

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

General Fund

	FY2020		FY2021		FY2022
	Actuals		Projected		Recommended
Revenues:					
Taxes	\$ 231,967,900	\$	252,255,500	\$	269,207,342
Licenses and Permits	\$ 33,071,520	\$	31,551,748	\$	33,581,122
Intergovernmental	\$ 87,926,397	\$	90,115,275	\$	95,286,589
Charges for Services	\$ 37,593,162	\$	39,454,774	\$	47,885,472
Judgements, Fines, and Forfeits	\$ 6,097,823	\$	7,640,725	\$	7,086,100
Other	\$ 21,537,291	\$	29,251,156	\$	30,844,715
Total Revenues	\$ 418,194,093	\$	450,269,178	\$	483,891,340
Expenditures:					
Personnel	\$ 335,261,967	\$	367,703,313	\$	382,603,396
Operating	\$ 72,686,706	\$	83,980,908	\$	92,576,216
Capital	\$ 1,134,395	\$	3,503,549	\$	2,146,465
Debt	\$ 756,496	\$	873,826	\$	873,768
Grants	\$ 28,965,922	\$	33,197,380	\$	37,176,018
Other	\$ (29,629,067)	\$	(29,336,471)	\$	(31,484,523)
Total Expenditures	\$ 409,176,419	\$	459,922,505	\$	483,891,340
Balance Sheet Adjustment	\$ (2,925,505)				
Budgeted Reserves					
Prior Year Appropriation					
Change in Fund Balance	\$ 6,092,169	\$	(9,653,327)	\$	-
Beginning Fund Balance	\$ 57,550,258	\$	63,642,427	\$	53,989,100
Ending Fund Balance	\$ 63,642,427	\$	53,989,100	\$	53,989,100

The FY2020 Actuals fund balance increased by 10.6% primarily due to receiving reimbursement from the Coronavirus Aid, Relief, and Economic Security Act (CARES) for cost related to the Covid-19 Pandemic. Additionally, the City reduced the FY2020 expenses that offset the reduced revenues. The FY2021 Projected fund balance is projected to decrease by 15.2% primarily due to lower revenues and a one-time revenues expended in anticipation of receiving revenue recovery from the American Rescue Plan Act (ARPA). The FY2021 Projected revenues do not include the anticipated ARPA revenue recovery of \$13,000,000.

The City has a General Fund/Utilities Services Taxes fund balance requirement of 20% of expenses. For FY2022,

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Utilities Services Taxes

	FY2020		FY2021		FY2022
	Actuals		Projected		Recommended
Revenues:					
Taxes	\$ 59,097,537	\$	60,900,000	\$	64,100,000
Licenses and Permits	\$ -	\$	-	\$	-
Intergovernmental	\$ 418,614	\$	416,061	\$	416,061
Charges for Services	\$ -	\$	-	\$	-
Judgements, Fines, and Forfeits	\$ -	\$	-	\$	-
Other	\$ 1,711,369	\$	1,775,000	\$	1,775,000
Total Revenues	\$ 61,227,520	\$	63,091,061	\$	66,291,061
Expenditures:					
Personnel	\$ -	\$	-	\$	-
Operating	\$ 84,704	\$	115,000	\$	115,000
Capital	\$ -	\$	-	\$	-
Debt	\$ 2,342	\$	5,000	\$	5,000
Grants	\$ -	\$	-	\$	-
Other	\$ 54,498,753	\$	63,552,656	\$	66,171,061
Total Expenditures	\$ 54,585,799	\$	63,672,656	\$	66,291,061
Budgeted Use of Fund Balance					
Budgeted Reserves				\$ 2,129,794	
Prior Year Appropriation					
Change in Fund Balance	\$ 6,641,721	\$	(581,595)	\$	2,129,794
Beginning Fund Balance	\$ 50,107,328	\$	56,749,049	\$	56,167,454
Ending Fund Balance	\$ 56,749,049	\$	56,167,454	\$	58,297,248

The FY2020 Actuals fund balance increased primarily due to the restructuring of the debt service in response to the projected decreases in revenues resulting from the Covid-19 Pandemic.

