

City of Tampa Fiscal Year 2022
Operating and Capital Budget
Summary of Revenues, Expenses, and Fund Balances

Community Investment Taxes

	FY2020		FY2021		FY2022	
	Actuals		Projected		Recommended	
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Revenues:						
Taxes	\$	17,141,842	\$	19,961,474	\$	21,060,318
Licenses and Permits	\$	-	\$	-	\$	-
Intergovernmental	\$	-	\$	-	\$	-
Charges for Services	\$	-	\$	-	\$	-
Judgements, Fines, and Forfeits	\$	-	\$	-	\$	-
Other	\$	162,138	\$	21,867,272	\$	4,328,070
Total Revenues	\$	17,303,980	\$	41,828,746	\$	25,388,388
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Expenditures:						
Personnel	\$	-	\$	1	\$	-
Operating	\$	270,933	\$	345,347	\$	135,724
Capital	\$	3,923,588	\$	16,769,837	\$	6,589,906
Debt	\$	-	\$	18,822,339	\$	-
Grants	\$	-	\$	-	\$	89,000
Other	\$	17,522,860	\$	16,304,051	\$	18,573,758
Total Expenditures	\$	21,717,381	\$	52,241,575	\$	25,388,388
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Budgeted Use of Fund Balance					\$	(3,878,070)
Budgeted Reserves					\$	818,958
Carry Forward Purchase Orders			\$	13,229,820		
Prior Year Appropriation	\$	2,994,876				
Change in Fund Balance	\$	(1,418,525)	\$	2,816,991	\$	(3,059,112)
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Beginning Fund Balance	\$	1,660,646	\$	242,121	\$	3,059,112
Ending Fund Balance	\$	242,121	\$	3,059,112	\$	0

The FY2020 Actuals fund balance decrease is primarily due to decreased revenues due to the Covid-19 Pandemic. The FY2021 Projected fund balance increase is primarily due to increased revenues and bond proceeds. The FY2022 Recommended fund balance decrease is primarily due to the appropriation of bond proceeds.

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Deepwater Horizon Oil Spill

	FY2020		FY2021		FY2022	
	Actuals		Projected		Recommended	
Revenues:						
Taxes	\$	-	\$	-	\$	-
Licenses and Permits	\$	-	\$	-	\$	-
Intergovernmental	\$	-	\$	-	\$	-
Charges for Services	\$	-	\$	-	\$	-
Judgements, Fines, and Forfeits	\$	-	\$	-	\$	-
Other	\$	23,364	\$	2,407	\$	-
Total Revenues	\$	23,364	\$	2,407	\$	-
Expenditures:						
Personnel	\$	-	\$	-	\$	-
Operating	\$	37,796	\$	46,678	\$	-
Capital	\$	2,022,573	\$	392,982	\$	-
Debt	\$	-	\$	-	\$	-
Grants	\$	-	\$	-	\$	-
Other	\$	-	\$	-	\$	-
Total Expenditures	\$	2,060,369	\$	439,660	\$	-
Budgeted Use of Fund Balance						
Budgeted Reserves						
Carry Forward Purchase Orders			\$	449,115		
Prior Year Appropriation	\$	1,832,228				
Change in Fund Balance	\$	(204,777)	\$	11,862	\$	-
Beginning Fund Balance	\$	192,915	\$	(11,862)	\$	-
Ending Fund Balance	\$	(11,862)	\$	-	\$	-

The FY2020 Actuals fund balance decrease is primarily due to funding capital projects and lower interest revenues.

City of Tampa Fiscal Year 2022
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Summary of Revenues, Expenses, and Fund Balances

General Government Debt Funded Projects

	FY2020		FY2021		FY2022	
	Actuals		Projected		Recommended	
Revenues:						
Taxes	\$	-	\$	-	\$	-
Licenses and Permits	\$	-	\$	-	\$	-
Intergovernmental	\$	-	\$	-	\$	-
Charges for Services	\$	-	\$	-	\$	-
Judgements, Fines, and Forfeits	\$	-	\$	-	\$	-
Other	\$	106,605	\$	16,031,409	\$	106,781,417
Total Revenues	\$	106,605	\$	16,031,409	\$	106,781,417
Expenditures:						
Personnel	\$	-	\$	-	\$	-
Operating	\$	11,554	\$	20,662	\$	-
Capital	\$	5,380,699	\$	22,983,893	\$	106,545,807
Debt	\$	-	\$	-	\$	-
Grants	\$	-	\$	-	\$	-
Other	\$	-	\$	-	\$	235,610
Total Expenditures	\$	5,392,253	\$	23,004,555	\$	106,781,417
Budgeted Use of Fund Balance					\$	(205,010)
Budgeted Reserves					\$	209,010
Carry Forward Purchase Orders			\$	7,343,792		
Prior Year Appropriation	\$	5,352,114				
Change in Fund Balance	\$	66,466	\$	370,646	\$	4,000
Beginning Fund Balance	\$	-	\$	66,466	\$	437,112
Ending Fund Balance	\$	66,466	\$	437,112	\$	441,112

The FY2021 Projected fund balance increase is primarily due to interest revenues that will be used to fund future capital projects.

