



Human Services

Human Services

Department Summary

<u>Program</u>	<u>General Fund</u>
Human Services	225,000
Total	\$225,000

Human Services

Department	No.	Program	No.	Program Manager
Human Services	90	Human Services	003	Superintendent of Recreation

Program Activities

Utility Tax Rebates

The City refunds payments of utility gross receipts taxes to qualified disabled and/or senior citizens.

2023 Programmatic Goals
Goals
Process 1,100 rebate applications during the first 30 days of the 2023 rebate program.
Provide checks to qualified applicants within 14 days of application, 95% of the time.

2022 Programmatic Goals - Status		
Goals	Status	Comments
Process 1,100 rebate applications during the first 30 days of the 2022 rebate program.	In progress	
Provide checks to qualified applicants within 14 days of application, 95% of the time.	In progress	

Performance Measures				
Metrics	2020 Actual	2021 Actual	2022 Estimated	2023 Projected
Rebate applications processed	1,328	1,300	1,400	1,400



Annual Budget -2023

General Fund

DEPARTMENT Human Services	NUMBER 90	PROGRAM Human Services	NUMBER 003
Program Budget			
Object of Expenditure	2021 Budget (Actual)	2022 Budget (Amended)	2023 Budget (Proposed)
CONTRACTUAL SERVICES	174,664	225,000	225,000
TOTAL EXPENDITURES	174,664	225,000	225,000
Personnel Schedule			
Position	2021	2022	2023
EMPLOYEES - FULL TIME EQUIVALENTS (FTE)	0.00	0.00	0.00



Annual Budget -2023

General Fund

DEPARTMENT Human Services		NUMBER 90	PROGRAM Human Services			NUMBER 003
Contractual Services		2021 Budget (Actual)	2022 Budget (Amended)	2023 Budget (Proposed)	Detail	
Account Number	Account Description					
720.91	UTILITY TAX REBATE PMTS.	174,664	225,000	225,000	Payments to qualified seniors and disabled residents 225,000	
	TOTALS	174,664	225,000	225,000		



Debt Service

Debt Services

Department Summary

<u>Program</u>	<u>Community Center Debt Service Fund</u>	<u>Westport Plaza TIF</u>	<u>Total</u>
Debt Service	979,160	2,800,000	3,779,160
Total	\$979,160	\$2,800,000	\$3,779,160

Debt Service

Department	No.	Program	No.	Program Manager
Debt Service	01	Debt Service	000	Finance Director

Program Activities

Debt Service

In 2015, the City issued approximately \$15 million in “certificates of participation” to fund about 50% of the construction cost of a new community center. The certificates represent proportionate ownership interests in the right to receive “basic rent” to be paid by the City. The City’s obligation to pay basic rent and other payment obligations under the lease are subject to and dependent upon annual appropriations being made by the City for this purpose.

The certificates will not constitute an indebtedness of the City within the meaning of any constitutional or statutory restriction.

Community Center Debt Service Schedule

Year	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
2023	690,000	286,860	976,860
2024	705,000	271,856	976,856
2025	720,000	255,465	975,465
2026	740,000	237,755	977,755
2027	760,000	218,625	978,625
2028	780,000	198,020	978,020
2029	800,000	175,795	975,795
2030	825,000	151,920	976,920
2031	850,000	126,795	976,795
2032	875,000	100,701	975,701
2033	905,000	73,330	978,330
2034	930,000	44,771	974,771
2035	960,000	15,120	975,120
TOTAL	\$10,540,000	\$2,157,013	\$12,697,013



Annual Budget -2023

Community Center Debt Service Fund

DEPARTMENT Debt Service	NUMBER 01	PROGRAM Debt Service	NUMBER 000
Program Budget			
Object of Expenditure	2021 Budget (Actual)	2022 Budget (Amended)	2023 Budget (Proposed)
CONTRACTUAL SERVICES	2,279	5,900	2,300
DEBT SERVICES	979,082	979,100	976,860
TOTAL EXPENDITURES	981,361	985,000	979,160
Personnel Schedule			
Position	2021	2022	2023
EMPLOYEES - FULL TIME EQUIVALENTS (FTE)	0.00	0.00	0.00



Community Center Debt Service Fund

DEPARTMENT Debt Service		NUMBER 01	PROGRAM Debt Service			NUMBER 000
Contractual Services		2021 Budget (Actual)	2022 Budget (Amended)	2023 Budget (Proposed)	Detail	
Account Number	Account Description					
720.86	TRUSTEE FEES	2,279	5,900	2,300	Trustee fees, compliance filings	2,300
	TOTALS	2,279	5,900	2,300		



Community Center Debt Service Fund

PROGRAM Debt Service		NUMBER 01	PROGRAM Debt Service			NUMBER 000
Debt Services		2021 Budget (Actual)	2022 Budget (Amended)	2023 Budget (Proposed)	Detail	
Account Number	Account Description					
760.20	DEBT SERVICE PAYMENTS	314,082	314,100	286,860	Interest	286,860
760.40	PRINCIPAL PAYMENT	665,000	665,000	690,000	Principal payment	690,000
	TOTALS	979,082	979,100	976,860		

Debt Service

Department	No.	Program	No.	Program Manager
Debt Service	01	Debt Service	000	Finance Director

Program Activities

Debt Service

The Westport Plaza TIF was established in 2015 for the purpose of supporting the redevelopment of Westport Plaza, a 42-acre commercial and office space development, resort and entertainment center. Infrastructure investments afforded by the TIF include repairing the public parking lots and existing garage, constructing an additional garage, repairing pavers and water drainage system, and repairing the water detention/lake feature.

In 2020, the City issued \$20,640,000 in Tax Increment Financing and Special District Revenue Bonds to finance eligible redevelopment costs in the Westport Plaza Redevelopment Area, which refunded notes previously issued.

The financing is not considered general obligation debt. The City's responsibility is limited to incremental revenues generated in the district.



DEPARTMENT Debt Service	NUMBER 01	PROGRAM Debt Service	NUMBER 000
Program Budget			
Object of Expenditure	2021 Budget (Actual)	2022 Budget (Amended)	2023 Budget (Proposed)
DEBT SERVICES	1,836,931	2,800,000	2,800,000
TOTAL EXPENDITURES	1,836,931	2,800,000	2,800,000
Personnel Schedule			
Position	2021	2022	2023
EMPLOYEES - FULL TIME EQUIVALENTS (FTE)	0.00	0.00	0.00



Annual Budget -2023

Westport Plaza TIF

PROGRAM Debt Service		NUMBER 01	PROGRAM Debt Service			NUMBER 000
Debt Services		2021 Budget (Actual)	2022 Budget (Amended)	2023 Budget (Proposed)	Detail	
Account Number	Account Description					
760.20	DEBT SERVICE PAYMENTS	916,931	800,000	800,000	Interest on TIF bonds	800,000
760.40	PRINCIPAL PAYMENT	920,000	2,000,000	2,000,000	TIF Bonds Series 2020	2,000,000
	TOTALS	1,836,931	2,800,000	2,800,000		