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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	\$
Judgements, Fines, and Forfeits	\$	-	\$	-	\$
Other	\$	8,482,661	\$	10,525,696	\$
Total Revenues	\$	8,534,301	\$	13,975,696	\$
Expenditures:					
Personnel	\$	-	\$	290	\$
Operating	\$	-	\$	696	\$
Capital	\$	5,062,016	\$	23,790,973	\$
Debt	\$	-	\$	-	\$
Grants	\$	-	\$	3,690	\$
Other	\$	90,000	\$	90,000	\$
Total Expenditures	\$	5,152,016	\$	23,885,649	\$
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	\$
Ending Fund Balance	\$	74,238	\$	38,179	\$

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

City of Tampa Fiscal Year 2022
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Local Option Gas Tax

	FY2020 Actuals	FY2021 Projected	FY2022 Recommended
Revenues:			
Taxes	\$ 10,276,742	\$ 10,000,000	\$ 11,000,000
Licenses and Permits	\$ 770,007	\$ 1,299,614	\$ 1,281,000
Intergovernmental	\$ 9,936,889	\$ 11,070,300	\$ 11,090,593
Charges for Services	\$ 456,135	\$ 187,000	\$ 312,000
Judgements, Fines, and Forfeits	\$ -	\$ -	\$ -
Other	\$ 5,544,982	\$ 5,529,786	\$ 5,980,181
Total Revenues	\$ 26,984,755	\$ 28,086,700	\$ 29,663,774
Expenditures:			
Personnel	\$ 12,342,082	\$ 14,795,527	\$ 15,949,302
Operating	\$ 11,676,919	\$ 12,049,723	\$ 12,939,087
Capital	\$ 113,302	\$ 109,602	\$ 90,000
Debt	\$ -	\$ -	\$ -
Grants	\$ -	\$ -	\$ -
Other	\$ 633,724	\$ 776,518	\$ 685,385
Total Expenditures	\$ 24,766,027	\$ 27,731,370	\$ 29,663,774
Budgeted Use of Fund Balance			\$ (492,461)
Budgeted Reserves			
Balance Sheet Adjustment	\$ (26,975)		
Change in Fund Balance	\$ 2,191,753	\$ 355,330	\$ (492,461)
Beginning Fund Balance	\$ 2,926,058	\$ 5,117,811	\$ 5,473,141
Ending Fund Balance	\$ 5,117,811	\$ 5,473,141	\$ 4,980,680

The FY2020 Actuals fund balance increased primarily due to reduced personnel expenses, electrical expenses, and a budgeted reserve of \$0.6 million. These FY2020 reduced expenses compensated for the reduced fuel taxes related to the Covid-19 Pandemic.

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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	\$
Total Revenues	\$	10,805,205	\$	9,766,656	\$
					9,759,706
Expenditures:					
Personnel	\$	-	\$	-	\$
Operating	\$	703,690	\$	942,391	\$
Capital	\$	7,709,267	\$	20,039,851	\$
Debt	\$	-	\$	-	\$
Grants	\$	-	\$	-	\$
Other	\$	25,781	\$	-	\$
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	\$
Ending Fund Balance	\$	30,341	\$	30,341	\$
					30,341

City of Tampa Fiscal Year 2022
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Local Option Sales Tax - All For Transportation

	FY2020		FY2021		FY2022
	Actuals		Projected		Recommended
Revenues:					
Taxes	\$ 29,657,825	\$	7,846,948	\$	-
Licenses and Permits	\$ -	\$	-	\$	-
Intergovernmental	\$ -	\$	-	\$	-
Charges for Services	\$ -	\$	-	\$	-
Judgements, Fines, and Forfeits	\$ -	\$	-	\$	-
Other	\$ 405,325	\$	-	\$	58,584,631
Total Revenues	\$ 30,063,150	\$	7,846,948	\$	58,584,631
Expenditures:					
Personnel	\$ -	\$	-	\$	-
Operating	\$ -	\$	-	\$	-
Capital	\$ -	\$	-	\$	-
Debt	\$ -	\$	-	\$	-
Grants	\$ -	\$	-	\$	-
Other	\$ -	\$	-	\$	58,584,631
Total Expenditures	\$ -	\$	-	\$	58,584,631
Budgeted Use of Fund Balance					
Budgeted Reserves					
Carry Forward Purchase Orders					
Prior Year Appropriation					
Change in Fund Balance	\$ 30,063,150	\$	7,846,948	\$	-
Beginning Fund Balance	\$ 20,395,339	\$	50,458,489	\$	58,305,437
Ending Fund Balance	\$ 50,458,489	\$	58,305,437	\$	58,305,437

The Local Option Sales Tax - All for Transportation was approved in November 2018 with an effective sales tax collection date of January 1, 2019. The Florida Supreme Court ruled that the amendment to the Hillsborough County charter was unconstitutional. The City is pending the disposition of the funds. As a result, the City has collected and earned interest of \$58,305,407 but has been unable to expend the funds.

