



# 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

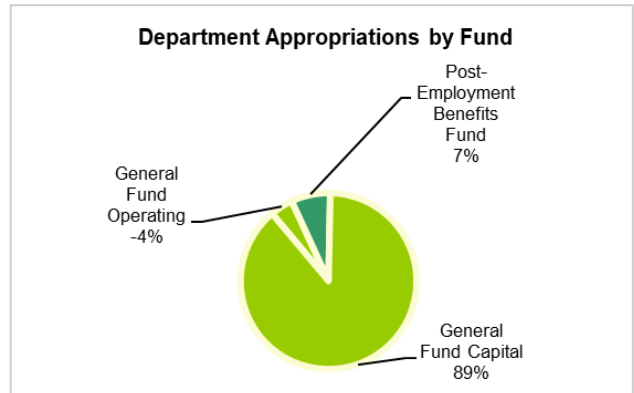
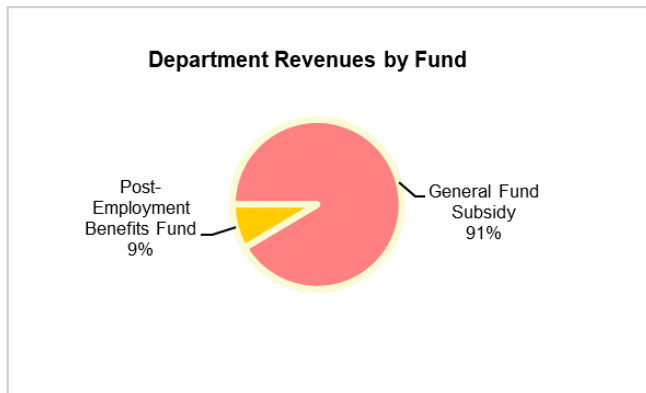
## General Government

### Department Financial Summary

	Actual FY 2020	Amended FY 2021	Projected FY 2021	Recommended FY 2022	Proposed FY 2023
<b>Revenues</b>					
Inter-fund Reimbursement	\$ 4,106,120	\$ 1,929,982	\$ 1,929,982	\$ 1,993,186	\$ 2,056,393
General Fund Subsidy	23,755,388	24,149,170	23,987,867	21,326,926	20,009,519
<b>Total Department Revenue</b>	<b>\$27,861,508</b>	<b>\$26,079,152</b>	<b>\$ 25,917,849</b>	<b>\$ 23,320,112</b>	<b>\$ 22,065,912</b>
<b>Expenditures</b>					
Attrition Savings	\$ -	\$ -	\$ -	\$ (2,100,000)	\$ (2,300,000)
Benefit Claims	2,617,031	1,929,982	1,929,982	1,993,186	2,056,393
Appropriated Reserve	-	150,000	75,000	200,000	200,000
Departmental Reductions	-	-	-	-	(2,000,000)
Transfers Out	927,710	2,639,399	1,164,399	731,694	731,694
<b>Operating Expenditures</b>	<b>\$ 3,544,741</b>	<b>\$ 4,719,381</b>	<b>\$ 3,169,381</b>	<b>\$ 824,880</b>	<b>\$ (1,311,913)</b>
<b>General Fund Capital Transfer</b>	<b>\$24,017,713</b>	<b>\$23,289,753</b>	<b>\$ 22,748,468</b>	<b>\$ 24,488,418</b>	<b>\$ 25,434,218</b>
<b>Total Expenditures</b>	<b>\$27,562,454</b>	<b>\$28,009,134</b>	<b>\$ 25,917,849</b>	<b>\$ 25,313,298</b>	<b>\$ 24,122,305</b>

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

### Department Fund Composition



## 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 2022

- 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 2020	Amended FY 2021	Projected FY 2021	Recommended FY 2022	Proposed FY 2023
<b>Revenues</b>					
Inter-fund Reimbursement	\$ 1,489,089	\$ -	\$ -	\$ -	\$ -
General Fund Subsidy	23,755,388	24,149,170	23,987,867	21,326,926	20,009,519
<b>Total Revenue</b>	<b>\$ 25,244,477</b>	<b>\$ 24,149,170</b>	<b>\$ 23,987,867</b>	<b>\$ 21,326,926</b>	<b>\$ 20,009,519</b>
<b>Expenditures</b>					
Attrition Savings	\$ -	\$ -	\$ -	\$ (2,100,000)	\$ (2,300,000)
Appropriated Reserve	-	150,000	75,000	200,000	200,000
Departmental Reductions	-	-	-	-	(2,000,000)
Transfers Out	927,710	2,639,399	1,164,399	731,694	731,694
<b>Operating Expenditures</b>	<b>\$ 927,710</b>	<b>\$ 2,789,399</b>	<b>\$ 1,239,399</b>	<b>\$ (1,168,306)</b>	<b>\$ (3,368,306)</b>
General Fund Capital Transfer	\$ 24,017,713	\$ 23,289,753	\$ 22,748,468	\$ 24,488,418	\$ 25,434,218
<b>Total Expenditures</b>	<b>\$ 24,945,423</b>	<b>\$ 26,079,152</b>	<b>\$ 23,987,867</b>	<b>\$ 23,320,112</b>	<b>\$ 22,065,912</b>

## Program Performance Measures

Performance Measures	Adopted FY 2020*	Adopted FY 2021*	Adopted FY 2022*
General Fund capital program as a percent of total General Fund operating budget	0.65%	0.28%	0.46%

\* 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 2022

- 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 2020	Amended FY 2021	Projected FY 2021	Recommended FY 2022	Proposed FY 2023
<b>Revenues</b>					
Inter-fund Reimbursement	\$ 2,617,031	\$ 1,929,982	\$ 1,929,982	\$ 1,993,186	\$ 2,056,393
<b>Total Revenue</b>	<b>2,617,031</b>	<b>1,929,982</b>	<b>1,929,982</b>	<b>1,993,186</b>	<b>2,056,393</b>
<b>Expenditures</b>					
Benefit Claims	\$ 2,617,031	\$ 1,929,982	\$ 1,929,982	\$ 1,993,186	\$ 2,056,393
<b>Total Expenditures</b>	<b>2,617,031</b>	<b>1,929,982</b>	<b>1,929,982</b>	<b>1,993,186</b>	<b>2,056,393</b>