

Non-Departmental

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Department Overview

Budget Units

Budget Unit	Program	2024 Proposed Budget
Non-Departmental		\$ 9,167,703
100-90-001	General Fund Non-Departmental	\$ 6,475,103
281-90-001	Tree Fund Non-Departmental	\$ 15,000
365-90-001	Debt Service Non-Departmental	\$ -
429-90-001	Capital Reserve Non-Departmental	\$ -
365-90-500	Facility Lease Debt Service	\$ 2,677,600
Total		\$ 9,167,703

Budget at a Glance

2024 Proposed Budget

Total Revenues	\$ 60,907,163
Total Expenditures	\$ 9,167,703
Fund Balance	\$ (14,000)
General Fund Costs	\$ (51,753,460)
% Funded by General Fund	-564.5%
Total Staffing	FTE

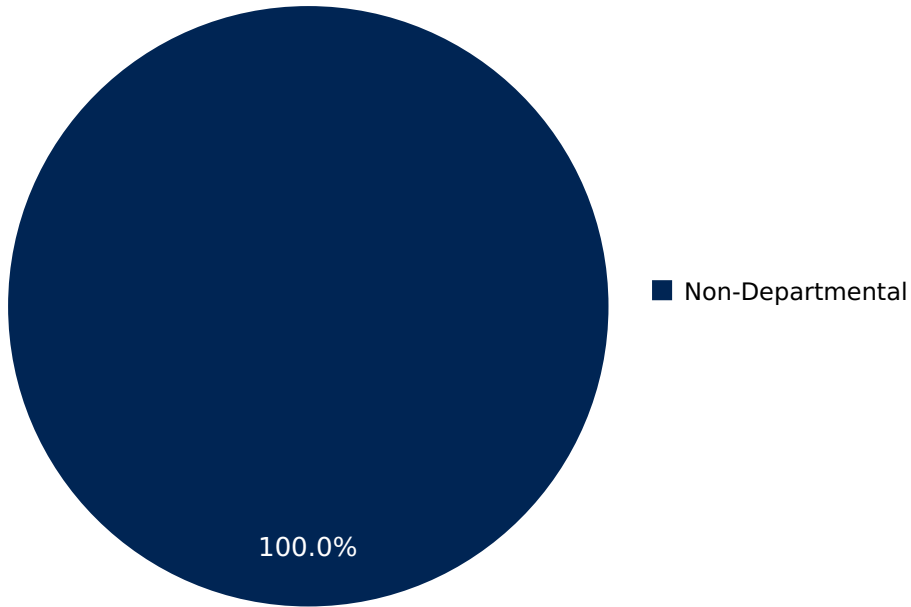
Proposed Budget

It is recommended that City Council approve a budget of \$9,167,703 for the Non-Departmental department. This represents a decrease of \$5,521,900 (-37.6%) from the FY 2022-23 Adopted Budget.

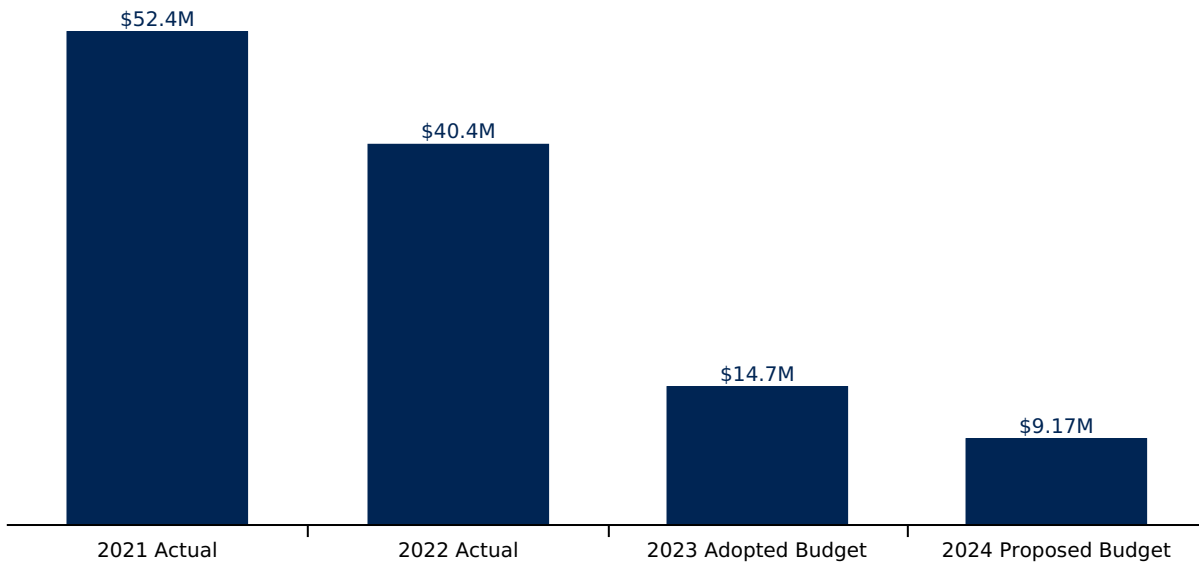
The decrease in expenditures is mainly caused by a reduction in transfers to other funds. This is primarily due to the expenditure-reduction measures implemented in other funds, which have resulted in a lower demand for financial assistance from the General Fund. Moreover, transfers have been subject to fluctuations because in FY 2020-21 and FY 2021-22, excess fund balance was transferred to the Capital Reserve at mid-year. Additionally, higher debt service expenditures in FY 2021-22, caused by the refinancing, were offset by revenues from Other Financing Sources.