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Transportation Impact/Mobility Fee

	FY2020		FY2021		FY2022
	Actuals		Projected		Recommended
Revenues:					
Taxes	\$	-	\$	-	\$
Licenses and Permits	\$	2,994,530	\$	5,466,732	\$ 2,100,000
Intergovernmental	\$	-	\$	-	\$
Charges for Services	\$	-	\$	-	\$
Judgements, Fines, and Forfeits	\$	-	\$	-	\$
Other	\$	70,174	\$	3,672,081	\$ 10,374,325
Total Revenues	\$	3,064,704	\$	9,138,813	\$ 12,474,325
Expenditures:					
Personnel	\$	-	\$	-	\$
Operating	\$	-	\$	30,000	\$ 425,000
Capital	\$	-	\$	-	\$
Debt	\$	-	\$	-	\$
Grants	\$	-	\$	-	\$
Other	\$	3,521,000	\$	3,943,500	\$ 12,049,325
Total Expenditures	\$	3,521,000	\$	3,973,500	\$ 12,474,325
Budgeted Use of Fund Balance				\$	(10,338,725)
Budgeted Reserves				\$	2,198,650
Carry Forward Purchase Orders					
Prior Year Appropriation					
Change in Fund Balance	\$	(456,296)	\$	5,165,313	\$ (8,140,075)
Beginning Fund Balance	\$	6,173,987	\$	5,717,691	\$ 10,883,004
Ending Fund Balance	\$	5,717,691	\$	10,883,004	\$ 2,742,929

The FY2020 Actuals and FY2022 Recommended fund balances decreased primarily due to funding capital projects using the available fund balance. The FY2021 Projected fund balance increased primarily due to a reduction in capital projects.

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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	\$
Total Revenues	\$	3,843,399	\$	4,160,320	\$
					10,943,292
Expenditures:					
Personnel	\$	-	\$	-	\$
Operating	\$	150,878	\$	217,116	\$
Capital	\$	2,742,265	\$	21,143,014	\$
Debt	\$	-	\$	-	\$
Grants	\$	65,984	\$	233,627	\$
Other	\$	-	\$	-	\$
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	\$
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.

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Construction Services

	FY2020		FY2021		FY2022
	Actuals		Projected		Recommended
Revenues:					
Taxes	\$	-	\$	-	\$
Licenses and Permits	\$	13,676,457	\$	13,490,000	\$ 13,637,200
Intergovernmental	\$	-	\$	-	\$
Charges for Services	\$	98,695	\$	161,000	\$ 161,000
Judgements, Fines, and Forfeits	\$	-	\$	-	\$
Other	\$	450,426	\$	181,000	\$ 2,338,148
Total Revenues	\$	14,225,578	\$	13,832,000	\$ 16,136,348
Expenditures:					
Personnel	\$	7,564,203	\$	8,226,844	\$ 9,873,348
Operating	\$	4,520,767	\$	4,965,307	\$ 5,289,287
Capital	\$	461,316	\$	237,335	\$ 280,000
Debt	\$	-	\$	-	\$
Grants	\$	-	\$	-	\$
Other	\$	548,884	\$	1,210,832	\$ 693,713
Total Expenditures	\$	13,095,170	\$	14,640,318	\$ 16,136,348
Budgeted Use of Fund Balance				\$	(2,130,128)
Budgeted Reserves				\$	28,800
Carry Forward Purchase Orders					
Prior Year Appropriation					
Change in Fund Balance	\$	1,130,408	\$	(808,318)	\$ (2,101,328)
Beginning Fund Balance	\$	10,228,780	\$	11,359,188	\$ 10,550,870
Ending Fund Balance	\$	11,359,188	\$	10,550,870	\$ 8,449,542

The FY2020 Actuals increase in fund balance is primarily due to higher than budgeted permit revenues and lower expenses. The FY2021 Projected and FY2022 Recommended decrease is primarily due to stable permit activity and higher expenses.

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Stormwater Services

	FY2020		FY2021		FY2022
	Actuals		Projected		Recommended
Revenues:					
Taxes	\$	-	\$	-	\$
Licenses and Permits	\$	14,911,150	\$	14,900,000	\$
Intergovernmental	\$	-	\$	-	\$
Charges for Services	\$	590	\$	1,500	\$
Judgements, Fines, and Forfeits	\$	-	\$	-	\$
Other	\$	3,152,042	\$	2,871,900	\$
Total Revenues	\$	18,063,782	\$	17,773,400	\$
Expenditures:					
Personnel	\$	8,914,310	\$	9,563,798	\$
Operating	\$	5,875,886	\$	7,425,670	\$
Capital	\$	1,154,498	\$	2,492,627	\$
Debt	\$	459,853	\$	375,000	\$
Grants	\$	-	\$	-	\$
Other	\$	87,094	\$	-	\$
Total Expenditures	\$	16,491,641	\$	19,857,095	\$
Budgeted Use of Fund Balance				\$	(1,652,561)
Budgeted Reserves					
Carry Forward Purchase Orders					
Prior Year Appropriation					
Change in Fund Balance	\$	1,572,141	\$	(2,083,695)	\$
Beginning Fund Balance	\$	6,089,433	\$	7,661,574	\$
Ending Fund Balance	\$	7,661,574	\$	5,577,879	\$

The FY2020 Actuals increase in fund balance is primarily due to lower expenses. The FY2021 Projected and FY2022 Recommended decrease is primarily due to stable revenues and higher expenses.

