

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 2005/06	Actual 2006/07	Budget 2007/08	Budget 2008/09	% Change
Operating	1,989,278	3,147,736	3,026,170	1,888,520	-38%
Internal Services	1,168	-	-	-	n/a
Debt Service	768,770	720,464	1,373,180	1,093,150	-20%
Transfers	2,927,256	7,140,614	1,995,340	4,066,330	104%
Total General Fund	5,686,472	11,008,814	6,394,690	7,048,000	10%

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 2008/09 include the estimated tax increment payments to the Community Redevelopment Agency (CRA) at an estimated amount of \$1,016,160. This is a 3% increase from the current 2007/08 fiscal year. In addition, \$340,170 is budgeted as a transfer to the Harborview Fund, which is approximately the same as the fiscal year 2007/08 subsidy.
- ❖ Operating costs include \$2,197,220 for general property and liability insurance for all General Fund programs. This represents a 23% decrease from the 2007/08 budget. Also, final Council action to reflect a salary savings component of ½%, or \$300,000 and SAMP 4-6 salary savings of \$187,500 are reflected here.
- ❖ Other interfund transfers include \$2,710,000 to fund capital improvement projects for maintenance needs within City facilities. \$2.1 million of this total represents the transfer of General Fund retained earnings to fund energy saving equipment and an exhaust and dehumidifier system at the Long Center. The balance of \$610,000 primarily funds on-going maintenance projects at current general government facilities as well as the gas main extension project within City limits.
- ❖ Funding for the Jolley Trolley service is budgeted at \$150,000 in this budget, the same level of funding as the 2007/08 budget.
- ❖ Debt service costs of \$1,093,150 include \$778,150 for the debt on the Public Safety Complex and \$315,000 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 2005/06	Actual 2006/07	Budget 2007/08	Budget 2008/09	% Change
Personnel	678	5,209	15,000	15,000	0%
Operating	18,637,766	19,283,837	19,236,940	17,961,240	-7%
Internal Services	35	1,155	1,500	1,500	0%
Transfers	(15,000)	50,000	-	-	0%
Total Central Insurance Fund	18,623,479	19,340,201	19,253,440	17,977,740	-7%

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 are budgeted at \$6,200 per employee for fiscal year 2008/09, the same as fiscal year 2007/08. The total estimated cost for medical insurance paid by the City is approximately \$10.8 million, slightly less than fiscal 2007/08 due to 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 9% across all city operations. Total costs are now estimated at \$2.5 million for fiscal year 2008/09, down from \$2.7 million in 2007/08.
- ❖ Property and liability insurance costs are estimated to decrease by 24% citywide. Total estimated costs for property and liability insurance are estimated at \$3.8 million, down from \$4.9 million in 2007/08.