# Temple Terrace, Florida

# ANNUAL BUDGET

# Fiscal Year 2021

## October 1, 2020
## through
## September 30, 2021

CITY OF
TEMPLE TERRACE
*Amazing City. Since 1925.*

GOVERNMENT FINANCE OFFICERS ASSOCIATION

# Distinguished Budget Presentation Award

**PRESENTED TO**

## City of Temple Terrace

## Florida

For the Fiscal Year Beginning

## October 1, 2019

Christopher P. Morrill

Executive Director

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# Introduction

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# City Officials

## City of Temple Terrace Annual Budget—Fiscal Year 2021

### City Council—Elected Officials

Andrew Ross, Mayor

Cheri Donohue, Vice Mayor

Frank Chillura

Gil Schisler

James Chambers

### City Manager

Charles W. Stephenson

### Appointed Officials

| | |
|---|---|
| City Attorney | Pamela D. Cichon |
| City Clerk | Cheryl A. Mooney |
| Code Compliance Director | Tom Borroni |
| Community Development Director | Amir Anisi |
| Finance Director | Lynda Boswell |
| Fire Chief | Ian M. Kemp |
| Human Resources Director | Janet Bledsoe |
| Information Technology Director | Sally Cabrera |
| Leisure Services Director | Karl W. Langefeld |
| Police Chief | Kenneth R. Albano |
| Public Works Director of Operations | Ray LeBlanc |
| Public Works Director of Utilities | Troy Tinch |

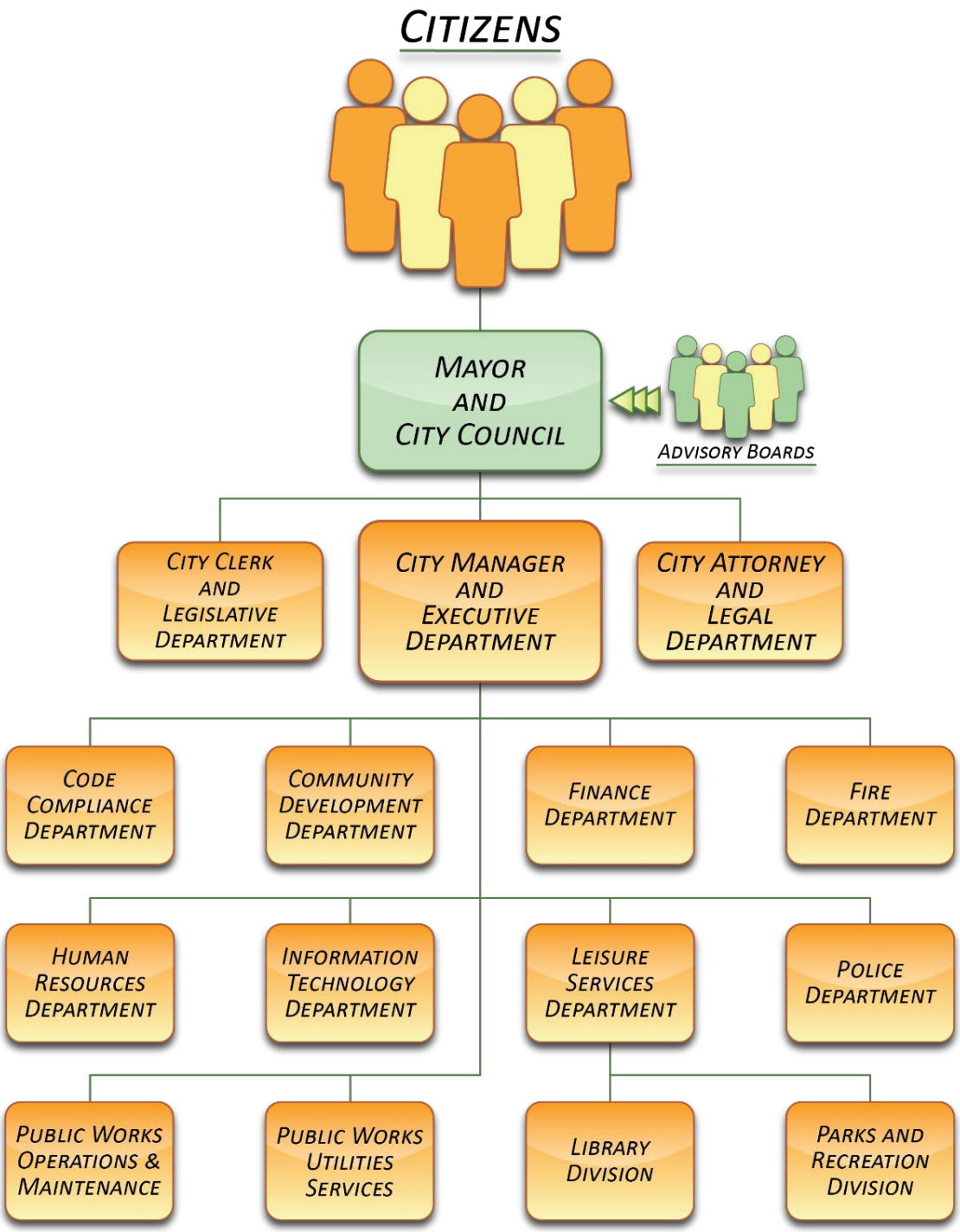
Prepared by:

Finance Department

Lynda Boswell, Finance Director

James Ingram, Assistant Finance Director

# City Organizational Chart



# City Boards

## Board of Adjustment

This five-member board was established in 1965 to hear and decide appeals of administrative land development decisions and to authorize variances from the provisions of the Land Development Code where, owing to special conditions, a literal enforcement of the provisions results in unnecessary hardship, while observing the spirit of the regulations and securing public safety and welfare. The Board also acts in an advisory capacity to City Council and makes recommendations concerning the need to study, revise, or amend City Codes and ordinances affecting the City's growth and development. The Board meets the fourth Thursday of each month as necessary.

## Library Board

This five-member board was created in 1962 to make and adopt rules, bylaws, and regulations for its own guidance and to recommend the adoption of rules and regulations for the Library's operation. The Library Board participates in efforts to keep abreast of standards and library trends and assists in planning and securing funds for the Library Program, to advise the Library Director in budget preparation, and to cooperate with the Library Director to develop policies for book and material selection. The Board meets quarterly the second Thursday of January, April, July, and October.

## Municipal Code Enforcement Board

This seven-member board was created in 1983 to hear cases involving violations of the City's Code and issue orders for compliance. The Code Enforcement Board has the authority to levy fines, subpoena witnesses, authorize liens, and foreclose on liens. In effect, the Board replaces the municipal court system, which was abolished several years ago, and provides a mechanism for compliance with the City's technical codes. The Board meets the second Wednesday of each month.

## School Support Committee

This seven-member board, first established in 1995 as a Task Force, was designated as a permanent board in 1998. It was established to utilize the knowledge, interest, and insight of citizens to work with the Mayor and City Council, the Hillsborough District Schools, and parents and school-based interest groups to enhance the educational environment for Temple Terrace children and the schools they attend. The School Support Committee meets the fourth Monday of each month and at the call of the chair.

## Temple Terrace River Watch Task Force

This five-member board, first established in 2007, was designated as a permanent board in 2008. It was established to better understand and ensure representation in decisions affecting the Hillsborough River. The Task Force meets the third Monday of each month.

## Police Officers' Pension Board

Pursuant to Florida Statutes 185, the five-member board of trustees of the municipal police officers' retirement trust fund is responsible for administering the trust fund. The Board meets quarterly: the second Thursday of February, May, August, and November.

## Firefighters' Pension Board

Pursuant to Florida Statutes 175, the five-member board of trustees of the firefighters' pension trust fund is responsible for administering the trust fund. The Board meets quarterly: the second Thursday of February, May, August, and November.

# Transmittal Letter

September 3, 2020

To Members of the City Council and Citizens of Temple Terrace

It is my pleasure to present to you the budget for Fiscal Year 2020-2021. The budget document includes anticipated revenues and appropriations for fiscal year beginning October 1, 2020 through September 30, 2021 and includes proposed capital expenditures for five years ending in 2025.

The preparation of the annual budget document is one of the more important and time-consuming activities undertaken by the City each year, at both a management and policy level. The work sessions held earlier this year were designed to provide the members of Council with more background on the City's financial status in advance of the deliberations over the budget, property tax levy and capital programs.

The FY 2020-21 budget was carefully prepared through the collective efforts of all departments to balance the City Council and community priorities with a sustainable and sound financial plan for the City of Temple Terrace.

The total budget for the City for all funds amounts to $66,575,315; the total operating budget (minus transfers and capital outlay) is $55,686,296. In the City's General Fund, the recommended Property Tax ad valorem millage levy for the upcoming fiscal year is subject to change. It is currently budgeted for 6.555 per $1,000 of assessed valuation, the same millage rate as the current Fiscal Year 2019-2020.

# The Mission

The mission of the City of Temple Terrace is:

*To deliver professional services to our community while promoting, protecting, and preserving the heritage, natural resources, and quality of life for future generations of our amazing city.*

By focusing the efforts of our elected leadership and employees, the City's organization will make progress toward achieving its mission.

# The Vision

*To serve our community with excellence. The City of Temple Terrace will be widely recognized as a community that demonstrates best practices in municipal government while proving its commitment to continuous improvement. We will showcase our community as an amazing place to live, work, play and learn.*

In its continual effort toward self-improvement, the City of Temple Terrace engaged in a strategic planning process in the spring of 2014. The result of the effort was the preparation of "Your City, Our Future-A Community Driven Plan," a strategic plan document designed to provide guidance to the City's policy makers and management staff for a multiple-year period.

Continuously improving how we do things is a culture that is instilled in every employee and is becoming a way of doing business. The process of rethinking how we approach defects or deficiencies is directly related to the preparation of a sound and effective budget.

Staff continues to organize themselves as one functioning team instead of individual departments all with differently aligned goals. Keeping good records, maximizing purchasing power, taking advantage of the economies of scale, and centralizing efforts within departments have all helped in the past year to assist in controlling costs and maintaining reasonable taxes, while continuing to provide sustainable levels of service.

It is well known that a group of people with the same vision can accomplish the impossible.

# Core Values

The City of Temple Terrace has adopted the following Core Value of R-E-S-P-E-C-T:

- Responsiveness
- Excellence
- Safety
- Professionalism
- Ethics
- Consistency
- Transparency

# Commitment

The entire staff of Temple Terrace wants every resident and business owner to know that they are committed and dedicated to:

- Providing a safe and secure community along with doing everything possible to sustain the levels of service expected of our employees.
- Ensuring that the public utilities and infrastructure systems are evaluated and maintained to the highest possible standards.
- Guaranteeing that the procurement of new equipment and the expenditures of public funds are done in a conscientious fashion.
- Ensuring that sound financial policies are used to create fiscal year budgets and that effective budget oversight remains a high priority.
- Proactively pursuing avenues and innovative ways to enhance the economic viability of the City while remaining in concert with the adopted Comprehensive Plan.
- Maintaining and improving the City's image as an "Amazing City" by developing behavior conducive to providing high standards of professionalism and exhibiting the desire to create a better quality of life for all citizens.

## 2020 Strategic Planning Priorities

The Mayor and City Council annually conduct goal setting sessions to discuss and prioritize goals for the City administration that tie directly into the City's Strategic Plan. This process results in a focused plan that reflects the citizens' visions and direction for the community's future.

## Budget Philosophy

The proposed budget anticipates modest growth through FY 2020-21 and has been prepared to include the following financial concepts:

- Sustainability- A budget that uses conservative revenues projections is sustainable. This budget does not use one-time revenues to fund on-going or reoccurring expenses
- Balanced Budget- does not allow expenditures to exceed revenues
- Competitive property tax rate when possible and maintain competitive utility user fees with minimal adjustments tied to consumer price indices. Maintain consistent and manageable service levels
- Contribute to the Fund Reserves. Collect revenues and oversee purchases with the intent of adding to reserves
- Capital Funding- Maintain consistent capital project and equipment schedule
- Continue aggressive pursuit to eliminate debt obligations

## General Fund

The General Fund budget represents a decrease of $335,592 over the current year, while budgeted personnel services have increased by 2.4% due to a salary adjustment for all general associates of 4%, a 1% one-time bonus later in the year using FY20 salaries, and decreases in workman's compensation rates. Operating expenditures are budgeted at a 0.9% decrease from last year's budget; an operating cost decrease of $47,777. Services are expected to remain unchanged as a result of this year's budget.

The City continues to put an emphasis on a strong Public Safety program; 58.7% of all General Fund expenses are directly spent on Police and Fire Operations.

The Public Safety Pension contribution represents the City's share of the annual pension benefit, after taking into account the receipt of state funding, contributions by the employees, and investment income. The calculation is rendered by the Pension Boards' independent actuary and represents the contribution needed to fund the obligation, including a portion of the accrued unfunded liability. The annual contribution this year for Police Pension amounts to approximately 65.0% of wages paid, and Fire Pension the equivalent to 36.1% of wages paid.

The General Fund includes an appropriation that will allow the City Council to provide the salary increases per collective bargaining agreements with the International Association of Firefighters and the Fraternal Order of Police. As of this budget, both union contracts have been memorialized and provide competitive salaries and benefits that address recruitment and retention of personnel.

The budget includes appropriations to continue paying interest expenses for the City's outstanding non-ad valorem bank note on the $16M outstanding balance. The annual debt service includes the assumption of the debt incurred in 2005 on behalf of the Temple Terrace Golf & Country Club.

| ANNUAL DEBT SERVICE | COUNTRY CLUB LOAN | REDEVELOPMENT LOAN 2019A | REDEVELOPMENT LOAN 2018B | TOTAL |
|---|---|---|---|---|
| 2021 | 259,330 | 890,545 | 42,000 | $1,191,875 |
| 2022 | 259,330 | 947,096 | 42,000 | $1,248,426 |
| 2023 | 259,330 | 956,286 | 2,155,373 | $3,370,989 |
| Thereafter | 518,660 | 14,366,558 | 0 | $14,885,218 |

The flexible benefit payment to employees to cover medical insurance premium costs is anticipated to remain at $674 per employee per month.

Total taxable values were set by the Hillsborough County Property Appraiser in June at $2,010,655,027 which represents a 8.9% increase over current year final adjusted values. Real property values in the City increased by 7.2% this year, while the tangible personal property increased by 21.2%.

Changes in the state constitution and statutes over the past decade have drastically impacted the City Council's ability to meet local service demands with traditional sources of revenue. Due to these changes in Florida law and changes in consumer demands over time, tax collections have declined, and some state revenues have dropped. This puts additional pressures on the City Council to develop a budget in which current year operating expenditures match current year revenues.

The FY 2019-2020 has been significantly impacted by the COVID-19 pandemic and it is expected to bleed into this year's budget. The pandemic is expected to have an effect on internal revenues as well as shared revenues well into FY21. Assumptions to loss revenues have been made in this year's budget to conservatively address this anticipated impact. It is assumed that 100% of historically received revenues will not be gained.

The FY 2020-21 General Fund budget is balanced with a millage rate of 6.555 per $1,000 taxable value with some use of undesignated reserves. This is the same mil as the 6.555 per $1,000 taxable value established for FY 2020 and is 9.61% or 0.5745 mils greater than the rolled-back rate of 5.9805.

## Capital Summary

### *Redevelopment Tax Increment Fund*

The City established its redevelopment area and created the Temple Terrace Redevelopment Agency (TTRA) over a decade ago with a goal of encouraging and spurring private investment within the defined redevelopment boundaries. The increment received by the TTRA includes the additional property taxes paid by the property owner to the City, Hillsborough County, and the Tampa Port Authority on any new value created after establishment of the redevelopment district.

Activity in the City owned property has increased due in part to hiring a broker and a new attitude towards development. Rather than engaging a master developer, we have embarked on locating several developers to create smaller individual developments that would complement the overall intent of the original goal. Fiscal year 2018-19 brought the execution of contracts for land sales. The parcels south of Chicago Ave were also placed under contract for sale with development expected in 2020.

Due to the COVID-19 pandemic, anticipated progress for FY20 has slowed but has not ceased entirely. Richman Homes has begun development of the multi-family project of 5+ acres with completion expected in FY21. Development of the 3-acre parcel on the corner of Busch and 56th Street has stalled in vertical construction but has received approvals for site and building plans consisting of two anchor tenants. One of two properties to the south of Chicago Ave has been sold with site plans being prepared. Development anticipated to commence in FY21. The second parcel south of Chicago Ave has had some purchase activity just prior to the pandemic but has since stalled. There has been interest in the remaining properties however discussions have ceased due to the COVID-19 situation.

The City obtained a series of bank loans to finance that portion of its property acquisition and infrastructure program. That debt service obligation has been paid with proceeds from the tax increment, with the balance being met with Street Improvement and General Fund revenues. The redevelopment debt and the accompanying transfer from the General Fund is envisioned to be temporary until the values inside the redevelopment district increase to a point that the increment is sufficient to retire all of the debt. The values in the Community Redevelopment Area (CRA) have not increased to a point where the annual tax increment can retire the outstanding debt, with the result that the City's General Fund must assume a larger portion of the redevelopment debt load. The City has made significant progress in paying down the debt obligations associated with the CRA and expected increases in values due to development of the area is anticipated to assist further with servicing the debt in the future. This year's budget includes funds from the General Fund to pay down principal on debt obligations.

This Annual Budget document includes a section setting forth the City's Five-Year Capital Improvement Program (CIP), which lays out the City's plans for a variety of construction projects to be undertaken over a five-year period. These projects are funded from a variety of revenue sources, all designed to provide for the sustainability of service operations or improvements to the City's infrastructure. Major equipment purchases, maintenance of city facilities, and extensions of the City's utility system are all typical projects included in the CIP.

A summary of capital expenditures included in this year's annual budget are as follows:

### General Fund

- Technology upgrades for Council Chambers
- Routine computer replacements and upgrades
- Security enhancements for City facilities
- Police laptop computer upgrades
- Fire Department fitness and training equipment
- Various vehicle replacements
- Continued renovations to the Family Recreation Complex
- Enhancements to Rec Complex aquatic programs and equipment
- Numerous improvements to City parks and athletic fields

### Community Investment Tax Fund

- Police Department needs assessments
- Numerous vehicle replacements
- Fire Department Station #1 facility improvements
- Facility replacement at athletic fields
- City park play structures replacements

### Street Improvement Fund

- Scheduled stormwater retention pond maintenance
- City-wide sidewalk improvements
- Roadway resurfacing projects
- Miscellaneous pavement markings/signage

### Water and Sewer Enterprise Funds

- Numerous water main upgrades and improvements
- Water treatment facility improvements
- Various vehicle replacements
- Replacement design projects
- Miscellaneous small equipment purchases

As part of its review of planned capital expenditures in the budget document, the City Council needs to continue its conversation regarding the need to address deferred facility maintenance and public facility upgrades. The need for a police facility to support the City's law enforcement staff, a third fire station on the southeastern side of the City, an adequate Emergency Operation Center, and the functional obsolescence of other city facilities continue to demand the attention and financial support of the City Council.

## The Year in Summary

Over the past twelve months, the City organization has directed its energies toward addressing the goals included in the Strategic Plan, while maintaining the levels of service to residents and businesses and remaining responsive to initiatives offered by members of the City Council. A summary of those efforts are as follows:

### Redevelopment Activities

The City continues using the services of Cushman and Wakefield to actively market the Downtown Redevelopment Area and efforts of the past year to redevelop the City's downtown have exceeded the efforts of the past several years. The City is currently working with two developers to develop projects in the Downtown Area identified as Area A in the CRA. Paragon Property Development has plans to develop approximately three acres of property on the corner of Bullard Parkway and N. 56th Street and the City is under contract with The Richman Group of Florida to develop a multi-family project on approximately five acres off Bullard Parkway. Completion of these two projects is anticipated in 2021. An additional parcel in Area A is also under

consideration for sale and development. The City has one parcel sold and interest in another in area B. Area C continues to be marketed with Cushman but with little activity or interest from developers.

The City is continuing to actively market the Downtown Redevelopment Area to continue focusing on selling property and working with owners to develop property. The refinancing of its Redevelopment Note in 2018 with Republic Bank and Center State Bank was initiated to reduce the City's debt obligation. The sale and development of the Redevelopment property will make this exercise a reality.

### *Code Compliance*

Code Compliance officers have reinstated the Local Business Tax enforcement program to ensure that local business owners are in compliance with the City's business tax receipts requirements. The department has stepped up inspections in apartment complexes during the monthly "Neighborhood Sweeps." Staff also increased enforcement of rules and regulations pertaining to the operation of golf carts on city streets, and officers continue to have frequent conversations with residents regarding registration and safe operation of golf carts. Code staff reinstated monitoring the status of residential sanitation accounts and has brought over 45 accounts into compliance. Code officers increased patrol of buffer walls within commercial properties and have recently opened over 15 cases in an effort to bring them into compliance. In this budget cycle, Code Compliance officers will have both their Florida Association of Code Enforcement certifications, as well as their required training with the Federal Emergency Management Administration by the end of 2021.

### *Public Works Operations*

The focus for the Public Works Operations and Maintenance Department is to return Sanitation Roll- Off services to its previous capacity through the acquisition of equipment and assets. Commercial and Residential services continue to run effectively and continue to show revenues matching expenses. The City is on-track to continue purchasing new Sanitation vehicles every year to replace vehicles that are continually in need of repair due to age. Sanitation crews continue to ensure that City corridors and arteries are citizen and business friendly. All sanitation programs continue to be a strong asset to business and residential services. Internal maintenance services of city facilities continue to be efficient and provide a cost saving of these services.

World markets and COVID-19 brought significant changes to the collection of recycle materials. Glass recycle demands are non-existent, and due to health concerns glass pick-up was discontinued. Recycling programs will be revamped and reinstated this year based on market demands and the elimination COVID-19 concerns. The City will move into semi-automation of residential solid waste collection with the retrofitting of mechanical devices to existing fleet rear-loaders. The City will commence this semiautomated program with the purchase of standard wheeled containers to be purchased and distributed into the community. The standardization creates for a more pleasing curb appeal of receptacles, prevents potential workers comp claims, triples the capacity of a single-family resident into a single container.

Fleet maintenance will undergo transformation into a system that is department driven and costed out accordingly. With this change fleet services will be able to better track cost associated with service levels and fleet management.

### Public Works Utilities

The Department continues to build a solid understanding of the conditions of the utility and infrastructure assets, which allows for better planning to meet the future needs of the community. The condition of the City's sanitary sewer collection system and pump stations that move wastewater to the City of Tampa for treatment has been a center of attention for the City's utility staff this past year and will require substantial investment to ensure regulatory compliance and sustainable service to our customers. Rehabilitation of the City's collection system continues to be a focal point of expenditures in the next few years. The rehabilitation of several lift stations that have gone through the design stage are slated for reconstruction in the coming year.

The City's water distribution system is undergoing rehabilitation as well. Aging distribution systems in the St. Augustine/Brentwood and Glen Arven/Bannockburn area of the City are slated to receive newly installed and relocated water mains.

Multiple City streets are scheduled under a 5-year plan to be reconstructed/resurfaced along with the addition of several sidewalk projects.

The Department will develop a stormwater retention maintenance plan for the coming year. Regularly scheduled maintenance on these structures will address localized flooding events.

### Leisure Services

The Family Recreation Center improvements continue to be a focal point for this year. Work on the $2.7 million expansion was completed last year and the Fiscal year 2019-20 budget includes continued capital improvements to the Family Recreation Complex. This coming year will bring additional improvements to aquatic uses and fitness equipment.

### Temple Terrace Golf and Country Club

The City embarked into agreements with the Club to assist with a capital improvement initiative to completely replace the existing irrigation system with a state-of-the-art system consisting of new mainlines, new sprinkler heads and controls. The existing system had been estimated to be losing millions of gallons of water drawn from City owned wells. The City is also working with the Club to address the removal of numerous dead and invasive trees for the overall improvement to the grounds.

# Closing

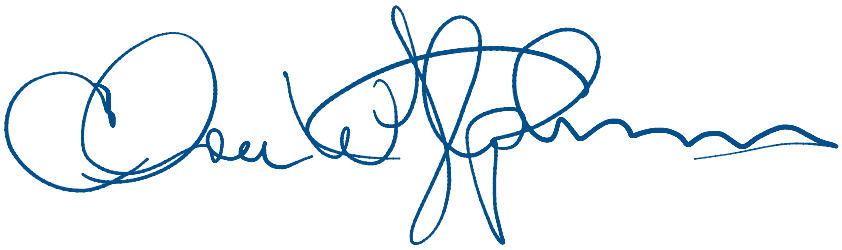
I would like to take the opportunity to sincerely thank the Mayor and City Council for the support, confidence, and guidance provided during this exercise of creating the FY 2020-21 budget. A special thank you goes out to our Finance Department for countless hours contributed to meet the critical deadlines and to ensure that the City's financial information is presented accurately. I give a sincere thank you to all department directors and their staff for their diligence and efforts in the preparation of this document.

All deserve our collective thanks for a job well done. I cannot be prouder of the group of dedicated employees who work diligently to affect positive change and who provide outstanding levels of service for this community every day.

As we move forward into this new year, I am excited about the possibilities of finding ways to improve processes and procedures in our operations as we continue to deliver the highest quality services and meet the needs for the citizens of Temple Terrace.

I look forward to working with each one of you in the coming year.

Respectfully submitted,



Charles W. Stephenson,

City Manager

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# Executive Summary

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Executive Summary

The City of Temple Terrace

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# Executive Summary

Fiscal Year 2020-21 Citywide revenues and expenditures are budgeted for $66,575,315 and over $7.22 million in capital outlay. The total operating budget is $18.0% less than the adopted operating budget for FY 2020-21 when transfers are not included.A summary of expenses is below, followed by Fund level details.

## Personnel Services

This category increased by $583,601 (2.42%) from $25,556,515 to $26,140,116.

### Staffing

The total full-time equivalent (FTE) positions increased by 4, due to the creation of police technician position in the investigative unit division, and three positions in the Water and Sewer Utility Department.

### Staff Vacancies

It is not unusual for actual personnel costs to be less than budgeted. Some departments have incurred higher than normal vacancies for positions that are authorized to be filled. The reasons given for those who leave Temple Terrace employment include personal or wages.

### Wages and Fringe Benefits

A salary increase of 4% has been included in the FY 2021 budget for general employees; another 1% is for a bonus to be provided before the fiscal year ends. Provisions are already included for union employee salary increases.

### Flex Contributions

The City's contribution toward health, life, and other eligible cafeteria plan insurances will remain at $674 per month for those who purchase the health insurance and $156 per month for those employees who have health insurance under an outside plan.

### Retiree Health Benefits

The City provides flex dollars to eligible retirees for health insurance coverage. The related accounting rules require that this benefit be treated similar to a defined benefit pension plan. Rather than "pay-as-you-go," the City makes contributions on an actuarial basis for employees who have not retired. Although this benefit is not available to employees hired after November 1, 2005, an annual total of $300,000 is currently required to fund the benefit.

## Operating Expenses

The city administration and employees make diligent efforts to find cost reductions; operations expenses (all funds) budgeted increased by $126,373 (0.78%) from $16,098,770 to $16,225,143.

## Capital Outlay

The city-wide budget contains $7,220,107 in capital expenditures, a decreased of $4,964,444 over the previous year. The Community Investment Tax Fund (CIT) covers nearly $912 thousand of these capital outlays. The General Fund capital improvements total $979,786. A detailed list of all capital items is outlined in the Five-Year Capital Improvement Program. The items are also listed in each department throughout the document.

### Debt

In June 2018, the Downtown Redevelopment loan was refinanced through two separate loans: a 20-year fixed-rate loan for $13,595,000, and a 5-year variable rate loan for $10,050,000; neither loan has any prepayment penalties. Since the City was able to sell property, the interest rate for the 5-year variable decreased accordingly due to the lower principal. In addition, the 5-year variable rate loan is now based on $2,134,373. The Temple Terrace Golf and Country Club (TTGCC) contributes nearly half to the annual debt owed, $259,330, for a loan contribution that the City made on the TTGCC's behalf. In 2019, the City refinanced the original $13,595,000 to $13,235,000 in exchange for a fixed lowered interest rate. The City kept the same bank that had the original loan.

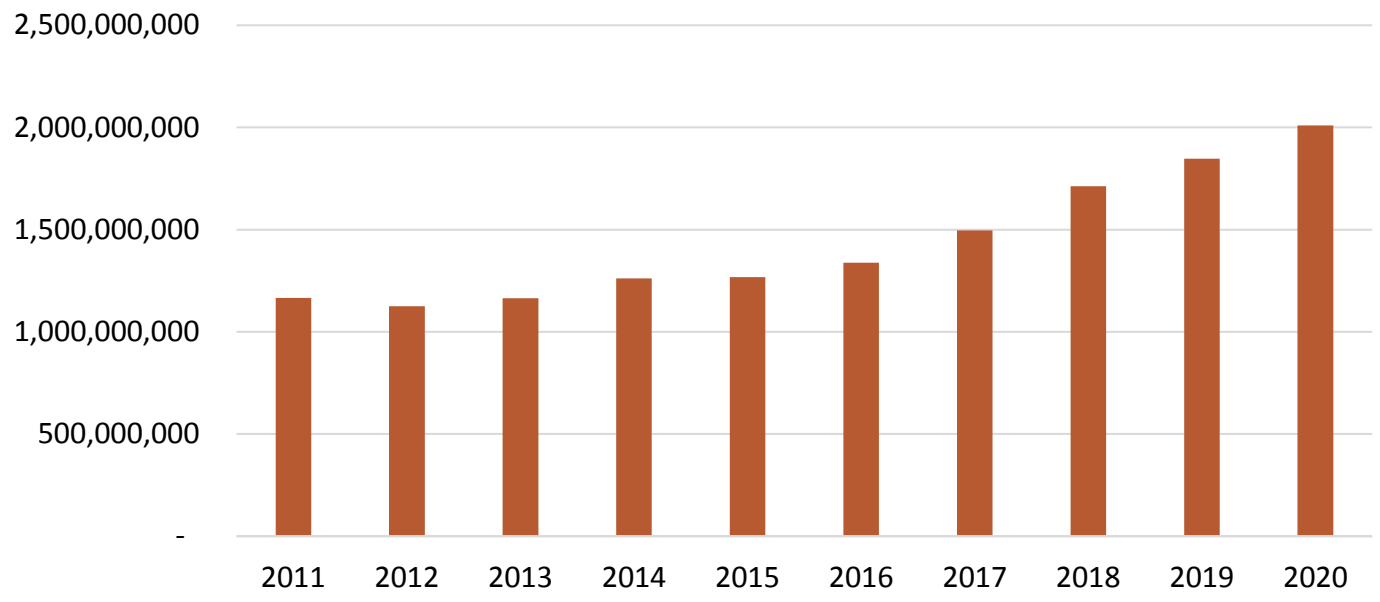
## General Fund

The General Fund budget for FY 2020-21 reflects a decrease of $78,624 in revenues and expenditures, which total $30,079,970. Our FY 2019 CAFR audit showed that the General Fund balance stood at $6.6 million of unrestricted and assigned funds at the end of the 2018-19 Fiscal Year on 9/30/19. This represents an increase of $424,158 into the general fund reserves over the last five years. Even though use of General Fund reserves were budgeted during some of these years, actual expenses were consistently under budget and the City strengthened its financial position. The City balanced the FY 2020-21 General Fund Budget with some use of General Fund reserves, which will still leave the Fund Balance at 20% or more of the operating costs.

### Revenues

#### *Ad Valorem Tax*

The City's property values increased $163,904,917, or 8.88%, to $2.01 billion for FY 2020-21. Over the past five years, taxable property value has increased annually by an average of 10.1%.



The City will not change the millage rate from 6.555 mills for FY 2021. The 6.555 mills, which is .0.5745 more than the rolled-back rate of 5.9805 mills per $1,000 assessed property value remains the same. The rate established is below the maximum millage rate allowed of 6.7904 and was approved with a two-thirds vote from the City Council. Temple Terrace anticipates continued growth next year based on the activity in the redevelopment area and Telecom Park.

The following table provides a recap of millage levied and property taxes collected for the past four years.

| Category | FY 18 | FY 19 | FY 20 | FY 21 |
|---|---|---|---|---|
| Millage Rate (mills/1,000) | 6.955 | 6.555 | 6.555 | 6.555 |
| Taxable Property Value | $1,497,041,638 | $1,711,904,890 | $1,846,750,110 | $2,010,655,027 |
| Total Taxes Levied | $10,411,925 | $11,221,537 | $12,105,447 | $13,179,844 |
| Amount Collected | $9,891,328 | $10,660,460 | $11,500,175 | 12,520,852 |
| Percentage Collected | 95% | 95% | 95% | 95% |

*For Fiscal Years 20 and 21 the amount and percentage collected are estimates only, based on the budgeted projected collection rate of the taxable value times the millage rates of 6.555 mills and 6.555 mills respectively.

On September 15, 2015, City Council resolution Number 128-15 approved decreasing the City's unassigned reserves to two months' spending, equaling 16.7% of operating Expenditures. The unassigned reserves for FY 21 are estimated to be 23.23%.

## EXPENDITURES

### Personnel Services

Increased by $532,642 (2.4%) to a total of $22,412,579. The State of Florida's contribution to the public safety pensions are recorded as on-behalf payments within the General Fund.

### Operating Expenditures

Decreased by $47,777 (0.9%) from FY 20. City administration worked diligently to maintain or reduce operating costs while continuing to provide the same level of service.

### Capital Outlay

Decreased from $1,087,062 in FY 20 to $979,786 in FY 21. 55% of capital outlay is dedicated to continued improvements to the Parks and Leisure Department. The detailed list is outlined in the Five- Year Capital Improvement Program.

## Special Revenue Funds—Street Improvement Fund

The revenues and expenditures for FY 21 total $2,475,604, a decrease of $3,356,190 compared to FY 20. The Street Improvement Fund is restricted for use and can only be used for eligible street improvement programs. Significant improvements budgeted for FY 21 include stormwater, roadway, and sidewalk projects throughout the city. Details of some of the locations are included in the capital projects schedule and in the street fund details. The high amount of difference is due to the transfer of surtax funds received in FY19, and was then transferred in FY20 upon creation of the Surtax Street Fund.

Fiscal Year 20 ending fund balance is expected to be $1,080,604.

### *Revenues*

Gas tax revenues earmarked for road improvements are budgeted at $725,000 for FY 21. Federal, state, and local shared revenues are budgeted to remain consistent, around $640,000.

### *Expenditures*

The detailed list of projects in the Five-Year Capital Improvement Program complies with the Comprehensive Plan and the multi-modal district transportation requirements. Some repair costs, as allowed by law, are included in the budget for this fund.

## Special Revenue Funds—Transportation Surtax Fund

The Transportation Surtax Fund was created this fiscal year as a result of the Hillsborough County ballot initiative passed on November 6, 2018. The revenues for FY 21 total $1,250,000, a decrease of $750,000 compared to FY 20. These funds can be used only for eligible infrastructure improvement programs. Currently, no specific improvements are budgeted in FY 21, however if and when the court decides upon the approved use, the city will be ready. Should the approval go forward, improvements will include sidewalks, pavement markings, signage, and bike paths.

### *Revenues*

County Surtax revenues earmarked for road improvements are budgeted at $3,906,307 for FY 21, compared to 2,000,000 for FY 20. County revenues are budgeted to remain around $1,250,000.

### *Expenditures*

The detailed list of projects in the Five-Year Capital Improvement Program complies with the Comprehensive Plan and the multi-modal district transportation requirements. Some repair costs, as allowed by law, are included in the budget for this fund. Currently, no details will exist until the court makes a ruling or Hillsborough County decides to hold public hearings specific to this Street Surtax Fund.

# Special Revenue Funds—CIT Fund

The Community Investment Tax (CIT) Fund appropriated expenditures of $1,131,000 reflect a $925,286 decrease over FY 20. The FY 21 CIT fund capital outlay features several projects at city hall and leisure services; and equipment for fire and police departments.

### *Revenues*

The projected local option sales tax revenue decreased for FY 21. This funding source is calculated by the County based on population estimates. Temple Terrace anticipates 1.88% in local option sales tax. Despite the comparative population estimates, the revenue will decrease because of the effects of closed businesses during FY20, and potentially through FY21.

### *Expenditures*

Parks and Recreation projects account for 21% of the total expenditures for FY 21. Police and fire vehicles and equipment account for 58% of the total. The remaining 21% is split between City Hall Improvements, Public Works Vehicles and Equipment, and general improvements. The project list is detailed in the Five-Year Capital Improvement Program found toward the back of this document.

# Special Revenue Funds—Tax Increment Financing (TIF) Fund

In the 2005 tax year, the Temple Terrace Redevelopment Agency (TTRA) received its first tax increment financing (TIF) revenue of $71,601 from three entities: Hillsborough County, Tampa Port Authority, and the City of Temple Terrace, using 2004 as the base tax year.

### *Revenues*

The TTRA tax revenue will generate $492,910, as a result of property values rising 19.7% from $97.95 million to $104.85 million, which is $ 41,873,572 over the 2004 base year of $62,978,340.

### *Expenditures*

Since this is a Special Revenue Fund and the collection must be spent within three years, the current appropriations include $492,910 for debt service payments for the Community Redevelopment Area.

# Debt Service Fund

Debt Service revenues and expenditures total $1,191,875 for FY 21. The Debt Service Fund relates to both the County Club renovation and the Downtown Redevelopment property.

## Revenues

Transfers come from other governmental revenue sources to fund debt service payments. This includes $698,965 transferred from the General Fund and $492,910 from the TIF Fund. The Temple Terrace Golf & Country Club (TTGCC) pays for almost half of the required annual loan amount (principal and interest) per year and will continue to make the payments until the portion of what is owed to the City is paid in full.

### Downtown Debt

Consists of a $698,965 transfer from the General Fund, and a transfer of $492,910 from the excess TIF revenue to fund the principal and interest payments on the fixed rate of the $13.24 million note and the interest only payments on the original $10.05 million note. Transfers from the TIF Fund increased by 17.5% over FY 20.

## Expenditures

Debt Service expenditure outstanding principal projections are summarized:

| Description | Purpose | Amount |
|---|---|---|
| 2005 Country Club Note | Country Club Renovation | $1,108,933 |
| 2018A Redevelopment Note | Redevelopment Property | $12,791,000 |
| 2018B Redevelopment Note | Redevelopment Property | $2,134,373 |

# Enterprise Funds—Water/Sewer Funds

The revenues and expenses for the Water/Sewer Funds combined decreased by $4,660,755 (17.5% over FY 20. With proper administrative overhead charged back to the General Fund, the Water & Sewer Utility Fund is expected to end FY 20 with a fund balance of over $ 7.3 million. The decrease is due to scheduled repairs and/or replacements of an aging infrastructure that includes water distribution systems, lift stations, water treatment, sewer collection, vehicles and equipment completed in FY 20. We have included all carry-forward (unspent fund balance) in the appropriations this year.

## Revenues

Operating revenues are projected to increase slightly with the addition of new customers due to annexations. This year's budget does not include any rate increases for water, sewer, and irrigation fees.

### Expenses

Capital purchases and projects in the Water and Sewer Utility Fund amount to $1,771,500 for FY 21. The City budgeted an additional $95,000 in capital projects for the Water and Sewer Improvement Funds and $1,894,500 for Renewal and Replacement. $1,145,000 (60.4%) of the R&R capital improvements are earmarked for Lift Stations, $204,500 ($10.8%) for Water Treatment, $110,000 (5.8%) for Distribution System, and $435,000 (23.0%) for the Collection System and for Forced Mains.

## Enterprise Funds—Sanitation Fund

The Sanitation Fund reflects a $160,804 (-3.2%) decrease in revenues and expenses for a total FY 21 annual budget of $4,836,438.

### Revenues

Residential Program, Commercial Program, and Roll-Off Program – potential increases in a customer base resulted a slight increase in revenue projected to cover the cost of the program.

Special Trash Pick-Up – The rate is established to offset the expenses. The City offers one free annual special pickup at the customer's convenience.

### Expenditures

This budget includes a roll-off container $20,000, rebuilding a pressure washer for $5,000, and residential carts/containers for $297,000 for FY 21. The last item is a progression toward going semi-automatic in refuse collection, thereby reducing unsanitary items exposure to our garbage collection staff.

## Internal Service Fund—Fleet Maintenance Fund

An internal service fund is similar to an enterprise fund, receiving payment for services. Typically, an internal service fund provides goods and services to other City departments on a cost-reimbursement basis. Unlike an enterprise fund, which is self-supported by external customers, an internal service fund is supported by internal City department funds. The Fleet Maintenance Fund Balance is projected to net enough to sustain operations and capital by the end of FY 21.

### Revenues

Internal Service Funds are derived via transfers from City departments. Rates for maintenance were set based on FY 20 estimates. The charges to the departments are budgeted for a 67.5% decrease in FY 21. The unusual decrease is a result of converting to direct charge-backs to the departments taking the vehicles over to fleet for parts, repairs, maintenance, and other services. Previously, Fleet incurred all costs for parts and was funded through departmental allocations and fund transfers.

### Expenditures

Repair and maintenance services comprise 11.8% of the budgeted expenses and personnel services are 78.8%.

# The City of Temple Terrace

Temple Terrace enjoys a 94-year reputation as a premier residential community on the picturesque Hillsborough River and abounds with beautiful neighborhoods, state-of-the-art recreational amenities, and a golf course that meanders through the town. Named after the hybrid "Temple" oranges and the surrounding terraced terrain, Temple Terrace was incorporated on May 28, 1925. The City, one of the first master-planned golf course communities in the United States, offers diverse and unique neighborhoods and a wide variety of beautiful homes - historic Mediterranean Revival houses of the 1920s intermingled with modern homes located along grand oak canopied streetscapes.

The City operates under the council-manager form of government. It has professional, independent administration, over 300 staff, and a host of volunteers dedicated to excellence and committed to innovative approaches for high-quality services. The City's 26,000+ population has access to a full-range of general municipal services including street construction and maintenance, planning and zoning, parks and recreation, library, and general administrative services. Police, fire, and emergency medical personnel are available 24 hours a day. Their response time is consistently under 5 minutes for 911 emergency calls. In addition to these tax funded services, Temple Terrace provides water, sewer, and solid waste collection services, funded with user charges established by the City Council to ensure adequate coverage of operating expenses and payments on outstanding debt. The City of Temple Terrace contracts with the City of Tampa for solid waste disposal.

Leisure and recreational opportunities abound. The Family Recreation Complex is the focal point for complete recreational activities. Its high-caliber facilities include a gymnastics studio, clay and hard tennis courts, a year-round aquatic area and a fitness center. The Recreation Complex caters to all ages, from fun pools and slides for toddlers to a dedicated senior center. It is perfect for open play, leagues, and lessons.

Our public library and its extensive resources are a wonderful addition to our idyllic community. The City's riverfront parks provide access to the Hillsborough River for leisurely boating, fishing, and canoeing. The semi-private Temple Terrace Golf and Country Club clubhouse offers formal and casual dining and banquet facilities, pool with cabana, and clubrooms. The historic and beautiful course winds its way throughout the City.

On the northeast side of the Tampa Bay area, Temple Terrace is strategically situated between Interstates 4, 75, and 275. It is adjacent to the University of South Florida (USF). City residents have access to several major employment centers that offer high-quality, professional settings with a minimal commute. Like many of its suburban counterparts, the City's employment base is heavily dominated by service industry employment. Additional employment-generating industry is expected to occur as the I-75 corridor develops.

The ease of work-life balance, and the neighborhood feel that exists in our community help Temple Terrace live up to its motto: "Amazing City. Since 1925."

# History in Brief

## 1910-1914

Chicago socialite and businesswoman Bertha Palmer purchased 19,000 acres in Hillsborough County that included the land that would become the City of Temple Terrace. Palmer established Riverhills Ranch and Game Preserve along the west bank of the Hillsborough River, on land now owned by Florida College, which included two bungalows, a main hunting lodge, several outbuildings, and a water supply system large enough for a town of 500. A progressive rancher and land developer, Palmer was involved in the citrus industry and had a great love of golf.

## 1920

The Palmer Estate was later sold the land to a business partnership that formed Temple Terraces, Inc. They envisioned a residential golf course community along the Hillsborough River and developed a 5,000-acre orange grove, and Temple Terrace Estates. The community was called Temple Terrace after hybrid Temple oranges named after William Chase Temple, and the surrounding terraced landscape. Golf-course architect Tom Bendelow, town planner and landscape architect George F. Young, and noted Tampa architect M. Leo Elliott created the Temple Terrace master plan.

## 1922

The original Temple Terrace Golf and Country Club opened, located on the site of the Riverhills ranch hunting lodge.

## 1925

The developers initiated municipal incorporation proceedings, and by act of the Legislature, the City of Temple Terrace was incorporated May 28, 1925. In June, an election was held. Officials [known as commissioners until 1955] were sworn in and an organizational meeting was held at City Hall, the development company's real estate office at Belle Terre and Inverness, presently the Temple Terrace Community Church. The first ordinance was passed in September, special election to be held in October to vote on a bond issue to purchase, construct, and extend a municipal water works and an electric light plant.

## 1926

Commissioners passed resolutions establishing the criminal code and taking over operation and control of parks, parkways, golf course, and the water system. Noted architect Dwight James Baum designed original residences. By the end of 1926, residential development stopped, and the City began a 30-year struggle with financial difficulties and indebtedness.

## *1928-1929*

The position of Fire Chief was created, but a used fire truck was not purchased until 1934. City Manager Hoyt presented the need for a police officer to be on full duty at night. He recommended equipping the officer with a bicycle and watchman's clock. Subsequently, A. P. DeMott took the oath of office as a policeman. From this humble beginning one of the premier law enforcement agencies in the Tampa Bay area has developed. The first public school classes were held in a one-room converted horse stable on, presently Woodmont Clubhouse & Park.

Because the City was in financial difficulty and citizens agreed to double water and garbage charges; some also paid advances on the 1930 taxes.

## *1930's*

Temple Terrace struggled in the 1930s. Outstanding bills and employees were paid with tax certificates if they were willing. It became increasingly difficult to maintain the golf course.

In 1932, there were 70 families in the City.

During depression years and up until 1953, anyone wishing to purchase City-owned lots could make an offer to the Commissioners and offers as low as $10 for a lot were accepted.

A U. S. Congressional Amendment to the National Bankruptcy Act gave the City a way to solve indebtedness through issuing municipal bonds for City lots.

## *1940*

Problems persisted in the small town of 215 residents; recreational facilities were in critical conditions; the City couldn't maintain the golf course and pool; City-owned equipment was in need of repair and replacement; and most of the original 1920 structures were deteriorated.

## *1945*

In an attempt to resolve the City's financial burden, officials adopted a resolution to shrink the City limits. In January 1946, the boundaries roughly became Whiteway on the north, the River on the east, 330 feet south of Riverhills Drive on the south, and 56th Street on the west. The City levied a 2¢ per front foot assessment on all properties on paved streets to remove grass and weeds and to make minor street repairs.

## *1946*

After World War II, the City began to experience a rising economy. Citizens who were issued bonds were repaid, street signs were installed, the pool building was painted, and a new tractor and street sweeper were purchased. The City had a small savings account.

## *1947*

A new City Manager was appointed at a salary of $200 per month. He was also tax collector, city clerk, city treasurer, fire chief, and police chief.

## 1950-1956

A resurgence in development occurred. The 1950 Federal census recorded 433 Temple Terrace residents.

A Planning and Zoning Board was formed to discuss adoption of a building code.

The Legislature approved a new charter calling for a Council-Manager form of government, as recommended by a Charter Committee.

Area south of Riverhills Drive (Riversides) was annexed into the City.

## 1960-1975

Commercial developments increased resulting in conflicts with through traffic, curb cuts from businesses on 56th Street, and a lack of adequate facilities. The building boom brought banks, shopping centers, subdivisions, apartments, and homes. The City became concerned about reserving undeveloped land to accommodate future commercial developments and finding suitable locations for civic and cultural facilities.

## 1961

The City annexed land west of 56th Street and in the northeast section north to Fowler Avenue, increasing the population to 4,752.

A library established by the Temple Terrace Woman's Club moved to the City Hall building.

## 1962-1966

In 1962 the City took over the library, issued bonds for a sanitary sewer system and improved water supply.

O. K. Lightfoot donated land for construction of a Temple Terrace Youth Center, which opened September 1965.

The library location at 202 Bullard Parkway was dedicated in April 1966.

## 1970-1975

The first Community Arts Festival was held at the Community Church and in 1975 moved to its present location in Riverhills Park.

Temple Terrace estimated population increased from 7,347 to 9,600 residents.

## 1977-1978

The present City Hall building was dedicated.The old municipal building and property was sold to Florida College. The City began participating in the Community Development Block Grant to expand housing and economic opportunities primarily for low-and-moderate income residents. The Fire Department facility on Bullard Parkway was dedicated and an experimental paper recycling program was introduced.

### 1979-1980

The Family Recreation Complex on Whiteway was dedicated. The first coaxial cable franchise was granted. Curbside garbage pickup began. A fire closed the Library, it reopened in 1983.

### 1983-1984

Council established the Municipal Code Enforcement Board and awarded a contract to build the water treatment plant. Temple Terrace voters approved one-half mill property tax to support HARTline busing agency.

The City annexed land in northern and eastern boundaries. Parking ordinances were enacted, and fluoride was added to City water.

### 1986-1987

Fire Station No.2 in Telecom Park was dedicated. The City hired a municipal engineer and developed Fowler Ave 56th Street. The first EMS team was established.

Taxable value of property rose 30% due to GTE, Fisherman's Landing Apartments, and annexations such as Raintree Terrace.

### 1988

City elections were moved to November, the first Fourth of July Parade was a success, the 911 program was put into operation, and Taste of the Terrace and Terrace Jubilee were introduced.

### 1989-1991

Property values increased 21% over 1989. Recycling service expanded to include glass and aluminum products. The City launched its own ambulance service. The City developed a Comprehensive Plan, a Business District Revitalization Steering Committee, and the Adopt-A-Park Program.

A public safety computer system was installed. The first Senior Expo was held.

A small tornado hit Temple Terrace in April 1991, leaving $100,000-$150,000 in cleanup costs. The recycling program expanded to include plastics.

### 1992

The City adopted a human rights ordinance. The chip-seal program was implemented to improve roadways. The first Citizens Police Academy was held, the Youth Sports Complex on U.S. Highway 301 opened, and yard waste recycling began.

### 1993-1994

A Public Works Operations Center was constructed using the design/build concept, and the City contended with copper pipe leaks.

The first public artwork, a metal sculpture, was installed at the Family Recreation Complex. The fitness center and kiddy pool were added at the Family Recreation Complex.

### 1995-1997

The School Improvement Task Force was formed. Riverfront and Riverhills Park were added to the City. A minimum housing code was adopted.

The first telecommunications tower was built at Fire Station 1. Expansion began at the Rec. Center. Voters approved the Community Investment Tax.

The waterslide was added to the Rec Center and improvements were made to the Ridgedale Sports Complex. The City launched its Website.

## 1998

The Library was re-dedicated and clay tennis courts were constructed at the Rec Center. An apartment code compliance program began, voters approved term limits for Council members, the City began its own television production. Recycling expanded to include steel food cans, and the Police Department won a “National Night Out” award.

## 1999

Recreation Department revenues went from $167,000 to more than $1 million annually. The $3.7 million Recreation Department expansion was dedicated. Bullard Parkway widening began and the Chamber of Commerce opened a Farmers’ Market.

## 2000-2001

The Broadway Outfall Stormwater Retrofit Project was approved to help clean up the Hillsborough River. The City created a Community Redevelopment Agency, and a business district redevelopment plan and overlay district were adopted. A contract was awarded to finance land acquisition and engineering costs for a water reclamation facility.

The City adopted a water shortage contingency plan and implemented a state-of-the-art public safety computer system. The 2001 population was 20,918, but a sluggish economy forced budget cuts. Council passed an ordinance requiring licenses for home-based occupations. Riverfest, formerly the "Great Canoe Challenge", was inaugurated.

## 2002-2003

The City pursued land acquisition for its downtown redevelopment and hired a Redevelopment Director. The City acquired West River Preserve, more than five acres of pristine Florida habitat along the Hillsborough River. The 56th Street wall was built. Congressional redistricting split the City. The City mandated underground electrical lines for future residential development. The Police Department instituted "Do the Right Thing" program.

Temple Terrace Highlanders bagpipe band was recognized as the first “official band" of the City. The City joined federal and state wildlife agencies to eradicate rabies through a mass baiting vaccine program. A TECO energy program was adopted to retrofit electrical systems while saving taxpayers' money. A second storm water filtering system to protect the Hillsborough River was authorized on Riverhills Drive.

The City received a Community Design Award from The Planning Commission in the Public Participation category for the City's Housing Rehabilitation Program.

## 2004

An additional homestead exemption was adopted for seniors age 65 or older, along with reduced garbage fees for these seniors. Sewer rates were increased after a water/sewer rate study was completed. A new K-9 unit was added to the Police department.

## 2005-2009

The City approved a franchise agreement with Verizon to install fiber cable throughout the City. The Temple Terrace Fire Department became one of 114 Fired Departments internationally recognized as an accredited agency.

Completed traffic circle at Woodmont Drive and began streetscaping. Completed Lightfoot Recreation Center renovation and. Initiated Red Light Camera Program.

## 2010-2011

Completed beautification project on 56th Street medians and streetscaping and began 56th Street reconstruction. Completed Telecom Parkway extension to Arbor Isle.

Phase 1 of Downtown Redevelopment area was completed. The Temple Terrace Police Department received Law Enforcement Accreditation.

## 2012-2013

Established Tree Beautification fund and Implemented Adopt-A-Tree Program.

Received "Best Drinking Water" award from the American Water Association, and "Project of the Year-Historic Restoration" for the 56th Street roadway enhancement from American Public Works Association.

## 2014-2016

City Council adopted a five-year Strategic Plan and and commenced construction on a $1.8-million Telecom Parkway extension project.

The City began soliciting developers to revitalize the Redevelopment project. The first Craft Brew Festival in partnership with the Rotary Club, the first Cyclovia event held by the City were huge successes.

The City became a key partner in the new Tampa Innovation Alliance, created to establish an economic powerhouse in north Hillsborough County.

## 2017-2019

The city was awarded two grants for the Buddy Baseball Field, and renovations to the Recreation Center were approved with funding to bridge two fiscal years. It was completed in 2019. The City also sold several parcels which decreased the short term loan by nearly $8 million.

## 2020

Construction of the developments began in this fiscal year on the properties that were sold, both commercial and a few residential single-family homes. Amazon annexed into the City and brought with it over 80 acres. Covid-19 pandemic hit and upended everyone's lives, including revenue for the City. Hillsborough County completely dissolved the Hillsborough Emergency Policy Group on August 5, 2020 which also was a result of the pandemic.

# Statistical Information

## Governance

Municipality Incorporation Date—May 28, 1925

Fiscal Year—October 1 to September 30

Present Charter Adopted—May 5, 1978

Form of Government—Council-Manager

Terms of Office—Four-year staggered terms/two-term limit

Mayors Serving Temple Terrace since 1925: 20

City Managers Service Temple Terrace since 1925: 20

## Contact Information

Website: https://www.templeterrace.com/

Address: 11250 N 56th st

Temple Terrace, FL 33617

Phone: 813-506-6420

Email: info@templeterrace.com

## City Facilities

City Hall—11250 N 56th Street

Fire Station #1—124 Bullard Parkway

Fire Station #2—7772 E Telecom Parkway

Family Recreation Complex—6610 Whiteway Dr

Library—202 Bullard Parkway

Lightfoot Center—10901 N 56th Street

Public Works Complex—11210 N 53rd Street

Water Plant—6009 Whiteway Dr

## Maps and Statistics

Temple Terrace is in Hillsborough County on the west coast of Florida in the Tampa Bay area.

### City Population

| Year | Area | Population |
|---|---|---|
| 2021 | 7.72 sq. miles | 26,639 |
| 2018 | 7.45 sq. miles | 26,512 |
| 2015 | 7.39 sq. miles | 25,567 |
| 2010 | 7.30 sq. miles | 24,541 |
| 2000 | 6.41 sq. miles | 20,918 |
| 1990 | 5.00 sq. miles | 16,444 |
| 1970 | 4.00 sq. miles | 7,347 |

Source:https://www.census.gov/quickfacts/templeterracecityflorida

### City Population Demographics

| Demographic | 2010 Census Data |
|---|---|
| White | 14,285 |
| Black/African American | 4,581 |
| American Indian/Alaskan Native | 84 |
| Asian | 1,329 |
| Native Hawaiian/Pacific Islander | 17 |
| Hispanic | 3,597 |
| Other | 79 |
| Two or more races | 1,086 |
| 18 years and over | 19,613 |

Source: US Census

*Housing Units: FY 19-20*

| Type | Amount |
|---|---|
| Single-Family Residences (SFR) | 5,120 |
| Multi-Family Residences (MRF) | 6,675 |
| Vacant Single-Family Residential Lots | 182 |
| Acres of Undeveloped SFR Land | 96.52 |
| Acres of Undeveloped MFR Land | .72 |
| Undeveloped Commercial Acres | 62 06 |
| Developed Commercial Acres | 1,232.39 |
| Total City Acreage | 4,937.52 |

*New Construction and Additions: Commercial Construction (includes townhomes/condos)*

| FY | Permits | Value |
|---|---|---|
| 2020* | 5 | $7,480,783 |
| 2019 | 7 | $7,060,564 |
| 2018 | 2 | $1,390,000 |
| 2017 | 6 | $8,920,500 |
| 2016 | 4 | $18,475,000 |
| 2015 | 7 | $3,935,066 |
| 2014 | 2 | $1,294,220 |

*Preliminary for 10/01/19-07/31/20

*Multi-Family Construction*

| FY | Permits | Value |
|---|---|---|
| 2020* | 3 | $17,974,000 |
| 2019 | 1 | $1,800,000 |
| 2018 | 0 | $0 |
| 2017 | 14 | $1,190,000 |
| 2016 | 0 | $ 0 |
| 2015 | 3 | $ 7,794,708 |
| 2014 | 0 | $ 0 |

*Preliminary for 10/01/19-07/31/20

*Residential Construction*

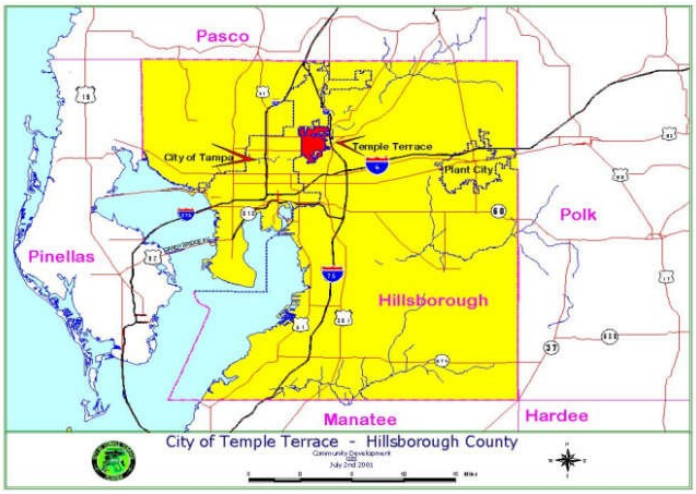
| FY | Permits | Value |
|---|---|---|
| 2020* | 70 | $11,815,500 |
| 2019 | 16 | $2,720,000 |
| 2018 | 1 | $1,335,900 |
| 2017 | 6 | $1,170,000 |
| 2016 | 5 | $ 975,000 |
| 2015 | 3 | $ 691,500 |
| 2014 | 6 | $1,625,900 |

*Preliminary for 10/01/19-07/31/20

*Major Employers (Hillsborough County):*

| Employer | Employees |
|---|---|
| Hillsborough County Schools | 26,000 |
| HCA West Florida Division | 18,900 |
| University of South Florida | 15,200 |
| MacDill Air Force Base | 15,000 |
| Tampa International Airport | 7,500 |
| Citigroup, Inc. | 7,500 |
| Tampa General Hospital | 6,700 |
| Moffitt Cancer Center & Research Institute | 5,200 |
| JP Morgan Chase | 5,100 |
| Verizon Wireless | 5,000 |

*Source: Tampa Bay EDC




*Unemployment Rate*

| Year | Rate |
|---|---|
| 2020* | 9.2% |
| 2019 | 3.4% |
| 2018 | 3.8% |
| 2017 | 4.1% |
| 2016 | 4.4% |
| 2015 | 5.4% |
| 2014 | 6.0% |
| 2013 | 7.0% |
| 2012 | 8.6% |

*Preliminary as of June 2020 Source:www.bls.gov

### Property Tax Rate

| Fiscal Year | City Rate |
|---|---|
| 2021 | 6.555 |
| 2020 | 6.555 |
| 2019 | 6.555 |
| 2018 | 6.955 |
| 2017 | 7.207 |
| 2016 | 6.955 |
| 2015 | 6.305 |
| 2014 | 6.430 |
| 2013 | 6.430 |
| 2012 | 6.150 |

### *Public Schools*

Lewis Elementary

Riverhills Elementary

Temple Terrace Elementary

Greco Middle

Woodmont Charter School

Focus Academy (beginning 2013-2014)

### *School Enrollment*

| Year | # of Students |
|---|---|
| 2019-2020 | N/A* |
| 2018-2019 | 3607 |
| 2017-2018 | 3405 |
| 2016-2017 | 3422 |
| 2015-2016 | 3488 |
| 2014-2015 | 3351 |
| 2013-2014 | 3354 |
| 2012-2013 | 3282 |

*Due to the uncertainty of the impact of COVID-19, enrollment projections unavailable.

### *Transportation*

Highways: I-75, US 301, SR 579, SR 582

HARTline Bus Routes: 6, 33, 39, 48

Source:http://gohart.org/Style%20Library/goHART/pdfs/maps/System%20Map%2007-2019.pdf

### *Legislative Districts*

State House, District 58:Lawrence McClure

State Senate, District 20: Tom Lee

US Congress, District 15: Ross Spano

US Senate: Marco Rubio

US Senate: Rick Scott

Florida Governor: Ron DeSantis

County Commissioner, District 7: Kimberly Overman

*Source: https://www.myfloridahouse.gov/

https://www.hillsboroughcounty.org

### *Property Tax Rate*

| Fiscal Year | City Rate | County Rate | School Rate | Special. Districts Rate | Total |
|---|---|---|---|---|---|
| 2021 | 6.555 | 5.7913 | 6.414 | 1.369 | 20.129 |
| 2020 | 6.555 | 5.791 | 6.414 | 1.369 | 20.129 |
| 2019 | 6.555 | 5.791 | 6.596 | 1.402 | 20.344 |
| 2018 | 6.955 | 5.791 | 6.596 | 1.402 | 20.744 |
| 2017 | 7.207 | 5.793 | 6.906 | 1.104 | 21.339 |
| 2016 | 6.955 | 5.734 | 7.247 | 1.523 | 21.458 |
| 2015 | 6.305 | 5.734 | 7.247 | 1.489 | 20.881 |
| 2014 | 6.430 | 5.796 | 7.609 | 1.540 | 21.456 |
| 2013 | 6.430 | 5.798 | 7.877 | 1.578 | 21.683 |
| 2012 | 6.150 | 5.799 | 7.913 | 1.583 | 21.445 |
| 2011 | 5.950 | 5.801 | 7.592 | 1.765 | 21.108 |
| 2010 | 5.283 | 5.803 | 7.692 | 1.789 | 20.567 |

Source: TRIM (403 Auth)

*Climate Averages*

| | |
|---|---|
| Annual Rainfall | 51 inches |
| Precipitation days | 109 days |
| July High | 91°F |
| January Low | 51°F |
| Elevation | 62 ft |

Source: https://www.bestplaces.net/climate/city/florida/temple_terrace

*FY 21 Municipal Employees*

| | |
|---|---|
| Total: | 344 |
| FTE Equivalent: | 296.84 |

*Streets*

| | |
|---|---|
| Paved Miles: | 78.85 |
| Unimproved Miles: | 0.00 |
| Lights: | 1,952 |

*Sanitary Sewers*

| | |
|---|---|
| Miles of Mains: | 105.71 |
| Connections: | 10,150 |

*Storm Sewers*

| | |
|---|---|
| Miles of pipelines: | 40.84 |

*Water:*

| | |
|---|---|
| Miles of Mains: | 139.30 |
| Connections: | 10,150 |
| Fire Hydrants: | 1241 |
| Water Production: | 1,250 million gallons |

*Police Protection*

| | |
|---|---|
| Stations: | 1 |
| Employees: | 66 |
| Sworn Officers: | 53 |
| Sworn officers per 1,000 population: | 1.84 |

Police Average Response Times:

- in-progress calls: 3.19 min
- urgent calls: 5.49 min
- non-urgent calls: 6.41 min

*Fire Protection*

| | |
|---|---|
| Stations: | 2 |
| Employees: | 56.5 |

*Libraries*

| | |
|---|---|
| Branches: | 1 |
| Holdings: | 100,898 |

| *Recreation Facilities* | # |
|---|---|
| Recreation Centers | 2 |
| Fitness Centers | 1 |
| Parks | 29 |
| Dog Parks | 2 |
| Park Acres | 419.51 |
| Playgrounds | 11 |
| Softball Diamonds | 1 |
| Adaptive Ball Field | 1 |
| Tennis Courts | 14 |
| Indoor Basketball Courts | 2 |
| Outdoor Basketball Courts | 1.5 |
| Soccer Fields | 8 |
| Racquetball Courts | 6 |
| Swimming Pools | 5 |
| Baseball Diamonds | 10 |
| Golf Courses | 1 |

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# Financial Condition

## Introduction

Using the International City Management Association's (ICMA) guidelines contained in "Evaluating Financial Condition," several financial indicators have been analyzed. The analysis of these indicators is designed to measure the City's fiscal health. Some of the factors include:

- The City's economic condition
- Types and amounts of revenues and their sufficiency to support the population as it grows
- Expenditure levels and their sufficiency to provide the citizens with the desired level of service as the City grows
- Debt levels and their impacts upon current City financial resources

This report examines these issues to determine the City's current financial condition. Data used in developing this financial trend report was primarily drawn from the City's Comprehensive Annual Financial Report for fiscal years 2012 through 2019 and the Annual Budgets for 2020 and 2021.

# Summary of Trend Analysis:

The financial trends that follow provide the administration and City Council with insight into the City's overall financial position, identifying specific areas where new policies should be implemented, or existing ones revised. A brief summary of indicators and the rating assigned to each is listed below:

- + Favorable, this trend is positive
- - Unfavorable, this trend is negative
- = Mixed, this trend has positive and negative aspects

| Revenue Indicator | FY 2021 | FY 2020 | FY 2019 | FY 2017 | FY 2016 | FY 2015 | FY 2014 |
|---|---|---|---|---|---|---|---|
| Revenues per Capita | + | + | - | - | = | = | = |
| Property Tax Revenues | + | + | + | + | + | + | = |
| Intergovernmental Revenues | = | + | + | + | = | = | - |
| Grant Income – State & Federal | = | + | + | = | = | = | - |

| Expenditure Indicator | FY 2021 | FY 2020 | FY 2019 | FY 2017 | FY 2016 | FY 2015 | FY 2014 |
|---|---|---|---|---|---|---|---|
| Expenditures Per Capita | = | + | - | - | = | = | = |
| Full-Time Equivalent Employees per capita | + | + | + | + | + | + | = |
| Fringe Benefits | + | + | + | + | = | = | - |

| Condition of Capital | FY 2021 | FY 2020 | FY 2019 | FY 2017 | FY 2016 | FY 2015 | FY 2014 |
|---|---|---|---|---|---|---|---|
| Level of Capital Outlay – General Fund | + | + | - | - | = | = | = |

| Operating Position Indicator | FY 2021 | FY 2020 | FY 2019 | FY 2017 | FY 2016 | FY 2015 | FY 2014 |
|---|---|---|---|---|---|---|---|
| Revenues vs. Expenditures | = | + | - | - | = | = | = |
| Enterprise Net Income | + | + | + | + | + | + | = |

| Debt Structure Indicator | FY 2021 | FY 2020 | FY 2019 | FY 2017 | FY 2016 | FY 2015 | FY 2014 |
|---|---|---|---|---|---|---|---|
| Long-Term Debt | + | + | - | - | = | = | = |
| Debt Service | + | + | + | + | + | + | = |

| Community Needs/Resources Indicator | FY 2021 | FY 2020 | FY 2019 | FY 2017 | FY 2016 | FY 2015 | FY 2014 |
|---|---|---|---|---|---|---|---|
| Population | + | + | - | - | = | = | = |
| Property Values | + | + | + | + | + | + | = |
| Property Value Change | + | + | + | + | = | = | - |

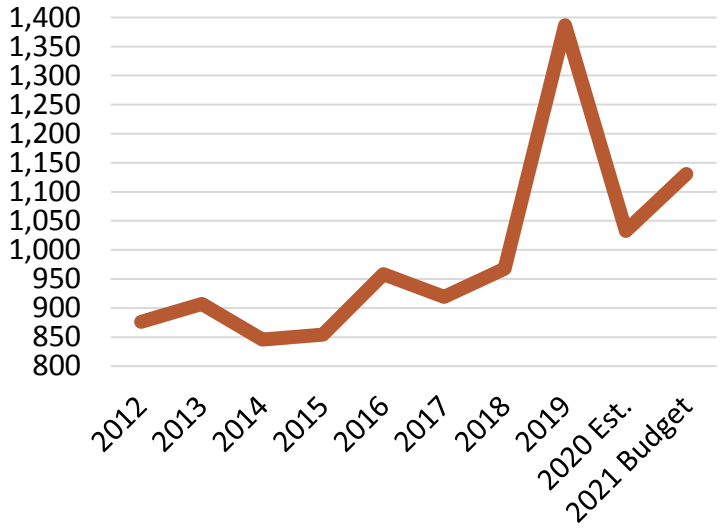
| Unfunded Liability Indicator | FY 2021 | FY 2020 | FY 2019 | FY 2017 | FY 2016 | FY 2015 | FY 2014 |
|---|---|---|---|---|---|---|---|
| Unfunded Pension Liability | + | + | - | - | =4 | = | = |
| Pension Assets-Police & Fire | + | + | + | + | + | + | = |
| Accumulated Emp. Leave (Vacation Hours) | + | + | + | + | = | = | - |

*Of the 18 indicators, 14 show favorable signs, 4 show mixed signs, and 0 show negative signs.

## REVENUE TRENDS

### Revenues Per Capita—General Fund

| Year | Revenue | Population | Rev/Pop |
|---|---|---|---|
| 2021 Budget | $30,079,970 | 26,600 | 1,131 |
| 2020 Est. | $27,381,855 | 26,512 | 1,033 |
| 2019 | $30,415,562 | 26,512 | 1,387 |
| 2018 | $36,762,018 | 26,411 | 968 |
| 2017 | $25,556,357 | 25,820 | 919 |
| 2016 | $23,728,829 | 25,567 | 958 |
| 2015 | $24,500,749 | 25,377 | 854 |
| 2014 | $21,676,629 | 25,307 | 846 |
| 2013 | $21,401,692 | 24,919 | 907 |
| 2012 | $22,598,292 | 24,442 | 876 |

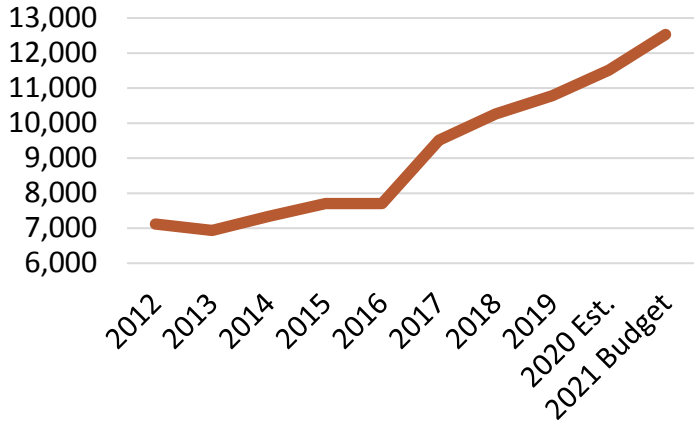



Comments:

The trend is FAVORABLE. Although the estimate for FY 20 is down, that is attributed to the COVID-19 pandemic. FY 19 was an anomaly as a result of the land sales of over $8 million. Generally, seeing the numbers rise is a good thing taking into account various factors that affect the General Fund Revenue such as taxes and growth.

### Property Tax Revenue

| Year | Property Tax Revenue |
|---|---|
| 2021 Budget | $12,530,852 |
| 2020 Est. | $11,510,000 |
| 2019 | $10,783,581 |
| 2018 | $10,263,530 |
| 2017 | $9,509,915 |
| 2016 | $7,707,454 |
| 2015 | $7,703,620 |
| 2014 | $7,334,188 |
| 2013 | $6,935,502 |
| 2012 | $7,121,260 |



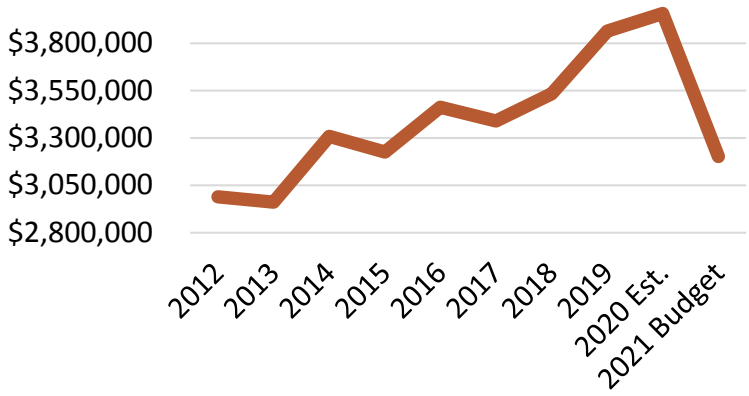

Comments:

The trend is FAVORABLE. Taxable values increased by 10.1% in the last 5 years from 2016 to 2021. The budget maintains a 6.555 millage rate and results in an increased levy to provide services to the residents due to rising property values.

## REVENUE TRENDS: CONTINUED

### Intergovernmental Revenues

| Year | Revenues |
|---|---|
| 2021 Budget | $3,201,495 |
| 2020 Est. | $3,957,382 |
| 2019 | $3,863,711 |
| 2018 | $3,533,519 |
| 2017 | $3,389,589 |
| 2016 | $3,463,286 |
| 2015 | $3,226,437 |
| 2014 | $3,309,492 |
| 2013 | $3,309,492 |
| 2012 | $2,989,439 |

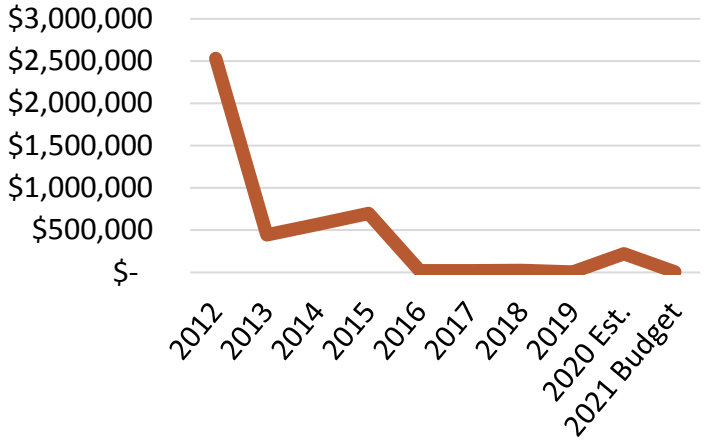



Comments:

The trend is MIXED. Intergovernmental Revenues include Federal, State, and Local shared revenues. The major sources are sales taxes, cigarette taxes, grants, and reimbursements for shared resources. The budgeted revenue in this category is projected to go down as a result of the COVID-19 pandemic, which affects several taxes since many businesses were required to shut down. If not for the Emergency Pandemic, the FY 21 budget would have been higher. FY 21 is considered an anomaly year.

### Grant Income

| Year | Grant Income |
|---|---|
| 2021 Budget | $6,500 |
| 2020 Est. | $222,500 |
| 2019 | $6,584 |
| 2018 | $25,284 |
| 2017 | $20,300 |
| 2016 | $19,753 |
| 2015 | $696,302 |
| 2014 | $570,114 |
| 2013 | $445,504 |
| 2012 | $2,532,109 |



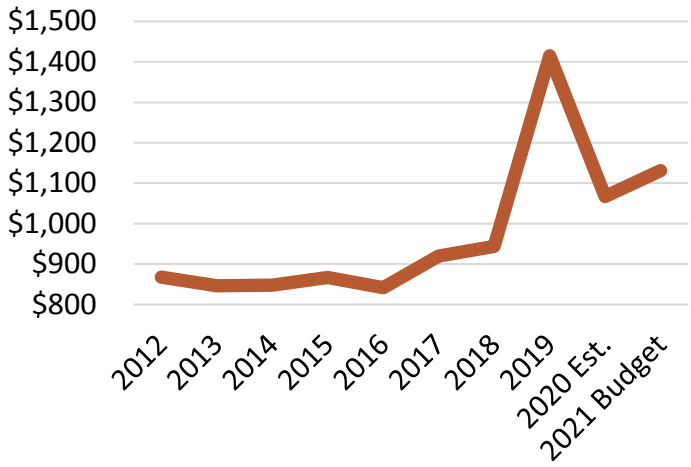

Comments:

Intergovernmental Revenues are expected to increase. The trend is MIXED. In FY 20, the buddy baseball field was constructed with state and county grants.

