

Non-Departmental

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Department Overview

Budget Units

Budget Unit	Program	2025 Adopted Budget
Non-Departmental		\$ 18,311,642
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
Total		\$ 18,311,642

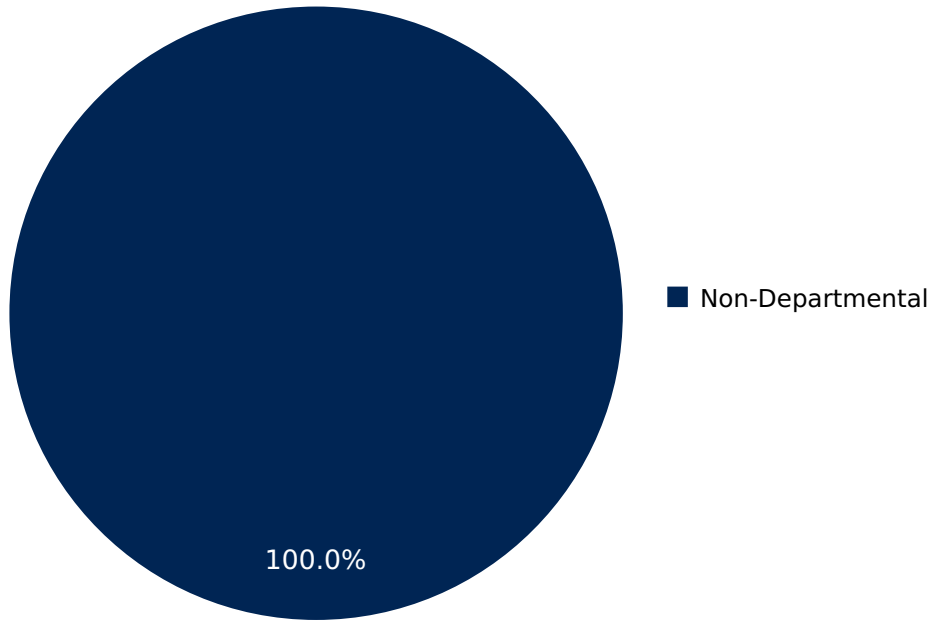
Budget at a Glance

	2025 Adopted 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

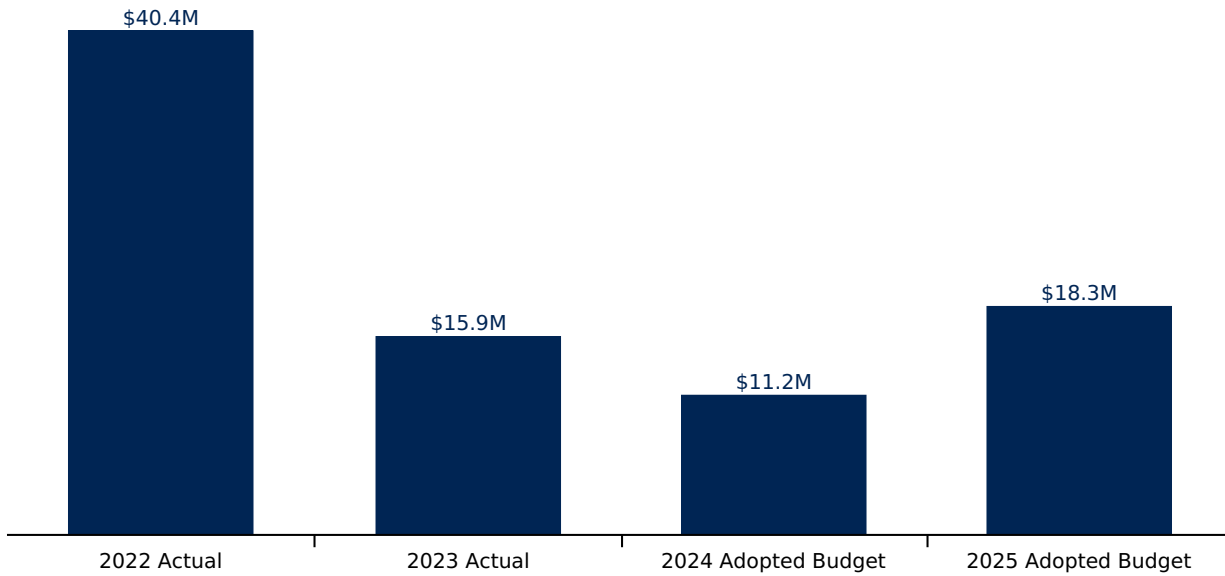
Adopted Budget

On June 4, 2024, City Council approved 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.

