

# 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 2006/07	Actual 2007/08	Budget 2008/09	Budget 2009/10	% Change
Personal Services	-	-	-	280	n/a
Operating	3,147,736	3,677,099	1,888,520	2,269,330	20%
Internal Services	-	-	-	84,480	n/a
Debt Service	720,464	745,982	1,093,150	1,043,830	-5%
Transfers	7,140,614	12,282,792	4,066,330	1,505,830	-63%
<b>Total General Fund</b>	<b>11,008,814</b>	<b>16,705,873</b>	<b>7,048,000</b>	<b>4,903,750</b>	<b>-30%</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.
- ❖ Interfund transfers for fiscal year 2009/10 include the tax increment payments to the Community Redevelopment Agency (CRA) at an estimated amount of \$1,219,300. This is a 20% increase from the current 2008/09 fiscal year. In addition, \$71,530 is budgeted as a transfer to the Harborview Fund. With the planned closing of the Center, this represents an annual savings of \$268,640 from the 2008/09 subsidy.
- ❖ Operating costs include \$2,259,330 for general property and liability insurance for all General Fund programs. This represents a 3% increase from the 2008/09 budget.
- ❖ Funding for the Jolley Trolley service of \$150,000 has been eliminated from the proposed 2009/10 budget.
- ❖ Other interfund transfers include \$210,000 primarily to fund on-going maintenance projects at current general government facilities.
- ❖ Debt service costs of \$1,043,830 include \$745,690 for the debt on the Public Safety Complex and \$294,950 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 2006/07	Actual 2007/08	Budget 2008/09	Budget 2009/10	% Change
Personnel	5,209	2,395	15,000	25,000	67%
Operating	19,283,837	19,968,947	17,961,240	17,428,120	-3%
Internal Services	1,155	-	1,500	1,500	0%
Transfers	50,000	78,438	-	-	0%
<b>Total Central Insurance Fund</b>	<b>19,340,201</b>	<b>20,049,780</b>	<b>17,977,740</b>	<b>17,454,620</b>	<b>-3%</b>

## 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 are budgeted at \$6,200 per employee for fiscal year 2009/10, the same as the last two years. The total estimated cost for medical insurance paid by the City is budgeted at \$10.2 million, which is 6% less than fiscal 2008/09 budget due to the decrease in personnel citywide.
- ❖ Worker's compensation costs are estimated to decrease by approximately 9% across all city operations. Total costs are now estimated at \$2.2 million for fiscal year 2009/10, down from \$2.4 million in 2008/09.
- ❖ Property and liability insurance costs are estimated to increase by 5% citywide. Total estimated costs for property and liability insurance are estimated at \$4 million, up from \$3.8 million in 2008/09.