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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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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	\$
Total Revenues	\$	639,188	\$	44,691,876	\$
					20,104,734
Expenditures:					
Personnel	\$	-	\$	(227,299)	\$
Operating	\$	39,020	\$	66,825	\$
Capital	\$	22,215,025	\$	55,902,860	\$
Debt	\$	-	\$	14,427	\$
Grants	\$	-	\$	-	\$
Other	\$	-	\$	-	\$
Total Expenditures	\$	22,254,045	\$	55,756,813	\$
					20,104,734
Budgeted Use of Fund Balance					\$
Budgeted Reserves					\$
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	\$
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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Non-Major Fund

	FY2020		FY2021		FY2022
	Actuals		Projected		Recommended
Revenues:					
Taxes	\$	-	\$	-	\$
Licenses and Permits	\$	4,895,149	\$	4,625,290	\$ 6,319,578
Intergovernmental	\$	23,946,135	\$	48,182,350	\$ 24,000,000
Charges for Services	\$	17,932	\$	403,525	\$ -
Judgements, Fines, and Forfeits	\$	972,383	\$	390,000	\$ -
Other	\$	2,492,427	\$	29,988,140	\$ 15,909,305
Total Revenues	\$	32,324,026	\$	83,589,305	\$ 46,228,883
Expenditures:					
Personnel	\$	3,190,315	\$	8,405,276	\$ 280,928
Operating	\$	5,402,236	\$	14,605,236	\$ 7,833,165
Capital	\$	20,829,520	\$	57,907,101	\$ 24,846,212
Debt	\$	9,359	\$	9,359	\$ -
Grants	\$	249,675	\$	358,325	\$ 150,500
Other	\$	856,375	\$	5,071,225	\$ 13,118,078
Total Expenditures	\$	30,537,480	\$	86,356,522	\$ 46,228,883
Budgeted Use of Fund Balance				\$	(15,396,584)
Budgeted Reserves				\$	13,014,956
Carry Forward Purchase Orders			\$	3,357,950	
Prior Year Appropriation					
Change in Fund Balance	\$	1,786,546	\$	590,733	\$ (2,381,628)
Beginning Fund Balance	\$	13,630,515	\$	15,417,061	\$ 16,007,794
Ending Fund Balance	\$	15,417,061	\$	16,007,794	\$ 13,626,166

The FY2020 Actuals fund balance increase is primarily due to decreased revenues and increased expenses associated with the City's Special Services Districts, Law Enforcement Trust Funds, Private Donations Capital Grants Fund, and Tree Trust District Funds. The FY2022 Recommended fund balance decrease is primarily due to decreased revenues and increased expenses in the previously mentioned funds.

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Community Investment Taxes

	FY2020		FY2021		FY2022
	Actuals		Projected		Recommended
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
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
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)
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
 Operating and Capital Budget
 Summary of Revenues, Expenses, and Fund Balances

Storm & Pandemic Responses

	FY2020		FY2021		FY2022
	Actuals		Projected		Recommended
Revenues:					
Taxes	\$	-	\$	-	\$
Licenses and Permits	\$	-	\$	-	\$
Intergovernmental	\$	27,030,268	\$	53,687,552	\$
Charges for Services	\$	-	\$	-	\$
Judgements, Fines, and Forfeits	\$	-	\$	-	\$
Other	\$	1,347,121	\$	6,866,254	\$
Total Revenues	\$	28,377,389	\$	60,553,806	\$
Expenditures:					
Personnel	\$	13,120,868	\$	5,954,729	\$
Operating	\$	4,902,525	\$	7,491,204	\$
Capital	\$	387,050	\$	588	\$
Debt	\$	-	\$	-	\$
Grants	\$	2,686,728	\$	(6,898)	\$
Other	\$	7,600,000	\$	46,737,482	\$
Total Expenditures	\$	28,697,171	\$	60,177,105	\$
Budgeted Use of Fund Balance					
Budgeted Reserves					
Carry Forward Purchase Orders			\$	(376,701)	
Prior Year Appropriation	\$	319,782			
Change in Fund Balance	\$	-	\$	-	\$
Beginning Fund Balance	\$	-	\$	-	\$
Ending Fund Balance	\$	-	\$	-	\$

City of Tampa Fiscal Year 2022
 Operating and Capital Budget
 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	\$
Total Revenues	\$	106,605	\$	16,031,409	\$
					106,781,417
Expenditures:					
Personnel	\$	-	\$	-	\$
Operating	\$	11,554	\$	20,662	\$
Capital	\$	5,380,699	\$	22,983,893	\$
Debt	\$	-	\$	-	\$
Grants	\$	-	\$	-	\$
Other	\$	-	\$	-	\$
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	\$
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.

