

Non-Departmental

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Department Overview

Budget Units

Budget Unit	Program	2023 Proposed Budget
Non-Departmental		\$ 14,582,103
100-90-001	General Fund Transfers Out	\$ 11,906,303
281-90-001	Tree Fund Transfers Out	\$ -
365-90-001	Debt Service Transfers Out	\$ -
429-90-001	Capital Reserve Transfers Out	\$ -
365-90-500	Facility Lease Debt Service	\$ 2,675,800
Total		\$ 14,582,103

Budget at a Glance

2023 Proposed Budget

Total Revenues	\$ -
Total Expenditures	\$ 14,582,103
Fund Balance	\$ 2,500,000
General Fund Costs	\$ 17,082,103
% Funded by General Fund	117.1%
Total Staffing	FTE

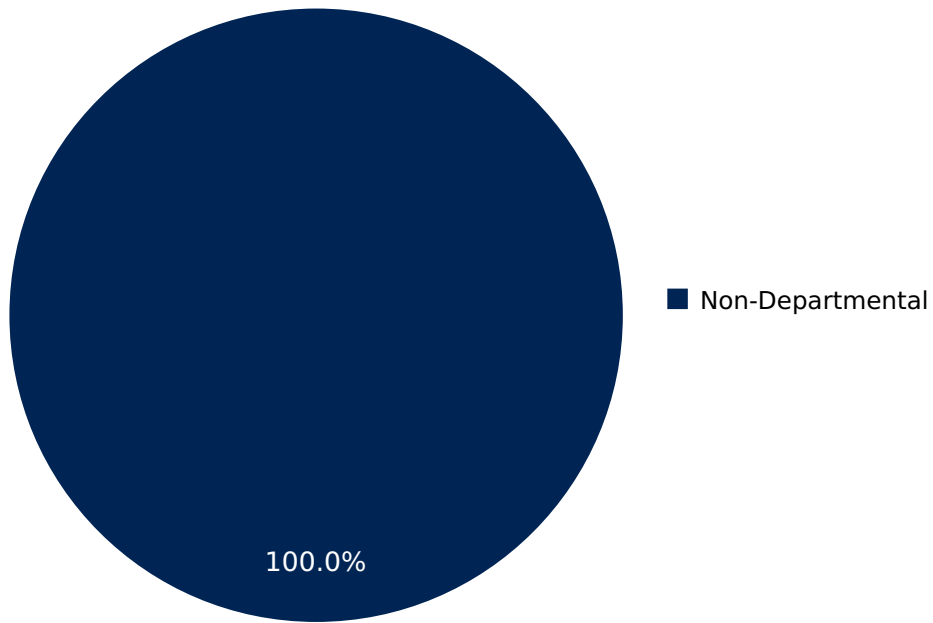
Proposed Budget

It is recommended that City Council approve a budget of \$14,582,103 for the Non-Departmental department. This represents a decrease of \$10,800,432 (-42.6%) from the FY 2021-22 Adopted Budget.