## EXPENDITURE TRENDS

### Expenditure Per Capita—General Fund

| Year | Expenditure | Population | Exp/Pop |
|---|---|---|---|
| 2021 Budget | $30,079,970 | 26,600 | $1,131 |
| 2020 Est. | $28,291,224 | 26,512 | $1,067 |
| 2019 | $25,899,350 | 26,512 | $1,415 |
| 2018 | $37,514,379 | 26,411 | $943 |
| 2017 | $ 23,756,058 | 25,820 | $920 |
| 2016 | $ 21,514,364 | 25,567 | $841 |
| 2015 | $ 22,002,618 | 25,377 | $867 |
| 2014 | $ 21,453,787 | 25,307 | $848 |
| 2013 | $ 21,093,548 | 24,919 | $846 |
| 2012 | $ 21,194,658 | 24,442 | $867 |

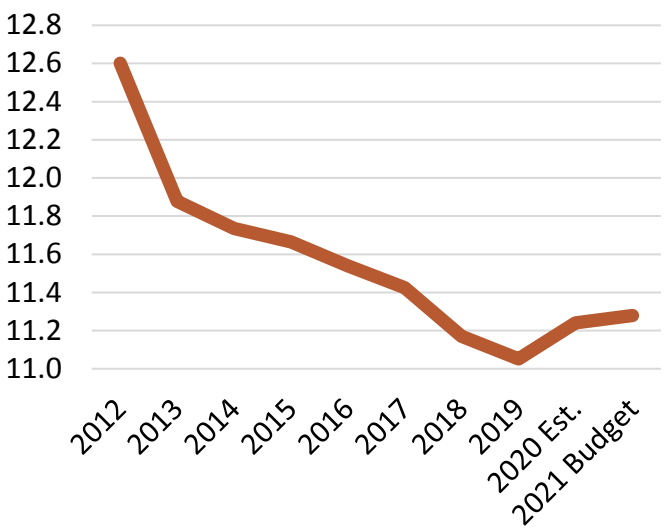



Comments:

The trend is MIXED. While expenditures have steadily increased, per capita shows a very modest increase compared to the previous year.

### Full Time Equivalent Employees Per Capita

| Year | FTE Employees | Population | FTE/1000 Population |
|---|---|---|---|
| 2021 Budget | 300 | 26,600 | 11.3 |
| 2020 Est. | 298 | 26,512 | 11.2 |
| 2019 | 293 | 26,512 | 11.1 |
| 2018 | 295 | 26,411 | 11.2 |
| 2017 | 295 | 25,820 | 11.4 |
| 2016 | 295 | 25,567 | 11.5 |
| 2015 | 296 | 25,377 | 11.7 |
| 2014 | 297 | 25,307 | 11.7 |
| 2013 | 296 | 24,919 | 11.9 |
| 2012 | 308 | 24,442 | 12.6 |



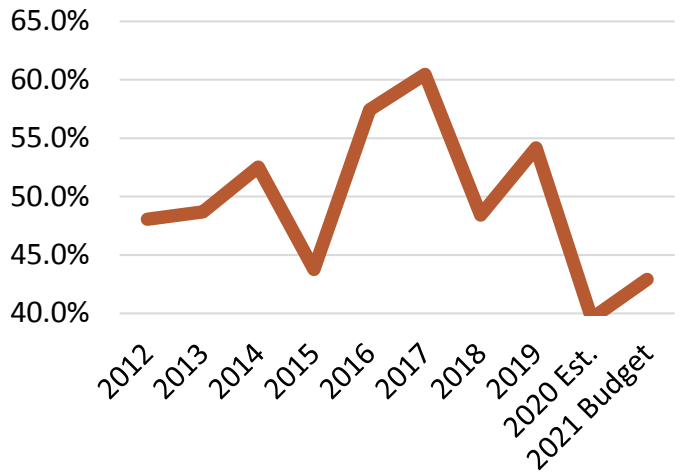

Comments:

The trend is FAVORABLE. The number of FTE per capita is steady. The City employs .011 employees for every City resident, or 11 employees per 1,000 population. This ratio allows the City of Temple Terrace to continue to provide excellent service with optimal efficiency.

## EXPENDITURE TRENDS: CONTINUED

### Fringe Benefit

| Year | Fringes | Salaries | Fringe % |
|---|---|---|---|
| 2021 Budget | $ 6,258,953 | $ 14,583,032 | 42.9% |
| 2020 Est. | $ 5,273,339 | $ 13,326,955 | 39.6% |
| 2019 | $ 6,820,090 | $ 12,590,531 | 54.2% |
| 2018 | $ 5,625,707 | $ 11,617,890 | 48.4% |
| 2017 | $ 7,008,173 | $ 11,590,392 | 60.5% |
| 2016 | $ 6,478,406 | $ 11,277,616 | 57.4% |
| 2015 | $ 5,688,203 | $ 13,000,863 | 43.8% |
| 2014 | $ 6,806,140 | $ 12,960,349 | 52.5% |
| 2013 | $ 6,430,797 | $ 13,203,908 | 48.7% |
| 2012 | $ 6,433,175 | $ 13,384,218 | 48.1% |



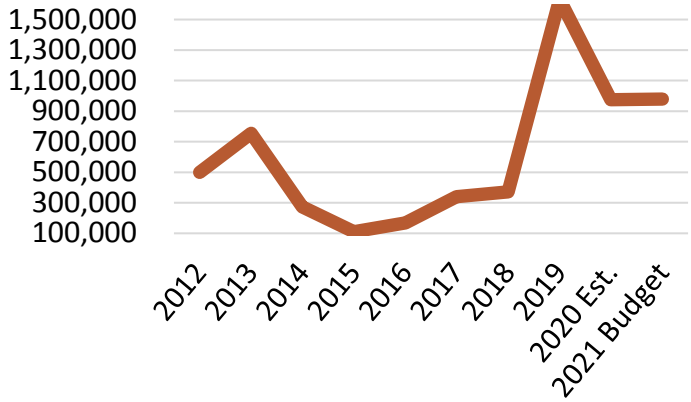

Comments:

The trend is FAVORABLE. The City strives to provide a benefit package to attract good employees, and currently maintains a healthy percentage of fringe benefit contribution as compared to salaries. Fringe benefits as a percentage of salaries have fluctuated slightly, but the City has maintained contributions to public safety pension plans.

## CONDITION OF CAPITAL

### Level of Capital Outlay-General Fund

| Year | Capital |
|---|---|
| 2021 Budget | $ 979,786 |
| 2020 Est. | $ 975,269 |
| 2019 | $ 1,632,464 |
| 2018 | $ 372,293 |
| 2017 | $ 339,416 |
| 2016 | $ 167,110 |
| 2015 | $ 110,374 |
| 2014 | $ 272,875 |
| 2013 | $ 755,746 |
| 2012 | $ 499,900 |



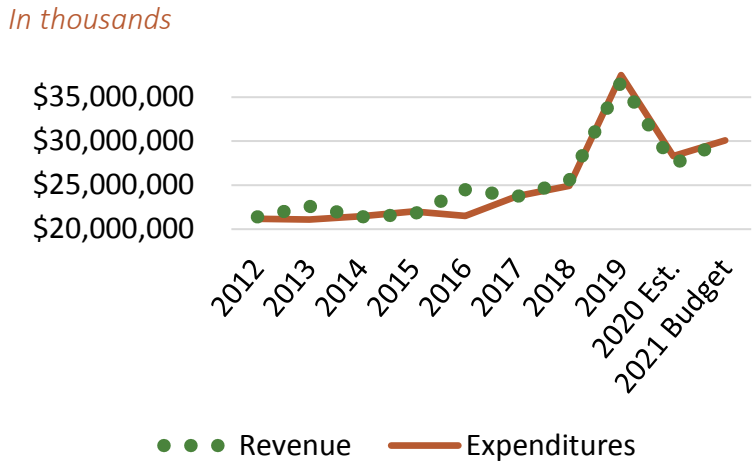

Comments:

The trend is FAVORABLE. Capital outlays are viewed as favorable and symbolizes adequate funds to maintain assets. Spending increased substantially in FY 2019 to complete the Recreation Center and Police Communication Center Renovations. While capital spending is expected to decrease after project completion, it is projected to remain higher than previous years.

## Operating Position

### Revenues vs. Expenditures

| Year | Revenue | Expenditures |
|---|---|---|
| 2021 Budget | 30,079,970 | 30,079,970 |
| 2020 Est. | 27,381,855 | 28,291,224 |
| 2019 | 36,762,018 | 25,899,350 |
| 2018 | 25,556,357 | 37,514,379 |
| 2017 | 23,728,829 | 23,756,058 |
| 2016 | 24,500,749 | 21,514,364 |
| 2015 | 21,676,629 | 22,002,618 |
| 2014 | 21,401,692 | 21,453,787 |
| 2013 | 22,598,292 | 21,093,548 |
| 2012 | 21,411,762 | 21,194,658 |

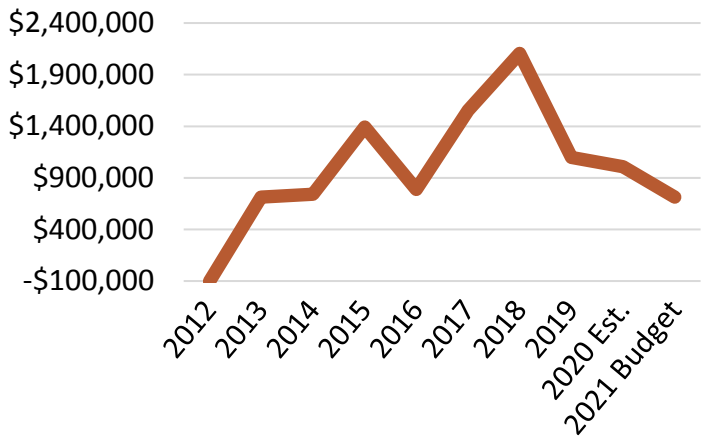



Comments:

The trend is MIXED. Revenues have been greater than expenditures for 4 of the audited years. The City's General Fund Balance is projected to be higher than the minimum of two-month's the total of General Fund operating expenditures.

### Enterprise Net Income

| Year | Water/Sewer | Sanitation | Total |
|---|---|---|---|
| 2021 Budget | $407,367 | $305,360 | $712,727 |
| 2020 Est. | $857,423 | $150,608 | $1,008,031 |
| 2019 | $1,085,474 | $11,975 | $1,097,449 |
| 2018 | $1,877,102 | $228,494 | $2,105,596 |
| 2017 | $383,144 | $1,169,795 | $1,552,939 |
| 2016 | $652,396 | $134,925 | $787,321 |
| 2015 | $1,270,995 | $121,171 | $1,392,166 |
| 2014 | $764,284 | -$23,043 | $741,241 |
| 2013 | $658,556 | $54,939 | $713,495 |
| 2012 | -$26,381 | -$75,881 | -$102,262 |



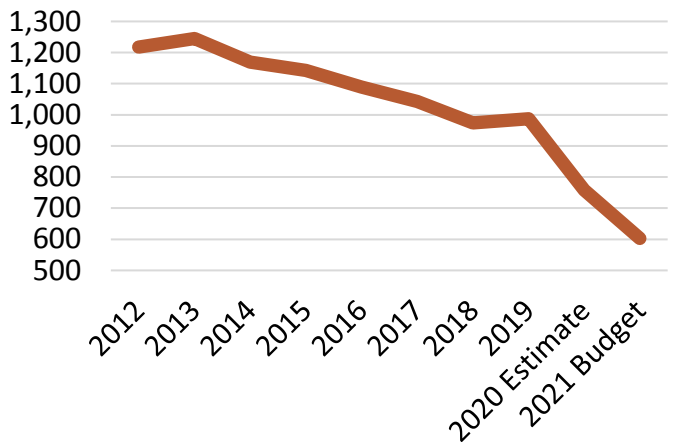

Comments:

The trend is FAVORABLE. The budget provides the scenario in which all revenue, to include the carry overs from previous years, be expended on projects for renewal and replacement. In addition, it is anticipated that fund balance policy for enterprise will be set at 25% thereby keeping the net income steady.

## DEBT STRUCTURE INDICATORS

### Long-Term Debt

| Year | Debt | Population | Debt/Pop |
|---|---|---|---|
| 2021 Budget | $16,034,305 | 26,600 | $603 |
| 2020 Est. | $20,105,111 | 26,512 | $758 |
| 2019 | $26,176,033 | 26,512 | $987 |
| 2018 | $25,716,412 | 26,411 | $974 |
| 2017 | $26,929,429 | 25,820 | $1,043 |
| 2016 | $27,849,086 | 25,567 | $1,089 |
| 2015 | $28,991,267 | 25,377 | $1,142 |
| 2014 | $29,595,540 | 25,307 | $1,169 |
| 2013 | $31,022,340 | 24,919 | $1,245 |
| 2012 | $29,755,033 | 24,442 | $1,217 |

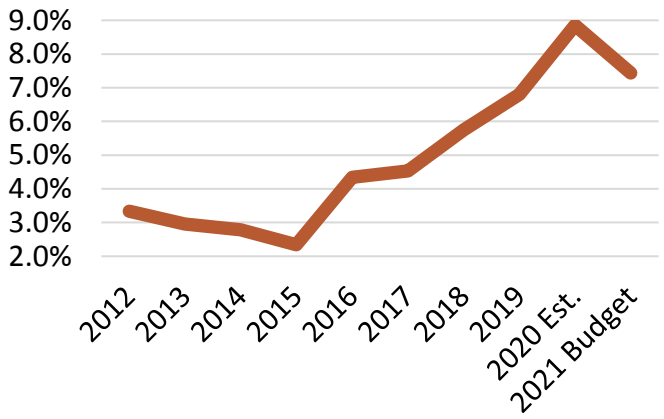



Comments:

The trend is FAVORABLE. Debt coverage ratios are being met and the decrease of debt over population continues to decline, which means that not only are the debt coverage ratios being met, but also that the City is pre-paying some of the debt ahead of schedule. This debt was refinanced into a 20-fixed rate loan $13,235,000 in FY 20, which lowered the fixed rate by 1%. In the long-term, overall debt decreased as well after the pre-payments.

### Debt Service

| Year | Debt Service | Outstanding Principal | Debt/ Principal |
|---|---|---|---|
| 2021 Budget | $1,191,875 | $16,034,305 | 7.4% |
| 2020 Est. | $1,779,633 | $20,105,111 | 8.9% |
| 2019 | $1,779,618 | $26,176,033 | 6.8% |
| 2018 | $1,478,576 | $25,716,412 | 5.7% |
| 2017 | $1,220,428 | $26,929,429 | 4.5% |
| 2016 | $1,210,532 | $27,849,086 | 4.3% |
| 2015 | $678,958 | $28,991,267 | 2.3% |
| 2014 | $823,034 | $29,595,540 | 2.8% |
| 2013 | $916,328 | $31,022,340 | 3.0% |
| 2012 | $991,644 | $29,755,033 | 3.3% |



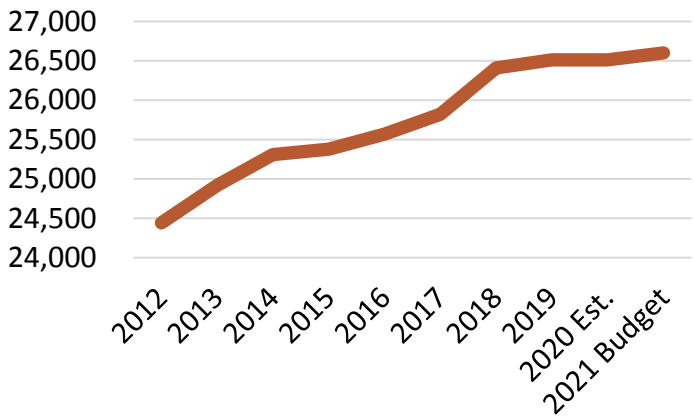

Comments:

The trend is FAVORABLE. The higher the debt service, the faster the outstanding principle can be paid down and that continues to be the intent the past couple of years.

## COMMUNITY NEEDS AND RESOURCES

### Population

| Year | Population | % Change |
|---|---|---|
| 2021 Budget | 26,600 | 0.3% |
| 2020 Est. | 26,512 | 0.0% |
| 2019 | 26,512 | 0.4% |
| 2018 | 26,411 | 2.3% |
| 2017 | 25,820 | 1.0% |
| 2016 | 25,567 | 0.7% |
| 2015 | 25,377 | 0.3% |
| 2014 | 25,307 | 1.6% |
| 2013 | 24,919 | 2.0% |
| 2012 | 24,442 | -0.4% |

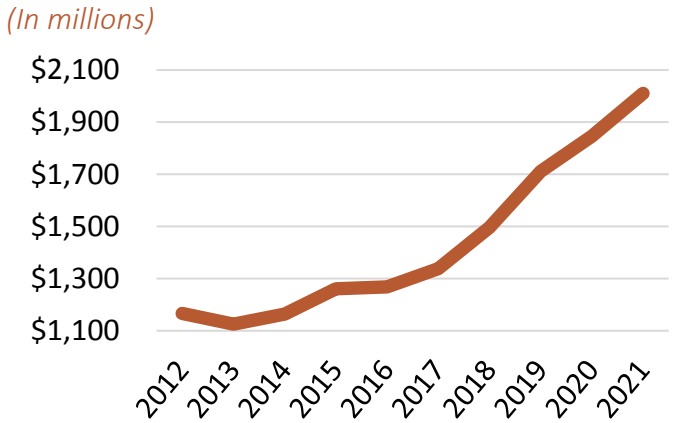



Comments:

The trend is FAVORABLE. Population continues to rise slow and steady. After census, it is the expectation that the population trend will be higher as more homes and apartments are being built during FY 21.

### Property Values

| Year | Assessed Valuations |
|---|---|
| 2021 Est. | $2,010,655,027 |
| 2020 | $1,846,750,110 |
| 2019 | $1,711,904,890 |
| 2018 | $1,497,041,638 |
| 2017 | $1,337,965,797 |
| 2016 | $1,267,910,409 |
| 2015 | $1,260,867,860 |
| 2014 | $1,163,817,219 |
| 2013 | $1,125,257,551 |
| 2012 | $1,166,258,843 |




*Final certified values from Property Appraiser except for 2021 Estimate.

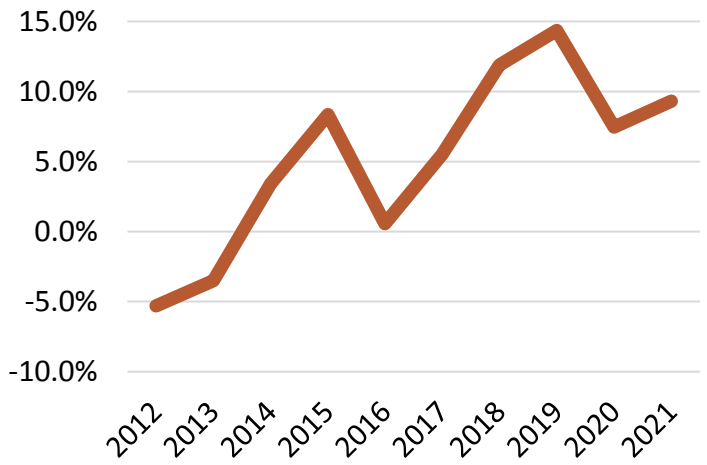
Comments:

The trend is FAVORABLE. Total property values increased due to market conditions that reflect higher real estate values.

## Community Needs and Resources Continued

### Property Value Percent Change

| Property Value Year | Assessed Valuations | % Change |
|---|---|---|
| 2021 Est. | $2,010,655,027 | 9.3% |
| 2020 | $1,846,750,110 | 7.4% |
| 2019 | $1,711,904,890 | 14.4% |
| 2018 | $1,497,041,638 | 11.9% |
| 2017 | $1,337,965,797 | 5.5% |
| 2016 | $1,267,910,409 | 0.6% |
| 2015 | $1,260,867,860 | 8.3% |
| 2014 | $1,163,817,219 | 3.4% |
| 2013 | $1,125,257,551 | -3.5% |
| 2012 | $1,166,258,843 | -5.3% |



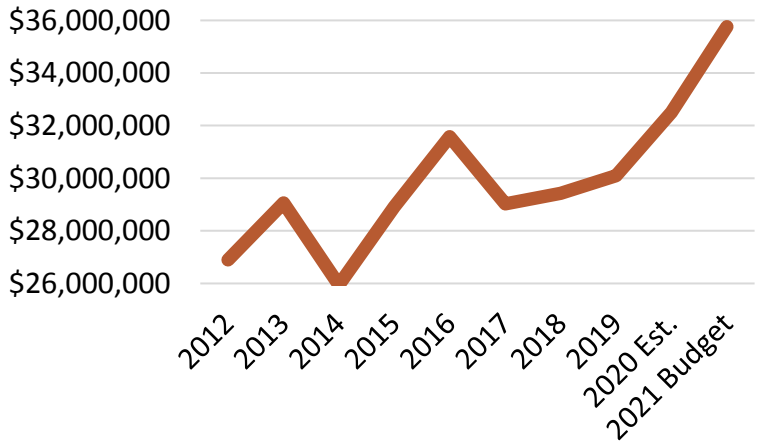

Comments:

The trend is FAVORABLE. Residential and commercial property values have recovered since the decline that occurred in FY 12 and 13. Temple Terrace has continuous positive signs with annexation and redevelopment.

## Unfunded Liability Indicators

### Unfunded Pension Liability

| Year | Police | Fire | Total |
|---|---|---|---|
| 2021 Budget | $23,897,597 | $11,863,378 | $35,760,975 |
| 2020 Est. | $21,725,088 | $10,784,889 | $32,509,977 |
| 2019 | $20,264,765 | $9,826,853 | $30,091,618 |
| 2018 | $20,289,240 | $9,139,758 | $29,428,998 |
| 2017 | $20,286,401 | $8,738,704 | $29,025,105 |
| 2016 | $21,430,844 | $10,143,512 | $31,574,356 |
| 2015 | $19,576,967 | $9,334,523 | $28,911,490 |
| 2014 | $17,979,024 | $7,963,216 | $25,942,240 |
| 2013 | $19,343,271 | $9,720,558 | $29,063,829 |
| 2012 | $18,049,377 | $8,844,663 | $26,894,040 |



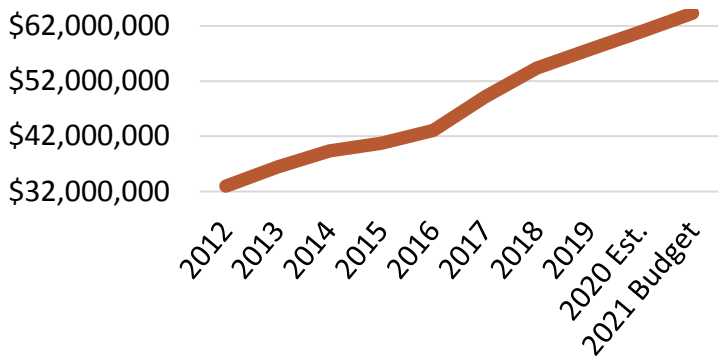

Comments:

The trend is FAVORABLE. The City included an additional amount in the budget to fund a portion of the liability. The City and the members are responsible for paying off the liability over time, however the obligation of the City towards the pension is memorialized via Florida Statutes and cannot be avoided.

## UNFUNDED LIABILITY INDICATORS CONTINUED

### Pension Assets- Police & Fire

| Year | Police | Fire | Total |
|---|---|---|---|
| 2021 Budget | $32,125,728 | $32,181,955 | $64,307,683 |
| 2020 Est. | $30,595,931 | $30,360,335 | $60,956,266 |
| 2019 | $29,138,982 | $28,518,012 | $57,656,994 |
| 2018 | $27,599,493 | $26,787,484 | $54,386,977 |
| 2017 | $25,282,748 | $23,860,977 | $49,143,725 |
| 2016 | $22,152,013 | $20,893,327 | $43,045,340 |
| 2015 | $21,021,213 | $19,703,420 | $40,724,633 |
| 2014 | $19,481,726 | $19,865,209 | $39,346,935 |
| 2013 | $18,914,297 | $17,542,186 | $36,456,483 |
| 2012 | $17,111,393 | $15,861,886 | $32,973,279 |

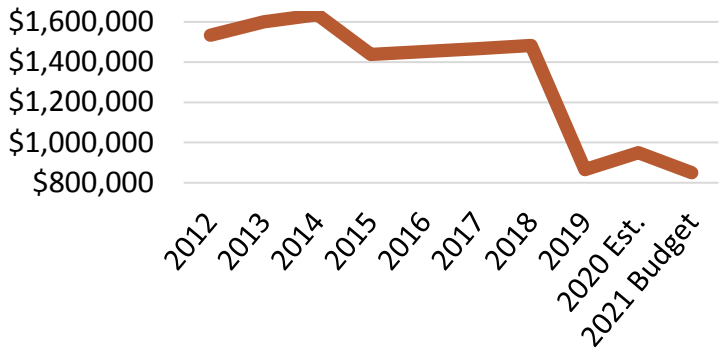



Comments:

The trend is FAVORABLE. Assets are projected to rise with contributions and interest earnings greater than the plan's expenditures. The Pension Boards reviewed actuary assumptions, provided more diversification in money managers to improve interest earnings, and are making plan modifications to improve the health of the funds. The City contributes the percentage that is actuarially required. These assets are almost twice as much as the unfunded liability which is very good.

### Accumulated Employee Leave Liability

| Year | Accumulated Leave |
|---|---|
| 2021 Budget | $850,000 |
| 2020 Est. | $950,000 |
| 2019 | $865,312 |
| 2018 | $1,482,148 |
| 2017 | $1,467,473 |
| 2016 | $1,452,944 |
| 2015 | $1,438,558 |
| 2014 | $1,635,851 |
| 2013 | $1,601,084 |
| 2012 | $1,533,209 |




Comments:

The trend is FAVORABLE. Long term employees who retire or enter DROP reduced the accumulated leave liability. The city will continue to monitor the trend.

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# Budget Process

## Budget Review and Adoption

The Budget process is a year-round event. The budget for the fiscal year is implemented beginning **October 1** and runs through the fiscal year ending **September 30**. Each year in **March** the City prepares its Comprehensive Annual Financial Report (CAFR) which is audited by a firm of independent certified public accountants. This report (CAFR) provides the results of the prior year, including comparisons of actual revenues and expenditures to budgeted revenues and expenditures, a form of monitoring budget compliance.

The process to determine the subsequent year's budget begins in **March** with the City Manager and Department Heads holding a goal setting session. At this session top, high, and medium City-wide goals are established from management's perspective. These goals are later shared with City Council. In **March**, a budget review team holds brainstorming sessions to discuss ways to improve the budget process, including streamlining the process, enhancing reporting usefulness, establishing meeting deadlines, garnering department buy-in, and using performance measures. In **February**, the Finance Director reviews budgeting literature, prior year GFOA Budget Award comments, budget team comments, and the prior year budget manual, all with an eye towards crafting the current year budget manual, which is presented to City staff at a kickoff meeting held in **March**. Also, **March—April**, the City Council and City Manager hold a goal setting session. In **April** and **May**, the Council holds policy workshop meetings to provide direction on key components of the budget.

Production of the budget numbers begins in **April** and **May** with the preparation of the individual department's various objectives, performance reports, and requests for additional personnel in coordination with the City Council's goals. The individual departments also prepare program narratives outlining anticipated needs and problems with existing operating budgets, goals, organizational charts, and an allocation of personnel to programs. Also, during **April**, each department prepares its operating budget and capital outlay requests, while the Finance Director completes preliminary revenue estimates. Capital outlay requests undergo a vigorous review. Each proposed capital item must indicate whether it is a new or replacement item, its impact on the operating budget, and its anticipated life. Further, capital outlays must indicate whether they are a result of growth, deficiency, or simply a replacement item (See Capital Improvement Program). The City Manager, Finance Director, Public Works Director and Planning Department develop the five-year CIP for infrastructure, including project descriptions, priority, and estimated costs to coincide with the comprehensive plan. In **May** and **June**, the City Manager and Finance Director begin an extensive review process with the respective departments and revise the budget accordingly. At the same time, the Finance Director finalizes revenue estimates and recommends budget revisions to the City Manager. The Council holds a budget workshop to review preliminary information and provide direction to finalize budget projections.

No later than **July 1,** the County Property Appraiser provides an assessment of the value of all property to the City. Also, during late **July,** based on the Property Appraiser's preliminary numbers, the City Council approves the millage certification including tentative millage rate, rolled- back rate, and date, time, and place for the first public hearing. This tentative millage rate and hearing data is provided to the County Property Appraiser for distribution to City property owners. Upon the City Manager's review and approval, the Finance Department compiles the proposed budget. In accordance with the City Charter, the City Manager presents the proposed budget to the City Council no later than August 15. After Council member's review, recommended changes are presented. During September, in accordance with the timing specified in Florida Law (F.S. 200.065), the budget is adopted at a series of two public hearings. At the same public hearings, ad valorem millage required to fund the budget is adopted, and any increases to water/sewer or/and sanitation are being considered are addressed. Those are published on the bills and the public hearings for those are at the same time as the budget ones. The public is invited and encouraged to attend and participate in all work sessions and public hearings.

| Date | Budget Event |
|---|---|
| December—March | Goal setting sessions are held by City Department Heads and City Council. Finance Director develops the budget manual. |
| March—April | Departments prepare goals and objectives, performance reports, and additional personnel requests. Finance Director evaluates program budget indicators and personnel requests. City Council holds budget policy workshop. |
| April—May | Departments develop operating budgets and five-year capital improvement budgets. Finance Director completes preliminary revenue estimates. Capital improvement budget is finalized. Budget is balanced and reviewed with City Manager. |
| July | Preliminary budget is presented to City Council and reviewed in workshop sessions. Council approves millage certification, tentative millage rate, date and time of public hearings. |
| Before August 15 | Proposed budget is presented to City Council. |
| September | Public hearings are held and City Council adopts budget. |
| October 1 | New fiscal year begins. |

## Budgetary Control

During the fiscal year, budgetary control and revisions are maintained within the department level. The budget process allows for amendments during the year as conditions warrant. Per the City Charter, the City Council is authorized to make such changes to the budget as it deems necessary for the proper and economical operation of the City. If, at any time during the fiscal year, the City Manager recommends the re-appropriation of funds not needed for the purpose for which they were appropriated, or the appropriation of any unappropriated cash surplus, the City Council may appropriate such funds to any municipal purpose. An amendment may be initiated by the Finance Director, reviewed and approved by the City Manager, and submitted to the City Council for consideration. With the City Council approval, the fund appropriations are realigned. In addition, the enabling legislation allows the City Manager or Finance Director to transfer part or all of any encumbered appropriated balance among programs within an operating fund, providing such action does not result in the discontinuance of a program. Upon receipt of a donation or grant, the City Manager or Finance Director may appropriate funds in the expenditure line item of the program requested by the donor or grantor.

Department directors are authorized to move funds within categories of its respective divisions. Transfer between categories must be approved by the City Manager or Finance Director.

## Budgetary Basis

Budgets for funds that have formal budgetary integration are prepared in accordance with generally accepted accounting principles. This includes an original appropriation ordinance, a budget amendment for encumbrances outstanding at the end of the previous year, and other budget amendments adopted by the City Council. Appropriations for these funds lapse at the end of each fiscal year.

Budgets for governmental funds are adopted using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available. Expenditures are recognized in the period in which the fund liability is incurred (except matured interest on general long-term debt, which is recognized when due). While budgets for the proprietary fund types are not required by generally accepted accounting principles (GAAP) or by state or local law, they are adopted using the modified accrual basis of accounting to provide for comparability with the other funds. Comparing a budget prepared on a cash basis to actual expenses recorded on the accrual basis can be misleading in a budget document. The following three items are presented differently: capital projects expenses, principal debt payments, and reserve for future capital.

# Fiscal Year 2021 Budget Calendar

| March 2020 | Responsibility | Activity |
|---|---|---|
| March—April | Finance Director | Review budgeting literature, prior year GFOA Budget Award Comments budget documents, and budget manual. Also prior year narratives and performance measures are provided to departments. |
| March 1 | Governor | Emergency declaration in regard to COVID-19. |
| March 6 | City Manager & Dept. Heads | Focus Assessments due for Council's Goal Setting. |
| March 12 | Hillsborough County Emergency Policy Group | Emergency Order Updating COVID-19 limitations. |
| March 13 | Dept. Directors | Revised draft narratives due to Finance for review |
| March 30* | City Manager | Facilitate Goal Setting Session (*this was cancelled due to COVID-19 restrictions) |

| April 2020 | Responsibility | Activity |
|---|---|---|
| April 1 | Dept. Directors | Budget system opens. |
| April 1 | City Manager & Dept. Heads | Deadline to submit completed Capital Expenditure Request Forms, including funding source. Identify CIT eligible projects. |
| April 24 | City Manager & Dept. Heads | All Expenditure Estimates, and Requests are due. All Revenue Estimates, and Requests are also due. |

| May 2020 | Responsibility | Activity |
|---|---|---|
| March 4 | City Manager & Dept. Heads | All input locked for entry into the system for any changes to revenue and expenditures. |
| May 10 | Finance Director | Finalize preliminary revenue estimates and provide to City Manager with Summaries. |
| May 13 | Finance Director & City Manager | Review and adjust estimates and budget requests. |

| June 2020 | Responsibility | Activity |
|---|---|---|
| June 3 | Finance Director & City Manager | Review estimate and budgets. |
| June 8 | Finance Director & City Manager | Prepare notes and suggestions for budget workshop. |
| June 11 | Finance Director | Budget hardcopies of the respective departments are provided. |
| June 18 | City Manager & Dept. Directors | Discuss upcoming budget kickoff and procedures. |
| June 19 | Finance Director and Finance Dept. | Compile and print preliminary operating and capital budget for all departments. |
| June 23 | City Manager, Dept. Directors, and City Council | Budget Workshop on general overview and General Fund. |
| June 25 | City Manager, Dept. Directors, and City Council | Budget Workshop on Enterprise Funds and Capital requests. |
| June 29 | City Manager and Finance Director. | Review and make adjustments on budget from feedback during Budget Workshops. |

| July | Responsibility | Activity |
|---|---|---|
| July 1 | Property Appraiser | Property Appraiser assessment of the value of all property no later than July 1 of each year (CH 193.023 F.S.). Property Appraiser transmits "Certification of Taxable Value" to the City. |
| July 14 | City Manager & Finance Director | Preparation of draft budget and review. |
| July 17 | Finance Director | All funds only budget book provided to council. |
| July 24 | City Manager & Finance Director | Preparation of upcoming budget workshops; and information to be included in packet based on June workshops with Council. |
| July 27 | City Manager & City Council | Budget Workshop. |
| July 29 | City Manager & Finance Director | Preparation of upcoming budget workshop. |
| July 30 | City Manager & City Council | Budget Workshop. |
| July 30 | City Manager & City Council | Set the Tentative Millage Rate. Special Meeting. |

| *August* | *Responsibility* | *Activity* |
|---|---|---|
| August 3-13 | Property Appraiser | Within 30 days of Certification of Value, the City advises the Property Appraiser of its rolled-back rate and the date, time, and public hearing location to consider the proposed millage rate and the tentative budget. The Property Appraiser will prepare notice of proposed property taxes. (CH. 200.065 F.S.) |
| August 7 | Finance Director | First full draft of budget presented to council in anticipation of last workshop. |
| August 11 | City Manager & City Council | Budget Workshop. |
| No Later Than August 23 | Property Appraiser | Within 50 days of the Certification of Taxable Value, the Property Appraiser prepares and mails the "Notice of Proposed Property Taxes for FY 19." If the City fails to submit the Certification of Value in a timely manner, it will be prohibited from levying a millage rate greater than the rolled- back rate. (CH. 200.065 F.S.) |

| *September* | *Responsibility* | *Activity* |
|---|---|---|
| September 3 | City Council | Hold first public hearing, adopts tentative millage rate, and first reading on millage and operating and capital budget ordinances. |
| September 9 | City Clerk | Newspaper publication of "Notice of Public Hearing of City Council's Intent to Adopt Final Millage Rate and Budget." Within 15 days of the meeting adopting the tentative budget, the City must advertise in a newspaper of general circulation in the County its intent to finally adopt a millage rate and budget. A Public Hearing to finalize the budget and adopt a millage rate is held no more than five days after the day that the advertisement is first published. (CH. 200.065 F.S.) |
| September 15 | City Council | Hold second public hearing and second reading and adoption of millage and operating and capital budget ordinances. Must be held within two to five days after the advertisement appears in the newspaper (CH 200.065(2) F.S.) |
| September 22 | Finance Director | Notify Property Appraiser and Tax Collector of adopted millage rate. Certifies compliance with all budget statutory provisions to Dept. of Rev. |

| *New FY* | *Responsibility* | *Activity* |
|---|---|---|
| October 1 | All | Implement new Fiscal Year Budget. |
| November 1 | Finance Director | Coordinate year-end audit of prior year's performance. |
| Jan., April, July, Oct. | Dept. Heads | Evaluate operating results quarterly and report results to City Manager. |

# Budget Objectives

The City's **long-range** major budget and management objectives are as follows:

## Fiscal

- Keep recurring expenses in line with recurring revenues
- Strive for continued excellence in budgeting and financial reporting
- Continue to receive The Government Finance Officers Association of the United States and Canada award for Distinguished Budget Presentation (31 awards received) and the Certificate of Achievement for Excellence in Financial Reporting (42 awards received)
- Review rates, fees, and charges to ensure they reflect the cost of services
- Identify alternative revenue sources and pursue grant opportunities to survive economic times
- Reduce long-term public safety pension plan debt

## Personnel

- Recognize employees for exceptional performance and creativity through the monthly Employee Recognition Program as nominated by their peers for outstanding work
- Provide employee development by promoting training programs and opportunities via website
- Offer City employees training, counseling, and referral services for stress, drug abuse, and other personal difficulties through the Employee Assistance Program
- Develop a realistic, competitive compensation package to attract exceptional talent
- Implement salary survey results as revenues become available

## Service

- Promote the safety and welfare of Temple Terrace's citizens by controlling and preventing crime
- Provide high-quality utility services at reasonable rates
- Develop long-range plans to meet demands for City services and maintain infrastructure
- Require developers to contribute to growth-related infrastructure improvements
- Contribute to the quality of life in Temple Terrace by developing a long-range plan for leisure services programs and facilities
- Develop a marketing plan to expand marketing and tourism efforts

## Community

- Encourage public participation in developing solutions to City problems
- Encourage the development of neighborhood organizations as a means of public participation
- Obtain business community support for improvements desired by the citizens
- Capitalize on parks by increasing signage and developing tours
- Secure contributions coupled with City funding for an Arts Education Center in redevelopment area
- Utilize the business community where its expertise might offer improvements to City performance
- Support partnership with developers to complete downtown redevelopment efforts

## Intergovernmental

- Improve planning for growth within the City by coordinating various planning agency proposals
- Cooperate with other local governments in matters of regional interest
- Strengthen partnership with University of South Florida and Florida College
- Expand boundaries of City through voluntary annexation and annexation agreement with the County
- Consider joint services, contracts, or equipment usage as efficiency measures
- Create unified approach with Tampa and Hillsborough County to improve areas along City borders.

# Your City, Our Future
# A Community Driven Plan

In its continual effort toward self-improvement, the City of Temple Terrace engaged in a strategic planning process in February 2014. Utilizing a methodology similar to that used by the Center for Public Safety Excellence (CPSE) and Technical Advisor Program (TAP), the City employed a community-driven process, which sought input from its external and internal stakeholders. With its foundation based in stakeholder input, this strategic plan, revisits the City's Mission, Values, and Vision and sets forth a plan for continuous improvement that offers direction for a sustainable future. This process challenged the internal stakeholders to critically examine services, values, philosophies, and desires, while focusing on the future of the city. All participants in this process contributed invaluable feedback resulting in a plan that will guide future decisions, establish priorities, and focus efforts over the next several years.

The City of Temple Terrace's Strategic Plan sets forth a comprehensive vision and mission statement and establishes core values providing a clear path into the future. These core values embody the manner in which the agency's members, individually and collectively, will carry out the agency's mission. This strategic planning work has produced goals, objectives and critical tasks that will guide the organization to actualize its vision.

The very nature of a strategic planning process allows for flexibility to an ever-changing environment. This plan allows for the prioritization of work on Departmental goals and objectives, while incorporating critical tasks into the annual budget process. The plan will serve as a reference and a means to measure progress throughout the upcoming years.

# City Council Goals

## Goal 1:

Develop a comprehensive marketing and outreach plan to reach a diverse audience, promoting the City of Temple Terrace as an amazing place to live, work, play, and learn.

*Objectives:*

- Increase utilization of mainstream social media in departments with frequent community interactions (e.g. Police, Fire, Leisure Services, Public Works, Customer Service).
- Increase visibility and attractiveness of the City by making it a Wi-Fi hot spot.
- Develop a strategic marketing plan that attracts new residents, businesses, and promotes the City's services and events.

## Goal 2:

Develop a multifaceted comprehensive communication plan that engages internal and external audiences.

*Objectives:*

- Enhance and expand external communication methods and technology.
- Enhance and expand internal communications.
- Continue to develop and enhance utilization of social media.

## Goal 3:

Develop and implement a comprehensive formal plan which would enhance, maintain and promote Leisure Services' facilities, activities and programs and encourage community growth and involvement.

*Objectives:*

- Enhance and maintain library services that are enjoyable and accessible to the community.
- Improve the reliability and sustainability of fitness equipment, as well as, expand the varieties of fitness equipment in recreation facilities to enhance the user's fitness experience.
- Develop and implement a plan which ensures parks and playground equipment are maintained at a level that is consistent with its users' expectations and desires.
- Enhance community involvement by developing and implementing a plan to create opportunity for diverse, high-quality community events.
- Improve facility conditions at the Temple Terrace Family Recreation Complex.
- Increase community involvement in Recreation Programs by initiating new programs and evaluating and revising current programs.
- Enhance beautification efforts of common areas throughout the city.

## Goal 4:

Support and enhance a high quality of life for the City's residents, businesses, and visitors by providing sustainable, environmentally sensitive, cost-effective infrastructure and services to promote public health, personal safety, transportation, economic growth, and civic vitality.

*Objectives:*

- Develop strategies to further reduce water hardness levels.
- Develop a strategy to provide sufficient water treatment and production capacity to accommodate future growth.
- Develop strategies/options to assure a sustainable Annual Pickup Program.
- Develop a program to ensure timely after-hours response for Public Works related issues.
- Conduct an outreach program to educate the public on the maintenance programs of streets and sidewalks.
- Review the pavement management plan to ensure effectiveness.
- Collect and communicate traffic concerns with all stakeholders.
- Review the pavement management plan to ensure effectiveness.

## Goal 5:

Promote orderly growth in the Urban Service Area and those in the Joint Planning Areas of Unincorporated Hillsborough County. Ensure that residents and businesses outside the city limits share tax and maintenance costs for facilities, streets and utilities necessary to meet the demand of future populations.

*Objectives:*

- Identify areas of possible annexation.
- Create Interdepartmental Annexation Committee.
- Establish annexation policy and direction.
- Develop marketing strategies for annexation plan.
- Develop intergovernmental coordination.

## Goal 6:

Make certain our Public Safety services continue to thrive and meet the challenges of population growth while delivering the community data to illustrate the level of services provided.

*Objectives:*

- Ensure adequate staffing, resources and facilities are available to accommodate continued growth of the city and its population.
- Create media campaign to improve the public perception of crime data and traffic-related initiatives.
- Implement strategies to identify and communicate traffic concerns and solutions.

## Goal 7:

Provide a comprehensive code enforcement effort which is consistent, fair and equitable in its application, preserves neighborhood integrity, protects the public health and well-being, and enhances property values.

*Objectives:*

- Establish Code Compliance staffing levels and programs that meet the code compliance needs of the City.
- Increase community awareness of Code Compliance activities and minimum code requirements.
- Enhance the value of housing stock to ensure our City remains a top-tiered community.
- Explore accreditation of our City's Code Compliance Department.
- Enhance neighborhoods and areas along our City's borders to ensure comprehensive code compliance.

## Goal 8:

Develop and improve procedures to monitor and address employee compensation, departmental workload, and wellness to provide the citizens of Temple Terrace with exemplary service from a workforce of qualified, experienced, and healthy employees.

*Objectives:*

- Coordinate with department directors to update and redefine position descriptions, as well as, evaluate workloads to determine deficiencies, and ascertain appropriate department staffing levels.
- Provide City employees with a competitive total compensation program in an effort to attract high quality applicants and retain current valued and experienced employees.
- Create and maintain a diverse and inclusive workforce through the development of recruitment, training, performance management, and retention programs.
- Establish an effective Wellness Program to identify health risks, promote fitness and balanced lifestyle, reduce insurance costs, and engage broader participation.

## *Goal 9:*

Enhance the City's residential, commercial and municipal properties by engaging the residents and business community to promote sustainable, safe, attractive and desirable development by using innovative marketing, progressive regulations and model municipal facilities while supporting and promoting economic opportunity.

*Objectives:*

- Influence the development of commercial properties to achieve compatible and supportable markets that are organized to provide various goods and services expected by the community.
- Develop aesthetically pleasing and functionally well-designed retail and commercial shopping areas.
- Develop strategies to improve city amenities and facilities
- Provide a housing inventory and living environment that supports the population and provides safe and pleasing environment for the community.
- Expand and improve affordable housing options throughout the City by improving the quality of existing housing stock to support neighborhood stability through owner occupancy.
- Promote economic prosperity by encouraging the diversity of new retail, personal and commercial services, office and light industrial uses within the business corridors.
- Encourage development and revitalization of the entire Community Redevelopment Area.

## *Goal 10:*

Establish and promote a long-term stable financial future by effective and efficient use of fiscal resources and improving the purchasing and budgeting processes.

*Objectives:*

- Establish long-term, realistic strategy consistent with the strategic plan.
- Improve Budgeting Process for both Operating and Capital budgets.
- Reform purchasing policies for consistency with ordinance, statutes, and best practices.
- Secure necessary department financing to achieve long-term sustainability.
- Assist Temple Terrace Golf & Country Club in achieving financial sustainability.

# Vision

It is our vision, through the efforts of many, that the values and mission of the City of Temple Terrace will be evident as we serve our community with excellence. In 2021, the City of Temple Terrace will be widely recognized as a community that demonstrates best practices in municipal government. Our commitment to excellence will foster continuous improvement and validate best practices.

We will enhance, modernize, and expand our facilities and programs to ensure delivery of services that meet and exceed our customers' expectations. By encouraging increased citizen engagement, the City's improved communication will keep our customers informed, while providing an opportunity to gather feedback. Our enhanced utilization of information technology and effective management of resources will provide additional support to our mission. These improvements will be balanced with financial sustainability and efficient processes for budgeting, procurement, investments, and financing.

Our organizational culture will reflect a responsive, ethical, safety-oriented, and professional workforce. Transparent operations and consistent application of regulations and standards will help us maintain the trust placed in us by our community. Our workforce will be comprised of qualified, experienced, and capable employees who are focused on continual improvement and efficiency.

Our commitment to commercial, residential, and economic development will ensure a historically conscious, sustainable, progressive, and multimodal community with "small town" appeal. Modernization of maintenance and operations activities will create a sustainable public infrastructure environment to support the economic vitality of the city and the safety of its citizens. Our diligent work in the areas of code enforcement and public safety will improve neighborhood integrity, protect public health, strengthen property values, and enhance the quality of life throughout the city. Our relationships with strategic partners, educational institutions and surrounding government agencies will be strong and supportive of our mission.

Our multifaceted marketing initiatives will showcase our community, as an amazing place to live, work, play, and learn.

# Accounting and Financial Policies

## Accounting Policies

### Basis of Presentation

The City's accounts are organized by funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for in separate self-balancing accounts which comprise its assets and other resources, liabilities, net equities or balances and expenditures or expenses. Government resources are allocated to and for individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds and account groups are reported by generic classification within the budget and other financial statements.

### Basis of Budgeting

Budgets for governmental funds are adopted using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available. Expenditures are recognized in the period in which the fund liability is incurred (except matured interest on general long-term debt, which is recognized when due). While budgets for the proprietary fund types are not required by generally accepted accounting principles (GAAP) or by state or local law, they are adopted using the modified accrual basis of accounting to provide for comparability with the other funds.

Actual expenses for the enterprise funds are recorded in the full accrual basis, while other funds are reported on the modified accrual basis. Revenues are recognized when earned and expenses are recognized when incurred. Unbilled utility service receivables are estimated and recorded at year-end. Fees collected in advance of the period to which they apply are recorded as deferred revenue. Comparing a budget prepared on the cash basis to actual expenses recorded on the accrual basis can be misleading in a budget document. The following items are presented on a different basis:

- Capital project expenses: Capital projects in the enterprise funds are budgeted on a cash basis, and the actual expenses are zero because they are recorded as assets on the balance sheet; these assets are then expensed through depreciation over the useful life of the asset.
- Debt Service: Debt service expenses related to principal payments are budgeted in the fiscal year in which they occur, yet they are recorded as a reduction to a liability account.
- Reserve for future capital: Reserves that are budgeted may not be expended in that fiscal year but are appropriated (set aside) for future capital improvements.

Fiduciary expenses are recognized based on the required contribution under the terms of the plan and recognized when incurred.

### Measurement Focus

All governmental funds are accounted for on a spending or "financial flow" measurement focus -- only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

The enterprise fund is accounted for on the flow of economic resources measurement focus -- all assets and all liabilities (whether current or noncurrent) associated with the activity are included on the balance sheet. The enterprise fund operating statement presents increases (revenues) and decreases (expenses) in the net total assets.

### Budget Accounting

State of Florida Statutes requires that all municipal governments establish budgetary systems and approve annual operating budgets. Budgets are adopted consistent with generally accepted accounting principles. The City adopts a non-appropriated operating budget for the enterprise fund substantially consistent with generally accepted accounting principles. All appropriations lapse at fiscal year-end unless specifically designated to be carried forward.

### Cash and Investments

Cash and investments of each fund, except certain investments in the debt service and enterprise funds, are accounted for in pooled cash and investment accounts with each fund maintaining its proportionate equity in the pool accounts. The use of a pooled cash and investments account enables the Council to invest idle cash for short periods of time, thereby maximizing earnings potential. Income earned from pooling cash and investments is allocated to the respective funds based upon average monthly proportionate balances. The funds are diversified: invested in U.S. Treasury Securities and Agencies, CDs, local government pool, and money market.

### Restricted and Reserved Fund Equity

Restricted net assets are used to indicate that a portion of the fund balance/net assets is not available for expenditures or is legally segregated for a specific future use. Committed fund balance represents contractual obligations and is designated for a specific purpose determined by formal action of the governing body. Assigned fund balance indicates resources intended for utilization in a future period for a purpose of the fund.

### *Interfund Transactions*

During the course of normal operations, it is necessary for the City to enter into interfund transactions among its various funds. These transactions consist of one or more of the following types:

- Payments from a fund responsible for the expenditures or expenses to a fund that initially paid the cost to provide a service.
- Operating transfers in and out, as appropriate, for all interfund transactions that are shown as other financing sources or uses.
- All other outstanding balances between funds are reported as "due to/from other funds."

## Financial Policies

### *Revenues*

- The City will seek a balanced tax base through support of economic development.
- Recognizing the potential cash flow problems associated with property tax collection, the City will maintain a balanced mix of revenue sources.
- The City will continue to emphasize that user fees should finance the costs of related municipal services. The City will maintain its various fees and charges. The City will continue to review all revenue schedules including taxes, rates, licenses, user fees, and other charges to ensure that these revenue courses are current.
- Consistent with the historical approach, approximately 29% of the total cost of the City's recreation programs should be recovered through fees and charges for activities and use of the City's facilities and equipment. In achieving this overall cost recovery goal, the following guidelines will be used:
    - Cost recovery on adult and youth programs should be sufficient to fund 100% or all direct program costs.
    - There shall be a differential in rates between resident and non-resident membership fees.
    - Charges will be assessed for use of rooms, gymnasiums, ball fields, special use areas, pool heating, and recreation equipment for activities not sponsored or co-sponsored by the City. Such charges will conform to an established fee schedule.
    - The Recreation Department will consider waiving fees only when the Department Director determines in writing that an undue hardship exists.
    - Users of all facilities pay a membership fee to offset administrative costs.
- The City will avoid dependence on temporary revenues to fund mainstream municipal services. One-time revenue sources will generally be used only for one-time expenditures.

- Potential grants shall be carefully examined for matching requirements (both dollar and level-of-effort matches). Fund balance will be used, if available and replenished by year end.
- The City will maintain adequate water and sewer rate structures to ensure that the enterprise fund remains firmly and separately self-supporting, including the costs of operation, capital plant maintenance, debt service, and moderate system extensions. Improvement fees will not be used to pay for operating expenses. They will be used solely for system improvements and system expansion.
- An administrative transfer fee shall be paid by the Enterprise Fund to the Governmental Funds for services provided by Governmental Funds departments, including the cost of personnel, equipment, materials, construction, facilities or service usage. Consequently, the amount of each year's transfer fee will be based on the estimated Governmental Funds expenditures that represent direct and indirect services provided to the enterprise fund, less those that are directly billed to those funds.
- Revenue forecasts shall be conservative and will be reviewed and updated annually.

## Expenditures

- Current operating expenditures will be paid with current operating revenues and appropriated fund balance when necessary. Budgetary procedures that fund current expenditures at the expense of future need, such as postponing expenditures, accruing future revenues, or rolling over short-term debt, will be avoided.
- Assets will be maintained at a level that protects capital investment and minimizes future maintenance and replacement costs.
- The budget will provide sufficient funding for adequate maintenance and orderly replacement of capital infrastructure and equipment.
- Equipment needs and replacements for the five subsequent years will be projected and the projection will be reviewed and updated each year.
- Performance measures will be integrated into the budget.
- Expenditure forecasts shall be all-inclusive and reviewed and updated annually.

# Capital Improvements Program (CIP)

## General program

- The City will develop a five-year Capital Improvements Program and update it annually.
- As a part of the annual operating budget, the City will adopt an annual capital improvement budget based on the multi-year CIP.
- The City will make all capital improvements in accordance with the adopted CIP.
- In accordance with state growth management legislation, the City will update annually the Capital Improvements Element (CIE) of the Comprehensive Plan.
- The CIE will contain multi-year projections of revenues and expenditures.
- The annual budget will implement the first year of the CIE.

## Debt

- Proceeds from long-term debt will be used to pay principal and/or interest and not for current, on-going operational expenses.
- Long-term borrowing will be confined to capital improvements too large to be financed from current revenues.
- Bonds and other long-term borrowings will be paid back within a period not to exceed the expected useful life of the capital project.
- All General Fund long-term debt is collateralized by the City's pledge to covenant to budget and appropriate from legally available non-ad valorem sources on an annual basis sufficient to make the debt service payment. The Enterprise Fund debt is secured by the revenues from the related operating funds. The City does not pledge ad valorem taxes or a specific non-ad valorem source of revenue to secure borrowings.
- The City will utilize the form of borrowing that is most cost effective, including interest expense, up-front costs, administrative and legal expenses, and reserve requirements.
- Good communication with investment bankers, bond counsel, and bond rating agencies will be maintained and a policy of full disclosure on every financial report and bond prospectus will be followed.

## Contingency and Reserves

The City Council will establish a contingency in each year's budget to accomplish:

- Providing for temporary funding of unforeseen needs of an emergency or nonrecurring nature.
- Permitting orderly budgetary adjustments when revenues are lost through the action of other governmental bodies.
- Providing a local match for public or private grants.
- Meeting unexpected small increases in service delivery costs.
- The City will maintain fund balance in an amount necessary to maintain adequate cash flow and to reduce the demand for short-term borrowing. The Council has previously approved a fund balance equal to two months (16.7%) of General Fund expenditures excluding extraordinary and capital purchases. The Finance Department has set a goal of a fund balance equal to two and a half months (20%) of General Fund expenditures excluding extraordinary and capital purchases.
- The Enterprise Fund's net asset balance should equal to two months (16.7%) of expenses excluding extraordinary and capital purchases. The balance in improvement fee funds and renewal and replacement fund should be consistent with the utility master plan, capital improvement program and capital improvement element of the comprehensive plan necessary to pay for future capital purchases.

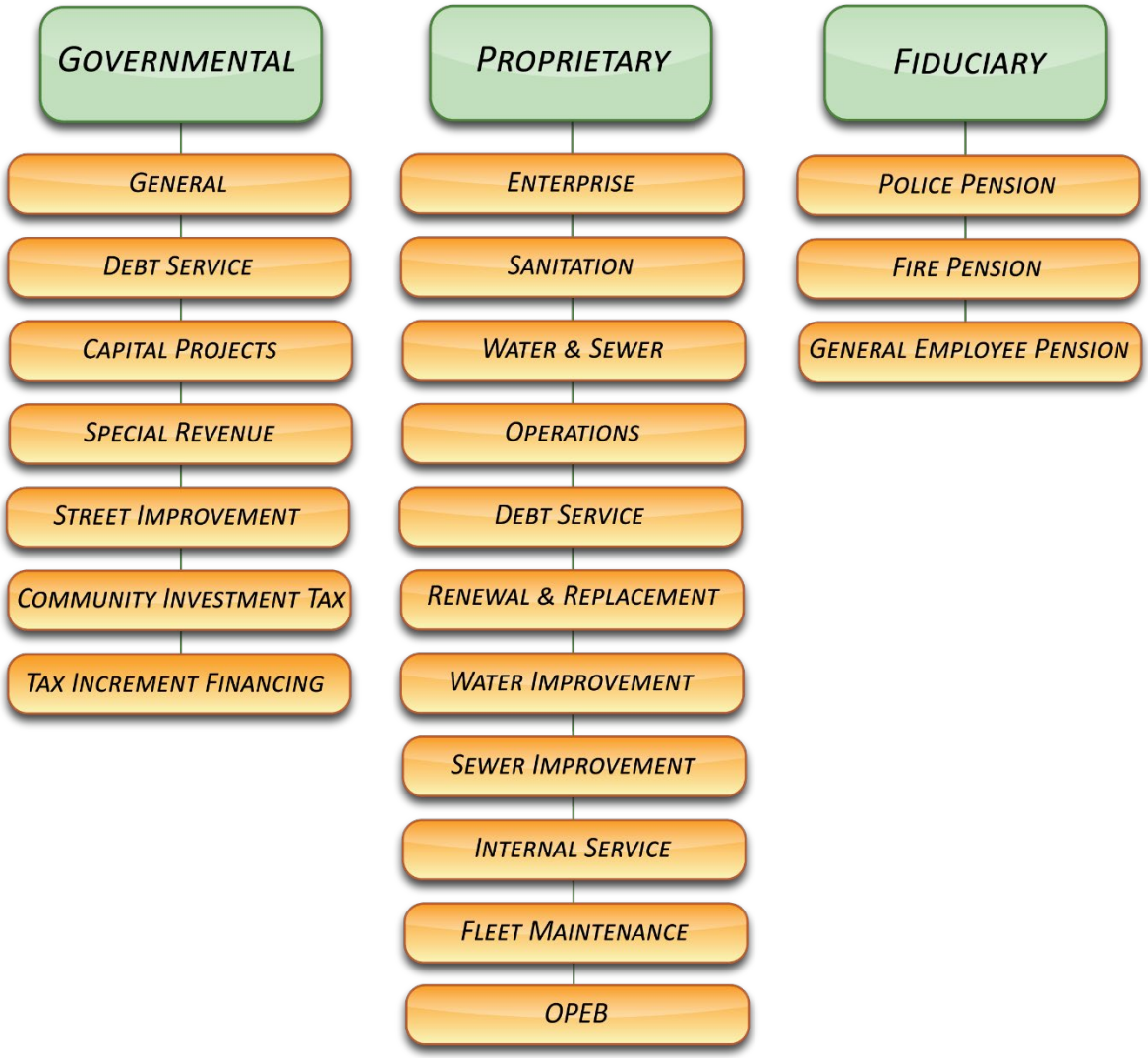
## Financial Structure

The City of Temple Terrace utilizes a fund structure, whereby a fund is self-balancing set of accounts that records cash, other financial resources, liabilities, net equities or balances and changes therein, which are segregated to attain certain objectives in accordance with regulations, restrictions, or limitations. Funds are divided into various classifications according to the legal restrictions imposed upon them or by their uses. The following fund structure is contained in the budget:

- Governmental funds use current financial resources measurement focus and available balances of spendable resources. The City maintains six individual government funds and budgetary comparisons are provided in the annual financial report to demonstrate budgetary compliance.
- The general fund of a government's primary operating fund accounts all financial resources of government operations except those required to be accounted for in another fund.
- Special revenue funds account for the proceeds of specific revenue sources that are legally restricted or committed to expenditure for specified purposes. The City maintains four special revenue funds.
- The Street Improvement Fund accounts for various intergovernmental gas tax revenues.
- The Transportation Surtax Fund accounts for funds collected through a 1 percent sales tax for transportation infrastructure projects.
- The Community Investment Tax Fund accounts for half-cent sales tax revenues.
- The Tax Increment Financing Fund accounts for revenues associated with Temple Terrace Redevelopment Agency activity.
- The debt service fund accounts for resources that are restricted, committed, or assigned to expenditure for principal and interest.

- Proprietary funds account for operations similar to private business with the intent to recover costs to provide service. Assets, liabilities, and net assets on the balance sheet, and operating statements provide an indication of the economic net worth of the fund. The City maintains two different types of proprietary funds.
- Enterprise funds are used to report business-type activities, which include water and sewer operations, debt service, renewal and replacement, improvement fees and sanitation operations.
- Internal services funds are used to account for fleet maintenance and other postemployment benefits that provide goods and services to other City departments on a cost-reimbursement basis.
- Fiduciary funds are used to account for resources held in trust outside the City government for employee retirement benefits. The trust funds are for police and fire pension, and general employees. They are currently not budgeted.

Below is a diagram of all funds.



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# Revenue Forecast Methodology

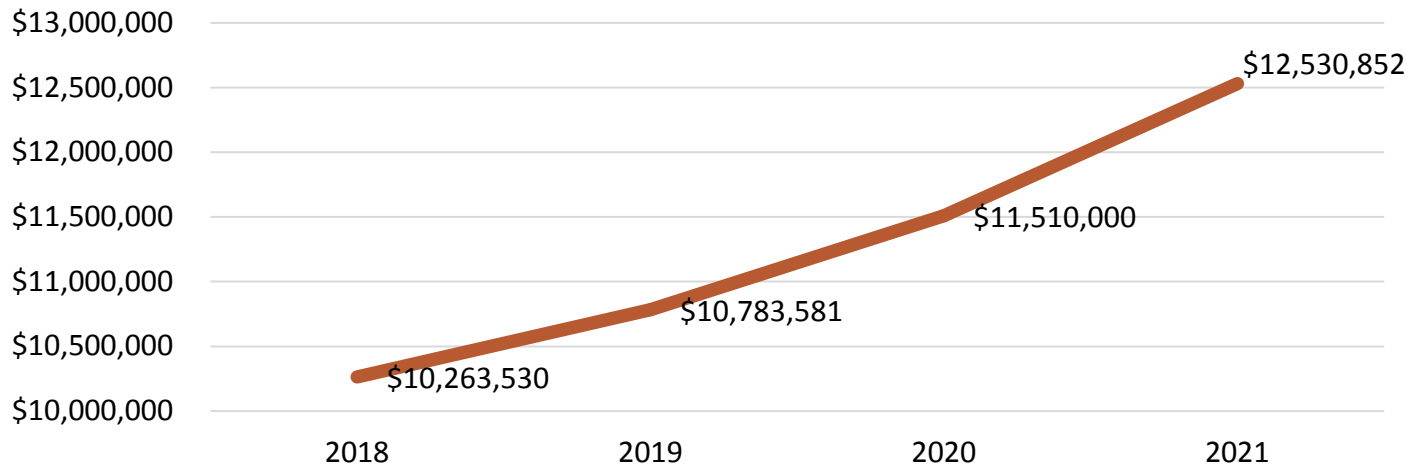
A balanced budget is presented for each of the City's thirteen funds. Revenues are estimated, and fund balance is appropriated only to the extent that appropriations exceed estimated revenues. The purpose of detailing forecast methodologies for revenues is to determine the validity of the forecast over time and to utilize the information in making future forecasts.

Revenues are classified pursuant to the uniform classification of accounts prescribed by the State Comptroller's office. The following information provides a fund-by-fund basis for major revenues forecasted in the Fiscal Year 2019-20 budget.

## General Fund

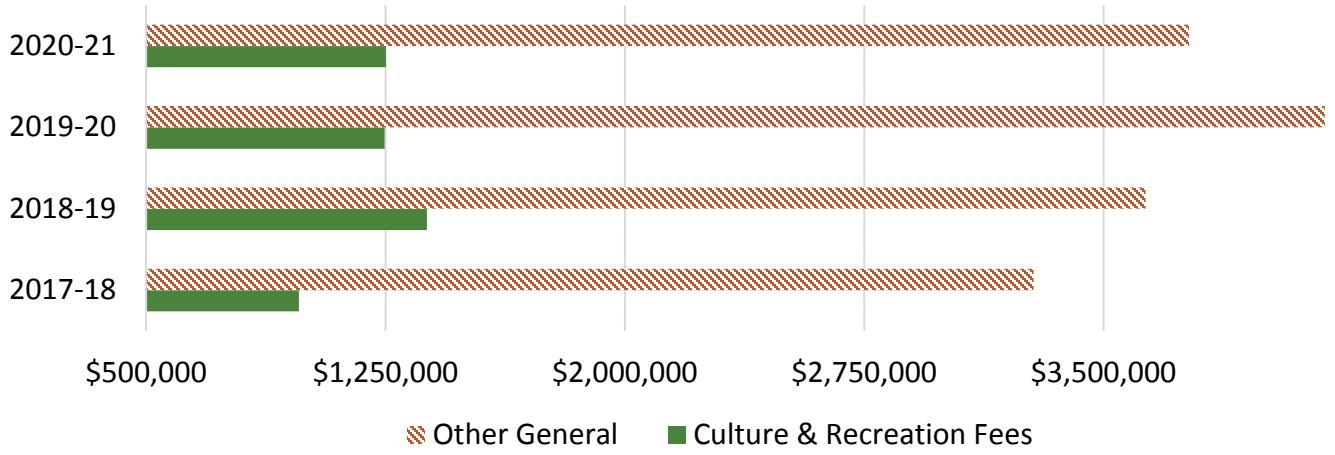
### *Ad Valorem Property Tax*

The specific formula used to estimate current ad valorem tax revenues are calculated by multiplying the approved millage rate of 6.555 per $1,000 of assessed value. Property taxes are collected by the Hillsborough County Tax Collector and remitted to the City monthly. The FY 21 taxable assessed property value of $2,010,655,027 represents an increase of $163,904,917 (8.9%) over the FY 20 taxable value of $1,846,750,110. The Ad Valorem revenue for Fiscal Year 21 is $ 1,020,852 with the same tax rate of 6.555 mills.



### Service and Business Taxes

The analysis of recent trends in this revenue source category indicates revenues have been relatively stable compared to last year. Annexation and new construction growth will generate additional revenue in this category. During Fiscal Year 21, Communications Services Tax is projected to decrease due to effects of the COVID-19 and shut down of many businesses within Temple Terrace. The rates for business taxes will be reviewed and evaluated during 21 with the anticipation of making the process of obtaining licenses easier and faster.




### Utility Service Tax

Pursuant to the provisions of Section 166.231 Florida Statutes, the Council approved a 10% public service tax for electric, gas, and water service sold to customers in Temple Terrace previously, and no increase is on the agenda for all of FY 21. A public service tax was budgeted based on trend projections of receipts directly from utility companies. On July 21, 2010, the Council approved an exemption from this tax on purchases of gas or electricity for certain industrial groups.

### Communications Services Tax

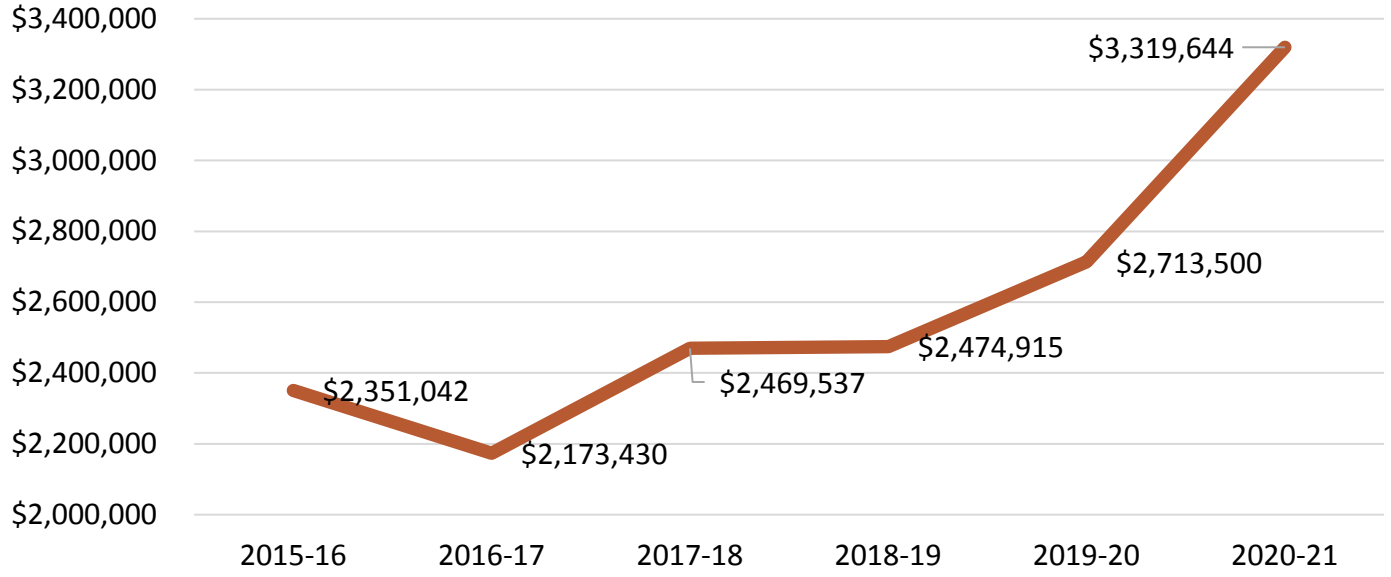
The “Communications Services Tax Simplification Law" became effective October 1, 2001. The Council authorized the levy of the maximum discretionary communications services tax of 5.4% and elected not to collect right-of-way permit fees. Communication companies are responsible for an accurate database of customers based on the Department of Revenue database maintained by local jurisdictions. Projected revenues were calculated based on the state projected revenues from telecommunications services.

### Local Business Tax

Formerly known as occupational licenses is recorded in the tax category. As businesses locate in the redevelopment area, this revenue source may increase. Estimates for Fiscal Year 21 are slightly lower than previous year due to the pandemic.

## *Licenses and Permits*

Includes building and utility permits, development review fees, franchise fees, and other local permits. Franchise fees from electric and gas utilities are included in this category and remained relatively stable over the past four years. The franchise agreements in force have the following expiration dates: TECO – September 22, 2047, Verizon – May 17, 2020 and BrightHouse – April 4, 2021. The building and other permit revenue recorded in this category correlates with the historical trends and present economic conditions. Permits are heavily dependent on the economy and market fluctuations related to interest rates and development.



## *Intergovernmental Revenues*

Includes federal, state, and local grant revenue.

State Shared Revenues*:*

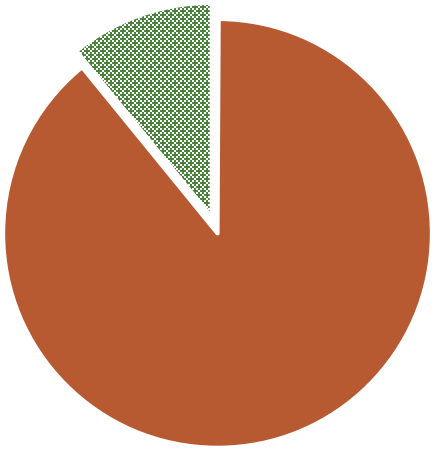
- Cigarette tax
- Half-cent sales tax
- Alcoholic beverage licenses
- State matching grants for Emergency Medical Services and recreation facility improvements.

Based on agreements, the Local Shared Revenues include:

- Contributions from Hillsborough County of
    - $60,000 for marine law enforcement
    - $122,015 for the 9-1-1 County-wide system

The County maintained the same funding to operate the Temple Terrace Public Library for $161,430. The City Council agreed to add four hours on Sundays at the library.

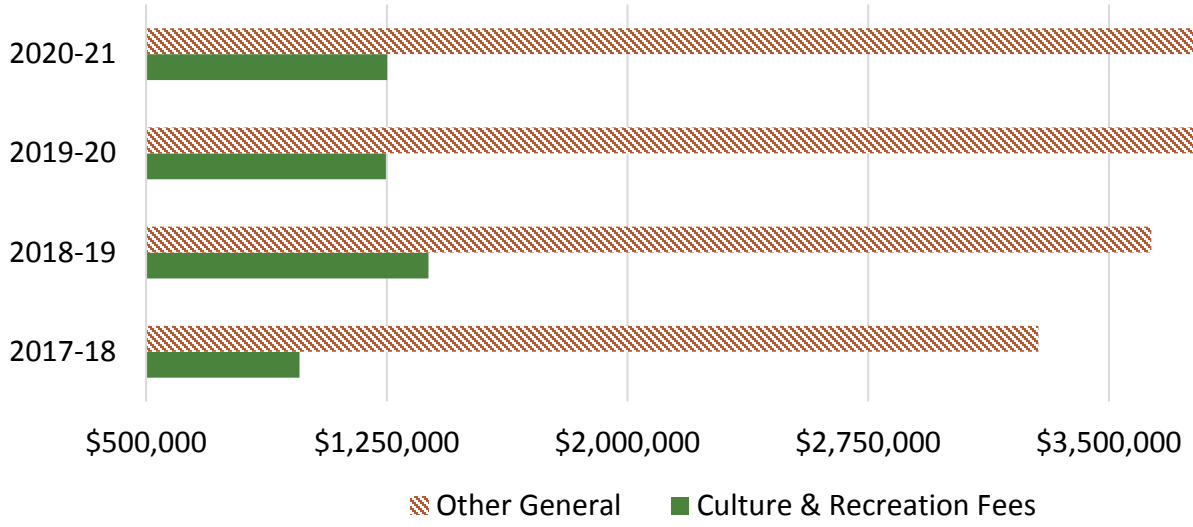
Any additional revenue in this funding source category is not reflected in the budget. For grants that are pending during the budget process, an adjustment will be made once the grant is approved, which also includes the match portion. The City's portion of revenue generated from state taxes is based on the state forecasts as reported in the Local Government Financial Information Handbook.



Federal Shared Revenue  Local Shared Revenue  State Shared Revenue

## CHARGES FOR SERVICES

Are designed to recover the cost of City services provided to outside users, which include payment in lieu of taxes, park and recreational activity fees, EMS billings, certification and copy of City documents and records, sale of official maps and publications, recording, zoning, inspection, and other user charges. Projections are done based on users of services provided and cost recovery. The number of program participants is estimated, and the revenue is calculated based on cost recovery rates; and finally compared to trending analysis. Recreation charges for programs are reviewed to ensure the cost of the program is being recovered from the revenue generated. Recreation fees comprised 25% of the total fees in this category. Revenues are projected to increase slightly due to an active building season scheduled for 2021 despite COVID-19. Other revenues in this category may increase in the future as an alternative to allowing property tax revenue to pay for core services.



### Fines and Forfeitures

Includes court fines, traffic violations, parking tickets, false alarms, library fines, and other penalties. These estimates are based on historical data trends, which remain relatively constant from year to year.

### Miscellaneous Revenues

Includes interest on investments, rents, sales of surplus property, insurance proceeds from lost or destroyed property, refunds, contributions, and revenues that are not more properly recorded in other classifications. The revenues in this category are examined based on economic conditions and use a variety of methods to develop good estimates. Sales of property has increased this category in 2019 and is expected to increase in the upcoming fiscal year.

### Transfers

Includes interfund transfers and overhead allocation charges. Overhead allocations are based on the equitable share of goods and services provided by administration, engineering, and grounds maintenance.

### Fund Balance/Net Assets Appropriated

This budgeted item represents a source of revenue previously accumulated in the fund. The City's FY 21 budget has been prepared by using some fund balance from overages in the past few years. Although the City's goal was to maintain a 16.7% fund balance reserve in the general fund, the amount is projected to be at least 20% by September 30, 2021. Finance will recommend that the general fund balance be maintained at 20% of operating costs and debt service requirements.

