

The Non-Departmental series of accounts are used to account for citywide expenditures (e.g., utilities, unemployment, etc.), equipment leases and purchases, debt service payments, as well as projects funded from the Capital Improvement Reserve. The Finance Department manages the Non-Departmental accounts.

Over the past few years, Non-Departmental has supported the funding of the City's Equipment Replacement Reserve. The reserve was established to support the purchase of future equipment needs so that the City's fleet of equipment, technology, and infrastructure remain up-to-date and in good working condition.



**INTENTIONALLY  
LEFT  
BLANK**



**Non-Departmental  
Adopted Budget - FY 2012/13  
Department Budget Summary  
All Funds by Object Account**

**DEPARTMENT**

Expenditure Object Account	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Actual	FY 2011/12 Adopted	FY 2011/12 Revised	FY 2012/13 Adopted	Percent Change From Prior Year
<b>All Funds</b>							
<b>PERSONAL SERVICES</b>							
Salaries, Permanent	11,174	23,302	(2,644)				
Salaries, Temporary		483	451				
Termination Payouts	1,298,439	2,462,678	696,822	3,200,000	3,200,000	3,200,000	0.00%
Benefits	57,489	35,087	20,855	500,000	500,000	645,428	29.09%
<b>PERSONAL SERVICES</b>	<b>1,367,102</b>	<b>2,521,550</b>	<b>715,484</b>	<b>3,700,000</b>	<b>3,700,000</b>	<b>3,845,428</b>	<b>3.93%</b>
<b>OPERATING EXPENSES</b>							
Utilities	4,867,999	5,100,330	5,244,772	4,601,516	4,625,096	4,900,000	6.49%
Equipment and Supplies	1,654,176	1,574,811	2,106,029	218,933	264,047	219,000	0.03%
Repairs and Maintenance	265,168	189,438	862		169,286		
Professional Services	152,814	199,710	622,627	850,800	887,534	975,723	14.68%
Other Contract Services	568,835	541,369	650,112	795,000	795,000	795,000	0.00%
Rental Expense	(264,558)	38,660	39,020	105,000	105,000	105,000	0.00%
Claims Expense	137,758						
Payments to Other Governments	2,145,589	1,834,463	2,358,048	2,307,960	2,307,960	2,277,810	-1.31%
Expense Allowances	1,167	542	18				
Other Expenses	1,519,376	1,040,729	1,132,715	437,838	437,838	437,840	0.00%
<b>OPERATING EXPENSES</b>	<b>11,048,325</b>	<b>10,520,052</b>	<b>12,154,203</b>	<b>9,317,047</b>	<b>9,591,761</b>	<b>9,710,373</b>	<b>4.22%</b>
<b>CAPITAL EXPENDITURES</b>							
Improvements	276,330	276,234	34,008	1,300,000	2,330,786	3,000,000	130.77%
Equipment	1,763,738	1,008,841	729,059	3,000,000	3,022,538	3,000,000	0.00%
Vehicles	2,187,298	377,409	938,283		224,081		
Software - Capital					170,500		
Capitalized PP&E Offset	(3,928,860)	(7,276,160)	(16,798,195)				
<b>CAPITAL EXPENDITURES</b>	<b>298,506</b>	<b>(5,613,676)</b>	<b>(15,096,845)</b>	<b>4,300,000</b>	<b>5,747,905</b>	<b>6,000,000</b>	<b>39.53%</b>
<b>NON-OPERATING EXPENSES</b>							
Debt Service Expenses	14,384,300	26,684,363	50,159,013	11,156,567	11,159,028	12,043,939	7.95%
Transfers to Other Funds	529,150	686,779	9,135,433	6,240,735	4,840,735	6,265,323	0.39%
Depreciation	13,004,360	13,140,847	12,816,330				
Loans Made	200,000						
<b>NON-OPERATING EXPENSES</b>	<b>28,117,811</b>	<b>40,511,989</b>	<b>72,110,776</b>	<b>17,397,302</b>	<b>15,999,763</b>	<b>18,309,262</b>	<b>5.24%</b>
<b>Grand Total(s)</b>	<b>40,831,744</b>	<b>47,939,915</b>	<b>69,883,618</b>	<b>34,714,349</b>	<b>35,039,429</b>	<b>37,865,063</b>	<b>9.08%</b>
General Fund	17,583,725	14,997,797	24,452,911	25,431,749	25,751,459	27,145,548	6.74%
Other Funds	23,248,019	32,942,117	45,430,706	9,282,600	9,287,970	10,719,515	15.48%
<b>Grand Total(s)</b>	<b>40,831,744</b>	<b>47,939,915</b>	<b>69,883,618</b>	<b>34,714,349</b>	<b>35,039,429</b>	<b>37,865,063</b>	<b>9.08%</b>
<b>Personnel Summary</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**Non-Departmental  
Adopted Budget - FY 2012/13  
Department Budget Summary  
General Fund by Object Account**

