

# LIFT UP LOCAL



## COMPREHENSIVE ANNUAL FINANCIAL REPORT

Fiscal Year 2021

October 1, 2020 through September 30, 2021



# Continuing Disclosure Section

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The Continuing Disclosure Section contains the following documents:

**Sales Tax Bonds – Community Investment Tax**

**Utilities Services Tax Revenue Bonds**

**Occupational License Tax Refunding Bonds, Non-Ad Valorem Revenue Bonds, Tampa Sports Authority Special Purpose Bonds, and Gulf Breeze Loan**

**Special Assessment Revenue Bonds**

**Water and Sewer Systems Revenue Bonds**

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*City of  
Tampa*  
Florida

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## Continuing Disclosure Section

This part of the City of Tampa's Comprehensive Annual Financial Report presents detailed information in accordance with continuing disclosure requirements applicable to the various bond issuances. This information has not been audited by the independent auditor.

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**Sources** Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year.

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**CITY OF TAMPA, FLORIDA**  
**HISTORICAL COMMUNITY INVESTMENT TAX**  
**COLLECTIONS AND DISTRIBUTIONS**  
**SALES TAX BONDS**  
**LAST TEN FISCAL YEARS**

<b>Fiscal Year</b>		<b>School Board</b>		<b>Tampa Sports Authority</b>		<b>Hillsborough County</b>		<b>City of Tampa</b>		<b>City of Temple Terrace</b>		<b>City of Plant City</b>		<b>Total</b>
2020-21	\$	36,527,992	\$	9,679,070	\$	73,845,210	\$	22,279,093	\$	1,524,249	\$	2,256,352	\$	146,111,966
2019-20		30,990,295		9,681,654		61,614,042		18,475,384		1,296,147		1,903,659		123,961,181
2018-19		32,957,907		9,681,326		65,842,361		19,894,364		1,410,489		2,045,182		131,831,629
2017-18		32,676,058		9,684,875		65,243,735		19,664,866		1,393,085		2,041,614		130,704,233
2016-17		30,966,628		9,684,458		61,438,865		18,547,137		1,325,788		1,903,636		123,866,512
2015-16		29,823,260		9,685,292		58,868,426		17,815,637		1,280,780		1,819,645		119,293,040
2014-15		28,167,753		10,333,588		54,631,224		16,627,188		1,210,596		1,700,662		112,671,011
2013-14		26,349,006		9,686,438		51,077,131		15,557,578		1,137,514		1,588,357		105,396,024
2012-13		24,410,335		9,687,000		46,793,805		14,246,566		1,035,767		1,467,867		97,641,340
2011-12		23,943,646		9,051,896		46,167,708		14,112,729		1,035,854		1,462,752		95,774,585

Source: Hillsborough County Clerk of the Circuit Court, Department of Business and Support Services.

**CITY OF TAMPA, FLORIDA**  
**HISTORICAL COMMUNITY INVESTMENT TAX**  
**COLLECTIONS AND DISTRIBUTIONS**  
**SALES TAX BONDS**  
**LAST TEN FISCAL YEARS**

**Distribution Percentage of Net Surtax**

<b>Fiscal Year</b>	<b>City of Tampa <sup>1</sup></b>		<b>Hillsborough County <sup>2</sup></b>		<b>Temple Terrace</b>		<b>Plant City</b>		<b>Total</b>	
2020-21	21.87	%	75.54	%	1.04	%	1.55	%	100	%
2019-20	22.18		73.97		1.56		2.29		100	
2018-19	22.30		73.82		1.58		2.30		100	
2017-18	22.26		73.85		1.58		2.31		100	
2016-17	22.29		73.83		1.59		2.29		100	
2015-16	22.33		73.78		1.61		2.28		100	
2014-15	22.43		73.64		1.64		2.29		100	
2013-14	22.43		73.64		1.64		2.29		100	
2012-13	22.42		73.64		1.63		2.31		100	
2011-12	22.48		73.54		1.65		2.33		100	

Source: Hillsborough County Clerk of the Circuit Court, Department of Business and Support Services.

(1) Percentage is calculated based on revenues received by the City of Tampa and Tampa Sports Authority.

(2) Percentage is calculated based on revenues received by Hillsborough County and the School Board..

**CITY OF TAMPA, FLORIDA**  
**HISTORICAL COMMUNITY INVESTMENT TAX**  
**COLLECTIONS AND DISTRIBUTIONS**  
**SALES TAX BONDS**  
**LAST TEN FISCAL YEARS**

**State Sales Tax Collection in Hillsborough County**

<u>Year (1)</u>	<u>State Sales Tax Collected</u>	<u>Increase (Decrease)</u>
2021	\$ 1,864,234,439	10.87 %
2020	1,681,486,190	(2.96)
2019	1,732,852,346	5.49
2018	1,642,712,364	4.20 (2)
2017	1,576,499,283	3.78
2016	1,519,072,430	7.32
2015	1,415,496,911	6.84
2014	1,324,814,685	5.87
2013	1,251,354,728	5.60
2012	1,184,948,287	4.99

(1) The State's fiscal year ends on June 30. Yearly data shown represents collections for the 12 month period ending June 30.

(2) Sales tax collections for FY2018 has been updated from FY2018 Financial Report to show only 12 months of sales tax collections, from July 2017 to June 2018.

Source: Florida Department of Revenue, Office of Tax Research.



**CITY OF TAMPA, FLORIDA**  
**HISTORICAL COMMUNITY INVESTMENT TAX**  
**COLLECTIONS AND DISTRIBUTIONS**  
**SALES TAX BONDS**  
**LAST TEN FISCAL YEARS**

**Debt Service Coverage**  
**For Fiscal Years Ended September 30,**

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Community Investment Tax Receipts <sup>1</sup>	<u>\$ 14,112,729</u>	<u>\$ 14,602,917</u> <sup>2</sup>	<u>\$ 15,557,578</u>	<u>\$ 16,627,188</u> <sup>3</sup>	<u>\$ 17,908,460</u> <sup>4</sup>	<u>\$ 18,679,964</u> <sup>6</sup>	<u>\$ 19,664,865</u> <sup>7</sup>	<u>\$ 19,894,364</u> <sup>7</sup>	<u>\$ 18,475,384</u> <sup>9</sup>	<u>\$ 22,279,093</u>
Bond Debt Service	<u>\$ 4,954,456</u>	<u>\$ 4,951,856</u>	<u>\$ 4,950,256</u>	<u>\$ 4,949,406</u>	<u>\$ 4,948,888</u> <sup>5</sup>	<u>\$ 10,260,692</u>	<u>\$ 10,252,250</u>	<u>\$ 10,256,600</u>	<u>\$ 10,260,950</u>	<u>\$ 10,254,550</u>
Bond Debt Service Coverage	2.85x	3.47x	3.14x	3.36x	3.62x	1.82x	1.92x	1.94x	1.80x	2.17x

(1) Equal to Net Revenues Available for Debt Service.

(2) In fiscal year 2013, the City received a refund from the Tampa Sports Authority for prior year's unused monies in the amount of \$2,577,385. This one-time refund is not included in the Community Investment Tax Receipts for 2013. If the refund was included, the total would be \$17,187,938 (as reflected in the financial statement of the fund).

(3) In fiscal year 2015, the City received a refund from the Tampa Sports Authority for prior year's unused monies in the amount of \$11,212. The refund is not included in the Community Investment Tax Receipts for fiscal year 2015. If it was included, the total would be \$16,638,400 (as reflected in the fund statement).

(4) In fiscal year 2016, the City received a refund from the Tampa Sports Authority for prior year's unused monies in the amount of \$26,749. This refund is not included in the Community Investment Tax Receipts for FY2016. If it was included, the total would be \$17,935,209 (as reflected in the fund statement).

(5) Bond Debt Service for fiscal year 2016 includes \$204,635 of interest on refunded bonds transferred to the escrow agent on 9/28/2016. The interest \$(204,635) was for the period prior to refunding on 9/28/2016.

(6) In fiscal year 2017, the amount of Community Investment Tax receipts in the general ledger is \$28,600 more than the amount shown above, because the September 2017 receipts accrued were based on an estimate.

(7) In fiscal year 2018, the amount of Community Investment Tax receipts in the general ledger is \$142,452 higher than the amount shown above, because the September 2018 receipt was based on an estimate.

(8) In fiscal year 2019, the amount of Community Investment Tax receipts in the general ledger is \$1,268,207 higher than the amount shown above, because the September 2019 receipt was based on an estimate.

(9) In fiscal year 2020, the amount of Community Investment Tax receipts in the general ledger is \$1,333,542 lower than the amount shown above, because the September 2020 receipt was based on an estimate.

Source: Operating Revenues, Other Revenues, and Operating Expenditures were extracted from the City's Comprehensive Annual Financial Reports. Hillsborough County Clerk of the Circuit Court, Department of Business and Support Services.

**CITY OF TAMPA, FLORIDA**  
**HISTORICAL COVERAGE OF DEBT SERVICE**  
**BY UTILITIES SERVICES TAX REVENUES BONDS**  
**LAST TEN FISCAL YEARS**

**UTILITIES SERVICES TAX REVENUE BONDS**

**For the Fiscal Years Ended September 30,**

	2012	2013	2014	2015	2016	2017	2018 <sup>3</sup>	2019	2020	2021
Utilities Services Tax Collections	\$ 61,019,578	\$ 57,356,756	\$ 59,636,477	\$ 57,910,899	\$ 58,669,242	\$ 59,115,961	\$ 60,710,128	\$ 59,503,611	\$ 59,097,537	\$ 60,496,007
Tax Increment Revenues	12,706,648	12,667,811	13,520,313	13,520,138	-	-	-	-	-	-
Total Revenues Available for Debt Service	73,726,226	70,024,567	73,156,790	71,431,037	58,669,242	59,115,961	60,710,128	59,503,611	59,097,537	60,496,007
1991 Bond Debt Service	11,352,863	-	-	-	-	-	-	-	-	-
2001B Bond Debt Service	2,166,575	13,522,825	13,520,313	13,520,138	-	-	-	-	-	-
1996 Bonds Debt Service	-	-	-	-	-	-	-	13,600,000	6,800,000	-
1997 Bonds Debt Service	3,412,502	290,000	405,000	400,000	360,000	2,275,000	2,415,000	2,415,000	-	-
2002A Bonds Debt Service	771,343	-	-	-	-	-	-	-	-	-
2006 Bonds Debt Service <sup>1</sup>	5,482,700	3,864,550	4,303,100	4,304,900	4,371,517	-	-	-	-	-
2010A Bonds Debt Service <sup>2</sup>	639,488	639,488	639,488	639,488	639,488	639,488	639,488	639,488	639,488	639,488
2010B Bonds Debt Service <sup>2</sup>	492,270	492,270	492,270	492,270	492,270	492,270	492,270	492,270	492,270	492,270
2012A Bonds Debt Service	-	1,206,348	1,476,550	1,478,200	1,439,800	1,432,200	1,439,200	1,440,200	733,900	542,400
2012B Bonds Debt Service	-	515,752	660,750	660,750	660,750	660,750	660,750	660,750	583,250	505,750
2012C Bonds Debt Service	-	199,266	255,288	255,288	255,288	255,288	255,288	255,288	255,288	255,288
Total Debt Service	<u>\$ 24,317,741</u>	<u>\$ 20,730,499</u>	<u>\$ 21,752,759</u>	<u>\$ 21,751,034</u>	<u>\$ 8,219,113</u>	<u>\$ 5,754,996</u>	<u>\$ 5,901,996</u>	<u>\$ 19,502,996</u>	<u>\$ 9,504,196</u>	<u>\$ 2,435,196</u>
Debt Service Coverage	3.03x	3.38x	3.36x	3.28x	7.14x	10.27x	10.29x	3.05x	6.22x	24.84x <sup>4</sup>

(1) The Series 2006 Bonds were refunded by the Non-Ad Valorem Refunding and Improvement Revenue Bonds, Series 2016.