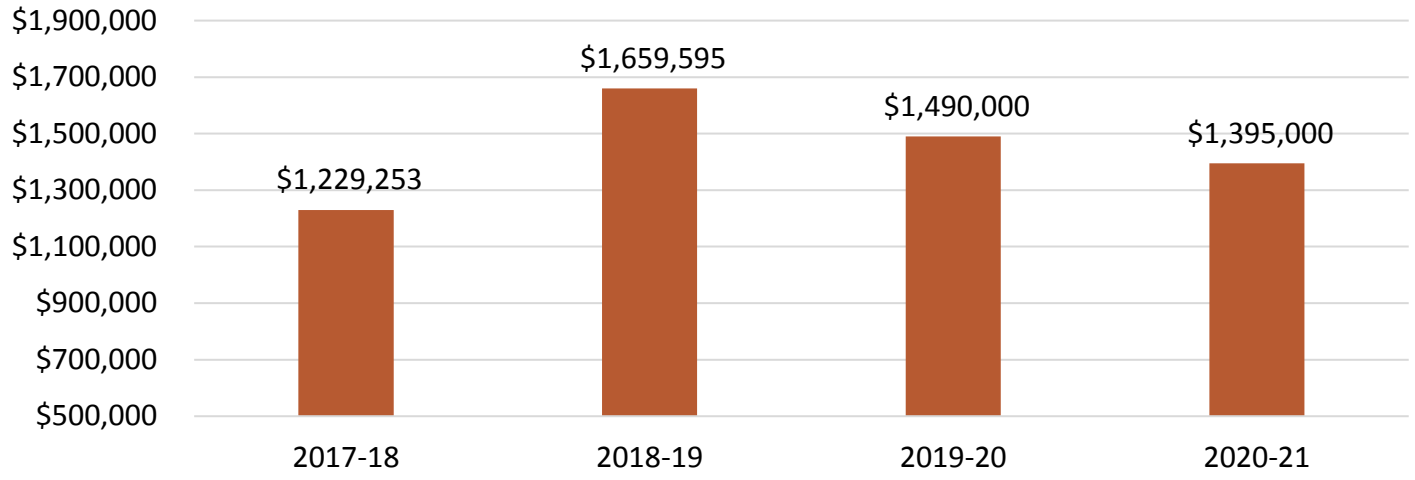
# Street Improvement Fund

## Local Option Gas Tax and the One Cent Voted Gas Tax

This tax, approved in a referendum election, provides for the levy of a one cent per gallon tax on motor fuel and special fuel sold in the County and taxed pursuant to the provisions of Section 206, Florida Statutes. Utilization of the proceeds of this tax is limited to the costs of acquisition, construction, reconstruction, and maintenance of roads and streets; and the costs of establishing, operating, and maintaining a transportation system and related facilities. Estimation of this funding source is based on historical trend analysis used in conjunction with state forecasts as reported in the Local Government Financial Information Handbook. Even in the tough economic times, revenues have remained stable. The City continues to complete projects through use of accumulated reserves and grants.

## Intergovernmental Revenues

Includes state and county shared revenues such as the City's share of state collected motor fuel taxes. Based on the Interlocal Agreement with Hillsborough, the City will receive 1.88% based on population estimates of all entities. Additional revenues include motor fuel tax rebates and local alternate fuel decal. Historical trend analysis is used in conjunction with state forecasts as reported in the Local Government Financial Information Handbook.

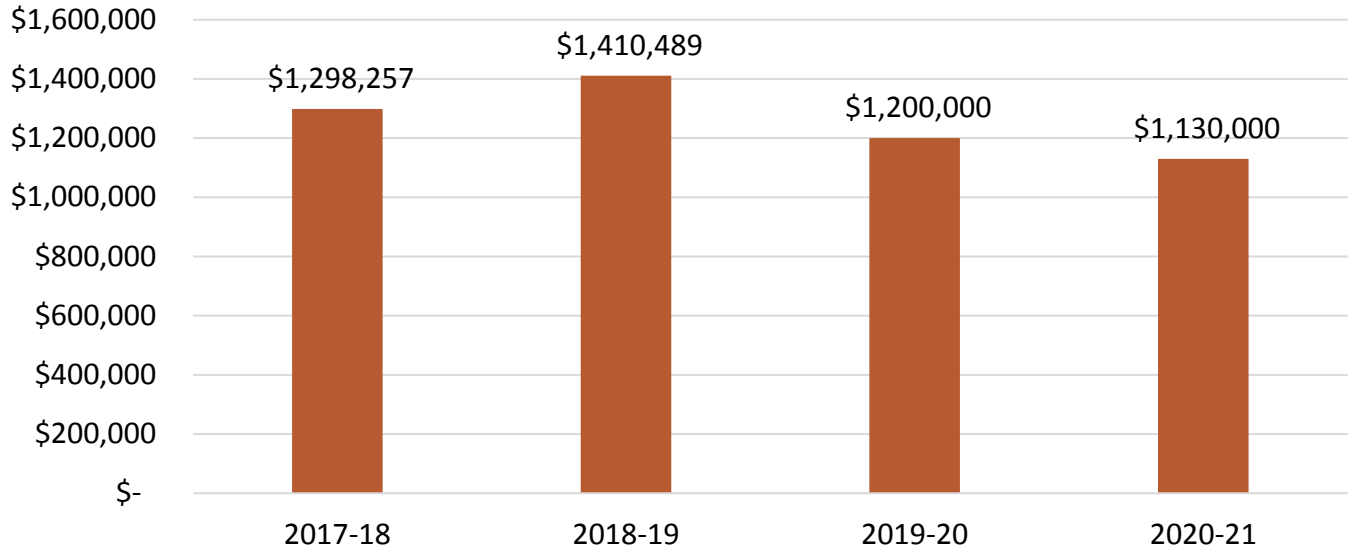


## Transportation Surtax Fund

Transportation Surtax Fund – In November 2018, Hillsborough County voters approved an additional 1 percent sales tax to improve transportation within the county. The additional revenue would be split among transportation organizations such as HART, and remainder split according to the population. Over $1.5 million was received in 2019 until a lawsuit stopped the disbursements temporarily. Since the portion of the lawsuit that involved allowance of disbursements, the City should receive at least $1.5 million for each fiscal year. However, out of abundance of caution, the City has chosen to NOT spend any of the revenue received until the court makes a decision as to its validity. As of August 2020, the court has not made a decision.

## Community Investment Tax Fund

On September 3, 1996, Hillsborough County voters renewed the levy of an additional county-wide half-cent sales tax pursuant to the provisions of Section 212.055, Florida Statutes. The City receives a portion of the tax based on the distribution formula outlined in the Florida Statutes until December 31, 2026. The Hillsborough County Planning Commission prepared the estimates based on historical information and market conditions to make reasonable projections. The revenue has steadily increased over the past five years until the pandemic of COVID-19. The City will receive 1.88% based on population estimates of all entities. Temple Terrace anticipates the smallest percentage of all Hillsborough County jurisdictions. Utilization of the proceeds is limited to improvements of public facilities, libraries, parks, trails, transportation, stormwater, land purchases, related design and engineering costs, fire, emergency medical, and police vehicles, or any other vehicle, and such equipment necessary to outfit the vehicle with a life expectancy of at least five years.

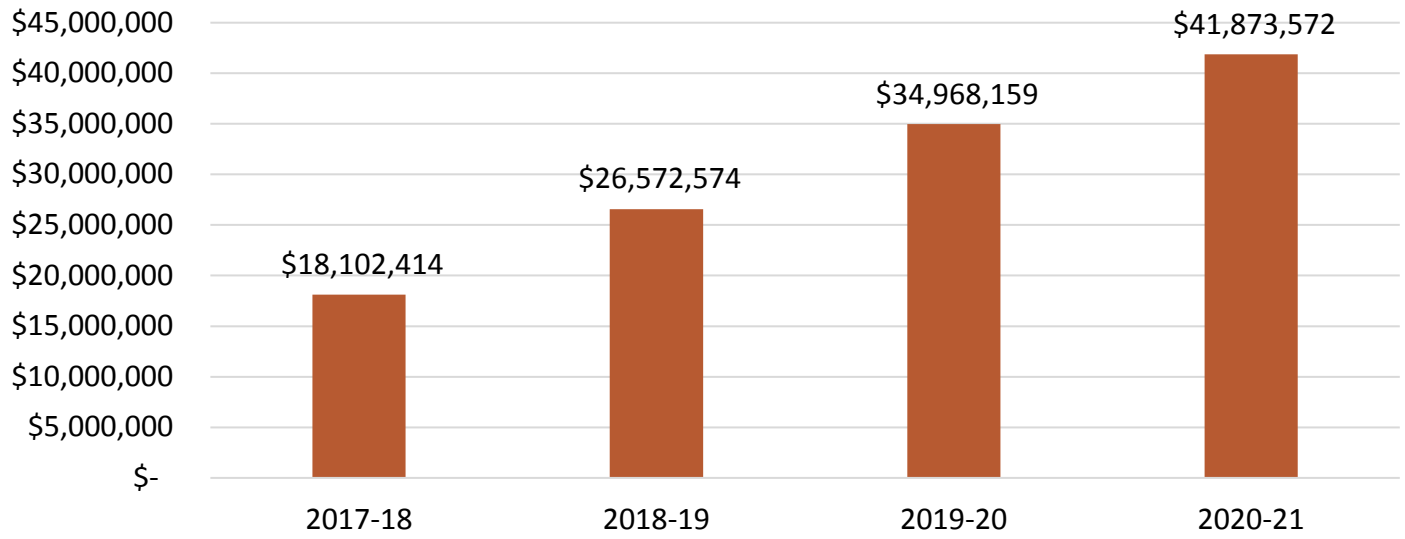


# Tax Increment Financing Fund

On September 23, 1999, the City Council declared the need for a Community Redevelopment Agency to address the City's blighted area. The Temple Terrace Redevelopment Agency (TTRA) was established on May 16, 2000, as a separate, legal entity closely affiliated with the City, with its budget integrated into the City's budget. On December 16, 2003, by Resolution Number 168-03, the City established TTRA as a component unit of the City pursuant to Section 163.512 Florida Statutes. In the 2006 tax year, the Temple Terrace Redevelopment Agency (TTRA) received its first tax increment financing (TIF) revenue from three entities, Hillsborough County, Tampa Port Authority, and the City of Temple Terrace, using 2004 as the base tax year. This TIF will end in Fiscal Year 2035.

## Tax Revenue

The TIF revenue increased due to property values in this area rising, which increased the incremental value to $ 41,873,572. The chart below shows the increases at 47.4%, 46.8%, 31.6%, and 19.7% respectively.



# Enterprise Funds

## Water and Sewer Utility

In Fiscal Year 20, water sales remained stable. In FY 21, water, irrigation, and sewer rates will not be increased.

The Water and Sewer utility has several other funds with specific revenue sources:

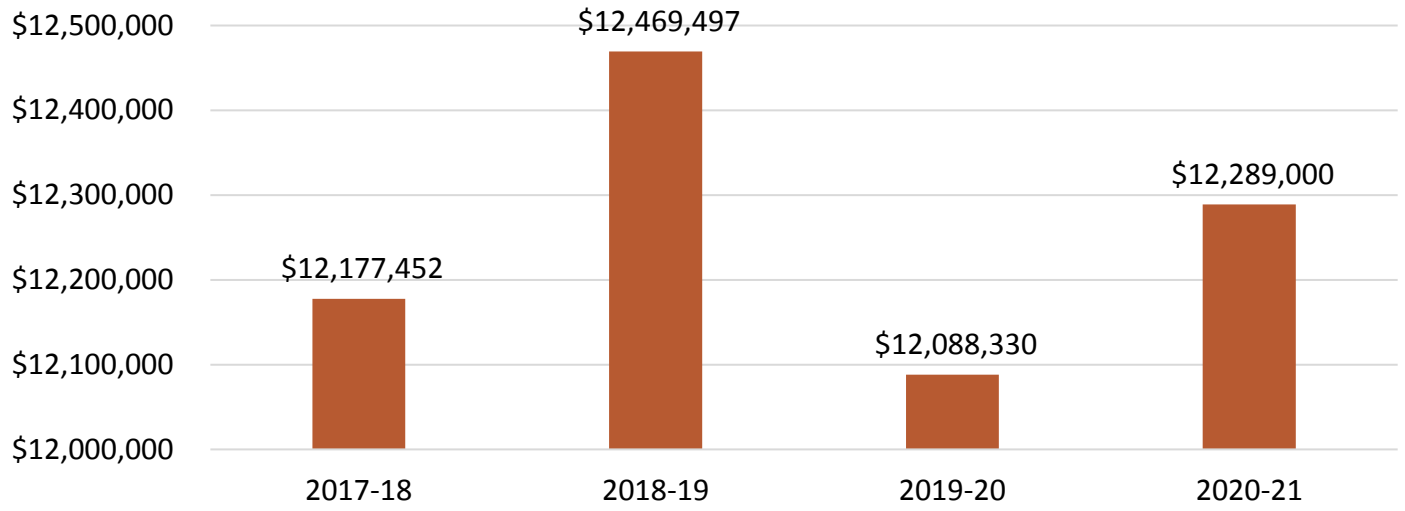
Renewal and Replacement Fund—Funded according to needs from the Water and Sewer Utility Funds, this fund can buy and replace deteriorating assets.

Water Improvement Fees—Are calculated using historical trend analysis and industry growth (decline).

Sewer Improvement Fees—Are calculated using historical trend analysis, industry growth (decline), and changes in fees or rates from Tampa. A portion of this fee, added in fiscal year 1997, has no financial impact on Temple Terrace, and is passed through to the City of Tampa.

## Water and Sewer Utility Charges for Services

These charges designed to recover the cost of City services provided to outside users. The projections are calculated by assessing current consumption, adjusting to match historic trend analysis and allowing for changes in assumptions based on growth, fees, and rate increases. Annexations of property with customers in the utility area have a negative effect on water and sewer revenue, but generate additional revenue for the Sanitation and General Funds. Charges for services for sewer are the largest portion of revenue generated from the three proprietary funds for the City.



### *Sanitation Utility*

Revenue remained the same and were insufficient to cover the cost of disposal fees and fuel charges. In Fiscal Year 21 sanitation rate increases for residential and commercial customers will be approximately 5% more than last year. This will be the first rate increase since FY 2017. This fund has every program operating as a self-supporting function except for special pick-ups. The residential program generated 53% of total revenue, which is the largest portion of the revenue in this fund.

### *Internal Service Funds*

This Fund is also known as the Fleet Maintenance Fund. The fund is billed to the appropriate departments for services based on vehicle/equipment maintenance fees. In the past, the fees were based on a set allowance per vehicle type and usage. In Fiscal Year 2020, the bills are now at cost to determine more accurately what the departments should be paying. As a result and because of the changes made to the billing, this fund has decreased immensely, while vehicle repairs in the various departments increased, as it should be.

# Questions and Answers

## *What is the purpose of the City Budget?*

The Budget is an annual financial plan for the City of Temple Terrace. It specifies the level of municipal services to be provided in the coming year. It reflects the policies and priorities set by the Mayor and City Council.

## *How and when is the Budget prepared?*

Each spring, the City Council holds a strategic planning session and a budget policy workshop. City departments submit their plans and needs for the coming year to the City Manager. The City Manager presents the Council a Recommended Budget that they review, and hold public hearings to obtain citizen input. The final budget along with ordinances setting the millage rate required to fund the budget are adopted in September.

## *Where does the City obtain its revenues?*

From local, state, and federal taxes; user fees; licenses; and payments for municipal services such as water, sewer, and refuse collection.

## *How is the money used?*

It is used to pay for salaries, vehicles, supplies, and materials to provide fire and police protection, water, sewer, solid waste collection, and other municipal services specified in the City Budget.

## *What is a mill of tax?*

One mill is equal to $1.00 for each $1,000 of assessed property value.

Property taxes on a $150,000 home, with a $50,000 homestead exemption would be:

| | |
|---|---|
| Assessed Value | $150,000 |
| Less: Homestead Exemption | ( 50,000) |
| Net taxable assess value | $100,000 |

Tax = $100,000 / 1,000 = 100 x 6.555 = $655.50

## *What is property tax?*

When the City adopts its annual budget, it determines the millage tax rate that must be applied on property to generate the necessary General Fund revenue. The City of Temple Terrace millage tax rate for the Fiscal Year 2021 Budget is 6.555 mills or $6.555 per $1,000 of taxable value. The Hillsborough County Property Appraiser establishes the taxable value of all property within the city limits.

### *The total 2020 millage on property in Temple Terrace is 20.3443. How much of that was paid to the City?*

Only 6.555 mills of the 20.129 levied in 2020 was City tax. Using an example of a $150,000 home with a $50,000 homestead exemption, tax was paid on $100,000 / 1,000 x 20.129 mills, or $2,012.90 of ad valorem tax; $655.50 went to the City of Temple Terrace (32.5% of the total tax) and the remainder went to Hillsborough County, Hillsborough County School Board, Water Management District, etc.

### *What is the difference between ad valorem and property tax?*

There is no difference between ad valorem tax and property tax. They are different names for the same tax.

### *What is an operating budget?*

An operating budget is an annual financial plan for recurring expenditures such as salaries, utilities, and supplies.

### *What is a capital improvement plan?*

A capital improvement plan is a long-range plan for the construction of physical assets such as equipment, vehicles, buildings, streets, and water mains.

### *What is a tax operating fund?*

A tax operating fund receives its money from the City's general revenues, such as property taxes. Police and fire protection are examples of services provided through a tax operating fund.

### *What is an enterprise fund?*

An enterprise fund earns its own revenues by charging patrons for municipal services. The Water Department is an example of an enterprise fund. It generates revenues by billing its customers for the water services provided.

### *What is a budget appropriation?*

A budget appropriation is a specific amount of money that the City Council has approved for use in a particular manner.

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# Related Financial Information

*Contents*

Fund Balances, Comparisons, and Summaries

Personnel

Expenditures

City Statistics

# Fund Balances, Comparisons, and Summaries

This section provides a broad overview of all of the funds, personnel, comparisons and summaries of funds by departments and categories. The details are found beginning with the General Fund Section later on in this book. The summarizations provide general overviews regarding the state of the City finances.

## Fund Balances

### *Computation of Estimated Fund Balances at September 30,2019 and 2021*

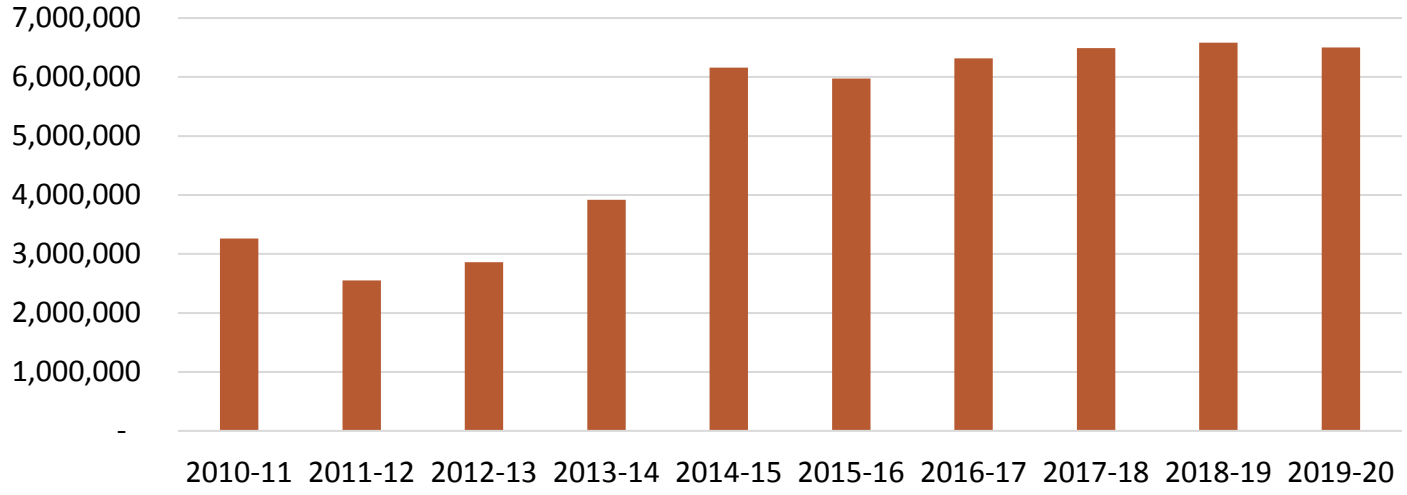
| Fund | Fund Title | Estimated Beginning Fund Balance 10/1/19 | Proposed Additional Revenue 10/1/19 | Proposed Expenditures 10/1/19 | Appropriated | Estimated Unassigned Fund Balance |
|---|---|---|---|---|---|---|
| 001 | General * | 6,500,000 | 30,079,970 | 30,079,970 | 1,334,316 | 4,665,684 |
| 130 | Street Improvement | 1,080,604 | 1,395,000 | 2,475,604 | 1,080,604 | 0 |
| 135 | Street Surtax | 2,656,307 | 750,000 | 3,906,307 | 2,656,307 | 0 |
| 160 | Community Investment | 0 | 1,131,000 | 1,131,000 | 0 | 0 |
| 170 | Tax Increment Financing | 0 | 492,910 | 492,910 | 0 | 0 |
| 210 | Debt Service | 0 | 1,191,875 | 1,191,875 | 0 | 0 |
| 410 | Water & Sewer Utility | 3,853,512 | 12,563,313 | 16,416,825 | 3,853,512 | 0 |
| 430 | W&S—Renewal & Replacement | 1,375,184 | 2,005,000 | 3,380,184 | 1,375,184 | 0 |
| 440 | Water Improvement | 1,624,283 | 100,000 | 1,724,283 | 1,624,283 | 0 |
| 450 | Sewer Improvement | 412,140 | 101,000 | 513,140 | 412,140 | 0 |
| 480 | Sanitation | 882,438 | 3,954,000 | 4,836,438 | 882,438 | 0 |
| 510 | Fleet Maintenance | 0 | 426,779 | 426,779 | 658 | 0 |
| N/A | Total | $1,080,604 | $ 31,791,802 | $66,575,315 | $ 13,218,784 | $ 4,665,684 |

* See the General Fund Unassigned Fund Balance on next page.

## General Fund Unassigned Fund Balance

| Fiscal Year Ending Balance | % of Fund Balance | Prior Year Ending Balance - Current Year Beginning Balance |
|---|---|---|
| FY 2020 estimated | 23.23% | $ 6,500,000 |
| FY 2019 audited | 25.32% | $ 6,582,142 |
| FY 2018 audited | 27.34% | $ 6,489,428 |
| FY 2017 audited | 26.73% | $ 6,314,505 |
| FY 2016 audited | 28.64% | $ 5,975,077 |
| FY 2015 audited | 18.60% | $ 6,157,984 |
| FY 2014 audited | 13.65% | $ 3,917,317 |
| FY 2013 audited | 12.36% | $ 2,861,765 |
| FY 2012 audited | 15.85% | $ 2,551,211 |
| FY 2011 audited | 11.22% | $ 3,259,530 |

## General Fund Balances



# Fund Comparisons

## Comparison of 2020 and 2021 Fund Budgets

| Fund | Fund Title | Adopted Budget FY 20 (10/01/ FY 19) | Amended Budget FY 20 (06/30/ FY 20) | Budget 10/01/ FY 20 | Difference (Requested-Amended) | Percentage Difference |
|---|---|---|---|---|---|---|
| 001 | General | 29,294,224 | 30,158,594 | 30,079,970 | 78,624 | -1.1% |
| 130 | Street Improvement | 3,824,774 | 5,831,794 | 2,475,604 | -3,356,190 | -57.5% |
| 135 | Street Surtax | 2,000,000 | 2,000,000 | 3,906,307 | 1,906,307 | 95.3% |
| 160 | Community Invest. Tax | 2,056,286 | 2,056,286 | 1,131,000 | -925,286 | -45.0% |
| 170 | Tax Increment Financing | 412,953 | 419,625 | 492,910 | 73,285 | 17.5% |
| 210 | Debt Service | 1,796,108 | 15,031,108 | 1,191,875 | -13,839,233 | -92.1% |
| 410 | Water & Sewer Utility | 17,158,482 | 17,984,631 | 16,416,825 | -1,567,806 | -8.7% |
| 430 | W&S--Renewal & Replacement | 5,539,264 | 6,301,809 | 3,380,184 | -2,921,625 | -46.4% |
| 440 | Water Improvement | 2,050,562 | 2,050,562 | 1,724,283 | -326,279 | -15.9% |
| 450 | Sewer Improvement | 358,185 | 358,185 | 513,140 | 154,955 | 43.3% |
| 480 | Sanitation | 4,973,811 | 4,997,242 | 4,836,438 | -160,804 | -3.2% |
| 510 | Fleet Maintenance | 900,000 | 900,000 | 426,779 | -473,221 | -52.6% |
| N/A | Gross Total | $ 70,364,649 | $88,346,804 | $66,575,315 | $-21,771,489 | $-24.6% |
| N/A | Less Transfers | 6,662,802 | 19,332,470 | 15,477,221 | -4,594,369 | -55.6% |
| N/A | Net Total | $ 63,701,847 | $80,083,523 | $62,906,403 | $-17,177,120 | -21.4% |

# Fiscal Year 2020-2021 Budget Summary

The operating budget expenditures of the City of Temple Terrace are 18.0% less than last year's total operating expenditures.

## 2020-2021 Estimated Revenues, Transfers, and Others

| Estimated Revenues | General Fund | Special Revenue Funds | Debt Service Fund | Enterprise Funds | Internal Service Funds | Total |
|---|---|---|---|---|---|---|
| Ad Valorem Taxes 6.555 | 12,530,852 | 0 | 0 | 0 | 0 | 12,530,852 |
| Other Taxes | 4,300,000 | 3,105,000 | 0 | 0 | 0 | 7,405,000 |
| Licenses & Permits | 1,363,344 | 0 | 0 | 0 | 0 | 1,363,344 |
| Franchise Fees | 2,018,000 | 0 | 0 | 0 | 0 | 2,018,000 |
| Intergovernmental Revenue | 3,201,495 | 872,152 | 0 | 0 | 0 | 4,073,647 |
| Charges for Services | 3,767,878 | 0 | 0 | 16,378,000 | 0 | 20,000,878 |
| Culture & Recreation | 1,251,010 | 0 | 0 | 0 | 0 | 1,251,010 |
| Fines & Forfeitures | 71,525 | 0 | 0 | 0 | 0 | 71,525 |
| Interest Earnings | 121,500 | 260,758 | 0 | 96,000 | 0 | 248,500 |
| Miscellaneous | 120,050 | 0 | 0 | 199,313 | 260,500 | 579,863 |
| Total Revenues | $28,745,654 | $4,008,152 | $0 | $16,673,313 | $260,500 | $51,062,803 |
| Transfers In | 0 | 260,758 | 1,191,875 | 2,050,000 | 166,279 | 3,668,912 |
| Fund Bal/Reserves/Net Assets | 1,334,316 | 3,736,911 | 0 | 8,147,557 | 0 | 11,843,600 |
| 2020-2021 Total | $30,079,970 | $8,005,821 | $1,191,875 | $26,870,870 | $426,779 | $66,575,315 |

## 2020-2021 Expenditures

| Expenditures | General Fund | Special Revenue Funds | Debt Service Fund | Enterprise Funds | Internal Service Funds | Total |
|---|---|---|---|---|---|---|
| General Government | 6,659,024 | 20,000 | 0 | 0 | 0 | 7,067,439 |
| Public Safety | 17,662,131 | 652,321 | 0 | 0 | 0 | 17,926,037 |
| Physical Environment | 0 | 0 | 0 | 18,011,151 | 0 | 18,011,151 |
| Transportation | 0 | 1,542,829 | 0 | | 0 | 1,542,829 |
| Economic Environment | 157,196 | 0 | 0 | | 0 | 157,196 |
| Culture/Recreation | 3,915,293 | 240,000 | 0 | | 0 | 4,155,293 |
| Other Financing Uses | 620,153 | 0 | 0 | | 426,121 | 1,046,274 |
| Debt | 0 | 0 | 1,191,875 | | 0 | 1,191,875 |
| Subtotal | 29,013,797 | 2,455,150 | 1,191,875 | 18,011,151 | 426,121 | 51,098,094 |
| Transfers Out | 1,066,173 | 492,910 | 0 | 2,109,829 | 0 | 3,668,912 |
| Fund Balance/Reserves/Net Position | 0 | 5,057,761 | 0 | 6,749,890 | 658 | 11,808,309 |
| Total Expenditures | $30,079,970 | $ 8,005,821 | $ 1,191,875 | $ 26,870,870 | $ 426,779 | $ 66,575,315 |

*The tentative, adopted, and/or final budgets are on file in the office of the above referenced taxing authority as a public record.

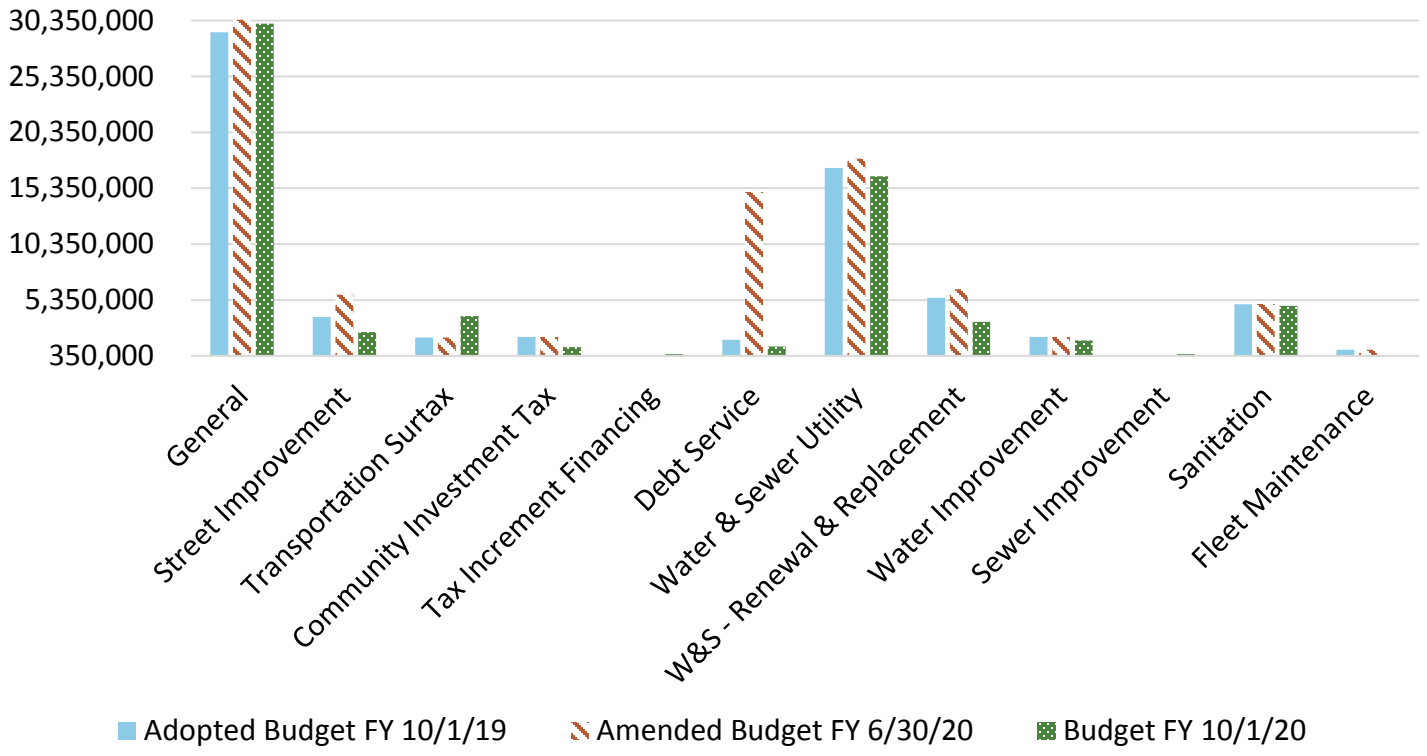
## COMPUTATION OF TOTAL OPERATING BUDGET

| Category | FY 20 Amended Budget as of 6/30/20 | 2020-2021 Budget |
|---|---|---|
| Total Budget | $88,346,804 | $66,575,315 |
| Less Interfund Transfers | $8,263,281 | $3,668,912 |
| Subtotal | $80,083,523 | $62,906,403 |
| Less Capital Outlay Expenditures | $12,184,551 | $7,220,107 |
| Total Operating Budget | $67,898,972 | $55,686,296 |
| FY 2021 Operating Budget Decrease | N/A | $12,212,676 |
| FY 2021 Operating Budget % Decrease | N/A | 18.0% |

The decrease from last year is a result of refinancing in November 2019, which amended the FY20 budget.

## FUND COMPARISONS

| Fund | Fund Title | Adopted Budget FY 2019 10/1/18 | Amended Budget 10/1/19 - 6/30/19 | Budget 10/1/21 | Difference (Requested-Amended) | Percentage Difference |
|---|---|---|---|---|---|---|
| 001 | General * | 29,294,224 | 30,158,594 | 30,079,970 | -335,592 | -1.1% |
| 130 | Street Improvement | 3,824,774 | 5,831,794 | 2,475,604 | -3,356,190 | -57.5% |
| 135 | Street Surtax | 2,000,000 | 2,000,000 | 3,906,307 | 1,906,307 | 95.3% |
| 160 | Community Investment | 2,056,286 | 2,056,286 | 2,056,286 | -925,286 | -45.0% |
| 170 | Tax Increment Financing | 412,953 | 419,625 | 492,910 | 73,285 | 17.5% |
| 210 | Debt Service | 1,796,108 | 15,031,108 | 1,191,875 | -13,839,233 | -92.1% |
| 410 | Water & Sewer Utility | 17,158,482 | 17,984,631 | 16,416,825 | -1,567,806 | -8.7% |
| 430 | W&S—Renewal & Replacement | 5,539,264 | 6,301,809 | 3,380,184 | -2,921,625 | -46.4% |
| 440 | Water Improvement | 2,050,562 | 2,050,562 | 1,724,283 | -326,279 | -15.9% |
| 450 | Sewer Improvement | 358,185 | 358,185 | 513,140 | 154,955 | 43.3% |
| 480 | Sanitation | 4,973,811 | 4,997,242 | 4,836,438 | -160,804 | -3.2% |
| 510 | Fleet Maintenance | 900,000 | 900,000 | 426,779 | -473,221 | -52.6% |
| N/A | Gross Total | $ 70,364,649 | $88,346,804 | $66,575,315 | $-21,771,489 | N/A |
| N/A | Less Transfers | 6,662,802 | 8,263,281 | 3,668,912 | -4,594,369 | N/A |
| N/A | Total | $ 63,701,847 | $80,083,523 | $62,906,403 | $-17,177,120 | N/A |



# Personnel

## Full-Time Equivalents (FTE) by Department

### General Fund

| Department | Actual FY 18 | Actual FY 19 | Budget FY 20 | Budget FY 21 Position Changes | Budget FY 21 Total |
|---|---|---|---|---|---|
| Legislative | 3.5 | 3.5 | 3.5 | 0 | 3.5 |
| Legal | 2 | 2 | 2 | 0 | 2 |
| Executive | 4 | 4 | 4 | 0.5 | 4.5 |
| Human Resources | 4 | 4 | 4 | 0 | 4 |
| Information Technology | 3 | 3 | 3 | 0 | 3 |
| Finance | 5.45 | 5.45 | 5.45 | 0 | 5.45 |
| Community Development | 8 | 7 | 7 | 1 | 8 |
| Code Compliance | 4.92 | 5 | 5 | 0 | 5 |
| Police | 71 | 73 | 73 | 1 | 74 |
| Fire | 58.08 | 56.5 | 56.5 | 0 | 56.5 |
| Library | 12.5 | 12.5 | 13.5 | 0 | 13.5 |
| Parks & Recreation | 43.44 | 42.44 | 42.44 | -0.5 | 41.94 |
| Public Works * | 23.85 | 25.1 | 20.4 | 0 | 20.4 |
| Total General Fund | 243.74 | 243.49 | 239.79 | 2 | 241.79 |

*Includes Engineering

### All Other Funds

| Department | Actual FY 18 | Actual FY 19 | Budget FY 20 | Budget FY 21 Position Changes | Budget FY 21 Total |
|---|---|---|---|---|---|
| Water & Sewer—Finance | 7.55 | 8.55 | 8.55 | 0 | 8.55 |
| Water & Sewer—Utilities | 25.9 | 25.9 | 28.6 | 0 | 28.6 |
| Total Water & Sewer Fund | 33.45 | 34.45 | 37.15 | 0 | 37.15 |
| Sanitation Fund | 13.7 | 14 | 14 | 0 | 14 |
| Fleet Maintenance Fund | 4.15 | 5 | 5 | 0 | 5 |
| Grand Total | 51.3 | 53.45 | 56.15 | 0 | 56.15 |

### All Fund FTEs

| Department | Actual FY 18 | Actual FY 19 | Budget FY 20 | Budget FY 21 Position Changes | Budget FY 21 Total |
|---|---|---|---|---|---|
| Grand Total | 295.04 | 296.94 | 295.94 | 2 | 297.94 |

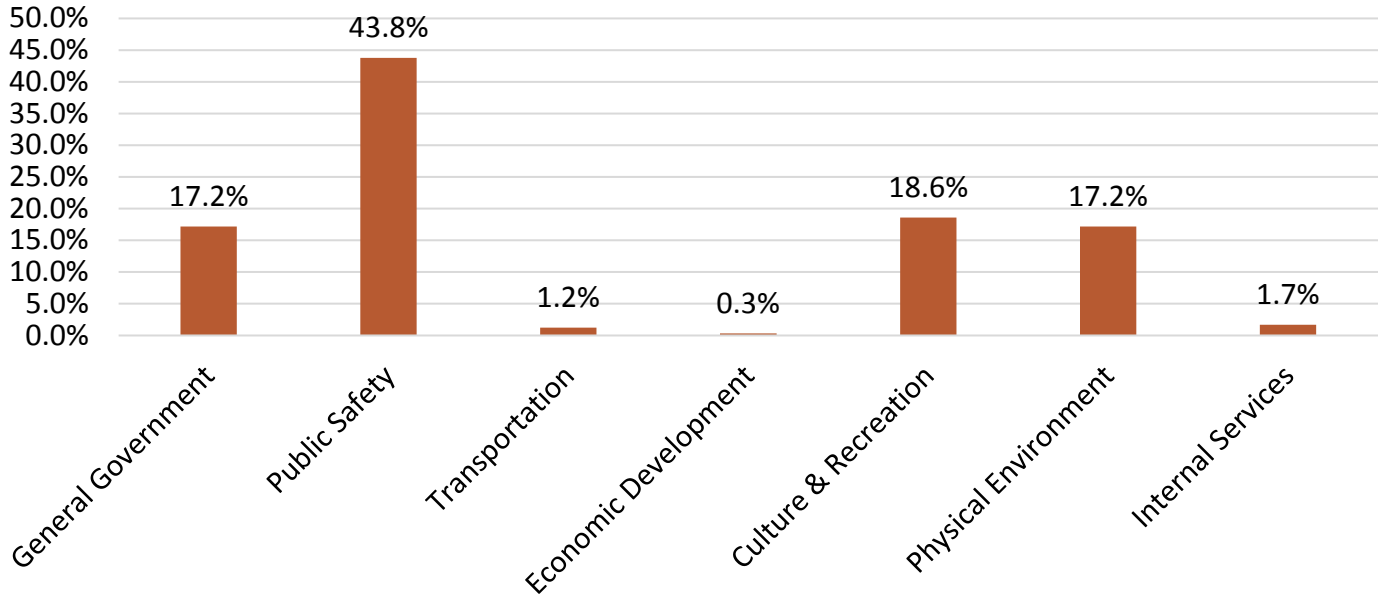
### Additions

- Executive = .5 FTE Increase for Intern
- Community Development = 1FTE increase in mid FY 20
- Police=1 FTE Increase for Investigations
- Parks & Recreation = -.5 FTE Decrease as a result of FTE alignment, not a loss of personnel

## PERSONNEL BY FUNCTION FY 21

| Department | # of Personnel | % of Employees |
|---|---|---|
| General Government | 51.20 | 17.2% |
| Public Safety | 130.50 | 43.8% |
| Transportation | 3.65 | 1.2% |
| Economic Development | 1.00 | 0.3% |
| Culture & Recreation | 55.44 | 18.6% |
| Physical Environment | 51.15 | 17.2% |
| Fleet Services | 5.00 | 1.7% |
| Grand Total | 297.94 | 100.0% |

## *Personnel by Function for Fiscal Year 2021*



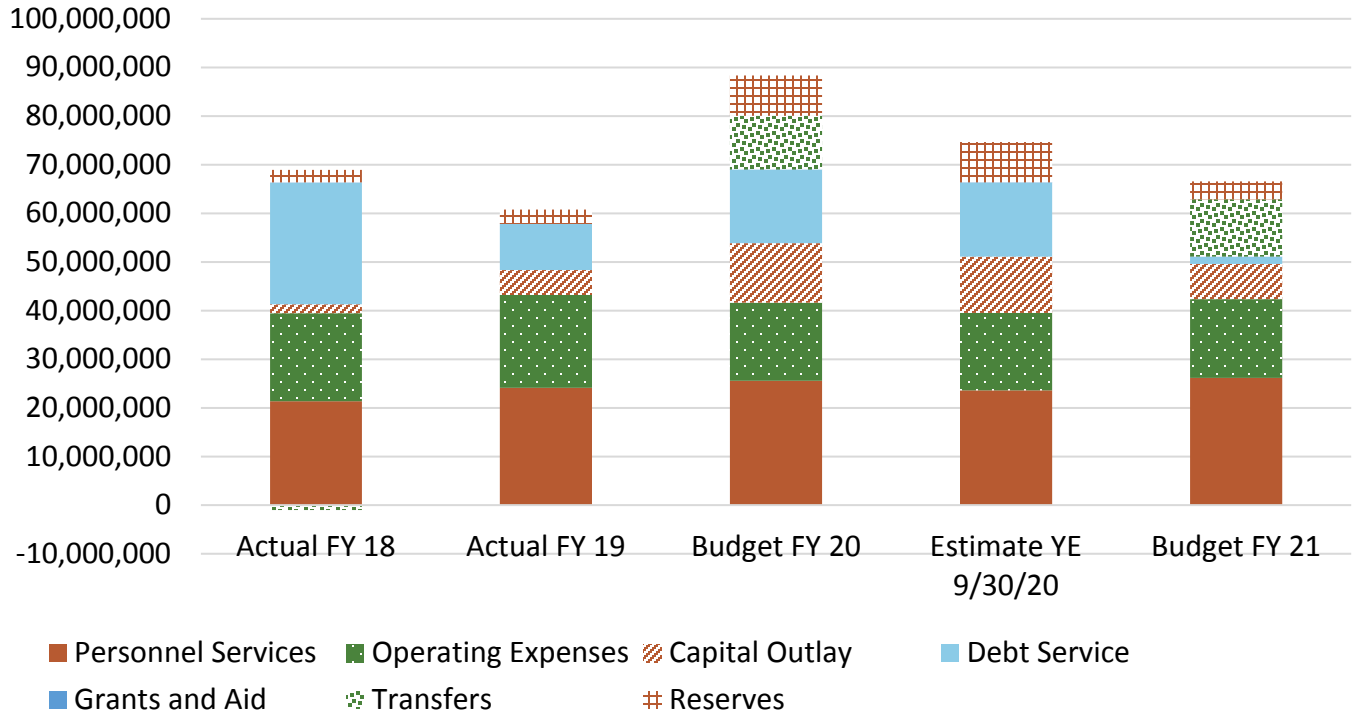
# Expenditures

## Expenditures by Category

### Amount of Expenditures

| Classification | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Personnel Services | 21,355,592 | 24,098,341 | 25,556,515 | 23,630,740 | 26,140,116 |
| Operating Expenses | 18,124,747 | 19,129,816 | 16,098,770 | 15,874,500 | 16,225,143 |
| Capital Outlay | 1,828,308 | 5,106,143 | 12,184,551 | 11,586,960 | 7,220,107 |
| Debt Service | 25,020,881 | 9,460,658 | 15,148,798 | 15,266,934 | 1,460,028 |
| Grants & Aids | 14,700 | 24,700 | 25,700 | 25,500 | 52,700 |
| Transfers & Other Uses | 2,584,643 | 2,964,430 | 8,263,281 | 8,256,609 | 3,668,912 |
| Reserves | -987,718 | 1 | 11,069,189 | 0 | 11,808,309 |
| Total | $67,941,153 | $60,784,089 | $88,346,804 | $74,641,243 | $66,575,315 |

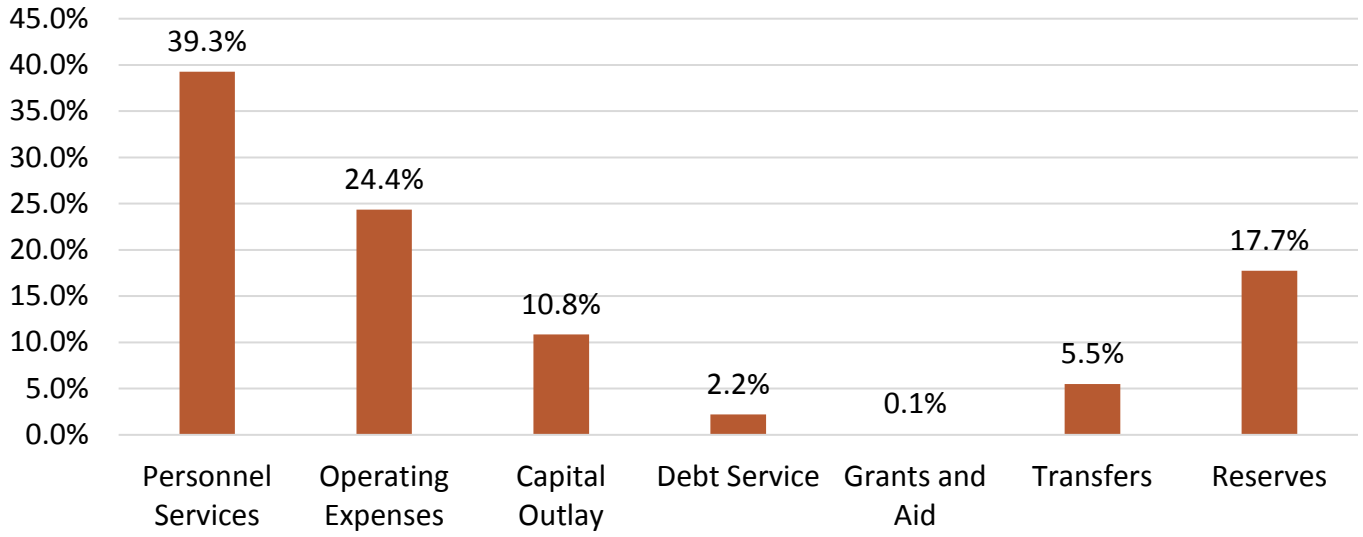
*Fiscal Year 2020-2021 Expenditure Amounts*



## PERCENTAGE OF EXPENDITURES

| Classification | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Personnel Services | 31.4% | 39.6% | 28.9% | 31.7% | 39.3% |
| Operating Expenses | 26.7% | 31.5% | 18.2% | 21.3% | 24.4% |
| Capital Outlay | 2.7% | 8.4% | 13.8% | 15.5% | 10.8% |
| Debt Service | 36.8% | 15.6% | 17.1% | 20.5% | 2.2% |
| Grants & Aids | 0.0% | 0.0% | 0.0% | 0.0% | 0.1% |
| Transfers & Other Uses | 3.8% | 4.9% | 9.4% | 11.1% | 5.5% |
| Reserves | -1.5% | 0.0% | 12.5% | 0.0% | 17.7% |
| Total | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |

### *Fiscal Year 2021 Percentages*

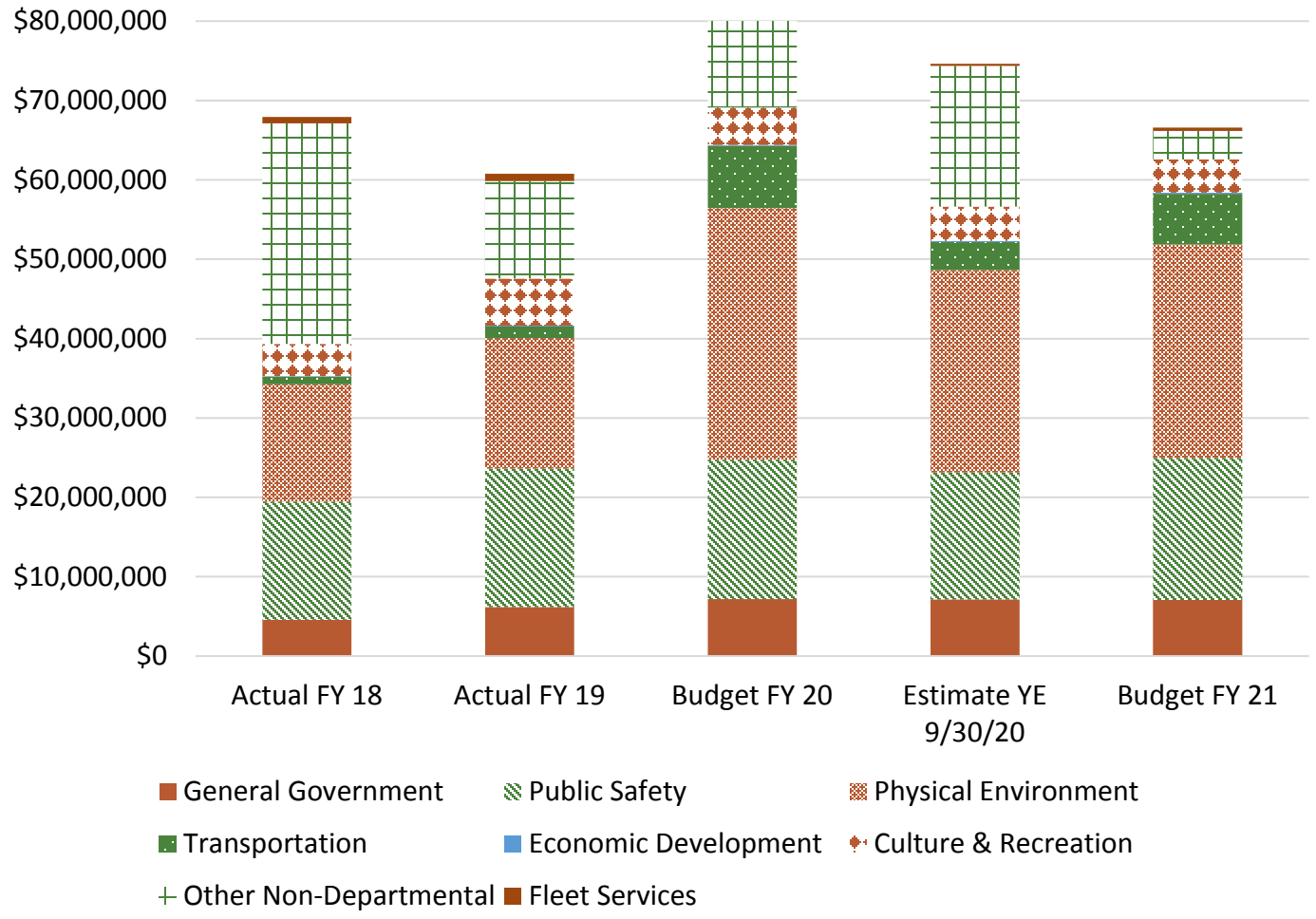


# Expenditures by Function

## Amount of Expenditures

| Function | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| General Government | 4,571,238 | 6,185,121 | 7,176,098 | 7,145,095 | 7,047,439 |
| Public Safety | 14,902,694 | 17,436,577 | 17,572,735 | 16,009,085 | 17,926,037 |
| Physical Environment | 14,759,747 | 16,447,095 | 31,692,429 | 25,469,068 | 26,870,870 |
| Transportation | 995,482 | 1,427,708 | 7,831,794 | 3,516,694 | 6,381,911 |
| Economic Development | 31,012 | 136,522 | 151,038 | 150,909 | 157,196 |
| Culture/Recreation | 4,086,299 | 5,945,812 | 4,690,115 | 4,327,761 | 4,155,293 |
| Other Non-Departmental | 27,782,879 | 12,275,918 | 18,332,595 | 17,751,442 | 3,589,790 |
| Fleet Services | 811,799 | 929,337 | 900,000 | 271,189 | 426,779 |
| Total | $67,941,153 | $60,784,089 | $88,346,804 | $74,641,243 | $66,575,315 |

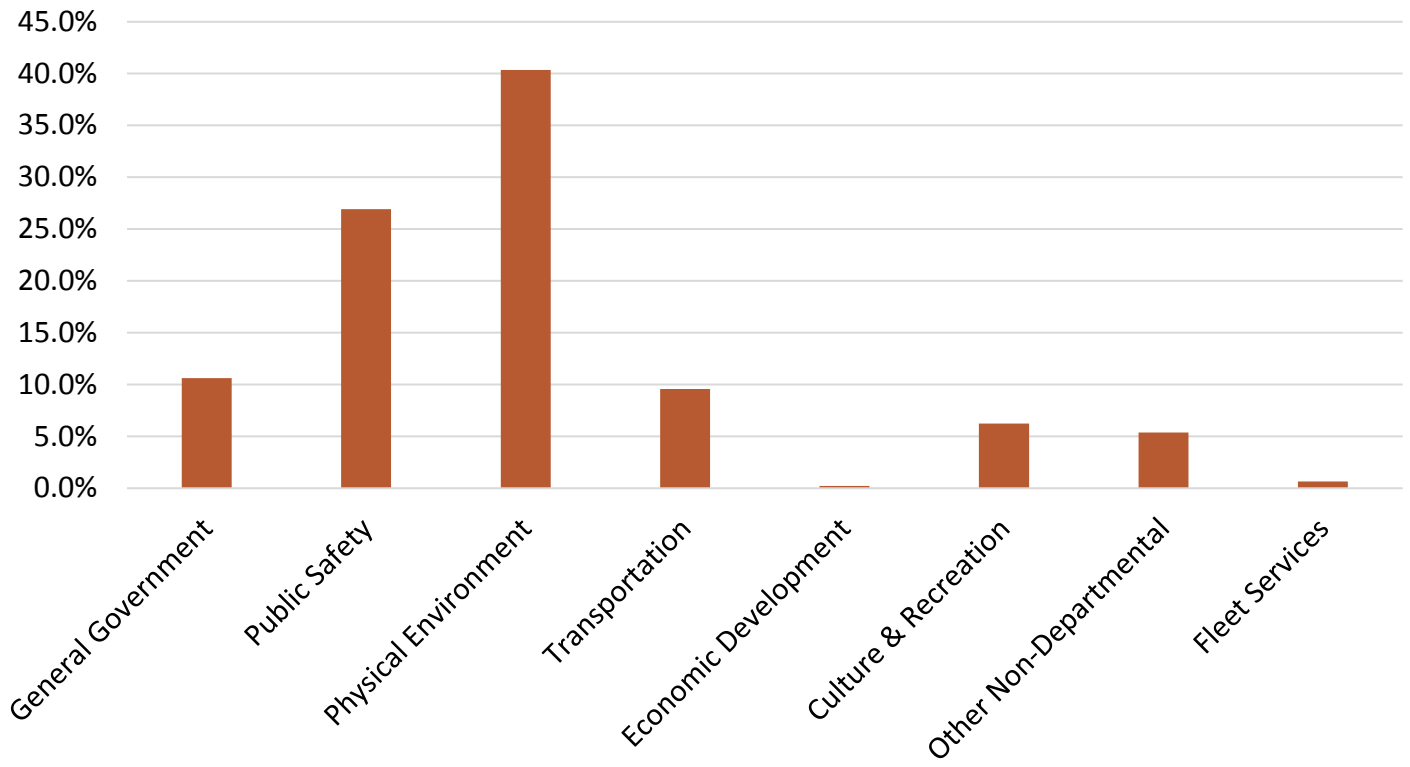
*Fiscal Year 2018—2021*



## PERCENTAGE OF EXPENDITURES

| Function | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| General Government | 6.7% | 10.2% | 8.1% | 9.6% | 10.6% |
| Public Safety | 21.9% | 28.7% | 19.9% | 21.4% | 26.9% |
| Physical Environment | 21.7% | 27.1% | 35.9% | 34.1% | 40.4% |
| Transportation | 1.5% | 2.3% | 8.9% | 4.7% | 9.6% |
| Economic Development | 0.0% | 0.2% | 0.2% | 0.2% | 0.2% |
| Culture/Recreation | 6.0% | 9.8% | 5.3% | 5.8% | 6.2% |
| Other Non-Departmental | 40.9% | 20.2% | 20.8% | 23.8% | 5.4% |
| Fleet Services | 1.2% | 1.5% | 1.0% | 0.4% | 0.6% |
| Total | 100% | 100% | 100% | 100% | 100% |

### *Fiscal Year 2021*

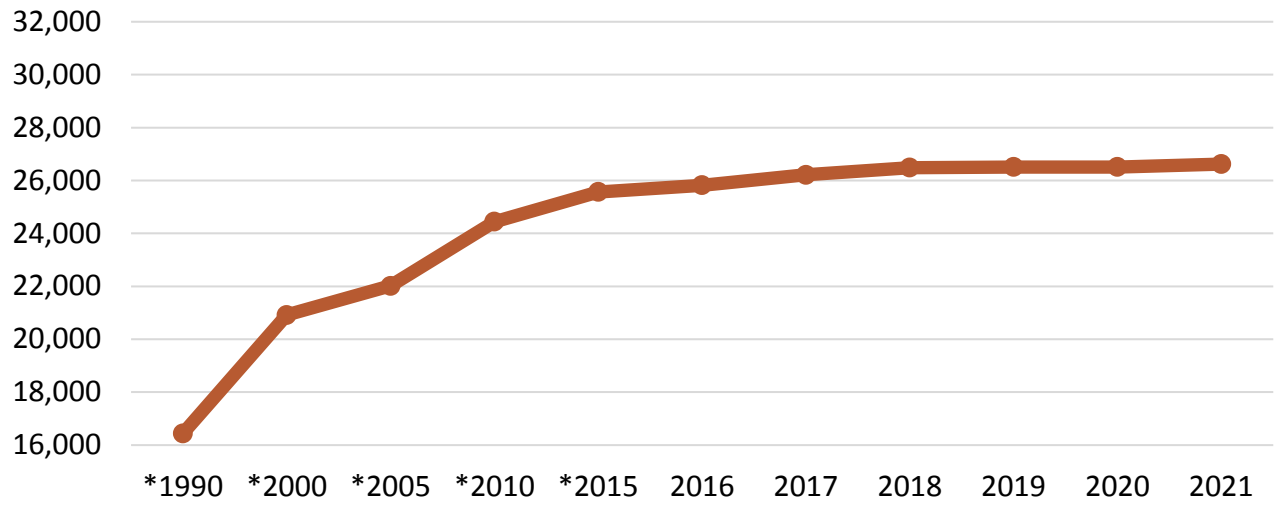


# City Statistics

## Population

### Population Change Over Last 30 Years

| Year | Population | Increase Over Prior Year | % Increase Over Prior Year |
|---|---|---|---|
| 2021 | 26,620 | 108 | 0.41% |
| 2020 | 26,512 | 0 | 0.00% |
| 2019 | 26,512 | 23 | 0.09% |
| 2018 | 26,489 | 275 | 1.05% |
| 2017 | 26,214 | 394 | 1.53% |
| 2016 | 25,820 | 253 | 0.99% |
| *2015 | 25,567 | 1,125 | 4.60% |
| *2010 | 24,442 | 2,422 | 11.00% |
| *2005 | 22,020 | 1,102 | 5.27% |
| *2000 | 20,918 | 4,474 | 27.21% |



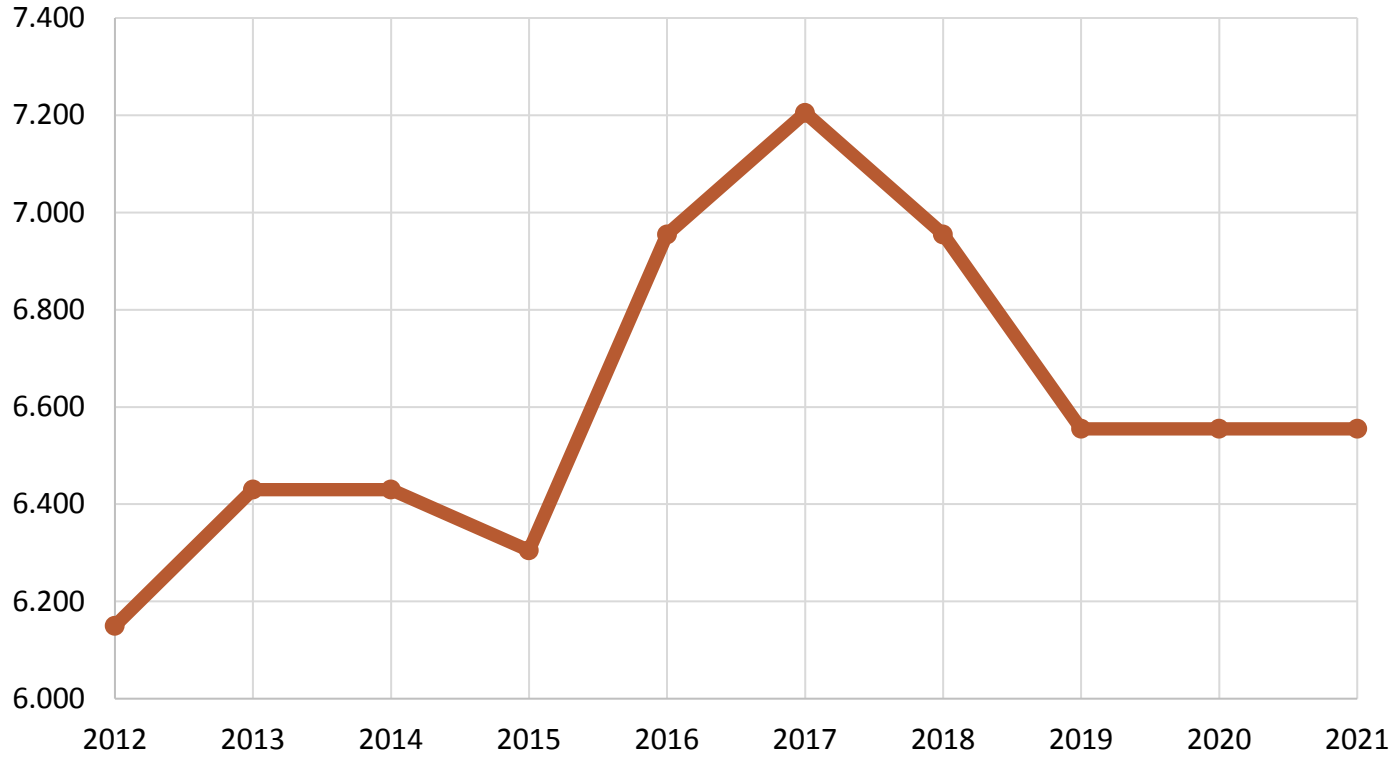

*5 Year Intervals

# Millage Rates, Property Values, Ad Valorem Receipts

## Historical Millage Rates

| Budget Year | Rate |
|---|---|
| 2020-21 | 6.5550 |
| 2019-20 | 6.5550 |
| 2018-19 | 6.5550 |
| 2017-18 | 6.9550 |
| 2016-17 | 7.2050 |
| 2015-16 | 6.9550 |
| 2014-15 | 6.3050 |
| 2013-14 | 6.4300 |
| 2012-13 | 6.4300 |
| 2011-12 | 6.1500 |

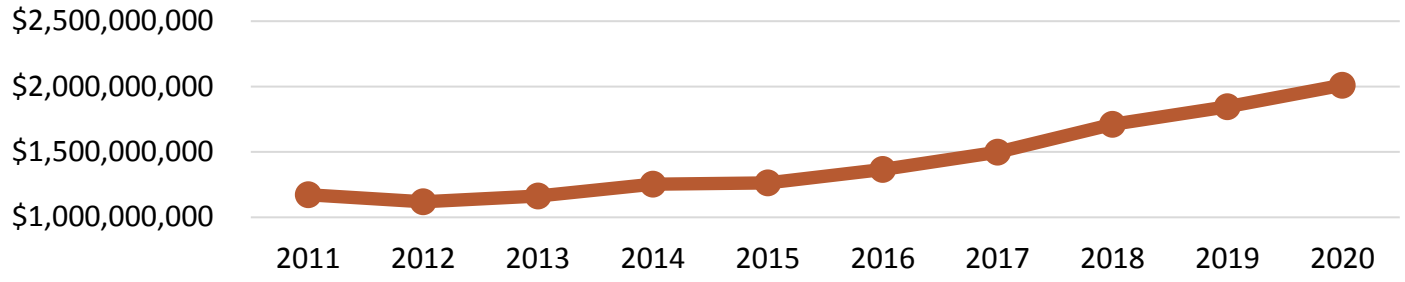
## Chart of Millage Rates



## JUST PROPERTY VALUES, EXEMPTIONS, AND NEW TAXABLE VALUES FY 2009-10 THROUGH FY 2019-2020

| Fiscal Year | Tax Year | Real Property Just Value | Personal Property Just Value | Total Real and Personal Property Just Value | Total Allowed Exemptions | Total Net Taxable Value |
|---|---|---|---|---|---|---|
| 2020-21 | 2020-21 | $2,443,324,565 | $298,557,920 | $2,741,882,485 | -$731,227,459 | $2,010,655,026 |
| 2019-20 | 2019-20 | $2,306,913,627 | $244,405,320 | $2,551,318,947 | -$704,568,837 | $1,846,750,110 |
| 2018-19 | 2018-19 | $2,165,385,917 | $249,386,420 | $2,414,772,337 | -$702,867,447 | $1,711,904,890 |
| 2017-18 | 2017-18 | $1,904,149,693 | $182,564,810 | $2,086,714,503 | -$589,672,865 | $1,497,041,638 |
| 2016-17 | 2016-17 | $1,705,271,469 | $178,196,500 | $1,883,467,969 | -$517,720,692 | $1,365,747,277 |
| 2015-16 | 2015-16 | $1,560,204,397 | $155,760,190 | $1,715,964,587 | -$453,636,961 | $1,262,327,626 |
| 2014-15 | 2014-15 | $1,481,403,262 | $200,656,340 | $1,682,059,602 | -$429,707,356 | $1,252,352,246 |
| 2013-14 | 2013-14 | $1,377,052,761 | $164,018,070 | $1,541,070,831 | -$379,177,661 | $1,161,893,170 |
| 2012-13 | 2012-13 | $1,296,779,042 | $168,532,670 | $1,465,311,712 | -$346,431,717 | $1,118,879,995 |
| 2011-12 | 2011-12 | $1,339,227,728 | $185,492,400 | $1,524,720,128 | -$352,920,399 | $1,171,799,729 |

### Total Net Taxable Value



## PROPERTY VALUES, MILLAGE RATES, AD VALOREM RECEIPTS FISCAL YEAR 202010-2011 THROUGH 2020-21

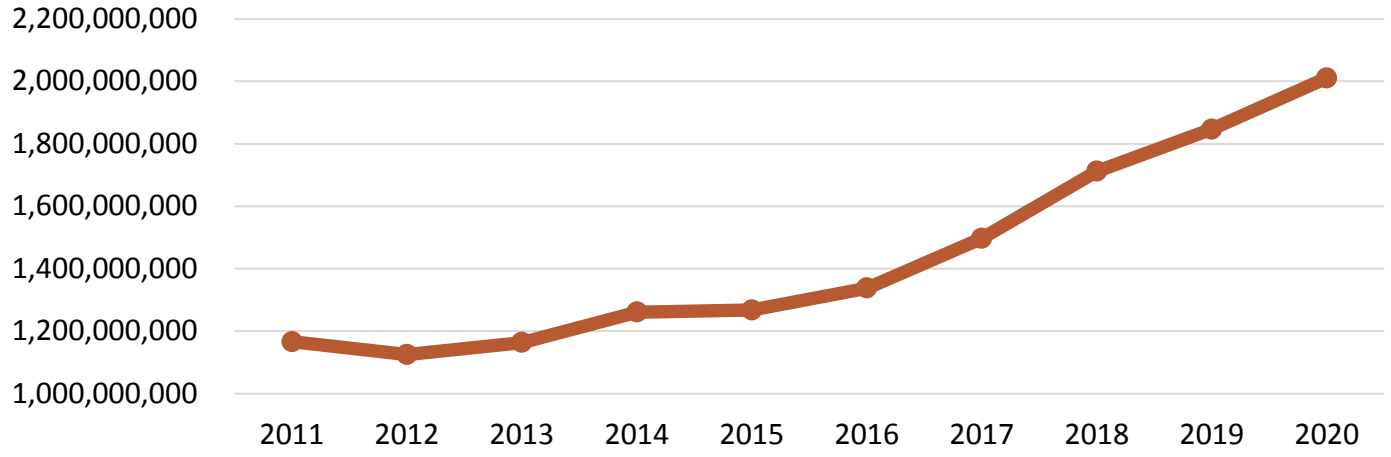
| Fiscal Year | Tax Year | Taxable Valuations (1) | Increase over Previous Year | Millage Levy (2) | Change Over Previous Year | Ad Valorem Tax Revenue (3) | Change Over Previous Year | % Change over previous Year |
|---|---|---|---|---|---|---|---|---|
| 2020-21 | 2020 | $2,010,655,027 | $163,904,917 | 6.5550 | 0.0000 | $12,520,852 | $1,020,677 | 8.88% |
| 2019-20 | 2019 | $1,846,750,110 | $134,845,220 | 6.5550 | 0.0000 | $11,500,175 | $839,715 | 7.88% |
| 2018-19 | 2018 | $1,711,904,890 | $214,863,252 | 6.5550 | -0.4000 | $10,660,460 | $769,131 | 7.78% |
| 2017-18 | 2017 | $1,497,041,638 | $159,075,841 | 6.9550 | -0.2500 | $9,891,328 | $733,287 | 8.01% |
| 2016-17 | 2016 | $1,337,965,797 | $70,055,388 | 7.2050 | 0.2500 | $9,158,041 | $780,640 | 9.32% |
| 2015-16 | 2015 | $1,267,910,409 | $7,042,549 | 6.9550 | 0.6500 | $8,377,401 | $825,118 | 10.93% |
| 2014-15 | 2014 | $1,260,867,860 | $97,050,641 | 6.3050 | -0.1250 | $7,552,283 | $443,106 | 6.23% |
| 2013-14 | 2013 | $1,163,817,219 | $38,559,668 | 6.4300 | 0.0000 | $7,109,177 | $235,542 | 3.43% |
| 2012-13 | 2012 | $1,125,257,551 | -$41,001,292 | 6.4300 | 0.2800 | $6,873,636 | $59,768 | 0.88% |
| 2011-12 | 2011 | $1,166,258,843 | -$59,070,229 | 6.1500 | 0.2000 | $6,813,867 | -$112,305 | -1.62% |

(1) From HC-420 – Certification of Taxable Value

(2) Millage is for City-wide levy only

(3) Ad Valorem Taxes are actuals for tax years 2009 through 2018, and budget for 2019 through 2020

### *Assessed Taxable Valuations*



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# Budget Summaries

## Contents

Revenue and Expenditure Summaries Overview

Revenue Summary

Expenditure Summary

# Revenue and Expenditure Summaries Overview

This section provides position and budget summaries for all departments in the City of Temple Terrace to include General Fund, Special Funds, Enterprise Funds, and Internal Funds. The position summaries are based on October 1 authorizations converted to full-time equivalents. The dollar summaries are based on actual expenditures for prior years, current appropriations, current estimates, and budget for the upcoming Fiscal Year 21. Revenue Categories and capital expenditures are summarized by program for each fund, category, account, and element.

These budget summaries provide a very brief overview of the details contained in this budget book.

Other detail information will be contained in the Fund Sections, or the Capital Section.

# Revenue Summary

## Revenues By Fund and Major Revenue Category

### General Fund

| Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Ad Valorem Taxes | 10,263,530 | 10,783,581 | 11,500,000 | 11,510,000 | 12,530,852 |
| Utility & Other Taxes | 4,254,301 | 4,172,438 | 4,275,000 | 3,720,000 | 4,300,000 |
| Licenses & Permits | 596,302 | 720,615 | 697,200 | 1,400,475 | 1,363,344 |
| Franchise Fees | 1,980,430 | 1,958,870 | 2,038,000 | 1,768,000 | 2,018,000 |
| Intergovernmental | 3,533,519 | 3,863,711 | 4,620,180 | 3,957,382 | 3,201,495 |
| Charges for Services/Fees | 3,280,494 | 3,631,573 | 4,193,042 | 3,505,792 | 3,767,878 |
| Culture/Recreation | 978,208 | 1,380,075 | 1,247,531 | 791,049 | 1,251,010 |
| Fines & Forfeitures | 220,566 | 478,182 | 121,100 | 81,029 | 71,525 |
| Interest Earnings | 141,590 | 315,523 | 140,000 | 102,000 | 121,500 |
| Miscellaneous Revenue | 307,418 | 9,457,450 | 220,634 | 546,128 | 120,050 |
| Transfer & Other | 0 | 0 | 0 | 0 | 0 |
| Appropriated Fund Balance | 0 | 0 | 1,362,875 | 0 | 1,334,316 |
| Total | $25,556,357 | $36,762,018 | $30,415,562 | $27,381,855 | $30,079,970 |

### Street Improvement Fund

| Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Gas Taxes | 788,415 | 802,603 | 790,000 | 650,000 | 725,000 |
| Intergovernmental | 397,436 | 2,114,823 | 645,000 | 534,791 | 640,000 |
| Interest Earnings | 43,152 | 71,065 | 30,000 | 30,000 | 30,000 |
| Impact Fees | 250 | 264,911 | 25,000 | 0 | 0 |
| Appropriated Fund Balance | 0 | 0 | 4,341,794 | 0 | 1,080,604 |
| Total | $1,229,253 | $3,253,402 | $5,831,794 | $1,214,791 | $2,475,604 |

### Transportation Surtax Fund

| Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Surtax | 0 | 0 | 1,500,000 | 1,062,500 | 1,250,000 |
| Transfer & Other | 0 | 0 | 0 | 1,593,807 | 0 |
| Appropriated Fund Balance | 0 | 0 | 500,000 | 0 | 2,656,307 |
| Total | $0 | $0 | $2,000,000 | $2,656,307 | $3,906,307 |

## Community Investment Tax Fund

| Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Local Option Tax | 1,298,257 | 1,410,489 | 1,300,000 | 1,200,000 | 1,130,000 |
| Miscellaneous Revenues | 0 | 0 | 0 | 0 | 0 |
| Interest Earnings | 25,289 | 2,690 | 0 | 1,300 | 1,000 |
| Appropriated Fund Balance | 0 | 0 | 756,286 | 0 | 0 |
| Total | $1,323,546 | $1,413,178 | $2,056,286 | $1,201,300 | $1,131,000 |

## Tax Increment Financing Fund

| Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Intergovernmental | 100,792 | 147,727 | 201,869 | 201,869 | 232,152 |
| Transfer & Other | 117,712 | 184,812 | 217,756 | 217,756 | 260,758 |
| Total | $218,504 | $332,539 | $419,625 | $419,625 | $492,910 |

## Debt Service Fund

| Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Bank Loan | 23,645,000 | 0 | 13,235,000 | 13,235,000 | 0 |
| Transfer & Other | 1,662,112 | 1,779,618 | 1,796,108 | 1,796,108 | 1,191,875 |
| Total | $25,307,112 | $1,779,618 | $15,031,108 | $15,031,108 | $1,191,875 |

## Water and Sewer Utility Fund

| Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Physical Environment Revenues | 12,177,452 | 12,469,497 | 12,075,535 | 12,088,330 | 12,289,000 |
| Interest Earnings | 84,234 | 143,126 | 80,000 | 80,000 | 75,000 |
| Miscellaneous Revenues | 117,980 | 227,730 | 189,012 | 189,923 | 199,313 |
| Transfer & Other | 0 | 0 | 0 | 0 | 0 |
| Appropriated Fund Balance | 0 | 0 | 5,640,084 | 0 | 3,853,512 |
| Total | $12,379,667 | $12,840,354 | $17,984,631 | $12,358,253 | $16,416,825 |

# Revenues By Fund and Major Revenue Category Continued

## Renewal and Replacement Fund

| Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Interest Earnings | 7,144 | 8,922 | 5,000 | 5,000 | 5,000 |
| Miscellaneous Revenues | 0 | 0 | 0 | 0 | 0 |
| Transfers & Other | 804,819 | 1,000,000 | 4,500,000 | 4,500,000 | 2,000,000 |
| Appropriated Fund Balance | 0 | 0 | 1,796,809 | 0 | 1,375,184 |
| Total | $811,963 | $1,008,922 | $6,301,809 | $4,505,000 | $3,380,184 |

## Water Improvement Fund

| Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Interest Earnings | 7,888 | 12,170 | 7,500 | 6,000 | 5,000 |
| Impact Fees | 122,790 | 260,089 | 162,000 | 625,125 | 95,000 |
| Appropriated Fund Balance | 0 | 0 | 1,881,062 | 0 | 1,624,283 |
| Total | $130,678 | $272,260 | $2,050,562 | $631,125 | $1,724,283 |

## Sewer Improvement Fund

| Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Interest Earnings | 1,049 | 1,498 | 1,000 | 1,000 | 1,000 |
| Impact Fees | 2,400 | 60,000 | 50,000 | 50,000 | 50,000 |
| Transfers & Other | 0 | 0 | 50,000 | 50,000 | 50,000 |
| Appropriated Fund Balance | 0 | 0 | 257,185 | 0 | 412,140 |
| Total | $3,449 | $61,498 | $358,185 | $101,000 | $513,140 |

## Sanitation Fund

| Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Physical Environment Revenues | 3,653,217 | 3,659,433 | 3,603,450 | 3,547,450 | 3,944,000 |
| Interest Earnings | 8,960 | 21,192 | 20,000 | 10,000 | 10,000 |
| Transfers & Other | 2,595 | 1,198 | 0 | 2,514 | 0 |
| Appropriated Fund Balance | 0 | 0 | 1,373,792 | 0 | 882,438 |
| Total | $3,664,772 | $3,681,823 | $4,997,242 | $3,559,964 | $4,836,438 |

## Fleet Maintenance Fund

| Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Fleet Contribution | 563,382 | 738,314 | 801,062 | 163,691 | 260,500 |
| Interest, Transfers & Other | 0 | 0 | 98,938 | 98,938 | 166,279 |
| Appropriated Fund Balance | 0 | 0 | 0 | 0 | 0 |
| Total | $563,382 | $738,314 | $900,000 | $262,629 | $426,779 |

## Interfund Transfers

### To Tax Increment Financing Fund

| Fund Transferred From | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| General | $117,712 | $184,812 | $217,756 | $217,756 | $260,758 |

### To Debt Service Fund

| Fund Transferred From | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| General | 1,443,608 | 1,446,612 | 1,383,155 | 1,376,483 | 698,965 |
| Tax Increment Financing | 218,504 | 333,006 | 412,953 | 419,625 | 492,910 |
| Debt Service Fund Transfer Total | $25,018,576 | $1,779,618 | $15,031,108 | $15,031,108 | $1,191,875 |

### To Water & Sewer Renewal and Replacement Fund

| Fund Transferred From | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Water & Sewer Utility | 804,819 | 1,000,000 | 3,500,000 | 3,500,000 | 1,500,000 |
| Water Improvement Trust | 0 | 0 | 1,000,000 | 1,000,000 | 500,000 |
| Water & Sewer/Improvement Total | $804,819 | $1,000,000 | $4,500,000 | $4,500,000 | $2,000,000 |

### To Sewer Improvement Fund

| Fund Transferred From | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Water Improvement Trust | $0 | $0 | $50,000 | $50,000 | $50,000 |

### To Fleet Fund

| Fund Transferred From | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| General | 0 | 0 | 98,938 | 98,938 | 106,450 |
| Water& Sewer Utility | 0 | 0 | 0 | 0 | 12,620 |
| Sanitation | 0 | 0 | 0 | 0 | 47,209 |
| Fleet Fund Transfer Total | $0 | $0 | $98,938 | $98,938 | $166,279 |

### Total Interfund Transfers

| Fund Transferred From | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| All | $2,584,643 | $2,964,430 | $6,662,802 | $6,662,802 | $3,668,912 |

## Total Revenues for All Funds

| Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Gross Revenues | 71,188,683 | 62,143,924 | 88,346,804 | 69,322,957 | 66,575,315 |
| Less Transfers | 2,584,643 | 2,964,430 | 6,662,802 | 6,662,802 | 3,668,912 |
| Total Revenues | $68,604,041 | $59,179,495 | $81,684,002 | $62,660,155 | $62,906,403 |

The following are charges from one fund to another. For example, some of the engineering time in General Fund charges Street and Transportation Surtax, and Water & Sewer Utility. Also, utilities billed at City Hall goes to Water & Sewer Funds, etc. Below are the current charges for overhead allocations incurred as revenue in the category of charges for services in the respective funds, and likewise as service charges on the expense side. This interfund overhead allocations provide an idea of how funds are charged one to the other. The allocations for General Fund or "Administration" is a cost formula based on the expenses of the support provided to each fund as Administration supports the behind-the-scenes activities from the executive department, human resources, information technology, and finance.

