

Non-Departmental

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Department Overview

Budget Units

Budget Unit	Program	2022 Proposed Budget
Non-Departmental		\$ 13,960,487
100-90-001	General Fund Transfers Out	\$ 11,269,487
281-90-001	Tree Fund Transfers Out	\$ 15,000
429-90-001	Capital Reserve Transfers Out	\$ -
365-90-500	Facility Lease Debt Service	\$ 2,676,000
Total		\$ 13,960,487

Budget at a Glance

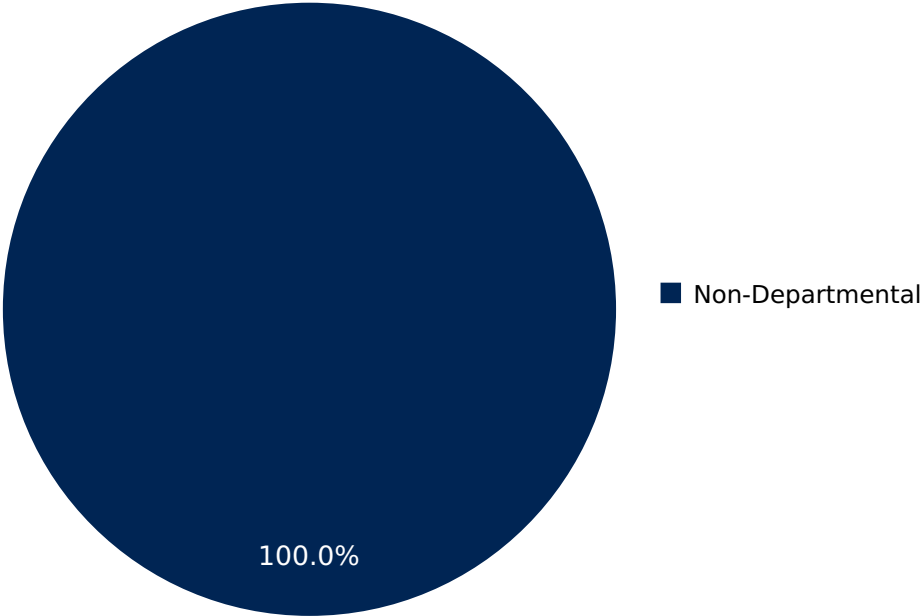
2022 Proposed Budget

Total Revenues	\$ -
Total Expenditures	\$ 13,960,487
Fund Balance	\$ (2,691,000)
General Fund Costs	\$ 11,269,487
% Funded by General Fund	80.7%
Total Staffing	0.0 FTE