(2) The Series 2010A bonds and Series 2010B bonds were issued as taxable Build America Bonds and Recovery Zone Economic Development Bonds, respectively, and as such are eligible for interest expense rebates offered by the US Department of the Treasury. For purposes of the annual debt service calculations shown in this schedule, the impact of the interest subsidies was previously included. For the fiscal year 2015 Financial Report, debt service on the 2010A and B Series bonds was restated to exclude the interest subsidy. Payment of debt service on the Series 2010 bonds is not contingent upon receipt of the interest subsidy, and the City does not expect that reduction of the Federal subsidy payments, if any, will affect its ability to pay debt service.

(3) For the fiscal year 2018 Financial Report, the 1991, 2001 and 2001B Bonds are combined with the rest of the bonds, resulting in a lower blended debt service coverage.

(4) On June 15, 2020, the City issued the Taxable Non-Ad Valorem Refunding Revenue Bonds, Series 2020B to refund all of the outstanding series 1996 and a portion of the series 2012B and 2012C which resulted in a higher debt service coverage for the Utilities Services Tax bonds for FY2021. However, based on current revenues the average debt service coverage throughout maturity is 10x with the lowest coverage of 4.49x during FY2023 based on MADS.

Source: Operating Revenues, Other Revenues, and Operating Expenditures were extracted from the City's Comprehensive Annual Financial Reports. Hillsborough County Property Appraiser, TIF Revenue Projections Preliminary Certified Report.

**CITY OF TAMPA, FLORIDA**  
**HISTORICAL COVERAGE OF DEBT SERVICE**  
**BY UTILITIES SERVICES TAX REVENUES BONDS**  
**LAST TEN FISCAL YEARS**

**UTILITIES SERVICES TAX REVENUE BONDS**

**Historical Utilities Services Tax Receipts by Category**

<b>Fiscal Year</b>	<b>Electric</b>	<b>Telecommunications/ Telephone</b>	<b>Gas</b>	<b>Water</b>	<b>Total</b>
2021	\$ 35,156,574	\$ 16,791,200	\$ 1,576,107	\$ 6,972,126	\$ 60,496,007
2020	34,199,375	16,806,875	1,477,776	6,613,511	59,097,537
2019	34,919,757	17,164,598	1,418,437	6,000,819	59,503,611
2018	35,078,237	18,444,732	1,454,009	5,733,150	60,710,128
2017	34,022,849	17,903,896	1,422,063	5,767,153	59,115,961
2016	33,254,609	18,464,868	1,551,309	5,398,456	58,669,242
2015	32,521,891	18,759,250	1,561,490	5,068,268	57,910,899
2014	32,543,373	20,531,257	1,415,173	5,146,674	59,636,477
2013	30,374,339	21,050,338	1,190,448	4,741,631	57,356,756
2012	30,963,625	23,633,944	1,149,473	5,272,536	61,019,578

Source: Operating Revenues, Other Revenues, and Operating Expenditures were extracted from the City's Annual Comprehensive Financial Reports.

**CITY OF TAMPA, FLORIDA**  
**HISTORICAL OCCUPATIONAL LICENSE REVENUES AND**  
**DEBT SERVICE COVERAGE**  
**LAST TEN FISCAL YEARS**

**Historical Debt Service Coverage**  
**For Fiscal Years Ended September 30,**

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Occupational License Tax Revenues	<u>\$ 10,219,633</u>	<u>\$ 10,520,855</u>	<u>\$ 10,232,835</u>	<u>\$ 10,059,725</u>	<u>\$ 10,300,973</u>	<u>\$ 10,423,495</u>	<u>\$ 10,538,691</u>	<u>\$ 10,552,758</u>	<u>\$ 10,787,036</u>	<u>\$ 10,987,301</u>
Bond Debt Service										
2002A Bonds (1)	3,393,338	-	-	-	-	-	-	-	-	-
2007 Bonds (2)	2,286,250	2,286,250	2,286,250	2,286,250	2,286,250	2,286,250	6,351	-	-	-
2012 Gulf Breeze Loan	515,459	4,409,528	4,474,157	4,538,820	4,595,860	4,644,908	4,685,617	4,833,675	-	-
2017 Bonds	-	-	-	-	-	-	895,907	898,403	898,403	7,192,590
Total Bond Debt Service	<u>\$ 6,195,047</u>	<u>\$ 6,695,778</u>	<u>\$ 6,760,407</u>	<u>\$ 6,825,070</u>	<u>\$ 6,882,110</u>	<u>\$ 6,931,158</u>	<u>\$ 5,587,875</u>	<u>\$ 5,732,078</u>	<u>\$ 898,403</u>	<u>\$ 7,192,590</u>
Bond Debt Service Coverage	1.65x	1.57x	1.51x	1.47x	1.50x	1.50x	1.89x	1.84x	12.01x	1.53x

(1) A portion of the Series 2002A bonds were refunded with proceeds of the 2012 Gulf Breeze Loan for debt service savings.

(2) The Series 2007 bonds were refunded with the proceeds of the 2017 Bonds for debt service savings.

Source: Operating Revenues, Other Revenues, and Operating Expenditures were extracted from the City's Annual Comprehensive Financial Reports.

**CITY OF TAMPA, FLORIDA**  
**NON-AD VALOREM REVENUES (1)**  
**LAST TEN FISCAL YEARS**

**Fiscal Years Ended September 30,**

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Revenues</b>										
<b>Taxes:</b>										
Business Tax Revenues (2)	\$ 10,219,632	\$ 10,520,855	\$ 10,232,835	\$ 10,059,725	\$ 10,300,973	\$ 10,423,495	\$ 10,538,691	\$ 10,552,758	\$ 10,787,036	\$ 10,987,301
Motor Fuel Tax Revenues (3)	9,892,096	9,641,719	9,875,419	10,393,406	10,723,126	10,434,071	10,555,775	11,366,735	10,276,742	10,811,372
Utilities Tax Revenues	37,385,634	36,306,418	39,105,220	39,166,489	40,213,872	41,218,120	42,271,963	42,382,178	42,301,112	43,739,754
Local Communications Services Tax Revenues	23,633,944	21,050,338	20,531,257	18,759,250	18,464,868	17,903,896	18,444,732	17,164,598	16,806,875	16,791,200
Other Tax Revenues (4)	308,082	362,890	134,511	80,087	91,559	98,058	102,416	118,762	160,240	179,716
Total Tax Revenues	81,439,388	77,882,220	79,879,242	78,458,957	79,794,398	80,077,640	81,913,577	81,585,031	80,332,005	82,509,343
License and Permits (5)	40,500,017	39,398,337	41,173,445	43,364,904	43,753,200	43,492,053	45,908,376	49,237,606	46,658,130	48,426,370
<b>Intergovernmental Revenues:</b>										
Half-Cent Sales Tax Revenues	24,492,314	25,728,582	27,085,499	28,873,146	30,537,504	31,464,010	32,985,696	34,442,191	32,885,923	38,263,034
Ninth-Cent Local Option Fuel Tax Revenues (3)	1,639,528	1,598,104	1,637,284	1,721,072	1,774,924	1,657,576	1,843,493	1,871,815	1,735,636	1,631,988
State Revenue Sharing (6)	10,679,324	11,117,628	11,617,011	12,308,519	12,635,433	13,382,856	13,922,780	14,522,146	13,585,336	15,810,888
Other (7)	11,373,575	13,715,758	13,319,425	13,989,336	14,159,180	16,969,615	15,265,602	15,157,817	16,515,586	16,471,829
Total Intergovernmental Revenues	48,184,741	52,160,072	53,659,219	56,892,073	59,107,041	63,474,057	64,017,571	65,993,969	64,722,481	72,177,739
<b>Charges for Services:</b>										
Public Safety	18,719,096	18,457,891	20,342,651	21,320,962	23,581,956	24,010,993	27,888,291	28,694,615	28,137,065	30,944,093
Recreation and Culture	15,291,133	12,302,964	14,870,780	13,044,728	16,848,145	20,757,625	19,109,480	17,980,076	9,069,716	9,142,368
Insurance, Net (8)	749,014	345,357	(3,967,241)	4,633,360	8,471,766	2,902,111	1,777,992	1,746,340	5,849,368	(1,100,896)
Other (9)	18,333,762	19,430,427	21,851,215	20,999,024	22,051,175	29,026,909	30,079,678	29,834,857	32,900,584	35,061,382
Total Charges for Services	53,093,005	50,536,639	53,097,405	59,998,074	70,953,042	76,697,638	78,855,441	78,255,888	75,956,733	74,046,947
Fines and Forfeitures (10)	5,427,513	5,340,620	5,018,726	5,897,400	6,320,641	6,970,244	7,552,937	8,094,591	6,097,825	6,230,664
Interest Income (11)	5,298,699	1,577,487	1,005,534	864,808	687,643	1,093,214	1,270,200	2,610,724	2,359,473	1,465,386
Contributions and Donations	278,243	228,156	66,971	85,357	45,000	15,385	19,240	35,000	123,665	132,558
Special Assessments (12)	352,906	-	-	-	-	273,376	1,043,628	1,124,285	543,069	-
<b>Other Revenue Sources:</b>										
Sale of Capital Assets	529,119	399,610	479,962	1,084,377	863,642	1,073,933	944,057	401,537	280,759	456,948
Capital Leases	-	-	-	180,622	-	-	33,269	315,822	-	-
Transfers (13)	17,217,600	26,806,571	27,726,829	28,726,727	30,029,067	30,341,006	32,142,581	33,099,037	33,559,418	35,406,190
Total Other Revenue Sources	17,746,719	27,206,181	28,206,791	29,991,726	30,892,709	31,414,939	33,119,907	33,816,396	33,840,177	35,863,138
Total Non-Ad Valorem Revenue Sources	252,321,231	254,329,712	262,107,333	275,553,299	291,553,674	303,508,546	313,700,877	320,753,490	310,633,558	320,852,145



