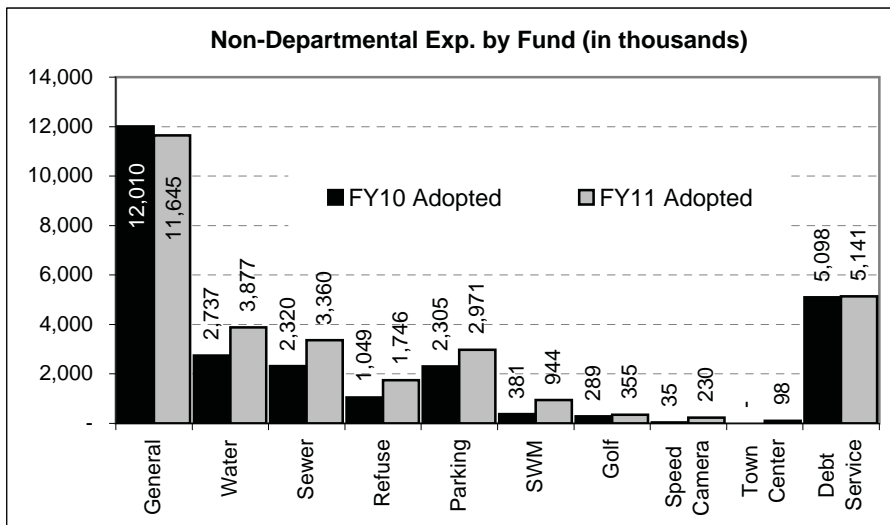


Non-Departmental Expenditures by Fund

Non-Departmental

Non-departmental expenditures are generally defined as obligations that are not directly attributable to one particular department or activity. Although costs sometimes can be divided into personnel and non-personnel expenditures, it is more appropriate to characterize them as overhead or “costs of doing business.” For example, items that the City must continue to fund in order to operate (the purchase of insurance and depreciation charges), or where a long-standing financial commitment exists, such as debt service costs and the City-funded disability program, are included in this area.

All Funds	Actual FY09	Adopted FY10	Adopted FY11	% Change
General	16,795,578	12,009,902	11,645,030	-3.0%
Water	2,515,899	2,737,200	3,877,280	41.7%
Sewer	2,118,643	2,319,900	3,359,830	44.8%
Refuse	1,195,875	1,048,900	1,746,370	66.5%
Parking	2,373,863	2,305,300	2,970,590	28.9%
Stormwater Mgmt.	380,037	380,500	943,740	148.0%
RedGate Golf Course	348,795	288,500	354,550	22.9%
Speed Camera	70,245	35,300	230,420	552.7%
Town Center Mgmt.	-	-	98,090	N/A
Debt Service	5,167,978	5,098,008	5,141,084	0.8%
Total	30,966,913	26,223,510	30,366,984	15.8%



General Fund Expenditures	Actual FY09	Adopted FY10	Adopted FY11	% Change
Personnel *	2,154,426	1,329,702	1,490,500	12.1%
Banking / Credit Card	120,661	195,000	195,000	0.0%
Liability / Property Ins.	159,639	207,800	384,000	84.8%
City Manager Contingency	28,000	225,000	250,000	11.1%
Other **	59,796	20,000	46,000	130.0%
Outside Agencies	566,732	702,400	-	-100.0%
Transfer to Parking	950,000	1,200,000	1,030,000	-14.2%
Transfer to Refuse (RHE)	30,000	30,000	-	-100.0%
Transfer to RedGate	93,000	-	-	N/A
Transfer to Capital	8,533,695	4,100,000	3,141,000	-23.4%
Transfer to Special Act.	-	-	8,530	N/A
Transfer to Debt Service	4,099,629	4,000,000	5,100,000	27.5%
Total	16,795,578	12,009,902	11,645,030	-3.0%

* FY11 Personnel includes general items like disability pay, workers compensation, unemployment insurance, and retiree health care contributions.