For more information on General Fund revenues, please see Financial Schedules: General Fund Revenues.

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	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Proposed Budget
Revenues				
Sales Tax	\$ 42,576,587	\$ 42,175,218	\$ 31,944,089	\$ 11,428,930
Property Tax	\$ 28,277,839	\$ 29,724,411	\$ 30,039,574	\$ 31,736,834
Transient Occupancy Tax	\$ 2,141,058	\$ 4,404,958	\$ 5,000,000	\$ 7,500,000
Utility Tax	\$ 3,074,358	\$ 3,356,389	\$ 2,955,404	\$ 3,304,742
Franchise Fees	\$ 3,368,287	\$ 3,479,555	\$ 3,230,101	\$ 3,443,574
Other Taxes	\$ 2,639,000	\$ 1,905,393	\$ 1,787,691	\$ 1,641,486
Licenses and Permits	\$ 33,693	\$ 30,624	\$ 26,012	\$ 30,081
Use of Money and Property	\$ 4,308,419	\$ (6,551,013)	\$ 800,000	\$ 1,701,000
Intergovernmental Revenue	\$ 1,072,497	\$ 3,783,539	\$ 125,785	\$ 120,516
Charges for Services	\$ 7,051	\$ 6,264	\$ -	\$ -
Miscellaneous Revenue	\$ 192,752	\$ 922,328	\$ -	\$ -
Other Financing Sources	\$ 25,918,704	\$ -	\$ -	\$ -
Transfers In	\$ 492,831	\$ 1,333,773	\$ -	\$ -
Total Revenues	\$ 114,103,076	\$ 84,571,439	\$ 75,908,656	\$ 60,907,163
Expenditures				
Materials	\$ 26,254	\$ 17,511	\$ 17,503	\$ 17,503
Capital Outlays	\$ 4,473,122	\$ 750	\$ -	\$ -
Debt Service	\$ 30,217,865	\$ 2,676,000	\$ 2,675,800	\$ 2,677,600
Transfers Out	\$ 17,645,969	\$ 37,709,912	\$ 11,996,300	\$ 6,472,600
Total Expenditures	\$ 52,363,210	\$ 40,404,173	\$ 14,689,603	\$ 9,167,703
Fund Balance	\$ 1,243,239	\$ (1,905,941)	\$ 2,500,000	\$ (14,000)
General Fund Costs	\$ (60,496,626)	\$ (46,073,207)	\$ (58,719,053)	\$ (51,753,460)

Staffing

There is no staffing associated with this department.

General Fund Non-Departmental

Budget Unit 100-90-001

General Fund - Non-Departmental - General Fund Non-Departmental

Budget at a Glance

	2024 Proposed Budget
Total Revenues	\$ 60,906,163
Total Expenditures	\$ 6,475,103
Fund Balance	\$ -
General Fund Costs	\$ (54,431,060)
% Funded by General Fund	-840.6%
Total Staffing	FTE

Program Overview

Non-Departmental programs encompass a variety of revenues that are not directly tied to any specific department or program. These revenues include sales tax, property tax, and transient occupancy tax revenues, which are then allocated to various departments as required.