**CITY OF TAMPA, FLORIDA**  
**NON-AD VALOREM REVENUES (Continued) (1)**  
**LAST TEN FISCAL YEARS**

**Fiscal Years Ended September 30,**

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Less Legally Restricted:										
Motor Fuel Tax Revenues (3)	(9,892,096)	(9,641,719)	(9,875,419)	(10,393,406)	(10,723,126)	(10,434,071)	(10,555,775)	(10,785,639)	(9,693,765)	(10,225,987)
Ninth Cent Local Option Fuel Tax Revenues (3)	(1,639,528)	(1,598,104)	(1,637,284)	(1,721,072)	(1,774,924)	(1,657,576)	(1,843,493)	(1,871,815)	(1,735,636)	(1,631,988)
State Revenue Sharing (6), (14)	(3,001,958)	(3,335,288)	(3,485,103)	(3,692,556)	(3,790,630)	(4,014,857)	(4,176,834)	(4,356,644)	(4,482,445)	(6,482,464)
State Pension Contribution (7)	(6,083,651)	(6,191,857)	(6,392,430)	(6,484,726)	(6,483,330)	(6,442,997)	(6,760,704)	(7,008,388)	(7,381,021)	(7,778,059)
License and Permits	-	-	-	-	-	-	-	(206,336)	(453,221)	(1,143,501)
Intergovernmental Revenues	(183,966)	(2,959,390)	(2,605,995)	(2,477,679)	(2,861,175)	(4,274,307)	(3,461,566)	(3,551,017)	(3,718,808)	(3,805,886)
Other Charges for Services (14)	-	-	(1,120,870)	(1,500,000)	(866,365)	(43,685)	(43,685)	(694,919)	(552,500)	(495,976)
Special Assessments	(352,906)	-	-	-	-	(273,376)	(1,043,628)	(1,124,285)	(543,069)	-
Customer Service Enhancement Revenues (15)	(4,135,858)	(925,214)	(1,013,630)	(1,192,069)	(1,312,294)	(1,241,405)	(1,315,983)	(1,573,440)	(1,420,591)	(1,382,703)
Florida Permit Surcharge Revenues (15)	(72,023)	(5,859)	(7,416)	(45,841)	(32,911)	(33,664)	(29,827)	(35,665)	(34,341)	(35,028)
Other Tax Revenues	(308,082)	(362,890)	(134,511)	(80,087)	(91,559)	(98,058)	(102,416)	(118,762)	(160,240)	(179,716)
Total Legally Restricted Revenues	(25,670,068)	(25,020,321)	(26,272,658)	(27,587,436)	(27,936,314)	(28,513,996)	(29,333,911)	(31,326,910)	(30,175,637)	(33,161,308)
Total Legally Available Non-Ad Valorem Revenues (16)	\$ 226,651,163	\$ 229,309,391	\$ 235,834,675	\$ 247,965,863	\$ 263,617,360	\$ 274,994,550	\$ 284,366,966	\$ 289,426,580	\$ 280,457,921	\$ 287,690,837

Source: Operating Revenues, Other Revenues and Operating Expenses were extracted from the City's Comprehensive Annual Financial Reports.

- (1) This table includes only the non-ad valorem revenues that are allocated and accounted for in the General Fund, the Utilities Services Tax Special Revenue Fund, the Local Option Gas Tax Fund, and the Construction Services Funds. This table does not include non-ad valorem revenues that are allocated and accounted for in other Governmental Funds of the City. It is intended to apply to the following issuances: - Non-Ad Valorem Revenue Bonds; - Tampa Sports Authority Special Purpose Bonds; - Occupational Licenses Revenue Bonds; - Gulf Breeze Loan, collectively, the "Bonds". This table, "Non-Ad Valorem Revenues", the City's "Debt Service Schedule for Non-Ad Valorem Revenue Obligations" table, and the City's "Revenues and Expenditures-All Governmental Funds" table, are intended to replace the following tables used in the past: "Historical Available Non-Ad Valorem Revenues", "Debt Service Schedule for Non-Ad Valorem Revenue Obligations", and "General Fund and Utilities Services Tax Special Revenue Fund: Revenues and Expenditures" for some or all of the bonds.
- (2) The term "Business Tax Revenues" means the same as "Occupational License Tax Revenues".
- (3) The Series 2016 Bonds financed certain transportation projects, and therefore the Motor Fuel Tax, Ninth Cent Local Option Fuel Tax, and the transportation component of State Revenue Sharing are legally available to be used to pay allocable debt service. They are not legally available to pay debt service on non-transportation related projects.
- (4) Other Tax Revenues include the local option resort tax and hazardous waste facility sales tax.
- (5) Licenses and Permits include building fee and construction permit revenues.
- (6) A portion of the State Revenue Sharing revenues include a distribution of state collected fuel tax and is therefore restricted for transportation related expenditures. The range varies annually but over the past several years has not exceeded 23% of the total State Revenue Sharing. For the purposes of this schedule, the City normally restricts 30% of the State Revenue Sharing revenues for transportation related expenses; however, the City restricted 41% of the State Revenue Sharing for transportation related expenses with the remaining going towards general governmental use. State Revenue Sharing revenues are not available to pay debt service on non-transportation related projects.

**CITY OF TAMPA, FLORIDA**  
**NON-AD VALOREM REVENUES (Continued) (1)**  
**LAST TEN FISCAL YEARS**

- (7) Other Intergovernmental Revenues include various federal, state, county and other local government distributions, including without limitation the county, state and federal contributions for public safety. Intergovernmental revenues that are earmarked for a specific purpose are legally restricted. Also included in this category is the State contribution to the Police and Fire Pension Fund, which is legally restricted.
- (8) Insurance (Net) represents the difference between premiums collected by employees and claims offset by insurance premiums paid out by the City. In fiscal year 2014 and 2021, premiums collected by employees were less than claims and insurance paid out by the City.
- (9) Other Charges for Services is primary comprise of a cost allocation reimbursement for services provided by the General Fund to other funds. All such cash is unrestricted and therefore, legally available to pay debt service out of the Bonds. For fiscal year 2013, \$3.2 million was included as a one-time reimbursement from the United States Department of Justice relating to the 2012 Republican National Convention held in the City. Other Charges for Services also include lease revenues and other miscellaneous revenues.
- (10) Fines and Forfeitures include mostly red light cameras fines revenues.
- (11) Interest income does not include non cash items such as mark to market adjustment, and Amortization of Bond Premium or Discount.
- (12) Special assessments are legally restricted as they are not available for debt service payment on the Bonds that financed projects outside of the special assessments. Fiscal years 2017 - 2020 revenues represent non-ad valorem assessments for the Downtown Historic/Ybor Tampa Tourism Marketing District. For FY2021, this revenue was reclassified and reported within a special revenue fund.
- (13) Transfers are comprised of Payments in Lieu of Taxes (PILOT) and Payments in Lieu of Franchise Fees (PILOFF).
- (14) In the fiscal year 2016 continuing disclosure section of the financial statement, the State Revenue Sharing and Other Charges for Services were incorrectly presented as an addition to the Available Non-Ad Valorem Revenues. This schedule has been corrected to show this revenue as legally restricted.
- (15) Customer Service Enhancement and Florida Permit Surcharge revenues are legally restricted and are not legally available for debt service payments on the Bonds. They are included in Other Charges for Services, Licenses and Permits, and Interest Income.
- (16) Represents the total Non-Ad Valorem Revenues which are legally available to pay debt service on the Bonds.

**Note:**

General Employees' Pension Fund Liability, Firefighters and Police Pension Fund Liability and Other Post-Employment Benefits (OPEB) Liability.

Beginning in fiscal year 2015, Governmental Accounting Standard Board (GASB) Statement No. 67, Financial Reporting for Pension Plans and No. 68, Accounting and Financial Reporting for Pensions, replaced the prior pension related reporting standards. As a result, the disclosures and measurement focuses have changed significantly. Historical information on the city's pension fund liabilities as required and other information can be found in Note 18 of the Notes to the Financial Statements and in the Required Supplementary Information (RSI).

**CITY OF TAMPA, FLORIDA**  
TAXABLE, NON-TAXABLE NON-AD VALOREM REVENUE BONDS AND  
TAMPA SPORTS AUTHORITY SPECIAL PURPOSE BONDS  
PARKING CAPACITY OF THE PARKING SYSTEM (1)  
LAST TEN FISCAL YEARS

For Fiscal Years Ended September 30,

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
<b>Parking Facilities</b>										
Garage Spaces	9,368	9,368	9,368	9,368	9,368	9,368	9,368	9,368	9,367	9,728
Signage Control Spaces	491	555	540	495	545	555	505	573	562	600
On-Street Metered Spaces	1,606	1,685	1,648	1,792	1,676	1,767	1,876	1,713	1,797	1,800
Off-Street Non-Garage Spaces	2,004	1,979	1,979	2,062	1,976	1,976	2,296	2,296	2,502	2,540

(1) In prior years, information pertaining to the Tampa Sports Authority Special Purpose Bonds was presented in various other areas of the Financial Report. Starting in 2014, the information is consolidated.

Sources: City of Tampa, Logistics & Asset Management Department, Parking Division.

**CITY OF TAMPA, FLORIDA**  
**REVENUES AND EXPENDITURES - ALL GOVERNMENTAL FUNDS (1)**  
**LAST TEN FISCAL YEARS**

**For Fiscal Years Ended September 30,**

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>REVENUES</b>										
Property Taxes	\$ 119,407,366	\$ 117,394,249	\$ 124,243,853	\$ 133,027,354	\$ 144,294,538	\$ 155,432,184	\$ 183,641,458	\$ 202,878,795	\$ 221,010,174	\$ 241,271,446
Sales Tax	14,203,246	17,296,245	15,656,600	16,718,487	18,026,768	18,749,422	19,909,733	21,281,333	17,302,082	22,458,809
Business Tax <sup>2</sup>	-	-	10,232,835	10,059,725	10,300,973	10,423,495	10,538,691	10,552,758	10,787,036	10,987,301
Transportation Tax	-	-	-	-	-	-	-	20,336,566	29,657,825	7,846,949
Local Option Resort Tax	1,152,833	1,113,391	1,447,358	166,000	2,506,961	1,772,702	2,559,297	2,166,000	2,041,500	2,000,000
Motor Fuel Tax	9,892,096	9,641,719	9,875,419	10,393,406	10,723,126	11,022,125	11,140,824	11,366,735	10,276,742	10,811,372
Utilities Services Tax Revenues	37,385,634	36,306,418	39,105,220	39,166,489	40,213,872	41,218,120	42,271,963	42,382,178	42,301,112	43,739,754
Local Communications Services Tax Revenues	23,633,944	21,050,338	20,531,257	18,759,250	18,464,868	17,903,896	18,444,732	17,164,598	16,806,875	16,791,200
Special Assessments <sup>9</sup>	8,294,246	6,024,430	6,205,023	6,365,031	14,435,885	24,208,810	26,665,150	29,312,157	31,159,120	33,560,737
Intergovernmental <sup>3</sup>										
Federal <sup>11</sup>	68,784,206	25,915,676	17,773,789	18,741,707	13,479,187	11,164,640	23,747,777	14,353,898	44,446,222	64,815,100
State	51,715,276	49,241,523	55,011,560	56,760,955	60,258,765	64,035,679	61,635,422	61,794,520	61,094,400	72,960,410
Local	28,458,425	26,894,777	27,694,211	29,105,214	24,302,748	26,562,055	41,730,958	48,129,995	56,922,658	48,899,425
Transportation Impact Fees	4,889,189	2,956,091	1,732,626	1,834,588	1,917,522	1,952,362	3,277,543	5,311,590	3,667,999	6,494,726
Licenses and Permits <sup>2</sup>	50,719,649	49,919,192	41,173,445	43,364,904	45,066,708	43,492,053	45,908,376	49,288,901	47,160,950	49,122,326
Charges for Services <sup>4</sup>	54,086,503	36,441,695	38,932,133	44,807,320	53,553,830	52,128,160	52,776,792	54,687,613	46,591,116	47,063,893
Fines and Forfeitures	7,020,632	7,312,072	7,345,738	34,856,786	7,672,427	8,130,585	8,636,267	9,548,592	7,070,208	7,108,788
Earnings (Loss) on Investments <sup>6</sup>	1,723,335	(862,893)	923,494	2,080,313	1,116,242	2,996,635	2,921,614	8,963,363	1,834,081	8,793,419
Contributions and Donations	903,384	1,361,089	606,039	978,984	804,801	400,180	2,964,011	691,169	2,039,726	3,674,354
<b>TOTAL REVENUES</b>	<b>482,269,964</b>	<b>408,006,012</b>	<b>418,490,600</b>	<b>467,186,513</b>	<b>467,139,221</b>	<b>491,593,103</b>	<b>558,770,608</b>	<b>610,210,761</b>	<b>652,169,826</b>	<b>698,400,009</b>
<b>EXPENDITURES</b>										
Current:										
Public Safety <sup>3</sup>	249,875,650	225,070,436	230,519,062	233,969,265	238,868,946	254,146,652	261,088,705	267,195,372	281,526,031	305,783,379
Culture and Recreation	44,150,703	42,238,628	44,078,969	45,082,414	48,039,671	50,314,769	52,052,034	55,352,963	53,723,507	57,788,055
Environmental Services <sup>10</sup>	33,995,302	45,160,032	36,806,935	35,564,895	32,716,207	45,150,558	50,091,156	46,272,621	47,169,183	69,184,553
General Government	67,827,231	49,744,941	62,359,077	75,194,143	74,821,123	75,949,767	81,547,343	92,202,153	94,005,937	87,706,548
Economic and Physical Environment	27,190,184	15,329,432	18,322,403	17,077,591	20,267,117	22,529,884	23,173,060	23,907,950	31,182,964	43,903,989
<b>Debt Service:</b> <sup>7</sup>										
Principal	25,708,853	24,176,966	26,276,794	26,819,243	13,836,602	16,975,000	53,445,000	30,165,000	27,535,000	20,694,187
Interest	12,665,801	12,034,294	11,456,468	10,621,616	10,364,413	13,876,935	13,721,645	15,124,389	14,180,183	14,098,013
Debt Issuance Costs	172,061	458,196	-	300,565	815,811	-	797,742	-	141,477	237,538
Capital Outlay	104,740,537	67,355,143	70,944,495	76,089,747	65,940,710	79,472,233	87,987,040	77,975,277	87,125,962	103,623,375
<b>TOTAL EXPENDITURES</b>	<b>566,326,322</b>	<b>481,568,068</b>	<b>500,764,203</b>	<b>520,719,479</b>	<b>505,670,600</b>	<b>558,415,798</b>	<b>623,903,725</b>	<b>608,195,725</b>	<b>636,590,244</b>	<b>703,019,637</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(84,056,358)</b>	<b>(73,562,056)</b>	<b>(82,273,603)</b>	<b>(53,532,966)</b>	<b>(38,531,379)</b>	<b>(66,822,695)</b>	<b>(65,133,117)</b>	<b>2,015,036</b>	<b>15,579,582</b>	<b>(4,619,628)</b>