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

General Government Debt

	FY2020		FY2021		FY2022
	Actuals		Projected		Recommended
Revenues:					
Taxes	\$ 2,041,500	\$	166,000	\$	-
Licenses and Permits	\$ -	\$	-	\$	-
Intergovernmental	\$ -	\$	-	\$	-
Charges for Services	\$ -	\$	-	\$	-
Judgements, Fines, and Forfeits	\$ -	\$	-	\$	-
Other	\$ 98,256,065	\$	35,913,757	\$	77,775,097
Total Revenues	\$ 100,297,565	\$	36,079,757	\$	77,775,097
Expenditures:					
Personnel	\$ -	\$	-	\$	-
Operating	\$ -	\$	-	\$	-
Capital	\$ -	\$	-	\$	-
Debt	\$ 100,248,812	\$	36,079,861	\$	77,774,784
Grants	\$ -	\$	-	\$	-
Other	\$ 37,802	\$	-	\$	313
Total Expenditures	\$ 100,286,614	\$	36,079,861	\$	77,775,097
Budgeted Use of Fund Balance					
Budgeted Reserves				\$	313
Carry Forward Purchase Orders					
Prior Year Appropriation					
Change in Fund Balance	\$ 10,951	\$	(104)	\$	313
Beginning Fund Balance	\$ 675,271	\$	686,222	\$	686,118
Ending Fund Balance	\$ 686,222	\$	686,118	\$	686,431

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

State and Federal Grants Program

	FY2020		FY2021		FY2022
	Actuals		Projected		Recommended
Revenues:					
Taxes	\$	-	\$	-	\$
Licenses and Permits	\$	-	\$	-	\$
Intergovernmental	\$	12,849,857	\$	17,364,837	\$
Charges for Services	\$	-	\$	-	\$
Judgements, Fines, and Forfeits	\$	-	\$	-	\$
Other	\$	56,656	\$	18,407	\$
Total Revenues	\$	12,906,513	\$	17,383,244	\$
					18,677,725
Expenditures:					
Personnel	\$	1,037,812	\$	1,658,592	\$
Operating	\$	11,971,352	\$	23,914,212	\$
Capital	\$	746,184	\$	63,130	\$
Debt	\$	-	\$	-	\$
Grants	\$	-	\$	-	\$
Other	\$	-	\$	-	\$
Total Expenditures	\$	13,755,348	\$	25,635,934	\$
					18,677,725
Budgeted Use of Fund Balance					
Budgeted Reserves					
Carry Forward Purchase Orders			\$	8,252,690	
Prior Year Appropriation	\$	848,835			
Change in Fund Balance	\$	-	\$	-	\$
					-
Beginning Fund Balance	\$	-	\$	-	\$
Ending Fund Balance	\$	-	\$	-	\$

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

Parking Funds

	FY2020		FY2021		FY2022
	Actuals		Projected		Recommended
Revenues:					
Taxes	\$	-	\$	-	\$
Licenses and Permits	\$	-	\$	-	\$
Intergovernmental	\$	-	\$	-	\$
Charges for Services	\$	13,457,829	\$	14,409,008	\$
Judgements, Fines, and Forfeits	\$	1,382,359	\$	2,501,000	\$
Other	\$	4,358,541	\$	454,212	\$
Total Revenues	\$	19,198,729	\$	17,364,220	\$
Expenditures:					
Personnel	\$	4,475,762	\$	4,826,065	\$
Operating	\$	9,453,448	\$	10,271,663	\$
Capital	\$	2,389,625	\$	3,470,497	\$
Debt	\$	-	\$	-	\$
Grants	\$	302,880	\$	299,300	\$
Other	\$	4,573,987	\$	716,423	\$
Total Expenditures	\$	21,195,702	\$	19,583,948	\$
Budgeted Use of Fund Balance					
Budgeted Reserves				\$	567,198
Carry Forward Purchase Orders					
Prior Year Appropriation					
Change in Fund Balance	\$	(1,996,973)	\$	(2,219,728)	\$
Beginning Fund Balance	\$	5,417,628	\$	3,420,655	\$
Ending Fund Balance	\$	3,420,655	\$	1,200,927	\$

The FY2020 Actuals and FY2021 Projected fund balances decrease is primarily due to reduced parking revenues due to the Covid-19 Pandemic. The FY2021 Projected decrease was partially offset by an increase in parking rates that took effect on December 1, 2020. The FY2022 Recommended fund balance increase is primarily due to not funding capital projects from rates until the completion of a structure study that will assist in the formulation of future capital projects.

