

# 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 2012/13	Actual 2013/14	Budget 2014/15	Budget 2015/16	% Change
Personal Services	-	535,200	-	-	n/a
Operating	2,347,165	2,731,427	2,543,210	2,453,480	-4%
Internal Services	14,610	15,220	-	-	n/a
Transfers	1,552,271	2,502,371	1,398,700	1,820,940	30%
<b>Total General Fund</b>	<b>3,914,046</b>	<b>5,784,218</b>	<b>3,941,910</b>	<b>4,274,420</b>	<b>8%</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.

◆ Operating costs include \$2,443,480 for general property and liability insurance for all General Fund programs, which represents a 4% decrease from the 2014/15 budget.
- ◆ Interfund transfers for fiscal year 2015/16 include the tax increment payment to the Community Redevelopment Agency (CRA) at an estimated amount of \$918,940. This is a 13% increase in funding from the 2014/15 fiscal year.

◆ Other interfund transfers include \$902,000 to fund on-going maintenance projects at current general government facilities which is a 54% increase from the 2014/15 budget.

# Non-Departmental Central Insurance Fund

## Program Description

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

<b>PROGRAM SUMMARY</b>					
	<b>Actual 2012/13</b>	<b>Actual 2013/14</b>	<b>Budget 2014/15</b>	<b>Budget 2015/16</b>	<b>% Change</b>
Personnel	4	5	15,000	-	-100%
Operating	17,027,625	17,236,101	20,256,500	22,145,690	9%
Capital Items	38,893	-	-	-	n/a
Transfers	1,194,831	779,840	-	-	n/a
<b>Total Central Insurance Fund</b>	<b>18,261,353</b>	<b>18,015,946</b>	<b>20,271,500</b>	<b>22,145,690</b>	<b>9%</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.
- ◆ Prior to the fiscal year 2011/12 budget, medical insurance costs have been budgeted based upon an average rate/employee, which was \$6,200 per employee from fiscal year 2007/08 through 2010/11. Starting with the 2011/12 budget, medical insurance is more accurately budgeted for each employee based upon the employee selection of employee only, employee plus one dependent, family coverage, etc. during the most recent annual benefit enrollment period.
- ◆ Worker's compensation costs are estimated to decrease by approximately 5% across all city operations. Total costs are now estimated at \$2.6 million for fiscal year 2015/16, down from \$2.8 million in fiscal year 2014/15.
- ◆ The total estimated cost for medical insurance paid by the City in fiscal year 2015/16 is budgeted at \$14.8 million, which is a 13% increase from the fiscal year 2014/15 budget. This increase represents the changes in employee insurance selections, increased FTE's citywide, as well as an estimated contract increase for fiscal year 2015/16. Approximately \$1.5 million is also budgeted to offset the cost of the Employee Health Clinic.
- ◆ Property and liability insurance costs are estimated at a slight decrease citywide. Total estimated costs for property and liability insurance are estimated at \$4,157,320 for fiscal year 2015/16, a decrease of approximately \$31,810 from fiscal year 2014/15.