & Water	-	-	-	-
Depreciation and Non Cash Expenditures	-	-	-	-
Addition to Reservations	-	-	-	-
Total Expenditures/Uses	31,620,789	25,133,122	23,377,175	24,102,627
Net Increase/(Decrease) in Funds Avail.	(2,686,702)	348,319	1,795,981	872,670
Beginning Funds Available*	(3,796,351)	(7,380,814)	(7,380,814)	(5,584,833)
Carryover Revenue Budget	2,413,946	-	-	-
Carryover Expenditure Appropriation	3,311,707	-	-	-
Ending Funds Available**	(7,380,814)	(7,032,494)	(5,584,833)	(4,712,163)

*The City is currently maintaining two different financial systems and until a new budget development software is established, the financial information displayed in the future may have further adjustments to the budgetary funds available.

**Note: The fund is anticipating a receipt of \$6 million from Plenary when (as expected, but not guaranteed) the mid-block is sold. This along with increases to internal departmental charges is anticipated to eliminate the negative funds available. The FY 21 Ending Funds Available includes updates/corrections made post publication of the Annual Comprehensive Financial Report.

General Services Fund Group Summary

Purpose:

The General Services Fund Group is used to fund the core services provided by the Technology and Innovation Department. There are 12 primary technology services allocated through the TID MOU plus video communication services, office and mail services and overhead services made available to City departments. The 12 primary technology services are provided to most City departments and include: data center operations; telecommunications, fiber and network connectivity; radio infrastructure, wireless, and security camera services; GIS services; email and digital services; Financial and HR systems support; utility department technology support; revenue technology services; land management technology services; PC, desktop, and Help Desk support; and mobile device services. In addition, TI continues to function as a convener and collaborator on issues of digital inclusion, privacy, smart cities, civic innovation and digital engagement to improve residents' quality of life.

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 23 includes the ongoing costs related to the critical technology infrastructure investments, ongoing maintenance and support for enterprise and business systems; as well as dedicated technology support to the Development Services Department Fleet Services Bureau, Energy Resources Department, Fire Department, Health and Human Services Department, Police Department, and the Public Works Department. New services funded in FY 23 include new digital services tools to promote open data efforts, additional staffing in growth areas including the Telecommunication and Desktop Support teams and significant investment in the City's cybersecurity efforts.

	Actual FY 21	Adopted FY 22	Adjusted FY 22	Adopted FY 23
Resources:				
Revenues:				
Property Taxes	-	-	-	-
Sales and Use Taxes	-	-	-	-
Other Taxes	-	-	-	-
Utility Users Tax	-	-	-	-
Franchise Fees	4,040,414	4,300,000	4,300,000	4,300,000
Licenses, Permits and Fees	-	-	-	-
Fines and Forfeitures	-	-	-	-
Use of Money & Property	450	-	-	-
Revenue from Other Agencies	1,003,963	1,075,000	1,075,000	1,567,000
Charges for Services	-	-	-	-
Other Revenues	8,554,315	-	-	-
Intrafund Services	-	735,402	735,402	735,402
Intrafund Transfers	-	-	-	-
Interfund Services	53,402,032	60,810,823	60,810,823	63,274,173
Interfund Transfers	5,828,582	13,630,000	2,375,908	4,715,614
Other Financing Sources	-	-	-	-
Release of Reservations	-	-	-	-
Total Resources/Sources	72,829,756	80,551,225	69,297,133	74,592,189
Uses:				
Expenditures:				
Salaries, Wages and Benefits	22,029,271	27,118,614	27,118,614	28,436,384
Materials, Supplies and Services	28,460,197	21,805,234	24,541,120	27,452,864
Interfund Support	3,615,629	4,063,911	4,063,911	4,086,433
Intrafund Support	-	-	-	-
Capital Purchases	1,962,107	135,000	1,668,529	135,000
Insurance Premiums and Losses	-	-	-	-
Other Non-Operational Expenditures	6,471,674	22,263,285	10,687,389	10,891,545
Operating Transfers	3,814,416	3,745,000	3,745,000	3,745,000
Intrafund Transfers Out	-	-	-	-
Purchase of Gas & Water	-	-	-	-
Depreciation and Non Cash Expenditures	-	-	-	-
Addition to Reservations	-	-	-	-
Total Expenditures/Uses	66,353,294	79,131,044	71,824,564	74,747,226
Net Increase/(Decrease) in Funds Avail.	6,476,462	1,420,181	(2,527,431)	(155,038)
Beginning Funds Available*	22,635,042	4,066,019	4,066,019	1,538,588
Carryover Revenue Budget	(5,665,923)	-	-	-
Carryover Expenditure Appropriation	19,379,563	-	-	-
Ending Funds Available	4,066,019	5,486,200	1,538,588	1,383,550