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

Water Funds

	FY2020		FY2021		FY2022
	Actuals		Projected		Recommended
Revenues:					
Taxes	\$ -	-	\$ -	-	-
Licenses and Permits	\$ -	-	\$ -	-	-
Intergovernmental	\$ 599,500	\$	\$ 44,150	\$	-
Charges for Services	\$ 122,594,219	\$	\$ 132,693,598	\$	144,107,867
Judgements, Fines, and Forfeits	\$ 21,721	\$	\$ 18,600	\$	18,600
Other	\$ 314,211,255	\$	\$ 67,472,945	\$	217,002,872
Total Revenues	\$ 437,426,695	\$	\$ 200,229,293	\$	\$ 361,129,339
Expenditures:					
Personnel	\$ 22,087,560	\$	\$ 25,496,555	\$	27,637,047
Operating	\$ 55,250,976	\$	\$ 59,568,333	\$	64,244,384
Capital	\$ 54,238,822	\$	\$ 220,863,552	\$	171,107,338
Debt	\$ 97,926,596	\$	\$ 21,764,862	\$	23,142,598
Grants	\$ -	\$	\$ -	\$	-
Other	\$ 25,688,949	\$	\$ 25,776,814	\$	74,997,972
Total Expenditures	\$ 255,192,903	\$	\$ 353,470,116	\$	\$ 361,129,339
Budgeted Use of Fund Balance				\$ (100,673,181)	
Budgeted Reserves				\$ 7,623,020	
Carry Forward Purchase Orders		\$	190,363,618		
Prior Year Appropriation	\$ (85,651,600)				
Change in Fund Balance	\$ 96,582,192	\$	\$ 37,122,795	\$	(93,050,161)
Beginning Fund Balance	\$ 73,606,548	\$	\$ 170,188,740	\$	207,311,535
Ending Fund Balance	\$ 170,188,740	\$	\$ 207,311,535	\$	114,261,374

The City Issued the Series 2020 Water and Sewer Revenue and Refunding Bonds during the summer of 2020. The bonds were structured to take advantage of historically low interest rates. As a result, projects that were originally funded with Water and Wastewater rates are now funded with bond proceeds. This has resulted in increased fund balances for FY2020 Actuals and FY2021 Projected. The FY2022 Recommended fund balance decrease is primarily due to increased funding of capital projects from rates.

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

Wastewater Funds

	FY2020		FY2021		FY2022
	Actuals		Projected		Recommended
Revenues:					
Taxes	\$	-	\$	-	\$
Licenses and Permits	\$	-	\$	-	\$
Intergovernmental	\$	134,035	\$	127,800	\$
Charges for Services	\$	120,122,183	\$	131,266,500	\$
Judgements, Fines, and Forfeits	\$	-	\$	-	\$
Other	\$	166,810,323	\$	106,468,312	\$
Total Revenues	\$	287,066,541	\$	237,862,612	\$
Expenditures:					
Personnel	\$	28,406,405	\$	30,395,309	\$
Operating	\$	54,848,882	\$	56,561,522	\$
Capital	\$	49,674,244	\$	208,840,269	\$
Debt	\$	17,010,140	\$	7,769,221	\$
Grants	\$	-	\$	-	\$
Other	\$	8,399,065	\$	11,908,408	\$
Total Expenditures	\$	158,338,736	\$	315,474,729	\$
Budgeted Use of Fund Balance				\$	(33,638,422)
Budgeted Reserves				\$	20,261,280
Carry Forward Purchase Orders			\$	113,400,860	
Prior Year Appropriation	\$	78,200,740			
Change in Fund Balance	\$	206,928,545	\$	35,788,743	\$
Beginning Fund Balance	\$	38,889,393	\$	245,817,938	\$
Ending Fund Balance	\$	245,817,938	\$	281,606,681	\$

The City Issued the Series 2020 Water and Sewer Revenue and Refunding Bonds during the summer of 2020. The bonds were structured to take advantage of historically low interest rates. As a result, projects that were originally funded with Water and Wastewater rates are now funded with bond proceeds. This has resulted in increased fund balances for FY2020 Actuals and FY2021 Projected. The FY2022 Recommended fund balance decrease is primarily due to increased funding of capital projects from rates.