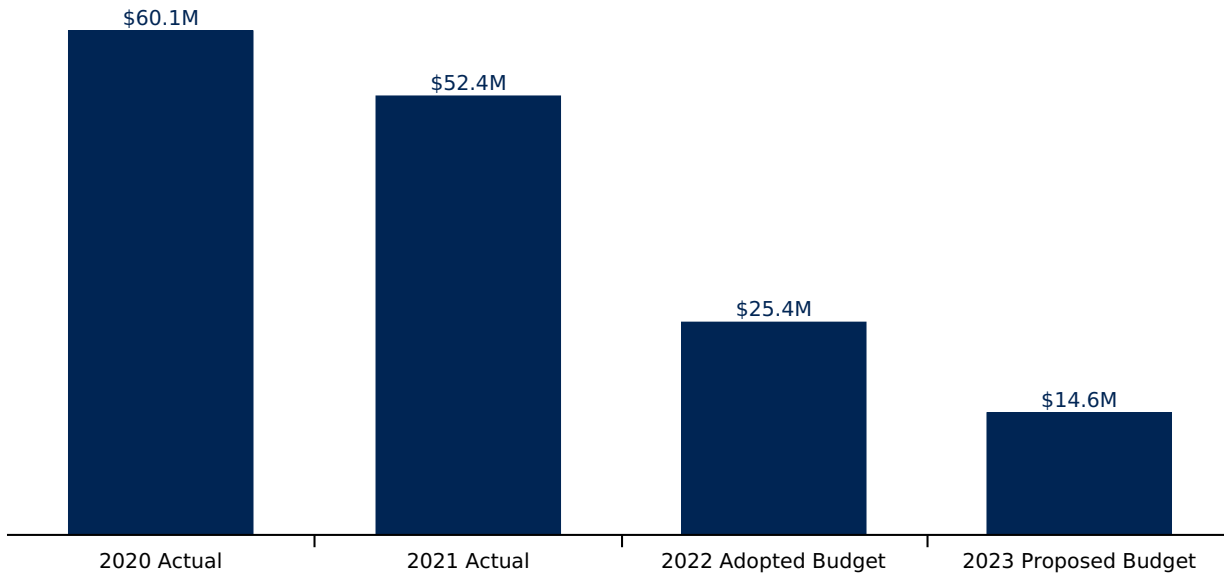
The budget is decreasing because the Capital Improvement Program is not included. The Capital Improvement Program will be included in the Adopted Budget.

Cost Allocation expenses were higher in FY 2019-20 due to transfers. \$20 million was transferred from the General Fund to the Capital Reserve, but \$10 million was returned to the General Fund to mitigate the potential impacts of the pandemic. Increased activity in FY 2020-21 are due to the refinancing of the City's debt.

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. It includes actuals for two prior fiscal years, the Adopted Budget for the prior fiscal year, and the Proposed Budget for the current fiscal year.

Category	2020 Actual	2021 Actual	2022 Adopted Budget	2023 Proposed Budget
Revenues				
Use of Money and Property	\$ 200,375	\$ (130,057)	\$ -	\$ -
Charges for Services	\$ 900	\$ 25,918,704	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ 600	\$ -	\$ -
Total Revenues	\$ 201,275	\$ 25,789,247	\$ -	\$ -
Expenditures				
Materials	\$ 43	\$ 26,254	\$ 17,503	\$ 17,503
Contract Services	\$ 1,500	\$ -	\$ -	\$ -
Cost Allocation	\$ 60,134,832	\$ 47,863,835	\$ 25,365,032	\$ 14,564,600
Capital Outlays	\$ -	\$ 4,473,122	\$ -	\$ -
Total Expenditures	\$ 60,136,375	\$ 52,363,211	\$ 25,382,535	\$ 14,582,103
Fund Balance	\$ (5,517,224)	\$ 1,243,239	\$ (11,492,048)	\$ 2,500,000
General Fund Costs	\$ 54,417,876	\$ 27,817,203	\$ 13,890,487	\$ 17,082,103

Staffing

There is no staffing associated with this department.

General Fund Transfers Out

Budget Unit 100-90-001

General Fund - Non-Departmental - General Fund Transfers Out

Budget at a Glance

	2023 Proposed Budget
Total Revenues	\$ -
Total Expenditures	\$ 11,906,303
Fund Balance	\$ -
General Fund Costs	\$ 11,906,303
% Funded by General Fund	100.0%
Total Staffing	FTE

Program Overview

Transfers represent transfers of monies between various funds. These transfers provide subsidies and resources 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 \$11,906,303 for the General Fund Transfers Out program. This represents an increase of \$636,816 (5.7%) from the FY 2021-22 Adopted Budget.

Transfers from the General Fund to the Capital Reserve are budgeted for this year. In the past, transfers to the Capital Reserve were not budgeted and instead adjusted at mid-year. Given the City's aging infrastructure and capital projects needs, the City is allocating \$2.5 million in transfers annually to the Capital Reserve throughout the forecast to facilitate Capital Improvement Program budget forecasting.