## Interfund Overhead Allocations

### Administration

| Fund Allocated From | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Streets and Surtax | 53,875 | 53,875 | 51,712 | 64,552 | 69,329 |
| Water & Sewer Utility | 1,220,636 | 1,500,000 | 1,342,478 | 1,342,478 | 1,441,822 |
| Sanitation | 330,237 | 303,241 | 383,305 | 383,305 | 411,670 |
| Fleet Maintenance | 63,860 | 78,860 | 0 | 0 | 0 |
| Subtotal | $1,668,608 | $1,935,976 | $1,777,495 | $1,790,335 | $1,922,821 |

### Water & Sewer Billing

| Fund Allocated From | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Sanitation | $112,356 | $112,536 | $189,012 | $189,102 | $199,313 |

### All Allocations

| Fund Allocated From | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Total | $1,780,964 | $2,048,512 | $1,966,507 | $1,979,437 | $2,122,134 |

# Expenditure Summary

## Expenditures By Fund and Department

### General Fund

#### Administrative

| Department | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Legislative | 329,960 | 351,409 | 430,297 | 430,297 | 424,912 |
| Legal | 256,549 | 214,862 | 322,046 | 315,121 | 318,783 |
| Executive | 429,585 | 476,353 | 504,747 | 503,033 | 541,970 |
| Human Resources | 546,865 | 561,929 | 1,044,511 | 1,112,854 | 666,331 |
| Information Technology | 672,419 | 820,910 | 852,008 | 840,602 | 869,765 |
| Finance | 444,628 | 506,585 | 503,731 | 497,849 | 521,588 |

#### Non-Administrative

| Department | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Non-Departmental | 2,545,800 | 10,163,294 | 2,447,627 | 2,300,709 | 1,686,326 |
| Community Development | 431,747 | 502,424 | 593,160 | 577,691 | 721,821 |
| Code Compliance | 293,115 | 350,552 | 373,616 | 372,831 | 388,415 |

#### Public Safety

| Department | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Police | 7,637,419 | 8,763,621 | 9,186,303 | 7,938,642 | 9,387,842 |
| Fire | 6,970,388 | 8,441,215 | 7,491,381 | 7,168,395 | 7,885,874 |

#### Leisure Services

| Department | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Library | 666,082 | 717,382 | 718,486 | 749,821 | 737,157 |
| Parks & Recreation | 2,498,052 | 3,156,586 | 3,355,629 | 2,965,846 | 3,178,136 |
| Public Works—Operations. | 894,836 | 1,073,526 | 1,185,899 | 1,187,717 | 1,318,652 |
| Public Works—Utilities | 263,182 | 1,277,207 | 1,255,083 | 1,215,401 | 1,275,202 |

#### Public Works

| Department | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Public Works—Operations. | 894,836 | 1,073,526 | 1,185,899 | 1,187,717 | 1,318,652 |
| Public Works—Utilities | 263,182 | 1,277,207 | 1,255,083 | 1,215,401 | 1,275,202 |

## Special Funds

| Fund | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Street Improvement | 995,482 | 1,427,708 | 5,831,794 | 3,516,694 | 2,475,604 |
| Transportation Surtax | 0 | 0 | 2,000,000 | 0 | 3,906,307 |
| Community Investment Tax | 1,225,412 | 2,352,946 | 2,056,286 | 1,642,335 | 1,131,000 |
| Tax Increment Financing | 218,504 | 333,006 | 419,625 | 419,625 | 492,910 |
| Debt Service | 98,324 | 0 | 40,000 | 40,000 | 98,324 |

## Water and Sewer Utility Funds

| Department | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Water & Sewer - Finance | 644,930 | 749,728 | 759,297 | 777,910 | 762,667 |
| Water & Sewer - Operations | 9,534,583 | 10,989,524 | 11,277,955 | 11,555,810 | 11,578,304 |
| Water & Sewer – Non-governmental | 812,076 | 1,007,009 | 5,947,379 | 3,507,009 | 4,075,854 |
| Total Water & Sewer Fund | $10,991,592 | $12,746,259 | $17,984,631 | $15,840,729 | $16,416,825 |

## Enterprise Funds

| Fund | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Renewal & Replacement Fund | 19,534 | 10,021 | 6,301,809 | 5,087,847 | 3,380,184 |
| Water Improvement Fund | 312,346 | 21,183 | 2,050,562 | 1,202,563 | 1,724,283 |
| Sewer Improvement Fund | 0 | 1 | 358,185 | 78,958 | 513,140 |
| Sanitation Fund | 3,436,276 | 3,669,630 | 4,997,242 | 3,258,971 | 4,836,438 |
| Total Enterprise Funds | $3,768,156 | $3,700,835 | $13,707,798 | $9,628,339 | $10,454,045 |

## Fleet Maintenance Fund

| Fund | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Fleet Maintenance Fund | $811,799 | $929,338 | $900,000 | $271,189 | $426,779 |

## Total Expenditures for All Funds

| Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Total Gross Expenditures | $67,941,153 | $60,784,089 | $88,346,804 | $74,641,243 | $66,575,315 |

# Expenditure Summary By Fund / Department & Category

## General Fund

| Department | Personnel Services | Operating Expenditures | Capital Outlay | Debt Service | Grants & Aids | Transfers & Other | Total |
|---|---|---|---|---|---|---|---|
| Legislative | 286,841 | 76,371 | 47,000 | 0 | 14,700 | 0 | 424,912 |
| Legal | 277,983 | 40,800 | 0 | 0 | 0 | 0 | 318,783 |
| Executive | 453,840 | 88,130 | 0 | 0 | 0 | 0 | 541,970 |
| Business Relations | | | | 0 | | | |
| Human Resources | 327,617 | 338,714 | 0 | 0 | 0 | 0 | 666,331 |
| I.T. | 275,669 | 455,196 | 138,900 | 0 | 0 | 0 | 869,765 |
| Finance | 410,973 | 110,615 | 0 | 0 | 0 | 0 | 521,588 |
| Non-Department | 300,000 | 52,000 | 0 | 268,153 | 0 | 1,066,173 | 1,686,326 |
| Community Dev. | 611,004 | 85,817 | 25,000 | 0 | 0 | 0 | 721,821 |
| Code Compliance | 361,675 | 26,740 | 0 | 0 | 0 | 0 | 388,415 |
| Police | 8,622,742 | 761,364 | 3,736 | 0 | 0 | 0 | 9,387,842 |
| Fire | 6,615,569 | 1,221,905 | 10,400 | 0 | 38,000 | 0 | 7,885,874 |
| Library | 565,059 | 169,298 | 2,800 | 0 | 0 | 0 | 737,157 |
| Parks & Rec. | 1,958,342 | 680,344 | 539,450 | 0 | 0 | 0 | 3,178,136 |
| PW-Operations | 770,689 | 392,963 | 155,000 | 0 | 0 | 0 | 1,318,652 |
| PW-Utilities | 443,560 | 774,142 | 57,500 | 0 | 0 | 0 | 1,275,202 |
| Total | $22,412,579 | $5,300,579 | $979,786 | $268,153 | $52,700 | $1,066,173 | $30,079,970 |

## Special Funds

| Fund | Personnel Services | Operating Expenditures | Capital Outlay | Debt Service | Grants & Aids | Transfers | Total |
|---|---|---|---|---|---|---|---|
| Street Improvement | 0 | 337,829 | 1,205,000 | 0 | 0 | 932,775 | 2,475,604 |
| Transportation Surtax | 0 | 0 | 0 | 0 | 0 | 3,906,307 | 3,906,307 |
| Comm. Invst. Tax | 0 | 0 | 912,321 | 0 | 0 | 218,679 | 1,131,000 |
| Tax Increment Financing | 0 | 0 | 0 | 0 | 0 | 492,910 | 492,910 |
| Debt Service | 0 | 0 | 0 | 1,191,875 | 0 | 0 | 1,191,875 |
| Total Special Funds | $ 0 | $ 337,829 | $ 2,117,321 | $ 1,191,875 | $ 0 | $ 5,550,671 | $ 9,197,696 |

## Water and Sewer Utility Funds

| Fund | Personnel Services | Operating Expenditures | Capital Outlay | Debt Service | Grants & Aids | Transfers | Total |
|---|---|---|---|---|---|---|---|
| Finance-Ut. Services | 517,269 | 245,398 | 0 | 0 | 0 | 0 | 762,667 |
| Public Works—W&S | 1,969,447 | 7,837,357 | 1,771,500 | 0 | 0 | 0 | 11,578,304 |
| Non-Departmental | 0 | 7,009 | 0 | 0 | 0 | 4,068,845 | 4,075,854 |
| Total | $2,486,716 | $8,089,764 | $1,771,500 | $0 | $0 | $4,068,845 | $16,416,825 |

## Enterprise Funds—Water & Sewer Construction

| Fund | Personnel Services | Operating Expenditures | Capital Outlay | Debt Service | Grants & Aids | Transfers | Total |
|---|---|---|---|---|---|---|---|
| Renewal & Replace | 0 | 12,657 | 1,894,500 | $0 | 0 | 1,473,027 | 3,380,184 |
| Water Improvement | 0 | 8,123 | 20,000 | $0 | 0 | 1,696,160 | 1,724,283 |
| Sewer Improvement | 0 | 4,251 | 75,000 | $0 | 0 | 433,889 | 513,140 |
| Total | $ 0 | $ 25,031 | $ 1,989,500 | $0 | $ 0 | $ 3,603,076 | $ 5,617,607 |

## Enterprise Funds—Sanitation

| Fund | Personnel Services | Operating Expenditures | Capital Outlay | Debt Service | Grants & Aids | Transfers | Total |
|---|---|---|---|---|---|---|---|
| Sanitation | $905,038 | $2,421,602 | $322,000 | $0 | $0 | $1,187,798 | $4,836,438 |

## Internal Service Fund

| Fund | Personnel Services | Operating Expenditures | Capital Outlay | Debt Service | Grants & Aids | Transfers | Total |
|---|---|---|---|---|---|---|---|
| Fleet Maintenance | $335,783 | $50,338 | $40,000 | | $0 | $658 | $426,779 |

## Total Expenditures for All Funds

| Fund | Personnel Services | Operating Expenditures | Capital Outlay | Debt Service | Grants & Aids | Transfers | Total |
|---|---|---|---|---|---|---|---|
| Gross Total Expenditures | 26,140,116 | 16,225,143 | 7,220,107 | 1,191,875 | 1,460,028 | 3,668,912 | 66,575,315 |
| Less Transfers | 0 | 0 | 0 | 0 | 0 | 3,668,912 | 3,668,912 |
| Net Total Expenditures | $26,140,116 | $16,225,143 | $7,220,107 | $1,191,875 | $1,460,028 | $0 | $62,906,403 |

# Expenditures By Element Code and Category

## Expenditure Summary Personnel Services

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 12 | Salaries & Wages | 12,690,277 | 13,892,467 | 15,773,165 | 14,944,616 | 16,416,780 |
| 14 | Overtime | 667,884 | 713,395 | 425,098 | 585,572 | 478,000 |
| 15 | Special Pay | 435,031 | 463,869 | 451,640 | 455,945 | 449,485 |
| 21 | Payroll Taxes | 1,045,294 | 1,138,286 | 1,246,067 | 1,235,599 | 1,442,001 |
| 22 | Retirement Contributions | 4,216,410 | 5,460,814 | 4,916,398 | 3,921,226 | 4,770,278 |
| 23 | Life & Health Insurance | 1,828,019 | 1,930,697 | 2,229,931 | 1,982,264 | 2,147,560 |
| 24 | Workers' Comp. Insurance | 462,163 | 496,009 | 513,416 | 503,968 | 436,012 |
| 25 | Unemployment Comp. | 10,514 | 2,804 | 800 | 1,550 | 0 |
| N/A | Total Personnel Services | $21,355,592s | $24,098,341s | $25,556,515s | $23,630,740s | $26,140,116 |

## Operating Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 31 | Professional Services | 293,373 | 713,020 | 223,000 | 235,386 | 228,410 |
| 32 | Accounting & Auditing | 57,500 | 45,505 | 50,500 | 45,000 | 52,500 |
| 34 | Other Contractual Services | 6,672,671 | 7,093,168 | 6,355,575 | 6,755,175 | 7,190,517 |
| 40 | Travel & Per Diem | 62,489 | 91,393 | 100,171 | 73,626 | 101,740 |
| 41 | Communication Services | 264,376 | 244,435 | 288,547 | 263,191 | 283,595 |
| 42 | Postage | 53,174 | 53,951 | 58,705 | 55,520 | 56,650 |
| 43 | Utility Services | 1,048,566 | 1,016,316 | 1,065,284 | 1,065,112 | 1,063,194 |
| 44 | Rentals & Leases | 118,492 | 493,583 | 300,698 | 354,356 | 320,464 |
| 45 | Insurance | 470,877 | 411,454 | 489,999 | 625,153 | 614,146 |
| 46 | Repair & Maint. Services | 2,259,423 | 2,298,425 | 2,168,191 | 1,442,010 | 1,385,310 |
| 47 | Printing & Binding | 35,217 | 32,767 | 44,525 | 42,215 | 46,190 |
| 48 | Promotional Activities | 33,188 | 53,433 | 40,368 | 39,718 | 48,300 |
| 49 | Other Current Charges | 906,953 | 314,563 | 665,205 | 706,710 | 190,180 |
| 51 | Office Supplies | 70,457 | 121,830 | 82,109 | 91,104 | 99,139 |
| 52 | Operating Supplies | 1,175,991 | 1,541,761 | 1,407,334 | 1,311,274 | 1,335,596 |
| 53 | Road Materials & Supplies | 48,371 | 58,248 | 55,450 | 66,450 | 21,000 |
| 54 | Books, Publ. & Memberships | 87,581 | 72,296 | 82,605 | 81,906 | 80,421 |
| 55 | Mobile Devices | 260 | 1,535 | 0 | 0 | 0 |
| 59 | Other Operating Costs | 4,465,788 | 4,472,133 | 2,620,504 | 2,620,594 | 3,107,791 |
| N/A | Total Operating Expenditures | $18,124,747 | $19,129,816 | $16,098,770 | $15,874,500 | $16,225,143 |

## Capital Outlay

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 62 | Buildings & Improvements | 659,294 | 2,217,247 | 440,000 | 254,446 | 796,800 |
| 63 | Impvmts. Other Than Buildings | 657,905 | 1,533,076 | 9,684,731 | 9,243,009 | 4,911,600 |
| 64 | Machinery & Equipment | 511,109 | 1,355,820 | 2,059,820 | 2,089,505 | 1,511,707 |
| N/A | Total Capital Outlay | $1,828,308 | $5,106,143 | $12,184,551 | $11,586,960 | $7,220,107 |

## Debt Service

| Code | Category y | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 71 | Debt Service-Principal | 24,104,621 | 8,513,667 | 14,241,304 | 14,359,440 | 938,046 |
| 72 | Debt Service-Interest | 817,936 | 946,991 | 867,494 | 867,494 | 521,982 |
| 73 | Other Debt Service Costs | 98,324 | 0 | 40,000 | 40,000 | 0 |
| N/A | Total Debt Service | $25,020,881 | $9,460,658 | $15,148,798 | $15,266,934 | $1,460,028 |

## Grants

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 81 | Contributions | 0 | 0 | 0 | 0 | 38,000 |
| 82 | Aid to Private Organizations | 14,700 | 24,700 | 25,700 | 25,500 | 14,700 |
| N/A | Total Grants | $14,700 | $24,700 | $25,700 | $25,500 | $52,700 |

## Transfers, Reserves

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 91 | Transfers | 2,584,643 | 2,964,430 | 8,263,281 | 8,256,609 | 3,668,912 |
| 99 | Reserve for Contingency | -987,718 | 1 | 11,069,189 | 0 | 11,808,309 |
| N/A | Total Transfers, Reserves | $1,596,925 | $2,964,431 | $19,332,470 | $8,256,609 | $15,477,221 |

## Total Expenditures for All Categories

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| N/A | Total Expenditures | $67,941,153 | $60,784,089 | $88,346,804 | $74,641,243 | $66,575,315 |

# All Funds by Category Expenditures

## Expenditure Summary

| Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Personnel Services | 21,355,592s | 24,098,341s | 25,556,515s | 23,630,740s | 26,140,116 |
| Operating Expenditures | 18,124,747 | 19,129,816 | 16,098,770 | 15,874,500 | 16,225,143 |
| Capital Outlay | 1,828,308 | 5,106,143 | 12,184,551 | 11,586,960 | 7,220,107 |
| Debt Service | 25,020,881 | 9,460,658 | 15,148,798 | 15,266,934 | 1,460,028 |
| Grants & Aids | 14,700 | 24,700 | 25,700 | 25,500 | 52,700 |
| Transfers | 2,584,643 | 2,964,430 | 8,263,281 | 8,256,609 | 3,668,912 |
| Reserves | -987,718 | 1 | 11,069,189 | 0 | 11,808,309 |
| Total Expenditures | $67,941,153 | $60,784,089 | $88,346,804 | $74,641,243 | $66,575,315 |

## Expenditure Comparisons

| Category | Budget FY 20 | Budget FY 21 | Dollar Change | Percentage Change |
|---|---|---|---|---|
| Personnel Services | 25,556,515s | 26,140,116s | 583,601s | 2.3%s |
| Operating Expenditures | 16,098,770 | 16,225,143 | 126,373 | 0.8% |
| Capital Outlay | 12,184,551 | 7,220,107 | -4,964,444 | -40.7% |
| Debt Service | 15,148,798 | 1,460,028 | -13,688,770 | -90.4% |
| Grants & Aid | 25,700 | 52,700 | 27,000 | 105.1% |
| Transfers | 8,263,281 | 3,668,912 | 739,120 | 6.7% |
| Reserves | 11,069,189 | 11,808,309 | -4,594,369 | -55.6% |
| Total Expenditures | $88,346,804 | $66,575,315 | $-21,771,489 | -24.6% |

# General Fund

## Contents

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Leisure Services: Parks and Recreation Division

Public Works Operations and Maintenance Department

Public Works Utilities Department

# General Fund Introduction

This section provides position and budget summaries for all departments in the General Fund. The position summaries are based on the authorizations as of October 1, 2020 converted to full-time equivalents and are listed on the organizational chart of each department. The dollar summaries are based on actual expenditures for prior years, previous appropriations, current estimates, and budget for this Fiscal Year. Where relevant and available, revenue sources and capital expenditures are summarized by division or program for each department.

Also provided are narratives of the service each department expects to provide in Fiscal Year 2021 and applicable goals.

More detailed information regarding capital purchases can be found in the Capital Improvement Program portion of this document.

This section of General Fund has been split differently than in past years.

The first part, **Administration**, consists of departments that support the entirety of all of City Operations, Reports, Meetings, and so forth. These departments consist of: Legislative, Legal, Executive, Human Resources, Information Technology, and Finance

The next section of General Fund is **Non-Departmental**, and includes Non-Departmental, Code Compliance, and Community Development.

**Public Safety** is the Police Department and Fire Department.

**Leisure Services** is next which consists of the Library and Parks and Recreation.

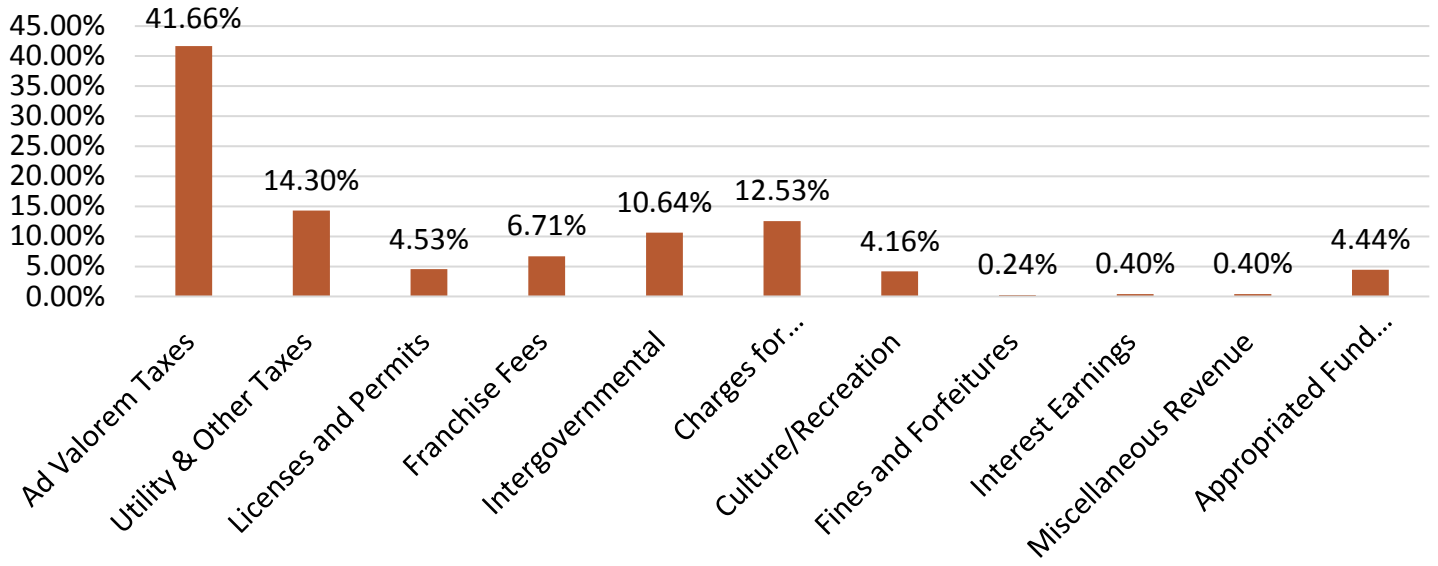
Finally, **Public Works** is split into 2 sections: The first takes care of all of our City Buildings, and Grounds. The next is streets and engineering. Both sections have their own administrative department.

# General Fund Revenue Summary

## Revenue by Major Revenue Source

| Source | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Ad Valorem Taxes | 10,263,530 | 10,783,581 | 11,500,000 | 11,510,000 | 12,530,852 |
| Utility & Other Taxes | 4,254,301 | 4,172,438 | 4,275,000 | 3,720,000 | 4,300,000 |
| Licenses & Permits | 596,302 | 720,615 | 697,200 | 1,400,475 | 1,363,344 |
| Franchise Fees | 1,980,430 | 1,958,870 | 2,038,000 | 1,768,000 | 2,018,000 |
| Intergovernmental | 3,533,519 | 3,863,711 | 4,620,180 | 3,957,382 | 3,201,495 |
| Charges for Services/Fees | 3,280,494 | 3,631,573 | 4,193,042 | 3,505,792 | 3,767,878 |
| Culture/Recreation | 978,208 | 1,380,075 | 1,247,531 | 791,049 | 1,251,010 |
| Fines & Forfeitures | 220,566 | 478,182 | 121,100 | 81,029 | 71,525 |
| Interest Earnings | 141,590 | 315,523 | 140,000 | 102,000 | 121,500 |
| Miscellaneous Revenue | 307,418 | 9,457,450 | 220,634 | 546,128 | 120,050 |
| Transfer & Other | 0 | 0 | 0 | 0 | 0 |
| Appropriated Fund Balance | 0 | 0 | 1,362,875 | 0 | 1,334,316 |
| Total | $25,556,357 | $36,762,018 | $30,415,562 | $27,381,855 | $30,079,970 |

### *General Fund Revenue FY 2021*



# General Fund Expenditures

## Summary by Element Code and Category

### Personnel Service

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 12 | Salaries & Wages | 10,833,029 | 11,745,339 | 13,233,348 | 12,482,838 | 13,816,047 |
| 14 | Overtime | 351,330 | 381,323 | 234,348 | 390,572 | 317,500 |
| 15 | Special Pay | 433,531 | 463,869 | 449,240 | 453,545 | 449,485 |
| 21 | Payroll Taxes | 877,227 | 948,874 | 1,053,146 | 1,047,592 | 1,202,927 |
| 22 | Retirement Contributions | 4,053,266 | 5,195,828 | 4,662,127 | 3,672,936 | 4,507,920 |
| 23 | Life & Health Insurance | 1,572,441 | 1,624,261 | 1,832,656 | 1,600,403 | 1,751,033 |
| 24 | Workers' Comp Insurance | 377,444 | 402,349 | 415,072 | 417,402 | 367,667 |
| 25 | Unemployment Comp. | 9,761 | 2,048 | 0 | 750 | 0 |
| N/A | Total Personnel Services | $18,508,029 | $20,763,891 | $21,879,937 | $20,066,038 | $22,412,579 |

### Operating Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 31 | Professional Services | 243,973 | 664,625 | 213,000 | 225,386 | 208,410 |
| 32 | Accounting & Auditing | 57,500 | 45,505 | 50,500 | 45,000 | 52,500 |
| 34 | Other Contractual Services | 695,113 | 756,753 | 835,253 | 870,498 | 945,614 |
| 40 | Travel & Per Diem | 59,711 | 86,626 | 93,271 | 66,586 | 93,690 |
| 41 | Communication Services | 243,575 | 221,525 | 263,597 | 240,191 | 260,145 |
| 42 | Transportation | 20,430 | 20,056 | 24,655 | 22,420 | 23,600 |
| 43 | Utility Services | 730,228 | 708,159 | 720,884 | 715,662 | 713,694 |
| 44 | Rentals & Leases | 39,670 | 66,228 | 66,782 | 57,240 | 61,704 |
| 45 | Insurance | 232,448 | 223,973 | 287,684 | 386,738 | 369,403 |
| 46 | Repair & Maint. Services | 759,088 | 840,505 | 834,814 | 743,621 | 713,271 |
| 47 | Printing & Binding | 21,076 | 17,651 | 30,175 | 27,415 | 31,490 |
| 48 | Promotional Activities | 33,188 | 53,433 | 40,368 | 39,718 | 48,300 |
| 49 | Other Current Charges | 900,242 | 305,333 | 657,905 | 699,460 | 182,930 |
| 51 | Office Supplies | 56,280 | 97,430 | 66,309 | 74,510 | 80,889 |
| 52 | Operating Supplies | 656,503 | 964,899 | 747,034 | 669,543 | 780,146 |
| 53 | Road Materials & Supplies | 10,968 | 12,088 | 17,450 | 13,450 | 17,500 |
| 54 | Books, Pub. & Memberships | 85,091 | 71,228 | 80,465 | 79,766 | 77,926 |
| 55 | Communication Devices | 0 | 1,535 | 0 | 0 | 0 |
| 59 | Other Operating Costs | 597,924 | 624,547 | 318,210 | 318,210 | 639,367 |
| N/A | Total Operating Expenditures | $5,443,008 | $5,782,099 | $5,348,356 | $5,295,414 | $5,300,579 |

## Capital Outlay

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 62 | Buildings & Improvements | 0 | 110,488 | 66,000 | 55,446 | 236,800 |
| 63 | Impvmts. Other Than Buildings | 121,916 | 398,746 | 505,740 | 291,118 | 132,100 |
| 64 | Machinery & Equipment | 250,377 | 1,123,230 | 515,322 | 628,705 | 610,886 |
| N/A | Total Capital Outlay | $372,293 | $1,632,464 | $1,087,062 | $975,269 | $979,786 |

## Debt Service

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 71 | Debt Service—Principal | 0 | 7,679,801 | 117,690 | 235,826 | 268,153 |
| N/A | Total Debt Services | $0 | $7,679,801 | $117,690 | $235,826 | $268,153 |

## Grants & Aids

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 81 | Contributions | 0 | 0 | 0 | 0 | 38,000 |
| 82 | Aid to Private Organizations | 14,700 | 24,700 | 25,700 | 25,500 | 14,700 |
| N/A | Total Grants, Aids | $14,700 | $24,700 | $25,700 | $25,500 | $52,700 |

## Transfers, Reserves & Other Uses

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 91 | Transfers | 1,561,320 | 1,631,424 | 1,699,849 | 1,693,177 | 1,066,173 |
| 99 | Reserve for Contingency | -987,718 | 0 | 256,968 | 0 | 0 |
| N/A | Transfers, Reserves | $1,561,320 | $1,631,424 | $1,699,849 | $1,693,177 | $1,066,173 |

## Total Expenditures for General Fund

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| ALL | Total Expenditures | $25,899,350 | $37,514,379 | $30,158,594 | $28,291,224 | $30,079,970 |

# Expenditure Summary by Department

## Administration

| Department | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Legislative | 329,960 | 351,409 | 430,297 | 430,297 | 424,912 |
| Legal | 256,549 | 214,862 | 322,046 | 315,121 | 318,783 |
| Executive | 429,585 | 476,353 | 504,747 | 503,033 | 541,970 |
| Human Resources | 546,865 | 561,929 | 1,044,511 | 1,112,854 | 666,331 |
| Information Technology | 672,419 | 820,910 | 852,008 | 840,602 | 869,765 |
| Finance | 444,628 | 506,585 | 503,731 | 497,849 | 521,588 |

## Non-Administration

| Department | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Non-Department | 2,545,800 | 10,163,294 | 2,447,627 | 2,300,709 | 1,686,326 |
| Community Development | 431,747 | 502,424 | 593,160 | 577,691 | 721,821 |
| Code Compliance | 293,115 | 350,552 | 373,616 | 372,831 | 388,415 |

## Public Safety

| Department | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Police | 7,637,419 | 8,763,621 | 9,186,303 | 7,938,642 | 9,387,842 |
| Fire | 6,970,388 | 8,441,215 | 7,491,381 | 7,168,395 | 7,885,874 |

## Leisure Services

| Department | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Library | 666,082 | 717,382 | 718,486 | 749,821 | 737,157 |
| Parks & Recreation | 2,498,052 | 3,156,586 | 3,355,629 | 2,965,846 | 3,178,136 |

## Public Works

| Department | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Public Works—Operations | 894,836 | 1,073,526 | 1,185,899 | 1,187,717 | 1,318,652 |
| Public Works—Utilities | 263,182 | 1,277,207 | 1,255,083 | 1,215,401 | 1,275,202 |

## Total General Fund Expenditures

| Department | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Total Expenditures | $25,899,350 | $37,514,379 | $30,158,594 | $28,291,224 | $30,079,970 |

# Expenditure Comparison by Department

## Administration

| Department | Budget FY 20 | Budget FY 21 | Dollar Change | % Change |
|---|---|---|---|---|
| Legislative | 430,297 | 424,912 | -5,385 | -1.3% |
| Legal | 322,046 | 318,783 | -3,263 | -1.0% |
| Executive | 504,747 | 541,970 | 37,223 | 7.4% |
| Human Resources | 1,044,511 | 666,331 | -378,180 | -36.2% |
| Information Technology | 852,008 | 869,765 | 17,757 | 2.1% |
| Finance | 503,731 | 521,588 | 17,857 | 3.5% |

## Non Administration

| Department | Budget FY 20 | Budget FY 21 | Dollar Change | % Change |
|---|---|---|---|---|
| Non-Department | 2,447,627 | 1,686,326 | -761,301 | -31.1% |
| Community Development | 593,160 | 721,821 | 128,661 | 21.7% |
| Code Compliance | 373,616 | 388,415 | 14,799 | 4.0% |

## Public Safety

| Department | Budget FY 20 | Budget FY 21 | Dollar Change | % Change |
|---|---|---|---|---|
| Police | 9,186,303 | 9,387,842 | 201,539 | 2.2% |
| Fire | 7,491,381 | 7,885,874 | 394,493 | 5.3% |
| Library | 718,486 | 737,157 | 18,671 | 2.6% |

## Leisure Services

| Department | Budget FY 20 | Budget FY 21 | Dollar Change | % Change |
|---|---|---|---|---|
| Library | 718,486 | 737,157 | 18,671 | 2.6% |
| Parks & Recreation | 3,355,629 | 3,178,136 | -177,493 | -5.3% |

## Public Works

| Department | Budget FY 20 | Budget FY 21 | Dollar Change | % Change |
|---|---|---|---|---|
| Public Works—Operations | 1,185,899 | 1,318,652 | 132,753 | 11.2% |
| Public Works—Utilities | 1,255,083 | 1,275,202 | 20,119 | 1.6% |

## Total General Fund Expenditures

| Department | Budget FY 20 | Budget FY 21 | Dollar Change | % Change |
|---|---|---|---|---|
| Total | $30,158,594 | $30,079,970 | $-78,624 | -0.3% |

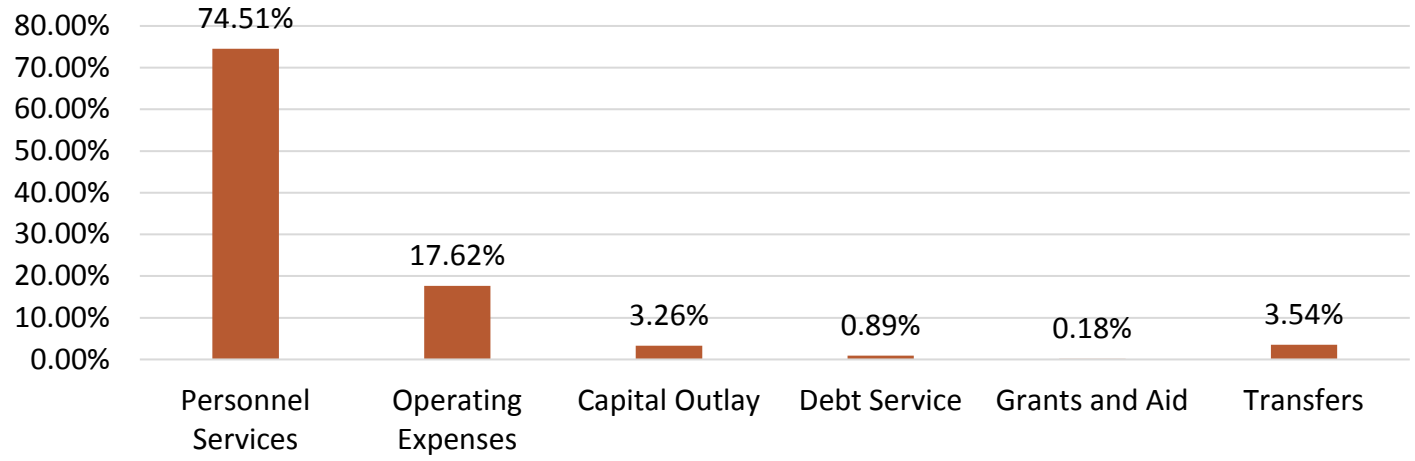
## Expenditure Summary by Category

| Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Personnel Services | 18,508,029 | 20,763,891 | 21,879,937 | 20,066,038 | 22,412,579 |
| Operating Expenditures | 5,443,008 | 5,782,099 | 5,348,356 | 5,295,414 | 5,300,579 |
| Capital Outlay | 372,293 | 1,632,464 | 1,087,062 | 975,269 | 979,786 |
| Debt Service | 0 | 7,679,801 | 117,690 | 235,826 | 268,153 |
| Grants & Aids | 14,700 | 24,700 | 25,700 | 25,500 | 52,700 |
| Transfers | 1,561,320 | 1,631,424 | 1,699,849 | 1,693,177 | 1,066,173 |
| Reserves | -987,718 | 0 | 256,968 | 0 | 0 |
| Total Expenditures | $25,899,350 | $37,514,379 | $30,158,594 | $28,291,224 | $30,079,970 |

## Expenditure Comparison by Category

| Category | Budget FY 20 | Budget FY 21 | Dollar Change | Percent of Total Budget | Percentage Change |
|---|---|---|---|---|---|
| Personnel Services | 21,879,937 | 22,412,579 | 532,642 | 74.5% | 2.4% |
| Operating Expenditures | 5,348,356 | 5,300,579 | -47,777 | 17.6% | -0.9% |
| Capital Outlay | 1,087,062 | 979,786 | -107,276 | 3.3% | -9.9% |
| Debt Service | 117,690 | 268,153 | 150,463 | 0.9% | 127.8% |
| Grants & Aids | 25,700 | 52,700 | 27,000 | 0.2% | 105.1% |
| Transfers | 1,699,849 | 1,066,173 | -633,676 | 3.5% | -37.3% |
| Reserves | 256,968 | 0 | -256,968 | 0.0% | -100.0% |
| Total Expenditures | $30,158,594 | $30,079,970 | $-78,624 | 100.0% | -0.3% |

### *General Fund Expenditures by Category for FY 2021*



# Department Overview and Departmental Performance Measures

The departments in the General Fund are arranged by Administration Departments, followed by non-Administration Departments, Safety Departments, Leisure Divisions, and Public Works Departments.

## Contents

Administrative

- Legislative Department
- Legal Department
- Executive Department
- Human Resources Department:
- Information Technology
- Finance Department

Non-Administrative

- Non-Departmental
- Community Development Department
- Code Compliance Department

Public Safety

- Police Department
- Fire Department

Leisure Services

- Library Division
- Parks and Recreation Division

Public Works

- Operations and Maintenance Department
- Utilities Department

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# Legislative Department

## Overview

The Legislative Department consists of the Mayor, four City Council members and the staff of the City Clerk's Office.

The Mayor and City Council members are elected by the voters to serve at large via non-partisan elections. Collectively, they form the governing body of the city and establish policies, adopt ordinances and enact resolutions in the interest of the city, its citizens and employees.

The City Clerk's Office is responsible for the administration of legislative affairs and providing staff support to the Mayor, City Council and several city advisory boards. The City Clerk is also the designated custodian of records and election official.

The duties of the City Clerk and staff generally fall within one of the four following service categories: Administration, Public Records Management, Code Compliance and professional support for Council and city advisory boards.

## Priorities and Focus

Ongoing priorities of the Legislative Department include prompt and efficient staff support for the Mayor, Council, and city advisory boards; precise and lawful administration of legislative affairs; and accurate and succinct records of official meetings.

The management of public records and the duties associated with fulfilling public records requests have garnered greater attention in recent years. The staff of the City Clerk's Office is committed to safeguarding official records and responding to the needs of the community whenever public records are requested.

Moving forward, the focus will be to continue to archive records electronically in accordance with statutory requirements. This will provide staff with the ability to maintain an electronic database of records and information critical to effective operations.

Additionally, staff will complete a variety of tasks in preparation of the upcoming election to seat one City Council member and the Mayor.

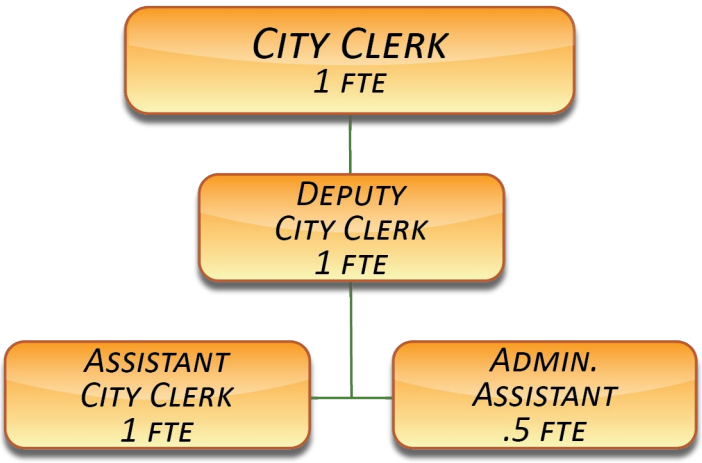
## Prior Year Accomplishments

- Coordinated with the State to hold a records management training for 40 plus employees.
- Staff streamed two webinars for City employees on ADA Accessibility.
- Staff brought on CSC eRecording in July, 2019 to quickly record documents online with the County.

## Upcoming Projects

- The department will conduct a records management and public records request training for employees
- Continue offering training for boards and committee members
- Continue working towards being more ADA compliant and provide webinars for employees on ADA compliance

# Legislative Organizational Chart




Department employee full-time equivalents (FTE) = 3.5

# Legislative Expenditures

## Expenditure Summary

| Expenditure Classification | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Personnel Services | 232,698 | 254,045 | 273,609 | 273,609 | 286,841 |
| Operating Expenditures | 76,709 | 82,664 | 83,988 | 83,988 | 76,371 |
| Capital Outlay | 5,853 | 0 | 47,000 | 47,000 | 47,000 |
| Grants & Aids | 14,700 | 14,700 | 25,700 | 25,700 | 14,700 |
| Total Expenditures | $329,960 | $351,409 | $430,297 | $430,297 | $424,912 |

## Expenditures by Division / Program

| Division/Program | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| City Clerk Administration | 182,259 | 196,895 | 212,806 | 212,806 | 222,204 |
| Council/Board Support | 147,699 | 154,515 | 217,491 | 217,491 | 202,708 |
| Total Expenditures | $329,960 | $351,409 | $430,297 | $430,297 | $424,912 |

## Capital Outlay Schedule

| Item | Budget FY 21 |
|---|---|
| Link Electronics Automated Closed Caption Device w/Encoder | $47,000 |

## Memberships, Grants &Aid Details

| Item | Budget FY 21 |
|---|---|
| Junior Woman's Club | 2,960 |
| Tampa Bay Regional Planning Council | 2,000 |
| Florida League of Cities Annual Dues | 3,280 |
| Temple Terrace Chamber of Commerce | 200 |
| Tampa Hillsborough EDC (President) | 10,000 |
| Dept. of Economic Opportunity–CRA Fee | 175 |
| Tampa !P | 2,500 |

| Item | Budget FY 21 |
|---|---|
| Safe and Sound | 1,850 |
| FL Leagues of Cities Professional Services | 250 |
| Suncoast League of Cities | 500 |
| Florida League of Mayors | 691 |
| Uptown Chamber Membership | 1,200 |
| Florida College Leadership | 3,500 |
| School Grants | 14,700 |
| Total | $43,806 |

## EXPENDITURE DETAILS

### Personnel Services

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 12 | Salaries & Wages | 182,695 | 200,018 | 214,484 | 214,484 | 224,574 |
| 14 | Overtime | 0 | 98 | 98 | 98 | 0 |
| 15 | Special Pay | 0 | 0 | 0 | 0 | 0 |
| 21 | Payroll Taxes | 13,950 | 15,175 | 16,408 | 16,408 | 18,562 |
| 22 | Retirement Contributions | 14,906 | 16,343 | 17,844 | 17,844 | 18,766 |
| 23 | Life & Health Insurance | 20,822 | 22,055 | 24,389 | 24,389 | 24,391 |
| 24 | Workers' Comp. Insurance | 325 | 356 | 386 | 386 | 548 |
| N/A | Total Personnel Services | $232,698 | $254,045 | $273,609 | $273,609 | $286,841 |

### Operating Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 31 | Professional Services | 253 | 2,088 | 705 | 705 | 105 |
| 34 | Other Contractual Services | 6,028 | 12,253 | 14,588 | 14,588 | 11,000 |
| 40 | Travel & Per Diem | 6,049 | 18,606 | 13,430 | 13,430 | 10,460 |
| 41 | Communication Services | 1,395 | 1,280 | 1,750 | 1,750 | 1,600 |
| 42 | Postage | 1,940 | 2,258 | 2,400 | 2,400 | 2,400 |
| 44 | Rentals & Leases | 2,345 | 1,992 | 2,500 | 2,500 | 2,500 |
| 45 | Insurance | 0 | 0 | 0 | 0 | 0 |
| 46 | Repair & Maint. Services | 225 | 0 | 250 | 250 | 250 |
| 47 | Printing & Binding | 1,211 | 299 | 800 | 800 | 810 |
| 48 | Promotional Activities | 502 | 721 | 350 | 350 | 4,200 |
| 49 | Other Current Charges | 11,447 | 8,451 | 12,000 | 12,000 | 13,200 |
| 51 | Office Supplies | 1,046 | 1,446 | 1,500 | 1,500 | 1,500 |
| 52 | Operating Supplies | 1,220 | 3,376 | 2,260 | 2,260 | 2,100 |
| 54 | Books, Publ. & Memberships | 43,048 | 29,894 | 31,455 | 31,455 | 26,246 |
| N/A | Total Operating Expenditures | $76,709 | $82,664 | $83,988 | $83,988 | $76,371 |

### Capital Outlay

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 64 | Machinery & Equipment | $5,853 | $0 | $47,000 | $47,000 | $47,000 |

### Grants and Aids

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 82 | Aid to Private Organizations | $14,700 | $14,700 | $25,700 | $25,700 | $14,700 |

### Total Legislative Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| ALL | Total | $329,960 | $351,409 | $430,297 | $430,297 | $424,912 |

# Legislative Program Synopses

## City Clerk Administration Program

### Account: 001-1013-511

*Program Description:*

Provides efficient control over the use, retention, storage retrieval, protection, preservation, and final disposition of essential City documents, records and paperwork. Informs citizens of various City events, programs, and public hearings through legal and public notices. Provides notary and wedding services, handles public records requests, and serves as a general information center.

*Program Objectives:*

- Review and consolidate records transferred from other departments.
- Dispose of records that have met retention schedules or have been digitally scanned.
- Electronically scan 100% of eligible records to free up storage space.
- Keep citizens of Temple Terrace informed of City Council meetings and public hearings and Citizen Board meetings through various media.
- Assist Supervisor of Elections with City elections, qualify candidates, and process candidacy paperwork.
- Advertise legal notices as required by law.
- Provide Notary services and perform marriage ceremonies.
- Provide administrative support to City advisory boards.
- Intake public records requests from citizens and forwards to the appropriate parties for responses.
- Report to State regarding Boards, Financial Disclosure and Records Management.
- Manage the City's lien search process by working with the vendor Orange Lien.

*Department Objectives:*

- Monitor and control department programs within budget.
- Operate efficiently under adopted budget.

*Department Overview:*

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 176,102 | 187,049 | 196,159 |
| Operating expenditures | 20,793 | 25,757 | 26,045 |
| Total Expenditures | $196,895 | $212,806 | $222,204 |
| Employee equivalents in program | 2.60 | 2.60 | 2.60 |

*FY 20 Projects:*

1. Conduct a records management and public records request training for employees.

2. Work toward being more ADA compliant.

3. Start using an outside vendor/company for on-line recording of City documents.

Status:

1. Completed a virtual class. Participants received 3-hour certificate of completion.

2. This project is continuous as we learn more about the ins and outs of being ADA compliant such as certain symbols that are not compliant.

3. Completed. It is more efficient.

## CITY COUNCIL/BOARD SUPPORT-CLERICAL PROGRAM

### Account: 001-1021-511

*Program Description:*

Provides legislative support to the Mayor and City Council. Records and transcribes the minutes to City Council regular meetings, special meetings and workshops. Arranges all Council travel and schedules Council appearances at community events and functions. Oversees candidate qualifying and municipal elections.

Ensures Council members meet annual ethics training requirements per Florida Statutes. Prepares agendas and minutes for the Board of Adjustment, Municipal Code Enforcement Board, River Watch Task Force and the School Support Committee as well as handles all correspondence for these groups. Advertises all Boards and Committee vacancies and manages the appointment process through Council. Provides administrative support to the Municipal Code Enforcement Board with Notices of Hearings, Orders and Order Imposing Fines and maintains the liens list for the City.

*Program Objectives:*

- Prepare and transcribe minutes for Council meetings, special meetings and workshops.
- Prepares agendas and minutes for all Citizen Boards.
- Schedules training for the Citizen Boards regarding Sunshine Law with the Legal Department.
- Advertises all board vacancies and schedules all applicants to be heard on Council agendas.
- Provides administrative support to the Municipal Code Enforcement Board.
- Provide clerical support to Mayor, City Council and Citizen Boards.
- Sends ordinances to MuniCode for updating into the City's Code of Ordinances.
- Distribute Code supplements to City Council and City staff.
- Manages the Council Chambers and Work Room calendars.

*Department Objectives:*

- Monitor and control department programs within budget.
- Operate efficiently under adopted budget.

*Department Overview:*

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 77,943 | 86,560 | 90,682 |
| Operating expenditures | 61,872 | 58,231 | 50,326 |
| Total Expenditures | $139,815 | $144,791 | $141,008 |
| Employee equivalents in program | 0.90 | 0.90 | 0.90 |

# Legislative Performance Measures

| Performance Measure Outcomes | Council Goal | FY 20 Target | FY 20 Actual | FY 21 Target |
|---|---|---|---|---|
| Conduct records management training for employees | N/A | 40 Employees | 40 + | 40 Employees |
| Contract outside vendor for on-line recording of City documents by FYE (9/30/20) | N/A | by 9/30/20 | Completed 7/31/2020 | N/A |
| Provide ADA training for City Staff through streamed webinars | N/A | 2 webinars | 2 | 2 |
| Offer training for boards and committee members | N/A | N/A | N/A | TBD |
| Update Council Chamber capabilities through various technology upgrades for less than $60k | N/A | $47,000 | $8,000 | $47,000 |
| Conduct Public Records Request training for employees | N/A | N/A | N/A | 40 Employees |
| Electronically scan all eligible records to free up storage space | N/A | N/A | N/A | 100% |
| Dispose of all records that have met retention schedules or have been digitally scanned | N/A | N/A | N/A | 100% |
| Review and consolidate all records transferred from other departments | N/A | N/A | N/A | 100% |

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# Legal Department

## Overview

The Legal Department consists of the City Attorney and a Deputy City Attorney. The City Attorney reports directly to City Council and is responsible for representing the City in all legal matters and providing general counsel to elected officials and staff members on various matters involving city business.

The City Attorney drafts contracts to which the City is a party, and reviews ordinances, resolutions, and other official city documents for accuracy, completeness, and permissibility under the law. The City Attorney monitors and assists outside counsel in defending the City pursuant to its liability insurance, and defends the City in cases not covered under the policy. The City Attorney works with the Police Department to obtain risk protection orders as needed, serves as prosecutor of code enforcement violations, and attends all meetings of the Code Enforcement Board and the Board of Adjustment.

All duties and responsibilities of the Legal Department fall within the Legal Services Program and are funded by the city's general fund.

## Priorities and Focus

Ongoing priorities of the Legal Department include working with the City Manager to negotiate advantageous real estate sales and development contracts to facilitate the City's vision for the redevelopment area and assisting the City Clerk in responding to public record requests.

The department focuses on providing efficiency of operations to save the City money on legal services while ensuring regular access to such services for City Council and all city departments.

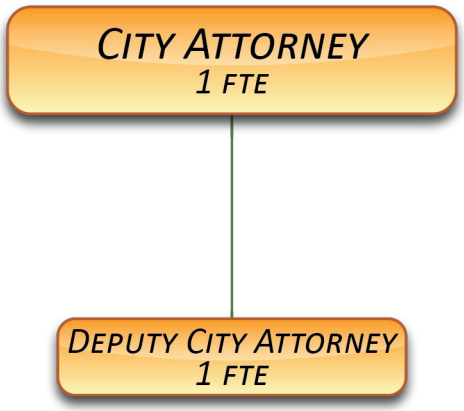
## Prior Year Accomplishments

- A Legal File was created on the City's U drive so that all case files and documents created or received electronically by the office of the City Attorney will be accessible now and in the future to all personnel of that office.
- Implemented an alternative method of prosecuting Code violations committed by repeat offenders.
- Increased the collection of fees, utility bills, liens, and other monies owed to the City.

## Upcoming Projects

- The Legal Department is continuing to work with several City departments to collect fees and reimbursements owed to the City by initiating suits in the county court.
- Review and update City Code sections as identified by the departments, particularly those pertaining to enforcement mechanism.

# Legal Organizational Chart




Department employee full-time equivalents (FTE) = 2

# Legal Expenditures

## Expenditure Summary

| Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Personnel Services | 145,796 | 164,514 | 267,821 | 267,821 | 277,983 |
| Operating Expenditures | 110,753 | 50,348 | 54,225 | 47,300 | 40,800 |
| Total Expenditures | $256,549 | $214,862 | $322,046 | $315,121 | $318,783 |

## Expenditures by Division / Program

| Division/Program | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Legal Services | 256,549 | 214,864 | 322,046 | 315,121 | 318,783 |
| Total Expenditures | $256,549 | $214,862 | $322,046 | $315,121 | $318,783 |

## EXPENDITURE DETAILS

### Personnel Services

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 12 | Salaries & Wages | 119,478 | 132,989 | 213,484 | 213,484 | 221,183 |
| 21 | Payroll Taxes | 8,952 | 9,815 | 16,332 | 16,332 | 18,158 |
| 22 | Retirement Contributions | 11,382 | 13,299 | 21,349 | 21,349 | 22,119 |
| 23 | Life & Health Insurance | 5,751 | 8,151 | 16,238 | 16,238 | 16,239 |
| 24 | Workers' Comp. Insurance | 233 | 260 | 418 | 418 | 284 |
| N/A | Total Personnel Services | $145,796 | $164,514 | $267,821 | $267,821 | $277,983 |

### Operating Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 31 | Professional Services | 105,282 | 47,438 | 43,950 | 38,000 | 30,000 |
| 34 | Other Contractual Services | 41 | 560 | 5,000 | 5,000 | 5,000 |
| 40 | Travel & Per Diem | 5,141 | 1,804 | 2,000 | 1,400 | 2,300 |
| 41 | Communication Services | 38 | 450 | 825 | 650 | 950 |
| 42 | Postage | 0 | 25 | 100 | 100 | 100 |
| 46 | Repair & Maint. Services | 0 | 0 | 500 | 500 | 500 |
| 47 | Printing & Binding | 110 | 60 | 350 | 350 | 350 |
| 49 | Other Current Charges | 0 | 0 | 200 | 200 | 200 |
| 51 | Office Supplies | 59 | 11 | 600 | 400 | 600 |
| 52 | Operating Supplies | 82 | 0 | 200 | 200 | 200 |
| 54 | Books, Publ. & Memberships | 0 | 0 | 500 | 500 | 600 |
| N/A | Total Operating Expenditures | $110,753 | $50,348 | $54,225 | $47,300 | $40,800 |

### Total Legal Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| ALL | Total | $256,549 | $214,862 | $322,046 | $315,121 | $318,783 |

# Legal Program Synopsis

## Legal Program

### Account: 001-1050-514

*Program Description:*

Responsible to the City Council for the proper administration of all legal affairs of the City to include serving as general legal counsel and providing legal advice and assistance to the City Council, City Manager, and all City departments. Responsible for research of legal questions, preparing resolutions, ordinances, briefs, contracts, and other legal documents; representing the City in civil lawsuits; monitoring work of outside counsel, if any; rendering legal opinions; and attending all City Council meetings and other board and committee meetings as required by the City Council. Serves as City prosecutor for Code violations and as liaison with other local agencies' attorney's offices, including the county attorney's office.

*Program Objectives:*

- Timely, efficiently, and effectively handle legal matters concerning the City in accordance with law.
- Provide legal counsel and advice to City departments and management.
- Advise City officials on proposed and existing legislation and interpret the legal ramifications of new legislation on the City's Code and operations.
- Plan legal strategy in litigation matters and defend the interest of the City and its officials before courts and administrative boards and in mediations.
- Work with the Police Department to obtain Risk Protection Orders when necessary.
- Work with City departments to collect outstanding monies owed to the City.

*Department Overview:*

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 164,515 | 267,821 | 277,983 |
| Operating expenditures | 50,349 | 54,225 | 40,800 |
| Total Expenditures | $214,864 | $322,046 | $318,783 |
| Employee equivalents in program | 2.00 | 2.00 | 2.00 |

*FY 20 Projects:*

1. The department will initiate foreclosures to satisfy Municipal Code Enforcement Board liens on non-homestead properties.

2. Staff will identify eligible, alternate properties and initiate foreclosures to satisfy Municipal Code Enforcement Board liens on homesteaded properties.

*Status:*

1. Ongoing—All applicable property owners were notified and as a result, many of the liens have been paid and released. Properties that went through foreclosure on which liens were extinguished by law were identified and removed from the liens list.

2. Ongoing—Staff identified two eligible properties and performed an asset search to determine if the properties were ripe for foreclosure. Staff will continue to focus efforts on properties that are posing blights on the community.

# Legal Performance Measures

| Performance Measure Outcomes | Council Goal | FY 20 Target | FY 20 Actual | FY 21 Target |
|---|---|---|---|---|
| Identify eligible, alternate properties and initiate foreclosures to satisfy Municipal Code Enforcement Board liens on homesteaded properties. | 7 | 2 properties | 2 | 2 properties |
| Initiate foreclosures to satisfy Municipal Code Enforcement Board liens on non-homesteaded properties. | 7 | 7 properties | 4 | 3 properties |
| Create legal file on the City's U drive so that all case files and documents created or received electronically by the office of the City Attorney will be accessible now and in the future to all personnel of that office. | N/A | Complete | Completed | Maintain file |
| Implement an alternative method of prosecuting Code violations committed by repeat offenders. | 7 | Complete | Completed | Continue method |
| Hire a Deputy City Attorney to enhance department's ability to complete objectives. | N/A | Hire by 12/31/19 | Hired 11/25/19 | N/A |
| Collect fees and reimbursements owed to the City by initiating suits in the County court. | 10 | Increase collections | Collections increased | Continue |
| Review and update City Code sections as identified by the departments, particularly those pertaining to enforcement mechanism. | N/A | 1 section | 1 | 2 sections |
| Collect fees and reimbursements owed to the City by initiating suits in the County court. | 10 | N/A | N/A | Collect 50% of unpaid balances sent to Legal Dept |
| Reduce City legal costs by reducing outside counsel costs (not including Insurance/Risk Mgt/HR legal costs) | 10 | N/A | N/A | 10% cost reduction |
| Complete assignments/requests for review by deadline dates mutually set by client/Legal Department | N/A | N/A | N/A | 100% |
| Enrich knowledge of Legal staff by keepin ghead of the pace for receiving the mandatory 3-year CLE (Continuing Legal Education) | 8 | N/A | N/A | 50% of of 3-year CLE completed |

# Executive Department

## Overview

The Executive Department, better known as the City Manager's Office, oversees the management of day-to-day city operations, business relations, and the administration of all publicly disseminated information. The Executive Department's work is divided into City Administration, Business Relations, and Marketing and Communications. All three programs are funded by the City's general fund.

The City Manager reports directly to City Council and serves as the chief administrative officer of the city. He works closely with each department director to ensure that the city mission and all council directives are satisfied. The Business Relations Manager (BRM) oversees a variety of projects and programs in support of the city's redevelopment, annexation and economic development efforts. The Marketing and Communications Officer (MCO) is responsible for marketing the city, promoting community events, managing the city's social media and Internet presence, and producing various materials for city programs and services.

## Priorities and Focus

Ongoing priorities of the Executive Department include a continued emphasis on the sale and development of land parcels in the redevelopment area, upgrading and updating city facilities and technology, enacting processes and procedures to stimulate economic growth throughout the community, and improving public communications online and through government access television.

The department maintains a focus on promoting the city as a service rich community with attractive amenities for both residents and business professionals.

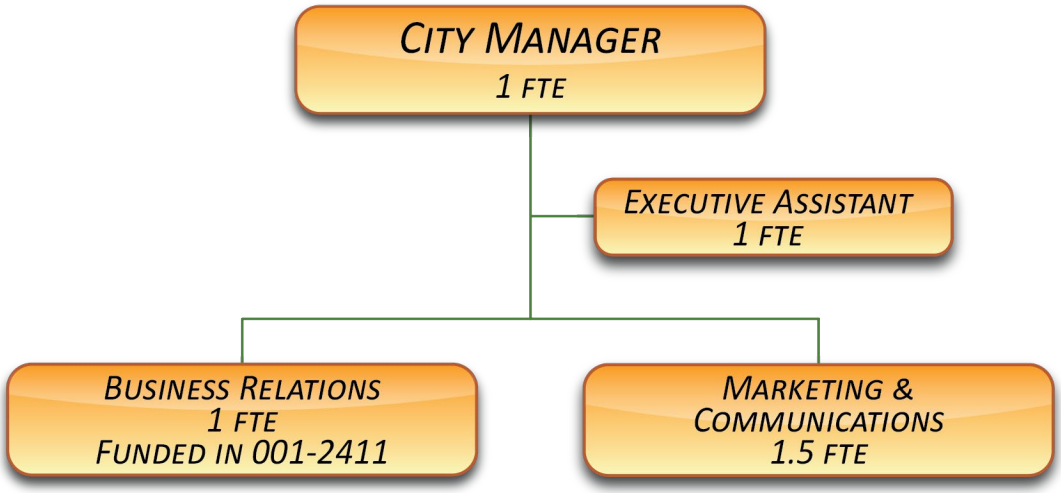
## Prior Year Accomplishments

- Staff continues to utilize online tools and resources to connect with business owners and residents. The City's website is continually being enhanced to provide a baseline of essential content and functionality to as many users as possible.
- Staff is currently researching electronic agenda providers for efficient 100% cloud-based meeting & agenda management software to create ADA compliant agenda packets.

## Upcoming Projects

- Enhance branding effort to focus on a relevant and compelling long-term vision.
- Pursue design and funding for an Emergency Operations Center (EOC).

# Executive Organization Chart




Department employee full-time equivalents (FTE) = 4.5

# Executive Expenditures

## Expenditure Summary

| Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Personnel Services | 347,298 | 376,936 | 422,312 | 422,312 | 453,840 |
| Operating Expenditures | 82,287 | 65,697 | 82,435 | 80,721 | 88,130 |
| Capital Outlay | 0 | 33,720 | 0 | 0 | 0 |
| Total Expenditures | $429,585 | $476,353 | $504,747 | $503,033 | $541,970 |

## Expenditures by Division / Program

| Division/Program | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| City Administration | 290,589 | 343,079 | 340,916 | 336,971 | 356,852 |
| Marketing | 138,996 | 133,273 | 163,831 | 166,062 | 185,118 |
| Total Expenditures | $429,585 | $476,353 | $504,747 | $503,033 | $541,970 |

## EXECUTIVE EXPENDITURE DETAILS

### Personnel Services

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 12 | Salaries & Wages | 265,964 | 286,199 | 319,221 | 319,221 | 349,360 |
| 14 | Overtime | 0 | 0 | 0 | 0 | 0 |
| 15 | Special Pay | 2,500 | 6,000 | 6,000 | 6,000 | 6,000 |
| 21 | Payroll Taxes | 19,034 | 20,256 | 28,596 | 28,596 | 29,042 |
| 22 | Retirement Contributions | 33,789 | 36,291 | 40,253 | 40,253 | 41,064 |
| 23 | Life & Health Insurance | 25,491 | 27,630 | 27,614 | 27,614 | 27,952 |
| 24 | Workers' Comp. Insurance | 520 | 560 | 628 | 628 | 422 |
| N/A | Total Personnel Services | $347,298 | $376,936 | $422,312 | $422,312 | $453,840 |

### Operating Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 31 | Professional Services | 700 | 3,000 | 2,000 | 2,000 | 2,000 |
| 34 | Other Contractual Services | 33,312 | 19,494 | 38,825 | 38,800 | 41,000 |
| 40 | Travel & Per Diem | 4,393 | 4,972 | 4,750 | 2,750 | 5,500 |
| 41 | Communication Services | 1,377 | 1,315 | 2,680 | 1,080 | 2,200 |
| 42 | Postage | 160 | 61 | 125 | 125 | 125 |
| 44 | Rentals & Leases | 0 | 0 | 0 | 0 | 0 |
| 46 | Repair & Maint. Services | 1,389 | 0 | 1,500 | 750 | 1,500 |
| 47 | Printing & Binding | 2,365 | 1,325 | 2,600 | 2,500 | 2,500 |
| 48 | Promotional Activities | 25,959 | 26,706 | 17,900 | 17,400 | 21,500 |
| 49 | Other Current Charges | 0 | 0 | 0 | 0 | 0 |
| 51 | Office Supplies | 841 | 628 | 700 | 750 | 700 |
| 52 | Operating Supplies | 9,276 | 5,567 | 8,300 | 11,100 | 8,000 |
| 54 | Books, Publ. & Memberships | 2,515 | 2,629 | 3,055 | 3,466 | 3,105 |
| N/A | Total Operating Expenditures | $82,287 | $65,697 | $82,435 | $80,721 | $88,130 |

### Capital Outlay

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 62 | Buildings & Improvements | $0 | $33,720 | $0 | $0 | $0 |

### Total Executive Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| ALL | Total | $429,585 | $476,353 | $504,747 | $503,033 | $541,970 |

# Executive Program Synopsis

## City Administration Program

### Account: 001-1101-512

*Program Description:*

Responsible to the City Council for the proper administration of all affairs of the City and shall execute the laws and administer the government of the City. Appoints and removes administrative department heads, serves as Chief fiscal officer for the City, enforces and administrates all City laws, resolutions and ordinances and shall support and uphold the City's mission statement. The Business Relations Manager, Executive Assistant and Marketing/Communications Officer report directly to the City Manager.

*Program Objectives:*

- Oversee day-to-day operations and special projects for the City.
- Establish operational policies and procedures for all City functions.
- Communicate timely information of City-related events to all media outlets in the area.
- Issue press releases within 24 hours of breaking news or City announcements and respond to news media within 2 hours.
- Develop and ensure the success of a city-wide strategic communications plan that communicates to employees, residents, businesses and regional partners.
- Oversee City's communications efforts during emergency and/or crisis situations.

*Department Objectives:*

- Monitor and control department programs within budget.
- Operate efficiently under adopted budget.

*Department Overview:*

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 243,609 | 272,369 | 279,787 |
| Operating expenditures | 25,739 | 19,105 | 20,850 |
| Total Expenditures | $269,348 | $291,474 | $300,637 |
| Employee equivalents in program | 3.00 | 3.00 | 3.50 |

*FY 20 Projects:*

1. Staff will work with all departments to update and enhance online and printed materials highlighting City programs and services.

*Status:*

1. This project was completed. Staff worked with Public Works, Leisure Services and Code Compliance to update and enhance online and printed materials.

# Executive Performance Measures

| Performance Measure Outcomes | Council Goal | FY 20 Target | FY 20 Actual | FY 21 Target |
|---|---|---|---|---|
| Work with all departments to update and enhance online and printed materials highlighting City programs and services. | 1 | Complete | Completed | Continue to update and enhance |
| Develop a digital welcome packet for new business owners and residents | 1 | Complete | In-progress | Complete |
| Research electronic agenda providers for efficient 100% cloud-based meeting & agenda management software to create ADA compliant agenda packets. | 2 | Research availability & feasibility | Researched—"not available" | N/A |
| Upgrade the City's electronic agenda process to comply with ADA requirements | 2 | Complete upgrade | In-progress | Complete |
| Work with City Council to set annual City Goals and Vision | N/A | Complete for FY 21 | COVID crisis prevented completion | Complete for FY 22 |
| Pursue design and funding for an Emergency Operations Center (EOC). | 6 | Submit funding request and receive | Funding not approved yet | Continue to pursue design and funding |
| Enhance branding effort to focus on a relevant and compelling long-term vision | 1 | N/A | N/A | Initiate Street branding program |

# Executive Department: Business Relations Division

## Overview

The Business Relations Division is part of the Executive Department and is responsible for overseeing development in the Community Redevelopment Area and for promoting positive business relations and economic growth throughout all areas of the city. Additionally, staff works closely with other departments to satisfy the city's interests in annexation initiatives and strategies.

The division's work includes promoting Temple Terrace throughout the region as an inviting and attractive location for businesses wishing to relocate or expand. Additionally, staff serves as the city liaison to commercial developers, professional organizations and business professionals engaged in community redevelopment and economic growth.

The division's work falls under one program, Business Relations, and is funded by the city's general fund.

## Priorities and Focus

Ongoing priorities of the Business Relations Division include the sale of commercial properties owned by the city and the continued development of various projects located within the Community Redevelopment Area.

Additionally, staff will continue to focus on business development services to meet the needs of the Temple Terrace business community.

## Prior Year Accomplishments

- The city celebrated the groundbreaking of a 200 unit, luxury multifamily residential project within the redevelopment area.
- Staff worked with the Planning Commission and other local officials to welcome a new commercial development project to the city that will include a multimillion dollar Internet sales fulfillment center.

## Upcoming Projects

- Staff will engage community partners to facilitate business training services, workshops and networking opportunities to enhance business development and economic growth.
- Staff will continue to develop online tools and resources to ensure the community has access to status updates for each of the redevelopment projects underway, as well as all new services and offerings for local businesses.

# Executive—Business Relations Expenditures

## Expenditure Summary

| Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Personnel Services | 8,651 | 118,446 | 124,808 | 124,808 | 131,016 |
| Operating Expenditures | 22,361 | 12,751 | 26,230 | 25,101 | 26,180 |
| Capital Outlay | 0 | 5,324 | 0 | 1,000 | 0 |
| Total Expenditures | $31,012 | $136,521 | $151,038 | $150,909 | $157,196 |

## Expenditures by Division / Program

| Division/Program | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| City Administration | $31,012 | $136,521 | $151,038 | $150,909 | $157,196 |

## EXECUTIVE—BUSINESS RELATIONS EXPENDITURE DETAILS

### Personnel Services

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 12 | Salaries & Wages | 6,769 | 93,624 | 98,877 | 98,877 | 103,820 |
| 15 | Special Pay | 0 | 0 | 0 | 0 | 0 |
| 21 | Payroll Taxes | 515 | 7,126 | 7,635 | 7,635 | 8,561 |
| 22 | Retirement Contributions | 677 | 9,362 | 9,981 | 9,981 | 10,382 |
| 23 | Life & Health Insurance | 677 | 8,151 | 8,120 | 8,120 | 8,120 |
| 24 | Workers' Comp. Insurance | 13 | 183 | 195 | 195 | 133 |
| N/A | Total Personnel Services | $8,651 | $118,446 | $124,808 | $124,808 | $131,016 |

### Operating Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 31 | Professional Services | 19,303 | 1,370 | 8,500 | 8,500 | 8,500 |
| 40 | Travel & Per Diem | 0 | 1,334 | 1,900 | 500 | 1,300 |
| 41 | Communication Services | 59 | 844 | 780 | 780 | 780 |
| 42 | Postage | 0 | 12 | 100 | 100 | 100 |
| 43 | Utility Services | 383 | 461 | 0 | 221 | 0 |
| 46 | Building Maintenance | 141 | 0 | 0 | 0 | 0 |
| 47 | Printing & Binding | 0 | 130 | 1,200 | 1,200 | 1,200 |
| 48 | Marketing & Promotion | 0 | 5,750 | 10,000 | 10,000 | 10,000 |
| 49 | Other Current Charges | 2,475 | 1,122 | 1,500 | 1,500 | 1,500 |
| 51 | Office Supplies | 0 | 595 | 475 | 500 | 500 |
| 52 | Operating Supplies | 0 | 888 | 1,275 | 1,300 | 1,300 |
| 54 | Books, Publ. & Memberships | 0 | 245 | 500 | 500 | 1,000 |
| N/A | Total Operating Expenditures | $22,361 | $12,751 | $26,230 | $25,101 | $26,180 |

### Capital Outlay

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 64 | Machinery & Equipment | $0 | $5,324 | $0 | $1,000 | $0 |

### Total Executive Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| ALL | Total | $31,012 | $136,521 | $151,038 | $150,909 | $157,196 |

# Business Relations Program Synopsis

## Business Relations Program

### Account: 001-2411-552

*Program Description:*

Provides overall leadership, management, and supervision of the Temple Terrace Redevelopment Area. Promotes improvements to increase property values in Temple Terrace. Creates a positive business climate. Promotes a stable tax base.

*Program Objectives:*

- Serve as the liaison between the City and the business community.
- Create a positive business environment by supporting existing businesses and encouraging new businesses.
- Provide for the development and management of activities and resources to optimize the Temple Terrace area and provide high quality services.

*Department Objectives:*

- Monitor and control department programs within budget.
- Operate efficiently under adopted budget.

*Department Overview:*

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 118,447 | 124,808 | 131,016 |
| Operating expenditures | 12,750 | 26,230 | 26,180 |
| Total Expenditures | $131,198 | $151,038 | $157,196 |
| Employee equivalents in program | 1.00 | 1.00 | 1.00 |

*FY 20 Projects*

1. The department will develop an online, interactive map to track progress of various redevelopment projects.

*Status:*

1. This project is ongoing. The map has been developed and is available on the City's website.

# Business Relations Performance Measures

| Performance Measure Outcomes | Council Goal | FY 20 Target | FY 20 Actual | FY 21 Target |
|---|---|---|---|---|
| Develop an online, interactive map to track progress of various redevelopment projects. | 2 | Complete | Ongoing | Continue development |
| Facilitate groundbreaking of a 200 unit, luxury multifamily residential project within the redevelopment area. | 9 | Complete by 9/30/20 | Done in Feb, 2020 | N/A |
| Promote Temple Terrace as an inviting and attractive location for business wishing to relocate or expand to grow the City's economy and vitality. | 2 | Bring in businesses to grow the City's economy and vitality | Welcomed new commercial developments, including a multimillion-dollar Internet sales fulfillment center | Continue promotion |
| Develop online tools and resources to ensure the community has access to status updates for each of the redevelopment projects underway, as well as all new services and offerings for local businesses. | 2 | N/A | N/A | Complete by 9/30/21 |
| Engage other City departments and community members to identify and remedy policies and practices that are outdate or otherwise inhibit business development throughout the city. | 2 | N/A | N/A | Complete by 9/30/21 |

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# Human Resources Department

## Overview

The Human Resources Department oversees all matters related to employment laws, hiring practices, and the administration of employee benefits. The department provides administrative and personnel support and resources to all City departments and monitors compliance with established policies, procedures, labor contracts, and employment regulations.

Additional department responsibilities include recruiting and orientation, training and development, labor and employee relations, and labor contract negotiations. Staff assists administrative personnel in managing, motivating, and counseling employees and ensuring compliance with local, State, and Federal statues, and collective bargaining agreements. The department also administers the Employee Health and Welfare platform and Risk Management which includes Safety programs, Workers' Compensation, Property Liability, General Liability, and Casualty Insurance.

The department maintains two programs: Administration, and Safety & Risk Management. Both programs are funded by the City's general fund.

## Priorities and Focus

The Human Resources Department strives to serve City staff in the best manner possible. In the upcoming year, the department will work to develop a competitive salary and benefits package that support our employees and meets the needs and goals of the City.

The department continues to focus on employee relations and works to ensure every employee is supported in a caring and respectful workplace environment.

The staff endeavors to establish, administer, and effectively communicate sound policies, rules, and practices that treat employees with dignity and equality while maintaining compliance with employment and labor laws, organizational directives, and the vision and values of the City.

## Prior Year Accomplishments

- Staff continues to research options to establish and implement a new *Performance Evaluation System*.
- In conjunction with the Marketing & Communications Officer, the Human Resources department launched an *Online Application System* for general applications in November. Staff will continue to research programs that aid applicant tracking and evaluation.

## Upcoming Projects

- Staff will research online benefit enrollment products.
- The department will develop a program to increase workplace safety and reduce liability exposure which will include training and rewards.

