

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> 2002/03	<i>Actual</i> 2003/04	<i>Budget</i> 2004/05	<i>Budget</i> 2005/06	%
					<i>Change</i>
Operating	1,583,740	1,959,767	1,916,700	1,997,870	4.2%
Internal Services	142	267	-	-	n/a
Debt Service	776,777	783,513	789,930	769,970	-2.5%
Transfers	2,542,083	1,429,404	1,962,280	1,903,820	-3.0%
Total	4,902,742	4,172,951	4,668,910	4,671,660	0.1%

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 \$1,969,070 for general property and liability insurance for all General Fund programs. This is a 10% increase from the 2004/05 adopted budget.
- ❖ Debt service costs of \$769,970 represent the debt on the Public Safety Complex.
- ❖ Interfund transfers for fiscal year 2005/06 include the estimated tax increment payment to the Community Redevelopment Agency in the amount of \$738,550. This 45% increase in the transfer to the CRA is due to the substantial increase in property values within the district.
- ❖ Interfund transfers for fiscal year 2005/06 include an estimated amount of \$323,770 for the anticipated contribution to the Harborview Fund representing the annual cash deficit of this operation. This amount is 2% more than the 2004/05 budget.
- ❖ Other Interfund transfers include \$840,000 to fund capital improvement projects for maintenance and technology needs within City facilities, as well as for the construction of an MSB Parking Lot, all funded by the General Fund and \$1,500 to fund a Special Program project for incidental United Way Fund campaign expenses. The Contribution to capital projects is \$293,000 less than the previous year due to a decreased need in the current year to fund projects.

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>2002/03</i>	<i>Actual</i> <i>2003/04</i>	<i>Budget</i> <i>2004/05</i>	<i>Budget</i> <i>2005/06</i>	<i>%</i> <i>Change</i>
Personal Services	7,225	1,535	15,000	15,000	0.0%
Operating	17,009,100	14,881,316	16,956,610	18,038,520	6.4%
Internal Services	30	268	1,500	1,500	0.0%
Interfund Transfers	-	500,000	-	-	n/a
Total	17,016,355	15,383,119	16,973,110	18,055,020	6.4%

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 7.4% across all operations. Total costs are now estimated at \$ 2.8 million for fiscal year 2005/06.
- ❖ Medical insurance costs per employee have increased by 3.2% (from \$6,200 in fiscal 2004/05 to \$6,400 in fiscal 2005/06). The total estimated cost for medical insurance paid for by the City is approximately \$11.8 million. Any variance from the estimated amount will be added to or deducted from the premium stabilization fund once the actual costs are determined.
- ❖ Property/liability insurance costs are estimated to increase by 13% citywide and total estimated costs for property/liability insurance is estimated at \$2.9 million for fiscal year 2005/06.