

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					
	Actual 2004/05	Actual 2005/06	Budget 2006/07	Budget 2007/08	% Change
Operating	1,833,448	1,989,278	2,790,990	3,026,170	8%
Internal Services	-	1,168	-	-	n/a
Debt Service	775,881	768,770	1,744,680	1,373,180	-21%
Transfers	2,874,303	2,927,256	1,970,900	1,995,340	1%
Total General Fund	5,483,632	5,686,472	6,506,570	6,394,690	-2%

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.
- ❖ Interfund transfers for fiscal year 2007/08 include the estimated tax increment payments to the Community Redevelopment Agency (CRA) in the amount of \$987,770. This is a 7% decrease in anticipated revenues from the current 2006/07 fiscal year.
- ❖ Operating costs include \$2,847,370 for general property and liability insurance for all General Fund programs. This represents a 2% decrease from the 2006/07 budget.
- ❖ Other interfund transfers include \$663,830 to fund capital improvement projects for maintenance and technology needs within City facilities, and \$1,500 to fund a Special Program project for incidental United Way campaign expenses. The contribution to capital projects is \$123,830 more than the 2006/07 budget. This is a direct result of funding a new project for gas expansion within the City of Clearwater in the amount of \$223,830, which is funded by increased gas dividends to General Fund revenues.
- ❖ Funding for the Jolley Trolley service has been reduced to \$150,000 in this budget. This was funded in the amount of \$229,000 in the 2006/07 budget.
- ❖ Debt service costs of \$1,373,180 include \$743,180 for the debt on the Public Safety Complex and \$630,000 to fund debt on Beach Walk.

NON-DEPARTMENTAL CENTRAL INSURANCE FUND

Program Description

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

PROGRAM SUMMARY					
	Actual 2004/05	Actual 2005/06	Budget 2006/07	Budget 2007/08	% Change
Personnel	3,566	678	15,000	15,000	0%
Operating	17,729,119	18,637,766	21,651,410	19,236,940	-11%
Internal Services	171	35	1,500	1,500	0%
Transfers	1,100,000	(15,000)	-	-	0%
Total Central Insurance Fund	18,832,856	18,623,479	21,667,910	19,253,440	-11%

Program Highlights

- ❖ The Central Insurance Fund Non-Departmental program is an internal service operation primarily managed by the Finance and Human Resources Departments. All anticipated costs are charged to City Departments through interfund charges to the department operating budgets based upon personnel and performance indicators.
- ❖ Medical insurance costs per employee have been reduced to \$6,200 for fiscal year 2007/08, a reduction of 3% from 2006/07. The total estimated cost for medical insurance paid by the City is approximately \$11 million, as a result of this decrease and a budgeted decrease in personnel citywide. Any variance from the estimated amount will be added to or deducted from the premium stabilization fund once the final actual costs are determined.
- ❖ Worker's compensation costs are estimated to decrease by approximately 5% across all city operations. Total costs are now estimated at \$2.7 million for fiscal year 2007/08, down from \$2.9 million in 2006/07.
- ❖ Property and liability insurance costs are estimated to decrease by 30% citywide. Total estimated costs for property and liability insurance are estimated at \$5.0 million, down from \$6.4 million in 2006/07.