

# 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 2013/14	Actual 2014/15	Budget 2015/16	Budget 20160/17	% Change
Personal Services	535,200	-	-	-	n/a
Operating	2,731,427	2,606,505	2,453,480	2,072,280	-16%
Internal Services	15,220	-	-	-	n/a
Transfers	2,502,371	5,702,325	1,820,940	4,528,560	149%
<b>Total General Fund</b>	<b>5,784,218</b>	<b>8,308,830</b>	<b>4,274,420</b>	<b>6,600,840</b>	<b>54%</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 2015/16 include the tax increment payment to the Community Redevelopment Agency (CRA) at an estimated amount of \$1,009,480. This is a 10% increase in funding from fiscal year 2015/16.
- ❖ Operating costs include \$2,022,280 for general property and liability insurance for all General Fund programs, which represents a 17% decrease from the 2015/16 budget.
- ❖ Other interfund transfers include \$3,519,080 to fund on-going maintenance projects at current general government facilities, as well as the first year of funding for the Seminole Boat Launch Improvement project. The budget for transfers to the Capital Improvement Fund reflects a 290% increase from the 2015/16 budget.

# 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 2013/14	Actual 2014/15	Budget 2015/16	Budget 2016/17	% Change
Personnel	5	6	-	-	n/a
Operating	17,236,101	17,945,575	22,145,690	22,141,550	0%
Transfers	779,840	-	-	-	n/a
<b>Total Central Insurance Fund</b>	<b>18,015,946</b>	<b>17,945,581</b>	<b>22,145,690</b>	<b>22,141,550</b>	<b>0%</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.
- ❖ Since fiscal year 2011/12 the budget for employee medical insurance is 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 for fiscal year 2016/17 are estimated at \$2,682,000, an increase of \$81,080 or 3% from 2015/16.
- ❖ The total estimated cost for medical insurance paid by the City in fiscal year 2016/17 is budgeted at \$15.3 million, which is a 4% increase from the fiscal year 2015/16 budget. This increase represents the changes in employee insurance selections, increased FTE's citywide, as well as an estimated contract increase for fiscal year 2016/17. Approximately \$1.6 million is also budgeted to offset the cost of the Employee Health Clinic.
- ❖ Property and liability insurance costs are estimated at a 14% decrease citywide. Total estimated costs for property and liability insurance are estimated at \$3,556,890 for fiscal year 2016/17, a decrease of approximately \$600,430 from fiscal year 2015/16.