



# DEPARTMENT SUMMARY

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## General Government

### About General Government

The General Government department is used to account for costs not directly related to any specific department. It consists of two programs: the General Government program and Post-Employment Benefits program.

The General Government program includes funding for debt service on General Fund long-term debt, the General Fund capital program, and the appropriated reserves established each year pursuant to City reserve policies.

The Post-Employment Benefits program includes funding for the annual required contributions for post-employment benefits, including sick leave, vacation leave, and retiree medical benefits. These costs are allocated citywide.



# DEPARTMENT SUMMARY

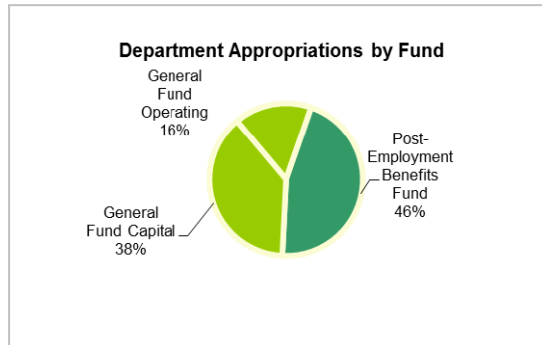
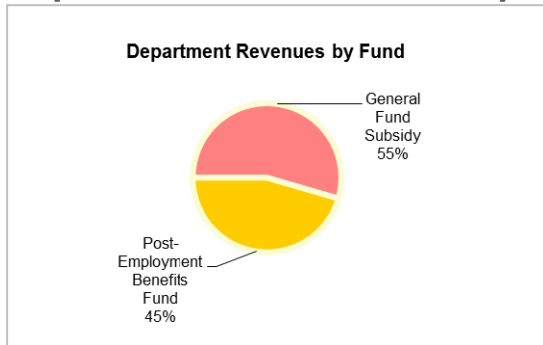
## General Government

### Department Financial Summary

	Actual FY 2016	Amended FY 2017	Projected FY 2017	Adopted FY 2018	Proposed FY 2019
<b>Revenues</b>					
Inter-fund Reimbursement	\$ 1,835,928	\$ 1,835,928	\$ 1,835,928	\$ 1,836,000	\$ 1,836,000
General Fund Subsidy	1,265,421	2,486,969	2,394,636	2,199,319	1,686,257
<b>Total Department Revenue</b>	<b>\$ 3,101,349</b>	<b>\$ 4,322,897</b>	<b>\$ 4,230,564</b>	<b>\$ 4,035,319</b>	<b>\$ 3,522,257</b>
<b>Expenditures</b>					
Benefit Claims	\$ 2,647,567	\$ 1,835,928	\$ 1,835,928	\$ 1,836,000	\$ 1,836,000
Appropriated Reserve	-	113,427	-	140,877	139,106
Debt Service	313,230	348,308	369,902	-	-
Miscellaneous	53,691	-	-	-	-
Transfers Out	593,500	1,397,209	1,396,709	521,451	521,451
<b>Operating Expenditures</b>	<b>\$ 3,607,988</b>	<b>\$ 3,694,872</b>	<b>\$ 3,602,539</b>	<b>\$ 2,498,328</b>	<b>\$ 2,496,557</b>
<b>General Fund Capital Transfer</b>	<b>\$ 305,000</b>	<b>\$ 628,025</b>	<b>\$ 628,025</b>	<b>\$ 1,536,991</b>	<b>\$ 1,025,700</b>
<b>Total Expenditures</b>	<b>\$ 3,912,988</b>	<b>\$ 4,322,897</b>	<b>\$ 4,230,564</b>	<b>\$ 4,035,319</b>	<b>\$ 3,522,257</b>

The General Government department is budgeted in the General Fund, Capital Outlay Fund, and Post-Employment Benefits Fund.

### Department Fund Composition



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## GENERAL GOVERNMENT PROGRAMS

- General Government  
Post-Employment Benefits

## General Government

(Program No. 9911)

### Mission Statement

Fund debt service and capital, and account for required appropriated reserve balances.