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Local Option Gas Tax Project

	FY2020		FY2021		FY2022	
	Actuals		Projected		Recommended	
Revenues:						
Taxes	\$	-	\$	-	\$	-
Licenses and Permits	\$	-	\$	-	\$	-
Intergovernmental	\$	-	\$	-	\$	-
Charges for Services	\$	-	\$	-	\$	-
Judgements, Fines, and Forfeits	\$	-	\$	-	\$	-
Other	\$	10,805,205	\$	9,766,656	\$	9,759,706
Total Revenues	\$	10,805,205	\$	9,766,656	\$	9,759,706
Expenditures:						
Personnel	\$	-	\$	-	\$	-
Operating	\$	703,690	\$	942,391	\$	430,823
Capital	\$	7,709,267	\$	20,039,851	\$	9,000,000
Debt	\$	-	\$	-	\$	-
Grants	\$	-	\$	-	\$	-
Other	\$	25,781	\$	-	\$	328,883
Total Expenditures	\$	8,438,738	\$	20,982,242	\$	9,759,706
Budgeted Use of Fund Balance						
Budgeted Reserves						
Carry Forward Purchase Orders	\$	(2,366,467)				
Prior Year Appropriation			\$	11,215,586		
Change in Fund Balance	\$	-	\$	0	\$	-
Beginning Fund Balance	\$	30,341	\$	30,341	\$	30,341
Ending Fund Balance	\$	30,341	\$	30,341	\$	30,341

City of Tampa Fiscal Year 2022
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Stormwater Debt Funded Projects

	FY2020		FY2021		FY2022	
	Actuals		Projected		Recommended	
Revenues:						
Taxes	\$	-	\$	-	\$	-
Licenses and Permits	\$	-	\$	-	\$	-
Intergovernmental	\$	-	\$	-	\$	-
Charges for Services	\$	-	\$	-	\$	-
Judgements, Fines, and Forfeits	\$	-	\$	-	\$	-
Other	\$	639,188	\$	44,691,876	\$	20,104,734
Total Revenues	\$	639,188	\$	44,691,876	\$	20,104,734
Expenditures:						
Personnel	\$	-	\$	(227,299)	\$	-
Operating	\$	39,020	\$	66,825	\$	1,055,475
Capital	\$	22,215,025	\$	55,902,860	\$	19,000,000
Debt	\$	-	\$	14,427	\$	-
Grants	\$	-	\$	-	\$	-
Other	\$	-	\$	-	\$	49,259
Total Expenditures	\$	22,254,045	\$	55,756,813	\$	20,104,734
Budgeted Use of Fund Balance					\$	(19,904,734)
Budgeted Reserves					\$	49,259
Carry Forward Purchase Orders			\$	29,538,249		
Prior Year Appropriation	\$	(21,230,897)				
Change in Fund Balance	\$	(42,845,754)	\$	18,473,312	\$	(19,855,475)
Beginning Fund Balance	\$	597,773	\$	213,813	\$	18,687,125
Ending Fund Balance	\$	213,813	\$	18,687,125	\$	(1,168,350)

The FY2021 Actuals fund balance decreased primarily due to the use of bond proceeds for capital projects. The FY2021 Projected fund balance increase is due to the issuance of the Series 2021 Stormwater Improvement Bonds to fund projects in both FY2021 and FY2022. The resulting decrease in the FY2022 Recommended fund balance is due to appropriating the remaining bond proceeds. The projected negative fund balance is intentional as the City over appropriates debt proceeds in anticipation of interest revenues.

