

# Non-Departmental

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# Department Overview

## Budget Units

| Budget Unit             | Program                          | 2025 Proposed Budget |
|-------------------------|----------------------------------|----------------------|
| <b>Non-Departmental</b> |                                  | <b>\$ 18,311,642</b> |
| 100-90-001              | General Fund Non-Departmental    | \$ 7,372,862         |
| 281-90-001              | Tree Fund Non-Departmental       | \$ 15,000            |
| 365-90-001              | Debt Service Non-Departmental    | \$ -                 |
| 429-90-001              | Capital Reserve Non-Departmental | \$ 8,247,580         |
| 365-90-500              | Facility Lease Debt Service      | \$ 2,676,200         |
| <b>Total</b>            |                                  | <b>\$ 18,311,642</b> |

## Budget at a Glance

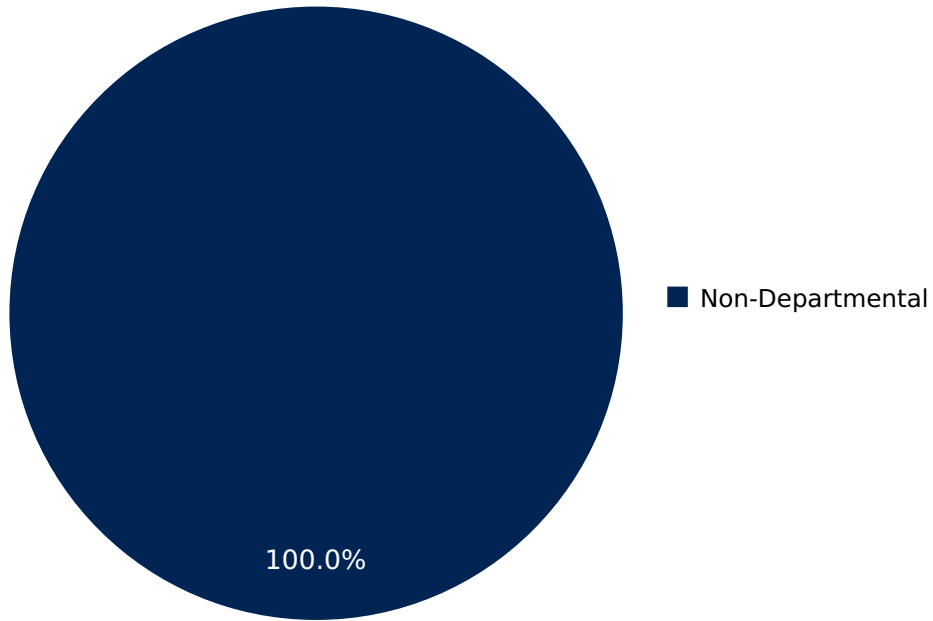
### 2025 Proposed Budget

|                          |                 |
|--------------------------|-----------------|
| Total Revenues           | \$ 66,036,967   |
| Total Expenditures       | \$ 18,311,642   |
| Fund Balance             | \$ (8,260,580)  |
| General Fund Costs       | \$ (55,985,905) |
| % Funded by General Fund | -305.7%         |
| Total Staffing           | FTE             |