** FY11 Other includes \$26,000 contingency for caregiver agencies and \$20,000 contingency for mid-year grants.

Significant Changes from Adopted FY 2010 to Adopted FY 2011

All outside agency funding (including the transfer to the Refuse Fund for RHE) was moved from Non-Departmental to the department budgets for FY11. Outside agencies can be found in the departments of the City Manager, Finance, Community Planning and Development Services, and Recreation and Parks.

The transfer to the Parking Fund was reduced to \$1.03 million from Adopted FY10 to Adopted FY11. Staff recommends continuing with a General Fund transfer until parking revenues offset more Parking Fund expenses, which includes the debt service on \$36 million of bonds issued to support the construction of the Town Center parking garages.

The transfer to the Capital Projects Fund was reduced to \$3.1 million from Adopted FY10 as a result of the overall decrease in General Fund revenues for FY11.

The transfer to the Debt Service Fund was increased to \$5.1 million due to a new \$13.0 million debt issue that will fund the Gude Drive Maintenance Facility Improvement, Police Station, and Senior Center Improvements CIP projects.

Non-Departmental Expenditures by Fund

Water Fund Expenses	Actual FY09	Adopted FY10	Adopted FY11	% Change
Personnel *	79,733	84,600	93,000	9.9%
Banking / Credit Card	18,702	20,000	20,000	0.0%
Liability / Property Ins.	11,267	15,200	18,000	18.4%
Fund Contingency	-	60,000	60,000	0.0%
Other	19,342	-	-	N/A
Interest	744,147	808,400	980,170	21.2%
Depreciation	1,205,972	1,300,000	1,700,000	30.8%
Amortization	5,736	5,000	6,000	20.0%
Administrative Charge **	431,000	444,000	1,000,110	125.3%
Total	2,515,899	2,737,200	3,877,280	41.7%

* FY11 Personnel includes workers compensation and retiree health care contributions.

** FY11 Administrative Charge was increased consistent with the full implementation of the updated Cost Allocation Plan.

Sewer Fund Expenses	Actual FY09	Adopted FY10	Adopted FY11	% Change
Personnel *	(9,415)	54,600	60,000	9.9%
Banking / Credit Card	-	-	-	N/A
Liability / Property Ins.	5,641	8,100	10,000	23.5%
Fund Contingency	-	60,000	60,000	0.0%
Other **	341,282	350,200	308,400	-11.9%
Interest	734,352	693,800	874,780	26.1%
Depreciation	801,022	900,000	1,500,000	66.7%
Amortization	4,761	5,000	5,000	0.0%
Administrative Charge ***	241,000	248,200	541,650	118.2%
Total	2,118,643	2,319,900	3,359,830	44.8%

* FY11 Personnel includes workers compensation and retiree health care contributions.

** Other includes transfer to the Water Fund, updated per the Cost Allocation Plan.

*** FY11 Administrative Charge was increased consistent with the full implementation of the updated Cost Allocation Plan.

Refuse Fund Expenses	Actual FY09	Adopted FY10	Adopted FY11	% Change
Personnel *	153,005	86,000	99,000	15.1%
Banking / Credit Card	-	-	-	N/A
Liability / Property Ins.	11,928	15,500	18,100	16.8%
Fund Contingency	-	60,000	60,000	0.0%
Other **	162,385	124,600	138,100	10.8%
Interest	130,708	116,600	101,700	-12.8%
Depreciation	280,598	175,000	350,000	100.0%
Amortization	1,251	1,500	2,000	33.3%
Administrative Charge ***	456,000	469,700	977,470	108.1%
Total	1,195,875	1,048,900	1,746,370	66.5%

* FY11 Personnel includes workers compensation and retiree health care contributions.

** Other includes transfer to the Water Fund, updated per the Cost Allocation Plan.

*** FY11 Administrative Charge was increased consistent with the full implementation of the updated Cost Allocation Plan.