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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, fueling, 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 21	Adopted FY 22	Adjusted FY 22	Adopted FY 23
Resources:				
Revenues:				
Property Taxes	-	-	-	-
Sales and Use Taxes	-	-	-	-
Other Taxes	-	-	-	-
Utility Users Tax	-	-	-	-
Franchise Fees	-	-	-	-
Licenses, Permits and Fees	-	-	-	-
Fines and Forfeitures	-	-	-	-
Use of Money & Property	1,477,189	1,492,305	1,492,305	1,277,175
Revenue from Other Agencies	-	-	-	-
Charges for Services	1,294,331	1,598,489	1,598,489	2,114,342
Other Revenues	2,477,107	593,757	593,757	733,872
Intrafund Services	587,600	-	-	-
Intrafund Transfers	-	-	-	-
Interfund Services	39,656,585	46,822,094	46,822,094	52,360,138
Interfund Transfers	746,072	678,152	678,152	472,643
Other Financing Sources	(4,176)	-	-	-
Release of Reservations	-	-	-	-
Total Resources/Sources	46,234,707	51,184,797	51,184,797	56,958,170
Uses:				
Expenditures:				
Salaries, Wages and Benefits	9,972,322	10,806,164	10,806,164	11,341,291
Materials, Supplies and Services	15,472,222	13,951,748	13,951,748	14,469,930
Interfund Support	2,340,689	2,956,924	2,956,924	3,205,587
Intrafund Support	-	-	-	-
Capital Purchases	11,467,669	16,000,000	16,000,000	15,794,491
Insurance Premiums and Losses	-	-	-	-
Other Non-Operational Expenditures	4,049,084	2,322,839	2,322,839	5,467,385
Operating Transfers	(48,605,629)	-	-	-
Intrafund Transfers Out	-	-	-	-
Purchase of Gas & Water	32,644	523,500	523,500	200,000
Depreciation and Non Cash Expenditures	-	-	-	-
Addition to Reservations	-	3,670,179	3,670,179	4,272,667
Total Expenditures/Uses	(5,271,000)	50,231,353	50,231,353	54,751,351
Net Increase/(Decrease) in Funds Avail.	51,505,707	953,444	953,444	2,206,819
Beginning Funds Available*	(50,953,583)	(4,191,119)	(4,191,119)	(3,237,675)
Carryover Revenue Budget	(724,155)	-	-	-
Carryover Expenditure Appropriation	4,019,087	-	-	-
Ending Funds Available**	(4,191,119)	(3,237,675)	(3,237,675)	(1,030,856)

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**Note: The funds for the Acquisition Fund, which collects funds from interdepartmental charges for planned capital replacement and vehicle acquisition costs, are not included in budgetary funds available figure as they are funds set aside for a specific purpose. The negative funds available status reflected is due to a loan in the operating fund owed to the acquisition fund. A plan is in place to collect funds annually from operating departments to repay the loan and bring the fund back to balance.

Insurance Fund Group Summary

Purpose:

The Insurance Fund Group was created to finance and account for all risk management-related activities citywide. Primary Funds (Workers' Compensation, General Liability, with Speciality Insurance) 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, workers compensation overhad rates charged to departments based on payroll, reimbursements and/or refunds received on claims expense or other expenditures and annual interest earned on the fund group balance. The major expenses in the fund group include claims, settlements and judgements on liabilities, injury related expenses on workers compensation, and insurance premiums on both liability and personal injury coverages.