Transfers from the General Fund to the Retiree Medical Fund will be eliminated in FY 2022-23. Other Post-Employment Benefits (OPEB) costs will be funded by the City's Section 115 OPEB Trust because the City's OPEB plan is over 100% funded.

Transfers from the General Fund are as follows:

Receiving Fund	Description	Amount
Special Revenue Funds	Sidewalk, Curb, and Gutter Maintenance	\$3,000,000
Debt Service Funds	Annual Debt Payment	\$2,675,800
Capital Projects Funds	Capital Improvement Program	\$2,500,000
Enterprise Funds	Recreation	\$376,000
Internal Service Funds	IT Infrastructure, Compensated Absences	\$3,337,000
Total		\$11,888,800

Revenues and Expenditures

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

Category	2020 Actual	2021 Actual	2022 Adopted Budget	2023 Proposed Budget
Revenues				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Materials	\$ 43	\$ 26,254	\$ 17,503	\$ 17,503
Cost Allocation	\$ 30,892,276	\$ 15,148,689	\$ 11,251,984	\$ 11,888,800
Capital Outlays	\$ -	\$ 4,473,122	\$ -	\$ -
Total Expenditures	\$ 30,892,319	\$ 19,648,065	\$ 11,269,487	\$ 11,906,303
Fund Balance	\$ -	\$ -	\$ -	\$ -
General Fund Costs	\$ 30,892,319	\$ 19,648,065	\$ 11,269,487	\$ 11,906,303

Staffing

There is no staffing associated with this program.

Tree Fund Transfers Out

Budget Unit 281-90-001

Tree Fund - Non-Departmental - Tree Fund Transfers Out

Budget at a Glance

	2023 Proposed Budget
Total Revenues	\$ -
Total Expenditures	\$ -
Fund Balance	\$ -
General Fund Costs	\$ -
% Funded by General Fund	0.0%
Total Staffing	FTE

Program Overview

Transfers represent transfers of monies between various funds. These transfers provide subsidies and resources 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

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. It includes actuals for two prior fiscal years, the Adopted Budget for the prior fiscal year, and the Proposed Budget for the current fiscal year.

Category	2020 Actual	2021 Actual	2022 Adopted Budget	2023 Proposed Budget
Revenues				
Use of Money and Property	\$ 6,384	\$ 399	\$ -	\$ -
Charges for Services	\$ 900	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ 600	\$ -	\$ -
Total Revenues	\$ 7,284	\$ 999	\$ -	\$ -
Expenditures				
Cost Allocation	\$ 12,000	\$ 15,000	\$ 15,000	\$ -
Total Expenditures	\$ 12,000	\$ 15,000	\$ 15,000	\$ -
Fund Balance	\$ (4,716)	\$ (14,001)	\$ (15,000)	\$ -
General Fund Costs	\$ -	\$ -	\$ -	\$ -

Staffing

There is no staffing associated with this program.

Debt Service Transfers Out

Budget Unit 365-90-001

Public Facilities Corp - Non-Departmental - Debt Service Transfers Out

Budget at a Glance

	2023 Proposed Budget
Total Revenues	\$ -
Total Expenditures	\$ -
Fund Balance	\$ 2,675,800
General Fund Costs	\$ 2,675,800
% Funded by General Fund	0.0%
Total Staffing	FTE

Program Overview

Transfers represent transfers of monies between various funds. These transfers provide subsidies and resources 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

There is no budget requested for this program.

Increased activity in FY 2020-21 are due to the refinancing of the City's debt.