**CITY OF TAMPA, FLORIDA**  
**REVENUES AND EXPENDITURES - ALL GOVERNMENTAL FUNDS (Continued) (1)**  
**LAST TEN FISCAL YEARS**

**For Fiscal Years Ended September 30,**

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>OTHER FINANCING SOURCES (USES)</b>										
Issuance of Debt	50,135,000	45,890,000	-	36,880,000	121,875,000	20,000,000	135,646,878	1,500,000	58,538,900	65,555,600
Bond Issuance Premium	315,522	7,438,186	-	3,901,874	9,473,024	-	13,222,033	-	-	3,132,338
Payment to Refunding Bond Escrow Agent	(31,058,113)	(37,206,668)	-	(40,246,109)	(17,228,404)	-	(45,725,000)	-	(58,392,155)	(18,640,000)
Sale of Capital Assets	529,283	427,610	1,945,882	1,337,827	1,655,642	2,279,915	1,161,103	1,366,202	705,500	958,417
Capital Leases	-	-	-	180,622	608,158	783,883	33,269	555,658	719,508	494,150
Transfers In <sup>8</sup>	131,410,472	167,161,874	144,105,769	147,527,264	138,978,240	137,733,788	152,301,120	123,457,140	123,176,582	133,383,071
Transfers Out	(112,412,665)	(139,456,036)	(112,774,788)	(122,022,803)	(111,580,375)	(102,969,039)	(127,003,762)	(95,059,794)	(96,522,708)	(107,136,883)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>38,919,499</b>	<b>44,254,966</b>	<b>33,276,863</b>	<b>27,558,675</b>	<b>143,781,285</b>	<b>57,828,547</b>	<b>129,635,641</b>	<b>31,819,206</b>	<b>28,225,627</b>	<b>77,746,693</b>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(45,136,859)</b>	<b>(29,307,090)</b>	<b>(48,996,740)</b>	<b>(25,974,291)</b>	<b>105,249,906</b>	<b>(8,994,147)</b>	<b>64,502,524</b>	<b>33,834,242</b>	<b>43,805,209</b>	<b>73,127,065</b>
<b>BEGINNING FUND BALANCES</b>	<b>341,457,675</b>	<b>296,320,816</b>	<b>267,013,726</b>	<b>218,016,986</b>	<b>192,042,695</b>	<b>297,292,601</b>	<b>288,298,454</b>	<b>352,800,978</b>	<b>386,635,220</b>	<b>430,440,429</b>
<b>ENDING FUND BALANCES</b>	<b>\$ 296,320,816</b>	<b>\$ 267,013,726</b>	<b>\$ 218,016,986</b>	<b>\$ 192,042,695</b>	<b>\$ 297,292,601</b>	<b>\$ 288,298,454</b>	<b>\$ 352,800,978</b>	<b>\$ 386,635,220</b>	<b>\$ 430,440,429</b>	<b>\$ 503,567,494</b>

(1) This schedule is intended to apply to the following issuances: - Non-Ad Valorem Revenue Bonds; - Tampa Sports Authority Special Purpose Bonds; - Occupational Licenses Revenue Bonds; collectively the "Bonds". This table, Revenues and Expenditures-All Governmental Funds, the City's "Debt Service Schedule for Non-Ad Valorem Revenue Obligations" table, and the City's "Non-Ad Valorem Revenues" table are intended to replace the following table: "Historical Available Non-Ad Valorem Revenues", "Debt Service Schedule for Non-Ad Valorem Revenue Obligations, and "General Fund and Utilities Services Tax Special Revenue Fund" for some or all of the Bonds.

(2) Beginning fiscal year 2014, Business Tax Revenues were reclassified to conform with the State Uniform Chart of Accounts. Prior to fiscal 2014, they were previously reported under the Licenses and Permits category.

(3) Intergovernmental Revenues include contributions from the State of Florida in support of the City's Police and Fire Pension Fund. Fiscal year 2012 includes grants revenues related to the 2012 National Republican Convention.

(4) Fiscal year 2012 includes grants revenues related to the 2012 National Republican Convention, which were used to pay for a related increase in public safety expenditures.



**CITY OF TAMPA, FLORIDA**  
**REVENUES AND EXPENDITURES - ALL GOVERNMENTAL FUNDS (Continued) (1)**  
**LAST TEN FISCAL YEARS**

- (5) Fiscal year 2012 includes a cost allocation reimbursement to the General Fund. For other fiscal years, cost allocation is shown as a reduction of expenditures and not included in Charges for Services.
- (6) Investment Earnings include such non cash items as the Unrealized Gain or Loss, and the Amortization of Bond Premium or Discount. Mark to market is the process to revalue the City's investment portfolio based on current market prices of the investments of the portfolio as of September 30, which is the City's fiscal year end. An increase in the value of the portfolio results in positive revenues and a decrease in the value of the portfolio results in negative revenues being posted to the City's income statement.
- (7) Debt service payments include principal and interest on capital leases.
- (8) Includes transfers from payments in lieu of taxes (PILOT), payments in lieu of franchise fees (PILOFF), State Revenue Sharing, and Community Redevelopment Agency payments for general staff usage.
- (9) Beginning with fiscal year 2017, Special Assessments includes Stormwater assessment revenues.
- (10) In fiscal year 2017, Environmental Services expenditures are higher because of the stormwater assessments related work.
- (11). Fiscal years 2020 and 2021 include grant revenues related to the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), which were used to pay for cost related to responding to COVID-19 pandemic. Furthermore, it includes grant revenues that the City continues to receive related to the impacts of Hurricane Irma.

**CITY OF TAMPA, FLORIDA**  
**DEBT SERVICE SCHEDULE**  
**FOR NON-AD VALOREM REVENUE OBLIGATIONS (1)**

Year Ending October 1	Occupational License Tax Refunding Bonds, Series 2017	Utilities Tax Improvement Bonds, 2010A, 2010B, 2012A, 2012B and 2012C	Tampa Sports Authority Special Purpose Bonds - Guaranteed Parking Revenue Bonds, Series 1995	Tampa Sports Authority Taxable Special Purpose Bonds - Surcharge Loan, Series 1995	Non-Ad Valorem Refunding Revenue Bonds, Series 2015	Non-Ad Valorem Refunding Revenue Bonds, Series 2016	Non-Ad Valorem Revenue Note Line of Credit, Series 2016 <sup>2</sup>	Taxable Non-Ad Valorem Refunding Revenue Note, Series 2020A	Taxable Non-Ad Valorem Refunding Revenue Note, Series 2020B	Non-Ad Valorem Revenue Note Series 2021A (Convention Center Project)	Total Debt Service
2021	7,192,590	2,435,195	747,465	247,431	1,540,600	1,024,038	25,054,536	1,325,579	1,132,573	-	40,700,007
2022	7,200,500	8,225,195	744,678	244,799	1,540,600	1,024,038	-	1,486,779	1,132,573	4,217,480	25,816,642
2023	7,140,000	13,480,695	744,908	260,965	1,540,600	1,024,038	-	1,465,005	2,198,773	4,217,480	32,072,464
2024	7,079,000	6,423,520	743,155	255,125	1,755,600	1,024,038	-	1,444,974	10,241,018	4,217,480	33,183,910
2025	7,017,000	6,378,651	744,115	258,283	1,899,850	1,024,038	-	1,397,133	10,250,840	4,217,480	33,187,390
2026	6,953,500	6,326,921	742,635	259,837	2,131,350	1,024,038	-	1,283,310	10,769,508	4,217,480	33,708,579
2027	6,888,000	6,286,128	-	-	8,246,550	1,024,038	-	1,226,566	5,419,550	4,217,480	33,308,312
2028	-	6,231,670	-	-	15,203,550	1,024,038	-	1,208,045	5,546,713	4,217,480	33,431,496
2029	-	6,162,320	-	-	15,305,800	1,024,038	-	1,176,854	5,422,353	4,217,480	33,308,845
2030	-	2,932,500	-	-	-	2,549,038	-	1,129,522	-	-	6,611,060
2031	-	-	-	-	-	2,553,038	-	1,072,077	-	-	3,625,115
2032	-	-	-	-	-	2,552,388	-	-	-	-	2,552,388
2033	-	-	-	-	-	2,551,588	-	-	-	-	2,551,588
2034	-	-	-	-	-	2,548,838	-	-	-	-	2,548,838
2035	-	-	-	-	-	2,547,900	-	-	-	-	2,547,900
2036	-	-	-	-	-	2,548,538	-	-	-	-	2,548,538
2037	-	-	-	-	-	2,552,800	-	-	-	-	2,552,800
2038	-	-	-	-	-	2,550,800	-	-	-	-	2,550,800
2039	-	-	-	-	-	2,552,150	-	-	-	-	2,552,150
2040	-	-	-	-	-	2,551,700	-	-	-	-	2,551,700
2041	-	-	-	-	-	2,549,450	-	-	-	-	2,549,450
2042	-	-	-	-	-	2,550,400	-	-	-	-	2,550,400
2043	-	-	-	-	-	2,549,400	-	-	-	-	2,549,400
2044	-	-	-	-	-	2,551,450	-	-	-	-	2,551,450
2045	-	-	-	-	-	2,551,400	-	-	-	-	2,551,400
2046	-	-	-	-	-	2,549,250	-	-	-	-	2,549,250
<b>TOTAL</b>	<b>\$ 49,470,590</b>	<b>\$ 64,882,795</b>	<b>\$ 4,466,956</b>	<b>\$ 1,526,440</b>	<b>\$ 49,164,500</b>	<b>\$ 52,576,470</b>	<b>\$ 25,054,536</b>	<b>\$ 14,215,844</b>	<b>\$ 52,113,901</b>	<b>\$ 33,739,840</b>	<b>\$ 347,211,872</b>