**DEPARTMENT**

Object Account	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Actual	FY 2011/12 Adopted	FY 2011/12 Revised	FY 2012/13 Adopted	Percent Change From Prior Year
<b>General Fund</b>							
<b>PERSONAL SERVICES</b>							
Salaries, Permanent	11,174	23,302	(2,644)				
Salaries, Temporary		483	451				
Leave Payouts	1,298,439	2,462,678	696,822	3,200,000	3,200,000	3,200,000	0.00%
Benefits	57,489	35,087	20,855	500,000	500,000	645,428	29.09%
<b>PERSONAL SERVICES</b>	<b>1,367,102</b>	<b>2,521,550</b>	<b>715,484</b>	<b>3,700,000</b>	<b>3,700,000</b>	<b>3,845,428</b>	<b>3.93%</b>
<b>OPERATING EXPENSES</b>							
Utilities	4,867,999	5,100,330	5,244,772	4,601,516	4,625,096	4,900,000	6.49%
Equipment and Supplies	1,654,176	1,574,811	2,106,029	218,933	264,047	219,000	0.03%
Repairs and Maintenance	265,168	189,438	862		169,286		
Professional Services	137,438	180,167	614,218	838,000	871,826	960,000	14.56%
Other Contract Services	567,810	541,369	650,112	795,000	795,000	795,000	0.00%
Rental Expense	(264,558)	38,660	39,020	105,000	105,000	105,000	0.00%
Claims Expense	137,758						
Payments to Other Governments	2,145,589	1,834,463	2,358,048	2,307,960	2,307,960	2,277,810	-1.31%
Expense Allowances	1,167	542	18				
Other Expenses	1,399,405	799,798	930,560	437,838	437,838	437,840	0.00%
<b>OPERATING EXPENSES</b>	<b>10,911,954</b>	<b>10,259,577</b>	<b>11,943,639</b>	<b>9,304,247</b>	<b>9,576,052</b>	<b>9,694,650</b>	<b>4.20%</b>
<b>CAPITAL EXPENDITURES</b>							
Improvements	276,330	276,234	34,008	1,300,000	2,330,786	3,000,000	130.77%
Equipment	1,763,738	1,008,841	729,059	3,000,000	3,022,538	3,000,000	0.00%
Vehicles	2,187,298	377,409	938,283		224,081		
Software - Capital					170,500		
<b>CAPITAL EXPENDITURES</b>	<b>4,227,366</b>	<b>1,662,483</b>	<b>1,701,350</b>	<b>4,300,000</b>	<b>5,747,905</b>	<b>6,000,000</b>	<b>39.53%</b>
<b>NON-OPERATING EXPENSES</b>							
Debt Service Expenses	877,303	433,278	1,905,923	1,886,767	1,886,767	1,886,770	0.00%
Transfers to Other Funds		120,909	8,186,516	6,240,735	4,840,735	5,718,700	-8.36%
Loans Made	200,000						
<b>NON-OPERATING EXPENSES</b>	<b>1,077,303</b>	<b>554,187</b>	<b>10,092,438</b>	<b>8,127,502</b>	<b>6,727,502</b>	<b>7,605,470</b>	<b>-6.42%</b>
<b>Total</b>	<b>17,583,725</b>	<b>14,997,797</b>	<b>24,452,911</b>	<b>25,431,749</b>	<b>25,751,459</b>	<b>27,145,548</b>	<b>6.74%</b>
<b>Personnel Summary</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**Non-Departmental  
Adopted Budget - FY 2012/13  
Department Budget Summary  
General Fund Division by Object Account**

