

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.

Program Summary					
	<i>Actual</i>	<i>Actual</i>	<i>Budget</i>	<i>Budget</i>	<i>%</i>
	<i>2001/02</i>	<i>2002/03</i>	<i>2003/04</i>	<i>2004/05</i>	<i>Change</i>
Operating	1,295,633	1,583,740	1,978,280	1,916,700	-3.1%
Internal Services	-	142	-	-	n/a
Debt Service	770,923	776,777	791,910	789,930	-0.3%
Transfers	947,411	2,542,083	1,035,260	1,962,280	89.5%
Total	3,013,967	4,902,742	3,805,450	4,668,910	22.7%

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.
- ❖ Operating costs include \$1,788,260 for general property and liability insurance for all General Fund programs. This is a 6.8% decrease from the 2003/04 adopted budget.
- ❖ Operating costs also include an estimated amount of \$35,000 for anticipated property taxes on Jack Russell Stadium.
- ❖ Debt service costs of \$789,930 represent the debt on the Public Safety Complex.
- ❖ Interfund transfers for fiscal year 2004/05 include the estimated tax increment payment to the Community Redevelopment Agency in the amount of \$510,560.
- ❖ Interfund transfers for fiscal year 2004/05 include an estimated amount of \$317,220 for the anticipated contribution to the Harborview Fund representing the annual cash deficit of this operation. This amount is \$167,220 more than the 2003/04 budget, and \$81,850 more than the 2003/04 amended budget.
- ❖ Interfund transfers include \$533,000 to fund capital improvement projects for maintenance and technology needs within City facilities funded by the General Fund, \$600,000 for the major renovation or replacement of the restrooms at Clearwater Beach, and \$1,500 to fund a Special Program project for incidental United Way Fund campaign expenses.

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>	<i>Actual</i>	<i>Budget</i>	<i>Budget</i>	<i>%</i>
	<i>2001/02</i>	<i>2002/03</i>	<i>2003/04</i>	<i>2004/05</i>	<i>Change</i>
Debt Service	<u>6,421,073</u>	<u>9,743,355</u>	<u>9,974,630</u>	<u>9,770,350</u>	<u>-2.0%</u>
Total	6,421,073	9,743,355	9,974,630	9,770,350	-2.0%

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.

Program Summary					
	<i>Actual</i> <i>2001/02</i>	<i>Actual</i> <i>2002/03</i>	<i>Budget</i> <i>2003/04</i>	<i>Budget</i> <i>2004/05</i>	<i>%</i> <i>Change</i>
Personal Services	-	7,225	15,000	15,000	0.0%
Operating	15,204,334	17,009,100	15,121,130	16,956,610	12.1%
Internal Services	-	30	1,500	1,500	0.0%
Total	15,204,334	17,016,355	15,137,630	16,973,110	12.1%

Program Highlights

- ❖ The Central Insurance Fund – Non Departmental program is an internal service operation primarily managed by the Finance and Human Resource Departments. All anticipated costs are charged to City Departments through direct charges to department operating budgets.
- ❖ Workers compensation costs are estimated to increase by approximately 15% across all operations. Total costs are now estimated at \$ 2.6 million for fiscal year 2004/05.
- ❖ Medical insurance costs are estimated to increase by 15% per person (from \$5,400 in fiscal 2003/04 to \$6,200 in fiscal 2004/05). Total estimated costs for medical insurance is estimated at \$11.1 million for fiscal year 2004/05.
- ❖ Due to favorable market conditions, property/liability insurance costs are estimated to decrease by 19% citywide. Total estimated costs for property/liability insurance is estimated at \$2.5 million for fiscal year 2004/05.