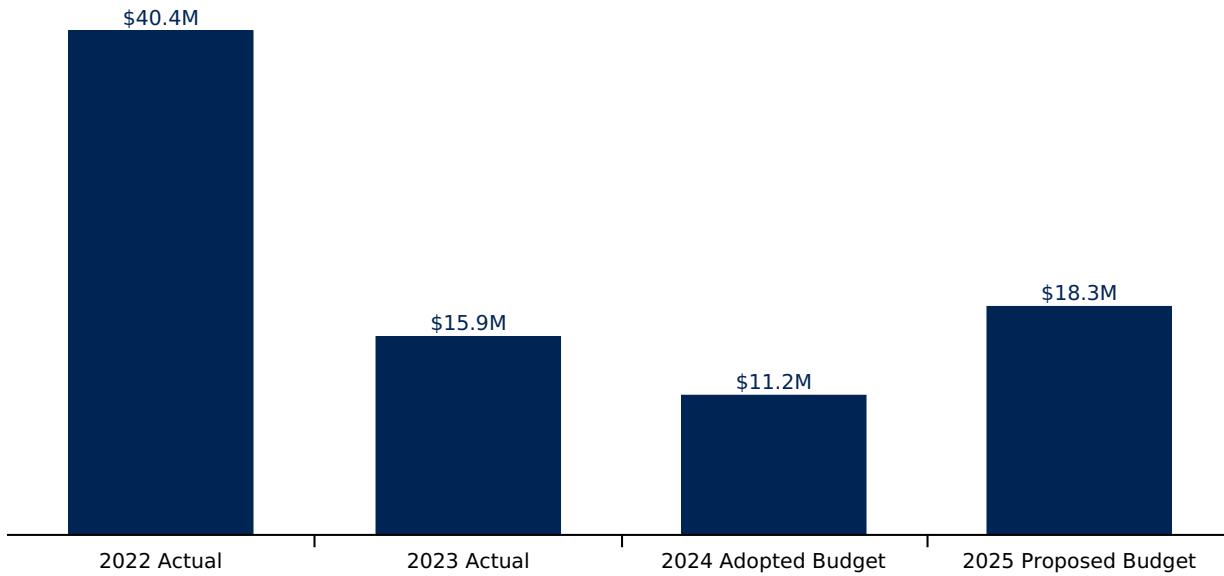
## Proposed Budget

It is recommended that City Council approve a budget of \$18,311,642 for the Non-Departmental department. This represents an increase of \$7,116,939 (63.6%) from the FY 2023-24 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. 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                  | 2022 Actual            | 2023 Actual            | 2024 Adopted Budget    | 2025 Proposed Budget   |
|---------------------------|------------------------|------------------------|------------------------|------------------------|
| <b>Revenues</b>           |                        |                        |                        |                        |
| Sales Tax                 | \$ 42,175,218          | \$ 34,819,341          | \$ 11,428,930          | \$ 11,648,962          |
| Property Tax              | \$ 29,724,411          | \$ 31,889,638          | \$ 31,736,834          | \$ 33,174,977          |
| Transient Occupancy Tax   | \$ 4,404,958           | \$ 7,062,150           | \$ 7,500,000           | \$ 7,731,947           |
| Utility Tax               | \$ 3,356,389           | \$ 4,103,906           | \$ 3,304,742           | \$ 4,130,140           |
| Franchise Fees            | \$ 3,479,555           | \$ 3,995,018           | \$ 3,443,574           | \$ 3,509,346           |
| Other Taxes               | \$ 1,905,393           | \$ 1,471,789           | \$ 1,641,486           | \$ 1,684,329           |
| Licenses and Permits      | \$ 30,624              | \$ 29,235              | \$ 30,081              | \$ 30,866              |
| Use of Money and Property | \$ (6,551,013)         | \$ 2,141,810           | \$ 1,701,000           | \$ 4,026,000           |
| Intergovernmental Revenue | \$ 3,783,539           | \$ 6,261,952           | \$ 120,516             | \$ 100,400             |
| Charges for Services      | \$ 6,264               | \$ 10,639              | \$ -                   | \$ -                   |
| Miscellaneous Revenue     | \$ 922,328             | \$ 141,840             | \$ -                   | \$ -                   |
| Transfers In              | \$ 1,333,773           | \$ -                   | \$ -                   | \$ -                   |
| <b>Total Revenues</b>     | <b>\$ 84,571,439</b>   | <b>\$ 91,927,318</b>   | <b>\$ 60,907,163</b>   | <b>\$ 66,036,967</b>   |
| <b>Expenditures</b>       |                        |                        |                        |                        |
| Materials                 | \$ 17,511              | \$ 26,036              | \$ 17,503              | \$ 23,264              |
| Contract Services         | \$ -                   | \$ 1,500               | \$ -                   | \$ -                   |
| Capital Outlays           | \$ 750                 | \$ 675                 | \$ -                   | \$ -                   |
| Debt Service              | \$ 2,676,000           | \$ 2,675,800           | \$ 2,677,600           | \$ 2,676,200           |
| Transfers Out             | \$ 37,709,912          | \$ 13,195,587          | \$ 8,499,600           | \$ 15,612,178          |
| <b>Total Expenditures</b> | <b>\$ 40,404,173</b>   | <b>\$ 15,899,598</b>   | <b>\$ 11,194,703</b>   | <b>\$ 18,311,642</b>   |
| <b>Fund Balance</b>       | <b>\$ (1,905,941)</b>  | <b>\$ 4,546,486</b>    | <b>\$ (2,041,000)</b>  | <b>\$ (8,260,580)</b>  |
| <b>General Fund Costs</b> | <b>\$ (46,073,207)</b> | <b>\$ (71,481,233)</b> | <b>\$ (51,753,460)</b> | <b>\$ (55,985,905)</b> |