**DIVISION**

Expenditure Object Account	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Actual	FY 2011/12 Adopted	FY 2011/12 Revised	FY 2012/13 Adopted	Percent Change From Prior Year
<b>Capital Improvement Projects</b>							
<b>PERSONAL SERVICES</b>							
Salaries, Permanent	6,622	23,122	(2,753)				
Salaries, Overtime		483	451				
Benefits	9,251	6,468	6,751				
<b>PERSONAL SERVICES</b>	<b>15,873</b>	<b>30,073</b>	<b>4,449</b>				
<b>OPERATING EXPENSES</b>							
Professional Services	131,488	49,335					
Expense Allowances	102	102					
<b>OPERATING EXPENSES</b>	<b>131,590</b>	<b>49,437</b>					
<b>CAPITAL EXPENDITURES</b>							
Improvements	210,420	276,234	30,508	1,300,000	2,087,286	3,000,000	130.77%
Equipment		4,421					
<b>CAPITAL EXPENDITURES</b>	<b>210,420</b>	<b>280,655</b>	<b>30,508</b>	<b>1,300,000</b>	<b>2,087,286</b>	<b>3,000,000</b>	<b>130.77%</b>
<b>Total</b>	<b>357,883</b>	<b>360,164</b>	<b>34,957</b>	<b>1,300,000</b>	<b>2,087,286</b>	<b>3,000,000</b>	<b>130.77%</b>

**Significant Changes**

The FY 2012/2013 budget includes an increase of \$1.7 million for additional street repairs. These expenditures are in line with the City's Infrastructure Charter requirement.



**Non-Departmental**  
**Adopted Budget - FY 2012/13**  
**Department Budget Summary**  
**General Fund Division by Object Account**

**DIVISION**

Expenditure Object Account	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Actual	FY 2011/12 Adopted	FY 2011/12 Revised	FY 2012/13 Adopted	Percent Change From Prior Year
<b>Citywide Expenses</b>							
<b>PERSONAL SERVICES</b>							
Salaries, Permanent	4,552	180	109				
Leave Payouts	1,298,439	2,462,678	696,822	3,200,000	3,200,000	3,200,000	0.00%
Benefits	48,238	28,618	14,104	500,000	500,000	645,428	29.09%
<b>PERSONAL SERVICES</b>	<b>1,351,230</b>	<b>2,491,477</b>	<b>711,035</b>	<b>3,700,000</b>	<b>3,700,000</b>	<b>3,845,428</b>	<b>3.93%</b>
<b>OPERATING EXPENSES</b>							
Utilities	4,867,999	5,100,330	5,244,772	4,601,516	4,625,096	4,900,000	6.49%
Equipment and Supplies	1,654,176	1,574,311	2,092,924	218,933	219,039	219,000	0.03%
Repairs and Maintenance	265,168	189,438					
Professional Services	5,950	122,403	614,218	838,000	871,826	960,000	14.56%
Other Contract Services	567,810	541,369	633,111	795,000	795,000	795,000	0.00%
Claims Expense	137,758						
Payments to Other Governments	2,145,589	1,834,463	2,358,048	2,307,960	2,307,960	2,277,810	-1.31%
Expense Allowances	1,065	441	18				
Other Expenses	1,399,405	799,798	930,560	437,838	437,838	437,840	0.00%
<b>OPERATING EXPENSES</b>	<b>11,044,921</b>	<b>10,162,552</b>	<b>11,873,651</b>	<b>9,199,247</b>	<b>9,256,759</b>	<b>9,589,650</b>	<b>4.24%</b>
<b>CAPITAL EXPENDITURES</b>							
Improvements	65,910		3,500				
Equipment					874,392		
<b>CAPITAL EXPENDITURES</b>	<b>65,910</b>		<b>3,500</b>		<b>874,392</b>		
<b>NON-OPERATING EXPENSES</b>							
Debt Service Expenses	298,526	380,462	1,885,292	1,886,767	1,886,767	1,886,770	0.00%
Transfers to Other Funds		120,909	8,186,516	6,240,735	4,840,735	5,718,700	-8.36%
Loans Made	200,000						
<b>NON-OPERATING EXPENSES</b>	<b>498,526</b>	<b>501,372</b>	<b>10,071,808</b>	<b>8,127,502</b>	<b>6,727,502</b>	<b>7,605,470</b>	<b>-6.42%</b>
<b>Total</b>	<b>12,960,587</b>	<b>13,155,400</b>	<b>22,659,994</b>	<b>21,026,749</b>	<b>20,558,653</b>	<b>21,040,548</b>	<b>0.07%</b>