Revenues and Expenditures

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

Category	2020 Actual	2021 Actual	2022 Adopted Budget	2023 Proposed Budget
Revenues				
Use of Money and Property	\$ 26,611	\$ 332	\$ -	\$ -
Charges for Services	\$ -	\$ 25,918,704	\$ -	\$ -
Total Revenues	\$ 26,611	\$ 25,919,036	\$ -	\$ -
Expenditures				
Cost Allocation	\$ -	\$ 27,279,118	\$ -	\$ -
Total Expenditures	\$ -	\$ 27,279,118	\$ -	\$ -
Fund Balance	\$ 3,199,449	\$ 1,809,056	\$ 2,621,000	\$ 2,675,800
General Fund Costs	\$ 3,172,838	\$ 3,169,138	\$ 2,621,000	\$ 2,675,800

Staffing

There is no staffing associated with this program.

Capital Reserve Transfers Out

Budget Unit 429-90-001

Capital Reserve - Non-Departmental - Capital Reserve Transfers Out

Budget at a Glance

	2023 Proposed Budget
Total Revenues	\$ -
Total Expenditures	\$ -
Fund Balance	\$ 2,500,000
General Fund Costs	\$ 2,500,000
% Funded by General Fund	0.0%
Total Staffing	FTE

Program Overview

Transfers represent transfers of monies between various funds. These transfers provide subsidies and resources 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.

Transfers out from the Capital Reserve are not budgeted because the Capital Improvement Program is not included. The Capital Improvement Program will be included in the Adopted Budget.

Revenues and Expenditures

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

Category	2020 Actual	2021 Actual	2022 Adopted Budget	2023 Proposed Budget
Revenues				
Use of Money and Property	\$ 167,380	\$ (130,788)	\$ -	\$ -
Total Revenues	\$ 167,380	\$ (130,788)	\$ -	\$ -
Expenditures				
Cost Allocation	\$ 26,057,719	\$ 1,989,449	\$ 11,422,048	\$ -
Total Expenditures	\$ 26,057,719	\$ 1,989,449	\$ 11,422,048	\$ -
Fund Balance	\$ (5,537,620)	\$ 2,879,763	\$ (11,422,048)	\$ 2,500,000
General Fund Costs	\$ 20,352,719	\$ 5,000,000	\$ -	\$ 2,500,000

Staffing

There is no staffing associated with this program.

Facility Lease Debt Service

Budget Unit 365-90-500

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

Budget at a Glance

	2023 Proposed Budget
Total Revenues	\$ -
Total Expenditures	\$ 2,675,800
Fund Balance	\$ (2,675,800)
General Fund Costs	\$ -
% Funded by General Fund	0.0%
Total Staffing	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 and Community Hall - \$10 million.

Most recently, the City added debt to fund the new Library and Community Hall in 2004.

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
2022	1,880,000	796,000	2,676,000
2023	1,955,000	720,800	2,675,800
2024	2,035,000	642,600	2,677,600
2025	2,115,000	561,200	2,676,200
2026	2,200,000	476,600	2,676,600
2027	2,285,000	388,600	2,673,600
2028	2,380,000	297,200	2,677,200
2029	2,475,000	202,000	2,677,000
2030	2,575,000	103,000	2,678,000
Total	\$19,900,000	\$4,188,000	\$24,088,000

Proposed Budget

It is recommended that City Council approve a budget of \$2,675,800 for the Facility Lease Debt Service program. This represents a decrease of \$200 (-0.0%) from the FY 2021-22 Adopted Budget.

This budget is relatively unchanged from last fiscal year.

Revenues and Expenditures

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

Category	2020 Actual	2021 Actual	2022 Adopted Budget	2023 Proposed Budget
Revenues				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Contract Services	\$ 1,500	\$ -	\$ -	\$ -
Cost Allocation	\$ 3,172,837	\$ 3,431,579	\$ 2,676,000	\$ 2,675,800
Total Expenditures	\$ 3,174,337	\$ 3,431,579	\$ 2,676,000	\$ 2,675,800
Fund Balance	\$ (3,174,337)	\$ (3,431,579)	\$ (2,676,000)	\$ (2,675,800)
General Fund Costs	\$ -	\$ -	\$ -	\$ -

Staffing

There is no staffing associated with this program.

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