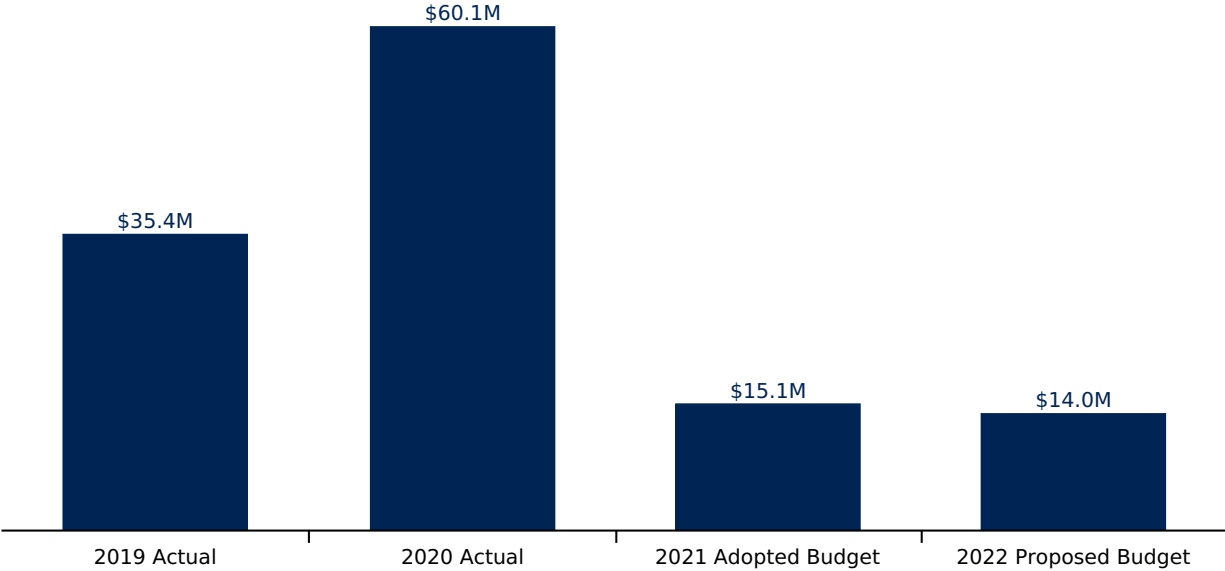
Proposed Budget

It is recommended that City Council approve a budget of \$13,960,487 for the Non-Departmental department. This represents a decrease of \$1,161,789 (-7.7%) from the FY 2020-21 Adopted Budget.

Proposed Expenditures by Division



Department Expenditure History



Revenues and Expenditures

The following table details revenues, expenditures, changes in fund balance and General Fund costs by category for two prior fiscal years, the Adopted Budget for the prior fiscal year, and the Proposed Budget for the current fiscal year:

Category	2019 Actual	2020 Actual	2021 Adopted Budget	2022 Proposed Budget
Revenues				
Use of Money and Property	\$ 126,433	\$ 173,764	\$ -	\$ -
Charges for Services	\$ 10,087	\$ 900	\$ -	\$ -
Total Revenues	\$ 136,520	\$ 174,664	\$ -	\$ -
Expenditures				
Materials	\$ 9	\$ 43	\$ -	\$ 17,503
Contract Services	\$ -	\$ 1,500	\$ -	\$ -
Cost Allocation	\$ 35,358,525	\$ 60,134,832	\$ 15,122,276	\$ 13,942,984
Total Expenditures	\$ 35,358,534	\$ 60,136,375	\$ 15,122,276	\$ 13,960,487
Fund Balance	\$ (325,730)	\$ (8,716,673)	\$ (5,173,587)	\$ (2,691,000)
General Fund Costs	\$ 34,896,284	\$ 51,245,038	\$ 9,948,689	\$ 11,269,487

Staffing

Total current positions - 0.00 FTE

Total proposed positions - 0.00 FTE

General Fund Transfers Out

Budget Unit 100-90-001

General Fund - Non-Departmental - General Fund Transfers Out

Budget at a Glance

	2022 Proposed Budget
Total Revenues	\$ -
Total Expenditures	\$ 11,269,487
Fund Balance	\$ -
General Fund Costs	\$ 11,269,487
% Funded by General Fund	100.0%
Total Staffing	0.0 FTE

Program Overview

Transfers represent transfers of monies between various funds. These transfers provide subsidies and resources and to the receiving fund to support operating, debt service, and capital project costs. General Fund subsidies to other funds and funding of capital projects are included in transfers.

Service Objectives

Transfers out are evaluated each year to ensure funds outside of the General Fund remain with a minimum fund balance of 15% of budgeted operating expenses. These transfers are normally for Special Revenue and Enterprise funds requiring a subsidy due to revenues falling short of full program costs. In addition, the City has reoccurring transfers to fund the total budget costs associated with Annual Debt Payment, Compensated Absences, and Retiree Health.

Proposed Budget

It is recommended that City Council approve a budget of \$11,269,487 for the General Fund Transfers Out program. This represents an increase of \$1,320,798 (13.3%) from the FY 2020-21 Adopted Budget.

General Fund Transfers Out are as follows:

Receiving Fund	Description	Amount
Special Revenue Funds	Storm Drain, Non-Point Source, Sidewalk, Curb and Gutter Maintenance	\$6,457,824
Debt Service Funds	Annual Debt Payment	\$2,621,000
Enterprise Funds	Blackberry Farm Golf Course, Sports Center Operation, Outdoor Recreation	\$886,801
Internal Service Funds	IT Infrastructure, Compensated Absences, and Retiree Medial	\$1,286,359
Total		\$11,269,487

Revenues and Expenditures

The following table details revenues, expenditures, changes in fund balance and General Fund costs by category for two prior fiscal years, the Adopted Budget for the prior fiscal year, and the Proposed Budget for the current fiscal year:

Category	2019 Actual	2020 Actual	2021 Adopted Budget	2022 Proposed Budget
Revenues				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Materials	\$ 9	\$ 43	\$ -	\$ 17,503
Cost Allocation	\$ 19,376,087	\$ 30,892,276	\$ 9,948,689	\$ 11,251,984
Total Expenditures	\$ 19,376,096	\$ 30,892,319	\$ 9,948,689	\$ 11,269,487
Fund Balance	\$ -	\$ -	\$ -	\$ -
General Fund Costs	\$ 19,376,096	\$ 30,892,319	\$ 9,948,689	\$ 11,269,487

Staffing

Total current positions - 0.00 FTE

Total proposed positions - 0.00 FTE

Tree Fund Transfers Out

Budget Unit 281-90-001

Tree Fund - Non-Departmental - Tree Fund Transfers Out

Budget at a Glance

	2022 Proposed Budget
Total Revenues	\$ -
Total Expenditures	\$ 15,000
Fund Balance	\$ (15,000)
General Fund Costs	\$ -
% Funded by General Fund	0.0%
Total Staffing	0.0 FTE

Program Overview

Transfers represent transfers of monies between various funds. These transfers provide subsidies and resources and to the receiving fund to support operating, debt service, and capital project costs. General Fund subsidies to other funds and funding of capital projects are included in transfers.

Proposed Budget

It is recommended that City Council approve a budget of \$15,000 for the Tree Fund Transfers Out program. This budget is unchanged from the prior year.

Revenues and Expenditures

The following table details revenues, expenditures, changes in fund balance and General Fund costs by category for two prior fiscal years, the Adopted Budget for the prior fiscal year, and the Proposed Budget for the current fiscal year:

Category	2019 Actual	2020 Actual	2021 Adopted Budget	2022 Proposed Budget
Revenues				
Use of Money and Property	\$ 4,317	\$ 6,384	\$ -	\$ -
Charges for Services	\$ 10,087	\$ 900	\$ -	\$ -
Total Revenues	\$ 14,404	\$ 7,284	\$ -	\$ -
Expenditures				
Cost Allocation	\$ 10,000	\$ 12,000	\$ 15,000	\$ 15,000
Total Expenditures	\$ 10,000	\$ 12,000	\$ 15,000	\$ 15,000
Fund Balance	\$ 4,404	\$ (4,716)	\$ (15,000)	\$ (15,000)
General Fund Costs	\$ -	\$ -	\$ -	\$ -

Staffing

Total current positions - 0.00 FTE

Total proposed positions - 0.00 FTE

Capital Reserve Transfers Out

Budget Unit 429-90-001

Capital Reserve - Non-Departmental - Capital Reserve Transfers Out

Budget at a Glance

	2022 Proposed Budget
Total Revenues	\$ -
Total Expenditures	\$ -
Fund Balance	\$ -
General Fund Costs	\$ -
% Funded by General Fund	0.0%
Total Staffing	0.0 FTE

Program Overview

Transfers represent transfers of monies between various funds. These transfers provide subsidies and resources and to the receiving fund to support operating, debt service, and capital project costs. General Fund subsidies to other funds and funding of capital projects are included in transfers.

Service Objectives

Transfers out from the Capital Reserve vary from year to year depending on the projects selected in the Capital Improvement Plan. In addition, funding sources for each project are reviewed and then allocated appropriately. After this review, the remaining balance of the project left to fund is then transferred from the Capital Reserve Fund.

Proposed Budget

There is no budget requested for this program.

Revenues and Expenditures

The following table details revenues, expenditures, changes in fund balance and General Fund costs by category for two prior fiscal years, the Adopted Budget for the prior fiscal year, and the Proposed Budget for the current fiscal year:

Category	2019 Actual	2020 Actual	2021 Adopted Budget	2022 Proposed Budget
Revenues				
Use of Money and Property	\$ 122,116	\$ 167,380	\$ -	\$ -
Total Revenues	\$ 122,116	\$ 167,380	\$ -	\$ -
Expenditures				
Cost Allocation	\$ 12,801,500	\$ 26,057,719	\$ 1,989,449	\$ -
Total Expenditures	\$ 12,801,500	\$ 26,057,719	\$ 1,989,449	\$ -
Fund Balance	\$ (328,634)	\$ (5,537,620)	\$ (1,989,449)	\$ -
General Fund Costs	\$ 12,350,750	\$ 20,352,719	\$ -	\$ -