	Actual FY 21	Adopted FY 22	Estimated FY 22	Adopted FY 23
Resources:				
Revenues:				
Property Taxes	-	-	-	-
Sales and Use Taxes	-	-	-	-
Other Taxes	-	-	-	-
Utility Users Tax	-	-	-	-
Franchise Fees	-	-	-	-
Licenses, Permits and Fees	2,699	-	655	-
Fines and Forfeitures	-	-	-	-
Use of Money & Property	249,347	80,000	304,470	80,000
Revenue from Other Agencies	-	-	-	-
Charges for Services	-	10,000	-	10,000
Other Revenues	410,202	366,000	312,574	366,000
Intrafund Services	-	-	-	-
Intrafund Transfers	-	-	-	-
Interfund Services	56,762,488	75,511,483	75,488,754	76,019,341
Interfund Transfers	-	-	-	333,421
Other Financing Sources	-	-	-	-
Release of Reservations	-	-	-	-
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Total Resources/Sources	57,424,735	75,967,483	76,106,453	76,808,762
Uses:				
Expenditures:				
Salaries, Wages and Benefits	16,182,562	15,866,343	20,022,956	16,880,400
Materials, Supplies and Services	5,412,104	4,916,320	5,902,903	4,957,880
Interfund Support	1,540,217	1,834,467	1,801,984	4,321,592
Intrafund Support	-	-	-	-
Capital Purchases	-	-	-	-
Insurance Premiums and Losses	26,726,015	44,416,206	35,815,498	41,387,490
Other Non-Operational Expenditures	-	-	-	-
Operating Transfers	-	-	-	-
Intrafund Transfers Out	-	-	-	-
Purchase of Gas & Water	-	-	-	-
Depreciation and Non Cash Expenditures	-	-	-	-
Addition to Reservations	-	-	-	-
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Total Expenditures/Uses	49,860,897	67,033,336	63,543,341	67,547,362
Net Increase/(Decrease) in Funds Avail.	7,563,837	8,934,147	12,563,112	9,261,400
Beginning Funds Available*	(1,436,568)	6,102,068	6,102,068	18,665,180
Carryover Revenue Budget	(25,202)	-	-	-
Carryover Expenditure Appropriation	-	-	-	-
Ending Funds Available	6,102,068	15,036,215	18,665,180	27,926,580
Ending Funds Available (Full Accrual)**	(150,826,244)			

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**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 21	Adopted FY 22	Estimated FY 22	Adopted FY 23
Resources:				
Revenues:				
Property Taxes	-	-	-	-
Sales and Use Taxes	-	-	-	-
Other Taxes	-	-	-	-
Utility Users Tax	-	-	-	-
Franchise Fees	-	-	-	-
Licenses, Permits and Fees	-	-	-	-
Fines and Forfeitures	-	-	-	-
Use of Money & Property	161,781	41,000	11,856	41,000
Revenue from Other Agencies	728,508	-	(728,508)	-
Charges for Services	32,581	-	2,000	-
Other Revenues	4,398,095	388,600	4,414,998	388,600
Intrafund Services	-	-	-	-
Intrafund Transfers	-	-	-	-
Interfund Services	305,834,085	361,028,146	298,438,023	389,690,381
Interfund Transfers	-	-	-	-
Other Financing Sources	-	-	-	-
Release of Reservations	-	-	-	-
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Total Resources/Sources	311,155,049	361,457,746	302,138,369	390,119,981
Uses:				
Expenditures:				
Salaries, Wages and Benefits	376,138,925	356,250,515	318,202,369	383,485,309
Materials, Supplies and Services	2,136,627	1,738,894	2,217,864	2,068,322
Interfund Support	1,245,188	1,217,600	1,213,556	1,136,749
Intrafund Support	-	-	-	-
Capital Purchases	-	-	-	-
Insurance Premiums and Losses	(14,962)	1,821,136	1,821,136	3,000,000
Other Non-Operational Expenditures	6,799,302	-	-	-
Operating Transfers	-	-	-	-
Intrafund Transfers Out	-	-	-	-
Purchase of Gas & Water	-	-	-	-
Depreciation and Non Cash Expenditures	-	-	-	-
Addition to Reservations	-	-	-	-
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Total Expenditures/Uses	386,305,080	361,028,146	323,454,925	389,690,381
Net Increase/(Decrease) in Funds Avail.	(75,150,032)	429,600	(21,316,556)	429,600
Beginning Funds Available*	113,978,984	38,828,953	38,828,953	17,512,397
Carryover Revenue Budget	-	-	-	-
Carryover Expenditure Appropriation	-	-	-	-
Ending Funds Available**	38,828,953	39,258,553	17,512,397	17,941,997
Ending Funds Available (Full Accrual)***	38,974,457			

*The City is currently maintaining two different financial systems and until a new budget development software is established, the financial information displayed in the future may have further adjustments to the budgetary funds available.

**Note: In FY 21, the City prepaid \$94.7 million to CalPERS for the annual Unfunded Accrued Liability. This resulted in a savings of \$3.8 million in FY 22 expenditures across all funds. This also results in a large cash drain on the fund from making the lump sum payment and significantly decreases the budgetary funds available as long as the prepayments are being made. Conversely, the budgetary funds available will increase if and when prepayments are stopped. If there are future cashflow issues in the EBF, the prepayments may be discontinued again to maintain appropriate cash balances.

***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.