Adopted 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 Adopted Budget for the current fiscal year.

Category	2022 Actual	2023 Actual	2024 Adopted Budget	2025 Adopted Budget
Revenues				
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	\$ -	\$ -	\$ -
Total Revenues	\$ 84,571,439	\$ 91,927,318	\$ 60,907,163	\$ 66,036,967
Expenditures				
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
Total Expenditures	\$ 40,404,173	\$ 15,899,598	\$ 11,194,703	\$ 18,311,642
Fund Balance	\$ (1,905,941)	\$ 4,546,486	\$ (2,041,000)	\$ (8,260,580)
General Fund Costs	\$ (46,073,207)	\$ (71,481,233)	\$ (51,753,460)	\$ (55,985,905)

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 Adopted 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.

Adopted Budget

On June 4, 2024, City Council approved 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 Adopted 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
Total		\$6,457,600	\$7,749,245

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 Adopted Budget for the current fiscal year.

Category	2022 Actual	2023 Actual	2024 Adopted Budget	2025 Adopted Budget
Revenues				
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	\$ -	\$ -	\$ -
Total Revenues	\$ 84,985,332	\$ 92,134,356	\$ 60,906,163	\$ 66,034,967
Expenditures				
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
Total Expenditures	\$ 26,291,125	\$ 12,361,158	\$ 6,475,103	\$ 7,372,862
Fund Balance	\$ -	\$ -	\$ -	\$ -
General Fund Costs	\$ (58,694,207)	\$ (79,773,197)	\$ (54,431,060)	\$ (58,662,105)

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 Adopted 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.

Adopted Budget

On June 4, 2024, City Council approved 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 Adopted Budget for the current fiscal year.

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

	2025 Adopted 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.

Adopted 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 Adopted Budget for the current fiscal year.

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

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 Adopted 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.

Adopted Budget

On June 4, 2024, City Council approved 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 Adopted Budget for the current fiscal year.

Category	2022 Actual	2023 Actual	2024 Adopted Budget	2025 Adopted Budget
Revenues				
Use of Money and Property	\$ (409,523)	\$ (208,572)	\$ -	\$ -
Total Revenues	\$ (409,523)	\$ (208,572)	\$ -	\$ -
Expenditures				
Transfers Out	\$ 11,422,048	\$ 800,000	\$ 2,027,000	\$ 8,247,580
Total Expenditures	\$ 11,422,048	\$ 800,000	\$ 2,027,000	\$ 8,247,580
Fund Balance	\$ (1,831,571)	\$ 4,607,592	\$ (2,027,000)	\$ (8,247,580)
General Fund Costs	\$ 10,000,000	\$ 5,616,164	\$ -	\$ -

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 Adopted 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
Total	\$16,065,000	\$2,671,200	\$18,736,200

Adopted Budget

On June 4, 2024, City Council approved 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 Adopted Budget for the current fiscal year.

Category	2022 Actual	2023 Actual	2024 Adopted Budget	2025 Adopted Budget
Revenues				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Contract Services	\$ -	\$ 1,500	\$ -	\$ -
Debt Service	\$ 2,676,000	\$ 2,675,800	\$ 2,677,600	\$ 2,676,200
Total Expenditures	\$ 2,676,000	\$ 2,677,300	\$ 2,677,600	\$ 2,676,200
Fund Balance	\$ (2,676,000)	\$ (2,677,300)	\$ (2,677,600)	\$ (2,676,200)
General Fund Costs	\$ -	\$ -	\$ -	\$ -

Staffing

There is no staffing associated with this program.