(1) The above table represents annual debt service on debt obligations of the City's governmental activities secured by specific Non-Ad Valorem Revenue sources of the City and/or a covenant to budget and appropriate legally available sources. This schedule is intended to apply to the following issuances: - Non-Ad Valorem Revenue Bonds; - Tampa Sports Authority Special Purpose Bonds; - Occupational Licenses Revenue Bonds; collectively the "Bonds". This table, "Debt Service Schedule for Non-Ad Valorem Revenue Obligations", the City's "Non-Ad Valorem Revenues", and the City's "Revenues and Expenditures-All Governmental Funds" table are intended to replace the following tables used in the past: "Historical Available Non-Ad Valorem Revenues", "Debt Service Schedule for Non-Ad Valorem Revenue Obligations", "General Tax and Utilities Services Tax Special Revenue Fund-Revenue and Expenditures" for some or all of the Bonds.

(2) On December 16, 2021, the City refunded the Non-Ad Valorem Revenue Line of Credit by issuing the Non-Ad Valorem Refunding and Improvement Revenue Bonds, Series 2021B.

**CITY OF TAMPA, FLORIDA**  
**SPECIAL ASSESSMENT REVENUE BONDS**  
**SUMMARY OF HISTORICAL CENTRAL AND LOWER BASIN IMPROVEMENT AREA**  
**CASH FLOWS AND DEBT SERVICE COVERAGE**  
**LAST FOUR FISCAL YEARS**

	<b>Fiscal Years Ended September 30,</b>					
	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	
Pledged Funds	\$ 7,011,494	\$ 8,320,192	\$ 9,984,498	\$ 11,924,146	\$ 13,869,534	
Debt Service Payments	-	-	5,693,389	5,694,575	5,693,075	
Debt Service Coverage	N/A	N/A	175%	209%	244%	
Net Amount Available After Debt Service Payments	7,011,494	8,320,192	4,291,109	6,229,571	8,176,459	
Additional Uses of Funds:						
Capital Expenditures – Pay-Go	(3,685,558)	-	(2,000,000)	(13,013,276)	(4,000,000)	
Interest Payment on Line of Credit	(414,135)	(267,086)	(13,828)	-	-	
Other Uses <sup>1 2</sup>	-	(1,031,411)	-	(3,587,903)	(55,602)	
Total Additional Use of Funds	(4,099,693)	(1,298,497)	(2,013,828)	(16,601,179)	(4,055,602)	
Net Increase (Decrease) to Surplus Fund <sup>3</sup>	2,911,801	7,021,695	2,277,281	(10,371,608)	4,120,857	
Prior Year Fund Balance	-	2,911,801	9,933,496	12,210,777	1,839,169	
Projected Year-End Surplus Fund Balance	\$ 2,911,801	\$ 9,933,496	\$ 12,210,777	\$ 1,839,169	\$ 5,960,026	

- (1) FY2018 includes a transfer of \$1M for Capital Improvement expenses within the FY2016 Stormwater Bank Note.
- (2) FY2020 includes prior years' adjustments of \$3.6M.
- (3) Represents amounts available for deposit to the Surplus Fund.

**CITY OF TAMPA, FLORIDA**  
**SPECIAL ASSESSMENT REVENUE BONDS**  
**CENTRAL AND LOWER BASIN IMPROVEMENT AREA**  
**PARCEL AND EQUIVALENT STORMWATER UNITS (ESU)**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021 <sup>1</sup>**

	<b>Total Parcels</b>		<b>Net of ESUs<sup>2</sup></b>	
	<b>Amount</b>	<b>Percent</b>	<b>Amount</b>	<b>Percent</b>
Single-Family				
Small Single-Family	21,121	20.18 %	12,870	7.36 %
Medium Single-Family	43,585	41.64	43,572	24.90
Large Single Family	13,563	12.96	22,510	12.86
Very Large Single-Family	869	0.83	2,449	1.40
Total Single-Family	79,138	75.62 %	81,401	46.52 %
Multi-Family				
Small Multi-Family	240	0.23 %	106	0.06 %
Medium Multi-Family	2,557	2.45	2,583	1.48
Large Multi-Family	108	0.10	243	0.14
Condominium -Residential	12,700	12.12	4,027	2.30
Total Multi-Family	15,605	14.91 %	6,959	3.98 %
Non-Residential				
Condominium-Non-Residential	597	0.57 %	783	0.44 %
General Parcel	9,319	8.90	85,838	49.06
Total Non-Residential	9,916	9.47 %	86,621	49.50 %
Totals	104,659	100.00 %	174,981	100.00 %

(1) Based on the Fiscal Year 2022 Central and Lower Basin improvement Area tax roll.

(2) Net of mitigation credits. Totals may not add due to rounding.

**CITY OF TAMPA, FLORIDA**  
**SPECIAL ASSESSMENT REVENUE BONDS**  
**TOP TWENTY CENTRAL AND LOWER BASIN IMPROVEMENT AREA PROPERTIES**  
**BASED ON STORMWATER ASSESSMENT REVENUES <sup>1</sup>**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

<b>Property Owner Name</b>	<b>Business Type</b>	<b>Net Equivalent Stormwater Units</b>	<b>Annual Stormwater Improvement Assessment Revenues</b>	<b>Percent of Total Stormwater Improvement Assessment Revenues</b>	
Sea World Parks and Entertainment, LLC	Entertainment	1,039.74	\$ 93,109	0.59	%
University of Tampa, Inc.	Education Services	647.83	58,013	0.37	
	Commercial				
Glimcher Westshore, LLC	Real Estate	555.07	49,707	0.32	
Macy's Florida Stores, LLC	Retail	454.80	40,727	0.26	
Tampa Electric Co.	Electric Utility	387.84	34,731	0.22	
Sea World Parks and Entertainment, LLC	Entertainment	361.83	32,402	0.21	
	Used Car Dealership				
Adesa Florida, Inc.	(Auction House)	338.67	30,328	0.19	
BRE Tampa Distribution Center Owner, LLC	Distributor	332.82	29,804	0.19	
Bottling Group LLC	Beverage Distributor	322.22	28,855	0.18	
	Commercial				
Sea World Parks and Entertainment, LLC	Entertainment	313.30	28,056	0.18	
	Commercial				
Tampa Bay Mall Limited Partnership	Real Estate	306.34	27,433	0.18	
B&B Britton Plaza Holdings, LLC	Real Estate	305.31	27,341	0.17	
	Commercial				
Georgetown (Tampa) ASLI LLLP	Real Estate	297.21	26,615	0.17	
Westshore FL Partners, LLC	Real Estate	291.77	26,128	0.17	
IKEA Property, Inc.	Retail	290.02	25,971	0.17	
	Entertainment				
TBDG Acquisition LLC	(Dog Track)	280.68	25,135	0.16	
St. Joseph's Hospital, Inc.	Medical Services	280.56	25,124	0.16	
	Construction				
National Gypsum Co.	Materials (Drywall)	276.58	24,768	0.16	
Yuengling Brewing Company of Tampa Inc.	Beverage Distributor	254.28	22,771	0.15	
BRE Tampa Distribution Center Owner, LLC	Distributor	240.13	21,504	0.14	
Total of Twenty Largest Properties			678,520	4.33	<sup>2</sup>
All Other Central and Lower Basin Improvement Area			14,991,734	95.67	
Total Fiscal Year 2022 Stormwater Improvement Assessment Revenues – All Properties			\$ 15,670,254	100.00	%

(1) Amounts provided by City staff based upon the Fiscal Year 2022 assessment records. As shown, Sea World Parks and Entertainment, LLC parcels and Bree Tampa Distribution Center Owner, LLC represent five (5) of the twenty (20) top customers.

(2) Totals may not add due to rounding.



**CITY OF TAMPA, FLORIDA**  
**SPECIAL ASSESSMENT REVENUE BONDS**  
**CENTRAL AND LOWER BASIN IMPROVEMENT AREA**  
**HISTORICAL EQUIVALENT STORMWATER UNITS (ESU) GROWTH**  
**LAST TEN YEARS**

<b>Fiscal Year Ended September 30, (Historical)</b>	<b>Annual Parcels Assessed</b>	<b>Net Annual ESUs <sup>1</sup></b>
2013	102,511	161,452
2014	102,754	161,847
2015	103,088	162,511
2016	102,909	162,646
2017	104,120	163,544
2018	102,950	163,336
2019	103,860	167,101
2020	103,475	170,633
2021	104,052	174,305
2022 <sup>2</sup>	104,659	174,981
Average Annual Growth	0.2%	0.9%

- (1) Gross ESUs were reduced for mitigation credits approved by the City. Net ESUs reflect the total amount of billed ESUs for the fiscal year.
- (2) Amounts based on the actual fiscal year 2022 Central and Lower Basin Improvement Area tax roll levied.

**CITY OF TAMPA, FLORIDA**  
**SPECIAL ASSESSMENT REVENUE BONDS**  
**GREEN BONDS ANNUAL IMPACT REPORT**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

Project Name	Total Project Cost <sup>1</sup>	Percentage Completed as of September 30, 2021 (by dollars)	Bond Proceeds Allocated to Project as of September 30, 2021	Percentage of Bond Proceeds Remaining for Project as of September 30, 2021	Description of Environmental Benefit(s) and Methodology/Assumptions Used to Determine Environmental Benefit (including at least 1 environmental indicator)	Description of ESG Controversies, if any
Comprehensive Infrastructure for Tampa's Neighborhoods	\$ 17,000,000	13.0%	39.0%	34.0%	Water quality and prevention of pollution Climate change adaptation	N/A
Consultants and Land Acquisition FY2018-FY2022	\$ 575,000	0%	1.3%	1.3%	Water quality and prevention of pollution Climate change adaptation	N/A
Lamb Canal Rehabilitation	\$ 3,000,000	0%	6.9%	6.9%	Water quality and prevention of pollution Climate change adaptation	N/A
Lower Peninsula Watershed Plan	\$ 14,495,266	0.1%	33.3%	33.2%	Water quality and prevention of pollution Climate change adaptation	N/A
Manhattan: Vasconia to Obispo Flooding Relief	\$ 1,000,000	0%	2.3%	2.3%	Water quality and prevention of pollution Climate change adaptation	N/A
North Tampa Closed Basins FY2018-FY2022	\$ 1,000,000	0%	2.3%	2.3%	Water quality and prevention of pollution Climate change adaptation	N/A
Southeast Seminole Heights Flood Relief	\$ 6,500,000	0%	14.9%	14.9%	Water quality and prevention of pollution Climate change adaptation	N/A

(1) Total project cost excludes cost allocation in the amount of \$904,734.