**Significant Changes**

The Citywide Expenses budget tracks Citywide expenditures that cannot be accounted for in individual departments. Utilities are trending higher than the FY 2011/12 Adopted Budget. The Transfers to Other Funds are lower due to the refinancing of debt obligations in 2011.



**Non-Departmental**  
**Adopted Budget - FY 2012/13**  
**Department Budget Summary**  
**General Fund Division by Object Account**

**DIVISION**

Expenditure Object Account	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Actual	FY 2011/12 Adopted	FY 2011/12 Revised	FY 2012/13 Adopted	Percent Change From Prior Year
<b>Equipment Replacement</b>							
<b>OPERATING EXPENSES</b>							
Equipment and Supplies			13,105		45,007		
Repairs and Maintenance			862		169,286		
Other Contract Services			17,001				
<b>OPERATING EXPENSES</b>			<b>30,968</b>		<b>214,293</b>		
<b>CAPITAL EXPENDITURES</b>							
Improvements					243,500		
Equipment	1,763,738	1,004,420	729,059	3,000,000	2,148,146	3,000,000	0.00%
Vehicles	2,187,298	377,409	938,283		224,081		
Software - Capital					170,500		
<b>CAPITAL EXPENDITURES</b>	<b>3,951,036</b>	<b>1,381,829</b>	<b>1,667,342</b>	<b>3,000,000</b>	<b>2,786,227</b>	<b>3,000,000</b>	0.00%
<b>Total</b>	<b>3,951,036</b>	<b>1,381,829</b>	<b>1,698,310</b>	<b>3,000,000</b>	<b>3,000,520</b>	<b>3,000,000</b>	<b>0.00%</b>

**Significant Changes**

All Citywide General Fund equipment replacement purchases are budgeted and tracked by department within this Division. FY 2012/13 maintains the same expenditure level as FY 2011/12.



**Non-Departmental**  
**Adopted Budget - FY 2012/13**  
**Department Budget Summary**  
**General Fund Division by Object Account**

**DIVISION**

Expenditure Object Account	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Actual	FY 2011/12 Adopted	FY 2011/12 Revised	FY 2012/13 Adopted	Percent Change From Prior Year
<b>Leases</b>							
<b>OPERATING EXPENSES</b>							
Equipment and Supplies		500					
Professional Services		8,429					
Rental Expense	(264,558)	38,660	39,020	105,000	105,000	105,000	0.00%
<b>OPERATING EXPENSES</b>	<b>(264,558)</b>	<b>47,588</b>	<b>39,020</b>	<b>105,000</b>	<b>105,000</b>	<b>105,000</b>	<b>0.00%</b>
<b>NON-OPERATING EXPENSES</b>							
Debt Service Expenses	578,777	52,816	20,630				
<b>NON-OPERATING EXPENSES</b>	<b>578,777</b>	<b>52,816</b>	<b>20,630</b>				
<b>Total</b>	<b>314,220</b>	<b>100,404</b>	<b>59,650</b>	<b>105,000</b>	<b>105,000</b>	<b>105,000</b>	<b>0.00%</b>

**Significant Changes**

The Leases Division within Non-Departmental manages the Citywide copier lease program. Historically, the City's print shop was also budgeted in this Division, however, in FY 2010/11, the print shop was outsourced.