# Human Resources Organizational Chart

Department employee full-time equivalents (FTE) = 4

# Human Resources Expenditures

## Expenditure Summary

| Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Personnel Services | 280,807 | 314,884 | 320,213 | 314,243 | 327,617 |
| Operating Expenditures | 266,058 | 244,046 | 724,298 | 788,708 | 338,714 |
| Capital Outlay | 0 | 2,999 | 0 | 9,903 | 0 |
| Total Expenditures | $546,865 | $561,929 | $1,044,511 | $1,112,854 | $666,331 |

## Expenditures by Division / Program

| Division/Program | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Administration | 287,380 | 346,798 | 362,674 | 357,293 | 383,781 |
| Safety & Risk Management | 259,485 | 215,130 | 681,837 | 755,561 | 282,550 |
| Total Expenditures | $546,865 | $561,929 | $1,044,511 | $1,112,854 | $666,331 |

## EXPENDITURE DETAILS

### Personnel Services

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 12 | Salaries & Wages | 211,450 | 241,550 | 245,961 | 244,961 | 248,399 |
| 14 | Overtime | 0 | 0 | 0 | 0 | 0 |
| 21 | Payroll Taxes | 15,504 | 18,293 | 18,996 | 18,996 | 21,480 |
| 22 | Retirement Contributions | 22,654 | 24,669 | 22,291 | 23,055 | 24,841 |
| 23 | Life & Health Insurance | 30,785 | 29,899 | 32,478 | 26,744 | 32,478 |
| 24 | Workers' Comp. Insurance | 414 | 473 | 487 | 487 | 419 |
| 25 | Unemployment Comp. | 0 | 0 | 0 | 0 | 0 |
| N/A | Total Personnel Services | $280,807 | $314,884 | $320,213 | $314,243 | $327,617 |

### Operating Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 31 | Professional Services | 11,429 | 14,078 | 22,500 | 15,000 | 32,500 |
| 34 | Other Contractual Services | 993 | 3,880 | 5,000 | 5,066 | 25,000 |
| 40 | Travel & Per Diem | 0 | 249 | 3,150 | 3,150 | 3,150 |
| 41 | Communication Services | 910 | 928 | 1,250 | 750 | 1,250 |
| 42 | Postage | 530 | 525 | 800 | 800 | 800 |
| 44 | Rentals & Leases | 816 | 816 | 2,400 | 1,020 | 2,400 |
| 45 | Insurance | 34,907 | 66,419 | 64,648 | 137,372 | 129,514 |
| 47 | Printing & Binding | 1,621 | 1,030 | 2,100 | 2,100 | 2,600 |
| 48 | Promotional Activities | 4,383 | 16,507 | 8,500 | 8,500 | 9,000 |
| 49 | Other Current Charges | 206,495 | 132,420 | 606,500 | 607,500 | 124,500 |
| 51 | Office Supplies | 915 | 3,725 | 1,450 | 1,450 | 1,450 |
| 52 | Operating Supplies | 2,770 | 3,469 | 5,300 | 5,300 | 5,800 |
| 54 | Books, Publ. & Memberships | 289 | 0 | 700 | 700 | 750 |
| N/A | Total Operating Expenditures | $266,058 | $244,046 | $724,298 | $788,708 | $338,714 |

### Total Human Resources Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| ALL | Total | $546,865 | $561,929 | $1,044,511 | $1,112,854 | $666,331 |

# Human Resources Program Synopses

## Administration / Personnel Program

### Account: 001-1111-513

*Program Description:*

Provides administrative and personnel resources and support to City departments. Acts as a liaison between employees and management and monitors compliance with established policies and procedures, labor contracts, and employment laws. Responsibilities include supporting employees and management by administering recruitment, orientation, training and development, safety, labor and employee relations, and contract negotiations.

*Program Objectives:*

- Provide training programs for City employees
- Provide qualified candidates to fill all City-wide positions.
- Ensure all new employees complete the Employees Excellence Program (New Employee Orientation).
- Resolve all grievances.
- Revise personnel rules and regulations and position descriptions as needed.

*Department Objectives:*

- Monitor and control department programs within budget.
- Operate efficiently under adopted budget.

*Department Overview:*

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 295,997 | 299,749 | 289,231 |
| Operating expenditures | 47,801 | 62,925 | 94,550 |
| Total Expenditures | $343,799 | $362,674 | $383,781 |
| Employee equivalents in program | 3.80 | 3.80 | 3.50 |

*FY 20 Projects:*

1. Staff will establish and implement a new Performance Evaluation System.

2. The department will research and launch an *Online Application System* to include applicant tracking and rating.

Status:

1. This project is currently in the planning stages.

2. The online application was made available on the City's website on November 1, 2019. Staff will make updates to the form as the need arises and work on the addition of applicant tracking and rating.

## SAFETY AND RISK MANAGEMENT PROGRAM

### Account: 001-1114-513

*Program Description:*

Provides a safe and healthy work environment for City employees, minimizing liability and property losses.

*Program Objectives:*

- Conduct safety inspections in each department during the year.
- Provide Safety Training to all City employees.

*Department Objectives:*

- Monitor and control department programs within budget.
- Operate efficiently under adopted budget.

*Department Overview:*

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 18,886 | 20,464 | 38,386 |
| Operating expenditures | 196,244 | 661,373 | 244,164 |
| Total Expenditures | $215,130 | $681,837 | $282,550 |
| Employee equivalents in program | 0.20 | 0.20 | 0.50 |

# Human Resources Performance Measures

| Performance Measure Outcomes | Council Goal | FY 20 Target | FY 20 Actual | FY 21 Target |
|---|---|---|---|---|
| Research and launch an Online Application System to include applicant tracking and rating. | 8 | Launch by 12/31/19 | Launched on 11/1/19 | Add applicant tracking/rating |
| Establish and implement a new Performance Evaluation System. | 8 | Complete by 9/30/20 | Currently in planning | Complete by 9/30/21 |
| Develop a program to increase workplace safety and reduce liability exposure which will include training and rewards. | 8 | N/A | N/A | Complete by 9/30/21 |
| Research online benefit enrollment products. | 8 | N/A | N/A | Complete by 9/30/21 |

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# Information Technology

## Overview

The Information Technology Department administers the city's computer systems and in-house communication services. The department oversees all aspects of city technology and is responsible for the administration, implementation, integrity and operation of the city's computer networks, hardware, software, Internet protocol, telephone systems and user support services.

Department staff is also responsible for researching and installing new computer systems, administrating Internet access, facilitating related training, resolving technology concerns and maintaining system security city-wide. Additionally, the Information Technology Department oversees user connectivity to the city's Total Enterprise Solution software, Naviline, remotely hosted by Superion, LLC. This software solution provides City staff access to mission critical applications related to utility systems, community services and financial operations.

## Priorities and Focus

Ongoing priorities of the Information Technology Department include updating the computer hardware for city staff and improving the bandwidth building to building communications.

oving Forward, the department will focus on Cyber Security for the City's network and reduce network vulnerabilities.

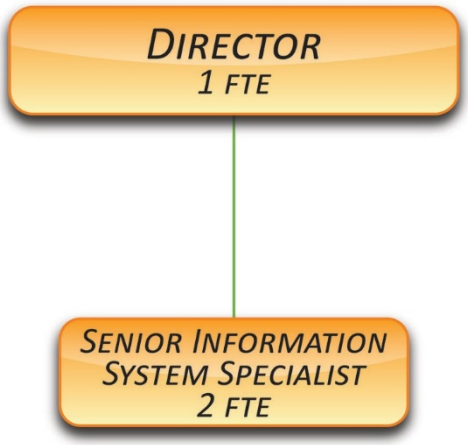
## Prior Year Accomplishments

- Completed Planned City Hall security installation and configuration.
- Improved bandwidth between buildings for disaster recovery.

## Upcoming Projects

- Continue to improve Building to Building communications and bandwidth to enhance productivity.
- Continue additional City Building security installation and Configuration.

# Information Technology Organizational Chart




Department employee full-time equivalents (FTE) = 3

# Information Technology Expenditures

## Expenditure Summary

| Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Personnel Services | 276,148 | 297,425 | 314,706 | 283,742 | 275,669 |
| Operating Expenditures | 380,142 | 364,900 | 416,402 | 435,960 | 455,196 |
| Capital Outlay | 16,129 | 158,585 | 120,900 | 120,900 | 138,900 |
| Total Expenditures | $672,419 | $820,910 | $852,008 | $840,602 | $869,765 |

## Expenditures by Division / Program

| Division/Program | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Systems Management | 672,417 | 820,910 | 852,008 | 840,602 | 869,765 |
| Total Expenditures | $672,419 | $820,910 | $852,008 | $840,602 | $869,765 |

## Capital Outlay Schedule

| Item | Budget FY 21 |
|---|---|
| Network & Server UPS Equipment Replacement | $10,000 |
| Council Laptops—Booth/Presentation | $3,000 |
| Dual-sided ID Badge Printer | $2,500 |
| Laptop/Tablet Refresh* | $11,200 |
| Desktop PC 5-Refresh (37) | $37,000 |
| Police CIU Toughbook Laptops (7) | $11,200 |
| Shared Storage Replacement—Non-Public Safety | $8,000 |
| Door Security Cyber Lock ** | $56,000 |
| Total | $138,900 |

Notes: All computers and laptops are on a 5-year refresh cycle

*The laptop refresh budget is for Code Compliance (4), Building Inspection (1), Finance(2).

**Cyber locks are for City Hall, Public Works Building, Fire Station 1 & 2.

## Expenditure Details

### Personnel Services

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 12 | Salaries & Wages | 220,444 | 234,533 | 247,691 | 230,790 | 223,164 |
| 21 | Payroll Taxes | 17,068 | 17,606 | 19,130 | 17,930 | 17,977 |
| 22 | Retirement Contributions | 20,062 | 21,668 | 23,037 | 21,476 | 22,316 |
| 23 | Life & Health Insurance | 18,142 | 23,159 | 24,358 | 13,113 | 11,926 |
| 25 | Workers' Comp. Insurance | 0 | 0 | 0 | 0 | 0 |
| N/A | Total Personnel Services | $276,148 | $297,425 | $314,706 | $283,742 | $275,669 |

### Operating Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 34 | Other Contractual Services | 218,737 | 239,518 | 261,975 | 284,000 | 286,253 |
| 40 | Travel & Per Diem | 0 | 0 | 3,000 | 1,000 | 3,000 |
| 41 | Communication Services | 129,152 | 118,734 | 143,227 | 142,667 | 150,643 |
| 46 | Repair & Maint. Services | 336 | 0 | 1,000 | 950 | 1,000 |
| 47 | Printing & Binding | 137 | 26 | 200 | 150 | 200 |
| 51 | Office Supplies | 0 | 209 | 200 | 175 | 1,500 |
| 52 | Operating Supplies | 31,780 | 4,878 | 6,800 | 7,018 | 12,600 |
| 55 | Mobile Devices | 0 | 1,535 | 0 | 0 | 0 |
| N/A | Total Operating Expenditures | $380,142 | $364,900 | $416,402 | $435,960 | $455,196 |

### Capital Outlay

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 64 | Machinery & Equipment | $16,129 | $158,585 | $120,900 | $120,900 | $138,900 |

### Total Information Technology Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| ALL | Total | $672,419 | $820,910 | $852,008 | $840,602 | $869,765 |

# Information Technology Program Synopsis

## Systems Management Program

### Account: 001-1121-513

*Program Description:*

Administers all aspects of computer technology for the City, including administration, implementation, integrity and operation of computer networks hardware, software and user support. Provides computer automation for all City departments, including research and installation of new computer systems and the Internet.

*Program Objectives:*

- Perform software upgrades to ensure computer system reflects current technology.
- Maintain hardware configuration and communications to optimize performance of computer systems.
- Improve user performance by providing in-house training.
- Provide security for all of the City's data and technology hardware.

*Department Objectives:*

- Monitor and control department programs within budget.
- Operate efficiently under adopted budget.

*Department Overview:*

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 297,425 | 314,706 | 275,669 |
| Operating expenditures | 364,899 | 416,402 | 455,196 |
| Total Expenditures | $662,325 | $731,108 | $730,865 |
| Employee equivalents in program | 3.00 | 3.00 | 3.00 |

*FY 20 Projects:*

1. Staff will develop and implement a new training program for employees on computer basics, commonly utilized software basics and network security threats.

2. The department will initiate regularly scheduled maintenance, software update, and file clean-up on all City desktop and laptop computers.

*Status:*

1. This project is ongoing. Staff has provided multiple resources on technological education and will provide additional skill building courses.

2. This project is ongoing. The department performs scheduled maintenance on City servers and provides application updates as they become available via the City's PDQ Deploy utility.

# Information Technology Performance Measures

| Performance Measure Outcomes | Council Goal | FY 20 Target | FY 20 Actual | FY 21 Target |
|---|---|---|---|---|
| Install and configure new City Hall security features | N/A | Complete for $30,000 or under | Completed for $28,180 | N/A |
| Improve bandwidth between buildings for disaster recovery. | N/A | Complete | Completed | N/A |
| Upgrade Public Safety computer hardware and networking technology. | N/A | Upgrade for $73,400 or under | Scheduled upgrades completed for $63,162 | Police hardware upgrades for $11,200 or under |
| Develop a program to increase workplace safety and reduce liability exposure which will include training and rewards. | N/A | N/A | N/A | Complete by 9/30/21 |
| Add door cyber security locks for City Hall, Public Works, and Fire Stations 1 and 2 | N/A | N/A | N/A | Complete by 9/30/21 for $56,000 or under |

# Finance Department

## Overview

The Finance Department is responsible for the administration, direction and coordination of all city financial functions and operations.

The scope of services includes financial planning, budgeting, debt management, investments, accounting, purchasing, payroll, local business taxes, utility accounts and billing.

The department's work is divided into four programs:

- Accounting and Auditing
- Local Business Tax, both of which are budgeted in the general fund
- Customer Service
- Meter Reading, which are accounted for in the water and sewer enterprise fund

## Priorities and Focus

Ongoing priorities of the Finance Department include implementing new technologies supporting productivity and improving operational efficiency to satisfy the needs of the city and responsibilities of the department.

The department will continue focus on innovation to improve methods to support the city's financial needs and staff development to ensure personnel are properly equipped to provide the financial services required of the department.

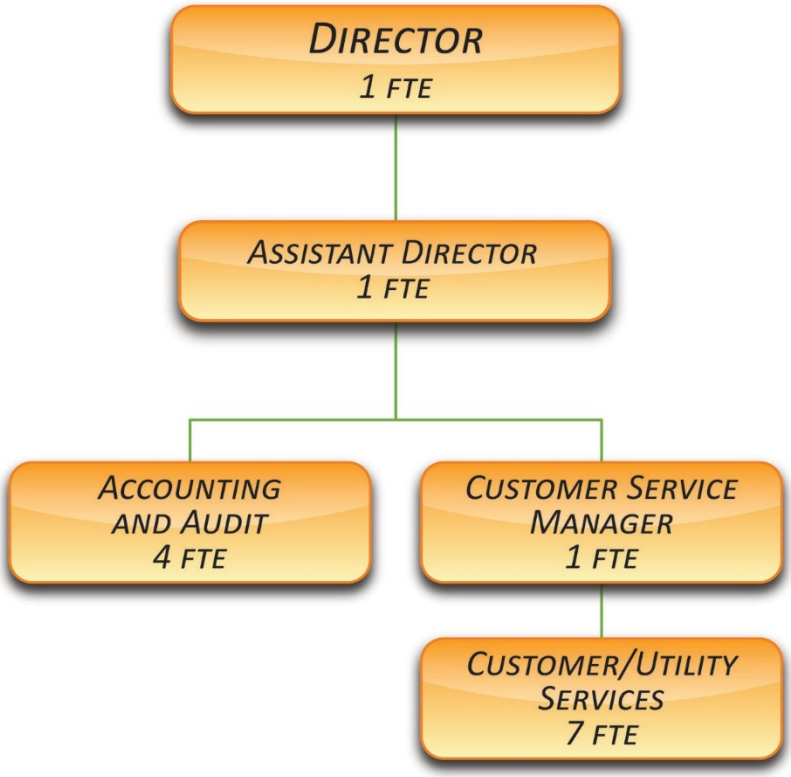
## Prior Year Accomplishments

- Updated the purchasing manual and submitted for Council approval.
- Implemented Novatime Software to improve payroll processing efficiency.
- Received a clean audit for FY 2018-19.
- Converted the accounting procedures in Fleet from artificial departmental allocations to real costs in each department for vehicle maintenance and parts.

## Upcoming Projects

- Conduct inventory of all City Departments to ensure all fixed asset records are complete and accurate
- The department will obtain email addresses for at least 75% of businesses licensed within the City.
- Use new Analytics software to create 5-10 new financial reports to aid City operations and planning.

# Finance Organizational Chart




Department employee full-time equivalents (FTE)=14

General Fund Department employee full-time equivalents (FTE)=5.45

Departments 1212 & 1225

Water and Sewer Fund Department employee full-time equivalents (FTE)=8.55

Departments 1220 & 1250

# Finance Expenditures

## Expenditure Summary

| Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Personnel Services | 312,540 | 376,730 | 400,408 | 393,011 | 410,973 |
| Operating Expenditures | 132,088 | 129,855 | 103,323 | 104,838 | 110,615 |
| Total Expenditures | $444,628 | $506,585 | $503,731 | $497,849 | $521,588 |

## Expenditures by Division / Program

| Division/Program | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Accounting & Auditing | 425,764 | 489,739 | 487,929 | 484,239 | 506,264 |
| Local Business Tax | 18,863 | 16,846 | 15,802 | 13,610 | 15,324 |
| Total Expenditures | $444,628 | $506,585 | $503,731 | $497,849 | $521,588 |

## EXPENDITURE DETAILS

### Personnel Services

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 12 | Salaries & Wages | 240,421 | 292,113 | 310,217 | 310,217 | 325,722 |
| 14 | Overtime | 32 | 1,250 | 0 | 0 | 0 |
| 15 | Special Pay | 0 | 0 | 0 | 0 | 0 |
| 21 | Payroll Taxes | 17,604 | 21,887 | 23,956 | 23,956 | 26,849 |
| 22 | Retirement Contributions | 24,041 | 29,308 | 31,316 | 31,316 | 32,572 |
| 23 | Life & Health Insurance | 26,671 | 31,598 | 34,305 | 26,908 | 25,412 |
| 24 | Workers' Comp. Insurance | 471 | 574 | 614 | 614 | 418 |
| 25 | Unemployment Comp. | 3,300 | 0 | 0 | 0 | 0 |
| N/A | Total Personnel Services | $312,540 | $376,730 | $400,408 | $393,011 | $410,973 |

### Operating Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 31 | Professional Services | 28,189 | 26,472 | 9,700 | 18,623 | 9,500 |
| 32 | Accounting & Auditing | 57,500 | 45,505 | 50,500 | 45,000 | 52,500 |
| 34 | Other Contractual Services | 18,688 | 22,657 | 20,000 | 22,508 | 20,000 |
| 40 | Travel & Per Diem | 4,317 | 10,298 | 4,000 | 1,000 | 5,845 |
| 41 | Communication Services | 1,510 | 1,229 | 1,363 | 920 | 1,230 |
| 42 | Postage | 6,150 | 6,842 | 6,400 | 6,365 | 6,430 |
| 44 | Rentals & Leases | 699 | 3,620 | 4,630 | 3,350 | 4,630 |
| 46 | Repair & Maint. Services | 586 | 0 | 0 | 0 | 0 |
| 47 | Printing & Binding | 1,897 | 1,653 | 1,795 | 2,150 | 2,080 |
| 49 | Other Current Charges | 2,833 | 1,199 | 100 | 100 | 100 |
| 51 | Office Supplies | 5,581 | 7,120 | 3,000 | 3,000 | 3,660 |
| 52 | Operating Supplies | 2,013 | 1,722 | 200 | 217 | 2,970 |
| 54 | Books, Publ. & Memberships | 2,125 | 1,538 | 1,635 | 1,605 | 1,670 |
| N/A | Total Operating Expenditures | $132,088 | $129,855 | $103,323 | $104,838 | $110,615 |

### Total Finance Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| ALL | Total | $444,628 | $506,585 | $503,731 | $497,849 | $521,588 |

# Finance Department Program Synopses

## Program

### Account: 001-1212-513

*Program Description:*

Responsible for the administration, direction, coordination, and supervision of all City financial functions and operations involving financial planning, budgeting, debt management, investments, accounting, purchasing, payroll and billing.

*Program Objectives:*

- Create and provide a balanced budget to Council.
- Provide quarterly budget updates.
- Obtain "Certificate of Achievement for Excellence in Financial Reporting" from GFOA.
- Complete annual audit and present report to City Council.
- Obtain "Distinguished Budget Award" from GFOA.
- Issue state and federal reports.
- Review, recommend, write, and/or modify finance and procurement related policies and procedures.

*Department Objectives:*

- Monitor and control department programs within budget.
- Operate efficiently under adopted budget.

*Department Overview:*

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 363,706 | 386,726 | 398,254 |
| Operating expenditures | 126,032 | 101,203 | 108,010 |
| Total Expenditures | $489,739 | $487,929 | $506,264 |
| Employee equivalents in program | 5.20 | 5.20 | 5.20 |

*FY 20 Projects:*

1. Staff will audit the City's purchasing policy and recommend changes to improve operations.

*Status:*

1. This project has been completed. City Manager and Council reviewed and added a few tweaks. Resolution to adopt the new manual is scheduled for October, 2020.

## LOCAL BUSINESS TAX PROGRAM

### Account: 001-1224-513

*Program Description:*

Processes annual local business tax renewals and applications for new local business tax receipts for all City businesses. Verifies application information and secures departmental approval, calculates fees, prepares and distributes reports.

*Program Objectives:*

- Process 90% of local business tax renewals.
- Issue local business tax receipt for new applicants in 10 business days.

*Department Objectives*:

- Monitor and control department programs within budget.
- Operate efficiently under adopted budget.

*Department Overview:*

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 13,024 | 13,682 | 12,719 |
| Operating expenditures | 3,822 | 2,120 | 2,605 |
| Total Expenditures | $16,846 | $15,802 | $15,324 |
| Employee equivalents in program | 0.25 | 0.25 | 0.25 |

*FY 20 Projects:*

1. The department will restructure the Business Tax Receipts Ordinance for presentation to Council.

*Status:*

1. This project is ongoing, and the department is coordinating with Business Relations to complete the draft ordinance.

# Finance Department Performance Measures

| Performance Measure Outcomes | Council Goal | FY 20 Target | FY 20 Actual | FY 21 Target |
|---|---|---|---|---|
| Audit the city's purchasing policy and recommend changes to improve operations. | 10 | Complete new manual for approval | Completed.—Pending Council approval | Council approval by 12/31/20 |
| Restructure the Business Tax Receipts Ordinance for presentation to Council. | 10 | Complete | Working on draft ordinance | Complete for Council presentation |
| Maintain healthy reserves for General fund (defined percentage of fund balance to operating expense) | 10 | 17% | 23% | 25% |
| Receive a "clean" audit for prior FY | 10 | "Clean" FY 18-19 audit | Received | "Clean" FY 19-20 audit |
| Convert the accounting procedures in Fleet from artificial departmental allocations to real costs in each department for vehicle maintenance and parts. | 10 | Complete by 5/31/20 | Completed by 5/31/20 | N/A |
| Implement Novatime Software to improve payroll processing efficiency. | 10 | Complete by 9/30/20 | Started staff training in August, 2020. | Implement for new FY by 10/1/20 |
| Obtain "Certificate of Achievement for Excellence in Financial Reporting" from GFOA. | 10 | Award for FY 18-19 | Awarded | Award for FY 19-20 |
| Obtain "Distinguished Budget Award" from GFOA. | 10 | Award for FY 19-20 | Awarded | Award for FY 20-21 |
| Use new Analytics software to create 5-10 new financial reports to aid City operations and planning. | 10 | N/A | N/A | 5-10 new financial reports |
| Obtain email addresses for businesses licensed within the City. | 10 | N/A | N/A | 75% of business licensed within the City |
| Conduct inventory of all City Departments to ensure all fixed asset records are complete and accurate | 10 | N/A | N/A | Complete City-wide inventory |

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# Finance Department
# Non-Departmental accounts

## *Overview*

The non-governmental funds consist of two main departments in General Fund: 001-1290 and 001-2711. The 1290 Department in these accounts comprise of general categorical expenses that cannot be attributed to any one department such as transfers to other funds, pre-payments for principle on our debt, property taxes on behalf of property, and final balancing issues that are not material for audit. The 2711 Department pays other categorical expenses for any prior year commitments after the books have been closed, tracking of cost-saving contracts, retiree health benefits, and any reserves that need to be budgeted.

## *Priorities and Focus*

Ongoing priorities and focus include monitoring cost savings, reducing balancing issues amounts, and continuing to increase the principle that is paid. When using the 1290 to pay principle, it means that we are pre-paying the City debt and reducing the yearly required obligation paid to the Debt Service Fund.

## *Prior Year Accomplishments*

Balancing issues were reduced considerable from prior years and close monitoring of these departments resulted in better information provided to the City Manager and subsequently to the Council.

## *Upcoming Projects*

- Increase pre-payments of the required debt service by working with Business Relations.
- Continuing to provide updates on the status of the City's debt service regularly.

# Non-Departmental Expenditures

## Expenditure Summary

| Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Personnel Services | 316,293 | 291,400 | 323,520 | 280,000 | 300,000 |
| Operating Expenditures | 668,187 | 560,669 | 49,600 | 91,706 | 52,000 |
| Debt Expenditures | 0 | 7,679,801 | 117,690 | 235,826 | 268,153 |
| Transfers | 1,561,320 | 1,631,424 | 1,956,817 | 1,693,177 | 1,066,173 |
| Total Expenditures | 2,545,800 | 10,163,294 | 2,447,627 | 2,300,709 | 1,686,326 |

## Expenditures by Division / Program

| Division/Program | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Administration | 2,545,800 | 10,163,294 | 2,447,627 | 2,300,709 | 1,686,326 |

## NON-DEPARTMENTAL EXPENDITURE DETAILS

### Personnel Services

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 23 | Life & Health Insurance | $316,293 | $291,400 | $323,520 | $280,000 | $300,000 |

### Operating Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 31 | Professional Services | 0 | 468,564 | 0 | 0 | 0 |
| 46 | Repair & Maint. Services | 61,773 | 315 | 32,000 | 32,000 | 32,000 |
| 49 | Other Current Charges | 600,662 | 90,312 | 12,600 | 54,706 | 20,000 |
| 59 | Other Operating Costs | 5,752 | 1,478 | 5,000 | 5,000 | 0 |
| N/A | Total Operating Expenditures | $668,187 | $560,669 | $49,600 | $91,706 | $52,000 |

### Debt Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 71 | Principal | $0 | $7,679,801 | $117,690 | $235,826 | $268,153 |

### Transfers & Reserves

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 91 | Fund Transfers | 1,561,320 | 1,631,424 | 1,699,849 | 1,693,177 | 1,066,173 |
| 99 | Reserves for Contingency | 0 | 0 | 256,968 | 0 | 0 |
| N/A | Total Transfer & Reserve | $1,561,320 | $1,631,424 | $1,956,817 | $1,693,177 | $1,066,173 |

### Total Non-Departmental Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| ALL | Total | $2,545,800 | $10,163,294 | $2,447,627 | $2,300,709 | $1,686,326 |

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# Community Development Department

## Overview

The Community Development Department is responsible for administering, directing, coordinating, and supervising land development regulations that help to create and maintain the City's image and sense of identity. The department's work is divided into: Planning & Development and Building & Zoning. Both divisions are funded by the City's general fund.

The scope of the department's operations includes general commercial site planning, zoning reviews, permitting, inspections, plan review, annexations, environmental protection via river setbacks and regulations that help maintain the City's designation as a Tree City USA. The Department also coordinates the City's damage assessment teams which are primarily activated following natural disasters.

Staff works closely with other departments to promote the revitalization of deteriorated properties and the orderly growth and development of residential and commercial properties throughout the City.

## Priorities and Focus

Ongoing priorities include a new streamlined approach to fast-track the development review process, and a proactive partnership with builders and developers to work toward finishing all outstanding approved development projects.

The department will focus on providing quality customer service and improving public communication. Additionally, the department will work with local and state agencies to secure the City's share of supplemental funding for transportation improvements and finally, the department will expand online services for submitting construction documents and issuing permits electronically as an additional option.

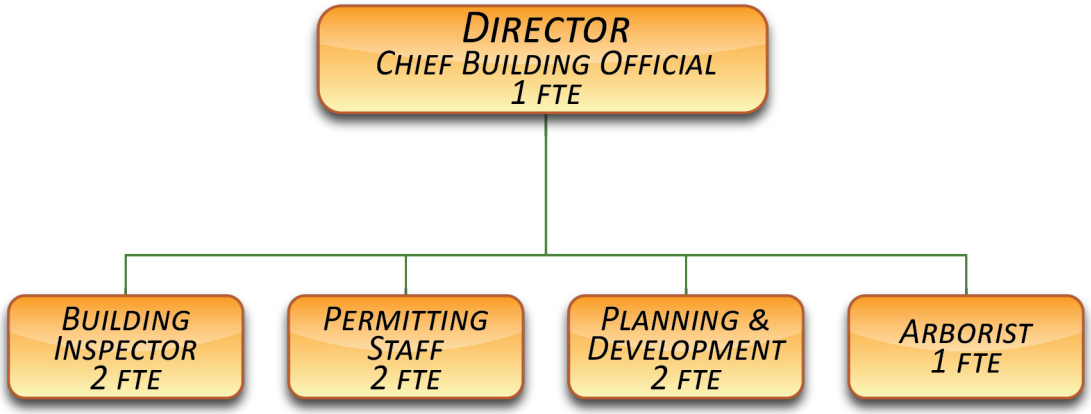
## Prior Year Accomplishments

- Staff worked with developers and business owners to further the development of the City's Downtown Area.
- Staff drafted language to amend the Land Development Code to streamline and clarify regulations. The Department continues to work on this goal to find any regulations that require clarification.
- Staff worked with and continues to work with the Public Works Department to implement traffic calming devices along Whiteway Drive and other neighborhoods within the City.

## Upcoming Projects

- The department is working to streamline and clarify regulations and to implement Goals, Objectives and Policies of the Comprehensive Plan 2040. The department is also working to direct business growth toward multi-modal commercial nodes and protect established neighborhoods.
- Staff will make the City a live/work/play destination for all by continuing to improve the Community Development Department services.

# Community Development Organizational Chart




Department employee full-time equivalents (FTE) = 8

# Community Development Expenditures

## Expenditure Summary

| Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Personnel Services | 399,201 | 433,722 | 513,855 | 502,684 | 611,004 |
| Operating Expenditures | 32,546 | 68,702 | 79,305 | 75,007 | 85,817 |
| Capital Outlay | 0 | 0 | 0 | 0 | 25,000 |
| Total Expenditures | $431,747 | $502,424 | $593,160 | $577,691 | $721,821 |

## Expenditures by Division / Program

| Division/Program | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Building & Zoning | 241,346 | 248,241 | 388,817 | 278,874 | 461,868 |
| Planning & Development | 190,402 | 254,183 | 204,343 | 298,817 | 259,953 |
| Total Expenditures | $431,747 | $502,424 | $593,160 | $577,691 | $721,821 |

## Capital Outlay Schedule

| Item | Budget FY 21 |
|---|---|
| Half Ton Pickup Truck (Fleet #204) | $25,000 |

## EXPENDITURE DETAILS

### Personnel Services

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 12 | Salaries & Wages | 303,427 | 330,486 | 391,049 | 399,894 | 451,225 |
| 14 | Overtime | 430 | 0 | 0 | 0 | 0 |
| 21 | Payroll Taxes | 21,406 | 24,125 | 29,046 | 29,046 | 39,779 |
| 22 | Retirement Contributions | 30,340 | 32,733 | 37,969 | 21,790 | 45,123 |
| 23 | Life & Health Insurance | 40,136 | 41,517 | 50,619 | 46,407 | 69,014 |
| 25 | Workers' Comp. Insurance | 3,462 | 4,861 | 5,172 | 5,547 | 5,863 |
| N/A | Total Personnel Services | $399,201 | $433,722 | $513,855 | $502,684 | $611,004 |

### Operating Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 31 | Professional Services | 3,000 | 11,400 | 12,000 | 12,000 | 12,000 |
| 34 | Other Contractual Services | 4,698 | 7,186 | 4,704 | 4,801 | 4,219 |
| 40 | Travel & Per Diem | 2,124 | 5,020 | 4,255 | 3,255 | 5,000 |
| 41 | Communication Services | 2,967 | 2,440 | 3,660 | 1,941 | 3,660 |
| 42 | Postage | 377 | 614 | 800 | 800 | 800 |
| 44 | Rentals & Leases | 2,781 | 1,200 | 5,544 | 1,200 | 5,500 |
| 45 | Insurance | 425 | 660 | 642 | 1,500 | 1,038 |
| 46 | Repair & Maint. Services | 5,662 | 7,909 | 3,650 | 6,350 | 7,350 |
| 47 | Printing & Binding | 727 | 281 | 5,100 | 2,850 | 5,100 |
| 49 | Other Current Charges | 0 | 0 | 400 | 400 | 400 |
| 51 | Office Supplies | 1,290 | 1,652 | 2,000 | 2,750 | 2,000 |
| 52 | Operating Supplies | 6,225 | 29,221 | 33,900 | 34,510 | 34,500 |
| 54 | Books, Publ. & Memberships | 2,270 | 1,119 | 2,650 | 2,650 | 4,250 |
| N/A | Total Operating Expenditures | $32,546 | $68,702 | $79,305 | $75,007 | $85,817 |

### Capital Outlay

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 64 | Machinery & Equipment | $0 | $0 | $0 | $0 | $25,000 |

### Total Community Development Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| ALL | Total | $431,747 | $502,424 | $593,160 | $577,691 | $721,821 |

# Community Development Program Synopsis

## Building & Zoning Program

### Account: 001-1321-525

*Program Description:*

Responsible for the permitting, inspection services, zoning reviews, and contractor registrations for the community. Handles approvals for occupational and alcohol licenses and permits for special events.

*Program Objectives:*

- Ensure that 90% of permits are issued within established goals
  - commercial-10 days
  - new residential-3 days
  - minor permits-immediate turnaround
- Promote public health, safety, and welfare by reviewing and inspecting all private construction.
- Ensure that regulated construction activities are accomplished by licensed contractors.
- Encourage and maintain required staff certifications.

*Department Objectives*:

- Monitor and control department programs within budget.
- Operate efficiently under adopted budget.

*Department Overview:*

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 209,364 | 348,077 | 390,131 |
| Operating expenditures | 38,877 | 40,740 | 46,737 |
| Total Expenditures | $248,241 | $388,817 | $436,868 |
| Employee equivalents in program | 3.50 | 3.50 | 5.50 |

## PLANNING & DEVELOPMENT PROGRAM

### Account: 001-1331-515

*Program Description:*

Coordinates and implements the City's land development regulations and review process. Responsibilities include business district and redevelopment planning, Comprehensive Plan amendments, site plan reviews, variances and zoning reclassifications.

*Program Objectives:*

- Respond to citizen inquiries within 25 hours.
- Process permit sign offs within one day.
- Sign off on building permit applications within one day.
- Achieve all final site plan approvals within 90 days.
- Assist Building and Zoning with permit process.
- Process annexation, zoning and CPA petitions.
- Coordinate DRC review.
- Update the Land Development Code and Comp Plan as required.

*Department Objectives*:

- Monitor and control department programs within budget.
- Operate efficiently under adopted budget.

*Department Overview:*

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 224,358 | 165,778 | 220,873 |
| Operating expenditures | 29,825 | 38,565 | 39,080 |
| Total Expenditures | $254,183 | $204,343 | $259,953 |
| Employee equivalents in program | 3.50 | 3.50 | 2.50 |

*FY 20 Projects:*

1. The department will update the Land Development Code to clarify regulations and to implement Goals, Objectives and Policies of the Comprehensive Plan 2040.

2. Staff will identify neighborhoods that would benefit from features that strengthen neighborhood identity, such as entry signage and traffic calming measures that add to the unique character of the City's neighborhoods.

*Status:*

1. The department has drafted Land Development Code amendment language that is being reviewed by the executive office. This is an ongoing goal since the Land Development Code is a large document that constantly needs to be updated and revised.

2. The Department and the Public Works Department provided traffic calming devices (speed bumps) along Whiteway Drive. Those speed bumps have been removed but the department will continue to provide solutions for traffic calming and strengthen neighborhood identity within the City.

# Community Development Performance Measures

| Performance Measure Outcomes | Council Goal | FY 20 Target | FY 20 Actual | FY 21 Target |
|---|---|---|---|---|
| Draft language to amend the Land Development Code to streamline and clarify language | 9 | Complete | Completed | Find regulations that require clarification |
| Implement traffic calming devices in coordination with the Police and Public Works - Streets. | 6 | Complete | Completed | Complete as needed |
| Streamline and clarify regulations and to implement the Goals, Objectives and Policies of the Comprehensive Plan 2040; direct business growth toward multi-modal commercial nodes and protect established neighborhoods. | 6 | N/A | N/A | Complete |

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# Code Compliance Department

## *Overview*

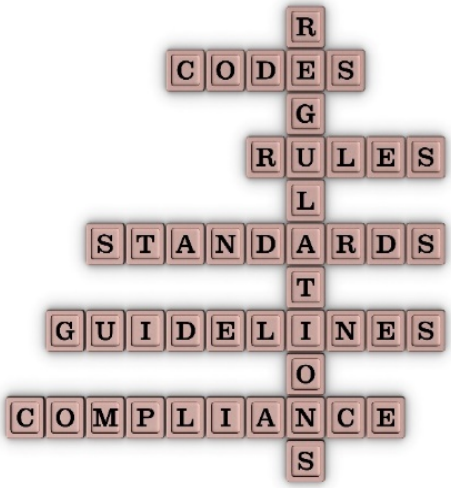
The Code Compliance Department is responsible for enforcing city ordinances efficiently and equitably through public awareness, education, and various compliance measures. Staff members are proactive and routinely generate new compliance cases during regular patrol and community enhancement sweep activities. Staff regularly responds to violation complaints from citizens and city staff referrals.

The department utilizes a tiered response to violations that is designed to encourage prompt voluntary compliance. Most cases are resolved in this manner. When initial steps do not resolve the violation, staff escalates enforcement measures to ensure properties are brought into compliance within a reasonable time frame. All department work falls under a single program and is budgeted within the general fund.

## *Priorities and Focus*

Ongoing priorities of the Code Compliance Department include refining operations to be more efficient, to support effective code compliance processes, and to maximize the department's potential in the field. Focusing on these priorities will help the department achieve a higher rate of compliance throughout the community.

Moving forward, the department will focus on personnel training and development. Currently, all code officers are Level 1 certified and have received specialized training from the Florida Association of Code Enforcement (F.A.C.E.), and the Federal Emergency Management Administration (FEMA).




## *Prior Year Accomplishments*

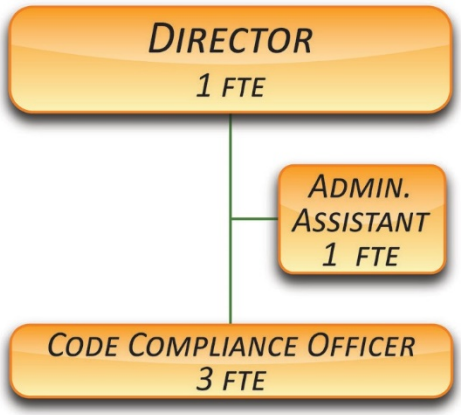
- Increased enforcement of rules and regulations for golf carts on city streets, as well as tracking and enforcing registrations.
- Increased enforcement of commercial buffer walls to ensure a neat and clean appearance.
- Increased apartment complex inspections and included them in the monthly enhancement sweeps to address common violations within multi-family communities.

## *Upcoming Projects*

- The department will continue to work with local municipalities to keep shared borders clean and increase monitoring and enforcement of illegal dumping.
- Staff will identify delinquent city garbage accounts and city local business tax receipts to ensure code compliance.

The recent COVID-19 pandemic has required Code Compliance monitoring for local businesses to ensure compliance with County and State Executive Orders.

# Code Compliance Organizational Chart




Department employee full-time equivalents (FTE) = 5

# Code Compliance Expenditures

## Expenditure Summary

| Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Personnel Services | 267,841 | 321,737 | 344,319 | 344,319 | 361,675 |
| Operating Expenditures | 25,274 | 28,815 | 29,297 | 28,512 | 26,740 |
| Total Expenditures | $293,115 | $350,552 | $373,616 | $372,831 | $388,415 |

## Expenditures by Division / Program

| Division/Program | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Code Compliance | 293,115 | 350,553 | 373,616 | 372,831 | 388,415 |
| Total Expenditures | $293,115 | $350,552 | $373,616 | $372,831 | $388,415 |

## EXPENDITURE DETAILS

### Personnel Services

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 12 | Salaries & Wages | 208,009 | 246,488 | 264,422 | 264,422 | 277,639 |
| 14 | Overtime | 0 | 0 | 0 | 0 | 0 |
| 21 | FICA Taxes | 15,524 | 19,119 | 20,419 | 20,419 | 23,382 |
| 22 | Retirement Contributions | 20,801 | 24,649 | 26,692 | 26,692 | 27,764 |
| 23 | Life & Health Insurance | 19,927 | 27,222 | 28,164 | 28,164 | 28,164 |
| 24 | Workers' Comp. Insurance | 3,580 | 4,259 | 4,622 | 4,622 | 4,726 |
| N/A | Total Personnel Services | $267,841 | $321,737 | $344,319 | $344,319 | $361,675 |

### Operating Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 31 | Professional Services | 0 | 0 | 0 | 0 | 0 |
| 34 | Other Contractual Services | 81 | 75 | 400 | 400 | 300 |
| 40 | Travel & Per Diem | 1,210 | 655 | 1,400 | 1,400 | 1,400 |
| 41 | Communications Services | 3,726 | 3,612 | 4,050 | 4,050 | 4,050 |
| 42 | Postage | 4,199 | 5,772 | 5,400 | 5,600 | 5,600 |
| 45 | Insurance | 563 | 870 | 847 | 1,954 | 1,040 |
| 46 | Repair & Maint. Services | 7,552 | 8,011 | 7,200 | 5,000 | 4,350 |
| 47 | Printing & Binding | 447 | 665 | 800 | 800 | 800 |
| 49 | Other Current Charges | 0 | 0 | 0 | 0 | 0 |
| 51 | Office Supplies | 1,208 | 966 | 1,150 | 1,150 | 1,150 |
| 52 | Operating Supplies | 5,242 | 8,084 | 7,850 | 7,958 | 7,850 |
| 54 | Books, Publ. & Memberships | 1,046 | 105 | 200 | 200 | 200 |
| N/A | Total Operating Expenditures | $25,274 | $28,815 | $29,297 | $28,512 | $26,740 |

### Total Code Compliance Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| ALL | Total | $293,115 | $350,552 | $373,616 | $372,831 | $388,415 |

# Code Compliance Program Synopsis

## Code Compliance Program

### Account: 001-2512-525

*Program Description:*

Officers patrol the community and inspect residential and commercial properties for compliance with City codes and ordinances. Officers pursue code compliance and refer violations for formal enforcement proceedings when necessary. The department encourages staff to pursue specialized training and development in order to better serve the community. Officers ensure residential and commercial property maintenance is to code standards. Increase awareness of City regulations through interaction with citizens, homeowner associations, civic groups and organizations to maximize neighborhood preservation and enhancement.

*Program Objectives:*

- Provide for efficient and equitable management of Code issues.
- Provide effective administrative support for the department's operation.
- Maintain proactive code enforcement throughout the City.
- Coordinate efforts with surrounding jurisdictions.
- Educate citizens and increase public awareness of City codes and regulations through outreach programs.

*Department Objectives*:

- Monitor and control department programs within budget.
- Operate efficiently under adopted budget.
- Ensure residential and commercial compliance with all City codes.

*Department Overview:*

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 321,737 | 344,319 | 361,675 |
| Operating expenditures | 28,816 | 29,297 | 26,740 |
| Total Expenditures | $350,553 | $373,616 | $388,415 |
| Employee equivalents in program | 5.00 | 5.00 | 5.00 |

*FY 20 Projects:*

1. Staff will increase awareness and enforcement of rules and regulations pertaining to the operation of golf carts on City streets.

2. The department will add apartment complexes to the monthly community enhancement sweeps and address common code violations found within multi-family communities.

*Status:*

1. This project is ongoing. The Code Compliance officers continue to have frequent conversations with residents regarding golf cart registration and operation of golf carts on City streets.

2. This project is ongoing. The department has stepped up inspections in apartment complexes to address common code violations.

# Code Compliance Performance Measures

| Performance Measure Outcomes | Council Goal | FY 20 Target | FY 20 Actual | FY 21 Target |
|---|---|---|---|---|
| Maintain voluntary compliance without resorting to MCEB or County Court | 7 | 95% or above | 96% | 95% or above |
| Reduce number of citizen complaints of code violations through departmental inspections | 7 | 10% or under of code violation cases initiated by citizen complaints | 5% | 10% or under of code violation cases initiated by citizen complaints |
| Increase awareness and enforcement of rules and regulations pertaining to the operation of golf carts on city streets. | 7 | Increase enforcement and tracking of golf cart registrations | Completed | Continue |
| Add apartment complexes to the monthly community enhancement sweeps and enforcement of rules and regulations pertaining to the operation of golf carts on city streets. | 7 | Increase apartment complex inspections and include them in monthly enhancement sweeps | Completed | Continue |
| Increase enforcement of commercial buffer walls to ensure a neat and clean appearance. | 7 | Increase enforcement | Completed | Continue |
| Identify delinquent city garbage accounts and City local business tax receipts to ensure code compliance | 7 | N/A | N/A | Identify delinquent accounts; City local business tax receipts |
| Work with local municipalities to keep shared borders clean and increase monitoring and enforcement of illegal dumping | 7 | N/A | N/A | Increase monitoring and enforcement of illegal dumping along shared borders |

# Police Department

## Overview

The Police Department's goal is to ensure public safety and maintain social order within prescribed ethical and constitutional parameters. The department strives to enforce laws and ordinances in a fair and impartial manner, recognizing both the statutory and judicial limitations of police authority, as well as the constitutional rights of all persons.

The Police Department is divided into four primary programs: Administration, Patrol, Investigative Services and Services. These programs are funded by the city's general fund and some projects and programs are also supplemented by grant monies when available. The department's primary responsibilities include the following: protecting life and property; preventing, detecting, and investigating criminal activity; identifying and apprehending criminal offenders; recovering stolen property; enforcing traffic safety; maintaining high ethical standards; providing non-criminal community services; and developing department personnel through training, education and work experience.

## Priorities and Focus

Ongoing priorities for the Police Department include continuing to deliver exemplary public safety and law enforcement services to the members of our community and our many visitors.

Qualified, capable and well-trained personnel are truly the backbone of the department and key to providing the caring, compassionate and professional law enforcement services that we are known for.

The Department will continue to evaluate recruiting efforts in order to ensure that we attract the highest caliber men and women seeking to join our ranks.

Moving forward, the department will focus on superior service levels in accordance with accreditation standards. The department was originally accredited in 2011 by the Commission on Florida Law Enforcement Accreditation (CFA). Accreditation is awarded for periods of three years. The Department will participate in its third re-accreditation evaluation assessment in July 2020. Law enforcement accreditation is a highly reliable means of acquiring and maintaining the highest possible standards of competency, proficiency, professionalism and service to the community.

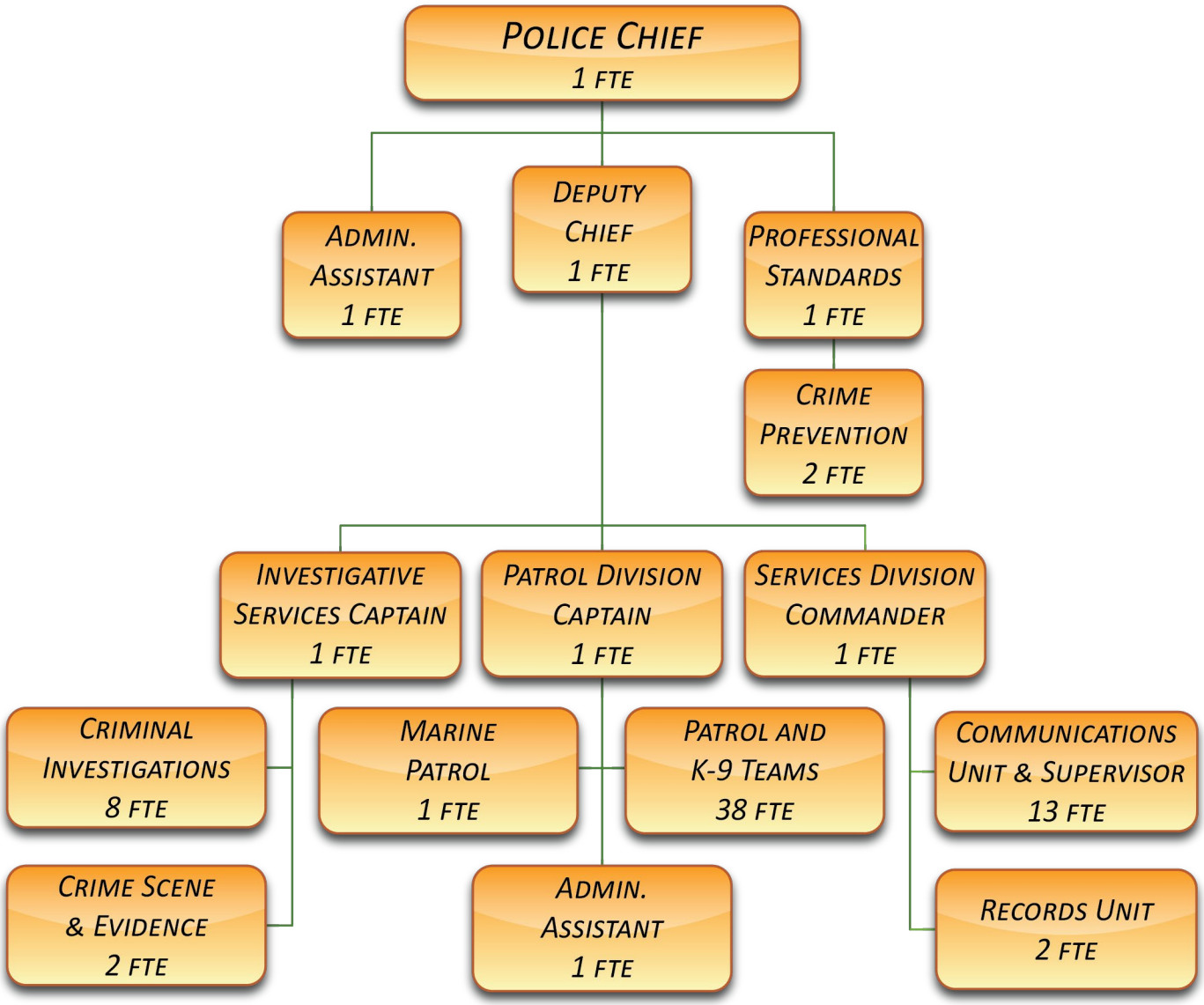
## Prior Year Accomplishments

- Staff completed all planned renovations and upgrades to the Department's Criminal Investigations Unit.
- Staff continues to provide ongoing input relevant to target hardening efforts at various City facilities.

## Upcoming Projects

- Staff will complete renovations and upgrades to the Department's Patrol Division.
- Staff will seek to acquire grant funding that can be utilized to purchase a mobile command center capable of deploying in support of emergency operations and special events as the need arises.

# Police Organizational Chart




Department employee full-time equivalents (FTE) = 74

# Police Expenditures

## Expenditure Summary

| Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Personnel Services | 6,829,849 | 7,837,763 | 8,393,825 | 7,122,302 | 8,622,742 |
| Operating Expenditures | 643,219 | 789,496 | 747,871 | 628,016 | 761,364 |
| Capital Outlay | 164,351 | 126,362 | 44,607 | 185,324 | 3,736 |
| Total Expenditures | $7,637,419 | $8,763,621 | $9,186,303 | $7,938,642 | $9,387,842 |

## Expenditures by Division / Program

| Division/Program | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Administration | 1,685,930 | 1,178,415 | 1,248,752 | 1,393,271 | 1,392,279 |
| Patrol | 3,724,168 | 5,133,109 | 5,236,982 | 4,256,738 | 5,192,791 |
| Marine Patrol | 76,155 | 172,573 | 153,488 | 136,313 | 156,595 |
| Investigative Services | 1,202,137 | 1,305,966 | 1,443,286 | 1,192,484 | 1,320,975 |
| Crime Prevention | 145,893 | 59,722 | 130,989 | 59,444 | 149,457 |
| Communications | 614,857 | 718,269 | 760,477 | 687,851 | 940,466 |
| Services | 188,280 | 195,568 | 212,329 | 212,541 | 235,279 |
| Total Expenditures | $7,637,419 | $8,763,621 | $9,186,303 | $7,938,642 | $9,387,842 |

## Capital Outlay

| Item | Budget FY 21 |
|---|---|
| Department Shotguns | $3,736 |

## Expenditure Details

### Personnel Services

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 12 | Salaries & Wages | 3,574,696 | 3,744,600 | 4,643,263 | 4,106,186 | 4,752,658 |
| 14 | Overtime | 209,786 | 237,136 | 144,000 | 284,641 | 219,000 |
| 15 | Special Pay | 45,280 | 37,521 | 54,430 | 54,430 | 50,120 |
| 21 | Payroll Taxes | 290,922 | 303,083 | 357,162 | 357,162 | 410,597 |
| 22 | Retirement Contributions | 2,215,142 | 2,996,800 | 2,558,495 | 1,796,686 | 2,590,972 |
| 23 | Life & Health Insurance | 382,717 | 404,346 | 499,465 | 387,597 | 499,463 |
| 24 | Workers' Comp. Insurance | 111,306 | 114,277 | 137,010 | 135,600 | 99,932 |
| N/A | Total Personnel Services | $6,829,849 | $7,837,763 | $8,393,825 | $7,122,302 | $8,622,742 |

### Operating Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 31 | Professional Services | 8,441 | 12,698 | 15,950 | 15,950 | 19,875 |
| 34 | Other Contractual Services | 27,483 | 78,863 | 45,257 | 46,482 | 47,530 |
| 40 | Travel & Per Diem | 18,427 | 22,971 | 17,664 | 17,664 | 15,150 |
| 41 | Communication Services | 46,017 | 37,531 | 47,399 | 38,865 | 42,323 |
| 42 | Postage | 965 | 979 | 1,500 | 1,500 | 1,500 |
| 44 | Rentals & Leases | 8,969 | 5,235 | 7,120 | 7,120 | 6,860 |
| 45 | Insurance | 31,164 | 44,001 | 46,215 | 67,050 | 95,494 |
| 46 | Repair & Maint. Services | 212,593 | 267,873 | 258,671 | 190,077 | 177,037 |
| 47 | Printing & Binding | 1,743 | 2,208 | 2,240 | 1,990 | 2,100 |
| 49 | Other Current Charges | 56,717 | 58,229 | 0 | 0 | 0 |
| 51 | Office Supplies | 17,124 | 35,010 | 17,300 | 24,616 | 25,800 |
| 52 | Operating Supplies | 202,671 | 212,658 | 277,330 | 205,477 | 315,680 |
| 54 | Books, Pub. & Memberships | 905 | 1,240 | 1,225 | 1,225 | 1,275 |
| 59 | Other Operating Costs | 905 | 1,240 | 1,225 | 1,225 | 1,275 |
| N/A | Total Operating Expenditures | $643,219 | $789,496 | $747,871 | $628,016 | $761,364 |

### Capital Outlay

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 62 | Buildings & Improvements | 0 | 59,160 | 4,800 | 12,500 | 0 |
| 64 | Machinery & Equipment | 164,351 | 67,202 | 39,807 | 172,824 | 3,736 |
| N/A | Total Capital Outlay | $164,351 | $126,362 | $44,607 | $185,324 | $3,736 |

### Total Police Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| ALL | Total | $7,637,419 | $8,763,621 | $9,186,303 | $7,938,642 | $9,387,842 |

# Police Department Program Synopses

## Administration Program

### Account: 001-1411-521

*Program Description:*

Administers components that report directly to the Chief of Police, including planning, control, policy setting and decision making relative to operational, fiscal, personal, and community matters. Reviews and investigates policy compliance matters, employee misconduct and incidents with potential for civil liability. Manages accreditation requirements, prepares new media releases, applies for and administers grants and coordinates training and career development for all department employees.

*Program Objectives:*

- Maintain citizen satisfaction.
- Complete employee misconduct complaints in a timely manner.
- Conduct audits of the property/evidence room according to Accreditation Standards.
- Reduce reported rate of crime.

*Department Objectives*:

- Monitor and control department programs within budget.
- Operate efficiently under adopted budget.

*Department Overview:*

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 752,521 | 895,764 | 955,027 |
| Operating expenditures | 415,894 | 317,510 | 433,516 |
| Total Expenditures | $1,168,415 | $1,213,274 | $1,388,543 |
| Employee equivalents in program | 7.00 | 7.00 | 7.00 |

*FY 20 Projects:*

1. Staff will assist with the selection and implementation of City facilities target-hardening projects that were identified during the facilities vulnerability inspections conducted during 2019.

*Status:*

1. This project is ongoing.

## PATROL PROGRAM

### Account: 001-1421-521

*Program Description:*

Protects life and property. Prevents crimes, investigates all reported crimes. Recovers stolen property, maintains law and order, enforces all traffic laws and investigates traffic accidents.

*Program Objectives:*

- Maintain an average response time of three minutes for in-progress/emergency calls.
- Maintain an average response time of six minutes or less for urgent calls.
- Deploy JAMAR Traffic Data Recorder as necessary.
- Conduct selective traffic enforcement addressing community traffic.
- Conduct Comprehensive Roadside Sobriety and Safety checkpoints.

*Department Objectives*:

- Monitor and control department programs within budget.
- Operate efficiently under adopted budget.

*Department Overview:*

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 4,819,172 | 4,994,508 | 4,992,443 |
| Operating expenditures | 255,935 | 233,345 | 200,348 |
| Total Expenditures | $5,075,107 | $5,227,853 | $5,192,791 |
| Employee equivalents in program | 38.00 | 38.00 | 38.00 |

## MARINE ENFORCEMENT PROGRAM

### Account: 001-1424-521

*Program Description:*

Provides a safe water recreational area on the Hillsborough River. Prevents and detects criminal and non-criminal infractions. Enforces applicable City and County ordinances and state laws on the river. Investigates actual and possible crimes and non-criminal infractions on the river.

*Program Objectives:*

- Patrol the Hillsborough River to provide a safe water recreation area.
- Provide enforcement and safety education to keep boating accidents at a minimum.
- Conduct inspections to provide safety education to the boating public.

*Department Objectives*:

- Monitor and control department programs within budget.
- Operate efficiently under adopted budget.

*Department Overview:*

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 161,131 | 141,629 | 147,907 |
| Operating expenditures | 11,442 | 11,859 | 8,688 |
| Total Expenditures | $172,573 | $153,488 | $156,595 |
| Employee equivalents in program | 1.00 | 1.00 | 1.00 |

## INVESTIGATIVE SERVICES PROGRAM

### Account: 001-1431-521

*Program Description:*

Latent investigation of assigned crimes, which include the detection, apprehension and prosecution of persons suspected of committing criminal offenses and the recovery of stolen property. Also responsible for undercover and surveillance operations, long term investigations and proactive response to meet street level crimes, i.e., vice, alcohol and drug related offenses; and intelligence tracking and analysis.

*Program Objectives:*

- Maintain a 25% clearance rate of all CIU assigned Part I offenses.
- Maintain a 60% clearance rate of all CIU assigned Part II offenses.
- Maintain a 25% recovery rate of stolen property.
- Crime Scene/Evidence Coordinator respond to requests for crime scene processing.
- Satisfy Professional Standards.
- Conduct illegal drugs or vice crime operations.
- Conduct alcoholic beverage enforcement details.
- Conduct high visibility directed patrols in areas requiring enhanced law enforcement services.

*Department Objectives*:

- Monitor and control department programs within budget.
- Operate efficiently under adopted budget.

*Department Overview:*

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 1,246,242 | 1,322,884 | 1,255,267 |
| Operating expenditures | 59,724 | 120,402 | 65,708 |
| Total Expenditures | $1,305,966 | $1,443,286 | $1,320,975 |
| Employee equivalents in program | 9.00 | 9.00 | 10.00 |

| *FY 20 Projects:* | *Status:* |
|---|---|
| 1. Staff will complete renovations and upgrades to the Department's Criminal Investigation Unit. | 1. This project is complete. |

## CRIME PREVENTION PROGRAM

### Account: 001-1433-521

*Program Description:*

Develops and perpetuates community public safety awareness and prevention programs. Assists citizens and visitors of the City in making their families, homes, automobiles, and businesses more secure, and forms community partnerships to address public safety issues.

*Program Objectives:*

- Disseminate prevention publications annually via multiple social media platforms.
- Develop crime prevention and public safety programs for presentation via the Internet or digital media sharing.
- Deliver Business Watch/Crime Prevention Information to businesses and residents.
- Promote good citizenship by recognizing youth annually for positive and admirable actions.

*Department Objectives*:

- Monitor and control department programs within budget.
- Operate efficiently under adopted budget.

*Department Overview:*

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 47,935 | 117,896 | 140,699 |
| Operating expenditures | 11,787 | 13,093 | 8,758 |
| Total Expenditures | $59,722 | $130,989 | $149,457 |
| Employee equivalents in program | 2.00 | 2.00 | 2.00 |

## COMMUNICATIONS PROGRAM

### Account: 001-1440-521

*Program Description:*

Provides accurate, comprehensive, efficient, and timely receipt of telephone, radio, and state network service to Police, Fire, EMS and other City departments by receiving calls for emergency, non-emergency, and informational situations. Dispatches the appropriate situational resources and equipment.

*Program Objectives:*

- Answer all 9-1-1 calls in less than 10 seconds.
- Provide prompt response to telephone calls for service or information from citizens or other agencies.
- Provide prompt response to radio calls for service or for information from Police, Fire or EMS personnel.
- Dispatch all emergency/in-progress calls within 90 seconds from receipt.
- Achieve Emergency Medical Dispatch (EMD) Protocol compliance.

*Department Objectives*:

- Monitor and control department programs within budget.
- Operate efficiently under adopted budget.

*Department Overview:*

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 620,348 | 714,277 | 901,508 |
| Operating expenditures | 29,561 | 46,200 | 38,958 |
| Total Expenditures | $649,909 | $760,477 | $940,466 |
| Employee equivalents in program | 13.00 | 13.00 | 13.00 |

## SERVICES PROGRAM

### Account: 001-1450-521

*Program Description:*

Serves as liaison with the City IT Department. Installs software applications and diagnostics of computer issues. Completes report generation for end user and public requests. Completes traffic and domestic violence transmittals. Validates and verifies Uniform Crime Report (UCR) coding on reports. Completes semi-annual and annual UCR reports. Completes yearly purges. Ensures integrity of all police records by collecting, processing, and disseminating according to statutory provisions and regulations and maintains public safety radio systems.

*Program Objectives:*

- Verify and validate UCR coding of all criminal reports/arrests for submission to FDLE on a semi-annual basis.
- Verify each report to include all CRA's, direct files and FCIC/NCIC printouts.
- Achieve compliance with FDLA and DHSMV audits.
- Respond to requests for police reports.
- Complete seals/expungements within 48 hours of receipt.

*Department Objectives*:

- Monitor and control department programs within budget.
- Operate efficiently under adopted budget.

*Department Overview:*

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 190,416 | 206,867 | 229,891 |
| Operating expenditures | 5,152 | 5,462 | 5,388 |
| Total Expenditures | $195,568 | $212,329 | $235,279 |
| Employee equivalents in program | 3.00 | 3.00 | 3.00 |

# Police Department Performance Measures

| Performance Measure Outcomes | Council Goal | FY 20 Target | FY 20 Actual | FY 21 Target |
|---|---|---|---|---|
| Renovate and Upgrade the Criminal Investigation Unit | 6 | Complete for $12,500 or under | Completed for $12,500 | N/A |
| Complete renovations and upgrades to the Department's Patrol Division with use of forfeiture funds | 6 | N/A | N/A | Complete for $7,000 or under |
| Respond to in-progress/emergency calls immediately | 6 | Average response time ≤ 3 minutes | ART: 1.43 minutes | Maintain ART ≤ 3 minutes |
| Respond to urgent calls asap | 6 | Average response time ≤ 6 minutes | ART: 5.28 minutes | Maintain ART ≤ 6 minutes |
| Conduct active-shooting scenario training for all City employees (new and existing) | 6 | Offer and conduct annual training | Completed | Offer and conduct annual training |
| Maintain clearance rate of all CIU assigned Part I offenses. | 6 | 25% | 42% | 25% |
| Maintain clearance rate of all CIU assigned Part II offenses. | 6 | 60% | 61% | 60% |
| Maintain recovery rate of stolen property. | 6 | 25% | 48% | 25% |
| Answer all 9-1-1 calls in less than 10 seconds | 6 | 100% | 100% | 100% |
| Dispatch all emergency/in-progress calls within 90 seconds from receipt. | 6 | 100% | 100% | 100% |
| Seek grant funding to purchase a mobile command center capable of deploying in support of emergency operations and special events | 6 | N/A | N/A | Receive grant |
| Assist with selection and implementation of City facilities target-hardening projects identified during 2019 facilities vulnerability inspections | 6 | Complete | On-going | Complete |

# Fire Department

## Overview

The Fire Department provides fire suppression, rescue services, basic and advanced life support treatment, and patient transport services to Temple Terrace and surrounding communities. The department also provides hazardous materials mitigation, fire inspection, fire investigation, and rental house program administration, and public education.

The department provides all services through four divisions: Administration, Operations, Personnel Development, and Risk Reduction & Rental Housing. Departmental responsibilities include budgeting, strategic planning, and emergency management and preparedness.

The department strives to ensure personnel safety while establishing and improving performance baselines and benchmarks. It maintains a leadership role in the establishment of best practices and responsible legislation through its participation in the Florida Fire Chiefs Association and other statewide and national fire and emergency service organizations.

## Priorities and Focus

Fire Department maintains a steadfast commitment to delivering the highest level of public safety services. It focuses on fostering strong relationships with the Department's mutual aid partners. These partnerships with neighboring agencies provide for redundancy in service area coverage and mutually beneficial enhanced training opportunities for staff.

Training advances are continuously implemented to ensure staff is informed of and skilled in latest trends and techniques in fire and emergency services.

The Department focuses on excellence in service while ensuring that all standards and requirements set forth in accordance with the department's accreditation awarded by the Commission on Fire Accreditation International (CFAI) are satisfied. Staff strive to meet and exceed all community expectations while operating as efficiently and effectively as possible.

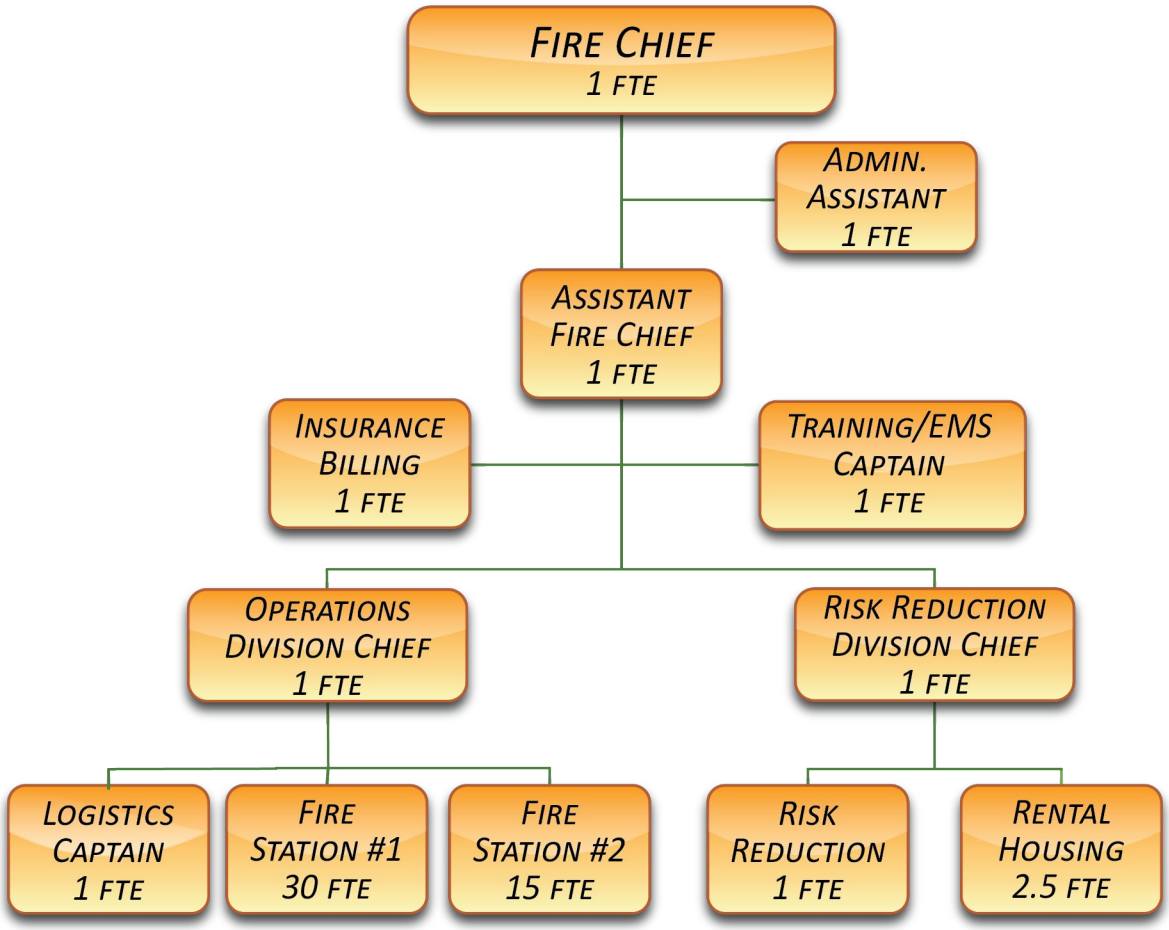
## Prior Year Accomplishments

- We have initiated and completed our department-wide on-scene/after fire de-con training and SOG's.
- Due to COVID delays, we are still in the process of hiring a company to assist with updating our Comprehensive Emergency Management Plan (COOP).

## Upcoming Projects

- Reaccreditation with the Center for Public Safety Excellence (CPSE)-August 2021.
- Adjust staffing positions to better reflect the needs and workload requirements of our department.

# Fire Department Organizational Chart




Department employee full-time equivalents (FTE)=56.5

# Fire Department Expenditures

## Expenditure Summary

| Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Personnel Services | 5,888,761 | 6,514,514 | 6,517,448 | 6,273,406 | 6,615,569 |
| Operating Expenditures | 1,074,229 | 1,153,999 | 914,533 | 855,789 | 1,221,905 |
| Capital Outlay | 7,398 | 772,702 | 59,400 | 39,200 | 10,400 |
| Total Expenditures | $6,970,388 | $8,441,215 | $7,491,381 | $7,168,395 | $7,885,874 |

## Expenditures by Division / Program

| Division / Program | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Administration | 645,762 | 652,054 | 701,713 | 710,858 | 721,249 |
| Operations | 1,074,229 | 1,153,999 | 914,533 | 855,789 | 1,221,905 |
| Risk Reduction | 622,988 | 720,413 | 615,147 | 608,450 | 424,908 |
| Rental Housing | 124,506 | 146,962 | 260,675 | 142,307 | 155,274 |
| Personnel Development | 642,492 | 705,908 | 691,560 | 678,574 | 237,278 |
| Total Expenditures | $6,970,388 | $8,441,215 | $7,491,381 | $7,168,395 | $7,885,874 |

## Capital Outlay

| Item | Budget FY 21 |
|---|---|
| Physical Fitness Equipment | 5,200 |
| Fire and EMS Training Equipment | 5,200 |
| Total | $10,400 |

## Expenditure Details

### Personnel Services

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 12 | Salaries & Wages | 136,284 | 182,505 | 235,539 | 167,000 | 240,156 |
| 14 | Overtime | 51,629 | 36,605 | 30,000 | 16,000 | 15,000 |
| 15 | Special Pay | 1,500 | 0 | 2,400 | 2,400 | 0 |
| 21 | Payroll Taxes | 14,842 | 16,715 | 17,702 | 12,788 | 18,373 |
| 22 | Retirement Contributions | -11,113 | 60,185 | 21,981 | 16,000 | 22,810 |
| 23 | Life & Health Insurance | 18,783 | 21,713 | 34,380 | 18,966 | 34,380 |
| 24 | Workers' Comp. Insurance | 5,464 | 6,356 | 17,024 | 5,246 | 5,064 |
| 25 | Unemployment Comp. | 0 | 0 | 0 | 0 | 0 |
| N/A | Total Personnel Services | $217,389 | $324,079 | $359,026 | $238,400 | $335,783 |

### Operating Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 31 | Professional Services | 59,821 | 62,367 | 68,115 | 67,865 | 74,430 |
| 34 | Other Contractual Services | 67,635 | 78,186 | 98,101 | 92,520 | 100,215 |
| 40 | Travel & Per Diem | 16,047 | 14,720 | 24,862 | 17,815 | 30,575 |
| 41 | Communication Services | 36,397 | 33,060 | 34,194 | 29,537 | 30,192 |
| 42 | Postage | 3,397 | 2,039 | 3,330 | 1,580 | 2,145 |
| 43 | Utility Services | 31,445 | 33,607 | 30,360 | 33,600 | 31,110 |
| 44 | Rentals & Leases | 5,392 | 21,726 | 18,185 | 17,709 | 19,114 |
| 45 | Insurance | 17,491 | 23,802 | 25,603 | 35,449 | 40,900 |
| 46 | Repair & Maint. Services | 113,451 | 134,017 | 143,720 | 95,615 | 110,850 |
| 47 | Printing & Binding | 2,434 | 2,209 | 2,880 | 2,840 | 3,540 |
| 48 | Promotional Activities | 2,344 | 3,749 | 3,618 | 3,618 | 3,600 |
| 49 | Other Current Charges | 2,680 | 211 | 4,465 | 2,890 | 2,890 |
| 51 | Office Supplies | 4,614 | 14,158 | 11,205 | 11,315 | 12,095 |
| 52 | Operating Supplies | 186,319 | 177,703 | 199,555 | 197,506 | 193,279 |
| 54 | Books, Pub. & Memberships | 5,800 | 5,189 | 6,340 | 5,930 | 6,230 |
| 59 | Other Operating Costs | 518,962 | 547,256 | 240,000 | 240,000 | 560,740 |
| N/A | Total Operating Expenditures | $1,074,229 | $1,153,999 | $914,533 | $855,789 | $1,221,905 |

### Capital Outlay

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 62 | Buildings & Improvements | 0 | 0 | 45,200 | 25,000 | 0 |
| 64 | Machinery & Equipment | 7,398 | 772,702 | 14,200 | 14,200 | 10,400 |
| N/A | Total Capital Outlay | $7,398 | $772,702 | $59,400 | $39,200 | $10,400 |

### Total Fire Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| ALL | Total | $6,970,388 | $8,441,215 | $7,491,381 | $7,168,395 | $7,885,874 |

# Fire Department Program Synopses

## Administration Program

### Account: 001-1511-522

*Program Description:*

Facilitates the department's operations through planning, organizing, reviewing and maintaining with the goal of dispersing those functions into and throughout the department for greater cost effectiveness and efficiency. Ensures that all elements of the City are prepared to deal with unusual occurrences and disasters.

*Program Objectives:*

- Maintain citizen satisfaction through prompt response.
- Ensure that Emergency Operations staff attends annual emergency preparedness training.

Department Objectives:

- Monitor and control department programs within budget.
- Operate efficiently under adopted budget.

*Department Overview:*

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 403,855 | 403,478 | 455,717 |
| Operating expenditures | 225,323 | 253,035 | 265,532 |
| Total Expenditures | $629,177 | $656,513 | $721,249 |
| Employee equivalents in program | 3.85 | 3.85 | 4.00 |

*FY 20 Projects:*

1. Staff will update the City Comprehensive Emergency Management Plan and provide related staff training.

2. The department will complete the purchase of firefighter tactical gear and develop standard operating procedures for training and response to active shooter incidents.

Status:

1. This project start in 2019 and is ongoing.

2. This project has been completed. Tactical gear has been purchased and placed on frontline vehicles. The standard operating procedures have been implemented. The department participated in two active shooter scenarios in June 2019 (joint Fire Department and Police Department).

## OPERATIONS PROGRAM

### Account: 001-1521-522

*Program Description:*

Attains and maintains manpower, equipment, apparatus, training and communications to ensure the safety of citizens and to protect City property from the hazards of fire and other emergency situations.

*Program Objectives:*

- Dispatch all calls promptly.
- First arriving unit should respond within 7 minutes.
- Conduct quality assurance reviews.

*Department Objectives*:

- Monitor and control department programs within budget.
- Operate efficiently under adopted budget.

*Department Overview:*

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 4,591,217 | 4,608,032 | 5,408,514 |
| Operating expenditures | 874,836 | 600,054 | 890,251 |
| Total Expenditures | $5,466,054 | $5,208,086 | $6,298,765 |
| Employee equivalents in program | 38.65 | 38.65 | 47.00 |

## RISK REDUCTION PROGRAM

### Account: 001-1541-522

*Program Description:*

Coordinates efforts to inform the public of fire prevention methods, focusing on education, awareness, public relations, fire inspections, and fire investigations to prevent fires before they occur.

*Program Objectives:*

- Provide safety education for elementary school children in the community.
- Provide annual inspections for the City's commercial occupancies.
- Provide a three-working day turn-around time on requested plan reviews.
- Provide inspections for the City's target hazards annually.

*Department Objectives*:

- Monitor and control department programs within budget.
- Operate efficiently under adopted budget.

*Department Overview:*

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 703,196 | 594,808 | 402,618 |
| Operating expenditures | 17,217 | 20,339 | 22,290 |
| Total Expenditures | $720,413 | $615,147 | $424,908 |
| Employee equivalents in program | 5.65 | 5.65 | 2.00 |

## RENTAL HOUSING PROGRAM

### Account: 001-1542-522

*Program Description:*

Coordinates housing code compliance efforts with the Housing Rehabilitation Program to adequately maintain/preserve the structural integrity, safety, and value of the City's housing stock.