Additionally, Non-Departmental programs also account for the transfers of monies between various funds, which provide subsidies and resources to the receiving fund to support operating, debt service, and capital project costs. General Fund subsidies are included in these transfers, which are evaluated annually to ensure that funds outside of the General Fund end the year with sufficient fund balance. Typically, transfers are made to Special Revenue and Enterprise Funds that require subsidies due to their revenues falling short of full program costs. Furthermore, the City has recurring transfers to fund the costs associated with Annual Debt Payment and Compensated Absences.

For more detailed information on General Fund revenues, please refer to the Financial Schedules: General Fund Revenues.

Proposed Budget

It is recommended that City Council approve a budget of \$6,475,103 for the General Fund Non-Departmental program. This represents a decrease of \$5,538,700 (-46.1%) from the FY 2022-23 Adopted Budget.

The decrease is due to a reduction in transfers to other funds. This is primarily attributable to the expenditure-reduction measures implemented in other funds, resulting in a lower demand for financial assistance from the General Fund.

Transfers from the General Fund are as follows:

Receiving Fund	Description	FY 2022-23 Adopted Budget	FY 2023-24 Proposed Budget
Transportation Fund	Sidewalk, Curb, and Gutter Maintenance	3,025,000	2,500,000
Debt Service Fund	Annual Debt Payment	2,675,800	2,677,600
Capital Reserve Fund	Capital Projects	2,500,000	-
Recreation Fund	Recreation	376,000	-
Innovation & Technology Fund	IT Infrastructure	2,537,500	900,000
Compensated Absence/LTD Fund	Compensated Absences	882,000	380,000
Total		\$11,996,300	\$6,472,600

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	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Proposed Budget
Revenues				
Sales Tax	\$ 42,576,587	\$ 42,175,218	\$ 31,944,089	\$ 11,428,930
Property Tax	\$ 28,277,839	\$ 29,724,411	\$ 30,039,574	\$ 31,736,834
Transient Occupancy Tax	\$ 2,141,058	\$ 4,404,958	\$ 5,000,000	\$ 7,500,000
Utility Tax	\$ 3,074,358	\$ 3,356,389	\$ 2,955,404	\$ 3,304,742
Franchise Fees	\$ 3,368,287	\$ 3,479,555	\$ 3,230,101	\$ 3,443,574
Other Taxes	\$ 2,639,000	\$ 1,905,393	\$ 1,787,691	\$ 1,641,486
Licenses and Permits	\$ 33,693	\$ 30,624	\$ 26,012	\$ 30,081
Use of Money and Property	\$ 4,438,476	\$ (6,137,120)	\$ 800,000	\$ 1,700,000
Intergovernmental Revenue	\$ 1,072,497	\$ 3,783,539	\$ 125,785	\$ 120,516
Charges for Services	\$ 7,051	\$ 6,264	\$ -	\$ -
Miscellaneous Revenue	\$ 192,152	\$ 922,328	\$ -	\$ -
Transfers In	\$ 492,831	\$ 1,333,773	\$ -	\$ -
Total Revenues	\$ 88,313,829	\$ 84,985,332	\$ 75,908,656	\$ 60,906,163
Expenditures				
Materials	\$ 26,254	\$ 17,511	\$ 17,503	\$ 17,503
Capital Outlays	\$ 4,473,122	\$ 750	\$ -	\$ -
Transfers Out	\$ 15,148,689	\$ 26,272,864	\$ 11,996,300	\$ 6,457,600
Total Expenditures	\$ 19,648,065	\$ 26,291,125	\$ 12,013,803	\$ 6,475,103
Fund Balance	\$ -	\$ -	\$ -	\$ -
General Fund Costs	\$ (68,665,764)	\$ (58,694,207)	\$ (63,894,853)	\$ (54,431,060)

Staffing

There is no staffing associated with this program.

Tree Fund Non-Departmental

Budget Unit 281-90-001

Tree Fund - Non-Departmental - Tree Fund Non-Departmental

Budget at a Glance

	2024 Proposed Budget
Total Revenues	\$ 1,000
Total Expenditures	\$ 15,000
Fund Balance	\$ (14,000)
General Fund Costs	\$ -
% Funded by General Fund	0.0%
Total Staffing	FTE

Program Overview

Transfers represent transfers of monies between various funds. Tree Fund revenues are from in-lieu tree replacement fees and tree damage and removal fees. The revenues are transferred to the Street Tree Maintenance program to pay for new and replacement trees.