Parking Fund Expenses	Actual FY09	Adopted FY10	Adopted FY11	% Change
Personnel *	18,022	12,200	13,500	10.7%
Banking / Credit Card	22,417	24,000	24,000	0.0%
Liability / Property Ins.	913	1,900	2,100	10.5%
Fund Contingency	-	60,000	60,000	0.0%
Other **	145,123	-	120,000	N/A
Interest	1,441,711	1,413,100	1,387,510	-1.8%
Depreciation	654,438	700,000	700,000	0.0%
Amortization	6,238	6,500	6,500	0.0%
Administrative Charge ***	85,000	87,600	656,980	650.0%
Total	2,373,863	2,305,300	2,970,590	28.9%

* FY11 Personnel includes workers compensation and retiree health care contributions.

** Other includes bad debt expense for unpaid citations.

*** FY11 Administrative Charge was increased consistent with the full implementation of the updated Cost Allocation Plan.

Non-Departmental Expenditures by Fund

Stormwater Mgmt. Fund Expenses	Actual FY09	Adopted FY10	Adopted FY11	% Change
Personnel *	59,531	18,600	21,500	15.6%
Banking / Credit Card	-	-	-	N/A
Liability / Property Ins.	1,851	3,300	3,700	12.1%
Fund Contingency	-	-	60,000	N/A
Other	-	-	-	N/A
Interest	-	-	3,600	N/A
Depreciation	164,655	200,000	250,000	25.0%
Amortization	-	-	-	N/A
Administrative Charge **	154,000	158,600	604,940	281.4%
Total	380,037	380,500	943,740	148.0%

* FY11 Personnel includes workers compensation and retiree health care contributions.

** FY11 Administrative Charge was increased consistent with the full implementation of the updated Cost Allocation Plan.

RedGate Golf Fund Expenses	Actual FY09	Adopted FY10	Adopted FY11	% Change
Personnel *	68,933	24,300	42,500	74.9%
Banking / Credit Card	24,242	30,000	30,000	0.0%
Liability / Property Ins.	3,247	4,600	5,300	15.2%
Fund Contingency	-	-	-	N/A
Other	35,290	-	-	N/A
Interest	11,944	11,600	10,900	-6.0%
Depreciation	110,063	120,000	100,000	-16.7%
Amortization	76	100	100	0.0%
Administrative Charge **	95,000	97,900	165,750	69.3%
Total	348,795	288,500	354,550	22.9%

* FY11 Personnel includes workers compensation and retiree health care contributions.

** FY11 Administrative Charge was increased consistent with the full implementation of the updated Cost Allocation Plan (*Note: as part of the five-year business plan this charge was reduced by half from FY 2007 through FY 2011 for a total RedGate savings of \$540,350. Starting in FY 2012, the full amount will be charged).

Speed Camera Fund Expenditures	Actual FY09	Adopted FY10	Adopted FY11	% Change
Personnel *	8,696	4,300	6,900	60.5%
Banking / Credit Card	-	30,000	-	-100.0%
Liability / Property Ins.	-	1,000	1,200	20.0%
Fund Contingency	-	-	-	N/A
Other	61,549	-	-	N/A
Interest	-	-	-	N/A
Depreciation	-	-	-	N/A
Amortization	-	-	-	N/A
Administrative Charge **	-	-	222,320	N/A
Total	70,245	35,300	230,420	552.7%

* FY11 Personnel includes workers compensation and retiree health care contributions.

** FY11 Administrative Charge was added consistent with the full implementation of the updated Cost Allocation Plan.

Town Center Mgmt. District Fund Exp.	Actual FY09	Adopted FY10	Adopted FY11	% Change
Fund Contingency	-	-	20,000	N/A
Administrative Charge *	-	-	78,090	N/A
Total	-	-	98,090	N/A

* FY11 Administrative Charge was added consistent with the three year phase-in of the updated Cost Allocation Plan.

Debt Service Fund Expenditures	Actual FY09	Adopted FY10	Adopted FY11	% Change
Principal *	3,467,152	3,464,031	3,332,298	-3.8%
Interest *	1,696,785	1,568,977	1,743,786	11.1%
Other Charges	4,041	65,000	65,000	0.0%
Total	5,167,978	5,098,008	5,141,084	0.8%

* Includes additional principal and interest expenditures associated with a new \$13.0 million bond issue planned for FY11.



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