### Program Activities

- Establish, track, and adjust as necessary the required appropriated reserve balances.
- Establish the funding level, pursuant to Council action, for the General Fund capital program.
- Establish the required funding level for debt service based on debt service schedules associated with outstanding General Fund indebtedness.

### Project Objectives for Fiscal Year 2018

- Ensure that appropriated reserves are established in accordance with Council policy.
- Ensure that the use of appropriated reserves is consistent with Council policy.
- Ensure that the use of funds established for capital is consistent with the approved funding.

## Financial and Staffing Information

	Actual FY 2016	Amended FY 2017	Projected FY 2017	Adopted FY 2018	Proposed FY 2019
<b>Revenues</b>					
General Fund Subsidy	\$ 1,265,421	\$ 2,486,969	\$ 2,394,636	\$ 2,199,319	\$ 1,686,257
<b>Total Revenue</b>	<b>\$ 1,265,421</b>	<b>\$ 2,486,969</b>	<b>\$ 2,394,636</b>	<b>\$ 2,199,319</b>	<b>\$ 1,686,257</b>
<b>Expenditures</b>					
Appropriated Reserve	\$ -	\$ 113,427	\$ -	\$ 140,877	\$ 139,106
Debt Service	313,230	348,308	369,902	-	-
Miscellaneous	53,691	-	-	-	-
Transfers Out	593,500	1,397,209	1,396,709	521,451	521,451
<b>Operating Expenditures</b>	<b>\$ 960,421</b>	<b>\$ 1,858,944</b>	<b>\$ 1,766,611</b>	<b>\$ 662,328</b>	<b>\$ 660,557</b>
General Fund Capital Transfer	\$ 305,000	\$ 628,025	\$ 628,025	\$ 1,536,991	\$ 1,025,700
<b>Total Expenditures</b>	<b>\$ 1,265,421</b>	<b>\$ 2,486,969</b>	<b>\$ 2,394,636</b>	<b>\$ 2,199,319</b>	<b>\$ 1,686,257</b>

## Program Performance Measures

Performance Measures	Adopted FY 2016*	Adopted FY 2017*	Adopted FY 2018*
General Fund capital program as a percent of total General Fund operating budget	3.09%	2.86%	1.58%
Long-term debt as a percent of total General Fund operating budget	0.28%	0.27%	0.00%

\* Calculated as a percent of adopted budget.

## GENERAL GOVERNMENT PROGRAMS

- General Government
- Post-Employment Benefits

## Post-Employment Benefits

### Mission Statement

Accumulate monies for post-employment benefits, including sick leave, vacation leave, and retiree medical benefits.

### Program Activities

- Establish the funding level, in accordance with the post-employment benefits actuarial study, for post-employment benefits.
- Allocate the annual required contributions for post-employment benefits.

### Project Objectives for Fiscal Year 2018

- Ensure that the post-employment benefits funding level is established in accordance with the post-employment benefit actuarial study.

## Financial and Staffing Information

	Actual FY 2016	Amended FY 2017	Projected FY 2017	Adopted FY 2018	Proposed FY 2019
<b>Revenues</b>					
Inter-fund Reimbursement	\$ 1,835,928	\$ 1,835,928	\$ 1,835,928	\$ 1,836,000	\$ 1,836,000
<b>Total Revenue</b>	<b>1,835,928</b>	<b>1,835,928</b>	<b>1,835,928</b>	<b>1,836,000</b>	<b>1,836,000</b>
<b>Expenditures</b>					
Benefit Claims	\$ 2,647,567	\$ 1,835,928	\$ 1,835,928	\$ 1,836,000	\$ 1,836,000
<b>Total Expenditures</b>	<b>2,647,567</b>	<b>1,835,928</b>	<b>1,835,928</b>	<b>1,836,000</b>	<b>1,836,000</b>

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