

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 2008/09 | Actual 2009/10 | Budget 2010/11 | Budget 2011/12 | % Change |
| Personal Services | - | 7,873 | 250,000 | 90,000 | -64% |
| Operating | 2,458,300 | 2,356,975 | 1,881,560 | 1,875,960 | 0% |
| Internal Services | 25 | 18,860 | 17,200 | 15,910 | -8% |
| Debt Service | 1,052,984 | 8,457,528 | - | - | n/a |
| Transfers | 6,557,144 | 7,792,257 | 1,105,640 | 1,098,100 | -1% |
| Total General Fund | 10,068,453 | 18,633,493 | 3,254,400 | 3,079,970 | -5% |

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 \$1,814,360 for general property and liability insurance for all General Fund programs. This represents a 3% decrease from the 2010/11 budget. Operating costs also include a \$50,000 annual donation to Pinellas Safe Harbor.
- ❖ Personnel Services include \$90,000 to fund General Fund unemployment costs for fiscal year 2011/12. This represents a 64% reduction in funding from the 2010/11 budget.
- ❖ Interfund transfers for fiscal year 2011/12 include the tax increment payments to the Community Redevelopment Agency (CRA) at an estimated amount of \$795,000. This is a 12% decrease from the current 2010/11 fiscal year.
- ❖ Other interfund transfers include \$303,100 primarily to fund on-going maintenance projects at current general government facilities.

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 2008/09 | Actual 2009/10 | Budget 2010/11 | Budget 2011/12 | % Change |
| Personnel | 56 | 1,175 | 15,000 | 15,000 | 0% |
| Operating | 18,692,400 | 17,968,275 | 16,752,220 | 16,880,940 | 1% |
| Internal Services | - | 153 | - | - | n/a |
| Transfers | 10,569,068 | 230,000 | - | - | 0% |
| Total Central Insurance Fund | 29,261,524 | 18,199,603 | 16,767,220 | 16,895,940 | 1% |

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.
- ❖ Historically, medical insurance costs have been budgeted based upon an average rate/employee, which has been \$6,200 per employee for each of the past four fiscal budgets. Starting in 2011/12, 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 increase by approximately 7% across all city operations. Total costs are now estimated at \$2.3 million for fiscal year 2011/12, up from \$2.1 million in fiscal year 2010/11.
- The total estimated cost for medical insurance paid by the City is budgeted at \$9.7 million, which is 1.5% less than the fiscal year 2010/11 budget due to the decrease in personnel citywide.
- ❖ Property and liability insurance costs are estimated to decrease by 6% citywide. Total estimated costs for property and liability insurance are estimated at \$3.3 million, down from \$3.5 million in 2010/11.