**CITY OF TAMPA, FLORIDA**  
**SPECIAL ASSESSMENT REVENUE BONDS**  
**AD VALOREM TAX LEVIES**  
**COMPARED WITH CURRENT COLLECTIONS**  
**LAST TEN FISCAL YEARS**  
(in thousands)

<b>Fiscal Year</b>	<b>Tax Roll Year</b>	<b>Millage</b>	<b>Total Tax Levy</b>	<b>Current Tax Collections</b>	<b>Percent of Levy Collected</b>	<b>Delinquent Tax Collections</b>	<b>Total Tax Collections</b>	<b>Total Collections as Percent of Current Levy</b>	<b>Outstanding Delinquent Taxes</b>	<b>Outstanding Delinquent Taxes as Percent of Current Levy</b>	
2012	2011	5.73	\$ 122,960	\$ 117,585	95.63	%\$ 1,823	\$ 119,408	97.11	%\$ 2,809	2.28	%
2013	2012	5.73	121,555	116,067	95.49	1,327	117,394	96.58	1,721	1.42	
2014	2013	5.73	129,045	123,715	95.87	529	124,244	96.28	1,683	1.30	
2015	2014	5.73	138,056	132,654	96.09	373	133,027	96.36	509	0.37	
2016	2015	5.73	149,922	143,836	95.94	459	144,295	96.25	416	0.28	
2017	2016	5.73	161,328	155,162	96.18	270	155,432	96.35	508	0.31	
2018	2017	6.21	191,080	183,443	96.00	199	183,642	96.11	564	0.30	
2019	2018	6.21	211,011	202,502	95.97	377	202,879	96.15	507	0.24	
2020	2019	6.21	230,175	220,793	95.92	217	221,010	96.02	667	0.29	
2021	2020	6.21	250,930	241,084	96.08	186	241,270	96.15	699	0.28	

Source: City of Tampa Revenue and Finance Department.

**CITY OF TAMPA, FLORIDA**  
**HISTORICAL COVERAGE OF DEBT SERVICE BY WATER AND**  
**SEWER SYSTEMS REVENUES LAST TEN FISCAL YEARS**

**Historical Operating Results and Debt Service Coverage**  
**For Fiscal Years Ended September 30,**

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Gross Revenues:										
Water and Wastewater Rate Revenues	\$ 206,045,422	\$ 198,982,131	\$ 203,949,322	\$ 207,036,737	\$ 213,128,306	\$ 219,569,558	\$ 223,524,383	\$ 229,533,936	\$ 242,949,222	\$ 262,123,408
Less Reserve for Stabilization Fund <sup>1</sup>	-	-	-	(4,696,949)	(6,000,000)	(9,303,051)	-	-	-	(7,000,000)
Other Revenues <sup>2</sup>	7,131,382	6,120,179	5,098,958	2,003,026	2,249,028	2,267,727	4,807,991	6,835,082	4,941,560	5,029,674
Remaining Water and Wastewater Revenues	213,176,804	205,102,310	209,048,280	204,342,814	209,377,334	212,534,234	228,332,374	236,369,018	247,890,782	260,153,082
<b>Operating Expenses: <sup>3</sup></b>										
Salaries and Employee Benefits	40,016,521	41,074,216	44,198,162	43,357,373	46,941,967	47,927,574	46,981,331	50,313,860	51,293,559	56,521,153
Supplies and Materials	19,690,099	20,107,016	20,474,036	19,810,125	19,095,654	21,139,672	25,183,884	24,658,940	26,372,836	27,527,659
Contract Services	9,694,510	5,856,846	5,094,178	6,397,392	6,511,493	27,322,443	8,026,633	7,357,462	8,555,622	7,965,135
Other Services and Charges	33,260,893	35,036,430	35,875,542	36,572,834	34,566,158	32,904,060	43,226,607	39,204,536	43,704,137	42,285,047
Total Operating Expenses	102,662,023	102,074,508	105,641,918	106,137,724	107,115,272	129,293,749	123,418,455	121,534,798	129,926,154	134,298,994
Net Revenues before Capacity Fees	110,514,781	103,027,802	103,406,362	98,205,090	102,262,062	83,240,485	104,913,919	114,834,220	117,964,628	125,854,088
Available Water and Wastewater Capacity Fees <sup>4</sup>	3,122,898	2,155,072	2,697,204	3,216,338	3,552,897	4,611,890	3,595,248	5,295,966	4,411,258	4,606,567
Net Revenues Available for Debt Service	<u>\$ 113,637,679</u>	<u>\$ 105,182,874</u>	<u>\$ 106,103,566</u>	<u>\$ 101,421,428</u>	<u>\$ 105,814,959</u>	<u>\$ 87,852,375</u>	<u>\$ 108,509,167</u>	<u>\$ 120,130,186</u>	<u>\$ 122,375,886</u>	<u>\$ 130,460,655</u>
<b>Senior Lien Coverage:</b>										
Senior Lien Annual Debt Service <sup>5</sup>	<u>\$ 24,840,571</u>	<u>\$ 24,732,844</u>	<u>\$ 24,723,094</u>	<u>\$ 23,524,058</u>	<u>\$ 24,682,241</u>	<u>\$ 26,377,090</u>	<u>\$ 17,467,395</u>	<u>\$ 17,470,073</u>	<u>\$ 19,141,863</u>	<u>\$ 27,838,374</u>
Test A <sup>6 7</sup>										
Coverage ratio - Calculated	4.57x	4.25x	4.29x	4.31x	4.29x	3.33x	6.21x	6.88x	6.39x	4.69x
Coverage ratio - Required	1.2x	1.2x	1.2x	1.2x	1.2x	1.2x	1.2x	1.2x	1.2x	1.2x
Test B <sup>6 8</sup>										
Coverage Ratio - Calculated	4.45x	4.17x	4.18x	4.17x	4.14x	3.16x	6.01x	6.57x	6.16x	4.52x
Coverage Ratio - Required	1.0x	1.0x	1.0x	1.0x	1.0x	1.0x	1.0x	1.0x	1.0x	1.0x
<b>Subordinate Lien Coverage</b>										
Net Revenues After Payments of Senior Lien Bonds										
	<u>\$ 88,797,108</u>	<u>\$ 80,450,030</u>	<u>\$ 81,380,472</u>	<u>\$ 77,897,370</u>	<u>\$ 81,132,718</u>	<u>\$ 61,475,285</u>	<u>\$ 91,041,772</u>	<u>\$ 102,660,113</u>	<u>\$ 103,234,023</u>	<u>\$ 102,622,281</u>
Subordinate Lien Annual Debt Service <sup>9</sup>	<u>\$ 7,316,448</u>	<u>\$ 7,963,199</u>	<u>\$ 7,867,638</u>	<u>\$ 6,466,686</u>	<u>\$ 5,065,733</u>	<u>\$ 3,646,628</u>	<u>\$ 2,420,049</u>	<u>\$ 2,420,049</u>	<u>\$ 2,420,049</u>	<u>\$ 1,788,839</u>
Coverage Ratio - Calculated	12.14x	10.10x	10.34x	12.05x	16.02x	16.86x	37.62x	42.42x	42.66x	57.37x
Coverage Ratio - Required	1.15x	1.15x	1.15x	1.15x	1.15x	1.15x	1.15x	1.15x	1.15x	1.15x
Revenues available for Lawful System Purposes	\$ 81,480,660	\$ 72,486,831	\$ 73,512,834	\$ 71,430,684	\$ 76,066,985	\$ 57,828,657	\$ 88,621,723	\$ 100,240,064	\$ 100,813,974	\$ 100,833,442

**CITY OF TAMPA, FLORIDA**  
**HISTORICAL COVERAGE OF DEBT SERVICE BY WATER (Continued)**  
**AND SEWER SYSTEMS REVENUES LAST TEN FISCAL YEARS**

- (1) The Reserve for Stabilization Fund is now presented on a separate line for more clarity. For fiscal year 2015 Financial Report, it was netted against Operating Revenues.
- (2) Other Revenues include cash investment earnings, cash capital contributions (excluding connection fees), miscellaneous income, grant funds available for any lawful purpose and not otherwise restricted. They exclude wastewater and water capacity fees, capital grant revenues, gain on sale of capital assets, and unrealized gain on investments.
- (3) Pursuant to the Bond Resolution, Operating Expenses do not include depreciation and amortization expense, payments in lieu of taxes (PILOT), and payments in lieu of franchise fees (PILOFF), losses on sale of assets, or unrealized losses on investments. Beginning in fiscal year 2018, accruals for pension and retirement benefits are excluded from operating expenses, pursuant to the Bond Resolution. If they were excluded from operating expenses in fiscals 2015, 2016, and 2017, the net impact on operating expenses would be \$581,524, \$(2,557,521), and \$(3,238,443), respectively.
- (4) Pursuant to the Bond Resolution, all capacity fees are pledged to the repayment of the bonds. Under Florida law, capacity fees may only be used to pay debt service on bonds that financed or refinanced expansion-related capital improvements under the terms of the Bond Resolution. The City ensures that the Wastewater and Water capacity fees utilized are only to pay debt service for expansion projects only.
- (5) Senior lien annual debt service refers to the bonds only. For the purpose of debt service calculation, Annual Debt Service is shown on a "cash basis" with payments due on October 1 recorded in the prior fiscal year (as defined in the Bond Resolution), since these payments are sent to the fiscal agent in advance of the due date.
- (6) The rate covenant of the Bond Resolution requires that in each fiscal year: A) Net Revenues and capacity fees must equal at least 120% of the annual debt service of the senior lien bonds; and B) Net Revenues without capacity fees must equal at least 100% of the Annual Debt Service of the senior lien bonds and any other required payments. No other required payments under the Bond Resolution were identified for the historical period beginning October 1, 2009.
- (7) Amounts derived based on Net Revenues with capacity fees divided by senior lien Annual Debt Service.
- (8) Amounts derived based on Net Revenues without capacity fees divided by senior lien Annual Debt Service.
- (9) Subordinate lien annual debt service includes FDEP loans, which require a 1.15 coverage ratio after payment of the senior lien bonds.

Source: Operating Revenues, Other Revenues, and Operating Expenses were extracted from the City's Comprehensive Annual Financial Reports.

**CITY OF TAMPA, FLORIDA**  
**WATER AND SEWER SYSTEMS REVENUE BONDS**  
**SUMMARY OF PROJECTED FUNDING SOURCES FOR CAPITAL**  
**PROJECTS FOR THE NEXT FIVE FISCAL YEARS**

**Adopted Capital Improvement Projects Funding Sources**  
**For Fiscal Years Ended September 30,**

<b>Description</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>Total</b>
Use of Water and Wastewater Rate Revenues	\$ 63,864,906	\$ 132,961,496	\$ 116,028,303	\$ 106,711,058	\$ 86,957,668	\$ 506,523,431
Use of Water Renewal and Replacement Fund Reserves	110,638,095	-	-	-	-	110,638,095
Use of Bond Proceeds	193,866,266	176,741,957	156,597,620	262,154,014	245,585,578	1,034,945,435
<b>Total Capital Expenditures</b>	<b>\$ 368,369,267</b>	<b>\$ 309,703,453</b>	<b>\$ 272,625,923</b>	<b>\$ 368,865,072</b>	<b>\$ 332,543,246</b>	<b>\$ 1,652,106,961</b>

The City has planned improvements and expansions to the system to meet current service area needs. The City has identified \$1.036 billion in Water System capital expenditures, which includes \$1.026 billion for the adopted five-year capital improvement projects ending September 30, 2026, and \$9.7 million in funding of operating capital, such as vehicles, machinery, and other minor equipment through September 30, 2026. The City has identified \$616.6 million in Wastewater System capital expenditures, which includes \$601.3 million for the adopted five-year capital improvement projects ending September 30, 2026 and approximately \$15.3 million in funding of operating capital such as vehicles, machinery, and other minor equipment through September 30, 2026. FY2022-FY2026 capital improvement projects include related cost allocation. Rate revenues represent the amount of net rate revenue that is available for operating capital and capital improvement projects after bonds and subordinate indebtedness debt service payments and any other revenue requirements specified by the City.