## 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

|                          | 2025 Proposed Budget |
|--------------------------|----------------------|
| Total Revenues           | \$ 66,034,967        |
| Total Expenditures       | \$ 7,372,862         |
| Fund Balance             | \$ -                 |
| General Fund Costs       | \$ (58,662,105)      |
| % Funded by General Fund | -795.6%              |
| 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 \$7,372,862 for the General Fund Non-Departmental program. This represents an increase of \$897,759 (13.9%) from the FY 2023-24 Adopted Budget.

Transfers from the General Fund are as follows:

| Receiving Fund                | Description                            | FY 2023-24 Adopted Budget | FY 2024-25 Proposed Budget |
|-------------------------------|--|---------------------------|----------------------------|
| Transportation Fund           | Sidewalk, Curb, and Gutter Maintenance | 2,500,000                 | 1,500,000                  |
| Debt Service Fund             | Annual Debt Payment                    | 2,677,600                 | 2,676,200                  |
| Blackberry Farm Fund          | Blackberry Farm Golf                   |                           | 55,000                     |
| Sports Center Fund            | Sports Center                          |                           | 434,000                    |
| Innovation & Technology Fund  | IT Infrastructure                      | 900,000                   | 200,000                    |
| Compensated Absences/LTD Fund | Compensated Absences                   | 380,000                   | 591,000                    |
| Retiree Medical Fund          | Retiree Medical                        |                           | 1,609,045                  |
| <b>Total</b>                  |  | <b>\$6,457,600</b>        | <b>\$7,749,245</b>         |

| Department       | Budget Unit                      | Grouping       | Service-Level Reduction | Fiscal Impact | Service-Level Impact Narrative   |
|------------------|----------------------------------|----------------|-------------------------|---------------|--|
| Non-Departmental | Non-Departmental (Transfers Out) | Infrastructure | Transfers Out           | \$(2,000,000) | City will initiate and complete CIP projects with the current Capital Reserve fund. A reduction in capital renewal will lead to a long-term aging of infrastructure impacting the attractiveness of this infrastructure to the public. |