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

Solid Waste

	FY2020		FY2021		FY2022
	Actuals		Projected		Recommended
Revenues:					
Taxes	\$ -	-	\$ -	-	\$ -
Licenses and Permits	\$ 686,915	\$	\$ 760,619	\$	\$ 754,000
Intergovernmental	\$ -	-	\$ -	-	\$ -
Charges for Services	\$ 95,672,489	\$	\$ 97,921,077	\$	\$ 97,933,800
Judgements, Fines, and Forfeits	\$ -	-	\$ -	-	\$ -
Other	\$ 41,008,259	\$	\$ 18,735,250	\$	\$ 29,720,066
Total Revenues	\$ 137,367,663	\$	\$ 117,416,946	\$	\$ 128,407,866
Expenditures:					
Personnel	\$ 19,231,958	\$	\$ 25,294,243	\$	\$ 27,729,052
Operating	\$ 56,686,185	\$	\$ 53,019,601	\$	\$ 55,927,795
Capital	\$ 23,860,795	\$	\$ 59,999,696	\$	\$ 27,103,292
Debt	\$ 39,016,703	\$	\$ 56,000	\$	\$ -
Grants	\$ -	-	\$ -	-	\$ -
Other	\$ 39,866,482	\$	\$ 18,478,287	\$	\$ 17,647,727
Total Expenditures	\$ 178,662,123	\$	\$ 156,847,827	\$	\$ 128,407,866
Budgeted Use of Fund Balance				\$	(11,459,031)
Budgeted Reserves					
Carry Forward Purchase Orders		\$	34,491,228		
Prior Year Appropriation	\$ 31,641,069				
Change in Fund Balance	\$ (9,653,391)	\$	\$ (4,939,653)	\$	\$ (11,459,031)
Beginning Fund Balance	\$ 62,150,738	\$	\$ 52,497,347	\$	\$ 47,557,694
Ending Fund Balance	\$ 52,497,347	\$	\$ 47,557,694	\$	\$ 36,098,663

The FY2020 Actuals fund balance decrease is attributable primarily due to the Covid-19 Pandemic. The FY2021 Projected fund balance decrease is attributable primarily due to outages at the McKay Bay Waste-to-Energy Facility for repair and maintenance. The FY2022 Recommended fund balance decrease is primarily due to funding capital projects.

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

Golf Courses

	FY2020		FY2021		FY2022
	Actuals		Projected		Recommended
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	-
Licenses and Permits	\$ -	\$ -	\$ -	\$ -	-
Intergovernmental	\$ -	\$ -	\$ -	\$ -	-
Charges for Services	\$ 2,969,051	\$ 3,476,000	\$ 3,476,000	\$ 3,137,402	3,137,402
Judgements, Fines, and Forfeits	\$ -	\$ -	\$ -	\$ -	-
Other	\$ 2,344,014	\$ 1,816,917	\$ 1,816,917	\$ 1,673,691	1,673,691
Total Revenues	\$ 5,313,065	\$ 5,292,917	\$ 5,292,917	\$ 4,811,093	4,811,093
Expenditures:					
Personnel	\$ -	\$ -	\$ -	\$ -	-
Operating	\$ 5,468,568	\$ 4,230,127	\$ 4,230,127	\$ 4,211,093	4,211,093
Capital	\$ 352,526	\$ 491,330	\$ 491,330	\$ 600,000	600,000
Debt	\$ -	\$ -	\$ -	\$ -	-
Grants	\$ -	\$ -	\$ -	\$ -	-
Other	\$ 432,248	\$ -	\$ -	\$ -	-
Total Expenditures	\$ 6,253,342	\$ 4,721,457	\$ 4,721,457	\$ 4,811,093	4,811,093
Budgeted Use of Fund Balance					
Budgeted Reserves					
Balance Sheet Adjustment	\$ 59,966	\$ (59,966)	\$ (59,966)	\$ -	-
Prior Year Appropriation	\$ 141,281	\$ -	\$ -	\$ -	-
Change in Fund Balance	\$ (739,030)	\$ 511,494	\$ 511,494	\$ -	-
Beginning Fund Balance	\$ 739,030	\$ (0)	\$ (0)	\$ 511,494	511,494
Ending Fund Balance	\$ (0)	\$ 511,494	\$ 511,494	\$ 511,494	511,494

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 slightly lower operating expenses.