**CITY OF TAMPA, FLORIDA**  
**WATER AND SEWER SYSTEMS REVENUE BONDS**  
**TEN LARGEST CUSTOMERS OF THE WATER SYSTEM**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

<b>Customers</b>	<b>Annual Usage(ccf)</b>	<b>Metered Sales Revenue</b>
Pepsi Cola Bottling Company	248,866	\$ 1,357,670
Coca-Cola Beverages Florida	189,826	1,204,969
Tampa Hard Rock Hotel & Casino	141,422	1,020,459
MacDill Air Force Base	385,432	997,409
Cott Beverages	183,401	920,891
Hillsborough County Hospital Authority	227,299	776,747
Tampa Electric Company (TECO)	131,859	753,271
Hillsborough County Utilities	225,891	727,369
Hillsborough County <sup>1</sup>	221,618	681,410
University of South Florida	105,940	503,153

(1) Interconnects at 2606 S. 82nd and at 70th and Kingston Dr.

**CITY OF TAMPA, FLORIDA**  
**WATER AND SEWER SYSTEMS REVENUE BONDS**  
**TEN LARGEST CUSTOMERS OF THE WASTEWATER SYSTEM**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

<b>Customers</b>	<b>Annual Discharge (ccf)</b>		<b>Metered Sales Revenue</b>
City of Temple Terrace	1,049,701	\$	4,461,229
Hillsborough County	317,812		1,986,325
University of South Florida	224,929		1,124,645
Hillsborough County	151,150		944,688
Tampa Hard Rock Hotel	276,178		863,056
Envirofocus Technology LLC	141,630		708,150
Pepsi Cola Bottling Company	108,180		540,900
Yuengling Brewery of Tampa Bay	97,577		487,885
Cott Beverages	94,370		471,850
James A. Haley Veterans' Hospital	142,594		445,606



**CITY OF TAMPA, FLORIDA**  
**WATER AND WASTEWATER SYSTEMS REVENUE BONDS**  
**EXISTING MONTHLY WATER AND WASTEWATER RATES**  
**SEPTEMBER 30, 2021**

**Existing Monthly Water and Wastewater Rates and Base Charges <sup>(1)</sup>**

**Water Rates – Consumption Charge (1)**

	<u><b>Tier</b></u>		<b>Inside City</b>		<b>Outside City</b>
<u><b>Residential Customer Class</b></u>					
Consumption					
First 5 ccf per month, per ccf (2)	0	\$	2.21	\$	2.76
Next 8 ccf per month, per ccf	1		2.58		3.22
Next 13 ccf per month, per ccf	2		4.32		5.40
Next 20 ccf per month, per ccf	3		5.77		7.21
In excess of 46 ccf per month, per ccf	4		6.66		8.32
<u><b>Apartment Customer Class</b></u>					
Consumption					
First 2 ccf per month, per ccf, per unit	0	\$	2.21	\$	2.76
Next 4 ccf per month, per ccf, per unit	1		2.58		3.22
Next 6 ccf per month, per ccf, per unit	2		4.32		5.40
Next 9 ccf per month, per ccf, per unit	3		5.77		7.21
In excess of 21 ccf per month, per ccf, per unit	4		6.66		8.32
<u><b>Master Metered Single Family Sub<sup>1</sup> Division</b></u>					
Consumption					
First 5 ccf per month, per ccf, per residence	0	\$	2.21	\$	2.76
Next 8 ccf per month, per ccf, per residence	1		2.58		3.22
Next 13 ccf per month, per ccf, per residence	2		4.32		5.40
Next 20 ccf per month, per ccf, per residence	3		5.77		7.21
In excess of 46 ccf per month, per ccf, per residence	4		6.66		8.32

**CITY OF TAMPA, FLORIDA**  
**WATER AND WASTEWATER SYSTEMS REVENUE BONDS**  
**EXISTING MONTHLY WATER AND WASTEWATER RATES**  
**SEPTEMBER 30, 2021**

**Existing Monthly Water and Wastewater Rates and Base Charges (continued)**

**Water Rates – Consumption Charge (1) (continued)**

	<u><b>Tier</b></u>		<b>Inside City</b>		<b>Outside City</b>
<u><b>Master Metered Mixed Use</b></u>					
Consumption					
To Be Calculated	0	\$	2.21	\$	2.76
To Be Calculated	1		2.58		3.22
To Be Calculated	2		4.32		5.40
To Be Calculated	3		5.77		7.21
To Be Calculated	4		6.66		8.32

**All Other Customer Classes**

Charge for monthly consumption up to threshold amount per ccf	1	\$	2.58	\$	3.22
Charge for monthly consumption from the threshold up to twice the threshold amount per ccf	2		4.32		5.40
Charge for monthly consumption from twice the threshold up to three and one-half times the threshold amount per ccf	3		5.77		7.21
Charge for monthly consumption over three and one-half times the threshold amount per ccf	4		6.66		8.32

**Wastewater Rates - Disposal Charge (1)**

Disposal Charge, per ccf (2)		\$	5.00	\$	6.25
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**CITY OF TAMPA, FLORIDA**  
**WATER AND WASTEWATER SYSTEMS REVENUE BONDS**  
**EXISTING MONTHLY WATER AND WASTEWATER RATES**  
**SEPTEMBER 30, 2021**

**Existing Monthly Water and Wastewater Rates and Base Charges (continued)**

**Water - Monthly Base Charge (1)**  
(effective October 1, 2020)

	<u><b>Inside City</b></u>	<u><b>Outside City</b></u>
<b>Residential</b>		
Per Account	\$ 3.00	\$ 3.75
<b>Apartment</b>		
Per Unit	\$ 2.25	\$ 2.81
<b>Master Metered Single-Family Sub-Division</b>		
Per Residence	\$ 3.00	\$ 3.75
<b>Master Metered Mixed Use</b>		
Per Equivalent Meter Unit	\$ 3.00	\$ 3.75
<b>All Other Classes</b>		
Meter Sizes:		
5/8" Meter	\$ 3.00	\$ 3.75
1" Meter	\$ 7.50	\$ 9.37
1.5" Meter	\$ 15.00	\$ 18.75
2" Meter	\$ 24.00	\$ 30.00
3" Meter	\$ 45.00	\$ 56.25
4" Meter	\$ 75.00	\$ 93.75
6" Meter	\$ 150.00	\$ 187.50
8" Meter	\$ 240.00	\$ 300.00
10" Meter	\$ 345.00	\$ 431.25
12" Meter	\$ 645.00	\$ 806.25

**Irrigation Water:**

<b>Residential</b>		
Per Account	\$ 3.00	\$ 3.75
<b>All Other Classes</b>		
Meter Sizes:		
5/8" Meter	\$ 3.00	\$ 3.75
1" Meter	\$ 7.50	\$ 9.37
1.5" Meter	\$ 15.00	\$ 18.75
2" Meter	\$ 24.00	\$ 30.00
3" Meter	\$ 45.00	\$ 56.25
4" Meter	\$ 75.00	\$ 93.75
6" Meter	\$ 150.00	\$ 187.50
8" Meter	\$ 240.00	\$ 300.00
10" Meter	\$ 345.00	\$ 431.25
12" Meter	\$ 645.00	\$ 806.25

**CITY OF TAMPA, FLORIDA**  
**WATER AND WASTEWATER SYSTEMS REVENUE BONDS**  
**EXISTING MONTHLY WATER AND WASTEWATER RATES**  
**SEPTEMBER 30, 2021**

**Existing Monthly Water and Wastewater Rates and Base Charges (continued)**

**Wastewater - Monthly Base Charge (1)**  
(effective October 1, 2020)

	<u><b>Inside City</b></u>	<u><b>Outside City</b></u>
<b>Residential</b>		
Per Account	\$ 3.00	\$ 3.75
<b>Apartment</b>		
Per Unit	\$ 2.25	\$ 2.81
<b>Master Metered Single-Family Sub-Division</b>		
Per Residence	\$ 3.00	\$ 3.75
<b>Master Metered Mixed Use</b>		
Per Equivalent Meter Unit	\$ 3.00	\$ 3.75
<b>All Other Classes</b>		
Meter Sizes:		
5/8" Meter	\$ 3.00	\$ 3.75
1" Meter	\$ 7.50	\$ 9.37
1.5" Meter	\$ 15.00	\$ 18.75
2" Meter	\$ 24.00	\$ 30.00
3" Meter	\$ 45.00	\$ 56.25
4" Meter	\$ 75.00	\$ 93.75
6" Meter	\$ 150.00	\$ 187.50
8" Meter	\$ 240.00	\$ 300.00
10" Meter	\$ 345.00	\$ 431.25
12" Meter	\$ 645.00	\$ 806.25

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- (1) On September 5, 2019, City Council approved Resolutions 2019-694 and 2019-695 implementing a 20-year rate increase, and establishing a new base charge effective November 1, 2019, for both the Water and Wastewater departments.
- (2) The City measures water and wastewater usage and billing in units equal to one hundred (100) cubic feet of water (CCF), which is equivalent to 748 gallons of water.
- (3) For all other customer classes, the threshold consumption levels are identified in the next table.

**CITY OF TAMPA, FLORIDA**  
**WATER AND WASTEWATER SYSTEMS REVENUE BONDS**  
**EXISTING MONTHLY WATER AND WASTEWATER RATES**  
**SEPTEMBER 30, 2021**

**Existing Monthly Water and Wastewater Rates and Base Charges (continued)**

<b><u>Customer Class</u></b>	<b><u>Threshold Consumption (CCF)</u></b>	
Air Force Base	80,000	
Amusement Theme Park	28,000	
Amusement Water Park	9,600	
Brewery	29	(a)
Commercial, Small	50	
Commercial, Medium	280	
Commercial, Large	2,500	
Hospital	20	(b)
Industrial, Small	26	
Industrial, Medium	300	
Industrial, Large	6,040	
Inn	12	(c)
Office Building	6	(d)
Water Franchise	0	(e)
Master Metered Mixed Use Development	calculated	(f)

(a) Consumption per 100 barrels of product produced.

(b) Consumption per bed.

(c) Consumption per rental room or suite.

(d) Consumption per 1,000 square feet net office space.

(e) Threshold consumption is the sum of the franchise's individual customer's threshold consumption listed in this section minus all water produced for the use of the franchise obtained from sources other than the Tampa water system.

(f) Threshold consumption is calculated on the sum of the threshold consumption listed in this section for the development units served by the master meter.

Source: City of Tampa Code, Section 26-31, Schedule of Water and Wastewater Rates.