## 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                  | 2022 Actual            | 2023 Actual            | 2024 Adopted Budget    | 2025 Proposed Budget   |
|---------------------------|------------------------|------------------------|------------------------|------------------------|
| <b>Revenues</b>           |                        |                        |                        |                        |
| Sales Tax                 | \$ 42,175,218          | \$ 34,819,341          | \$ 11,428,930          | \$ 11,648,962          |
| Property Tax              | \$ 29,724,411          | \$ 31,889,638          | \$ 31,736,834          | \$ 33,174,977          |
| Transient Occupancy Tax   | \$ 4,404,958           | \$ 7,062,150           | \$ 7,500,000           | \$ 7,731,947           |
| Utility Tax               | \$ 3,356,389           | \$ 4,103,906           | \$ 3,304,742           | \$ 4,130,140           |
| Franchise Fees            | \$ 3,479,555           | \$ 3,995,018           | \$ 3,443,574           | \$ 3,509,346           |
| Other Taxes               | \$ 1,905,393           | \$ 1,471,789           | \$ 1,641,486           | \$ 1,684,329           |
| Licenses and Permits      | \$ 30,624              | \$ 29,235              | \$ 30,081              | \$ 30,866              |
| Use of Money and Property | \$ (6,137,120)         | \$ 2,353,658           | \$ 1,700,000           | \$ 4,024,000           |
| Intergovernmental Revenue | \$ 3,783,539           | \$ 6,261,952           | \$ 120,516             | \$ 100,400             |
| Charges for Services      | \$ 6,264               | \$ 5,829               | \$ -                   | \$ -                   |
| Miscellaneous Revenue     | \$ 922,328             | \$ 141,840             | \$ -                   | \$ -                   |
| Transfers In              | \$ 1,333,773           | \$ -                   | \$ -                   | \$ -                   |
| <b>Total Revenues</b>     | <b>\$ 84,985,332</b>   | <b>\$ 92,134,356</b>   | <b>\$ 60,906,163</b>   | <b>\$ 66,034,967</b>   |
| <b>Expenditures</b>       |                        |                        |                        |                        |
| Materials                 | \$ 17,511              | \$ 26,036              | \$ 17,503              | \$ 23,264              |
| Capital Outlays           | \$ 750                 | \$ 675                 | \$ -                   | \$ -                   |
| Transfers Out             | \$ 26,272,864          | \$ 12,334,447          | \$ 6,457,600           | \$ 7,349,598           |
| <b>Total Expenditures</b> | <b>\$ 26,291,125</b>   | <b>\$ 12,361,158</b>   | <b>\$ 6,475,103</b>    | <b>\$ 7,372,862</b>    |
| <b>Fund Balance</b>       | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>            |
| <b>General Fund Costs</b> | <b>\$ (58,694,207)</b> | <b>\$ (79,773,197)</b> | <b>\$ (54,431,060)</b> | <b>\$ (58,662,105)</b> |

## 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

|                          | 2025 Proposed Budget |
|--------------------------|----------------------|
| Total Revenues           | \$ 2,000             |
| Total Expenditures       | \$ 15,000            |
| Fund Balance             | \$ (13,000)          |
| 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. 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. 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                  | 2022 Actual        | 2023 Actual        | 2024 Adopted Budget | 2025 Proposed Budget |
|---------------------------|--------------------|--------------------|---------------------|----------------------|
| <b>Revenues</b>           |                    |                    |                     |                      |
| Use of Money and Property | \$ (4,370)         | \$ 1,823           | \$ 1,000            | \$ 2,000             |
| Charges for Services      | \$ -               | \$ 4,810           | \$ -                | \$ -                 |
| <b>Total Revenues</b>     | <b>\$ (4,370)</b>  | <b>\$ 6,633</b>    | <b>\$ 1,000</b>     | <b>\$ 2,000</b>      |
| <b>Expenditures</b>       |                    |                    |                     |                      |
| Transfers Out             | \$ 15,000          | \$ 61,140          | \$ 15,000           | \$ 15,000            |
| <b>Total Expenditures</b> | <b>\$ 15,000</b>   | <b>\$ 61,140</b>   | <b>\$ 15,000</b>    | <b>\$ 15,000</b>     |
| <b>Fund Balance</b>       | <b>\$ (19,370)</b> | <b>\$ (54,507)</b> | <b>\$ (14,000)</b>  | <b>\$ (13,000)</b>   |
| <b>General Fund Costs</b> | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>         | <b>\$ -</b>          |

## 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

### 2025 Proposed Budget

|                          |              |
|--------------------------|--------------|
| Total Revenues           | \$ -         |
| Total Expenditures       | \$ -         |
| Fund Balance             | \$ 2,676,200 |
| General Fund Costs       | \$ 2,676,200 |
| % 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                  | 2022 Actual         | 2023 Actual         | 2024 Adopted Budget | 2025 Proposed Budget |
|---------------------------|---------------------|---------------------|---------------------|----------------------|
| <b>Revenues</b>           |                     |                     |                     |                      |
| Use of Money and Property | \$ -                | \$ (5,099)          | \$ -                | \$ -                 |
| <b>Total Revenues</b>     | <b>\$ -</b>         | <b>\$ (5,099)</b>   | <b>\$ -</b>         | <b>\$ -</b>          |
| <b>Expenditures</b>       |                     |                     |                     |                      |
| <b>Total Expenditures</b> | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>          |
| <b>Fund Balance</b>       | <b>\$ 2,621,000</b> | <b>\$ 2,670,701</b> | <b>\$ 2,677,600</b> | <b>\$ 2,676,200</b>  |
| <b>General Fund Costs</b> | <b>\$ 2,621,000</b> | <b>\$ 2,675,800</b> | <b>\$ 2,677,600</b> | <b>\$ 2,676,200</b>  |