Proposed Budget

It is recommended that City Council approve a budget of \$15,000 for the Tree Fund Non-Departmental 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	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Proposed Budget
Revenues				
Use of Money and Property	\$ 399	\$ (4,370)	\$ -	\$ 1,000
Miscellaneous Revenue	\$ 600	\$ -	\$ -	\$ -
Total Revenues	\$ 999	\$ (4,370)	\$ -	\$ 1,000
Expenditures				
Transfers Out	\$ 15,000	\$ 15,000	\$ -	\$ 15,000
Total Expenditures	\$ 15,000	\$ 15,000	\$ -	\$ 15,000
Fund Balance	\$ (14,001)	\$ (19,370)	\$ -	\$ (14,000)
General Fund Costs	\$ -	\$ -	\$ -	\$ -

Staffing

There is no staffing associated with this program.

Debt Service Non-Departmental

Budget Unit 365-90-001

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

Budget at a Glance

	2024 Proposed Budget
Total Revenues	\$ -
Total Expenditures	\$ -
Fund Balance	\$ 2,677,600
General Fund Costs	\$ 2,677,600
% Funded by General Fund	0.0%
Total Staffing	FTE

Program Overview

The Debt Service Non-Departmental Program accounts for the refinancing of debt instruments for the City's Public Facilities Corporation.

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	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Proposed Budget
Revenues				
Use of Money and Property	\$ 332	\$ -	\$ -	\$ -
Other Financing Sources	\$ 25,918,704	\$ -	\$ -	\$ -
Total Revenues	\$ 25,919,036	\$ -	\$ -	\$ -
Expenditures				
Debt Service	\$ 27,279,118	\$ -	\$ -	\$ -
Total Expenditures	\$ 27,279,118	\$ -	\$ -	\$ -
Fund Balance	\$ 1,809,056	\$ 2,621,000	\$ 2,675,800	\$ 2,677,600
General Fund Costs	\$ 3,169,138	\$ 2,621,000	\$ 2,675,800	\$ 2,677,600

Staffing

There is no staffing associated with this program.

Capital Reserve Non-Departmental

Budget Unit 429-90-001

Capital Reserve - Non-Departmental - Capital Reserve Non-Departmental

Budget at a Glance

	2024 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.

Transfers out from the Capital Reserve vary from year to year depending on the projects selected in the Capital Improvement Program. 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. 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	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Proposed Budget
Revenues				
Use of Money and Property	\$ (130,788)	\$ (409,523)	\$ -	\$ -
Total Revenues	\$ (130,788)	\$ (409,523)	\$ -	\$ -
Expenditures				
Transfers Out	\$ 1,989,449	\$ 11,422,048	\$ -	\$ -
Total Expenditures	\$ 1,989,449	\$ 11,422,048	\$ -	\$ -
Fund Balance	\$ 2,879,763	\$ (1,831,571)	\$ 2,500,000	\$ -
General Fund Costs	\$ 5,000,000	\$ 10,000,000	\$ 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

	2024 Proposed Budget
Total Revenues	\$ -
Total Expenditures	\$ 2,677,600
Fund Balance	\$ (2,677,600)
General Fund Costs	\$ -
% Funded by General Fund	0.0%
Total Staffing	FTE

Program Overview

The Debt Service Program accounts 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.

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 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 ten years or almost \$5 million in total savings.

Schedule of Lease Payments

Bond Year (Ending June 1)	Principal	Interest	Annual Lease Payment
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	\$18,020,000	\$3,392,000	\$21,412,000

Proposed Budget

It is recommended that City Council approve a budget of \$2,677,600 for the Facility Lease Debt Service program. This represents an increase of \$1,800 (0.1%) from the FY 2022-23 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	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Proposed Budget
Revenues				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Debt Service	\$ 2,938,747	\$ 2,676,000	\$ 2,675,800	\$ 2,677,600
Transfers Out	\$ 492,831	\$ -	\$ -	\$ -
Total Expenditures	\$ 3,431,578	\$ 2,676,000	\$ 2,675,800	\$ 2,677,600
Fund Balance	\$ (3,431,579)	\$ (2,676,000)	\$ (2,675,800)	\$ (2,677,600)
General Fund Costs	\$ -	\$ -	\$ -	\$ -

Staffing

There is no staffing associated with this program.

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