**CITY OF TAMPA, FLORIDA**  
**WATER AND WASTEWATER SYSTEMS REVENUE BONDS**  
**SEPTEMBER 30, 2021**

**Existing Reclaimed Water Fees (1)**

<u>Meter Size</u>		<u>Application Fee</u>		<u>Meter Installation</u>
5/8"x3/4", 3/4"	\$	15	\$	375
1"		15		445
1-1/2"		70		695
2"		70		890

**Water Application and Meter Installation Fees (2)**

<u>Meter Size</u>	<u>Peak Flow Rate (gpm)</u>		<u>Application Fee</u>		<u>Meter Installation</u>
5/8"x3/4", 3/4"	0 – 20	\$	50	\$	665
1"	21 – 50		50		715
1-1/2"	51 – 100		70		990
1"	101 – 160		70		1,035

(1) As provided in Resolution No. 2004-602.

(2) As provided in Resolution No. 2005-1165.

Source: City of Tampa Code, Section 26-31, Schedule of Water and Wastewater Rates.

**CITY OF TAMPA, FLORIDA**  
**WATER AND WASTEWATER SYSTEMS REVENUE BONDS**  
**SEPTEMBER 30, 2021**

**Water Meter Connection Fees (1)**

<b>Meter Specifications</b>		<b>Buildings Existing Prior to 10/1/97</b>		<b>New Construction</b>	
<b><u>Size</u></b>	<b><u>Flow Rate (gpm)</u></b>	<b><u>Inside City</u></b>	<b><u>Outside City</u></b>	<b><u>Inside City</u></b>	<b><u>Outside City</u></b>
3/4"	0 – 20	\$ 2,800	\$ 2,800	\$ 2,800	\$ 3,500
1"	21 – 50	7,000	7,000	7,000	8,750
1-1/2"	51 – 75	10,500	10,500	10,500	13,125
1-1/2"	76 – 100	14,000	14,000	14,000	17,500
2"	101 – 125	17,500	17,500	17,500	21,875
2"	126 – 150	21,000	21,000	21,000	26,250
2" or 3"	151 – 200	28,000	28,000	28,000	35,000
3"	201 – 300	42,000	42,000	42,000	52,500
1" or 4"	301 – 500	70,000	70,000	70,000	87,500
1"	501 – 750	105,000	105,000	105,000	131,250
4"	751 – 1000	140,000	140,000	140,000	175,000
6"	1001 – 1500	210,000	210,000	210,000	262,500
6" or 8"	1501 – 3000	420,000	420,000	420,000	525,000

(1) As provided in Resolution No. 2005-1165.

Source: City of Tampa Code, Section 26-31, Schedule of Water and Wastewater Rates.

**CITY OF TAMPA, FLORIDA**  
**WATER AND WASTEWATER SYSTEMS REVENUE BONDS**  
**SEPTEMBER 30, 2021**

**Customer Deposits for Water and Sewer Service (1)**

<b>Metered Service</b>			
<u><b>Meter Size</b></u>		<u><b>Water</b></u>	<u><b>Wastewater</b></u>
5/8"	\$	45	\$ 45
1"		60	60
1-1/2"		105	105
2"		150	150
3"		300	300
4"		450	450
6"		900	900
8"		1,500	1,500

  

<u><b>Unit Count</b></u>		<u><b>Unmetered Service Per Number of Units</b></u>
1	\$	45
2 – 10		60
11 – 100		105
101 – 200		150
201 – 400		300
401 – 600		450
601 – 800		600
Over 800		900

  

<u><b>Other</b></u>		
Service Stations	\$	60
Laundromats		70
Warehouses		60

(1) As provided in Resolution No. 2005-863.

Source: City of Tampa Code, Section 26-31, Schedule of Water and Wastewater Rates.



**CITY OF TAMPA, FLORIDA**  
**WATER AND WASTEWATER SYSTEMS REVENUE BONDS**  
**SEPTEMBER 30, 2021**

**Water and Wastewater Capacity Fees**

**Water Capacity Fees (1) (5)**

(Effective March 1, 2021)

Non-CIAC Areas, per ERU (2)	\$ 1,028.00
CIAC Areas, per ERU (2)	\$ 612.00
Affordable Housing	\$ 0.00

**Wastewater Capacity fees by Water Meter Size in Inches (3)**

(Effective through February 28, 2021)

	5/8"	1"	1-1/2"	2"	3"	4"	6"	8"	10"
<b>Sewer District</b>									
Interbay	\$ 1,608	\$ 6,464	\$ 21,290	\$ 41,310	\$ 120,311	\$ 198,138	\$ 284,439	\$ 447,137	\$ 675,360
West River	1,866	7,501	24,706	47,938	139,614	229,929	330,077	518,879	783,720
Causeway	1,871	7,521	24,772	48,066	139,988	230,545	330,961	520,269	785,820
Southeast	2,079	8,358	27,526	53,410	155,551	256,174	367,754	578,108	873,180
Main Outlet	1,622	6,520	21,475	41,669	121,358	199,863	286,916	451,030	681,240
Downtown	1,754	7,051	23,223	45,060	131,234	216,128	310,265	487,735	736,680
Central	1,769	7,111	23,422	45,446	132,357	217,976	312,918	491,906	742,980

**Wastewater Capacity Fees (4) (5)**

(Effective March 1, 2021)

Per Wastewater ERU (2)	\$ 1,237.00
Affordable Housing	\$ 0.00

**Application for Sanitary Sewer Services Fees**

**Service Type**

Single-Family Residence or Single Duplex	\$ 50.00
Single-Family Residence Line Extension	\$ 100.00
Multi-Family Residence, Commercial Industrial	\$ 250.00

(1) On October 15, 2020, City Council approved Ordinance 2020-104 adopting Water capacity fees and fee structure, effective March 1, 2021. The adopted fee schedule also includes Water capacity fee increases on March 1, 2022 and March 1, 2023.

(2) Water and Wastewater capacity fees shall be based on the number of equivalent residential units (ERU's).

(3) This schedule reflects Wastewater capacity fees and fee structure through February 28, 2021 until the amended fee and fee structure became effective March 1, 2021 (see footnote 4 for more information).

(4) On October 15, 2020, City Council approved Ordinance 2020-104 amending Wastewater capacity fees and fee structure, effective March 1, 2021.

(5) Water and Wastewater capacity fees shall be reviewed every five (5) years and updated, if determined to be necessary.

Source: City of Tampa Code, Section 26-31, Schedule of Water and Wastewater Rates.

**CITY OF TAMPA, FLORIDA**  
**WATER AND WASTEWATER SYSTEMS REVENUE BONDS**  
**SEPTEMBER 30, 2021**

**Miscellaneous Fees and Charges**

**Fire Protection Charges <sup>1</sup>**

<u>Fire Flow Rate (gpm)</u>	<u>Application Fee</u>	<u>Capacity Fee</u>	<u>Annual Service Fee</u>
0 – 50	\$ 70	\$ 3,950	\$ 10
51 – 100	70	5,140	10
101 – 150	70	5,990	10
151 – 300	70	7,780	30
301 – 500	70	9,343	90
501 – 750	70	10,994	90
751 – 1000	70	12,255	90
1001 – 1500	70	14,280	200
1501 – 2000	70	18,550	200
2001 – 3000	70	18,550	10" = 300
2001 – 3000	70	18,550	12" = 500
3001 – 4500	70	21,616	500

<u>Meter Charge</u>	<u>Fee Amount</u>
5/8" x 3/4", 3/4"	\$ 115
1"	155
1-1/2"	310
2"	360

**Installation Charge**

5/8" x 3/4", 3/4"	\$ 665
1"	715
1-1/2"	990
2"	1,035

(1) As provided in Resolution No. 2005-1165.

Source: City of Tampa Code, Section 26-31, Schedule of Water and Wastewater Rates.

**CITY OF TAMPA, FLORIDA**  
**WATER AND WASTEWATER SYSTEMS REVENUE BONDS**  
**SEPTEMBER 30, 2021**

**Miscellaneous Fees and Charges (continued)**

<b>Service Fees <sup>2</sup></b>	<b>Fee Amount</b>
Day turn-on (at curb lock)	\$ 30
Account start-up fee	30
Removal of curb lock	40
Broken curb lock	45
Delinquent account collection charge	25
Delinquent account collection charge if cut off	45
Emergency turn-on/off at owner's request	40
Bad check handling charge (based on amount of check):	
\$50 or less	\$ 25
\$50.01 - \$300	30
\$300.01 - \$800	40
\$800.01 and over	5.00 % of check amount
Fire Hydrants Rental (annual rate):	
Inside City	\$ 40
Outside City	60
Meter Testing (by meter size)	
5/8" x 3/4", 3/4", 1", 1-1/2" and 2"	\$ 45
3" and 4"	95
6" and larger	150
Installation of temporary 2" service line on hydrant	60
Deposit for temporary 2" service line on hydrant	700
Move a temporary 2" line from one location to another	60
Daily rental of a temporary 2" line installed on hydrant	2
Water rate at a bulk watering station per tank truck:	
1 gallon to 2,000 gallons	\$ 3
2,001 gallons to 5,000 gallons	5
5,001 gallons to 10,000 gallons	10

- (2) Service fees pursuant to Resolution No. 2005-1165 and Resolution No. 2010-896, and the City's bad check policy, which is in conformance with the Florida Statutes section 832.10.

Source: City of Tampa Code, Section 26-31, Schedule of Water and Wastewater Rates.

**CITY OF TAMPA, FLORIDA**  
**WATER AND WASTEWATER SYSTEMS REVENUE BONDS**  
**SEPTEMBER 30, 2021**

**Rate Comparisons**

Description	Single Metered Residential Service for a 5/8" or 3/4" Meter at 6,000 Gallons <sup>1</sup>		
	Water	Wastewater	Total
City of Tampa: <sup>2</sup>			
Adopted Rates - FY2021	\$ 21.84	\$ 28.00	\$ 49.84
Adopted Rates - FY2022	24.89	29.75	54.64
Adopted Rates - FY2023	28.18	31.50	59.68
Adopted Rates - FY2024	31.73	33.30	65.03
Adopted Rates - FY2025	35.56	35.10	70.66
<u>Florida Counties:</u>			
Hillsborough County	\$ 38.79	\$ 46.25	\$ 85.04
Manatee County	23.13	52.72	75.85
Miami-Dade County	20.64	39.95	60.59
Pasco County	23.03	55.97	79.00
Pinellas County	37.58	52.26	89.84
Polk County	26.09	75.02	101.11
Sarasota County	33.76	68.45	102.21
<u>Florida Cities:</u>			
Clearwater	\$ 53.37	\$ 66.36	\$ 119.73
Jacksonville (JEA)	20.40	45.96	66.36
Lakeland	24.14	45.73	69.87
Orlando / OUC	14.82	51.60	66.42
Plant City	19.36	52.35	71.71
St. Petersburg	42.22	68.85	111.07
Tallahassee	20.90	59.51	80.41
Temple Terrace	19.87	64.39	84.26
Survey Average	\$ 27.87	\$ 56.36	\$ 84.23

- (1) Unless otherwise noted, amounts shown reflect residential rates in effect on or after February 2021 and are exclusive of taxes, surcharges or franchise fees, if any, and reflect rates charged for inside the city service. All rates are as reported by the respective utility. This comparison is intended to show comparable charges for similar service for comparison purposes only and is not intended to be a complete listing of all rates and charges offered by each listed utility.
- (2) City of Tampa's Wastewater amount is based on an assumed sewer maximum of 3,700 gallons per month or approximately 5 CCF gallons.

Source: City of Tampa Code, Section 26-31, Schedule of Water and Wastewater Rates.