## 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

|                          | 2025 Proposed Budget |
|--------------------------|----------------------|
| Total Revenues           | \$ -                 |
| Total Expenditures       | \$ 8,247,580         |
| Fund Balance             | \$ (8,247,580)       |
| 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

It is recommended that City Council approve a budget of \$8,247,580 for the Capital Reserve Non-Departmental program. This represents an increase of \$6,220,580 (306.9%) from the FY 2023-24 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                  | 2022 Actual           | 2023 Actual         | 2024 Adopted Budget   | 2025 Proposed Budget  |
|---------------------------|-----------------------|---------------------|-----------------------|-----------------------|
| <b>Revenues</b>           |                       |                     |                       |                       |
| Use of Money and Property | \$ (409,523)          | \$ (208,572)        | \$ -                  | \$ -                  |
| <b>Total Revenues</b>     | <b>\$ (409,523)</b>   | <b>\$ (208,572)</b> | <b>\$ -</b>           | <b>\$ -</b>           |
| <b>Expenditures</b>       |                       |                     |                       |                       |
| Transfers Out             | \$ 11,422,048         | \$ 800,000          | \$ 2,027,000          | \$ 8,247,580          |
| <b>Total Expenditures</b> | <b>\$ 11,422,048</b>  | <b>\$ 800,000</b>   | <b>\$ 2,027,000</b>   | <b>\$ 8,247,580</b>   |
| <b>Fund Balance</b>       | <b>\$ (1,831,571)</b> | <b>\$ 4,607,592</b> | <b>\$ (2,027,000)</b> | <b>\$ (8,247,580)</b> |
| <b>General Fund Costs</b> | <b>\$ 10,000,000</b>  | <b>\$ 5,616,164</b> | <b>\$ -</b>           | <b>\$ -</b>           |

## 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

|                          | 2025 Proposed Budget |
|--------------------------|----------------------|
| Total Revenues           | \$ -                 |
| Total Expenditures       | \$ 2,676,200         |
| Fund Balance             | \$ (2,676,200)       |
| 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 |
|---------------------------|---------------------|--------------------|----------------------|
| 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            |
| <b>Total</b>              | <b>\$16,065,000</b> | <b>\$2,671,200</b> | <b>\$18,736,200</b>  |

### Proposed Budget

It is recommended that City Council approve a budget of \$2,676,200 for the Facility Lease Debt Service program. This represents a decrease of \$1,400 (-0.1%) from the FY 2023-24 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                  | 2022 Actual           | 2023 Actual           | 2024 Adopted Budget   | 2025 Proposed Budget  |
|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Revenues</b>           |                       |                       |                       |                       |
| <b>Total Revenues</b>     | \$ -                  | \$ -                  | \$ -                  | \$ -                  |
| <b>Expenditures</b>       |                       |                       |                       |                       |
| Contract Services         | \$ -                  | \$ 1,500              | \$ -                  | \$ -                  |
| Debt Service              | \$ 2,676,000          | \$ 2,675,800          | \$ 2,677,600          | \$ 2,676,200          |
| <b>Total Expenditures</b> | <b>\$ 2,676,000</b>   | <b>\$ 2,677,300</b>   | <b>\$ 2,677,600</b>   | <b>\$ 2,676,200</b>   |
| <b>Fund Balance</b>       | <b>\$ (2,676,000)</b> | <b>\$ (2,677,300)</b> | <b>\$ (2,677,600)</b> | <b>\$ (2,676,200)</b> |
| <b>General Fund Costs</b> | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ -</b>           |

### Staffing

There is no staffing associated with this program.