*Program Objectives:*

- Provide for housing-related educational events during the year.
- Provide inspections for the City's permitted rental occupancies.

*Department Objectives*:

- Monitor and control department programs within budget.
- Operate efficiently under adopted budget.

*Department Overview:*

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 124,164 | 242,550 | 135,297 |
| Operating expenditures | 22,798 | 18,125 | 19,977 |
| Total Expenditures | $146,962 | $260,675 | $155,274 |
| Employee equivalents in program | 2.50 | 2.50 | 2.50 |

## PERSONNEL DEVELOPMENT PROGRAM

### Account: 001-1551-522

*Program Description:*

Coordinates the development of all fire department employees. This program oversees the hiring of new employees, orientation training, continuing fire and medical training, Reserve program and career development of the employees.

*Program Objectives:*

- Career personnel attend training classes.
- Conduct training classes that require external specialist to train personnel (i.e. TECO, medical organizations).
- Complete proficiency evaluations.

*Department Objectives*:

- Monitor and control department programs within budget.
- Operate efficiently under adopted budget.

*Department Overview:*

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 692,083 | 668,580 | 213,423 |
| Operating expenditures | 13,825 | 22,980 | 23,855 |
| Total Expenditures | $705,908 | $691,560 | $237,278 |
| Employee equivalents in program | 5.85 | 5.85 | 1.00 |

# Fire Department Performance Measures

| Performance Measure Outcomes | Council Goal | FY 20 Target | FY 20 Actual | FY 21 Target |
|---|---|---|---|---|
| Initiate and complete department-wide on-scene/after fire de-con training and SOG's | 6 | Complete | Completed | N/A |
| Hire a company to assist with updating the Comprehensive Emergency Management Plan (COOP). | 6 | Complete | In process; delayed due to COVID | Complete |
| Purchase firefighter tactical gear | 6 | Complete | Completed | N/A |
| Develop with TTPD standard operating procedures for training and response to active shooter incidents. | 6 | Complete | Completed | N/A |
| Conduct and offer CPR training to all City employees | 6 | CPR training for all City employees | Completed | CPR training for all City employees |
| Dispatch all calls within 60 seconds | 6 | 90% | 85.1% | 90% |
| First arriving unit repond within 7 minutes | 6 | 90% | 96.4% | 90% |
| Conduct annual inspections for the City's commercial occupancies | 6 | N/A | N/A | 90% Complete |
| Conduct annual inspections for the City's target hazards | 6 | N/A | N/A | 100% |
| Provide a three-working day turn-around time on requested plan reviews | 6 | N/A | N/A | 95% |
| Use CIT funds for paint and roof improvements to Fire Stations 1 and 2 | 6 | N/A | N/A | Complete project for ≤ $145,000 |
| Use CIT funds to complete work on Fire Station 1 rear apron | 6 | N/A | N/A | Complete project for ≤ $75,000 |
| Use CIT funds to purchase Operations Command Vehicle | 6 | N/A | N/A | Purchase for ≤ $37,000 |

# Leisure Services: Library Division

## Overview

The Temple Terrace Public Library is a division of the Leisure Services Department and offers a wide variety of innovative library services, technology and software user assistance, and specialized literary and cultural programming.

As a member of the Hillsborough County Library Cooperative, the City's Public Library delivers an array of both print and non-print materials generating a lifelong love of reading and learning for people of all ages.

The Library Division supplements budgetary funding with library cooperative funds and a state aid grant to update the collection and provide a safe and enjoyable place to learn and play. It employs full-time and part-time city staff members and is divided into four program areas:

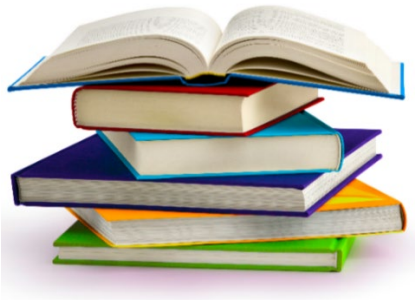
- Administration
- Acquisition
- Circulation
- Services

## Priorities and Focus

Division priorities include a focus on:

- Early Learning and Literacy
- School Readiness (pre-K to college)
- Career and Job Skills
- Genealogy and Family History
- Technology
- Productivity

The Library has always been the "people's university" – supporting the life-long learning goals of the community. We help prepare residents for the next step in their education, career, or next vocation.



The Temple Terrace Public Library continues to adapt to meet the needs of the community by providing vegetable seeds, artwork, board games, STEM kits, cake pans, sewing machines, men's ties, and other items. We are open to all without criteria or qualification and we provide the community with education and leisure activities.

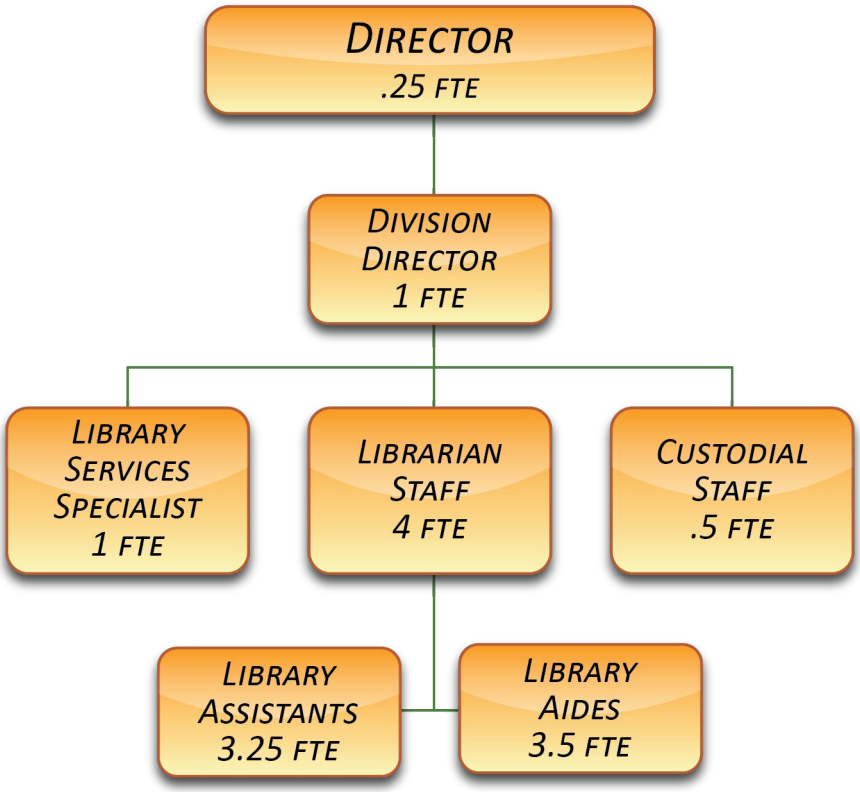
## Prior Year Accomplishments

- Completed an extensive repainting of the library's interior. Colors in light shades of gray and blue were selected for their soothing and calming atmosphere.
- Library staff completed an inventory of all library materials. 97,192 items were inventoried. 868 items were removed from the collection due to condition or lack of circulation.

## Upcoming Projects

- Pending an LSTA grant, the division will work with USF School of Information to implement a responsive librarianship program focused on providing adolescent patrons with suggested readings from a collection of therapeutic graphic novels.
- Using a State Aid Grant, the division will acquire a laptop kiosk, allowing laptops to be checked out by adult library card holders.

# Library Organizational Chart




Department employee full-time equivalents (FTE) = 13.5

# Library Expenditures

## Expenditure Summary

| Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Personnel Services | 517,679 | 549,987 | 549,288 | 581,047 | 565,059 |
| Operating Expenditures | 147,254 | 161,991 | 169,198 | 168,774 | 169,298 |
| Capital Outlay | 1,149 | 5,404 | 0 | 0 | 2,800 |
| Grants & Aids | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | $666,082 | $717,382 | $718,486 | $749,821 | $737,157 |

## Expenditures by Division / Program

| Division/Program | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Administration | 233,447 | 277,800 | 270,413 | 318,245 | 275,410 |
| Acquisition/Cataloging | 102,592 | 93,752 | 104,126 | 103,762 | 104,056 |
| Circulation | 263,287 | 277,907 | 246,203 | 275,488 | 256,709 |
| Services | 66,757 | 67,924 | 97,744 | 52,326 | 100,982 |
| Total Expenditures | $666,082 | $717,382 | $718,486 | $749,821 | $737,157 |

## Capital Outlay Schedule

| Item | Budget FY 21 |
|---|---|
| Replace & Update Blinds in Meeting Room | $2,800 |

## EXPENDITURE DETAIL

### Personnel Services

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 12 | Salaries & Wages | 406,993 | 437,655 | 428,597 | 457,924 | 446,324 |
| 14 | Overtime | 0 | 270 | 0 | 0 | 0 |
| 21 | Payroll Taxes | 30,440 | 33,392 | 33,090 | 35,034 | 28,304 |
| 22 | Retirement Contributions | 29,229 | 31,759 | 33,934 | 35,848 | 36,645 |
| 23 | Life & Health Insurance | 48,927 | 44,676 | 52,844 | 49,938 | 53,185 |
| 24 | Workers' Comp. Insurance | 2,090 | 2,235 | 823 | 2,303 | 601 |
| N/A | Total Personnel Services | $517,679 | $549,987 | $549,288 | $581,047 | $565,059 |

### Operating Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 31 | Professional Services | 0 | 0 | 0 | 0 | 0 |
| 34 | Other Contractual Services | 10,028 | 8,830 | 10,055 | 10,739 | 12,055 |
| 40 | Travel & Per Diem | 617 | 135 | 310 | 482 | 310 |
| 41 | Communication Services | 7,018 | 8,708 | 8,550 | 7,813 | 7,913 |
| 42 | Postage | 24 | 45 | 50 | 50 | 50 |
| 43 | Utility Services | 26,766 | 26,096 | 29,684 | 29,078 | 29,684 |
| 44 | Rentals & Leases | 9,300 | 10,173 | 9,500 | 9,500 | 4,500 |
| 45 | Insurance | 17,919 | 24,596 | 27,110 | 23,761 | 26,208 |
| 46 | Repair & Maint. Services | 15,783 | 24,228 | 23,000 | 25,450 | 25,450 |
| 47 | Printing & Binding | 422 | 1,000 | 1,160 | 1,235 | 1,160 |
| 51 | Office Supplies | 4,452 | 3,264 | 4,884 | 4,884 | 4,884 |
| 52 | Operating Supplies | 11,824 | 10,972 | 9,885 | 9,885 | 9,885 |
| 54 | Books, Publ. & Memberships | 22,031 | 22,874 | 23,940 | 24,827 | 24,570 |
| 59 | Other Operating Costs | 21,070 | 21,070 | 21,070 | 21,070 | 22,629 |
| N/A | Total Operating Expenditures | $147,254 | $161,991 | $169,198 | $168,774 | $169,298 |

### Capital Outlay

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 62 | Building Improvements | 0 | 5,404 | 0 | 0 | 2,800 |
| 64 | Machinery & Equipment | 1,149 | 0 | 0 | 0 | 0 |
| N/A | Total Capital Outlay | $1,149 | $5,404 | $0 | $0 | $2,800 |

### Total Library Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| ALL | Total | $666,082 | $717,382 | $718,486 | $749,821 | $737,157 |

# Library Division Program Synopses

## Administration Program

### Account: 001-1611-571

*Program Description:*

Prepares and administers departmental budget. Accomplishes performance objectives. Supervises staff and resolves library problems. Works with the Library Board and the Friends of the Temple Terrace Library Board.

*Program Objectives:*

- Maintain an overall customer satisfaction level.
- Manage and improve library functions through continuing education to library staff.
- Maintain a safe workplace.
- Maintain or increase per capita financial support each year.

*Department Objectives:*

- Monitor and control department programs within budget.
- Operate efficiently under adopted budget.

*Department Overview:*

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 151,191 | 143,959 | 141,056 |
| Operating expenditures | 121,205 | 126,454 | 131,554 |
| Total Expenditures | $272,395 | $270,413 | $272,610 |
| Employee equivalents in program | 1.85 | 1.85 | 2.05 |

*FY 20 Projects:*

1. Staff will explore providing vending beverage service which will provide a convenient source of hydration to city residents, many of whom walk or bike, to the library, from home and school.

2. The division will arrange the stacks to better utilize library space and meet the growing demand for more reading and study areas.

*Status:*

1. After exploring various options it was determined that a vending beverage service would not be suitable for the library environment.

2. This project has been postponed to correspond with the installation of new carpeting throughout the library.

## ACQUISITION / CATALOGING PROGRAM

### Account: 001-1621-571

*Program Description:*

Orders, receives, prepares, and ensures accessibility of printed and non-printed materials.

*Program Objectives:*

- Acquire and maintain a minimum collection of two items per capita in-service area (State Standard).
- Acquire and maintain a materials budget equal to a minimum of 20% of the total library operating budget (State Standard).
- Acquire and maintain two periodical subscriptions per 1,000 population (State Standard).

*Department Objectives:*

- Monitor and control department programs within budget.
- Operate efficiently under adopted budget.

*Department Overview:*

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 70,185 | 79,366 | 79,296 |
| Operating expenditures | 23,567 | 24,760 | 24,760 |
| Total Expenditures | $93,752 | $104,126 | $104,056 |
| Employee equivalents in program | 1.60 | 1.60 | 1.30 |

## CIRCULATION PROGRAM

### Account: 001-1622-571

*Program Description:*

Provides patrons with items for check-out. Maintains the library facilities so patrons can conveniently locate all materials.

*Program Objectives:*

- Maintain the library collection in an orderly fashion.
- Minimize the loss ratio.

*Department Objectives:*

- Monitor and control department programs within budget.
- Operate efficiently under adopted budget.

*Department Overview:*

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 274,535 | 242,633 | 253,139 |
| Operating expenditures | 3,372 | 3,570 | 3,570 |
| Total Expenditures | $277,907 | $246,203 | $256,709 |
| Employee equivalents in program | 7.95 | 8.95 | 8.55 |

## SERVICES PROGRAM

### Account: 001-1623-571

*Program Description:*

Provides adults, teens and children of the community with quality educational, informational, and cultural programs for their enjoyment and education. Fosters a love of reading, learning and libraries. Promotes cultural literacy, encourages education and provides research assistance.

*Program Objectives:*

- Provide adult programs and children/teen programs.
- Maintain a rating of users satisfied with the quality of programs provided.
- Provide computer/Internet access and training for library patrons.

*Department Objectives:*

- Monitor and control department programs within budget.
- Operate efficiently under adopted budget.

*Department Overview:*

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 54,076 | 83,330 | 91,568 |
| Operating expenditures | 13,848 | 14,414 | 9,414 |
| Total Expenditures | $67,924 | $97,744 | $100,982 |
| Employee equivalents in program | 1.10 | 1.10 | 1.60 |

# Library Division Performance Measures

| Performance Measure Outcomes | Council Goal | FY 20 Target | FY 20 Actual | FY 21 Target |
|---|---|---|---|---|
| Repaint Library's interior | 3 | Complete | Completed | N/A |
| Conduct inventory of all library materials; remove from collection materials in bad condition or lacking circulation. | 3 | Complete | Completed | N/A |
| Explore vending beverage service to provide a convenient source of hydration | 3 | Complete | Determined that vending service is not suitable for the library environment | N/A |
| Arrange stacks to better utilize space and meet growing demand for reading and study areas | 3 | Complete | Postponed for installation of new carpeting | Complete |
| Acquire and maintain two periodical subscriptions per 1,000 population | 3 | 49 | 49 (print); 133 (digital) | 49 |
| Maintain materials budget = a minimum of 20% of the total library operating budget (State Standard) | 3 | 20% | 15% | 20% |
| Use State Aid Grant for laptop kiosk, allowing laptops to be checked out by adult library card holders. | 3 | n/a | n/a | Complete by 9/30/21 |
| Work with USF School of Information, to implement a responsive librarianship program focused on providing adolescent patrons with suggested readings from a collection of therapeutic graphic novels (pending LSTA grant) | 3 | n/a | n/a | Implement by 9/30/21 |

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# Leisure Services: Parks and Recreation Division

## Overview

Temple Terrace Parks and Recreation is a division of the Leisure Services Department and is responsible for administrating, supervising, operating, and maintaining city parks and recreation facilities.

The Parks and Recreation Division's responsibilities are divided among four primary areas:

- Parks and Athletic Field Maintenance
- Facility Operations
- Aquatics
- Recreation

These areas encompass 13 separate programs: administration, youth programs, aquatics, sports leagues, special events, senior programs, special interest classes, recreation facility operations, fitness, gymnastics, tennis, parks and grounds maintenance, and athletic field maintenance.

Additionally, the Parks and Recreation Division hosts, coordinates, and administers community activities and events, including the Temple Terrace Arts Festival, Winter Wonderland, Halloween Fall Festival, and the Independence Day parade and fireworks festivities.

## Priorities and Focus

Ongoing priorities of the Parks and Recreation Division include evaluating use of space at the Family Complex and Lightfoot Center to maximize City programs, special interest classes, and private rentals.

Parks and Recreation staff will continue to look for opportunities to partner with civic organizations and private businesses to provide the highest quality community events to area residents.

Staff will also further develop a master plan of future renovations and improvements, and will assess membership and program participation fees.

The Parks and Recreation Division's focus is to provide superior service and quality programming. Staff will strive to satisfy community interests and ensure activities and facilities remain at the forefront of recreational innovation, technology, and creativity.

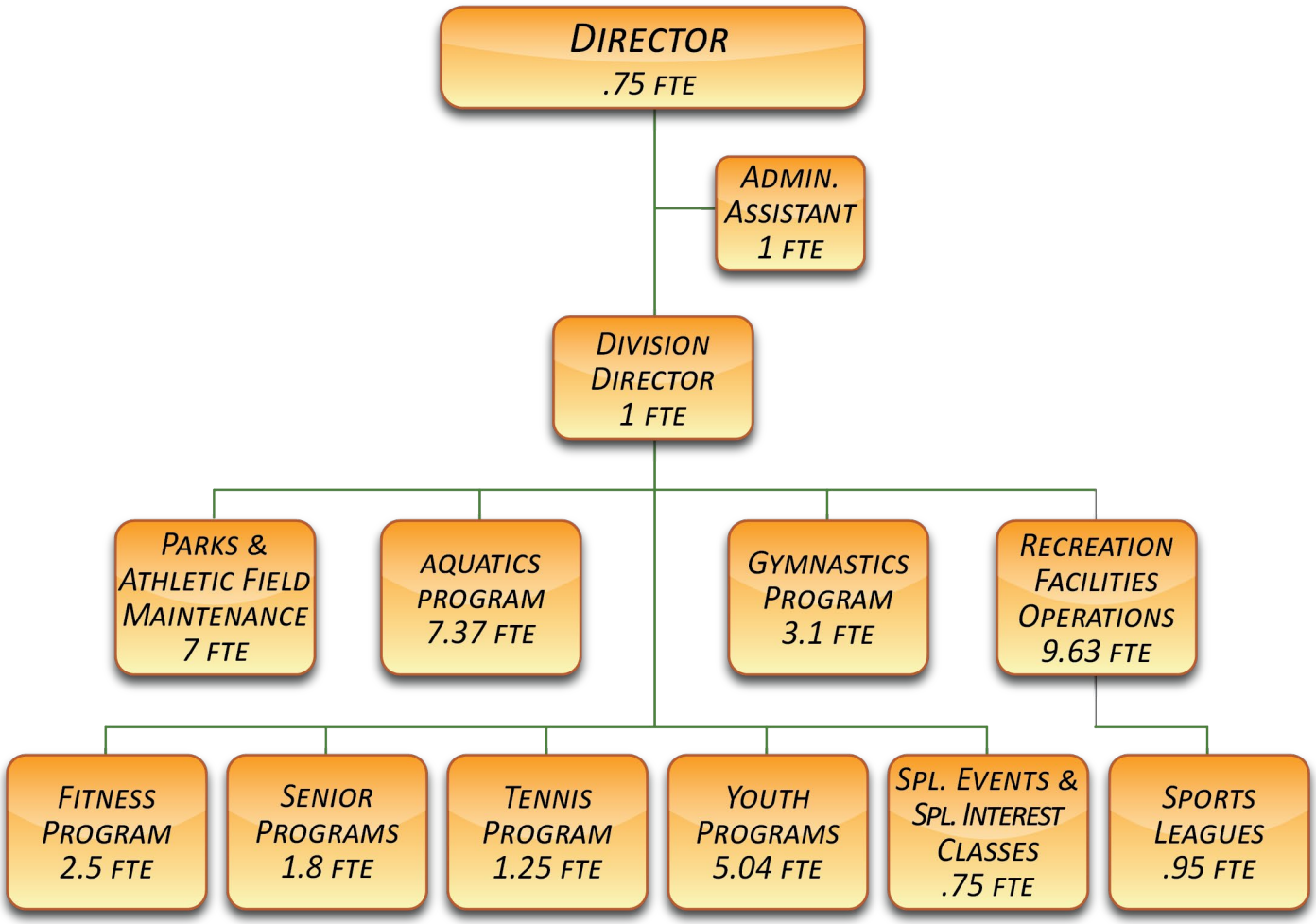
## Prior Year Accomplishments

- Staff completed development of the new Pleasant Terrace Dog Park.
- Renovations to the Omar K. Lightfoot Center were completed including repainting of interior and renovation of kitchen facilities.

## Upcoming Projects

- Staff will work with contractors to complete resurfacing of the Family Complex Main Swimming Pool and re-decking of the aquatics area.
- The Parks and Recreation Division staff will work with Hillsborough County to acquire funding for renovations to the City's boat ramps and improve parking at Riverhills Park.

# Parks and Recreation Organizational Chart




Department employee full-time equivalents (FTE) =41.94

# Parks and Recreation Expenditures

## Expenditure Summary

| Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Personnel Services | 1,648,611 | 1,742,101 | 1,884,015 | 1,821,668 | 1,958,342 |
| Operating Expenditures | 739,696 | 915,382 | 736,374 | 624,129 | 680,344 |
| Capital Outlay | 172,973 | 499,103 | 735,240 | 520,049 | 539,450 |
| Total Expenditures | $2,498,052 | $3,156,586 | $3,355,629 | $2,965,846 | $3,178,136 |

## Expenditures by Division / Program

| Division / Program | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Administration | 328,544 | 547,775 | 296,851 | 292,178 | 304,254 |
| Youth Programs | 143,100 | 165,545 | 207,487 | 206,537 | 213,353 |
| Aquatics | 278,047 | 347,788 | 344,570 | 323,528 | 362,091 |
| Sports Leagues | 45,929 | 47,977 | 55,961 | 50,860 | 55,269 |
| Special Events | 27,229 | 35,734 | 35,750 | 41,556 | 41,082 |
| Senior Programs | 91,293 | 115,857 | 101,264 | 118,818 | 132,596 |
| Special Interest Classes | 19,699 | 20,104 | 28,185 | 27,885 | 33,746 |
| Recreation Facility Operation | 739,696 | 915,382 | 736,374 | 624,129 | 680,344 |
| Fitness | 80,820 | 86,732 | 137,694 | 122,644 | 108,420 |
| Gymnastics | 115,026 | 128,285 | 114,085 | 107,371 | 126,712 |
| Tennis | 75,969 | 109,573 | 93,770 | 88,701 | 120,669 |
| *Parks & Ground Maint. | -45,247 | 0 | 0 | 0 | 0 |
| Athletic Field Maint. | 644,197 | 816,504 | 1,114,346 | 858,303 | 816,010 |
| Total Expenditures | $2,498,052 | $3,156,586 | $3,355,629 | $2,965,846 | $3,178,136 |

*Park & Ground maintenance was moved to Public Works beginning FY19.

## Capital Outlay Schedule

### Aquatics Program

| Program/Item | Budget FY 21 |
|---|---|
| Water Slide Tower Refurbishment | 15,000 |
| Funbrella Refurbishment | 6,500 |
| Sand Volleyball System Replacement | 5,000 |
| Pool Heater Replacement | 3,100 |
| Aerator Replacement for Main Pool | 3,000 |
| Subtotal | $32,600 |

### Senior Program

| Program/Item | Budget FY 21 |
|---|---|
| Lightfoot Ctr Security Camera System | 7,000 |
| Lightfoot Center Restrooms Remodel | 20,000 |
| Lightfoot Center Folding Chairs | 1,000 |
| Lightfoot Center Folding Tables | 1,750 |
| Subtotal | $29,750 |

### Family Recreation Complex

| Program/Item | Budget FY 21 |
|---|---|
| Youth Programs Storage | 4,500 |
| Racquetball Court Renovation | 45,000 |
| Youth Programs Van | 70,000 |
| Commercial Utility Club Car | 5,000 |
| Subtotal | $127,000 |

### Fitness Facility

| Program/Item | Budget FY 21 |
|---|---|
| Dumbbell Weight Replacement | 5,000 |
| Weight Plate Replacement | 4,500 |
| Spin Bikes and Consoles | 5,000 |
| Weight Bench | 6,500 |
| Jacobs Ladder | 5,000 |
| Subtotal | $26,000 |

### Gymnastics Facility

| Program/Item | Budget FY 21 |
|---|---|
| Gymnastics Wall Padding | 5,500 |
| Mat Replacement Package | 3,000 |
| Subtotal | $8,500 |

### Tennis Facility

| Program/Item | Budget FY 21 |
|---|---|
| Tennis Hard Court Fencing | 30,000 |
| Tennis Tractor | 2,000 |
| Subtotal | $32,000 |

### Athletic Field/Parks Maintenance

| Program/Item | Budget FY 21 |
|---|---|
| Signage for Parks | 2,500 |
| Family Complex Well Replacement | 35,000 |
| Playground Borders | 9,000 |
| Rotary Park Restroom re-roof | 3,500 |
| Youth Sports Parking Lot Paving | 17,000 |
| Outdoor Composite Park Benches | 2,500 |
| Athletics/Parks Crew Cab Truck | 30,000 |
| Athletics/Parks Supervisor Truck | 30,000 |
| Athletic Riding Mowers | 16,000 |
| Portable Pressure Washer | 7,200 |
| Skid Steer Grappler for Tractor | 3,900 |
| ADA Swings for Playgrounds | 7,500 |
| Parks Play structures Replacement | 65,000 |
| Linwood Park Exercise Equipment | 50,000 |
| Crew Trailers Parks and Athletics | 4,500 |
| Total | $283,600 |

### Total Division Capital Outlay

| Program/Item | Budget FY 21 |
|---|---|
| Total | $539,450 |

## Expenditure Detail

### Personnel Services

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 12 | Salaries & Wages | 1,239,522 | 1,313,433 | 1,429,294 | 1,369,164 | 1,507,758 |
| 14 | Overtime | 17,074 | 25,490 | 20,250 | 16,893 | 0 |
| 21 | Payroll Taxes | 95,825 | 101,000 | 110,484 | 111,622 | 127,781 |
| 22 | Retirement Contributions | 79,465 | 89,128 | 95,123 | 96,587 | 106,147 |
| 23 | Life & Health Insurance | 155,878 | 153,409 | 163,711 | 161,921 | 163,563 |
| 24 | Workers' Comp. Insurance | 57,547 | 59,641 | 65,153 | 65,481 | 53,093 |
| 25 | Unemployment Comp. | 3,300 | 0 | 0 | 0 | 0 |
| N/A | Total Personnel Services | $1,648,611 | $1,742,101 | $1,884,015 | $1,821,668 | $1,958,342 |

### Operating Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 31 | Professional Services | 0 | 0 | 0 | 0 | 0 |
| 34 | Other Contractual Services | 68,948 | 52,743 | 76,000 | 69,850 | 77,935 |
| 40 | Travel & Per Diem | 1,209 | 2,397 | 4,850 | 2,000 | 2,000 |
| 41 | Communication Services | 7,674 | 6,460 | 7,599 | 4,029 | 6,934 |
| 42 | Postage | 516 | 666 | 500 | 550 | 500 |
| 43 | Utility Services | 201,998 | 179,970 | 199,740 | 162,163 | 190,800 |
| 44 | Rentals & Leases | 3,063 | 3,677 | 3,550 | 2,500 | 2,700 |
| 45 | Insurance | 110,483 | 35,748 | 92,632 | 85,380 | 42,761 |
| 46 | Repair & Maint. Services | 119,818 | 130,772 | 138,814 | 112,100 | 141,114 |
| 47 | Printing & Binding | 7,668 | 6,245 | 8,100 | 8,000 | 8,100 |
| 49 | Other Current Charges | 14,058 | 12,704 | 14,565 | 14,565 | 14,565 |
| 51 | Office Supplies | 6,064 | 7,347 | 7,275 | 6,750 | 9,550 |
| 52 | Operating Supplies | 151,104 | 428,493 | 128,829 | 105,372 | 126,582 |
| 53 | Road Materials & Supplies | 282 | 1,014 | 5,000 | 2,500 | 5,000 |
| 54 | Books, Publ. & Memberships | 4,671 | 5,006 | 6,780 | 6,230 | 6,545 |
| 59 | Other Operating Costs | 42,140 | 42,140 | 42,140 | 42,140 | 45,258 |
| N/A | Total Operating Expenditures | $739,696 | $915,382 | $736,374 | $624,129 | $680,344 |

## Capital Outlay

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 62 | Buildings & Improvements | 0 | 9,474 | 0 | 1,946 | 79,000 |
| 63 | Impvmts. Other Than Buildings | 121,916 | 398,746 | 505,740 | 291,118 | 132,100 |
| 64 | Machinery & Equipment | 51,057 | 90,883 | 229,500 | 226,985 | 328,350 |
| N/A | Total Capital Outlay | $172,973 | $499,103 | $735,240 | $520,049 | $539,450 |

## Total Parks and Recreation Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| ALL | Total | $2,498,052 | $3,156,586 | $3,355,629 | $2,965,846 | $3,178,136 |

# Parks and Recreation Division Program Synopses

## Administration Program

### Account: 001-1811-572

*Program Description:*

Encompasses the administration of the department including general supervision, fiscal management including purchasing and budget, administrative and secretarial support, human resource management, and the supervision of the delivery of parks and recreation services to the residents.

*Program Objectives:*

- Offer enhanced programming and facilities to stimulate membership purchases.

*Department Objectives:*

- Monitor and control department programs within budget.
- Operate efficiently under adopted budget.

*Department Overview:*

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 229,961 | 241,588 | 251,410 |
| Operating expenditures | 317,814* | 55,263 | 52,844 |
| Total Expenditures | $547,775* | $296,851 | $304,254 |
| Employee equivalents in program | 2.75 | 2.75 | 2.75 |

*In FY 19, the Department received a $260,847 donation from the Boys and Girls Club.

## YOUTH PROGRAMS

### Account: 001-1820-572

*Program Description:*

Encompasses offering recreational activities to area youth including after-school and summer youth programs and various programs and events for the elementary school and middle school age youth.

*Program Objectives:*

- Maintain cost recovery.
- Provide summer youth programs for area youth consistent with the facility's capacity.
- Provide an after-school youth program for area youth consistent with the facility's capacity.

*Department Objectives:*

- Monitor and control department programs within budget.
- Operate efficiently under adopted budget.

*Department Overview:*

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 148,049 | 187,637 | 194,553 |
| Operating expenditures | 17,496 | 19,850 | 18,800 |
| Total Expenditures | $165,545 | $207,487 | $213,353 |
| Employee equivalents in program | 5.04 | 5.04 | 5.04 |

## AQUATICS PROGRAM

### Account: 001-1830-572

*Program Description:*

Encompasses the overall delivery of aquatic-based recreation including the maintenance and operation of the Family Recreation Complex Aquatic Center and the delivery of aquatic instructional classes, special events, and facility rentals.

*Program Objectives:*

- Maintain cost recovery and control expenditures.
- Maintain aquatics area at Family Complex.
- Provide instructional swim lessons.
- Maintain and operate the Aquatic Club of Temple Terrace.
- Provide Lifeguard instructional classes.
- Expand open swim attendance annually.

*Department Objectives:*

- Monitor and control department programs within budget.
- Operate efficiently under adopted budget.

*Department Overview:*

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 237,928 | 257,925 | 271,946 |
| Operating expenditures | 56,044 | 57,645 | 57,545 |
| Total Expenditures | $293,972 | $315,570 | $329,491 |
| Employee equivalents in program | 7.87 | 7.87 | 7.37 |

*FY 20 Projects:*

1. Staff will work with contractors to complete all renovations and improvements at the Family Recreation Complex main swimming pool and pool decking.

*Status:*

1. Project was encumbered in FY19/20. Anticipated start is November 2020.

## SPORTS LEAGUES PROGRAM

### Account: 001-1840-572

*Program Description:*

Encompasses the overall management, development, and delivery of sports based recreational programs for adults and youth including coordination with local independent leagues serving Temple Terrace.

*Program Objectives:*

- Provide competitive leagues in volleyball, basketball, flag football, and softball.
- Maintain cost recovery for in-house sports leagues.
- Continually develop new sports-based recreational programs for the membership.

*Department Objectives:*

- Monitor and control department programs within budget.
- Operate efficiently under adopted budget.

*Department Overview:*

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 40,565 | 40,801 | 46,734 |
| Operating expenditures | 7,412 | 15,160 | 8,535 |
| Total Expenditures | $47,977 | $55,961 | $55,269 |
| Employee equivalents in program | 0.95 | 0.95 | 0.95 |

## SPECIAL EVENTS PROGRAM

### Account: 001-1850-572

*Program Description:*

Encompasses the coordination and delivery of special events related to seasonal and special occasions for the public's enjoyment.

*Program Objectives:*

- Maintain cost recovery and control expenditures.
- Provide at least twelve events through the year with 50% being co-sponsored.
- Develop well-attended special events that help to generate additional City revenue.

*Department Objectives:*

- Monitor and control department programs within budget.
- Operate efficiently under adopted budget.

*Department Overview:*

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 13,127 | 10,700 | 9,682 |
| Operating expenditures | 22,607 | 25,050 | 31,400 |
| Total Expenditures | $35,734 | $35,750 | $41,082 |
| Employee equivalents in program | 0.00 | 0.00 | 0.25 |

## SENIOR PROGRAMS

### Account: 001-1861-572

*Program Description:*

Encompasses the delivery of recreation-based services, including daily activities, trips and special events to local senior citizens. Offers seniors On-Demand transportation.

*Program Objectives:*

- Maintain an average daily attendance through the provision of senior activities.
- Provide On-Demand transportation.
- Maintain different recreational opportunities for seniors.

*Department Objectives:*

- Monitor and control department programs within budget.
- Operate efficiently under adopted budget.

*Department Overview:*

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 103,693 | 91,484 | 95,246 |
| Operating expenditures | 9,502 | 9,780 | 7,600 |
| Total Expenditures | $113,195 | $101,264 | $102,846 |
| Employee equivalents in program | 1.80 | 1.80 | 1.80 |

## SPECIAL INTEREST CLASSES PROGRAM

### Account: 001-1871-572

*Program Description:*

Encompasses the development and delivery of instructional classes for all ages and interests whether instructed internally or through non-employee instructors.

*Program Objectives:*

- Provide a wide opportunity of special interest classes for all ages, abilities and interests at all Parks and Recreation facilities.

*Department Objectives:*

- Monitor and control department programs within budget.
- Operate efficiently under adopted budget.

*Department Overview:*

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 19,464 | 27,385 | 33,046 |
| Operating expenditures | 639 | 800 | 700 |
| Total Expenditures | $20,104 | $28,185 | $33,746 |
| Employee equivalents in program | 0.75 | 0.75 | 0.50 |

## RECREATION FACILITY OPERATIONS PROGRAM

### Account: 001-1881-572

*Program Description:*

Encompasses the overall operation of Recreation facilities including the Family Recreation Complex and the Omar K. Lightfoot Senior Recreation Center including maintenance, rentals, general upkeep and customer service.

*Program Objectives:*

- Provide for open facility use at the Family Recreation Complex and the Omar K. Lightfoot Senior Recreation Center.
- Issue rental agreements and permits for facility rentals, park rentals, block parties, and other special events.
- Maintain open facility use.

*Department Objectives:*

- Monitor and control department programs within budget.
- Operate efficiently under adopted budget.

*Department Overview:*

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 385,278 | 407,826 | 413,111 |
| Operating expenditures | 297,604 | 375,940 | 323,823 |
| Total Expenditures | $682,881 | $783,766 | $736,934 |
| Employee equivalents in program | 9.63 | 9.63 | 9.63 |

## FITNESS PROGRAM

### Account: 001-1884-572

*Program Description:*

Encompasses the overall development, delivery, and supervision of fitness-based programs including the daily operation of the Family Recreation Complex Fitness Center, instructional activities associated with fitness, and other special events.

*Program Objectives:*

- Provide a wellness/fitness program for participants.

*Department Objectives:*

- Monitor and control department programs within budget.
- Operate efficiently under adopted budget.

*Department Overview:*

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 64,837 | 80,694 | 77,220 |
| Operating expenditures | 9,395 | 5,900 | 5,200 |
| Total Expenditures | $74,232 | $86,594 | $82,420 |
| Employee equivalents in program | 2.30 | 2.30 | 2.30 |

## GYMNASTICS FACILITY PROGRAM

### Account: 001-1886-572

*Program Description:*

Encompasses the operation and management of the Family Recreational Complex Gymnastics Center including the development and delivery of instructional classes, competitive teams, open use, special events and rentals.

*Program Objectives:*

- Provide a skilled-leveled gymnastics curriculum for participants.
- Provide for a gymnastics team with membership.

*Department Objectives:*

- Monitor and control department programs within budget.
- Operate efficiently under adopted budget.

*Department Overview:*

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 113,818 | 100,443 | 107,755 |
| Operating expenditures | 7,116 | 11,642 | 10,457 |
| Total Expenditures | $120,935 | $112,085 | $118,212 |
| Employee equivalents in program | 3.10 | 3.10 | 3.10 |

## TENNIS PROGRAM

### Account: 001-1887-572

*Program Description:*

Encompasses the overall development and delivery of tennis-based programs at the Whiteway Hard Courts and the Family Recreation Complex Clay Tennis Center including lessons, competitions, special events, leagues, open play, and maintenance.

*Program Objectives:*

- Maintain cost recovery.
- Provide group lessons.
- Provide adult tennis leagues.
- Operate and maintain both the Whiteway Hard Courts and the Family Recreation Complex Clay Tennis Center.
- Provide monthly tennis tournaments and/or special events.

*Department Objectives:*

- Monitor and control department programs within budget.
- Operate efficiently under adopted budget.

*Department Overview:*

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 64,457 | 70,320 | 67,569 |
| Operating expenditures | 16,591 | 23,450 | 21,100 |
| Total Expenditures | $81,048 | $93,770 | $88,669 |
| Employee equivalents in program | 1.25 | 1.25 | 1.25 |

## ATHLETIC FIELDS MAINTENANCE PROGRAM

### Account: 001-1896-572

*Program Description:*

Encompasses the routine maintenance of the Youth Sports Complex, Ridgedale Sports Complex, Family Recreation Complex athletic fields, and various secondary areas including coordination with department and league use.

*Program Objectives:*

- Ensure that all associated playing areas are safe for use.
- Maintain turf areas on a weekly scheduled basis ensuring that weekly maintenance procedures are followed.
- Work directly with the independent youth leagues and department sponsored leagues to address athletic complex issues.

*Department Objectives:*

- Monitor and control department programs within budget.
- Operate efficiently under adopted budget.

*Department Overview:*

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 320,924 | 367,212 | 390,070 |
| Operating expenditures | 153,161 | 135,894 | 142,340 |
| Total Expenditures | $474,085 | $503,106 | $532,410 |
| Employee equivalents in program | 7.00 | 7.00 | 7.00 |

# Parks and Recreation Division Performance Measures

| Performance Measure Outcomes | Council Goal | FY 20 Target | FY 20 Actual | FY 21 Target |
|---|---|---|---|---|
| Development of the new Pleasant Terrace Dog Park. | 3 | Complete project for ≤ $15,000 | Completed project for $12,122 | N/A |
| Renovate the Omar K. Lightfoot Center including repainting of interior and renovation of kitchen facilities. | 3 | Complete project for ≤ $27,000 | Completed project for $23,767 | N/A |
| Strengthen FRC security with camera placements | 3 | Complete project for ≤ $32,000 | Completed project for $27,594 | N/A |
| Provide at least twelve events through the year with 50% being co-sponsored. | 3 | 12 | Numerous events cancelled due to COVID Pandemic | 12 |
| Upgrade Fitness Center interior and equipment | 3 | Upgrade for ≤ $51,100 | Upgrades and additional equipment added for $50,155 | |
| Work with Hillsborough County to acquire funding for renovations to the City's boat ramps and improve parking at Riverhills Park. | 3 | N/A | N/A | Acquire funding |
| Work with contractors to complete all renovations and improvements at the Family Recreation Complex main swimming pool and pool decking. | 3 | Complete project for ≤ $325,000 | $25,000 spent toward Water Slide Renovation; other contracts encumbered for Nov. 2020 start | Complete Water Slide Tower and Pool Deck resurfacing for a 2-year total ≤ $390,00 |

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# Public Works
# Operations and Maintenance Department

## *Overview*

The Public Works Operations and Maintenance Department administers five programs Public Works Administration, Facility Maintenance, and Grounds Maintenance are supported by the general fund. Sanitation and Fleet Maintenance are administered in the Enterprise and Internal Service Funds.

Public Works Administration oversees activities of the department, tracks and responds to service orders and citizen concerns, and assists other city officials in determining service level requirements for development and annexation proposals. The Facility Maintenance program includes repairs and maintenance services for city facilities and custodial services for City Hall.

## *Priorities and Focus*

A continued focus of the Public Works Operations Division is the further implementation of a new "COS" cost of service expense-repair tracking for the fleet maintenance department.

The current sanitation routes are operating efficiently in a planning stage to handle the upcoming redevelopment service area and have started to service the new residential development adjacent to Old Morris bridge road.

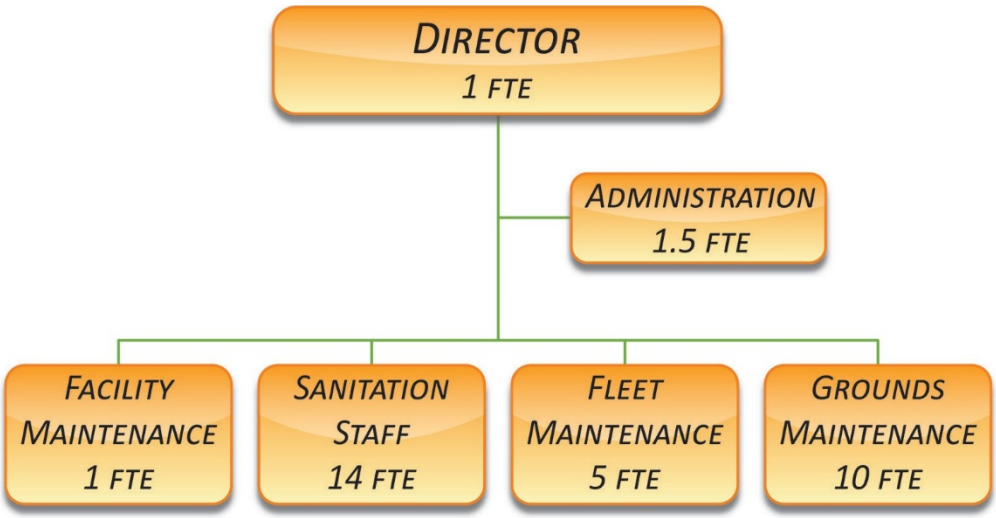
## *Prior Year Accomplishments*

Repainting of City Hall Building and entry Tower at 56th Street and Riverhills Drive. Upgraded Security Glass at Public Works Complex Main Lobby. Facilities Department began remodeling the City Hall restrooms; project will be completed in FY 21.

## *Upcoming Projects*

- Complete City Halls restroom remodel project for under a total two-year cost of $20,000.
- Repair and reseal City Hall roof.
- City Hall sidewalk repair.

# Public Works
# Operations and Maintenance Organizational Chart




Department employee full-time equivalents (FTE) = 32.5

General Fund Department employee full-time equivalents (FTE) = 13.5

Departments 1711, 1719, 1791

Sanitation Fund Department employee full-time equivalents (FTE) = 14

Departments 2031, 2032, 2041, 2042

Fleet Fund Department employee full-time equivalents (FTE) = 5

Departments 2112

# Public Works
# Operations Expenditures

## Expenditure Summary

| Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Personnel Services | 709,158 | 709,899 | 802,270 | 726,942 | 770,689 |
| Operating Expenditures | 311,029 | 346,985 | 329,300 | 406,446 | 392,963 |
| Capital Outlay | 0 | 16,642 | 54,329 | 54,329 | 155,000 |
| Total Expenditures | $894,836 | $1,073,526 | $1,185,899 | $1,187,717 | $1,318,652 |

## Expenditures by Division / Program

| Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Admin-Public Works | 255,394 | 252,529 | 222,992 | 223,302 | 237,042 |
| Facility Maintenance | 199,794 | 258,881 | 278,671 | 340,732 | 419,860 |
| Grounds Maintenance | 439,643 | 562,117 | 684,236 | 623,683 | 661,750 |
| Total Expenditures | $894,836 | $1,073,526 | $1,185,899 | $1,187,717 | $1,318,652 |

## Capital Outlay Schedule

### Facility Maintenance

| Item | Budget FY 21 |
|---|---|
| City Hall Bathrooms | 5,000 |
| Patrol Squad Room Refurbishment | 5,000 |
| PW Complex Emergency Generator Replacement | 95,000 |
| City Hall Roof Repair-Reseal | 50,000 |
| Total | $155,000 |

## Expenditure Details

### Personnel Services

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 12 | Salaries & Wages | 499,038 | 501,116 | 561,501 | 523,714 | 585,622 |
| 14 | Overtime | 0 | 10,157 | 3,500 | 3,500 | 0 |
| 21 | Payroll Taxes | 47,299 | 39,301 | 43,346 | 40,099 | 47,299 |
| 22 | Retirement Contributions | 61,253 | 51,992 | 65,708 | 54,748 | 61,253 |
| 23 | Life & Health Insurance | 44,756 | 82,243 | 97,177 | 78,244 | 44,756 |
| 24 | Workers' Comp. Insurance | 31,759 | 25,090 | 31,038 | 26,637 | 31,759 |
| 25 | Unemployment Comp. | 0 | 0 | 0 | 0 | 0 |
| N/A | Total Personnel Services | $770,689 | $709,899 | $802,270 | $726,942 | $770,689 |

### Operating Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 31 | Professional Services | 0 | 0 | 0 | 0 | 0 |
| 34 | Other Contractual Services | 66,380 | 68,483 | 75,520 | 82,387 | 135,520 |
| 40 | Travel & Per Diem | 178 | 0 | 0 | 0 | 0 |
| 41 | Communication Services | 5,286 | 4,162 | 4,920 | 4,650 | 4,920 |
| 42 | Postage | 96 | 218 | 350 | 350 | 350 |
| 43 | Utility Services | 78,840 | 91,454 | 90,300 | 119,800 | 91,700 |
| 44 | Rentals & Leases | 4,039 | 4,749 | 1,941 | 1,941 | 2,000 |
| 45 | Insurance | 17,530 | 24,833 | 27,024 | 27,438 | 29,328 |
| 46 | Repair & Maintenance Service | 96,077 | 79,500 | 71,700 | 97,250 | 78,120 |
| 47 | Printing & Binding | 145 | 436 | 500 | 800 | 500 |
| 49 | Other Current Charges | 0 | 0 | 0 | 0 | 0 |
| 51 | Office Supplies | 6,198 | 10,372 | 6,470 | 6,470 | 7,400 |
| 52 | Operating Supplies | 35,793 | 60,100 | 49,900 | 64,704 | 42,450 |
| 53 | Road Materials & Supplies | 0 | 0 | 0 | 0 | 0 |
| 54 | Books, Pub. & Memberships | 392 | 0 | 250 | 250 | 250 |
| 59 | Other Operating Costs | 0 | 2,603 | 0 | 0 | 0 |
| N/A | Total Operating Expenditures | $311,029 | $346,985 | $329,300 | $406,446 | $392,963 |

### Capital Outlay

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 62 | Buildings & Improvements | 0 | 2,730 | 16,000 | 16,000 | 155,000 |
| 64 | Machinery & Equipment | 0 | 13,912 | 38,329 | 38,329 | 0 |
| N/A | Total Capital Outlay | $894,836 | $1,073,526 | $1,185,899 | $1,187,717 | $1,318,652 |

### Transfers

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 99 | Other Uses | $0 | $13,912 | $38,329 | $38,329 | $0 |

### Total Public Works Operations Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| ALL | Total | $894,836 | $1,073,526 | $1,185,899 | $1,187,717 | $1,318,652 |

# Public Works
# Operations and Maintenance Program Synopses

## Administration Program

### Account: 001-1711-519

*Program Description:*

Provides general supervision, departmental level management, and administrative support to all divisions within the department. Documents and tracks all service requests and work orders. Monitors service delivery by periodic reviews and surveys. Coordinates public announcements regarding departmental services.

Procures, controls, and distributes inventory stock to effectively and efficiently meet user department needs.

*Program Objectives:*

- Ensure service requests are being completed in a timely manner by reviewing service requests/work order responses.
- Ensure that customers are properly informed about department services via media releases, mailings, presentations, and displays.

*Department Objectives*:

- Monitor and control department programs within budget.
- Operate efficiently under adopted budget.

*Department Overview:*

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 233,336 | 211,299 | 224,112 |
| Operating expenditures | 19,193 | 11,693 | 12,930 |
| Total Expenditures | $252,529 | $222,992 | $237,042 |
| Employee equivalents in program | 6.00 | 2.50 | 2.50 |

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## FACILITY MAINTENANCE PROGRAM

### Account: 001-1719-519

*Program Description:*

Maintains City buildings to include pest control and emergency repairs. Oversees special projects to enhance the appearance and operation of the facilities. Monitors and directs custodial services for City facilities to include City Hall, Public Works Complex, and Water/Sewer Division office areas.

*Program Objectives:*

- Maintain efficient maintenance and custodial programs.
- Coordinate and schedule cleaning services not provided by regular custodial staff.

*Department Objectives*:

- Monitor and control department programs withing budget.
- Operate efficiently under adopted budget.

*Department Overview:*

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 63,749 | 66,764 | 66,667 |
| Operating expenditures | 192,403 | 195,907 | 198,193 |
| Total Expenditures | $256,152 | $262,671 | $264,860 |
| Employee equivalents in program | 1.00 | 1.00 | 1.00 |

*FY 20 Projects:*

1. The department will engage all City departments to improve efficiency and reduce costs related to facility maintenance.

*Status:*

1. This project is ongoing. Employees have been encouraged to take more ownership and solve/complete basic tasks themselves. Options are explained as tasks are received which has allowed the City's one skilled tradesman to perform work that is more in-line with his job skills

## GROUND MAINTENANCE PROGRAM

### Account: 001-1791-519

*Program Description:*

Encompasses the routine maintenance of City facilities, City rights-of-way, retention ponds, medians, lift stations and wells grounds, City-owned vacant lots, low lying limb trimming and cutting, and litter collection on City streets and public areas.

*Program Objectives:*

- Maintain a weekly mowing/routine maintenance schedule during the growing season from April 15 through October 15 and a bi-weekly schedule, as needed, for the remainder of the year.
- Perform routine inspections to ensure all public areas are kept clean and free of litter.
- Perform routine inspections to ensure low lying tree limbs and shrubs are trimmed from public rights-of-way.

*Department Objectives*:

- Monitor and control department programs within budget.
- Operate efficiently under adopted budget.

*Department Overview:*

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 412,815 | 524,207 | 479,910 |
| Operating expenditures | 135,391 | 121,700 | 181,840 |
| Total Expenditures | $548,206 | $645,907 | $661,750 |
| Employee equivalents in program | 10.00 | 10.00 | 10.00 |

# Public Works
# Operations and Maintenance Performance Measures

| Performance Measure Outcomes | Council Goal | FY 20 Target | FY 20 Actual | FY 21 Target |
|---|---|---|---|---|
| Repaint City Hall building | N/A | Repaint for $42,000 or under | Completed project for $43,487; overage from savings on flooring/carpeting | N/A |
| Repaint entry tower at 56th Street and Riverhills Drive | N/A | Repaint for $8,000 or under | Completed job for $7,800 | N/A |
| Maintain a weekly mowing/routine maintenance schedule during the growing season from April 15 through October 15 and a bi-weekly schedule, as needed, for the remainder of the year | N/A | Complete as scheduled | Completed as scheduled | Complete as scheduled |
| Perform routine inspections to ensure all public areas are kept clean and free of litter | N/A | Complete as scheduled | Completed as scheduled | Complete as scheduled |
| Perform routine inspections to ensure low lying tree limbs and shrubs are trimmed from public rights-of-way | N/A | Complete as scheduled | Completed as scheduled | Complete as scheduled |
| Complete City Hall flooring/carpeting | N/A | Complete project for $15,000 or under | Project underway and expected to be completed $1,500 under budget | Completed project for $13,500 or under |
| Renovate City Hall bathrooms | N/A | Complete project for $15,000 or under | Project near completion | Complete renovation |
| Repair and reseal City Hall roof | N/A | N/A | N/A | Complete project for $50,000 or under |

# Public Works
# Utilities Department

## *Overview*

The Public Works Utilities Department administers seven programs:

1. Administration (General Fund)
2. Engineering (General Fund)
3. Stormwater (General Fund)
4. Roadway (General Fund)
5. Water Treatment (Enterprise Fund)
6. Water Distribution (Enterprise Fund)
7. Sanitary Sewer (Enterprise Fund)

General Fund Programs

The **Administration** program oversees all Public Works Utilities' programs including the in-house design for the Capital Improvement Program (CIP).

The **Engineering** Program, which includes Geographic Information Systems (GIS), reviews, inspects, and analyzes the city's roadway and stormwater systems and administers Department Capital Improvement Projects (CIPs)

The **Stormwater** Program maintains surface drainage, inlets, outfalls, and retention ponds throughout the City.

The **Roadway Maintenance** Program maintains city roadways, rights of way, and related appurtenances.

## *Priorities and Focus*

The department will continue to provide administrative oversight and planning to upgrade the City's ageing Water & Sewer System with projects budgeted at over $3.5 million in FY 20-21. This department will become more proactive to prevent costly repairs ("reactive") in the future. The details of these projects are contained within the Public Works Utilities Department – Enterprise section of this Budget Book.

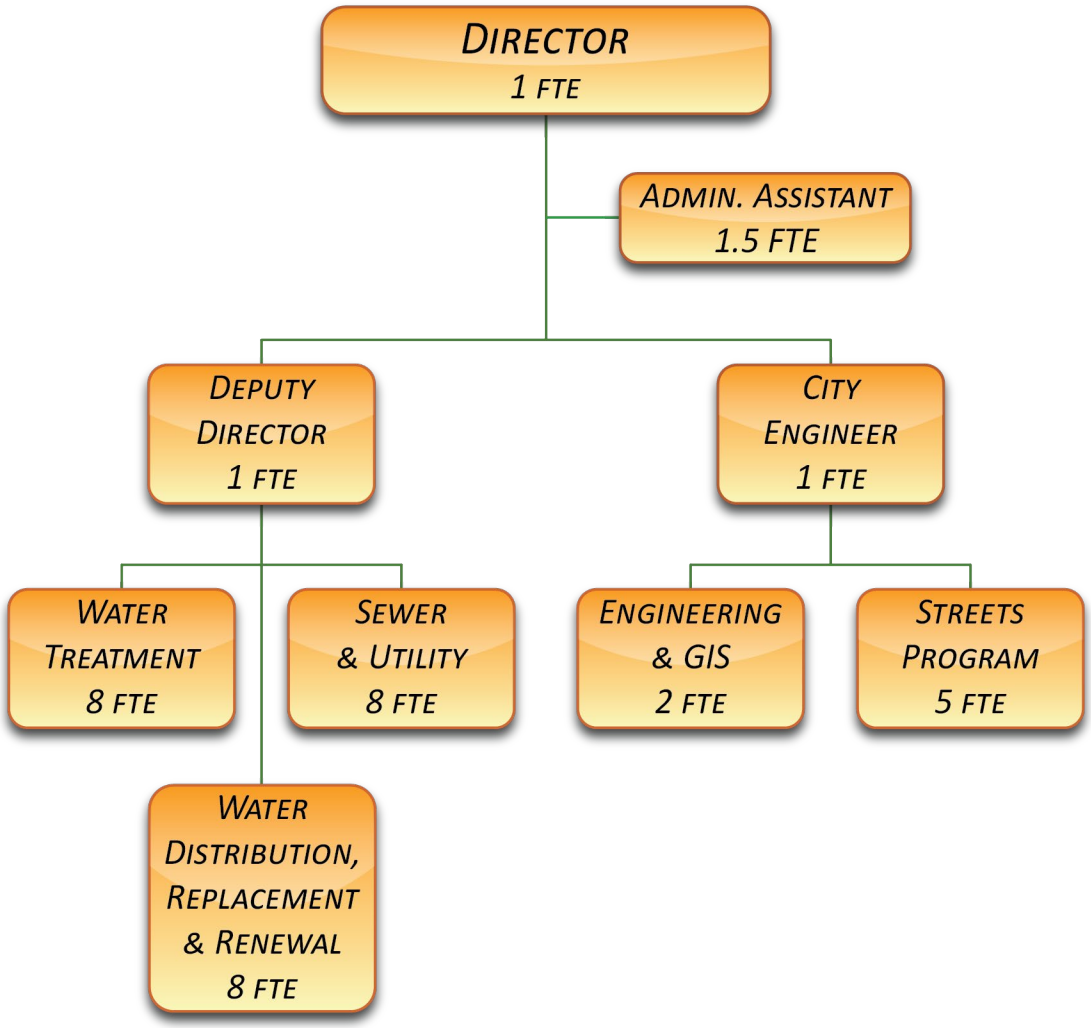
## *Prior Year Accomplishments*

- Staff initiated a competitive bid for the Master Lift Station SA reconstruction. Danus Utilities was selected. The project is ongoing with completion anticipated in 2021.
- Staff took the City's existing geographical Zones to put together a 5-year plan for structural resurfacing projects and storm water retention pond maintenance in the Streets Improvement Fund (130).

## *Upcoming Projects*

- Initiate structural resurfacing projects in Zone 11 at a cost of no more than $650,000.
- Staff will initiate the rehabilitation of the Bridgeford Oaks lift station. This ageing station has frequent issues regarding clogged pumps. The new design is for an aggressive "chopper pump" to greatly reduce the need for maintenance.
- Bring several on-going projects to completion, including the St. Augustine/Live Oak Area Water Main Improvement project.

# Public Works
# Utilities Organizational Chart




Department employee full-time equivalents (FTE) = 38.5

General Fund Department employee full-time equivalents (FTE) = 6.9

Departments 1712, 1715, 1721, 1724

Water & Sewer Fund Department employee full-time equivalents (FTE) = 31.6

Departments 1921, 1922, 1931

# Public Works
# Utilities Expenditures

## Expenditure Summary

| Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Personnel Services | 326,699 | 459,785 | 427,520 | 334,124 | 443,560 |
| Operating Expenditures | 731,184 | 805,799 | 801,977 | 855,691 | 774,142 |
| Capital Outlay | 4,438 | 11,623 | 25,586 | 25,586 | 57,500 |
| Transfers | -799,139 | 0 | 0 | 0 | 0 |
| Total Expenditures | $263,182 | $1,277,207 | $1,255,083 | $1,215,401 | $1,275,202 |

## Expenditures by Division / Program

| Division/Program | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Admin-Public Works Utilities | 0 | 23,438 | 53,044 | 29,756 | 56,021 |
| Engineering | 31,443 | 230,247 | 168,127 | 157,635 | 185,680 |
| Stormwater Management | 206,807 | 308,127 | 236,904 | 239,509 | 306,112 |
| Roadway Management | 24,932 | 715,394 | 797,008 | 788,501 | 727,389 |
| Total Expenditures | $263,182 | $1,277,207 | $1,255,083 | $1,215,401 | $1,275,202 |

## Capital Outlay Schedule

### Engineering

| Program/Item | Budget FY 21 |
|---|---|
| Vehicle Replacement (Fleet #33 F-250) | 50,000 |
| Hand-held GPS | 7,500 |
| Total | $57,500 |

## EXPENDITURE DETAILS

### Personnel Services

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 12 | Salaries & Wages | 234,742 | 320,978 | 306,724 | 235,640 | 317,128 |
| 14 | Overtime | 9,778 | 27,808 | 5,000 | 11,590 | 10,000 |
| 21 | Payroll Taxes | 18,089 | 25,432 | 23,654 | 19,465 | 28,861 |
| 22 | Retirement Contributions | 23,293 | 31,791 | 30,924 | 25,793 | 31,714 |
| 23 | Life & Health Insurance | 28,875 | 35,603 | 42,970 | 26,440 | 39,518 |
| 24 | Workers' Comp. Insurance | 11,922 | 16,125 | 18,248 | 14,446 | 16,339 |
| 25 | Unemployment Comp. | 0 | 2,048 | 0 | 750 | 0 |
| N/A | Total Personnel Services | $326,699 | $459,785 | $427,520 | $334,124 | $443,560 |

### Operating Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 31 | Professional Services | 7,555 | 15,150 | 29,580 | 47,448 | 19,500 |
| 34 | Other Contractual Services | 172,060 | 164,023 | 179,828 | 193,357 | 179,587 |
| 40 | Travel & Per Diem | 0 | 3,464 | 7,700 | 2,750 | 7,700 |
| 41 | Communication Services | 51 | 771 | 1,350 | 709 | 1,500 |
| 42 | Postage | 2,076 | 1 | 2,800 | 2,100 | 2,700 |
| 43 | Utility Service | 390,796 | 376,572 | 370,800 | 370,800 | 370,400 |
| 44 | Rentals & Leases | 2,266 | 13,039 | 11,412 | 10,400 | 11,500 |
| 45 | Insurance | 1,969 | 3,045 | 2,963 | 6,834 | 3,120 |
| 46 | Repair & Maint. Services | 123,704 | 187,880 | 152,809 | 177,579 | 133,750 |
| 47 | Printing & Binding | 150 | 85 | 350 | 350 | 450 |
| 49 | Other Current Charges | 2,800 | 611 | 5,150 | 5,193 | 5,150 |
| 51 | Office Supplies | 6,888 | 10,927 | 8,100 | 8,800 | 8,100 |
| 52 | Operating Supplies | 10,184 | 17,767 | 15,450 | 17,186 | 16,950 |
| 53 | Road Materials & Supplies | 0 | 1,389 | 1,235 | 1,235 | 1,235 |
| 54 | Books, Publ. & Memberships | 0 | 0 | 0 | 0 | 0 |
| N/A | Total Operating Expenditures | $731,184 | $805,799 | $801,977 | $855,691 | $774,142 |

### Capital Outlay

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 64 | Machinery & Equipment | $4,438 | $11,623 | $25,586 | $25,586 | $57,500 |

### Total Public Works Utilities Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| ALL | Total | $263,182 | $1,277,207 | $1,255,083 | $1,215,401 | $1,275,202 |

# Public Works
# Utilities Performance Measures

## Administration Program

### Account: 001-1712-519

*Program Description:*

Provides general supervision, departmental level management, and administrative support to all divisions within the department. Documents and tracks all service requests and work orders. Monitors service delivery by periodic reviews and surveys. Coordinates public announcements regarding departmental services.

Procures, controls, and distributes inventory stock to effectively and efficiently meet user department needs.

*Program Objectives:*

- Ensure service requests are being completed in a timely manner by reviewing service requests/work order responses.
- Ensure that customers are properly informed about department services via media releases, mailings, presentations, and displays.

*Department Objectives*:

- Monitor and control department programs within budget.
- Operate efficiently under adopted budget.

*Department Overview:*

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 21,463 | 44,067 | 46,956 |
| Operating expenditures | 1,975 | 8,977 | 9,065 |
| Total Expenditures | $23,438 | $53,044 | $56,021 |
| Employee equivalents in program | 1.60 | 0.70 | 0.70 |

## ENGINEERING PROGRAM

### Account: 001-1715-541

*Program Description:*

Provides overall administration and in-house design for the Capital Improvement Program.

*Program Objectives:*

- Design in-house minor CIP projects for efficiency and/or emergency conditions.
- Complete engineering contracts on time.
- Prepare construction contracts for Council review.
- Manage construction costs for capital projects.
- Complete construction within contract time, or as extended by change order.
- Review project site plans to assure conformance to infrastructure requirements.
- Keep construction change orders to a minimum.

*Department Objectives*:

- Monitor and control department programs within budget.
- Operate efficiently under adopted budget.

*Department Overview:*

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 203,482 | 96,394 | 93,485 |
| Operating expenditures | 26,764 | 46,147 | 34,695 |
| Total Expenditures | $230,247 | $142,541 | $128,180 |
| Employee equivalents in program | 1.50 | 1.05 | 1.05 |

## STORMWATER MANAGEMENT PROGRAM

### Account: 001-1721-541

*Program Description:*

Maintains surface drainage, inlets, outfalls, and retention ponds throughout the City.

*Program Objectives:*

- Maintain a system designed to effectively store and discharge stormwater within the City.
- Annually inspect and clean all storm inlets/catch basins, outlets, manholes, and outfalls.
- Annually inspect and maintain under-drains.

*Department Objectives*:

- Monitor and control department programs within budget.
- Operate efficiently under adopted budget.

*Department Overview:*

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 118,168 | 87,789 | 88,322 |
| Operating expenditures | 189,959 | 149,115 | 217,790 |
| Total Expenditures | $308,127 | $236,904 | $306,112 |
| Employee equivalents in program | 1.50 | 1.50 | 1.50 |

## ROADWAY MANAGEMENT PROGRAM

### Account: 001-1724-541

*Program Description:*

Maintains and repairs City streets, rights-of-way, and City-owned paved areas, and existing City sidewalks. Provides informational signs and striping on City streets and City-owned paved areas.

*Program Objectives:*

- Inspect the sidewalk system annually using zone process.
- Repair sidewalk footage.
- Replace defective curbing.
- Complete striping of City parking facilities annually.
- Maintain striping replacement schedule for roadways.

*Department Objectives*:

- Monitor and control department programs within budget.
- Operate efficiently under adopted budget.

*Department Overview:*

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 116,672 | 199,270 | 214,797 |
| Operating expenditures | 587,099 | 597,738 | 512,592 |
| Total Expenditures | $703,771 | $797,008 | $727,389 |
| Employee equivalents in program | 3.50 | 3.65 | 3.65 |

# Public Works
# Utilities Performance Measures

| Performance Measure Outcomes | Council Goal | FY 20 Target | FY 20 Actual | FY 21 Target |
|---|---|---|---|---|
| Annually inspect and clean all storm inlets/catch basins, outlets, manholes, and outfalls. | 4 | Complete annual inspection | Completed inspection | Complete annual inspection |
| Annually inspect and maintain under-drains. | 4 | Complete annual inspection | Completed inspection | Complete annual inspection |
| Annually inspect the sidewalk system using zone process | 4 | Complete annual inspection | Completed inspection | Complete annual inspection |
| Annually stripe all City parking facilities | N/A | Complete annual striping | Completed striping | Complete annual striping |
| Maintain striping replacement schedule for roadways | 4 | Replace roadways striping as needed | Replaced roadways striping as needed | Replace roadways striping as needed |

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# Special Revenue Funds / Debt Service Fund

## Contents

Special Revenue Funds / Debt Service Fund Overview

Street Improvement Fund

Transportation Surtax Fund

Community Investment Tax

Tax Increment Financing (TIF) and Community Redevelopment Agency

Debt Summary

# Special Revenue Funds / Debt Service Fund Overview

The Special Revenue Funds/Debt Service Fund section comprises the following funds:

1. Street Improvement Fund
2. Transportation Surtax Fund
3. Community Investment Tax
4. Tax Increment Fund and Community Redevelopment Agency
5. Debt Service Fund

The first four funds listed above exist to segregate and manage funds that are received through special tax dollars. These taxes were created for special purposes and the City revenues received have certain restrictions for their usage to improve the City's infrastructure and operations.

The fifth fund in this section manages the City's debt and subsequent payments to lower the debt.

# Street Improvement Fund

## Overview

Street Improvement is a special fund that operates under the supervision of the City's Public Works Utilities Department. The Streets Division consists of three programs: Stormwater, Roadway, and Sidewalk Maintenance. Management staff administers the Streets' Capital Improvements Program (CIP) including design, permitting, construction, and inspection; and reviews site plans and final plats submitted for private development projects.

## Priorities and Focus

Long-term goals for Streets Improvement include a city-wide stormwater master plan to identify and fund needed drainage improvements throughout the City; development of an infrastructure sustainability plan to pro-actively plan for preventive maintenance and timely repair and replacement of aging infrastructure to minimize catastrophic failure of City infrastructure.

Streets Improvement currently has several projects listed as "construction-in-progress" going into FY 2021. Our primary focus will be to complete all current "in-progress" projects during FY 2020.

## Prior Year Accomplishments

- Completion of multiple roadway resurfacing projects including micro surfacing, roadway milling and resurfacing, and full depth reclamation.
- Stormwater Retention Pond Maintenance was initiated within six of the City's zones (1, 5, 7, 10, and 11).

## Upcoming Projects

- The City has been divided up into 12 geographic zones to identify areas for Capital infrastructure improvements. Structural resurfacing projects for Zone 11, budgeted at $650,000, will be undertaken in FY 2021.
- Three zones (2, 3, and 4) are scheduled for Stormwater Retention Pond Maintenance projects at $50,000 each.
- Completion rate of 80% by August, 2021.

# Street Improvement Revenues

## Revenue Details

### Local Option Gas Tax

| Revenue Classification | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Local Option Gas Tax | $788,415 | $802,603 | $790,000 | $650,000 | $725,000 |

### Local Shared Revenues

| Revenue Classification | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| ADA Sidewalk Ramps | 0 | 108,570 | 250,000 | 250,000 | 250,000 |
| Housing Administration | 0 | 0 | 0 | 0 | 0 |
| Municipal Gas Tax | 247,552 | 257,021 | 250,000 | 177,083 | 250,000 |
| Motor Fuel Tax Rebate | 20,111 | 22,909 | 25,000 | 17,708 | 20,000 |
| County Transport. Grant | 0 | 1,593,807 | 0 | 0 | 0 |
| County One Cent Gas Tax | 129,773 | 132,516 | 120,000 | 90,000 | 120,000 |
| Total Local Shared Revenues | $397,436 | $2,114,823 | $645,000 | $534,791 | $640,000 |

### Interest Earnings

| Revenue Classification | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Interest Earnings | 43,152 | 71,065 | 30,000 | 30,000 | 30,000 |
| Unrealized Gains & Losses | 0 | 0 | 0 | 0 | 0 |
| Special Assessments | 250 | 264,911 | 25,000 | 0 | 0 |
| Transport. Impact Fees | 43,152 | 71,065 | 30,000 | 30,000 | 30,000 |
| Total Interest Earnings | $43,152 | $71,065 | $30,000 | $30,000 | $30,000 |

### Transfers and Others

| Revenue Classification | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Appropriated Fund Balance | $0 | $0 | $4,341,794 | $0 | $1,080,604 |

### Total Street Improvement Fund Revenues

| Revenue Classification | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Total Revenues | $1,229,253 | $3,253,402 | $5,831,794 | $1,214,791 | $2,475,604 |

# Street Improvement Expenditures

## Expenditure Summary

| Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Operating Expenditures | 730,570 | 303,875 | 301,712 | 333,752 | 337,829 |
| Capital Outlay | 264,912 | 1,123,833 | 1,374,713 | 1,589,135 | 1,205,000 |
| Transfers & Reserves | 0 | 0 | 4,155,369 | 1,593,807 | 932,775 |
| Total Expenditures | $995,482 | $1,427,708 | $5,831,794 | $3,516,694 | $2,475,604 |

## Expenditures by Division/Program

| Division / Program | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Engineering Administration | 730,570 | 303,875 | 301,712 | 333,752 | 337,829 |
| Stormwater Management | 0 | 42,582 | 336,140 | 319,200 | 310,000 |
| Sidewalks | 43,101 | 198,552 | 120,652 | 241,214 | 115,000 |
| Roadway Management | 898,506 | 1,132,699 | 1,167,921 | 1,297,921 | 1,048,500 |
| Transfers | 0 | 0 | 4,155,369 | 1,593,807 | 932,775 |
| Total Expenditures | $995,482 | $1,427,708 | $5,831,794 | $3,516,694 | $2,475,604 |

# Street Improvement Performance Measures

| Performance Measure Outcomes | Council Goal | FY 20 Target | FY 20 Actual | FY 21 Target |
|---|---|---|---|---|
| Complete Streets/Sidewalks projects budgeted on time | 4 | 80% by 7/31/20 | 30% | 80% by 7/31/20 |
| Keep completed project expenses at budget or under | 4 | 100% | 100% | 100% |
| Complete all prior year encumbered projects | 4 | 80% by 7/31/20 | 17% | 80% by 7/31/20 |
| Complete Structural Resurfacing projects in Zone 11 | 4 | N/A | N/A | 100% (≤ $650,000) |
| Complete Raintree Stormwater Project | 4 | N/A | N/A | Complete for ≤ $135,00 |
| Complete Storm Water Retention Pond projects in Zone 2 | 4 | N/A | N/A | Complete for ≤ $50,000 |
| Complete Storm Water Retention Pond projects in Zone 3 | 4 | N/A | N/A | Complete for ≤ $50,000 |
| Complete Storm Water Retention Pond projects in Zone 4 | 4 | N/A | N/A | Complete for ≤ $50,000 |

## CAPITAL OUTLAY

### Stormwater

| Item | Budget FY 21 |
|---|---|
| Submersible Pump Replacements | 25,000 |
| Retention Pond Maintenance: ZONE 2 | 50,000 |
| Retention Pond Maintenance: ZONE 3 | 50,000 |
| Retention Pond Maintenance: ZONE 4 | 50,000 |
| Soaring/Raintree Stormwater Project | 135,000 |
| Total Stormwater | $310,000 |

### Sidewalks

| Item | Budget FY 21 |
|---|---|
| Sidewalk ADA | 20,000 |
| Sidewalks, Ramps, Curbs—Design & Permitting | 15,000 |
| Sidewalks, Ramps, Curbs—Construction | 80,000 |
| Total Sidewalks | $115,000 |

### Roadway Management

| Item | Budget FY 21 |
|---|---|
| Structural Resurfacing Projects—Construction: Zone 11 | 650,000 |
| Pavement Markings | 50,000 |
| Signage Upgrades and Replacement | 50,000 |
| Bicycle Projects—Construction | 30,000 |
| Total Roadway Management | $780,000 |

### Total Improvement Capital Outlay

| Program/Item | Budget FY 21 |
|---|---|
| Total | $1,205,000 |

## EXPENDITURE DETAILS

### Operating Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 59 | Other Operating Costs | $730,570 | $303,875 | $301,712 | $333,752 | $337,829 |

### Capital Outlay

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 63 | Impv. Other Than Buildings | $264,912 | $1,123,833 | $1,374,713 | $1,589,135 | $1,205,000 |

### Transfers, Reserves, and Others

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 91 | Transfers | 0 | 0 | 1,593,807 | 1,593,807 | 0 |
| 99 | Reserve for Contingency | 0 | 0 | 2,561,562 | 0 | 932,775 |
| N/A | Total Transfers/Reserves | $0 | $0 | $4,155,369 | $1,593,807 | $932,775 |

### Total Street Improvement Fund Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| ALL | Total | $995,482 | $1,427,708 | $5,831,794 | $3,516,694 | $2,475,604 |

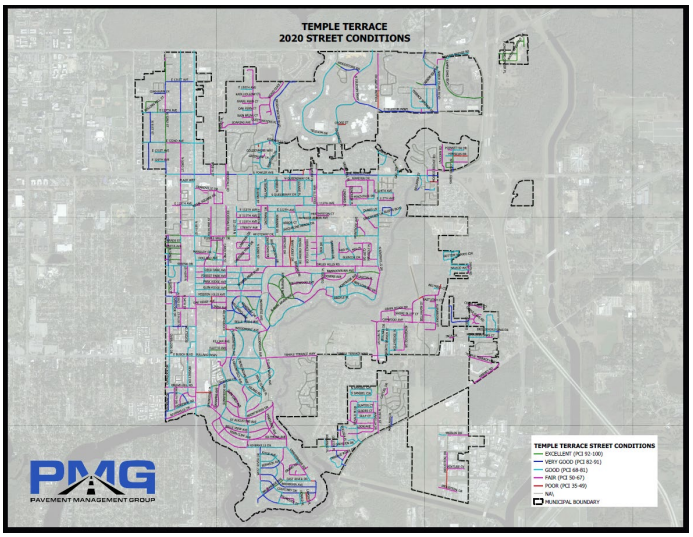
# Transportation Surtax Fund

## *Overview*

In November of 2018 Hillsborough County voters approved a Charter Amendment calling for a 1 percent sales tax, which was earmarked specifically to improve transportation infrastructure and transit services within the County and its three municipalities (Cities of Tampa, Temple Terrace, and Plant City). Initial estimates from the Surtax's yield indicated the City of Temple Terrace would receive between 2.1 and 2.4 million dollars annually. However, the tax and its validity are currently being challenged in the Florida Supreme Court. Therefore, until a final determination is rendered regarding the pending litigation, the County recommends the City hold on any expenditures associated with funds raised by the Surtax.

## *Priorities and Focus*

Should the Transportation Surtax be deemed viable by the courts, the funds will be utilized to make improvements to City transportation infrastructure consistent with the Charter Amendments language under Section 11.01 "Purpose of the Surtax".