Staffing

Total current positions - 0.00 FTE

Total proposed positions - 0.00 FTE

Facility Lease Debt Service

Budget Unit 365-90-500

Public Facilities Corp - Non-Departmental - Facility Lease Debt Service

Budget at a Glance

	2022 Proposed Budget
Total Revenues	\$ -
Total Expenditures	\$ 2,676,000
Fund Balance	\$ (2,676,000)
General Fund Costs	\$ -
% Funded by General Fund	0.0%
Total Staffing	0.0 FTE

Program Overview

The Debt Service Program provides for the payment of principal and interest and associated administrative costs incurred with the issuance of debt instruments for the City's Public Facilities Corporation. The budget funds the Corporation's annual payment of principal and interest on the City Hall/Library, Wilson/Memorial Open Space and Library Certificates of Participation (COP) that will be paid off by the year 2030.

Service Objectives

The majority of the borrowings occurred in early 1990 to acquire additional park real estate and expand community facilities. A breakdown of the capital acquisitions follows:

- Increased 90 acres of park real estate to 190 acres, a 111% increase
- Increased 26,031 sq ft of recreation building space to 84,460 sq ft, a 224% increase

Specific purchases included:

- Blackberry Farm - \$18 million, voter-approved debt;
- Creekside Park - \$12 million voter-approved debt;
- Sports Center - \$8 million;
- Quinlan Community Center, including park real estate - \$6.1 million;
- Wilson Park and improvements - \$5.6 million;
- Jollyman Park development - \$1 million;
- City Hall renovation/improvements - \$1.7 million;
- Library renovation/improvements - \$1.7 million;
- New library/community center - \$10 million.

In May 2012, the Corporation refinanced its \$44 million in outstanding debt to lower the interest rate and save approximately \$350,000 per year in debt payments. On September 29, 2020, the City's 2020A Certificates of Participation (2020 COPs) were successfully sold in order to refund the City's 2012 Certificates of Participation for debt service savings. The refunding generated net present value savings of approximately \$3.14 million, 11.61% of refunded par and a True Interest Cost of 0.72%. Savings to the City's General Fund

amounts to approximately \$494,000 per year for the next 10 years, or almost \$5 million in total savings.

Schedule of Lease Payments

Bond Year (Ending June 1)	Principal	Interest	Annual Lease Payment
2021	2,140,000.00	536,306.67	2,676,306.67
2022	1,880,000.00	796,000.00	2,676,000.00
2023	1,955,000.00	720,800.00	2,675,800.00
2024	2,035,000.00	642,600.00	2,677,600.00
2025	2,115,000.00	561,200.00	2,676,200.00
2026	2,200,000.00	476,600.00	2,676,600.00
2027	2,285,000.00	388,600.00	2,673,600.00
2028	2,380,000.00	297,200.00	2,677,200.00
2029	2,475,000.00	202,000.00	2,677,000.00
2030	2,575,000.00	103,000.00	2,678,000.00
Total	\$22,040,000.00	\$4,724,306.67	\$26,764,306.67

Proposed Budget

It is recommended that City Council approve a budget of \$2,676,000 for the Facility Lease Debt Service program. This represents a decrease of \$493,138 (-15.6%) from the FY 2020-21 Adopted Budget.

The decrease is attributed to the savings achieved as a result of the refinancing completed in the fall of 2020.

Revenues and Expenditures

The following table details revenues, expenditures, changes in fund balance and General Fund costs by category for two prior fiscal years, the Adopted Budget for the prior fiscal year, and the Proposed Budget for the current fiscal year:

Category	2019 Actual	2020 Actual	2021 Adopted Budget	2022 Proposed Budget
Revenues				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Contract Services	\$ -	\$ 1,500	\$ -	\$ -
Cost Allocation	\$ 3,170,938	\$ 3,172,837	\$ 3,169,138	\$ 2,676,000
Total Expenditures	\$ 3,170,938	\$ 3,174,337	\$ 3,169,138	\$ 2,676,000
Fund Balance	\$ (1,500)	\$ (3,174,337)	\$ (3,169,138)	\$ (2,676,000)
General Fund Costs	\$ 3,169,438	\$ -	\$ -	\$ -

Staffing

Total current positions - 0.00 FTE

Total proposed positions - 0.00 FTE