**Non-Departmental  
Adopted Budget - FY 2012/13  
Department Budget Summary  
Other Funds by Object Account**

**OTHER FUNDS**

Expenditure Object Account	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Actual	FY 2011/12 Adopted	FY 2011/12 Revised	FY 2012/13 Adopted	Percent Change From Prior Year
<b>Debt Service &amp; Transfers</b>							
<b>OPERATING EXPENSES</b>							
Professional Services	15,376	19,544	8,409	12,800	15,709	15,723	22.84%
Other Contract Services	1,025						
Other Expenses	119,971	240,931	202,155				
<b>OPERATING EXPENSES</b>	<b>136,372</b>	<b>260,475</b>	<b>210,564</b>	<b>12,800</b>	<b>15,709</b>	<b>15,723</b>	22.84%
<b>CAPITAL EXPENDITURES</b>							
Capitalized PP&E Offset	(3,928,860)	(7,276,160)	(16,798,195)				
<b>CAPITAL EXPENDITURES</b>	<b>(3,928,860)</b>	<b>(7,276,160)</b>	<b>(16,798,195)</b>				
<b>NON-OPERATING EXPENSES</b>							
Debt Service Expenses	13,506,997	26,251,085	48,253,090	9,269,800	9,272,261	10,157,169	9.57%
Transfers to Other Funds	529,150	565,870	948,917			546,623	100.00%
Depreciation	13,004,360	13,140,847	12,816,330				
<b>NON-OPERATING EXPENSES</b>	<b>27,040,508</b>	<b>39,957,802</b>	<b>62,018,337</b>	<b>9,269,800</b>	<b>9,272,261</b>	<b>10,703,792</b>	15.47%
<b>Total</b>	<b>23,248,019</b>	<b>32,942,117</b>	<b>45,430,706</b>	<b>9,282,600</b>	<b>9,287,970</b>	<b>10,719,515</b>	<b>15.48%</b>

**Significant Changes**

This Division funds the City's debt service payments, transfers, and auditing fees related to the City's debt loans.