## *Prior Year Accomplishments*

Due to ongoing litigation associated with the Surtax, all projects slated to be undertaken in FY20 were placed on hold.

# Transportation Surtax Revenues

## Revenue Details

### Government Revenues

| Revenue Classification | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| County Surtax | $0 | $0 | $1,500,000 | $1,062,500 | $1,250,000 |

### Transfers, Reserves, Others

| Revenue Classification | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Transfers | 0 | 0 | 0 | 1,593,807 | 0 |
| Appropriated Fund Balance | 0 | 0 | 500,000 | 0 | 2,656,307 |

### Total Transportation Surtax Fund

| Revenue Classification | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Total Transportation Surtax | $0 | $0 | $2,000,000 | $2,656,307 | $3,906,307 |

# Transportation Surtax Expenditures

## Expenditure Summary

| Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Operations | 0 | 0 | 12,840 | 0 | 0 |
| Capital | 0 | 0 | 245,000 | 0 | 0 |
| Reserves | 0 | 0 | 1,742,160 | 0 | 3,906,307 |
| Total Expenditures | $0 | $0 | $2,000,000 | $0 | $3,906,307 |

## Expenditures by Division / Program

| Division / Program | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Administration | 0 | 0 | 12,840 | 0 | 0 |
| Sidewalks | 0 | 0 | 115,000 | 0 | 0 |
| Pavement Markings | 0 | 0 | 50,000 | 0 | 0 |
| Signage | 0 | 0 | 50,000 | 0 | 0 |
| Biking Trails | 0 | 0 | 30,000 | 0 | 0 |
| Transfers/Reserves | 0 | 0 | 1,742,160 | 0 | 3,906,307 |
| Total Expenditures | $0 | $0 | $2,000,000 | $0 | $3,906,307 |

## Expenditure Details

### Operating Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 59 | Other Operating Costs | 0 | 0 | 12,840 | 0 | 0 |

### Capital Outlay

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 63 | Impvmts Other Than Buildings | 0 | 0 | 245,000 | 0 | 0 |

### Transfers/Special Items

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 99 | Reserve for Contingency | 0 | 0 | 1,742,160 | 0 | 3,906,307 |

### Total Transportation Surtax Fund Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| ALL | Total | $0 | $0 | $2,000,000 | $0 | $3,906,307 |

# Community Investment Tax

## Overview

The Community Investment Tax (CIT) was established in 1996 by vote of the residents of Hillsborough County. Set to expire in 2027, this half percent sales tax has generated over $1.56 billion for improvements to the community. The money received for this fund can only be used for capital items in areas of education, public safety, transportation, water, wastewater, reclaimed water, stormwater, parks, libraries, and government facilities to name a few.

*Source:https://www.hillsboroughcounty.org/en/government/budget/budget-information/community-investment-tax*

## Priorities and Focus

The COVD-19 crisis led to lower than expected CIT revenues in FY 20. We anticipate receiving an estimated 1.13 million dollars CIT revenue for FY 2021. Therefore, the FY 21 budget calls for $1,131,000 in capital, a decrease of $925,286 (45%) from FY 20. Public Safety infrastructure and vehicle improvements make up around $652,321 (58%) of the FY 21 CIT Budget. Parks and Recreation improvements are budgeted for $240,000 (21%).

## Upcoming Projects

- A little over $300,000 is budgeted with CIT funds for Police patrol, criminal investigations and specialized enforcement vehicles equipped with in-car video systems.
- $145,000 is budgeted for exterior improvements to Fire Stations 1 and 2.
- The Ridgedale Complex Bathroom needs replacing; this will cost the City roughly $150,000 and will be funded through CIT.

## Long-Term Impact

Every year, the City of Temple Terrace updates its 5-Year Capital Improvement Program. One of the purposes of this long-range planning is to not only assess future needs but to project available funding. The CIT Fund currently generates around $1.3 million per year through the half percent sales tax. The City as its sights on a new Public Safety Building which is estimated to cost at least $12 million. The first step is to seek intergovernmental aid in funding. This requires a facility assessment which was included in the FY 20 CIT budget ($50,000). Current estimates demonstrate the need to create a “capital reserve” to augment CIT funds, and any other intergovernmental funds, to plan and construct a new facility.

# Community Investment Tax Fund Revenues

## Revenue Details

### Sales Tax

| Revenue Classification | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Local Option Tax | $1,298,257 | $1,410,489 | $1,300,000 | $1,200,000 | $1,130,000 |

### Interest Earning

| Revenue Classification | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Interest Earnings | $25,289 | $2,690 | $0 | $1,300 | $1,000 |

### Transfers, Reserves, and Others

| Revenue Classification | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Appropriated Fund Balance | $0 | $0 | $756,286 | $0 | $0 |

### Total Community Investment Tax Fund Revenues

| Revenue Classification | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Total Revenues | 1,323,546 | 1,413,178 | 2,056,286 | 1,201,300 | 1,131,000 |

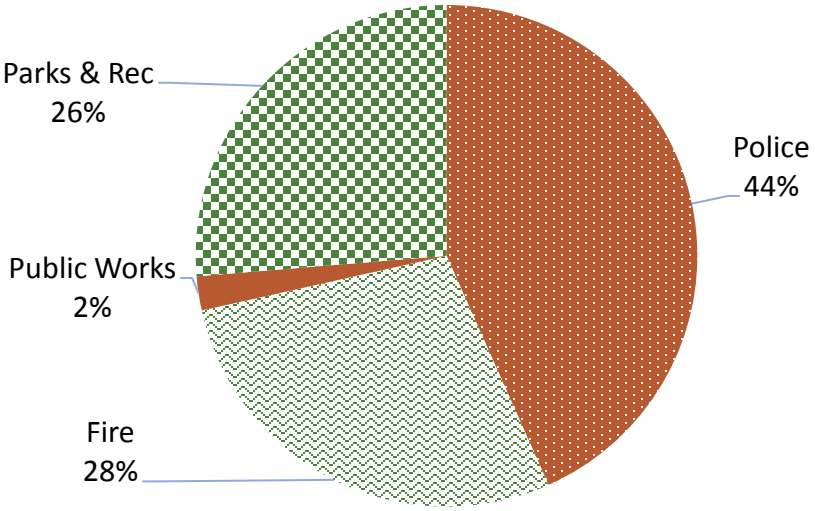
# Community Investment Tax Fund Expenditures

## Expenditure Summary

| Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Operations | 34,309 | 3,100 | 0 | 1,594 | 0 |
| Capital Outlay | 1,191,103 | 2,349,846 | 1,622,051 | 1,640,741 | 912,321 |
| Reserves | 0 | 0 | 434,235 | 0 | 218,679 |
| Total Expenditures | $1,225,412 | $2,352,946 | $2,056,286 | $1,642,335 | $1,131,000 |

## Expenditures by Division/Program

| Division/Program | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Police | 256,810 | 200,901 | 335,051 | 345,144 | 395,321 |
| Fire | 38,078 | 30,839 | 560,000 | 556,904 | 257,000 |
| Public Works | 0 | 0 | 111,000 | 128,193 | 20,000 |
| Parks & Recreation | 912,853 | 2,060,024 | 548,000 | 544,094 | 240,000 |
| Library | 9,310 | 11,820 | 68,000 | 68,000 | 0 |
| Code Compliance | 0 | 0 | 0 | 0 | 0 |
| Reserve for Contingency | 0 | 0 | 434,235 | 0 | 218,679 |
| Total Expenditures | $1,225,412 | $2,352,946 | $2,056,286 | $1,642,335 | $1,131,000 |



## Capital Outlay Schedule

### Public Safety—Police

| Police—Administration Item | Budget FY 21 |
|---|---|
| Building Assessment/Facility | $20,000 |
| Computer Aided Dispatch and RMS | $74,771 |

| Police—Patrol Item | Budget FY 21 |
|---|---|
| Patrol Vehicles | $225,000 |
| In-Car Video Systems | $20,050 |

| Police—Investigative Services Item | Budget FY 21 |
|---|---|
| CIU Vehicles | $22,500 |
| SEU Vehicles | $33,000 |

| Police—Total | Budget FY 21 |
|---|---|
| All Items | $395,321 |

### Public Safety—Fire

| Fire—Administration | Budget FY 21 |
|---|---|
| Fire Station 1 Rear Apron | $75,000 |

| Fire—Operations | Budget FY 21 |
|---|---|
| Fire Station 1 Rear Apron | $75,000 |
| Fire Stations 1&2—Painting & Roof | $145,000 |
| Operations Command Vehicle | $37,000 |

| Fire—Totals | Budget FY 21 |
|---|---|
| All Items | $257,000 |

### Culture and Recreation—Parks and Recreation

| P.&R.—Aquatics | Budget FY 21 |
|---|---|
| Pool Deck Resurfacing | $50,000 |

| P.&R—Athletic Field Maintenance | Budget FY 21 |
|---|---|
| Parks Play structures Replacement | $150,000 |
| Parks Play structures Replacement | $40,000 |

| P.&R—Total | Budget FY 21 |
|---|---|
| All Items | $240,000 |

### Public Works—Operations

| PW—Facility Maintenance | Budget FY 21 |
|---|---|
| City Hall Sidewalk Repair | $5,000 |
| City Hall Flooring/Carpeting | $15,000 |
| All Items | $20,000 |

### Community Investment Tax Total

| All Programs | Budget FY 21 |
|---|---|
| All Items | $912,321 |

## Expenditure Details

### Operating Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 46 | Repair & Maintenance | 21,944 | 3,100 | 0 | 0 | 0 |
| 51 | Operating Supplies | 0 | 0 | 0 | 1,594 | 0 |
| N/A | Total Operating Expenditures | $34,309 | $3,100 | $0 | $1,594 | $0 |

### Capital Outlay

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 62 | Buildings & Improvements | 659,294 | 2,106,759 | 199,000 | 199,000 | 335,000 |
| 63 | Impvmts. Other Than Buildings | 271,077 | 10,497 | 515,000 | 515,094 | 165,000 |
| 64 | Machinery & Equipment | 260,732 | 232,590 | 908,051 | 926,647 | 412,321 |
| N/A | Total Capital Outlay | $1,191,103 | $2,349,846 | $1,622,051 | $1,640,741 | $912,321 |

### Reserves

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 99 | Reserve for Contingency | $0 | $0 | $434,235 | $0 | $218,679 |

### Total Fund Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| ALL | Total | $1,225,412 | $2,352,946 | $2,056,286 | $1,642,335 | $1,131,000 |

# Tax Increment Financing (TIF) and Community Redevelopment Agency (CRA)

## Overview

The Tax Increment Financing (TIF) Fund is a way to fund redevelopment in an area that the city desires to have a downtown development. Hillsborough County, the Tampa Port Authority, and the City of Temple Terrace agreed to contribute to the TIF through assessing the area and paying tax on this. The first Resolution (168-03) was passed on December 16, 2003 establishing the Interlocal Agreement and baseline for the valuation from 2004 which is and will remain to be $62,978,340. Any increased value above the baseline for that area is taxed according to each entities' approved mill each year. Subsequent, the agreement was amended via another Resolution (144-12). The collection of TIF revenue will cease in FY 2035. The taxable incremental value for FY2021 is $41,873,572, up 20% from last year's value of $34,968,159.

Currently, the TIF Fund is being used to contribute a portion of the downtown development loan for that area. The goal is to fully develop the downtown area, pay off all loans, and be able to use any future funds to market and draw visitors to this area.

The Temple Terrace Community Redevelopment Agency Board consists of the Mayor and City Council and serves as the governing board and managing authority of the Community Redevelopment Area (CRA).

## Priorities and Focus

In FY21, redevelopment efforts will focus on building strong working relationships with strategic partners, local civic organizations, and business and property owners. Staff will seek development opportunities and work with investors and developers to advance progress in the CRA. Staff will research, identify, and appropriatly implement new measures to promote business growth and economic development in Temple Terrace.

The City's redevelopment efforts address several key strategic objectives found in the City's Strategic Plan. Additionally, these efforts also serve to achieve objectives outlined in the City's Vision 2014 Goals adopted in 2014.

## Upcoming Projects

- Develop a proactive approach to stimulate private sector business development in the CRA. The City has already begun working with multiple developers positioned to purchase and develop in the redevelopment area.
- Continue to actively market available parcels and development opportunities, while also ensure that developers and investors are welcomed with timely processing of all proposals and business-friendly site plan reviews

## Long-Term Impact

Commercial development in the CRA will boost business trade and enterprise activities and provide for a variety of employment opportunities. Residential development will provide convenient housing options for those wishing to live, shop, and conduct business in the local community. Both forms of development will add to the City's ad valorem tax base, bolster economic development and increase the area's overall value and community appeal for many years to come.

# Tax Increment Financing Revenues

## Revenue Details

### Local Shared Revenues

| Ad Valorem Contribution | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Hillsborough County | 98,556 | 144,671 | 198,380 | 198,380 | 227,975 |
| Tampa Port Authority | 2,236 | 3,056 | 3,489 | 3,489 | 4,177 |
| Total Ad Valorem Taxes | $100,792 | $147,727 | $201,869 | $201,869 | $232,152 |

### Transfers, Reserves, and Others

| Revenue Classification | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Transfer from General Fund | $117,712 | $184,812 | $217,756 | $217,756 | $260,758 |

### Total Tax Increment Financing Fund Revenue

| Revenue Classification | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Total Financing Revenue | $218,504 | $332,539 | $419,625 | $419,625 | $492,910 |

# Tax Increment Financing Expenditures

## Expenditure Summary

| Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Transfers | $218,504 | $333,006 | $419,625 | $419,625 | $492,910 |

## Expenditures by Division / Program

| Division/Program | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Administration | $218,504 | $333,006 | $419,625 | $419,625 | $492,910 |

## Expenditure Details

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 91 | Transfers | $218,504 | $333,006 | $419,625 | $419,625 | $492,910 |

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# Debt Summary

## *Overview and Debt Financing Principles*

There is no legal debt margin established for the City of Temple Terrace pursuant to the Constitution of the State of Florida, Florida Statutes, City ordinances or other laws applicable to the City of Temple Terrace. The City of Temple Terrace takes a planned and programmed approach to managing its outstanding debt, with a view toward funding from internally generated capital. Capital acquisitions are secured as capital lease purchases or with cash whichever is most feasible.

## *General Government Funds*

Under Florida law, the use of general obligation debt requires approval by referendum due to the implied or expressed pledge of ad valorem taxes. Currently, the City has no outstanding general obligation debt which means that there is no implied or expressed pledge of ad valorem taxes for any of the following debt. The majority of the debt payments are from the revenue levied on the redevelopment area, and an agreement with the Temple Terrace Golf and Country Club.

## *History*

As of September 30, 2020, the General Government Funds will have $16,034,306 in outstanding debt (all bank loans), which is collateralized by the City's pledge to covenant to budget and appropriate from legally available non ad valorem sources on an annual basis sufficient to make the debt service payment. This is a reduction of over $4,000,000 of debt.

The City does not in any way pledge any ad valorem taxes or a specific non ad valorem source of revenue to secure borrowings.

* On October 26, 2005, the City issued a **$3,125,000 Taxable Non-Ad Valorem Revenue Note, Series 2005 at 5.45%** with Wachovia Bank (now Wells Fargo) on behalf of the Temple Terrace Golf and Country Club to pay off outstanding notes and utilize the remaining proceeds of $125,496 to construct a maintenance facility. Principal payments are made annually in September. Interest on the note is paid semi-annually commencing April 1, 2006, with funds generated by reimbursement from the Temple Terrace Golf Club to include a 0.5% surcharge over the rate on the note. On July 30, 2010, the Council permanently eliminated this surcharge through October 1, 2025.

* On May 17, 2018, the City issued two notes to pay off **the $24,410,000 Taxable Non-Ad Valorem Revenue Note** due to PNC Bank associated with the purchase of property for the redevelopment of the City's downtown area. One Taxable Non-Ad Valorem Refunding Revenue Note for $13,540,000 (20 year amortized) will be due to Center State Bank, N.A. with a 4.00% fixed interest rate and one Taxable Non-Ad Valorem Refunding Revenue Note for $10,050,000 (5-year interest-only with a last balloon payment of the principal) that will be due to Republic Bank with a 4.50% variable. These notes are secured by a lien upon and a pledge of non-ad-valorem funds budgeted and appropriated for purposes of payment. Interest and principal on the note are paid semi-annually commencing October 1, 2018. Principal payments and full pay off can be made at any time without penalty on either note. These notes were split into 2 because it was anticipated that the variable note could be fully paid off before the 5 years, and the other longer term note to reflect the current economy. Due to the sales of property in the redevelopment area and reduction of the variable rate (which lowered the requirements of General Fund to Debt Service), the current principal for the variable note is at $2,134,373, a reduction of over $3,000,000 from the previous year.

* On November 7, 2019, the City refinanced the original $13,540,000 with CenterState Bank, N.A. for $13,235,000 and lowered the fixed interest rate by 1.00% for a 3.28% fixed interest rate. The term is the same as far as no penalties for prepayments or payoffs before the due date. The City kept the original year of payoff which will still be in 2038.

## *Upcoming Priorities:*

For the near term, the most pressing priority is to pay off the remainder of the short-term loan.

Next priority is to start chipping away using our prepayment options for the $13,235,000 Revenue Note.

## *Long Term Priorities:*

Aggressively pursue the means to pay off the last Revenue Note within 10 years or less.

Continue to take advantage of lowered interest rates for long-term needs.

# Debt Service Fund Revenues

## Revenue Details

### Transfers, Reserves, and Others

| Revenue Classification | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE 20 | Budget FY 21 |
|---|---|---|---|---|---|
| From General Fund | 1,443,608 | 1,446,612 | 1,383,155 | 1,376,483 | 698,965 |
| From TIF Fund | 218,504 | 333,006 | 412,953 | 419,625 | 492,910 |
| Issuance of Debt | 23,645,000 | 0 | 13,235,000 | 13,235,000 | 0 |
| Total Fund | $25,307,112 | $1,779,618 | $15,031,108 | $15,031,108 | $1,191,875 |

# Debt Service Fund Expenditures

## Expenditure Details

### Debt Service Principal

*Expense code 71-xx*

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 08 | 2018 Redevelopment | 23,540,000 | 0 | 0 | 0 | 0 |
| 23 | 2018B Redevelopment | 0 | 0 | 0 | 0 | 0 |
| 31 | 2005 Series Country Club | 169,621 | 178,866 | 188,614 | 188,614 | 198,893 |
| 32 | 2015 Series—Vlass Settlement | 320,000 | 330,000 | 340,000 | 340,000 | 0 |
| 38 | 2018A Redevelopment | 75,000 | 325,000 | 13,595,000 | 13,595,000 | 471,000 |
| N/A | Total Debt Service Principal | $24,104,621 | $833,866 | $14,123,614 | $14,123,614 | $669,893 |

### Debt Service Interest

*Expense Code 72-xx*

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 08 | 2015/18 Redevelopment Series | 436,587 | 0 | 0 | 0 | 0 |
| 23 | 2018B Redevelopment | 43,681 | 266,325 | 222,000 | 222,000 | 42,000 |
| 31 | 2005 Series Country Club | 89,782 | 81,029 | 70,718 | 70,718 | 60,437 |
| 32 | 2015 Series—Vlass Settlement | 28,997 | 19,769 | 10,030 | 10,030 | 0 |
| 38 | 2018A Redevelopment | 216,583 | 578,629 | 564,746 | 564,746 | 419,545 |
| N/A | Total Debt Service Interest | $815,631 | $945,752 | $867,494 | $867,494 | $521,982 |

### Other Debt Service Cost

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 73 | Other Debt Service Costs | $98,324 | $0 | $40,000 | $40,000 | $0 |

### Total Debt Service Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| ALL | Total | $25,018,576 | $1,779,618 | $15,031,108 | $15,031,108 | $1,191,875 |

# City of Temple Terrace Current Debt

## Notes Issued

| Category | Country Club Note | Redevelopment 2019 A Note | Redevelopment 2018 B Note | Total |
|---|---|---|---|---|
| Issue Date | 2005 | 2018 | 2018 | N/A |
| Retirement Date | 2025 | 2038 | 2023 | N/A |
| Original Debt | $3,125,000 | $13,235,000 | $10,050,000 | $26,410,000 |
| Outstanding Principal | * $1,108,933 | $12,791,000 | $2,134,373 | $16,034,305 |
| Interest Rate | 5.45% | 3.28% | **4.5% | N/A |

*This is what the City owes, however the Temple Terrace Golf and Country Club owes $2,801,197 to the City amortized until 2041.

## Annual Debt Service

| Category | Country Club Note | Redevelopment 2019 A Note | Redevelopment 2018 B Note | Total |
|---|---|---|---|---|
| 2021 | 259,330 | 890,545 | 42,000 | 1,191,875 |
| 2022 | 259,330 | 947,096 | 42,000 | 1,248,426 |
| 2023 | 259,330 | 956,286 | 2,176,373 | 3,391,988 |
| Thereafter | 518,660 | 14,366,558 | 0 | 14,885,218 |
| Total | $1,296,650 | $17,160,485 | $2,260,373 | $ $20,717,507 |

## Summary of Revenue Notes

| Category | Issue Date | Retirement Date | Original Debt | Principal | Interest Rate |
|---|---|---|---|---|---|
| Country Club Note | 2005 | 2025 | $3,125,000 | $1,108,933 | 5.45% |
| Redevelopment 2018B Note | 2018 | 2023 | 10,050,000 | $2,134,373 | **4.00% |
| Redevelopment 2019A Note | 2019 | 2038 | 13,235,000 | $12,791,000 | 3.8% |
| Total | N/A | N/A | $26,410,000 | $16,034,305 | N/A |

**Variable

# Net Governmental Debt Per Capita

| As of 9/30/19 | Population | Notes Payable | Utility Revenue Bonds | Combined Debt | Net Debt per Capita |
|---|---|---|---|---|---|
| 1995 | 18,788 | $2,887,686 | $8,045,000 | $10,932,686 | $582 |
| 2000 | 20,918 | $4,412,221 | $4,825,000 | $9,237,221 | $442 |
| 2006 | 23,035 | $26,089,985 | $6,615,000 | $32,704,985 | $1,420 |
| 2007 | 24,026 | $25,795,368 | $6,045,000 | $31,840,368 | $1,325 |
| 2008 | 23,882 | $25,490,595 | $5,455,000 | $30,945,595 | $1,296 |
| 2009 | 23,906 | $25,762,662 | $4,840,000 | $30,602,662 | $1,280 |
| 2010 | 24,541 | $25,550,033 | $4,205,000 | $29,755,033 | $1,212 |
| 2012 | 24,442 | $27,482,340 | $3,540,000 | $1,022,340 | $1,269 |
| 2013 | 24,919 | $26,740,540 | $2,855,000 | $29,595,540 | $1,188 |
| 2014 | 25,307 | $26,846,267 | $2,145,000 | $28,991,267 | $1,146 |
| 2015 | 25,370 | $26,439,086 | $1,410,000 | $27,849,086 | $1,098 |
| 2016 | 25,567 | $26,294,429 | $635,000 | $26,929,429 | $1,053 |
| 2017 | 25,820 | $27,441,888 | $329,949 | $27,771,837 | $1,076 |
| 2018 | 26,414 | $24,441,888 | $0 | $24,441,888 | $925 |
| 2019 | 26,512 | $24,093,866 | $0 | $24,093,866 | $905 |
| 2020 | 26,512 | $20,105,111 | $0 | $20,105,111 | $755 |
| 2021 | 26,600 | $16,034,305 | $0 | $16,034,305 | $603 |

# 2005 Revenue Refunding Note

## *City of Temple Terrace $3,125,000 Taxable Non-Ad Valorem Revenue Note*

Purpose: Country Club Renovation

Lender: Wells Fargo

### *Payments Due*

| Date of Payment | Outstanding Principal | Principal Payment | Interest Payment | Total Payment | Interest Rate |
|---|---|---|---|---|---|
| 04/1/2021 | 1,108,932 | 0 | 30,218 | 30,218 | 5.45% |
| 10/1/2021 | 1,108,932 | 198,893 | 30,218 | 229,112 | 5.45% |
| 04/1/2022 | 910,039 | 0 | 24,799 | 24,799 | 5.45% |
| 10/1/2022 | 910,039 | 209,733 | 24,799 | 234,531 | 5.45% |
| 04/1/2023 | 700,306 | 0 | 19,083 | 19,083 | 5.45% |
| 10/1/2023 | 700,306 | 221,163 | 19,083 | 240,247 | 5.45% |
| 04/1/2024 | 479,143 | 0 | 13,057 | 13,057 | 5.45% |
| 10/1/2024 | 479,143 | 233,217 | 13,057 | 246,273 | 5.45% |
| 04/1/2025 | 245,926 | 0 | 6,702 | 6,702 | 5.45% |
| 10/1/2025 | 245,926 | 245,927 | 6,702 | 252,628 | 5.45% |
| Total | $0 | $1,108,933 | $187,718 | $1,296,650 | 5.45% |

### *Maximum Requirements*

| Year | Total | Principal | Interest |
|---|---|---|---|
| 2021 | $259,330 | $198,893 | $60,437 |
| 2022 | $259,330 | $209,733 | $49,597 |

# 2019A Revenue Note

## *City of Temple Terrace $13,235,000 Taxable Non-Ad Valorem Revenue Note*

Purpose: Redevelopment

Lender: CenterState Bank

Interest Rate: 3.28%

### *Payments Due*

| Date Due | Outstanding Principal | Principal Payment* | Interest Payments** | Total Payment |
|---|---|---|---|---|
| 10/1/2021 | 12,791,000 | 471,000 | 419,545 | 890,545 |
| 10/1/2022 | 12,320,000 | 543,000 | 404,096 | 947,096 |
| 10/1/2023 | 11,777,000 | 570,000 | 386,286 | 956,286 |
| 10/1/2024 | 11,207,000 | 591,000 | 367,590 | 958,590 |
| 10/1/2025 | 10,616,000 | 611,000 | 348,205 | 959,205 |
| 10/1/2026 | 10,005,000 | 632,000 | 328,164 | 960,164 |
| 10/1/2027 | 9,373,000 | 651,000 | 307,434 | 958,434 |
| 10/1/2028 | 8,722,000 | 671,000 | 286,082 | 957,082 |
| 10/1/2029 | 8,051,000 | 695,000 | 264,073 | 959,073 |
| 10/1/2030 | 7,356,000 | 713,000 | 241,277 | 954,277 |
| 10/1/2031 | 6,643,000 | 741,000 | 217,890 | 958,890 |
| 10/1/2032 | 5,902,000 | 764,000 | 193,586 | 957,586 |
| 10/1/2033 | 5,138,000 | 790,000 | 168,526 | 958,526 |
| 10/1/2034 | 4,348,000 | 817,000 | 142,614 | 959,614 |
| 10/1/2035 | 3,531,000 | 842,000 | 115,817 | 957,817 |
| 10/1/2036 | 2,689,000 | 867,000 | 88,199 | 955,199 |
| 10/1/2037 | 1,822,000 | 897,000 | 59,762 | 956,762 |
| 10/1/2038 | 925,000 | 925,000 | 15,170 | 955,340 |
| Total | $0 | $12,791,000 | $4,369,485 | $17,160,485 |

*Principal payments are due October 1, and are paid before due date.

**Interest payments are due October 1 and April 1, and are paid before due date.

### *Maximum Requirements*

| Year | Total | Principal | Interest |
|---|---|---|---|
| 2021 | $890,545 | $471,000 | $419,545 |
| 2022 | $947,096 | $543,000 | $404,096 |

# 2018B Revenue Note

## *City of Temple Terrace $10,050,000 Taxable Non-Ad Valorem Revenue Note*

Purpose: Redevelopment

Lender: Republic Bank

Interest Rate: Variable

### *Payments Due*

| Date of Payment | Outstanding Principal | Principal Payment | Interest Payment | Total Payment | Interest Rate |
|---|---|---|---|---|---|
| 04/1/2021 | 2,134,373 | 0 | 21,000 | 21,000 | 4.20% |
| 10/1/2021 | 2,134,373 | 0 | 21,000 | 21,000 | 4.20% |
| 04/1/2022 | 2,134,373 | 0 | 21,000 | 21,000 | 4.20% |
| 10/1/2022 | 2,134,373 | 0 | 21,000 | 21,000 | 4.20% |
| 04/1/2023 | 2,134,373 | 0 | 21,000 | 21,000 | 4.20% |
| 10/1/2023 | 2,134,373 | 2,134,373 | 21,000 | 2,155,373 | 4.20% |
| Total | $0 | $2,134,373 | $126,000 | $2,260,373 | 4.20% |

### *Maximum Requirements*

| Year | Total | Principal | Interest |
|---|---|---|---|
| 2021 | $42,000 | $ $0 | $ $42,000 |
| 2022 | $42,000 | $ $0 | $ $42,000 |

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# Water & Sewer Utility Fund

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Water & Sewer Utility Fund Overview

Water and Sewer Utility Fund

Finance Utility Service

Public Works Utilities – Water & Sewer

Renewal and Replacement

Water Improvement Fund

Sewer Improvement Fund

Public Works Operations and Maintenance—Sanitation

# Water & Sewer Utility Fund Overview

The Water & Sewer Utilities generate revenues and are therefore considered Enterprise Funds. They are comprised of two major components as follows:

- Finance – Utility Services. This includes the Utility Billing and Meter Reader departments.
- Public Works Utilities Department: This is comprised of 5 programs:
- Water Treatment
- Water Distribution
- Sanitary Sewer Collection
- Engineering
- Building Maintenance

In addition to the above, the Public Works Utilities Department oversees several capital improvement funds to provide upgrades to the City's streets, sidewalks, water, and sewer infrastructure: The following capital improvement funds are included in this (Enterprise) section.

- Renewal & Replacement Fund
- Water Improvement Fund
- Sewer Improvement Fund

# Water and Sewer Utility Fund Revenues

## Revenues Details

### Physical Environment

| Revenue Classification | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Water Sales—Domestic | 3,152,085 | 3,112,614 | 2,839,535 | 2,839,535 | 3,000,000 |
| Water Sales—Irrigation | 920,265 | 951,127 | 950,000 | 950,000 | 950,000 |
| Meter Installations | 11,260 | 53,251 | 10,000 | 40,000 | 50,000 |
| Fire Hydrant Rentals | 16,549 | 15,982 | 16,000 | 10,000 | 15,000 |
| Sewer Sales | 7,899,671 | 8,110,995 | 8,100,000 | 8,100,000 | 8,110,000 |
| Sewer Connections | 1,000 | 20,450 | 1,000 | 13,000 | 1,000 |
| Late Payment Penalties | 139,737 | 148,182 | 125,000 | 100,000 | 125,000 |
| Service Charges | 32,307 | 41,457 | 30,000 | 30,000 | 30,000 |
| Returned Check Charges | 4,275 | 11,065 | 4,000 | 4,050 | 8,000 |
| Miscellaneous | 304 | 4,374 | 0 | 1,745 | 0 |
| Totals | $12,177,452 | $12,469,497 | $12,075,535 | $12,088,330 | $12,289,000 |

### Interest Earnings

| Revenue Classification | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Interest Earnings | $84,234 | $143,126 | $80,000 | $80,000 | $75,000 |

### Miscellaneous Revenues

| Revenue Classification | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Surplus Equipment | 0 | 0 | 0 | 0 | 0 |
| Scrap Sales | 0 | 6,311 | 0 | 911 | 0 |
| Refund FY 19 Expenditures | -68 | 0 | 0 | 0 | 0 |
| Billed Deposits | 98 | 1,937 | 0 | 0 | 0 |
| Total | $117,980 | $227,730 | $189,012 | $189,923 | $199,313 |

### Transfers, Reserves, and Others

| Revenue Classification | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Appropriated | $0 | $0 | $5,640,084 | $0 | $3,853,512 |

### Total Water and Sewer Maintenance Fund Revenues

| Revenue Classification | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Total Revenues | $12,379,667 | $12,840,354 | $17,984,631 | $12,358,253 | $16,416,825 |

# Water and Sewer Utility Fund Expenditures

## Expenditure Summary

| Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Personnel Services | 1,825,756 | 2,135,445 | 2,404,845 | 2,423,595 | 2,486,716 |
| Operating Expenditures | 8,358,724 | 9,609,591 | 7,384,167 | 7,873,518 | 8,089,764 |
| Capital Outlay | 0 | 0 | 2,255,249 | 2,043,616 | 1,771,500 |
| Debt Service | 2,293 | 1,223 | 0 | 0 | 0 |
| Transfers | 804,819 | 1,000,000 | 5,940,370 | 3,500,000 | 4,068,845 |
| Reserves | 0 | 0 | 2,440,370 | 0 | 2,556,225 |
| Total Expenditures | $10,991,592 | $12,746,259 | $17,984,631 | $15,840,729 | $16,416,825 |

## Expenditure Comparison

| Category | Budget FY 20 | Budget FY 21 | Dollar Change | % Change |
|---|---|---|---|---|
| Personnel Services | 2,404,845 | 2,486,716 | 81,871 | 3.4% |
| Operating Expenditures | 7,384,167 | 8,089,764 | 705,597 | 9.6% |
| Capital Outlay | 2,255,249 | 1,771,500 | -483,749 | -21.4% |
| Transfers | 5,940,370 | 4,068,845 | -1,987,380 | -56.8% |
| Reserves | 2,440,370 | 2,556,225 | 115,855 | 4.7% |
| Total Expenditures | $17,984,631 | $16,416,825 | -1,567,806 | -8.7% |

## Expenditure by Department and Division / Program

| Dept. | Division / Program | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| Finance | Utility Billing | 485,640 | 572,979 | 563,929 | 581,130 | 582,128 |
| Finance | Meter Reading | 159,291 | 176,749 | 195,368 | 196,780 | 180,539 |
| Finance | Non-Departmental | 804,819 | 1,000,000 | 5,940,370 | 3,500,000 | 4,068,845 |
| PW-Ops | Water Supply & Treatment | 1,856,912 | 2,258,793 | 1,874,927 | 1,786,230 | 1,890,632 |
| PW-Ops | Distrib. Sys. Maintenance | 1,327,140 | 1,615,751 | 2,978,737 | 2,936,341 | 2,960,054 |
| PW-Ops | Collection Sys. Maintenance | 6,350,533 | 7,114,980 | 6,424,291 | 6,833,239 | 6,727,618 |
| ALL | Total Expenditures | $10,991,592 | $12,746,259 | $17,984,631 | $15,840,729 | $16,416,825 |

## Water and Sewer Utility Fund Expenditure Details

### Personnel Services

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 12 | Salaries & Wages | 1,281,998 | 1,469,309 | 1,728,647 | 1,729,147 | 1,772,773 |
| 14 | Overtime | 121,441 | 172,910 | 78,750 | 97,000 | 83,500 |
| 21 | Payroll Taxes | 109,084 | 125,985 | 130,768 | 130,768 | 162,805 |
| 22 | Retirement Contributions | 128,926 | 150,704 | 172,667 | 172,667 | 179,191 |
| 23 | Life & Health Insurance | 144,850 | 171,886 | 255,441 | 255,441 | 254,693 |
| 24 | Workers' Comp. Insurance | 39,457 | 44,651 | 38,572 | 38,572 | 33,754 |
| 25 | Unemployment Comp. | 0 | 0 | 0 | 0 | 0 |
| N/A | Total Personnel Services | $1,825,756 | $2,135,445 | $2,404,845 | $2,423,595 | $2,486,716 |

### Operating Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 31 | Professional Services | 49,400 | 48,395 | 10,000 | 10,000 | 20,000 |
| 34 | Other Contractual Services | 4,460,677 | 4,876,440 | 4,209,510 | 4,531,501 | 4,843,039 |
| 40 | Travel & Per Diem | 1,434 | 4,647 | 4,400 | 4,540 | 5,550 |
| 41 | Communication Services | 18,201 | 19,485 | 19,850 | 18,800 | 18,650 |
| 42 | Postage | 32,744 | 33,895 | 33,850 | 32,900 | 32,850 |
| 43 | Utility Services | 317,938 | 307,797 | 344,000 | 349,000 | 349,000 |
| 44 | Rentals & Leases | 20,322 | 332,212 | 176,412 | 239,612 | 197,001 |
| 45 | Insurance | 215,853 | 154,356 | 170,038 | 192,486 | 197,259 |
| 46 | Repair & Maintenance Svcs. | 455,957 | 618,289 | 480,098 | 543,289 | 530,439 |
| 47 | Printing & Binding | 13,304 | 13,949 | 13,150 | 13,300 | 13,150 |
| 49 | Other Current Charges | 6,711 | 9,230 | 7,300 | 7,250 | 7,250 |
| 51 | Office Supplies | 12,040 | 14,195 | 10,200 | 9,400 | 9,950 |
| 52 | Operating Supplies | 305,812 | 353,523 | 473,500 | 474,581 | 365,450 |
| 53 | Road Materials & Supplies | 37,403 | 46,160 | 38,000 | 53,000 | 3,500 |
| 54 | Books, Pubs. & Memberships | 510 | 1,068 | 1,740 | 1,740 | 2,095 |
| 59 | Other Operating Costs | 305,812 | 353,523 | 473,500 | 474,581 | 365,450 |
| N/A | Total Operating Expenditures | $8,358,724 | $9,609,591 | $7,384,167 | $7,873,518 | $8,089,764 |

### Capital Outlay

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 62 | Buildings & Improvements | 0 | 0 | 100,000 | 0 | 100,000 |
| 63 | Impvmts. Other Than Buildings | 0 | 0 | 1,562,233 | 1,551,600 | 1,545,000 |
| 64 | Machinery & Equipment | 0 | 0 | 593,016 | 492,016 | 126,500 |
| N/A | Total Capital Outlay | $0 | $0 | $2,255,249 | $2,043,616 | $1,771,500 |

### Debt Service

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 72 | Debt Service—Interest | $2,293 | $1,223 | $0 | $0 | $0 |

## Transfers

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 91 | Transfers | $804,819 | $1,000,000 | $3,500,000 | $3,500,000 | $1,512,620 |

## Reserves

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 99 | Reserve for Contingency | $0 | $0 | $2,440,370 | $0 | $2,556,225 |

## Total Water and Sewer Utility Fund Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| ALL | Total | $10,991,592 | $12,746,259 | $17,984,631 | $15,840,729 | $16,416,825 |

*This expenditure summary by element code and category combines Finance and Public Works.

# Finance
# Utility Service

## Overview

Utility Customer Service and Meter Reading are accounted for in the Water & Sewer Utility Enterprise Fund. Local Business Tax is accounted for in the General Fund.

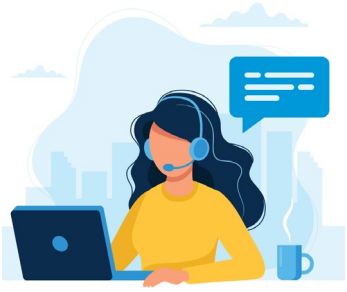
## Current and Prior Year Accomplishment

The updated city website, together with improvements with the Click-to-Gov Gen 3 online bill pay and e-check system and a public-facing computer in customer service provide convenient ways for the public to pay utility bills, building permit fees, fire rental housing permits and business license fees. Since implementation of online bill pay approximately 5400 customers have signed up to participate, and 68% of payments are received electronically.

## Highlights for 2020-2021

The Customer Service Division will encourage web access for utility payments and continue to review various revenues and fee structures. Our Click-to-Gov 3 online service has greatly increased payment and customers can view billing and payment history going back 36 months. The city has decided to partner with payment processor Paymentus to further improve the customer experience online. Paymentus now offers a telephone payment line (IVR) to provide another option for our customers. They will have call centers open 8 am to 10 pm for additional assistance.

Over the last few years, 86% of the meters have been converted to radio-read automatic meter reading devices to ensure more consistent and accurate reading and provide a data log of recent water use. The city will reach 100% conversion this fiscal year.



## Long-Term Impact

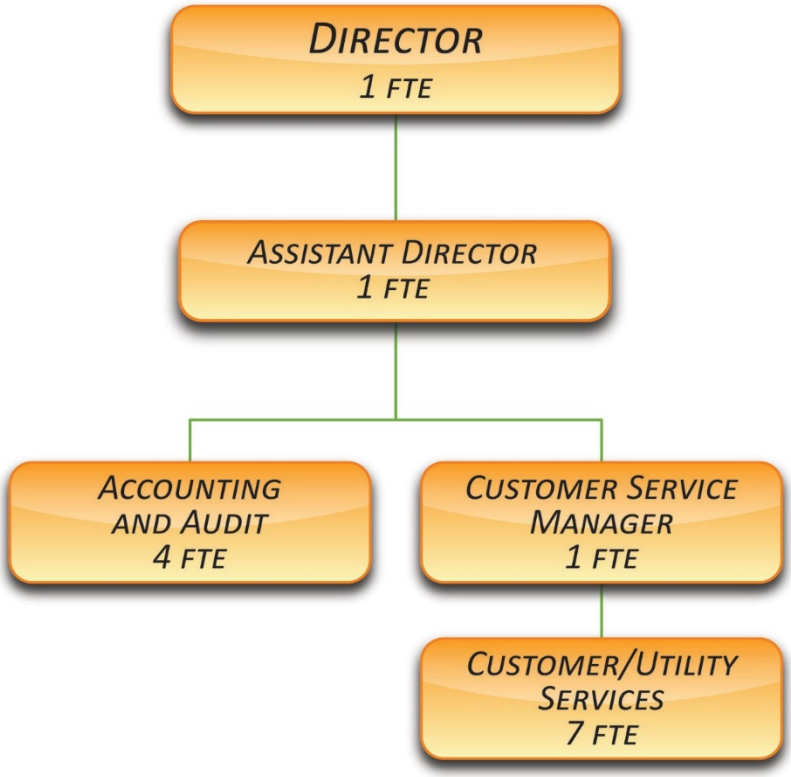
Moving routine tasks to automated systems will allow customer service representatives to focus on immediate and essential customer concerns. Utilizing radio read meters to allow field staff to respond more rapidly to customer service requests and to conduct field audits of large commercial meters sooner will greatly improve the accuracy of our reported consumption.

The City's long-term vision to expand its boundaries could result in adding personnel to meet increased demands. The Department fosters an environment that uses technology to develop alternative methods for collecting, remitting, investing, and reporting City finances. The Department anticipates all of the radio-read meters will be installed annually through an in-house program, with project completion expected in Fiscal Year 2020.

## Upcoming Projects

- Promote our new IVR or telephone payment options offered through Paymentus by in-house marketing and increase use from 50% to 65%. Encourage greater use of the utility website through Click-2-Gov. Increase customer registration from 35% to 45% and increase online payments from 50% to 70%.
- Increase installation of radio read meters from 86% 100%.

# Finance
# Utility Services Organizational Chart




Department employee full-time equivalents (FTE)=14

General Fund Department employee full-time equivalents (FTE)=5.45

Departments 1212 & 1224

Water and Sewer Fund Department employee full-time equivalents (FTE)=8.55

Departments 1220 & 1250

# Finance Utility Services Expenditures

## Expenditure Summary

| Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Personnel Services | 396,751 | 433,471 | 494,099 | 494,099 | 517,269 |
| Operating Expenditures | 245,886 | 315,034 | 239,102 | 257,715 | 245,398 |
| Capital Outlay | 0 | 0 | 26,096 | 26,096 | 0 |
| Total Expenditures | $644,930 | $749,728 | $759,297 | $777,910 | $762,667 |

## Expenditure By Division/Program

| Division/Program | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Utility Billing | 485,640 | 572,979 | 563,929 | 581,130 | 582,128 |
| Meter Reading | 159,291 | 176,749 | 195,368 | 196,780 | 180,539 |
| Total Expenditures | $644,930 | $749,728 | $759,297 | $777,910 | $762,667 |

## Expenditure Details

### Personnel Services

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 12 | Salaries & Wages | 316,913 | 347,862 | 375,480 | 375,480 | 394,241 |
| 14 | Overtime | 270 | 189 | 0 | 0 | 0 |
| 21 | Payroll Taxes | 23,861 | 26,395 | 28,996 | 28,996 | 33,775 |
| 22 | Retirement Contributions | 29,346 | 33,950 | 37,192 | 37,192 | 38,685 |
| 23 | Life & Health Insurance | 22,753 | 21,277 | 48,285 | 48,285 | 47,537 |
| 24 | Workers' Comp. Insurance | 3,608 | 3,798 | 4,146 | 4,146 | 3,031 |
| N/A | Total Personnel Services | $396,751 | $433,471 | $494,099 | $494,099 | $517,269 |

### Operating Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 31 | Professional Services | 0 | 0 | 0 | 0 | 0 |
| 34 | Other Contractual Services | 91,283 | 77,907 | 60,050 | 80,041 | 61,850 |
| 40 | Travel & Per Diem | 478 | 1,152 | 500 | 640 | 500 |
| 41 | Communication Services | 1,746 | 1,529 | 1,900 | 850 | 900 |
| 42 | Postage | 32,651 | 33,330 | 33,250 | 32,300 | 32,250 |
| 44 | Rentals & Leases | 944 | 31,682 | 22,756 | 22,956 | 24,566 |
| 45 | Insurance | 422 | 653 | 636 | 1,467 | 1,040 |
| 46 | Repair & Maintenance Svcs. | 3,364 | 4,921 | 4,200 | 5,350 | 6,200 |
| 47 | Printing & Binding | 12,151 | 12,747 | 11,700 | 11,850 | 11,700 |
| 49 | Other Current Charges | -302 | -20 | 50 | 0 | 0 |
| 51 | Office Supplies | 2,449 | 3,719 | 3,000 | 2,200 | 2,750 |
| 52 | Operating Supplies | 5,861 | 6,794 | 10,600 | 9,601 | 7,050 |
| 54 | Books, Pubs. & Memberships | 230 | 0 | 100 | 100 | 100 |
| 59 | Other Operating Costs | 94,349 | 140,620 | 90,360 | 90,360 | 96,492 |
| N/A | Total Operating Expenditures | $245,886 | $315,034 | $239,102 | $257,715 | $245,398 |

## Capital Outlay

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 62 | Buildings & Improvements | 0 | 0 | 0 | 0 | 0 |
| 64 | Machinery & Equipment | 0 | 0 | 26,096 | 26,096 | 0 |
| N/A | Total Capital Outlay | $0 | $0 | $26,096 | $26,096 | $0 |

## Total Finance Utility Services Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| ALL | Total | $644,930 | $749,728 | $759,297 | $777,910 | $762,667 |

# Finance Utility Services Program Synopses

## Customer Service Program

### Account: 410-1220-536

*Program Description:*

Responsible for all elements of Customer Service including processing new service applications, work order information, meter readings, customer inquiries, and the cut-off list for delinquent accounts. Oversees timely collections through internal means and the collection agency. Calculates and processes uncollectible accounts. Provides requested verbal and written customer information. Performs central cashier responsibilities including collection and depositing of all City revenues. Prepares and distributes receipt of documents including daily receipt balancing; prepares daily deposits and follows-up on bad checks.

*Program Objectives:*

- Maintain less than 30 incidents per year of cash overages/shortages.
- Minimize annual dollar volume of cash overages/shortages.
- Process daily transactions within the current day.
- Maintain percentage of write-offs at less than .1% of revenue collected.

*Department Objectives*:

- Monitor and control department programs within budget.
- Operate efficiently under adopted budget.

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 312,376 | 362,705 | 380,115 |
| Operating expenditures | 259,380 | 201,224 | 202,013 |
| Total Expenditures | $571,756 | $563,929 | $582,128 |
| Employee equivalents in program | 5.55 | 5.55 | 5.55 |

## METER READING PROGRAM

### Account: 410-1250-536

*Program Description:*

Responsible for monthly reading of all City water and irrigation meters. Identifies meter problems and prepares associated work orders. Routes all meters for reading purposes. Identifies and documents meter locations and read hazards. Reviews and processes work orders. Performs and documents services and maintains meter boxes from overgrowth and damage.

*Program Objectives:*

- Complete all read cycles on time.
- Maintain rereads at below 1%.
- Complete all work orders on requested date.
- Respond to request for meter box replacement within one week.

*Department Objectives*:

- Monitor and control department programs within budget.
- Operate efficiently under adopted budget.

*Department Overview*:

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 121,095 | 131,394 | 137,154 |
| Operating expenditures | 55,654 | 37,878 | 43,385 |
| Total Expenditures | $176,749 | $169,272 | $180,539 |
| Employee equivalents in program | 3.00 | 3.00 | 3.00 |

# Finance Utility Performance Measures

| Performance Measure Outcomes | Council Goal | FY 20 Target | FY 20 Actual | FY 21 Target |
|---|---|---|---|---|
| Promote new IVR/telephone payment options offered through Paymentus by in-house marketing and increase use from 50% to 65% | 4, 10 | Increase from 50% to 65% | in-progress; vendor issues to resolve | 65% |
| Encourage greater use of the utility website through Click-2-Gov and increase customer registration | 4, 10 | Increase registration from 34% to 45% | in-progress | 45% |
| Encourage greater use of the utility website and online payments through Click-2-Gov | 4, 10 | Increase online payments from 50% to 70% | in-progress | 70% |
| Complete installation of radio read meters through-out the City to 100% | 4, 10 | 100% | 86% | 100% |
| Maintain percentage of write-offs at less than .1% of revenue collected | 4, 10 | < .1% | 0.16% | < .1% |

# Public Works Utilities—Water & Sewer Service

## Overview

The Water and Sewer Division is divided into three main non-financial programs in the 410 fund: Water Treatment, Water Distribution System Maintenance, and Sewer Collection System Maintenance.

The Water Treatment Division is responsible for the continuous operation and maintenance of the City's two water treatment plants. Treatment includes aeration, multi-media filtration, fluoridation, chlorination, lime softening, and corrosion control. The City pumps and treats approximately 1.34 billion gallons of groundwater from ten wells located throughout the city annually. The water plants utilize five auxiliary storage tanks, with a combined capacity of 2.8 million gallons, to store potable water that can be withdrawn to meet capacity needs within our service area.

The Water Distribution Division is responsible for the operation and maintenance of the City's potable water distribution system: installation and repair of water mains and service lines; water meter installation and testing, fire hydrant maintenance and repair; valve maintenance; and cross-connection control. The City currently has 124 miles of water mains that distribute water to approximately 6,700 customers within the City limits and extended water service area.

The Sewer Collection Division operates and maintains the City's wastewater collection system. This includes the installation and repair of sewer mains and laterals; sewer main cleaning and CCTV inspection; manhole maintenance and repair; and lift station maintenance and repair. The City's wastewater is transmitted to the City of Tampa's Advanced Wastewater Treatment Plant. Last year approximately 813 million gallons of wastewater was conveyed to Tampa for treatment.

## Priorities and Focus

The Water and Sewer Division's long-term vision is to provide uninterrupted high-quality water and sewer service to the City and its growing service area. As the City expands, this Division will be cognizant of plans to expand the water treatment plant as well as evaluate alternative water treatment methods and sources.

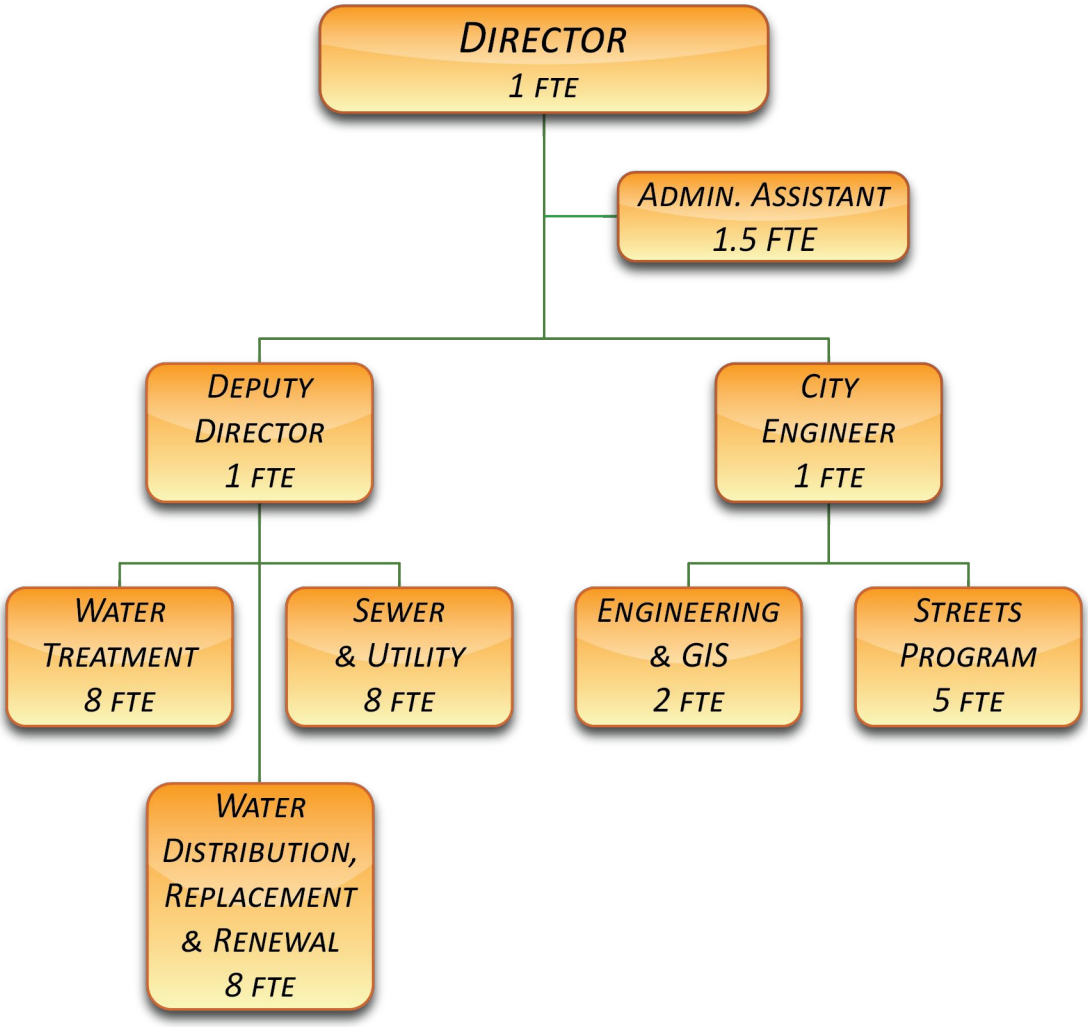
## Prior Year Accomplishments

All condition assessments for the City's sanitary sewer lift stations were completed under Phase I of the Wastewater Master Plan. Rate evaluations have been initiated and will be finalized under Phase II.

## Upcoming Projects

- Staff will initiate the rehabilitation of the Bridgeford Oaks lift station. This aging station has frequent issues regarding clogged pumps. The new design is for an aggressive "chopper pump" to greatly reduce the need for maintenance.
- The St Augustine Waterline Replacement Phase III (construction) will be completed in FY 20-21. The project includes:
- Abandoning existing potable water mains located in rear easements
- Construction of waterlines in the front/street side of residences.
- Increase water volume availability to improve life safety during a fire, and ease water main maintenance.

# Public Works
# Utility Services Organizational Chart




Department employee full-time equivalents (FTE) = 35.5

General Fund Department employee full-time equivalents (FTE) = 6.9

Departments 1712, 1715, 1721, 1724

Water & Sewer Fund Department employee full-time equivalents (FTE) = 28.6

Departments 1921, 1922, 1931

# Public Works
# Utility Services Expenditures

## Expenditure Summary

| Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Personnel Services | 1,429,003 | 1,701,975 | 1,910,746 | 1,929,496 | 1,969,447 |
| Operating Expenditures | 8,105,580 | 9,287,549 | 7,138,056 | 7,608,794 | 7,837,357 |
| Capital Outlay | 0 | 0 | 2,229,153 | 2,017,520 | 1,771,500 |
| Total Expenditures | $9,534,583 | $10,989,524 | $11,277,955 | $11,555,810 | $11,578,304 |

## Expenditure By Division/Program

| Division / Program | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Water Supply & Treatment | 1,856,912 | 2,258,793 | 1,874,927 | 1,786,230 | 1,890,632 |
| Distribution Sys. Maintenance | 1,327,140 | 1,615,751 | 2,978,737 | 2,936,341 | 2,960,054 |
| Collection Sys Maintenance | 6,350,533 | 7,114,980 | 6,424,291 | 6,833,239 | 6,727,618 |
| Total Expenditures | $9,534,583 | $10,989,524 | $11,277,955 | $11,555,810 | $11,578,304 |

## Capital Outlay Schedule

### Water Supply and Treatment

| Item | Budget FY 21 |
|---|---|
| Water Treatment Building Impv. | $100,000 |
| F-250 Utility Body (Fleet #69) | $46,000 |
| Subtotal | $146,000 |

### Collection System

| Item | Budget FY 21 |
|---|---|
| 250 with Utility Body (Fleet #70) | $46,000 |
| Backup Telemetry System— B Station (EPC Required) | $20,000 |
| Subtotal | $66,000 |

### Distribution System

| Item | Budget FY 21 |
|---|---|
| St. Augustine/Live Oak Water Main Ph. | $750,000 |
| 3 University Square Construction | $200,000 |
| (CDBG) Misc. Water Line | $200,000 |
| Bonnie Brae Area Design Bannockburn/ | $135,000 |
| Glen Arven Area Design Walk-Behind | $60,000 |
| Concrete saw | $3,000 |
| Truck Generator | $4,000 |
| Power Broom | $5,000 |
| Plate Compactor | $2,500 |
| Subtotal | $1,559,500 |

### Water and Sewer Utility Fund Total

| Item | Budget FY 21 |
|---|---|
| Total | $1,771,500 |

## Expenditure Details

### Personnel Services

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 12 | Salaries & Wages | 965,085 | 1,121,447 | 1,353,167 | 1,353,667 | 1,378,532 |
| 14 | Overtime | 121,171 | 172,722 | 78,750 | 97,000 | 83,500 |
| 21 | Payroll Taxes | 85,222 | 99,590 | 101,772 | 101,772 | 129,030 |
| 22 | Retirement Contributions | 99,580 | 116,754 | 135,475 | 135,475 | 140,506 |
| 23 | Life & Health Insurance | 122,096 | 150,609 | 207,156 | 207,156 | 207,156 |
| 24 | Workers' Comp. Insurance | 35,849 | 40,853 | 34,426 | 34,426 | 30,723 |
| N/A | Total Personnel Services | $1,429,003 | $1,701,975 | $1,910,746 | $1,929,496 | $1,969,447 |

### Operating Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 31 | Professional Services | 49,400 | 48,395 | 10,000 | 10,000 | 20,000 |
| 34 | Other Contractual Services | 4,369,393 | 4,798,533 | 4,149,460 | 4,451,460 | 4,781,189 |
| 40 | Travel & Per Diem | 956 | 3,495 | 3,900 | 3,900 | 5,050 |
| 41 | Communication Services | 16,455 | 17,956 | 17,950 | 17,950 | 17,750 |
| 42 | Postage | 94 | 564 | 600 | 600 | 600 |
| 43 | Utility Services | 19,378 | 300,530 | 153,656 | 216,656 | 172,435 |
| 44 | Rentals & Leases | 19,378 | 300,530 | 153,656 | 216,656 | 172,435 |
| 45 | Insurance | 215,431 | 153,703 | 169,402 | 191,019 | 196,219 |
| 46 | Repair & Maint. Services | 445,335 | 606,360 | 468,889 | 445,335 | 517,230 |
| 47 | Printing & Binding | 1,153 | 1,203 | 1,450 | 1,450 | 1,450 |
| 49 | Other Current Charges | 7,013 | 9,250 | 7,250 | 7,250 | 7,250 |
| 51 | Office Supplies | 9,591 | 10,476 | 7,200 | 7,200 | 7,200 |
| 52 | Operating Supplies | 299,951 | 346,729 | 462,900 | 464,980 | 358,400 |
| 53 | Road Materials & Supplies | 37,403 | 46,160 | 38,000 | 53,000 | 3,500 |
| 54 | Books, Pubs. & Memberships | 280 | 1,068 | 1,640 | 1,640 | 1,995 |
| 59 | Other Operating Costs | 2,315,809 | 2,635,330 | 1,301,759 | 1,301,759 | 1,398,089 |
| N/A | Total Operating Expenditures | $8,105,580 | $9,287,549 | $7,138,056 | $7,608,794 | $7,837,357 |

### Capital Outlay

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 62 | Buildings & Improvements | 0 | 0 | 100,000 | 0 | 100,000 |
| 63 | Impvmts. Other Than Buildings | 0 | 0 | 1,562,233 | 1,551,600 | 1,545,000 |
| 64 | Machinery & Equipment | 0 | 0 | 566,920 | 465,920 | 126,500 |
| N/A | Total Capital Outlay | $0 | $0 | $2,229,153 | $2,017,520 | $1,771,500 |

### Total Public Works—Water & Sewer Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| N/A | Total | $9,534,583 | $10,989,524 | $11,277,955 | $11,555,810 | $11,578,304 |

# Public Works
# Water & Sewer Program Synopses

## *Water Supply Treatment & Pumping Program*

### *Account: 410-1921-533*

*Program Description:*

Operates and maintains efficient water treatment and pumping systems providing users with high quality potable water and adequate pressure and quantity. Maintains water treatment operations to assure 100% compliance with all physical and chemical quality parameters set by the Department of Environmental Protection.

*Program Objectives:*

- Maintain water production and treatment system to adequately provide average demand.
- Complete 100% water quality and water supply service requests.
- Maintain a level "gallons per capita" per SWFWMD permit.

*Department Objectives*:

- Monitor and control department programs within budget.
- Operate efficiently under adopted budget.

*Department Objectives*:

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 627,575 | 682,673 | 706,368 |
| Operating expenditures | 1,631,218 | 1,039,393 | 1,038,264 |
| Total Expenditures | $2,258,793 | $1,722,066 | $1,744,632 |
| Employee equivalents in program | 8.60 | 9.30 | 9.30 |

## WATER DISTRIBUTION SYSTEM MAINTENANCE PROGRAM

### Account: 410-1922-533

*Program Description:*

Operates and maintains an efficient water distribution system providing users with high-quality potable water at adequate pressure and quantity. Inspects all service connections to the City water system ensuring that there are no cross connections. Inspects and monitors all backflow devices installed in the system. Maintains City water meters to maximize the percent of water billed to water produced. Oversees the Installation of new water services and metering.

*Program Objectives:*

- Installation of annual allocation of automatic meter reading (AMR) water meters.
- Annually test and repair all meters.
- Test all city-owned backflow devices annually.
- Complete all work orders and service requests.
- Manage system leakage to maintain a daily consumption below 391.8 gpp / per SWFWMD permit requirements.
- Install new meters.
- Exercise system valves annually.

*Department Objectives*:

- Monitor and control department programs within budget.
- Operate efficiently under adopted budget.

*Department Objectives*:

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 582,025 | 590,749 | 612,185 |
| Operating expenditures | 1,033,726 | 724,755 | 793,369 |
| Total Expenditures | $1,615,751 | $1,315,504 | $1,405,554 |
| Employee equivalents in program | 8.70 | 9.40 | 9.40 |

## SEWER COLLECTION SYSTEM MAINTENANCE PROGRAM

### Account: 410-1931-535

*Program Description:*

Operates and maintains sewer collection systems providing efficient and sanitary wastewater transmittal to the City of Tampa system.

*Program Objectives:*

- Inspect the manholes annually.
- Conduct video inspection of gravity sewer mains annually.
- Inspect all critical manholes monthly.
- Inspect commercial grease traps semi-annually.
- Complete all service requests.
- Limit wastewater pumping to 2.938 MGD or 1072 MG to the City of Tampa system annually.
- Inspect critical lift stations daily.
- Maintain all lift stations to keep pumps continuously operable.

*Department Objectives*:

- Monitor and control department programs within budget.
- Operate efficiently under adopted budget.

*Department Objectives*:

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 492,375 | 637,324 | 650,894 |
| Operating expenditures | 6,622,606 | 5,373,908 | 6,010,724 |
| Total Expenditures | $7,114,980 | $6,011,232 | $6,661,618 |
| Employee equivalents in program | 8.60 | 9.90 | 9.90 |

*20 Projects:*

1. Staff will initiate the much-needed reconstruction of one of the city's three master lift stations, Station SA, to optimize operation of the sanitary sewer system.

2. The Utilities Department will develop a Wastewater Master Plan in FY 19/20. This Plan will aid staff in determining budget requirements to complete design and construction projects within the Sanitary Sewer Division over the next 5-years.

*Status:*

1. Master Lift Station SA was competitively bid. Danus Utilities was selected to undertake the reconstruction. The project is ongoing with completion anticipated in 2021.

2. All condition assessments for the City's sanitary sewer lift stations were completed under Phase I of the Wastewater Master Plan. Rate evaluations have been initiated and will be finalized under Phase II.

# Public Works
# Water & Sewer Program Synopses

## Summary

| Performance Measure Outcomes | Council Goal | FY 20 Target | FY 20 Actual | FY 21 Target |
|---|---|---|---|---|
| Complete Utility Fund projects on time | 4 | 80% by 7/31/20 | 39% | 80% by 7/31/20 |
| Complete Renewal & Replacement Fund projects on time | 4 | 80% by 7/31/20 | 18% | 80% by 7/31/20 |
| Actual completed project expenses at budget or under | 4 | 100% | 100% | 100% |
| Complete all prior year encumbered projects | 4 | 80% by 7/31/20 | 63% | 80% by 7/31/20 |
| Collect all budgeted Water Sales Revenue | 4 | 100% | 132% | 100% |
| Collect all budgeted Sewer Sales Revenue | 4 | 100% | 106% | 100% |
| Initiated reconstruction of master Lift Station SA to optimize operation of the sanitary sewer system | 4 | Bid and select vendor; begin construction | awarded to Danus Utilities | Complete project |
| Develop a Wastewater Master Plan to determine budget requirements to complete design and construction projects within the Sanitary Sewer System over the next 5 years. | 4 | Complete Wastewater Master Plan | Phase 1 completed; | Complete Phase 2 |

## FY 2020-2021 Projects

| Performance Measure Outcomes | Council Goal | FY 20 Target | FY 20 Actual | FY 21 Target |
|---|---|---|---|---|
| Complete St. Augustine/Live Oak Area Water Main Improvement (Final Phase) | 4 | N/A | N/A | Complete ≤ $750,000 |
| Complete University Square Improvements Construction (CDBG Eligible) | 4 | N/A | N/A | Complete ≤ $200,000 |
| Complete Bannockburn/Downs Ave Area Improvements Design | 4 | N/A | N/A | Complete ≤ $200,000 |
| Complete Bannockburn/Glen Arven Ave Area Improvements Design | 4 | N/A | N/A | Complete ≤ $60,000 |
| Complete Lift Station Primrose Construction | 4 | N/A | N/A | Complete ≤ $50,000 |
| Complete Lift Station D Design | 4 | N/A | N/A | Complete ≤ $65,000 |

## FY 2019-2020 Projects

| Performance Measure Outcomes | Goal | FY 20 Target | FY 20 Actual | FY 21 Target |
|---|---|---|---|---|
| Complete Lift Station A Rehabilitation | 4 | Complete ≤ $296,890 | Completed for $294,629 | N/A |
| Complete St. Augustine/Live Oak Area Water Main Improvements (Phase 2) | 4 | Complete Phase 2 ≤ $750,000 | partially completed | Complete Phase 2 construction ≤ $750,000 |
| Complete St. Augustine Water Main Relocation Design | 4 | Complete ≤ $73,860 | partially completed | Complete ≤ $73,860 |
| Complete St. Augustine Water Main Construction PO 174826 | 4 | Complete ≤ $423,473 | near completion | Finish PO if still open |
| Complete Lift Station SA Fowler Construction | 4 | Complete ≤ $1,750,00 | partially completed | Complete ≤ $1,750,00 |
| Complete Force Main Tree Tops Improvement Construction | 4 | Complete ≤ $1,750,00 | partially completed | Complete ≤ $1,750,00 |
| Complete 56th Street/Riverhills Dr Gravity Jack & Bore Construction | 4 | Complete ≤ $350,000 | partially completed | Complete ≤ $350,000 |
| Complete Force Main A Lift Station Improvements Construction | 4 | Complete ≤ $450,000 | partially completed | Complete ≤ $450,000 |
| Complete Bridgeford Oaks Rehabilitation Design | 4 | Complete ≤ $40,000 | partially completed | Complete ≤ $40,000 |
| Initiate Bridgeford Oaks Rehabilitation Construction | 4 | Complete first year for $100,000 | $0 | Complete entire project ≤ $225,000 |
| Complete Bannockburn Water Main Design | 4 | Complete ≤ $44,900 | $0 | Complete ≤ $44,900 |
| Complete Bonnie Brae Area Improvements Design | 4 | Complete ≤ $45,000 | $0 | Complete ≤ $135,000 |
| Complete Chinaberry Pumping Station Improvements Design | 4 | Complete ≤ $75,000 | $0 | Complete ≤ $125,000 |
| Complete Lift Telecom 1 Design | 4 | Complete ≤ $40,127 | $0 | Complete ≤ $40,127 |
| Complete Lift Telecom 1 Construction | 4 | Complete ≤ $175,000 | $0 | Complete ≤ $175,000 |
| Complete Lift Station Tree Tops Construction | 4 | Complete ≤ $270,000 | $0 | Completef ≤ $270,000 |
| Complete Lift Station Tupelo North Rehabilitation Design | 4 | Complete ≤ $75,000 | $0 | Complete ≤ $95,000 |

# Renewal and Replacement (430)

## Renewal and Replacement Revenues

### Revenues Details

#### Interest Earnings

| Revenue Classification | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Interest Earnings | $7,144 | $8,922 | $5,000 | $5,000 | $5,000 |

#### Transfers, Reserves, and Others

| Revenue Classification | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| From W&S Utility Fund | $804,819 | $1,000,000 | $4,500,000 | $4,500,000 | $2,000,000 |

#### Appropriated Fund Balance

| Revenue Classification | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Appropriated Fund Balance | $0 | $0 | $1,796,809 | $0 | $1,375,184 |

#### Total Renewal and Replacement Revenues

| Revenue Classification | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Total Revenues | $811,963 | $1,008,922 | $6,301,809 | $4,505,000 | $3,380,184 |

# Renewal and Replacement Expenditures

## Capital Outlay Schedule

### Water Supply and Treatment

| Item | Budget FY 21 |
|---|---|
| Chinaberry Pumping Station Improvements Design | $125,000 |
| Air Release Valve Replacement | $7,500 |
| Breaker/Starter Replacement | $15,000 |
| Whiteway Wear Plate Replacements | $15,000 |
| Rebuild Turbine Pumps | $17,000 |
| Rebuild Water Supply Wells | $25,000 |
| Subtotal | $204,500 |

### Distribution System

| Item | Budget FY 21 |
|---|---|
| Line Stopping Project | $50,000 |
| Valve Replacement Project | $60,000 |
| Subtotal | $110,000 |

### Lift Station Rehab

| Lift Station Item | Budget FY 21 |
|---|---|
| Bridgeford Oaks Rehab—Construction | $225,000 |
| Tupelo North Design | $95,000 |
| Primrose Construction | $50,000 |
| Lift Station D Design | $65,000 |
| Subtotal | $435,000 |

### Collection System

| Item | Budget FY 21 |
|---|---|
| Submersible Lift Station Pump | $30,000 |
| Misc Lift Station Electrical Components | $20,000 |
| Portable Lift Station Bypass Pump | $20,000 |
| Force Main Lift Station | $450,000 |
| Sewer Manhole Rehabilitation | $75,000 |
| Orange River Lift Station Generator Replacement | $100,000 |
| Replace River Run Lift Station Generator | $50,000 |
| A Lift Station Generator Replacement | $100,000 |
| Sewer Main Rehabilitation (Lining) | $300,000 |
| Subtotal | $1,145,000 |

### Water And Sewer Renewal Fund Total

| Item | Budget FY 21 |
|---|---|
| Total | $1,894,500 |

## EXPENDITURE DETAILS

### Operating Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 46 | Repair & Maintenance Services | 0 | 1,840 | 0 | 0 | 0 |
| 59 | Other Operating Costs | 0 | 8,181 | 11,785 | 11,785 | 12,657 |
| N/A | Total Operating Expenditures | $19,534 | $10,021 | $11,785 | $11,785 | $12,657 |

### Capital Outlay

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 62 | Buildings & Improvements | 0 | 0 | 75,000 | 0 | 125,000 |
| 63 | Impvmnts. Other Than Buildings | 0 | 0 | 5,262,045 | 5,076,062 | 1,769,500 |
| N/A | Total Capital Outlay | $0 | $0 | $5,337,045 | $5,076,062 | $1,894,500 |

### Reserves

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 99 | Reserve for Contingency | $0 | $0 | $952,979 | $0 | $1,473,027 |

### Total Renewal & Replacement Fund Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| ALL | Total | $19,534 | $10,021 | $6,301,809 | $5,087,847 | $3,380,184 |

# Water and Sewer Improvement Funds (440 & 450)

The Water and Sewer Improvement Funds

440—Water Improvement

450—Sewer Improvement

## Water Improvement Fund Revenues

### Revenue Details

#### Interest Earnings

| Revenue Classification | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Interest Earnings | $7,888 | $12,170 | $7,500 | $6,000 | $5,000 |

#### Impact Fees

| Revenue Classification | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Water Distribution | 49,990 | 114,460 | 100,000 | 300,000 | 25,000 |
| Water Treatment Plant | 62,800 | 121,075 | 50,000 | 308,125 | 50,000 |
| Water Improvement Surcharge | 10,000 | 24,554 | 12,000 | 17,000 | 20,000 |
| Total Impact Fees | $122,790 | $260,089 | $162,000 | $625,125 | $95,000 |

#### Appropriations

| Revenue Classification | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Appropriated Balance | $0 | $0 | $1,881,062 | $0 | $1,624,283 |

#### Total Water Improvement Fund Revenues

| Revenue Classification | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Total | $130,678 | $272,260 | $2,050,562 | $631,125 | $1,724,283 |

# Water Improvement Fund Expenditures

## Capital Outlay Schedule

### Distribution

| Program/Item | Budget FY 21 |
|---|---|
| Water Main Extensions | $20,000 |

## Expenditure Details

### Operating Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 46 | Repair & Maintenance Services | 291,163 | 0 | 0 | 0 | 0 |
| 59 | Other Operating Costs | 21,183 | 21,183 | 7,563 | 7,563 | 8,123 |
| N/A | Total Operating Costs | $312,346 | $21,183 | $7,563 | $7,563 | $8,123 |

### Capital Outlay

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 63 | Impvmts. Other Than Buildings | $0 | $0 | $145,000 | $145,000 | $20,000 |

### Transfers, Reserves, and Others

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 91 | Transfers & Others | 0 | 0 | 1,050,000 | 1,050,000 | 550,000 |
| 99 | Reserve for Contingency | 0 | 0 | 847,999 | 0 | 1,146,160 |
| N/A | Total Transfers & Reserves | $0 | $0 | $1,897,999 | $1,050,000 | $1,696,160 |

### Total Water Improvement Fund Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| ALL | Total | $312,346 | $21,183 | $2,050,562 | $1,202,563 | $1,724,283 |

# Sewer Improvement Fund Revenues

## Revenue Details

### Interest Earnings

| Revenue Classification | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Interest Earnings | $1,049 | $1,498 | $1,000 | $1,000 | $1,000 |

### Impact Fees

| Revenue Classification | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Sewer Collection | $2,400 | $60,000 | $50,000 | $50,000 | $50,000 |

### Transfers, Reserves, and Others

| Revenue Classification | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| From WIMP Fund | 0 | 0 | 50,000 | 50,000 | 50,000 |
| Appropriated Balance | 0 | 0 | 257,185 | 0 | 412,140 |
| Total Transfers & Reserves | $0 | $0 | $307,185 | $50,000 | $462,140 |

| Revenue Classification | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Total Revenues | $3,449 | $61,498 | $358,185 | $101,000 | $513,140 |

# Sewer Improvement Fund Expenditures

## Capital Outlay Schedule

| Program/Item | Budget FY 21 |
|---|---|
| Unforeseen Emergency Lift Station Replacements | $75,000 |

## Expenditure Details

### Operating Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 59 | Other Operating Costs | $0 | $0 | $3,958 | $3,958 | $4,251 |

### Capital Outlay

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 63 | Impv. Other Than Buildings | $0 | $0 | $75,000 | $75,000 | $75,000 |

### Transfers, Reserves, and Others

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 99 | Reserve for Contingency | $0 | $1 | $279,227 | $0 | $433,889 |

### Total Sewer Improvement Fund Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| ALL | Total | $0 | $1 | $358,185 | $78,958 | $513,140 |

# Public Works
# Sanitation Department

## Overview

The Public Works Operations and Maintenance Department administers five programs Public Works Administration, Facility Maintenance, and Grounds Maintenance are supported by the general fund. Sanitation and Fleet Maintenance are administered in the Enterprise and Internal Service Funds.

The Sanitation program provides residential and commercial solid waste collection services. It contains Commercial Services, Roll-Off Service, Residential Service, and Special Trash Pickup Service Programs.

## Priorities and Focus

A continued focus of the Public Works Operations Division is the further implementation of a new "COS" cost of service expense-repair tracking for the fleet maintenance department.

The current sanitation routes are operating efficiently in a planning stage to handle the upcoming redevelopment service area and have started to service the new residential development adjacent to Old Morris bridge road.

