



Human Services

Human Services

<u>Program</u>	<u>General Fund</u>	<u>Total</u>
Human Services	185,000	185,000
Total	\$185,000	\$185,000

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.

2024 Programmatic Goals
Goals
Process 1,100 rebate applications during the first 30 days of the 2024 rebate program.
Provide checks to qualified applicants within 14 days of application, 95% of the time.

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

Performance Measures				
Metrics	2021 Actual	2022 Actual	2023 Estimated	2024 Projected
Rebate applications processed	1,328	1,300	1,400	1,400



DEPARTMENT	NUMBER	PROGRAM	NUMBER
Human Services	90	Human Services	003
Program Budget			
Object of Expenditure	2022 Budget	2023 Budget	2024 Budget
CONTRACTUAL SERVICES	172,512	225,000	185,000
TOTAL EXPENDITURES	172,512	225,000	185,000
Personnel Schedule			
Position	2022	2023	2024
EMPLOYEES - FULL TIME EQUIVALENTS (FTE)	0.00	0.00	0.00



Annual Budget -2024

General Fund

DEPARTMENT Human Services		NUMBER 90	PROGRAM Human Services			NUMBER 003
Contractual Services		2022 Budget (Actual)	2023 Budget (Amended)	2024 Budget (Proposed)	Detail	
Account Number	Account Description					
720.91	UTILITY TAX REBATE PMTS.	172,512	225,000	185,000	Payments to qualified seniors and disabled residents 185,000	
	TOTALS	172,512	225,000	185,000		



Debt Service

Debt Service

<u>Program</u>	<u>Community Center Debt Service Fund</u>	<u>Westport Plaza TIF</u>	<u>Total</u>
Debt Service	979,156	2,600,000	3,579,156
Total	\$979,156	\$2,600,000	\$3,579,156

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>
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	\$9,850,000	\$1,870,153	\$11,720,153



Annual Budget -2024

Community Center Debt Service Fund

DEPARTMENT Debt Service	NUMBER 01	PROGRAM Debt Service	NUMBER 000
Program Budget			
Object of Expenditure	2022 Budget	2023 Budget	2024 Budget
CONTRACTUAL SERVICES	2,279	2,300	2,300
DEBT SERVICES	975,682	976,860	976,856
TOTAL EXPENDITURES	977,961	979,160	979,156
Personnel Schedule			
Position	2022	2023	2024
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		2022 Budget (Actual)	2023 Budget (Amended)	2024 Budget (Proposed)	Detail	
Account Number	Account Description					
720.86	TRUSTEE FEES	2,279	2,300	2,300	Trustee fees, compliance filings	2,300
	TOTALS	2,279	2,300	2,300		



Community Center Debt Service Fund

PROGRAM Debt Service		NUMBER 01	PROGRAM Debt Service			NUMBER 000
Debt Services		2022 Budget (Actual)	2023 Budget (Amended)	2024 Budget (Proposed)	Detail	
Account Number	Account Description					
760.20	DEBT SERVICE PAYMENTS	300,682	286,860	271,856	Interest	271,856
760.40	PRINCIPAL PAYMENT	675,000	690,000	705,000	Principal payment	705,000
	TOTALS	975,682	976,860	976,856		

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.



Annual Budget -2024

Westport Plaza TIF

DEPARTMENT Debt Service	NUMBER 01	PROGRAM Debt Service	NUMBER 000
Program Budget			
Object of Expenditure	2022 Budget	2023 Budget	2024 Budget
DEBT SERVICES	1,491,016	2,800,000	2,600,000
TOTAL EXPENDITURES	1,491,016	2,800,000	2,600,000
Personnel Schedule			
Position	2022	2023	2024
EMPLOYEES - FULL TIME EQUIVALENTS (FTE)	0.00	0.00	0.00



Annual Budget -2024

Westport Plaza TIF

PROGRAM Debt Service		NUMBER 01	PROGRAM Debt Service		NUMBER 000
Debt Services		2022 Budget (Actual)	2023 Budget (Amended)	2024 Budget (Proposed)	Detail
Account Number	Account Description				
760.40	PRINCIPAL PAYMENT	735,000	2,000,000	2,600,000	TIF Bonds Series 2020 2,600,000
	TOTALS	1,491,016	2,800,000	2,600,000	