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

Internal Service Funds

	FY2020		FY2021		FY2022
	Actuals		Projected		Recommended
Revenues:					
Taxes	\$	-	\$	-	\$
Licenses and Permits	\$	-	\$	-	\$
Intergovernmental	\$	41,216	\$	60,000	\$
Charges for Services	\$	10,336,887	\$	13,201,175	\$
Judgements, Fines, and Forfeits	\$	-	\$	-	\$
Other	\$	117,970,545	\$	124,569,520	\$
Total Revenues	\$	128,348,648	\$	137,830,695	\$
Expenditures:					
Personnel	\$	12,689,996	\$	13,969,800	\$
Operating	\$	101,010,168	\$	112,764,054	\$
Capital	\$	6,707,112	\$	13,177,667	\$
Debt	\$	83,896	\$	95,000	\$
Grants	\$	-	\$	-	\$
Other	\$	607,090	\$	885,054	\$
Total Expenditures	\$	121,098,262	\$	140,891,575	\$
Budgeted Use of Fund Balance				\$	(2,348,470)
Budgeted Reserves				\$	2,075,806
Carry Forward Purchase Orders			\$	3,470,497	
Prior Year Appropriation	\$	(2,485,466)			
Change in Fund Balance	\$	4,764,920	\$	409,617	\$
Beginning Fund Balance	\$	11,815,632	\$	16,580,552	\$
Ending Fund Balance	\$	16,580,552	\$	16,990,169	\$

The FY2020 Actuals fund balance increased primarily due to a reduction in Insurance Fund expenditures.

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

Community Redevelopment Agency

	FY2020		FY2021		FY2022
	Actuals		Projected		Recommended
Revenues:					
Taxes	\$ 33,914,534	\$	44,394,983	\$	50,254,775
Licenses and Permits	\$ -	\$	-	\$	-
Intergovernmental	\$ -	\$	-	\$	-
Charges for Services	\$ -	\$	-	\$	-
Judgements, Fines, and Forfeits	\$ -	\$	7,490	\$	-
Other	\$ 5,960,584	\$	6,333,262	\$	5,650,800
Total Revenues	\$ 39,875,118	\$	50,735,735	\$	55,905,575
Expenditures:					
Personnel	\$ -	\$	-	\$	10,000
Operating	\$ 3,149,413	\$	13,622,351	\$	10,232,324
Capital	\$ 9,814,731	\$	61,163,326	\$	29,040,379
Debt	\$ -	\$	-	\$	-
Grants	\$ -	\$	2,621,371	\$	-
Other	\$ 8,800,162	\$	11,260,924	\$	16,622,872
Total Expenditures	\$ 21,764,306	\$	88,667,972	\$	55,905,575
Budgeted Use of Fund Balance					
Budgeted Reserves					
Carry Forward Purchase Orders		\$	10,783,821		
Prior Year Appropriation	\$ (6,836,147)				
Change in Fund Balance	\$ 11,274,665	\$	(27,148,416)	\$	-
Beginning Fund Balance	\$ 18,653,171	\$	29,927,836	\$	2,779,420
Ending Fund Balance	\$ 29,927,836	\$	2,779,420	\$	2,779,420

The FY2020 Actuals fund balance increase is primarily due to surplus Tax Increment Financing revenues being used to provide additional funding in FY2021. As a result, the FY2021 Projected fund balance decreased.

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

	Other Agency		
	FY2020	FY2021	FY2022
	Actuals	Projected	Recommended
Revenues:			
Taxes	\$ 450,000	\$ 450,000	\$ 760,000
Licenses and Permits	\$ 974,767	\$ 1,065,185	\$ 1,132,030
Intergovernmental	\$ 1,090,000	\$ 1,190,000	\$ 1,001,020
Charges for Services	\$ 6,165,308	\$ 146,300	\$ 118,000
Judgements, Fines, and Forfeits	\$ -	\$ -	\$ -
Other	\$ 410,378	\$ 279,000	\$ 773,201
Total Revenues	\$ 9,090,453	\$ 3,130,485	\$ 3,784,251
Expenditures:			
Personnel	\$ -	\$ -	\$ -
Operating	\$ 726,389	\$ 866,918	\$ 709,215
Capital	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -
Grants	\$ 2,558,532	\$ 2,530,000	\$ 2,810,000
Other	\$ 1,371,614	\$ 128,958	\$ 265,036
Total Expenditures	\$ 4,656,535	\$ 3,525,876	\$ 3,784,251
Budgeted Use of Fund Balance			\$ (152,730)
Budgeted Reserves			\$ 112,306
Carry Forward Purchase Orders			
Prior Year Appropriation		\$ 30,758	
Change in Fund Balance	\$ 4,433,918	\$ (364,633)	\$ (40,424)
Beginning Fund Balance	\$ 1,628,950	\$ 6,062,868	\$ 5,698,235
Ending Fund Balance	\$ 6,062,868	\$ 5,698,235	\$ 5,657,811

The FY2020 Actuals fund balance increase is primarily due to an increase in program income in the City's Rehabilitation Loan Program fund.