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Summary of Revenues, Expenses, and Fund Balances

Stormwater Improvement Assessment Projects

	FY2020		FY2021		FY2022	
	Actuals		Projected		Recommended	
Revenues:						
Taxes	\$	-	\$	-	\$	-
Licenses and Permits	\$	11,669,254	\$	13,700,000	\$	14,995,000
Intergovernmental	\$	-	\$	-	\$	-
Charges for Services	\$	-	\$	-	\$	-
Judgements, Fines, and Forfeits	\$	-	\$	-	\$	-
Other	\$	261,618	\$	154,000	\$	255,000
Total Revenues	\$	11,930,872	\$	13,854,000	\$	15,250,000
Expenditures:						
Personnel	\$	-	\$	-	\$	-
Operating	\$	149,346	\$	1,493,069	\$	137,681
Capital	\$	4,563,920	\$	17,046,648	\$	4,000,000
Debt	\$	-	\$	200,000	\$	-
Grants	\$	-	\$	-	\$	-
Other	\$	5,771,629	\$	5,719,198	\$	11,112,319
Total Expenditures	\$	10,484,895	\$	24,458,915	\$	15,250,000
Budgeted Use of Fund Balance						
Budgeted Reserves					\$	3,430,143
Carry Forward Purchase Orders	\$	61,617				
Prior Year Appropriation			\$	13,659,688		
Change in Fund Balance	\$	1,507,594	\$	3,054,773	\$	3,430,143
Beginning Fund Balance	\$	1,386,141	\$	2,893,735	\$	5,948,508
Ending Fund Balance	\$	2,893,735	\$	5,948,508	\$	9,378,651

The FY2020 Actuals, FY2021 Projected, and FY2022 Recommended fund balances increased primarily due to planned increases in improvement assessment revenues from previously approved non-ad valorem assessment increases and the stable need for capital projects.

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Summary of Revenues, Expenses, and Fund Balances

Transportation Impact Fee/Mobility Fee Projects

	FY2020		FY2021		FY2022	
	Actuals		Projected		Recommended	
Revenues:						
Taxes	\$	-	\$	-	\$	-
Licenses and Permits	\$	-	\$	-	\$	-
Intergovernmental	\$	-	\$	-	\$	-
Charges for Services	\$	-	\$	-	\$	-
Judgements, Fines, and Forfeits	\$	-	\$	-	\$	-
Other	\$	3,843,399	\$	4,160,320	\$	10,943,292
Total Revenues	\$	3,843,399	\$	4,160,320	\$	10,943,292
Expenditures:						
Personnel	\$	-	\$	-	\$	-
Operating	\$	150,878	\$	217,116	\$	254,375
Capital	\$	2,742,265	\$	21,143,014	\$	3,980,306
Debt	\$	-	\$	-	\$	-
Grants	\$	65,984	\$	233,627	\$	445,000
Other	\$	-	\$	-	\$	6,263,611
Total Expenditures	\$	2,959,127	\$	21,593,757	\$	10,943,292
Budgeted Use of Fund Balance					\$	(793,317)
Budgeted Reserves					\$	6,263,311
Carry Forward Purchase Orders			\$	15,529,500		
Prior Year Appropriation						
Change in Fund Balance	\$	884,272	\$	(1,903,937)	\$	5,469,994
Beginning Fund Balance	\$	1,466,975	\$	2,351,247	\$	447,310
Ending Fund Balance	\$	2,351,247	\$	447,310	\$	5,917,304

The FY2020 Actuals and FY2022 Recommended fund balances increased primarily due to an increase in transfers from the special revenue funds. The FY2021 Projected fund balance decreased primarily due to an increase in capital projects and a decrease in transfers from the special revenue funds.

City of Tampa Fiscal Year 2022
Operating and Capital Budget
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Utilities Services Tax Projects

	FY2020		FY2021		FY2022	
	Actuals		Projected		Recommended	
Revenues:						
Taxes	\$	-	\$	-	\$	-
Licenses and Permits	\$	-	\$	-	\$	-
Intergovernmental	\$	-	\$	3,400,000	\$	-
Charges for Services	\$	51,640	\$	50,000	\$	50,000
Judgements, Fines, and Forfeits	\$	-	\$	-	\$	-
Other	\$	8,482,661	\$	10,525,696	\$	3,276,899
Total Revenues	\$	8,534,301	\$	13,975,696	\$	3,326,899
Expenditures:						
Personnel	\$	-	\$	290	\$	-
Operating	\$	-	\$	696	\$	-
Capital	\$	5,062,016	\$	23,790,973	\$	3,236,899
Debt	\$	-	\$	-	\$	-
Grants	\$	-	\$	3,690	\$	-
Other	\$	90,000	\$	90,000	\$	90,000
Total Expenditures	\$	5,152,016	\$	23,885,649	\$	3,326,899
Budgeted Use of Fund Balance						
Budgeted Reserves						
Carry Forward Purchase Orders	\$	(4,550,786)				
Prior Year Appropriation			\$	9,873,894		
Change in Fund Balance	\$	(1,168,501)	\$	(36,059)		
Beginning Fund Balance	\$	1,242,739	\$	74,238	\$	38,179
Ending Fund Balance	\$	74,238	\$	38,179	\$	38,179

The FY2020 Actuals and FY2021 Projected fund balances decreased primarily due to funding capital projects using the available fund balance.