

# NON-DEPARTMENTAL-GENERAL FUND

## Program Description

The Non-Departmental expenditures category provides budgetary funding and control for General Fund expenditures not attributable to any other specific department, but to the City as a whole.

<b>Program Summary</b>							
	<i>Actual</i>	<i>Actual</i>		<i>Budget</i>		<i>Budget</i>	
	<i>2000/01</i>	<i>2001/02</i>	%	<i>2002/03</i>	%	<i>2003/04</i>	%
Personnel	-	-	n/a	630,130	n/a	-	n/a
Operating	1,002,973	1,295,633	29.2%	1,585,430	22.4%	<b>1,978,280</b>	<b>24.8%</b>
Internal Services	244	-	-100.0%	-	n/a	-	n/a
Debt Service	795,169	770,923	-3.0%	810,710	5.2%	<b>791,910</b>	<b>-2.3%</b>
Transfers	702,934	947,411	100.0%	984,160	3.9%	<u><b>1,035,260</b></u>	<u><b>5.2%</b></u>
<b>Total</b>	<b>2,501,320</b>	<b>3,013,967</b>	<b>20.5%</b>	<b>4,010,430</b>	<b>33.1%</b>	<b>3,805,450</b>	<b>-5.1%</b>

## Program Highlights

- ❖ The Non-Departmental program is used to budget for those items that are not directly associated with any one department or operating budget.
- ❖ The fiscal year 2002/03 adopted budget included \$630,130 for union contracts for Fire and CWA unions that were not settled at the time of the release of the budget. In this fiscal year 2003/04 budget, these costs have been budgeted within the appropriate department.
- ❖ Operating costs include \$1,919,480 for general property and liability insurance for all General Fund programs. This is a 26% increase over the 2002/03 adopted budget.
- ❖ Operating costs also include an estimated amount of \$40,000 for anticipated property taxes on Jack Russell Stadium.
- ❖ Debt service costs of \$791,910 represent the debt on the Public Safety Complex.
- ❖ Interfund transfers for fiscal year 2003/04 include the estimated tax increment payment to the Community Redevelopment Agency in the amount of \$419,360.
- ❖ Interfund transfers for fiscal year 2003/04 include an estimated amount of \$150,000 for the anticipated contribution to the Harborview Fund representing the annual cash deficit of this operation. This amount is \$25,050 less than the 2002/03 budget.
- ❖ Interfund transfers include \$465,900 to fund capital improvement projects for maintenance and technology needs within City facilities funded by the General Fund.

# NON-DEPARTMENTAL-WATER & SEWER FUND

## Program Description

This program accounts for all debt service expenditures related to outstanding Water and Sewer Utility bonds.

Program Summary							
	<i>Actual</i> 2000/01	<i>Actual</i> 2001/02	%	<i>Budget</i> 2002/03	%	<i>Budget</i> 2003/04	%
Debt Service	<u>6,404,957</u>	<u>6,421,073</u>	0.3%	<u>9,952,920</u>	55.0%	<u>9,974,630</u>	0.2%
<b>Total</b>	<b>6,404,957</b>	<b>6,421,073</b>	<b>0.3%</b>	<b>9,952,920</b>	<b>55.0%</b>	<b>9,974,630</b>	<b>0.2%</b>

## Program Highlights

- ❖ This Water & Sewer Fund Non-Departmental program reflects the debt costs for outstanding Water and Sewer revenue bonds issued in 1993, 1998 and 2002.

# NON-DEPARTMENTAL-CENTRAL INSURANCE FUND

## Program Description

This program accounts for all health, liability, life insurance and workers' compensation expenditures for all City employees.

<b>Program Summary</b>							
	<i>Actual</i> 2000/01	<i>Actual</i> 2001/02	%	<i>Budget</i> 2002/03	%	<i>Budget</i> 2003/04	%
Personal Services	-	-	n/a	-	n/a	<b>15,000</b>	<b>n/a</b>
Operating	9,511,182	15,204,334	59.9%	13,442,190	-11.6%	<b>15,121,130</b>	<b>12.5%</b>
Internal Services	-	-	n/a	1,500	n/a	<b>1,500</b>	<b>n/a</b>
Transfers	4,895,000	-	-100.0%	-	n/a	-	<b>n/a</b>
<b>Total</b>	<b>14,406,182</b>	<b>15,204,334</b>	<b>5.5%</b>	<b>13,443,690</b>	<b>-11.6%</b>	<b>15,137,630</b>	<b>12.6%</b>

## Program Highlights

- ❖ The Central Insurance Fund – Non Departmental program is an internal service operation primarily managed by the Financial Services and Human Resource Departments. All anticipated costs are charged to City Departments through direct charges to department operating budgets.
- ❖ Several accidents have attributed to a citywide increase of approximately 10% across all operations for worker's compensation costs. Total costs are now estimated at over \$ 2.2 million for fiscal year 2003/04.
- ❖ Medical insurance costs are estimated to increase by 23% per person (from \$4,400 in fiscal 2002/03 to \$5,400 in fiscal 2003/04). Total estimated costs for medical insurance is estimated at \$9.3 million for fiscal year 2003/04.
- ❖ Property/Liability insurance costs are estimated to increase by 22% citywide. Total estimated costs for property/liability insurance is estimated at \$3.2 million for fiscal year 2003/04.