**Non-Departmental  
Adopted Budget - FY 2012/13  
Department Budget Summary  
All Funds by Business Unit**

**BUSINESS UNITS**

Division / Business Unit	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Actual	FY 2011/12 Adopted	FY 2011/12 Revised	FY 2012/13 Adopted	Percent Change From Prior Year
<b>NON Non-Departmental</b>							
<b>CIP Capital Improvement Projects</b>							
10040308 Cap. Purch. - Econ Dev	11,000						
10040309 Cap. Purch. - Fire	38,278						
10040310 Cap. Purch. - Library Svcs	73,843						
10040314 Cap. Purch. - Public Works	234,762	360,164	34,957	1,300,000	2,087,286	3,000,000	130.77%
<b>CIP Capital Improvement Projects</b>	<b>357,883</b>	<b>360,164</b>	<b>34,957</b>	<b>1,300,000</b>	<b>2,087,286</b>	<b>3,000,000</b>	<b>130.77%</b>
<b>CW Citywide Expenses</b>							
10040101 Non-Departmental	12,960,587	12,952,554	12,886,712	16,199,247	14,131,141	16,735,078	3.31%
10040108 PARS Annuity Payments		81,937	1,586,767	1,586,767	1,586,777	1,586,770	0.00%
10040999 General Fund - Non Dept Trfs		120,909	8,186,516	6,240,735	4,840,735	5,718,700	-8.36%
<b>CW Citywide Expenses</b>	<b>12,960,587</b>	<b>13,155,400</b>	<b>22,659,994</b>	<b>24,026,749</b>	<b>20,558,653</b>	<b>24,040,548</b>	<b>0.06%</b>
<b>EQ Equipment Replacement</b>							
10040107 Citywide Telephone Sys Upgrade		738,802					
10040207 Equip Replace - Comm Svcs	470,215		61,435		282,890		
10040209 Equip Replace - Fire	1,617,779	46,817	159,288		528,888		
10040210 Equip Replace - Library Svcs	90,165	1,944	16,324				
10040211 Equip Replace - Info Svcs	22,951	14,118	298,237		474,026		
10040213 Equip Replace - Police	718,799	634,753	1,152,691		86,050		
10040214 Equip Replace - Public Works	1,027,105	(54,605)	10,334		1,628,667		
10040215 Equip Replace - City Treasurer	4,022						
<b>EQ Equipment Replacement</b>	<b>3,951,036</b>	<b>1,381,829</b>	<b>1,698,310</b>		<b>3,000,520</b>		
<b>LS Leases</b>							
10040102 Citywide Leases	314,220	100,404	59,650	105,000	105,000	105,000	0.00%
<b>LS Leases</b>	<b>314,220</b>	<b>100,404</b>	<b>59,650</b>	<b>105,000</b>	<b>105,000</b>	<b>105,000</b>	<b>0.00%</b>
<b>Other Funds</b>							
20640101 Non-Departmental	11,900	161,664					
20740101 Non-Departmental	1,558	33,900					
40140101 HBPFA 1997	247,821	15,605,250					
40140102 HBPFA 2000A	1,446,565	345,051	(1,620)				
40140103 HBPFA 2001A	1,989,892	1,988,179	27,040,547	795,000	3,692		-100.00%
40140104 HBPFA 2001B	2,620,034	2,619,534	16,982,731	2,625,000	3,700		-100.00%
40140105 HBPFA 2010A		1,088,196	1,247,588	1,239,000	1,239,500	1,239,950	0.08%
40140106 HBPFA 2011A			(1,620,531)		3,413,108	4,306,094	100.00%
40540101 Debt Svc Grand Coast CFD2000-1	1,239,725	1,242,688	1,289,740	1,244,100	1,244,600	1,249,311	0.42%
40640101 Debt Svc Special Tax CFD1990-1	187,222	187,207	584,773	179,200	182,570	191,030	6.60%
40840101 Debt Svc McDonnell CFD 2002-1	332,658	344,019	384,336	352,600	352,600	366,141	3.84%
41040101 Debt Svc Bella Terra CFD2003-1	2,342,805	2,375,856	2,476,223	1,813,400	1,813,900	2,345,689	29.35%
50640101 Non-Departmental	(1,485,677)	(6,875,350)	(5,784,117)				
50740101 Non-Departmental	(2,336,670)	(355,443)	(11,014,078)				
65040101 Non-Departmental	12,969,543	13,106,029	12,781,512				
65340101 Non-Departmental	34,817	34,818	34,818				
70740101 2004 Judgment Obligation Bond	3,645,826	1,040,520	1,028,784	1,034,300	1,034,300	1,021,300	-1.26%
<b>Other Funds</b>	<b>23,248,019</b>	<b>32,942,117</b>	<b>45,430,706</b>	<b>9,282,600</b>	<b>9,287,970</b>	<b>10,719,515</b>	<b>15.48%</b>
General Fund	17,583,725	14,997,797	24,452,911	25,431,749	25,751,459	27,145,548	6.74%
Other Funds	23,248,019	32,942,117	45,430,706	9,282,600	9,287,970	10,719,515	15.48%
<b>Grand Total(s)</b>	<b>40,831,744</b>	<b>47,939,915</b>	<b>69,883,618</b>	<b>34,714,349</b>	<b>35,039,429</b>	<b>37,865,063</b>	<b>9.08%</b>