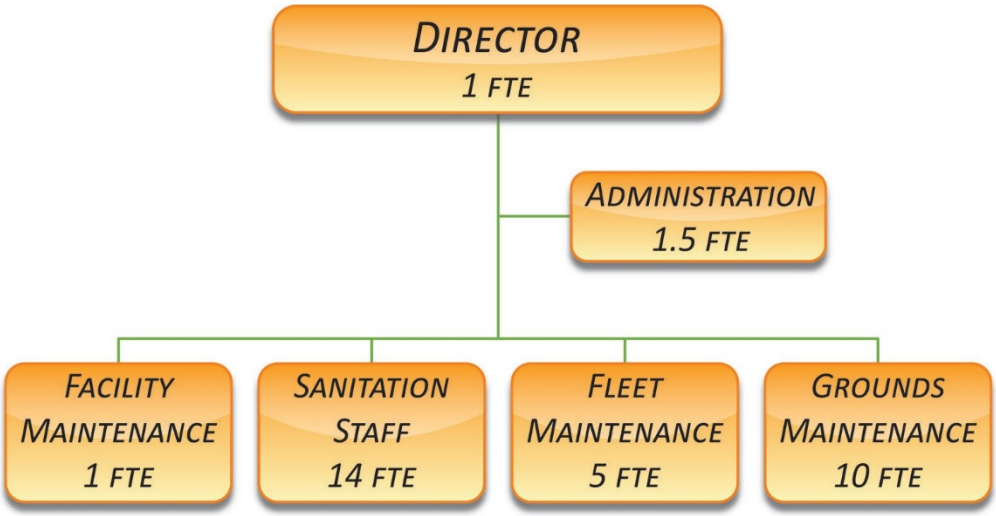
## Prior Year Accomplishments

Due to the COVID-19 pandemic and health concerns with manual pickup, the City recycling program was temporarily suspended. Recyclable paper and carboard items resumed weekly pickup after a brief hiatus. The Department strategically placed recycling receptacles around the City for residents to deposit metals and plastics goods. In addition, in late FY 20, the department began working on implementing a semi-automated residential collection program for solid waste (see "Upcoming Projects").

## Upcoming Projects

- Purchase and distribution of residential containers.
- Complete fitting of "tippers" to residential garbage trucks to implement semi-automated program for residential solid waste collection.

# Public Works
# Operations and Maintenance Organizational Chart




Department employee full-time equivalents (FTE) = 32.5

General Fund Department employee full-time equivalents (FTE) = 13.5

Departments 1711, 1719, 1791

Sanitation Fund Department employee full-time equivalents (FTE) = 14

Departments 2031, 2032, 2041, 2042

Fleet Fund Department employee full-time equivalents (FTE) = 5

Departments 2112

# Public Works
# Sanitation Revenues

## Sanitation Revenues

### Physical Environment Revenues

| Revenue Classification | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Residential Garbage Fees | 1,911,874 | 1,916,284 | 1,895,450 | 1,895,450 | 2,100,000 |
| Commercial Garbage Fees | 1,014,045 | 1,062,020 | 1,050,000 | 1,050,000 | 1,155,000 |
| Special Trash Pick-Up | 55,132 | 61,294 | 50,000 | 50,000 | 52,500 |
| Roll-Off Pull Charges | 257,026 | 240,132 | 230,000 | 240,000 | 252,000 |
| Roll-Off Disposal Charges | 376,446 | 354,132 | 350,000 | 300,000 | 367,500 |
| Roll-Off Misc. Services | 7,498 | 8,317 | 8,000 | 8,000 | 8,500 |
| Lost Recycling Containers | 5 | 0 | 0 | 0 | 0 |
| Residential Recycling | 27,245 | 9,474 | 15,000 | 3,000 | 6,000 |
| Commercial Recycling | 3,946 | 7,562 | 5,000 | 1,000 | 2,500 |
| Commercial Recycling | 1,911,874 | 1,916,284 | 1,895,450 | 1,895,450 | 2,100,000 |
| Total | $3,653,217 | $3,659,433 | $3,603,450 | $3,547,450 | $3,944,000 |

### Interest Earnings

| Revenue Classification | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Interest Earnings | $8,960 | $21,192 | $20,000 | $10,000 | $10,000 |

### Miscellaneous Revenues

| Revenue Classification | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Miscellaneous Revenues | $2,595 | $1,198 | $0 | $2,514 | $0 |

### Appropriated Fund Balance

| Revenue Classification | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Appropriated Balance | $0 | $0 | $1,373,792 | $0 | $882,438 |

### Total Sanitation Fund Revenues

| Revenue Classification | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Total Revenues | $3,664,772 | $3,681,823 | $4,997,242 | $3,559,964 | $4,836,438 |

# Public Works
# Sanitation Expenditures

## Expenditure Summary

| Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Personnel Services | 804,418 | 874,926 | 912,707 | 902,707 | 905,038 |
| Operating Expenditures | 2,631,846 | 2,794,688 | 2,520,135 | 2,314,127 | 2,421,602 |
| Capital Outlay | 0 | 0 | 43,431 | 42,137 | 322,000 |
| Reserves | 0 | 0 | 1,520,969 | 0 | 1,187,798 |
| Total Expenditures | $3,436,276 | $3,669,630 | $4,997,242 | $3,258,971 | $4,836,438 |

## Expenditures By Division/Program

| Division/Program | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Commercial Dumpster Service | 739,071 | 911,426 | 655,012 | 663,956 | 680,371 |
| Roll-Off Service | 568,490 | 562,838 | 622,555 | 594,742 | 648,165 |
| Residential Garbage Pickup | 1,911,739 | 1,915,291 | 1,961,021 | 1,771,735 | 2,088,667 |
| Special Pickup Service | 216,528 | 279,626 | 237,185 | 228,038 | 230,937 |
| Non-Departmental Building Imp. | 448 | 448 | 500 | 500 | 500 |
| Reserve for Contingency | 0 | 0 | 1,520,969 | 0 | 1,187,798 |
| Total Expenditures | $3,436,276 | $3,669,630 | $4,997,242 | $3,258,971 | $4,836,438 |

## Capital Outlay Schedule

### Residential Services

| Item | Budget FY 21 |
|---|---|
| Residential Carts/Containers | $297,000 |

### Roll-Off Service

| Item | Budget FY 21 |
|---|---|
| Construction Roll-Off Containers | $20,000 |

### Facility

| Item | Budget FY 21 |
|---|---|
| Pressure Washer Rebuild | $5,000 |

### Sanitation Fund Total

| Item | Budget FY 21 |
|---|---|
| Total | $322,000 |

## Sanitation Expenditure Details

### Personnel Services

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 12 | Salaries & Wages | 438,966 | 495,314 | 575,631 | 565,631 | 587,804 |
| 14 | Overtime | 143,484 | 122,557 | 82,000 | 82,000 | 62,000 |
| 21 | Payroll Taxes | 44,141 | 46,712 | 44,451 | 44,451 | 57,896 |
| 22 | Retirement Contributions | 45,331 | 54,097 | 59,623 | 59,623 | 60,357 |
| 23 | Life & Health Insurance | 91,945 | 112,837 | 107,454 | 107,454 | 107,454 |
| 24 | Workers' Comp. Insurance | 39,798 | 42,653 | 42,748 | 42,748 | 29,527 |
| 25 | Unemployment Compensation | 753 | 756 | 800 | 800 | 0 |
| N/A | Total | $804,418 | $874,926 | $912,707 | $902,707 | $905,038 |

### Operating Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 31 | Professional Services | 0 | 0 | 0 | 0 | 0 |
| 34 | Other Contractual Services | 1,490,502 | 1,444,135 | 1,293,962 | 1,317,095 | 1,385,014 |
| 40 | Travel & Per Diem | 0 | 0 | 0 | 0 | 0 |
| 41 | Communication Services | 2,600 | 3,425 | 4,200 | 4,200 | 4,200 |
| 42 | Postage | 0 | 0 | 100 | 100 | 100 |
| 43 | Utility Services | 400 | 360 | 400 | 450 | 500 |
| 44 | Rentals & Leases | 58,500 | 95,143 | 57,504 | 57,504 | 61,759 |
| 45 | Insurance | 22,154 | 32,472 | 31,623 | 44,421 | 46,446 |
| 46 | Repair & Maintenance Services | 243,273 | 358,693 | 388,279 | 153,100 | 137,100 |
| 47 | Printing & Binding | 740 | 860 | 950 | 1,250 | 1,300 |
| 49 | Other Current Charges | 0 | 0 | 0 | 0 | 0 |
| 51 | Office Supplies | 622 | 5,953 | 2,600 | 2,600 | 2,800 |
| 52 | Operating Supplies | 171,390 | 194,539 | 168,200 | 161,000 | 171,400 |
| 59 | Other Operating Costs | 641,665 | 659,108 | 572,317 | 572,407 | 610,983 |
| N/A | Total | $2,631,846 | $2,794,688 | $2,520,135 | $2,314,127 | $2,421,602 |

### Capital Outlay

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 61 | Land Acquisition | 0 | 0 | 0 | 0 | 0 |
| 63 | Impvmts Other Than Buildings | 0 | 0 | 0 | 0 | 0 |
| 64 | Machinery & Equipment | 0 | 0 | 43,431 | 42,137 | 322,000 |
| 66 | Books & Publications | 0 | 0 | 0 | 0 | 0 |
| N/A | Total | $0 | $0 | $43,431 | $42,137 | $322,000 |

## Transfers, Reserves, and Others

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 91 | Transfers | 0 | 0 | 0 | 0 | 47,209 |
| 99 | Reserve for Contingency | 0 | 0 | 1,520,969 | 0 | 1,140,589 |
| N/A | Total | $0 | $0 | $1,520,969 | $0 | $1,187,798 |

## Total Sanitation Fund Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| ALL | Total | $3,436,276 | $3,669,630 | $4,997,242 | $3,258,971 | $4,836,438 |

# Public Works
# Sanitation Program Synopses

## Commercial Services Program

### Account: 480-2031-534

*Program Description:*

Collects and transfers to the disposal site all non-recyclable solid waste generated by multi-family complexes, commercial and industrial establishments not receiving curbside or roll-off services. Provides selected recycling service to high volume generators within the commercial sector. Provides recycling service to multi-family complexes not covered by the curbside service program.

*Program Objectives:*

- Maintain budget constraints
- Complete all service requests.

*Department Objectives*:

- Monitor and control department programs within budget.
- Operate efficiently under adopted budget.

*Department Overview:*

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 120,964 | 49,913 | 47,105 |
| Operating expenditures | 790,463 | 581,668 | 633,266 |
| Total Expenditures | $911,426 | $631,581 | $680,371 |
| Employee equivalents in program | 1.00 | 0.50 | 0.50 |

## ROLL-OFF SERVICE PROGRAM

### Account: 480-2032-534

*Program Description:*

Provides roll-off service to commercial, multi-family, and construction sites.

*Program Objectives:*

- Operate under adopted budgets.
- Complete all service requests.

*Department Objectives*:

- Monitor and control department programs within budget.
- Operate efficiently under adopted budget.

*Department Overview:*

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 95,881 | 162,871 | 165,330 |
| Operating expenditures | 466,941 | 439,684 | 462,835 |
| Total Expenditures | $562,822 | $602,555 | $628,165 |
| Employee equivalents in program | 1.00 | 2.50 | 2.50 |

## RESIDENTIAL SERVICES PROGRAM

### Account: 480-2041-534

*Program Description:*

Collects and transfers all non-recyclable solid waste meeting pre-collection requirements for curbside customers. Provides a one-time, annual collection and transfer of solid waste service that does not meet pre-collection requirements to all curbside customers.

*Program Objectives:*

- Maintain budget constraints
- Complete all service requests.

*Department Objectives*:

- Monitor and control department programs within budget.
- Operate efficiently under adopted budget.

*Department Overview:*

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 601,967 | 645,507 | 638,213 |
| Operating expenditures | 1,313,324 | 1,315,514 | 1,153,454 |
| Total Expenditures | $1,915,291 | $1,961,021 | $1,791,667 |
| Employee equivalents in program | 11.00 | 10.00 | 10.00 |

*FY 20 Projects:*

1. Staff will initiate a public awareness and education campaign to promote a "to the curb when full" approach for residential garbage collection.

*Status:*

1. This project is ongoing. Discussions have ensued, but an agreed upon approach has not yet been implemented.

## SPECIAL TRASH PICKUP SERVICE PROGRAM

### Account: 480-2042-534

*Program Description:*

Collects and transfers solid waste not meeting pre-collection requirements basing fees upon actual program costs. Ensures service availability to all users.

*Program Objectives:*

- Complete special trash pickup work orders.

*Department Objectives*:

- Monitor and control department programs within budget.
- Operate efficiently under adopted budget.

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 56,114 | 54,416 | 54,390 |
| Operating expenditures | 223,512 | 182,769 | 171,547 |
| Total Expenditures | $279,626 | $237,185 | $225,937 |
| Employee equivalents in program | 1.00 | 1.00 | 1.00 |

# Public Works
# Sanitation Performance Measures

| Performance Measure Outcomes | Council Goal | FY 20 Target | FY 20 Actual | FY 21 Target |
|---|---|---|---|---|
| Upgrade Commercial Service Vehicles | N/A | No scheduled purchases | $0 | N/A |
| Upgrade Residential Service Vehicles | N/A | No scheduled purchases | $0 | N/A |
| Upgrade Construction Roll-Off Containers | N/A | Purchase new containers for ≤ $20,000 | Purchased for $18,706 | Purchase new containers for ≤ $20,000 |
| Upgrade Roll-Off Service Vehicles | N/A | No scheduled purchases | $0 | N/A |
| Upgrade Special Trash Pickup Service Vehicles | N/A | No scheduled purchases | $0 | N/A |
| Plan and implement semi-automated program for Residential solid waste collection | N/A | Approval from Council to proceed with implementation to begin in FY 21 | Approved | Have tippers fitted and ready for service by November 1, 2020 |
| Plan and implement semi-automated program for Residential solid waste collection | N/A | Approval from Council to budget $297,000 | Approved for $297,000 | Purchase and distribute residential carts & containers for ≤ $297,000 |
| Complete Commercial service requests within 3 working days | N/A | 100% | 100% | 100% |
| Complete Roll-Off service requests within 48 hours | N/A | 100% | 100% | 100% |
| Complete Sanitation service requests within 48 hours | N/A | 100% | 100% | 100% |
| Complete Special trash pickup requests within four working days | N/A | 100% | 100% | 100% |

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# Internal Service Funds

## Contents

Fleet Maintenance

## Overview

The Internal Service Fund is the proper accounting term for this department, however it is commonly known as and is referred to as the Fleet Maintenance Fund for ease of the reader and the City staff. The internal service fund is its own operations solely intended for staffing and occupying a building that has the technical services to maintain and repair vehicles that the City owns. The vehicles include sanitation trucks, police cars, engineer truck, ambulance, regular compact cars, and pick-ups.

Last Fiscal Year, Fleet has transitioned its program from base cost to actual cost that is now within each of the individual funds so that it is easier to keep track of what fleet pays to keep up the maintenance of all of the city vehicles. Changing this system to an “at cost” per department can determine whether a vehicle needs to be replaced for excessive wear and tear, or not because the cost of maintenance is low enough to warrant keeping a vehicle longer than planned.

Since last year was the first time in implementing the at cost system, this fiscal year will provide the opportunity to tighten up in a way that subsidies are not provided in the internal service fund but can be self-sufficient like the enterprise funds.

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# Fleet Maintenance

## Overview

The Fleet Maintenance Division is responsible for maintaining the entire City fleet comprised of over 200 vehicles, equipment, and rolling stock.

The Fleet Division operates as an internal service fund, which is funded from charges to user departments for the service it provides. The Fleet Maintenance foreman and three mechanics provide a wide range of mechanical repair services in-house and coordinate all specialized, out-sourced repairs.

Approximately 2,400 job orders are completed annually (1,100 heavy-equipment and 1,300 medium-equipment), with each job order including multiple repair tasks. Additionally, over 410 preventive maintenance orders are scheduled annually to ensure that the city's vehicle fleet continues to operate at maximum efficiency and productivity.

## Priorities and Focus

The Fleet Maintenance Division proactively strives to prolong the useful life of the City's fleet, equipment and rolling stock by implementing manufacturer recommended training and best practices for drivers and equipment operators. The use of best practices in the operation of vehicles and equipment not only extends its useful life, but also improves the division's efficiency by reducing its repair burden.

## Prior Year Accomplishments

- Fleet and Finance staff started the process of moving away from departmental billing allocations to a system that directly bills each department for actual vehicle repair/maintenance costs.
- Fleet Services has been subsidized by internal transfers from General. The Fleet fund is projected, with the nearly $100,000 subsidy from General Fund, to finish with a Fund Balance of $0 at the end of FY 2020.

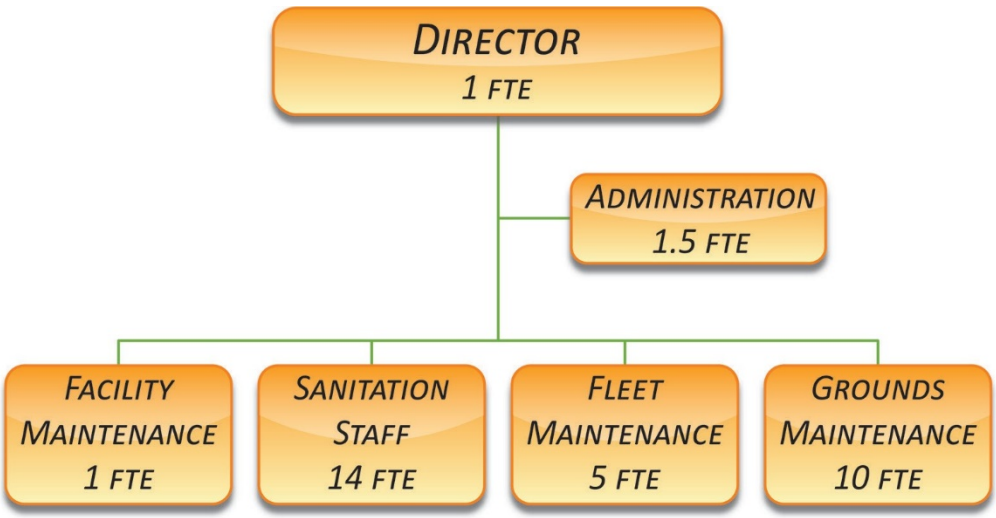
## Upcoming Projects

- Fleet and Finance Staff will refine the billing process to reflect accurate costs for each department. This will allow the department to eventually run as a self-supporting department instead of being subsidized.

Fleet Services was previously subsidized by internal transfers from General. This year's goal is for the Fund to become self-sustaining and not rely on a General Fund subsidy. Moving forward, the Fleet Department will reinstate allocations to General Fund and Public Works Operations for services provided to Fleet.

# Public Works
# Operations and Maintenance Organizational Chart

## Fleet Department




Department employee full-time equivalents (FTE) = 32.5

General Fund Department employee full-time equivalents (FTE) = 13.5

Departments 1711, 1719, 1791

Sanitation Fund Department employee full-time equivalents (FTE) = 14

Departments 2031, 2032, 2041, 2042

Fleet Fund Department employee full-time equivalents (FTE) = 5

Departments 2112

# Fleet Maintenance Fund Revenues

## Revenue Details

### Charges for Services

| Revenue Classification | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Fleet Billings to Other Funds | $563,382 | $738,314 | $801,062 | $163,691 | $260,500 |

### Interest Earnings

| Revenue Classification | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Interest Earnings | $17 | $263 | $0 | $0 | $0 |

### Transfers, Reserves, and Others

| Revenue Classification | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Transfers | $0 | $0 | $98,938 | $98,938 | $166,279 |

### Total Fleet Maintenance Revenues

| Revenue Classification | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|
| Total Revenues | 563,382 | 738,314 | 900,000 | 262,629 | 426,779 |

# Fleet Maintenance Fund Expenditures

## Expenditure Details

### Personnel Services

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 12 | Salaries & Wages | 136,284 | 182,505 | 235,539 | 167,000 | 240,156 |
| 14 | Overtime | 51,629 | 36,605 | 30,000 | 16,000 | 15,000 |
| 15 | Special Pay | 1,500 | 0 | 2,400 | 2,400 | 0 |
| 21 | Payroll Taxes | 14,842 | 16,715 | 17,702 | 12,788 | 18,373 |
| 22 | Retirement Contributions | -11,113 | 60,185 | 21,981 | 16,000 | 22,810 |
| 23 | Life & Health Insurance | 18,783 | 21,713 | 34,380 | 18,966 | 34,380 |
| 24 | Workers' Comp. Insurance | 5,464 | 6,356 | 17,024 | 5,246 | 5,064 |
| 25 | Unemployment Compensation | 0 | 0 | 0 | 0 | 0 |
| N/A | Total Personnel Services | $217,389 | $324,079 | $359,026 | $238,400 | $335,783 |

### Operating Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 31 | Professional Services | 0 | 0 | 0 | 0 | 0 |
| 34 | Other Contractual Services | 26,379 | 15,840 | 16,850 | 16,881 | 16,850 |
| 40 | Travel & Per Diem | 1,344 | 120 | 2,500 | 2,500 | 2,500 |
| 41 | Communication Services | 0 | 0 | 900 | 0 | 600 |
| 42 | Postage | 0 | 0 | 100 | 100 | 100 |
| 45 | Insurance | 422 | 653 | 654 | 1,508 | 1,038 |
| 46 | Repair/Maintenance Services | 487,998 | 475,998 | 465,000 | 2,000 | 4,500 |
| 47 | Printing & Binding | 97 | 307 | 250 | 250 | 250 |
| 51 | Office Supplies | 1,515 | 4,252 | 3,000 | 3,000 | 5,500 |
| 52 | Operating Supplies | 10,387 | 28,800 | 18,600 | 6,150 | 18,600 |
| 54 | Books, Pubs. & Memberships | 1,980 | 0 | 400 | 400 | 400 |
| 59 | Other Operating Costs | 422 | 653 | 654 | 1,508 | 1,038 |
| N/A | Total Operating Expenditures | $487,998 | $475,998 | $465,000 | $2,000 | $4,500 |

### Capital Outlay

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| 64 | Equipment | $0 | $0 | $0 | $0 | $40,000 |

### Total Fleet Maintenance Fund Expenditures

| Code | Category | Actual FY 18 | Actual FY 19 | Budget FY 20 | Est. YE FY 20 | Budget FY 21 |
|---|---|---|---|---|---|---|
| ALL | Total | $811,799 | $929,338 | $900,000 | $271,189 | $426,779 |

## Capital Outlay Schedule

### Facility Maintenance

| Item | Budget FY 21 |
|---|---|
| F-150 Crew Utility (Fleet #51) | $40,000 |

# Fleet Program Synopsis

## *Fleet Maintenance Program*

### *Account: 510-2112-590*

*Program Description:*

Repairs all motorized and non-motorized equipment operated by user departments.

*Program Objectives:*

- Maintain chargeable hours.
- Maintain appropriate turn-around time.
- Complete scheduled preventative maintenance.

*Department Objectives*:

- Monitor and control department programs within budget.
- Operate efficiently under adopted budget.

*Department Overview:*

| Category | Actual FY 19 | Budget FY 20 | Budget FY 21 |
|---|---|---|---|
| Personnel services | 283,033 | 359,026 | 335,783 |
| Operating expenditures | 605,258 | 508,254 | 50,338 |
| Total Expenditures | $888,290 | $867,280 | $386,121 |
| Employee equivalents in program | 5.00 | 5.00 | 5.00 |

# Fleet Performance Measures

| Performance Measure Outcomes | Council Goal | FY 20 Target | FY 20 Actual | FY 21 Target |
|---|---|---|---|---|
| Work with Finance to eliminate department billing allocations and directly bill each department for all vehicle repair/maintenance costs | 10 | Transition by 6/1/20 | Full transition made on 6/1/20 | N/A |
| Decrease General Fund subsidy in order to become a self-sustaining operation | 10 | Lower General Fund subsidy ≤ $100,000 | $98,938 | $86,450 |
| Analyze current Fleet rates charged to City departments to ensure proper expenses are incurred and revenues brought back to Fleet | 10 | N/A | N/A | Conduct study |

# Capital Improvement Program

*Contents*

CIP Overview

Five Year Capital Schedule

## CIP Overview

The Capital Improvement Program (CIP) is a planned approach to use financial resources responsively and efficiently to meet service and facility needs. The capital budgeting process achieves the following:

- Consolidate and coordinate various requests for departmental capital improvements.
- Schedule capital items and projects over a five-year period to achieve the Capital Improvement Program.
- Anticipate future needs and relate them to existing and projected fiscal capacity.

Capital improvements are comprised of major additions to the inventory of assets. We determine classification of items as "capital" or "operating" by two criteria:

- Cost
- Length of an improvement's useful life.

For purposes of this program, a capital improvement involves expenditures for an asset having:

- An individual item or project cost of $1,000 or more;
- A useful life of two or more years.

For the purposes of this budget, there are two basic categories of capital improvements:

- Capital projects—Capital improvements involving water or sewer lines, sidewalks, drainage facilities, construction, purchase or renovation of land, buildings, streets, or any other major physical structure improvements.
- Capital items—Major equipment items which are not permanently attached to a public facility. Items can be acquired through purchase or lease-purchase. Leases or rentals that are not purchased by the City are not capitalized

## Capital Spending Decisions

The City of Temple Terrace maintains a policy of containing day-to-day operating costs so that adequate funds are available for capital purchases. The City takes a systematic approach to capital improvements to ensure that personal services or operating costs affected by capital spending decisions are included in the appropriate operating budget. Each year, the City analyzes proposed capital improvement projects in terms of cost versus benefits and does the following:

- Assess all personnel, operating, and capital costs before approving a new program.
- Adjust budgeted operating and maintenance costs related to the desired effects of capital improvements. Example - the purchase of a more fuel-efficient vehicle expected to reduce fuel and maintenance expenses.
- Make adequate provision and budgeting for new equipment.
- Discuss, review, and plan for appropriate staffing and other operating costs in subsequent years prior to requests for new facility construction.

## Budget Impacts of Capital Improvements

Capital Improvement Projects and other major capital spending impact the City's current and future operating budget. A total of $7,220,107 is budgeted for FY 21, compared to $12,184,551 in FY 2020, a 40.74% decreased.

General Fund—The FY 21 budget provides for $979,786 in capital spending for 21. This is 13.6% of the overall Capital Improvements Program (CIP). Improvements to Parks & Recreation make up 55% with a budget of $542,250. Information Technology upgrades are targeted at $138,900 and Public Works—Operations are at $212,500.

Street Improvement Fund—We estimate the cost to maintain City streets at around $9,500-$10,000 per mile. Yearly improvements related to stormwater management, sidewalks, and roadway management, mitigate operational costs to support aging systems. We have dedicated $1,205,000 (16.7%) of the FY 21 Street Improvement Fund to the capital budget for continued street improvements, sidewalk, required ADA compliance and signage. These "growth" projects could marginally impact Public Works maintenance costs.

Transportation Surtax Fund—This is a new fund created for the use of the City's portion of the recent implementation of the Hillsborough County Transportation Surtax. This is a one percent sales tax for transportation projects. The City is projected to receive 1.25 million dollars in FY 21 from the surtax; however capital spending for transportation projects (sidewalks, ADA compliance, signage, markings, and bicycle path construction) are currently budgeted in the Street improvement fund until current litigation with the State of Florid regarding the fund is resolved.

Community Investment Tax Fund (CIT)—The COVD-19 crisis led to lower than expected CIT revenues in FY 20; therefore, the City projects a zero fund balance in CIT to begin FY 21. We expect to receive an estimated $11.3> million dollars CIT revenue (one cent local option sales tax) for FY 21. Therefore, the FY 21 budget calls for $912,321 in capital spending, a reduction of $709,730 (##D<CITOVERCAPDIFPCT) from FY 20. Public Safety infrastructure and vehicle improvements make up $652,321 of the FY 21 CIT Budget. Overall, CIT constitutes 12.6% of the overall FY 21 Capital Budget.

Water and Sewer Funds—The Water & Sewer Enterprise comprises four separate, but interrelated funds to provide and maintain the City's water and sewer functions:

- Water & Sewer Utility
- Renewal & Replacement
- Water Improvement
- Sewer Improvement

Capital spending in these funds provide several opportunities for ongoing cost savings necessary to continue to provide excellent service as well as proactive measures to update an aging infrastructure.

Ongoing projects include replacing aging water lines and increasing flow capacity and size to area neighborhoods. In addition, some water lines move from the backyard to the front and provide water lines to streets currently without water lines. Other sewer improvements include replacements and relocations of the sewer lines.

The FY 21 Capital Budget includes $750,000 to complete the St. Augustine/Live Oak Area Water Main Improvement. A total of $3,566,000 in Water & Sewer Capital is budgeted for FY 2021; this makes up 52.1% of the entire FY 21 Capital Budget.

Sanitation Fund—No vehicle purchases are being budgeted for FY 21 so that we can focus on modernizing our current operations. This Capital Budget allows for $297,000 in spending to provide residential carts and containers so that our trucks can use existing equipment to mechanically lift garbage rather than sanitation workers lifting heavy items and manually placing them in the trucks. This is anticipated to lower potential liability and workers claims. Total Sanitation Capital Budget is $322,000 for FY 21, 4.5% of the total Capital Budget.

Fleet Fund—Fleet operations are scheduled for a truck upgrade of $40,000 in FY 21.

# Capital Improvement Program (CIP)

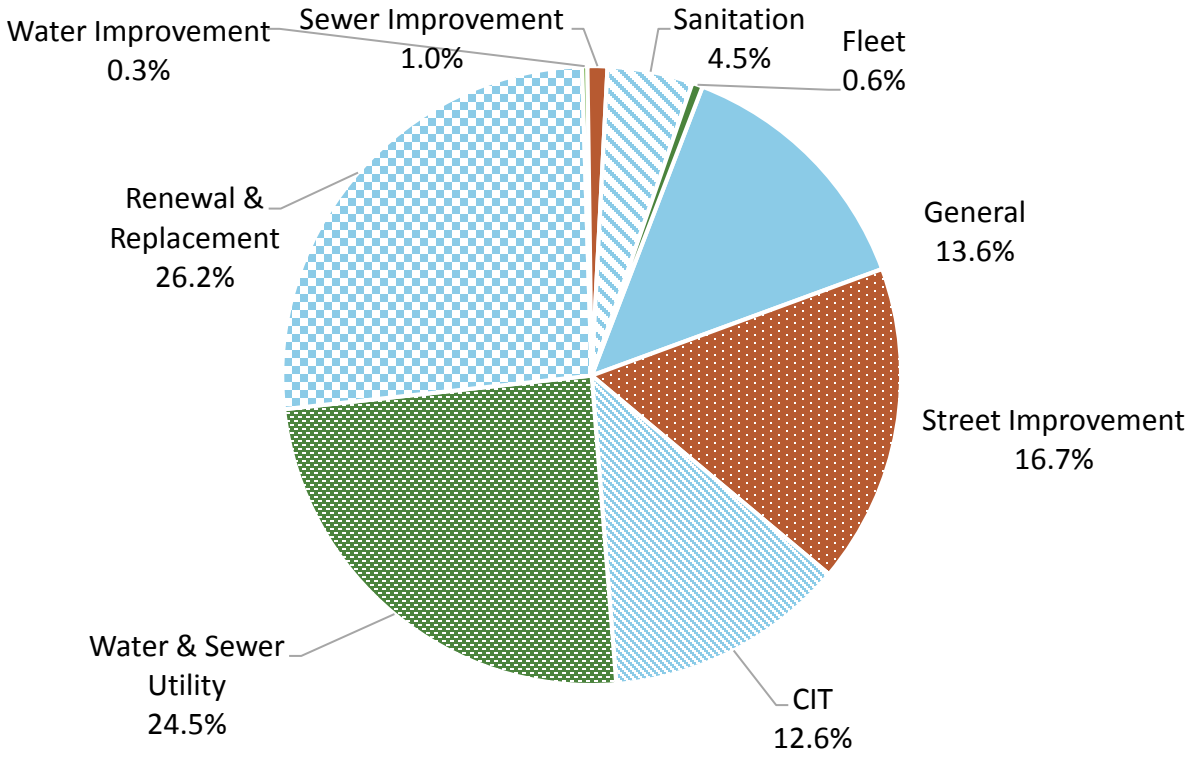
Various funding sources contributed to the CIP shown below. Project details are on the following pages.

## Capital by Department and Fund

| Department | Fund | Amount | Percent of Budget |
|---|---|---|---|
| City Council | General | $47,000 | 0.65% |
| Community Development | General | $25,000 | 0.35% |
| Culture/Recreation | General | $542,250 | 7.51% |
| Culture/Recreation | CIT | $240,000 | 3.32% |
| Fire | General | $10,400 | 0.14% |
| Fire | CIT | $257,000 | 3.56% |
| Fleet | Fleet | $40,000 | 0.55% |
| Information Technology | General | $138,900 | 1.92% |
| Police | General | $3,736 | 0.05% |
| Police | CIT | $395,321 | 5.48% |
| Public Works—Operations | General | $212,500 | 2.94% |
| Public Works—Operations | CIT | $20,000 | 0.28% |
| Roadway Management | Street Improvement | 780,000 | 10.80% |
| Sanitation—Roll-Off Service | Sanitation | $322,000 | 4.46% |
| Stormwater | Street Improvement | $310,000 | 10.80% |
| Sidewalks | Street Improvement | $115,000 | 1.59% |
| W&S—Building Improvement | Water & Sewer Utility | $100,000 | 1.39% |
| W&S—Collection System | Water & Sewer Utility | $66,000 | 0.91% |
| W&S—Collection System | Renewal & Replacement | $1,145,000 | 15.86% |
| W&S—Distribution System | Water & Sewer Utility | $1,559,500 | 21.60% |
| W&S—Distribution System | Renewal & Replacement | $110,000 | 1.52% |
| W&S—Distribution System | Water Improvement | $20,000 | 0.28% |
| W&S—Lift Stations | Renewal & Replacement | $435,000 | 6.02% |
| W&S—Lift Stations/Sewer | Sewer Improvement | $75,000 | 1.04% |
| W&S—Supply & Treatment | Water & Sewer Utility | $46,000 | 0.64% |
| W&S—Supply & Treatment | Renewal & Replacement | $204,500 | 2.83% |
| Total Capital Budget | ALL FUNDS | $7,220,107 | 100% |

## CAPITAL BY FUND

| Department | Amount | Percent of Budget |
|---|---|---|
| General | $979,786 | 13.6% |
| Street Improvement | $1,205,000 | 16.7% |
| Transportation Surtax | $0 | 0.0% |
| CIT | $912,321 | 12.6% |
| Water & Sewer Utility | $1,771,500 | 24.5% |
| W&S—Renewal & Replacement | $1,894,500 | 26.2% |
| W&S—Water Improvement | $20,000 | 0.3% |
| W&S—Sewer Improvement | $75,000 | 1.0% |
| Sanitation | $322,000 | 4.5% |
| Fleet | $40,000 | 0.6% |
| Total Capital Budget | $7,220,107 | 100% |



# Performance Measures Dashboard

*Performance Measure: 1) 80% of capital improvements scheduled for FY 2019 completed by 8/01/20*

*Performance Measure: 2) Completed capital improvements schedule under 100% of budget*

*Note—Capital improvements are "completed" when item is received or all project work is completed.*

## Performance Measures by Fund

### General Fund—001

| Department | Scheduled Improvements | Completed | PM1 Complete % | Completed CIP Budget | Completed Amount Spent | PM2 Spent % |
|---|---|---|---|---|---|---|
| Legislative | 1 | 0 | 0% | $0 | $0 | 0% |
| Executive | 1 | 1 | 100% | $2,784 | $4,881 | 175% |
| Human Resources | 1 | 1 | 100% | $9,903 | $9,903 | 100% |
| Information Technology | 9 | 8 | 89% | $119,400 | $107,072 | 90% |
| Police | 5 | 4 | 80% | $49,135 | $48,136 | 98% |
| Fire | 4 | 1 | 25% | $5,000 | $3,967 | 79% |
| Public Works - Utilities | 1 | 1 | 100% | $25,586 | $25,586 | 100% |
| Public Works - Operations | 4 | 2 | 50% | $38,329 | $38,273 | 100% |
| Code Compliance | 1 | 1 | 100% | $24,996 | $25,128 | 101% |
| Culture/Recreation | 26 | 17 | 65% | $558,840 | $572,216 | 102% |
| Total General Fund | 53 | 36 | 68% | $821,286 | $820,378 | 100% |

### Street Improvement Fund—130

| Department | Scheduled Improvements | Completed | PM1 Complete % | Completed CIP Budget | Completed Amount Spent | PM2 Spent % |
|---|---|---|---|---|---|---|
| Stormwater | 6 | 2 | 33% | $46,750 | $46,750 | 100% |
| Roadway Management | 8 | 1 | 13% | $70,375 | $68,271 | 97% |
| Sidewalks | 6 | 4 | 67% | $92,500 | $92,482 | 100% |
| Total Street Impv. | 20 | 7 | 35% | $209,625 | $207,503 | 99% |

### Community Investment Tax Fund—160

| Department | Scheduled Improvements | Completed | PM1 Complete % | Completed CIP Budget | Completed Amount Spent | PM2 Spent % |
|---|---|---|---|---|---|---|
| Fire | 7 | 4 | 57% | $80,000 | $75,385 | 94% |
| Police | 6 | 4 | 67% | $133,905 | $125,920 | 94% |
| Library1 | 3 | 2 | 67% | $8,000 | $17,461 | 218% |
| Public Works Operations | 5 | 3 | 60% | $74,821 | $76,108 | 102% |
| Public Works Utilities | 3 | 1 | 33% | $6,000 | $3,550 | 59% |
| Culture/Recreation | 13 | 7 | 54% | $199,000 | $191,822 | 96% |
| Total CIT | 37 | 21 | 57% | $412,905 | $393,127 | 95% |

## Water and Sewer Utility Fund—410

| Department | Scheduled Improvements | Completed | PM1 Complete % | Completed CIP Budget | Completed Amount Spent | PM2 Spent % |
|---|---|---|---|---|---|---|
| Meter Reading | 1 | 0 | 0% | $0 | $0 | n/a |
| Water Supply & Treatment | 3 | 2 | 67% | $52,861 | $52,861 | 100% |
| Distribution System | 11 | 4 | 36% | $120,000 | $131,974 | 110% |
| Collection System | 8 | 3 | 38% | $168,059 | $168,059 | 100% |
| Total Water & Sewer | 23 | 9 | 39% | $340,920 | $352,894 | 104% |

## Renewal and Replacement Fund—430

| Department | Scheduled Improvements | Completed | PM1 Complete % | Completed CIP Budget | Completed Amount Spent | PM2 Spent % |
|---|---|---|---|---|---|---|
| Water Supply & Treatment | 9 | 3 | 33% | $51,804 | $41,100 | 79% |
| Distribution | 6 | 1 | 17% | $24,298 | $25,727 | 106% |
| Collection | 13 | 1 | 8% | $114,835 | $114,835 | 100% |
| Lift Stations | 12 | 2 | 17% | $322,256 | $321,440 | $1 |
| Total R&R | 40 | 7 | 18% | $513,193 | $503,102 | 98% |

Note: R&R projects were in various stages of construction as of 8/01/20; 16% of 430 Capital Fund Budget spent as of 8/01/20

## Water Improvement Fund—440

| Department | Scheduled Improvements | Completed | PM1 Complete % | Completed CIP Budget | Completed Amount Spent | PM2 Spent % |
|---|---|---|---|---|---|---|
| Distribution | 2 | 0 | 0% | n/a | n/a | n/a |

## Sanitation Fund—480

| Department | Scheduled Improvements | Completed | PM1 Complete % | Completed CIP Budget | Completed Amount Spent | PM2 Spent % |
|---|---|---|---|---|---|---|
| Commerical Service | 1 | 1 | 100% | $23,431 | $23,569 | 101% |
| Roll-Off Service | 1 | 1 | 100% | $20,000 | $18,706 | 94% |
| Total Sanitation | 2 | 2 | 100% | $43,431 | $42,275 | 97% |

## All Funds

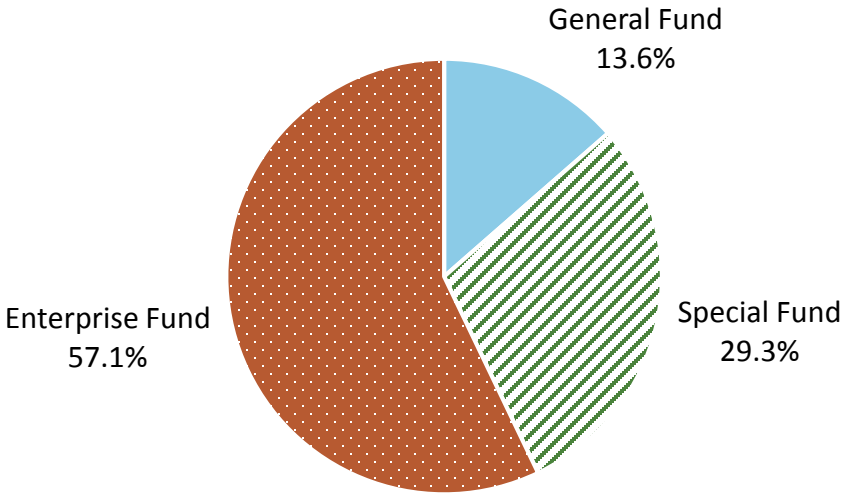
| Department | Scheduled Improvements | Completed | PM1 Complete % | Completed CIP Budget | Completed Amount Spent | PM2 Spent % |
|---|---|---|---|---|---|---|
| City Total | 177 | 82 | 46% | $2,131,735 | $2,111,776 | 99% |

# Five-Year Plan

## Five-Year expenditure Plan

| Fund | Fund Name | 5-YEAR PLAN | Fund Type | FY 2021 |
|---|---|---|---|---|
| 001 | General | $12,029,773 | General Fund | $979,786 |
| 130 | Street Improvement | $5,395,000 | Special Fund | $1,205,000 |
| 135 | Transportation Surtax | $0 | Special Fund | $0 |
| 160 | Community Investment Tax | $9,381,981 | Special Fund | $912,321 |
| 410 | Water and Sewer | $5,770,000 | Enterprise Fund | $1,771,500 |
| 430 | Water and Sewer Renewal | $5,832,500 | Enterprise Fund | $1,894,500 |
| 440 | Water Improvement | $80,000 | Enterprise Fund | $20,000 |
| 450 | Sewer Improvement | $300,000 | Enterprise Fund | $75,000 |
| 480 | Sanitation | $1,852,000 | Enterprise Fund | $322,000 |
| 510 | Fleet | $40,000 | Enterprise Fund | $40,000 |
| ALL | Total | $40,681,254 | ALL | $7,220,107 |

## Capital Improvement Plan by Fund



# Five Year Capital Schedule

There are three categories of Capital Improvement Element (CIE):

- G–Growth
- R–Replace
- D–Deficiency

## *FY21 Capital Overview*

| Fund Number | Fund Name | Proposed Budget FY 21 | Percent of Budget |
|---|---|---|---|
| 001 | General Fund | $979,786 | 13.6% |
| 130 | Street Improvement | $1,205,000 | 16.7% |
| 135 | Transportation Surtax | $0 | 0.0% |
| 160 | Community Investment Tax | $912,321 | 12.6% |
| 410 | Water & Sewer Utilities | $1,771,500 | 24.5% |
| 430 | Renewal & Replacement | $1,894,500 | 26.2% |
| 440 | Water Improvement | $20,000 | 0.3% |
| 450 | Sewer Improvement | $75,000 | 1.0% |
| 480 | Sanitation | $322,000 | 4.5% |
| 510 | Fleet | $40,000 | 0.6% |
| Total Capital | All Funds | $7,220,107 | 100.0% |

## CAPITAL COMPARISON

| Fund # | Fund Name | Adopted Budget FY 20 | Revised Budget FY 20 | Capital Budget FY 21 | Amount Change | Percent Change |
|---|---|---|---|---|---|---|
| 001 | General | 556,100 | 1,087,062 | 979,786 | -107,276 | -9.9% |
| 130 | Street Improvement | 961,500 | 1,374,713 | 1,205,000 | -169,713 | -12.3% |
| 135 | Transportation Surtax | 245,000 | 245,000 | 0 | -245,000 | -100.0% |
| 160 | Community Investment Tax | 1,622,051 | 1,622,051 | 912,321 | -709,730 | -43.8% |
| 410 | Water & Sewer Utilities | 1,467,100 | 2,255,249 | 1,771,500 | -483,749 | -21.4% |
| 430 | Renewal & Replacement | 4,574,500 | 5,337,045 | 1,894,500 | -3,442,545 | -64.5% |
| 440 | Water Improvement | 145,000 | 145,000 | 20,000 | -125,000 | -86.2% |
| 450 | Sewer Improvement | 75,000 | 75,000 | 75,000 | 0 | 0.0% |
| 480 | Sanitation | 20,000 | 43,431 | 322,000 | 278,569 | 641.4% |
| 510 | Fleet | 0 | 0 | 40,000 | 40,000 | N/A |
| All | All Funds | $9,666,251 | $12,184,551 | $7,220,107 | $-4,964,444 | -40.7% |

# General Fund (001)

## Administrative

### Legislative—City Council

| Account 001-1021-511.64-99 Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Link Electronics Closed Caption Device w/Encoder | G | $47,000 | $47,000 | $0 | $0 | $0 | $0 |
| Newtek Control Surface | G | $7,000 | $0 | $7,000 | $0 | $0 | $0 |
| Tight Rope Playback Server | G | $16,000 | $0 | $0 | $16,000 | $0 | $0 |
| 6 Newtek Cameras @ $2500 each | G | $15,000 | $0 | $15,000 | $0 | $0 | $0 |
| Total | N/A | $85,000 | $47,000 | $22,000 | $16,000 | $0 | $0 |

### Executive—Marketing and Communication

| Account 001-1103-512.64-99 Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Large Format Plotter Printer | R | $8,500 | $0 | $8,500 | $0 | $0 | $0 |

## Information Technology

| Account 001-1121-513.64-23 Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Network & Server UPS Equipment Replacement | R | $50,000 | $10,000 | $10,000 | $10,000 | $10,000 | $10,000 |
| Document Imaging App Expansion Upgrades | R | $15,000 | $0 | $0 | $15,000 | $0 | $0 |
| Telephone System Replacement/Upgrade | R | $25,000 | $0 | $0 | $0 | $25,000 | $0 |
| Council Laptops—Booth/Presentation | R | $3,000 | $3,000 | $0 | $0 | $0 | $0 |
| Dual-sided ID Badge Printer | G | $2,500 | $2,500 | $0 | $0 | $0 | $0 |
| Laptop/Tablet Refresh* | R | $105,700 | $11,200 | $40,000 | $7,500 | $44,000 | $3,000 |
| Police Administration PC Refresh | R | $15,000 | $0 | $0 | $0 | $0 | $15,000 |
| Desktop PC 5-Refresh (37) | R | $129,300 | $37,000 | $37,400 | $37,400 | $17,500 | $0 |
| GIS & Engineering Laptops Refresh (3) | R | $9,600 | $0 | $4,800 | $0 | $0 | $4,800 |
| Fire Toughbook Laptops | R | $45,000 | $0 | $0 | $0 | $45,000 | $0 |
| Police CIU Toughbook Laptops (7) | G | $11,200 | $11,200 | $0 | $0 | $0 | $0 |
| Police Patrol Toughbook Laptops | R | $170,000 | $0 | $0 | $85,000 | $85,000 | $0 |
| Server—Non-Public Safety | R | $85,000 | $0 | $85,000 | $0 | $0 | $0 |
| Server—Public Safety) | R | $80,000 | $0 | $80,000 | $0 | $0 | $0 |
| Shared Storage—GIS | R | $7,000 | $0 | $0 | $0 | $0 | $7,000 |
| Shared Storage Replacement—Non-Public Safety | R | $8,000 | $8,000 | $0 | $0 | $0 | $0 |
| Door Security Cyber Lock ** | R | $156,000 | $56,000 | $50,000 | $50,000 | $0 | $0 |
| Police 911 Dispatch PC | R | $9,000 | $0 | $0 | $0 | $0 | $9,000 |
| Scanning Equipment | G | $13,900 | $0 | $1,500 | $1,500 | $9,400 | $1,500 |
| Police Department Shared Storage | R | $8,000 | $0 | $0 | $0 | $0 | $8,000 |
| Total | N/A | $948,200 | $138,900 | $308,700 | $206,400 | $235,900 | $58,300 |

Notes: All computers and laptops are on a 5-year refresh cycle

*The laptop refresh budget is for Code Compliance (4), Building Inspection (1), Finance (2)

**Cyber locks are for City Hall, Public Works Building, Fire Station 1 & 2

## NON-ADMINISTRATIVE

### Community Development

| Account 001-1321-524.64-12 Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Half Ton Pickup Truck (204) | G | $25,000 | $25,000 | $0 | $0 | $0 | $0 |
| Half Ton Pickup Truck (Arborist) | G | $25,000 | $0 | $0 | $25,000 | $0 | $0 |
| Total | N/A | $50,000 | $25,000 | $0 | $25,000 | $0 | $0 |

### Code Compliance

| Account 001-2512-524.64-11 Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Officer Vehicle | R | $50,000 | $0 | $25,000 | $0 | $25,000 | $0 |

## PUBLIC SAFETY

### Police

| Account 001-1411-521-64-99 Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Department Shotguns | R | $3,736 | $3,736 | $0 | $0 | $0 | $0 |
| SWAT Tactical Body Armor | R | $18,200 | $0 | $18,200 | $0 | $0 | $0 |
| SWAT Ballistic Helmets | R | $8,600 | $0 | $0 | $8,600 | $0 | $0 |
| Total | N/A | $30,536 | $3,736 | $18,200 | $8,600 | $0 | $0 |

### Fire

| Account 001-1521-522-64.12 Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Mobile Command Vehicle FD/PD** | D&G | $350,000 | $0 | $0 | $350,000 | $0 | $0 |

| Account 001-1521-522-64.99 Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Medical and Mechanical Equipment | R | $8,700 | $0 | $4,200 | $0 | $0 | $4,500 |
| Automatic External Defibrillators | R&G | $10,000 | $0 | $3,200 | $0 | $3,400 | $3,400 |
| Fire Training Tower | D | $130,000 | $0 | $5,000 | $125,000 | $0 | $0 |
| Temporary Fire Station | G | $370,000 | $0 | $370,000 | $0 | $0 | $0 |
| Fire Station #1 Apparatus Bay Renovation/Kitchen | R | $90,000 | $0 | $90,000 | $0 | $0 | $0 |
| Physical Fitness Equipment | R | $15,600 | $5,200 | $0 | $5,200 | $5,200 | $0 |
| Fire and EMS Training Equipment | R | $10,600 | $5,200 | $0 | $0 | $5,400 | $0 |
| SAR K-9 | R | $16,000 | $0 | $0 | $0 | $16,000 | $0 |
| Fire Station #3—New Construction | G | $3,560,000 | $0 | $60,000 | $3,500,000 | $0 | $0 |

| All Fire Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Total | N/A | $4,560,900 | $10,400 | $532,400 | $3,980,200 | $30,000 | $7,900 |

## Culture and Recreation

### Library Division

| Account 001-1611-571.62.41 Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Replace & Update Blinds in Meeting Room | R | $2,800 | $2,800 | $0 | $0 | $0 | $0 |
| Redesign & refurnish Staff Work Room | G | $8,000 | $0 | $8,000 | $0 | $0 | $0 |
| Library Expansion Design Stage | G | $350,000 | $0 | $0 | $0 | $350,000 | $0 |
| Library Expansion Construction and Fixtures | G | $3,600,000 | $0 | $0 | $0 | $0 | $3,600,000 |

| Account 001-1611-571.64-11 Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| 2020 Ford Escape FWD 4-door | D | $18,687 | $0 | $0 | $18,687 | $0 | $0 |

| All Library Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Total | N/A | $3,979,487 | $2,800 | $8,000 | $18,687 | $350,000 | $3,600,000 |

### Parks and Recreation Division—Aquatics

| Account 001-1830-572.63-27 Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Water Slide Tower Refurbishment | R | $15,000 | $15,000 | $0 | $0 | $0 | $0 |
| Funbrella Refurbishment | R | $6,500 | $6,500 | $0 | $0 | $0 | $0 |
| Sand Volleyball System Replacement | R | $5,000 | $5,000 | $0 | $0 | $0 | $0 |
| Pool Heater Replacement | R | $16,400 | $3,100 | $3,200 | $3,300 | $3,400 | $3,400 |
| Aerator Replacement for Main Pool | R | $3,000 | $3,000 | $0 | $0 | $0 | $0 |
| Plunge Pool Refinishing | R | $15,000 | $0 | $15,000 | $0 | $0 | $0 |
| Splash Pad Refinishing | R | $15,000 | $0 | $15,000 | $0 | $0 | $0 |
| Kiddie Pool Refinish | R | $20,000 | $0 | $20,000 | $0 | $0 | $0 |
| FRC New Splash Pad | D | $125,000 | $0 | $125,000 | $0 | $0 | $0 |
| Pool Covers | R | $15,000 | $0 | $0 | $0 | $15,000 | $0 |
| Total | N/A | $235,900 | $32,600 | $178,200 | $3,300 | $18,400 | $3,400 |

## Parks and Recreation Division—Senior Program

| Account 001-1861-572.62-41 Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Lightfoot Center Security Camera System | D | $7,000 | $7,000 | $0 | $0 | $0 | $0 |
| Lightfoot Center Restrooms Remodel | R | $20,000 | $20,000 | $0 | $0 | $0 | $0 |
| Lightfoot Center Flooring Replacement—Carpet | R | $4,000 | $0 | $0 | $4,000 | $0 | $0 |
| Lightfoot Center Flooring Replacement—VCT | R | $70,000 | $0 | $0 | $70,000 | $0 | $0 |

| Account 001-1861-572.64-99 Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Lightfoot Center Folding Chairs | R | $5,000 | $1,000 | $1,000 | $1,000 | $1,000 | $1,000 |
| Lightfoot Center Folding Tables | R | $8,750 | $1,750 | $1,750 | $1,750 | $1,750 | $1,750 |
| Lightfoot Center Digital Marquee | R | $25,000 | $0 | $25,000 | $0 | $0 | $0 |
| Pool Table Replacement | R | $6,000 | $0 | $0 | $3,000 | $0 | $3,000 |

| All Senior Program Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Total | N/A | $145,750 | $29,750 | $27,750 | $79,750 | $2,750 | $5,750 |

## *Parks and Recreation Division— Family Recreation Complex*

| Account 001-1881-572.62-41 Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| FRC Gym Floor Resurfacing | R | $25,000 | $0 | $0 | $0 | $25,000 | $0 |
| Youth Programs Storage | D | $4,500 | $4,500 | $0 | $0 | $0 | $0 |
| Racquetball Court Renovation | R | $45,000 | $45,000 | $0 | $0 | $0 | $0 |
| Sink for Employee Breakroom | D | $2,500 | 2,500 | $0 | $0 | $0 | $0 |

| Account 001-1881-572.63-27 Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Gym Bleachers | R | $11,000 | $0 | $0 | $11,000 | $0 | $0 |

| Account 001-1881-572.64.11 Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Youth Programs Van | R | $70,000 | $70,000 | $0 | $0 | $0 | $0 |
| Commercial Utility Club Car | D | $5,000 | 5,000 | $0 | $0 | $0 | $0 |

| Account 001-1881-572.64-99 Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Basketball Backboards Replacement | R | $5,000 | $0 | $5,000 | $0 | $0 | $0 |
| Basketball Gym Wall Padding | R | $5,000 | $0 | $0 | $0 | $5,000 | $0 |

| All Family Recreation Complex Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Total | N/A | $173,000 | $127,000 | $5,000 | $11,000 | $30,000 | $0 |

## Parks and Recreation Division —Fitness Facility

| Account 001-1884-572.62-41 Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Fitness Center Rubberized Flooring | R | $30,000 | $0 | $30,000 | $0 | $0 | $0 |

| Account 001-1884-572.62-41 Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Dumbbell Weight Replacement | R | $8,000 | $5,000 | $0 | $0 | $0 | $3,000 |
| Weight Plate Replacement | R | $8,500 | $4,500 | $0 | $0 | $0 | $4,000 |
| Spin Bikes and Consoles | D | $5,000 | $5,000 | $0 | $0 | $0 | $0 |
| Weight Bench | R | $12,500 | $6,500 | $0 | $0 | $0 | $6,000 |
| Jacobs Ladder | D | $5,000 | $5,000 | $0 | $0 | $0 | $0 |
| Fitness Center Mats Package | R | $4,000 | $0 | $2,000 | $0 | $0 | $2,000 |
| Treadmills | R | $18,000 | $0 | $18,000 | $0 | $0 | $0 |
| Leg Press Machine | R | $6,500 | $0 | $0 | $6,500 | $0 | $0 |

| All Fitness Facility Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Total | N/A | $97,500 | $26,000 | $50,000 | $6,500 | $0 | $15,000 |

## Parks and Recreation Division—Gymnastics Facility

| Account 001-1886-572.64-99 Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Gymnastics Wall Padding | R | $11,300 | $5,500 | $0 | $0 | $0 | $5,800 |
| Mat Replacement Package | R | $15,000 | $3,000 | $3,000 | $3,000 | $3,000 | $3,000 |
| Balance Beam Replacement | R | $4,500 | $0 | $4,500 | $0 | $0 | $0 |
| Bar Rails | R | $3,600 | $0 | $1,800 | $0 | $1,800 | $0 |
| Gymnastics Floor Renovation | R | $15,000 | $0 | $0 | $0 | $15,000 | $0 |
| Total | N/A | $49,400 | $8,500 | $9,300 | $3,000 | $19,800 | $8,800 |

## *Parks and Recreation Division—Tennis Facility*

| Account 001-1887-572.62-41 Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Roof Replacement FRC Tennis Building | R | $10,000 | $0 | $0 | $0 | $10,000 | $0 |

| Account 001-1887-572.63-27 Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Tennis Hard Court Fencing Replacement | R | $30,000 | $30,000 | $0 | $0 | $0 | $0 |
| Riverhills Tennis to Pickleball Courts | R | $25,000 | $0 | $25,000 | $0 | $0 | $0 |
| Clay Tennis Court Relining | R | $35,000 | $0 | $0 | $0 | $35,000 | $0 |

| Account 001-1887-572.64-99 Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Tennis Tractor | R | $4,000 | $2,000 | $0 | $0 | $0 | $2,000 |

| All Tennis Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Total | N/A | $104,000 | $32,000 | $25,000 | $0 | $45,000 | $2,000 |

## Parks and Recreation Division—Athletic Field and Parks Maintenance

| Account 001-1896-572.63-27 Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Signage for Parks | R | $11,500 | $2,500 | $2,750 | $3,000 | $3,250 | $0 |
| Family Recreation Complex Well Replacement | R | $35,000 | $35,000 | $0 | $0 | $0 | $0 |
| FRC Front Entrance Irrigation & Beautification | R | $0 | $0 | $0 | $0 | $0 | $0 |
| Playground Borders | R | $18,000 | $9,000 | $0 | $0 | $0 | $9,000 |
| Boat Ramps Refurbishment—Rotary & Riverhills | R | $0 | $0 | $0 | $0 | $0 | $0 |
| Rotary Park Restroom re-roof | R | $3,500 | $3,500 | $0 | $0 | $0 | $0 |
| Youth Sports Complex Parking Lot Paving | R | $17,000 | $17,000 | $0 | $0 | $0 | $0 |
| Outdoor Composite Park Benches | R | $5,500 | $2,500 | $0 | $0 | $0 | $3,000 |
| Ballfield LED Light Conversion | R | $300,000 | $0 | $100,000 | $100,000 | $100,000 | $0 |
| Riverhills Boat Ramp Road Paving | R | $13,000 | $0 | $13,000 | $0 | $0 | $0 |
| 113th Street Parking Lot Paving | R | $30,000 | $0 | $30,000 | $0 | $0 | $0 |
| Ridgedale Complex Bathroom Replacement | R | $150,000 | $0 | $0 | $0 | $150,000 | $0 |
| Heavy Duty Utility Vehicle | R | $20,000 | $0 | $20,000 | $0 | $0 | $0 |
| Athletics/Parks Facilities Crew Cab Truck | R | $30,000 | $30,000 | $0 | $0 | $0 | $0 |
| Athletics/Parks Facilities Supervisor Truck | R | $30,000 | $30,000 | $0 | $0 | $0 | $0 |
| Athletics/Park Facilities Tractor | R | $60,000 | $0 | $0 | $60,000 | $0 | $0 |
| Athletic Riding Mowers | R | $46,500 | $16,000 | $14,500 | $0 | $16,000 | $0 |
| Parks Riding Mowers | R | $32,000 | $0 | $16,000 | $0 | $0 | $16,000 |
| Portable Pressure Washer | D | $7,200 | $7,200 | $0 | $0 | $0 | $0 |
| Skid Steer Grappler for Tractor | D | $3,900 | $3,900 | $0 | $0 | $0 | $0 |
| ADA Swings for Playgrounds | R | $15,000 | $7,500 | $0 | $0 | $0 | $7,500 |
| Parks Play structures Replacement | R | $285,000 | $65,000 | $70,000 | $75,000 | $75,000 | $0 |
| Linwood Park Exercise Equipment | R | $50,000 | $50,000 | $0 | $0 | $0 | $0 |
| Crew Trailers Parks and Athletics | R | $9,000 | $4,500 | $4,500 | $0 | $0 | $0 |
| Total | N/A | $1,172,100 | $283,600 | $270,750 | $238,000 | $344,250 | $35,500 |

| All Parks and Recreation Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Total | N/A | $1,977,650 | $539,450 | $566,000 | $341,550 | $460,200 | $70,450 |

## PUBLIC WORKS

### Operations—Facility Maintenance

| Account 001-1719-519.62-41 Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Marquee Monitor—External City Hall | G | $10,000 | $0 | $10,000 | $0 | $0 | $0 |
| City Hall Electronic Directory—1ST floor | G | $2,500 | $0 | $2,500 | $0 | $0 | $0 |
| City Hall Bathrooms | R | $5,000 | $5,000 | $0 | $0 | $0 | $0 |
| City Hall Flooring | G | $5,000 | $0 | $5,000 | $0 | $0 | $0 |
| Patrol Squad Room Refurbishment | R | $5,000 | $5,000 | $0 | $0 | $0 | $0 |
| Repaint 56th St Lightfoot | R | $35,000 | $0 | $35,000 | $0 | $0 | $0 |
| PW Complex Emergency Generator Replacement | R | $95,000 | $95,000 | $0 | $0 | $0 | $0 |
| City Hall Roof Repair-Reseal | R | $50,000 | $50,000 | $0 | $0 | $0 | $0 |
| Total | N/A | $207,500 | $155,000 | $52,500 | $0 | $0 | $0 |

### Operations—Grounds Maintenance

| Account 001-1791-572.64-12 Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| 1/2 ton crew cab—#308 replacement | R | 25,000 | 0 | 25,000 | 0 | 0 | 0 |
| 1/2 ton crew cab—#314 replacement | R | 25,000 | 0 | 0 | 25,000 | 0 | 0 |
| 16' Grounds Utility Tl Trailer—T390 replacement | R | 3,500 | 0 | 3,500 | 0 | 0 | 0 |
| Riding Mower—asset #8455 replacement | R | 10,500 | 0 | 0 | 10,500 | 0 | 0 |
| Riding Mower—asset #8424 replacement | R | 10,500 | 0 | 10,500 | 0 | 0 | 0 |
| Total | N/A | $74,500 | $0 | $39,000 | $35,500 | $0 | $0 |

### All Public Works Operations

| Total Operations Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Total | N/A | $282,000 | $155,000 | $91,500 | $35,500 | $0 | $0 |

## Utilities—Engineering Program

| Account 001-1715-541.64-12 Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Vehicle Replacement (Fleet #33 F-250) | R | $50,000 | $50,000 | $0 | $0 | $0 | $0 |

| Account 001-1715-541.64-Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Hand Held GPS | R | $7,500 | $7,500 | $0 | $0 | $0 | $0 |

| Total Public Works Utilities Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Total | N/A | $57,500 | $57,500 | $0 | $0 | $0 | $0 |

## General Fund Total

| Description | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Total | N/A | $12,029,773 | $979,786 | $1,580,300 | $4,631,937 | $1,101,100 | $3,736,650 |

# Street Improvement Fund (130)

## Stormwater

| Account 130-1721-541.63-17 | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Submersible Pump replacements | R | $125,000 | $25,000 | $25,000 | $25,000 | $25,000 | $25,000 |
| Retention Pond Maintenance—ZONE 2 | R | $100,000 | $50,000 | $0 | $25,000 | $0 | $25,000 |
| Retention Pond Maintenance—ZONE 3 | R | $100,000 | $50,000 | $0 | $25,000 | $0 | $25,000 |
| Retention Pond Maintenance—ZONE 4 | R | $100,000 | $50,000 | $0 | $25,000 | $0 | $25,000 |
| Retention Pond Maintenance—ZONE 6 | R | $75,000 | $0 | $50,000 | $0 | $25,000 | $0 |
| Retention Pond Maintenance—ZONE 8 | R | $75,000 | $0 | $50,000 | $0 | $25,000 | $0 |
| Raintree Stormwater Project | R | $135,000 | $135,000 | $0 | $0 | $0 | $0 |
| Total | N/A | $710,000 | $310,000 | $125,000 | $100,000 | $75,000 | $100,000 |

## Sidewalks

| Account 130-1723-541.63-13 Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Sidewalk ADA | D | $100,000 | $20,000 | $20,000 | $20,000 | $20,000 | $20,000 |
| Sidewalks, Ramps, Curbs - Design & Permitting | G | $75,000 | $15,000 | $15,000 | $15,000 | $15,000 | $15,000 |
| Sidewalks, Ramps, Curbs - Construction | G | $435,000 | $80,000 | $85,000 | $90,000 | $90,000 | $90,000 |
| Total | N/A | $610,000 | $115,000 | $120,000 | $125,000 | $125,000 | $125,000 |

## Roadway Management

| Account 130-1724-541.63-11 Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Construction*—ZONE 6 | D | $700,000 | $0 | $0 | $0 | $0 | $700,000 |
| Construction*—ZONE 7 | D | $650,000 | $0 | $650,000 | $700,000 | $0 | $0 |
| Construction*—ZONE 9 | D | $700,000 | $0 | $0 | $0 | $700,000 | $0 |
| Construction*—ZONE 10 | | $700,000 | $0 | $0 | $0 | $0 | $700,000 |
| Construction*—ZONE 11/Design & Permitting | D | $650,000 | $650,000 | $0 | $0 | $0 | $0 |
| Pavement Markings | D | $260,000 | $50,000 | $50,000 | $50,000 | $50,000 | $60,000 |
| Signage upgrades and Replacement | R | $260,000 | $50,000 | $50,000 | $50,000 | $50,000 | $60,000 |

*Construction Projects are structural resurfacing.

| Account 130-1724-541.63-14 Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Bicycle Projects—Construction | G | $155,000 | $30,000 | $30,000 | $30,000 | $30,000 | $35,000 |

| All Roadway Management Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Total | N/A | $4,075,000 | $780,000 | $780,000 | $830,000 | $830,000 | $855,000 |

## Street Improvement Fund Total

| All Street Improvement Fund Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Total | N/A | $5,395,000 | $1,205,000 | $1,025,000 | $1,055,000 | $1,030,000 | $1,080,000 |

## PROJECTED FUNDING FOR 130 ACCOUNTS

### Projected Funding

| Description | Account | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|
| Cash Carried Forward | 130-0000-389.10-00 | $1,080,604 | $932,775 | $2,068,900 | $3,205,025 | $4,341,150 |
| Local Option Gas Tax | 130-0000-312.41-00 | $725,000 | $790,000 | $790,000 | $790,000 | $790,000 |
| Government Bonds | 130-0000361-10-12 | $30,000 | $30,000 | $30,000 | $30,000 | $30,000 |
| CDBG from County | 130-0000-331.13-10 | $250,000 | $250,000 | $250,000 | $250,000 | $250,000 |
| Municipal Gas Tax | 130-0000-335.12-20 | $250,000 | $250,000 | $250,000 | $250,000 | $250,000 |
| Motor Fuel Tax Rebate | 130-0000-335.41-00 | $20,000 | $25,000 | $25,000 | $25,000 | $25,000 |
| Surtax for Streets (moved to 135) | 130-0000-337.60-00 | $0 | $0 | $0 | $0 | $0 |
| Ninth Cent County Gas Tax | 130-0000-338.30-00 | $120,000 | $120,000 | $120,000 | $120,000 | $120,000 |
| Multi-Modal Fees | 130-0000-363.20-11 | $0 | $25,000 | $25,000 | $25,000 | $25,000 |
| Engineering Overhead | 130-1715-541.59.22 | -$69,329 | -$53,875 | -$53,875 | -$53,875 | -$53,875 |
| Streets Overhead | 130-1724-581.59-26 | -$268,500 | -$250,000 | -$250,000 | -$250,000 | -$250,000 |
| Total Funding Available | N/A | $2,137,775 | $2,118,900 | $3,255,025 | $4,391,150 | $5,527,275 |
| FY Capital Budget | N/A | -$1,205,000 | -$50,000 | -$50,000 | -$50,000 | -$50,000 |
| Balance Available at September, 30 | N/A | $932,775 | $2,068,900 | $3,205,025 | $4,341,150 | $5,477,275 |

### Fund Balance Projection

| Description | FY 19-20 |
|---|---|
| Cash Carried Forward: 10/1/19 | $3,363,307 |
| Revenue | $1,214,791 |
| Engineering Overhead | -$64,552 |
| Streets Overhead | -$250,000 |
| Transfer to 135 Fund (Transportation Surtax)** | -$1,593,807 |
| FY 19 Capital Estimated Expenditures | -$1,589,135 |
| Estimated Fund Balance at 9/30/20 | $1,080,604 |

** Funds already received for the Transportation Surtax are being transferred to the newly created 135 - Transportation Surtax Fund.

# Transportation Surtax Fund (135)

Note: Current Transportation Surtax Expenses—Budgeted in 130 fund

## *Projected Funding—135 Fund*

| Description | Account | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|
| Cash Carried Forward* | 135-0000-389.10-00 | $2,906,307 | $4,156,307 | $5,443,467 | $6,730,627 | $8,017,787 |
| Surtax for Streets | 135-0000-337.60-00 | $1,250,000 | $1,300,000 | $1,300,000 | $1,300,000 | $1,300,000 |
| Engineering Overhead | 135-1715-541.59-22 | $0 | -$12,840 | -$12,840 | -$12,840 | -$12,840 |
| Total Funding Available | N/A | $4,156,307 | $5,443,467 | $6,730,627 | $8,017,787 | $9,304,947 |
| FY Capital Budget | N/A | $0 | $0 | $0 | $0 | $0 |
| Estimated Fund Balance at September, 30 | N/A | $4,156,307 | $5,443,467 | $6,730,627 | $8,017,787 | $9,304,947 |

*Funds already received for the Transportation Surtax that are being transferred to the newly created 135 - Transportation Surtax Fund.

# Community Investment Tax (160)

## Public Safety

### Police—Administration

| Account 160-1411-521.62-41 | CIE | 5-year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Public Safety Building Assessment/Facility | R | $5,570,000 | $20,000 | $450,000 | $500,000 | $2,300,000 | $2,300,000 |

| Account 160-1411-521.64-11 Items | CIE | 5-year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Police Admin Vehicle | R | $99,000 | $0 | $49,500 | $49,500 | $0 | $0 |

| Account 160-1411-521.64-25 Items | CIE | 5-year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Computer Aided Dispatch and RMS | R | $149,542 | $74,771 | $74,771 | $0 | $0 | $0 |

### Police—Patrol

| Account 160-1421-521.64-11 Items | CIE | 5-year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Patrol Vehicles | R | $722,000 | $225,000 | $49,500 | $200,000 | $148,500 | $99,000 |

| Account 160-1421-521.64-99 Items | CIE | 5-year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| In-Car Video Systems | R | $94,990 | $20,050 | $24,980 | $31,225 | $18,735 | $0 |

### Police—Investigative Services

| Account 160-1431-521.64-11 Items | CIE | 5-year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| CIU Vehicles | R | $45,500 | $22,500 | $23,000 | $0 | $0 | $0 |
| SEU Vehicles | R | $99,000 | $33,000 | $33,000 | $33,000 | $0 | $0 |
| Crime Scene Unit Vehicle | R | $44,797 | $0 | $0 | $44,797 | $0 | $0 |

## Police—Crime Prevention

| Account 160-1433-521.64-11 Items | CIE | 5-year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Crime Prevention Vehicle | R | $49,500 | $0 | $49,500 | $0 | $0 | $0 |

## Police—Communications

| Account 160-1440-521.64-24 Items | CIE | 5-year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| P7300 Portable Radios | R | $345,152 | $0 | $86,288 | $86,288 | $86,288 | $86,288 |

## Police—Total

| All Police Items | CIE | 5-year Program | FY 20-21 Request | 21-22 | 22-23 | 23-24 | 24-25 |
|---|---|---|---|---|---|---|---|
| Total | N/A | $7,219,481 | $395,321 | $840,539 | $944,810 | $2,553,523 | $2,485,288 |

## *Fire—Administration*

| Account 160-1511-522.63-15 Items | CIE | 5-year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Fire Station 1 Rear Apron | R | $75,000 | $75,000 | $0 | $0 | $0 | $0 |

## *Fire—Operations*

| Account 160-1521-522.62-41 Items | CIE | 5-year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Fire Stations 1 & 2 Improvements—Painting & Roof | R | $145,000 | $145,000 | $0 | $0 | $0 | $0 |

| Account 160-1521-522.64-11 Items | CIE | 5-year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Fire Support Vehicle(s) | R | $27,000 | $0 | $27,000 | $0 | $0 | $0 |
| Operations Command Vehicle | G | $74,500 | $37,000 | $0 | $37,500 | $0 | $0 |

| Account 160-1521-522.64-12 Items | CIE | 5-year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Modular Ambulance & Equipment | R | $360,000 | $0 | $0 | $360,000 | $0 | $0 |
| Fire Engine | R | $790,000 | $0 | $0 | $0 | $0 | $790,000 |

| Account 160-1521-522.64-99 Items | CIE | 5-year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Thermal Imaging Cameras | R | $23,000 | $0 | $11,500 | $0 | $11,500 | $0 |
| Stretcher Auto-Load | G | $34,500 | $0 | $0 | $34,500 | $0 | $0 |
| Extrication Equipment | R | $55,500 | $0 | $0 | $27,000 | $0 | $28,500 |
| Ballistic Protective Gear | R | $23,000 | $0 | $0 | $23,000 | $0 | $0 |

## *Fire—Total*

| All Account 160 Fire Items | CIE | 5-year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Total | N/A | $1,607,500 | $257,000 | $38,500 | $482,000 | $11,500 | $818,500 |

## Culture and Recreation

### Parks and Recreation—Aquatics

| Account 160-1830-572.63-27 Items | CIE | 5-year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Pool Deck Resurfacing | R | $50,000 | $50,000 | $0 | $0 | $0 | $0 |

### Parks and Recreation—Athletic Field Maintenance

| Account 160-1896-572.62-41 Items | CIE | 5-year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Ridgedale Complex Bathroom Replacement | R | $150,000 | $150,000 | $0 | $0 | $0 | $0 |

| Account 160-1896-572.63-27 Items | CIE | 5-year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Parks Play structures Replacement | R | $320,000 | $40,000 | $200,000 | $40,000 | $40,000 | $0 |

### Parks and Recreation—Total

| All 160 Parks and Recreation Items | CIE | 5-year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Total | N/A | $520,000 | $240,000 | 200,000 | $40,000 | $40,000 | $0 |

## Public Works

### Operations

#### Facility Maintenance

| Account 160-1719-519.62-41 Items | CIE | 5-year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| City Hall Sidewalk Repair | R | $5,000 | $5,000 | $0 | $0 | $0 | $0 |
| City Hall Flooring/Carpeting | R | $30,000 | $15,000 | $15,000 | $0 | $0 | $0 |
| Total | N/A | $35,000 | $20,000 | $15,000 | $0 | $0 | $0 |

## Community Investment Tax Total

| All 160 Account Items | CIE | 5-year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Total | N/A | $9,381,981 | $912,321 | $1,094,039 | $1,466,810 | $2,605,023 | $3,303,788 |

## PROJECTED FUNDING FOR 160 ACCOUNTS

### Projected Funding

| Description | Account | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|
| Cash Carried Forward | 160-0000-389.10-11 | $0 | $218,679 | $424,640 | $257,830 | $0 |
| One Cent Local Option Sales Tax | 160-0000-312.10-00 | $1,130,000 | $1,300,000 | $1,300,000 | $1,300,000 | $1,130,000 |
| Interest on Investments | 160-0000-312.10-12 | $1,000 | $1,000 | $1,000 | $1,000 | $1,000 |
| Total Funding Available | N/A | $1,131,000 | $1,518,679 | $1,724,640 | $1,557,830 | $1,131,000 |
| FY Capital Budget | N/A | -$912,321 | -$1,094,039 | -$1,466,810 | -$2,605,023 | -$912,321 |
| Balance Available at September, 30 | N/A | $218,679 | $424,640 | $257,830 | -$1,047,193 | $218,679 |

### Fund Balance Projection

| Description | FY 19-20 |
|---|---|
| Cash Carried Forward: 10/1/19 | $434,061 |
| One Cent Local Option Sales Tax | $1,200,000 |
| Interest on Investments | $1,300 |
| FY 20 Capital Estimated Expenditures | -$1,635,361 |
| Estimated Fund Balance at 9/30/20 | $0 |

# Water and Sewer (410)

## Water Supply and Treatment

| Account 410-1921-533.62-41 Items | CIE | 5-year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Water Treatment Facility Building Improvements | N/A | $200,000 | $100,000 | $25,000 | $25,000 | $25,000 | $25,000 |

| Account 410-1921-533.64-12 Items | CIE | 5-year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| F-250 Utility Body—Fleet #69 Replacement | N/A | $46,000 | $46,000 | $0 | $0 | $0 | $0 |

| All Water Supply and Treatment Items | CIE | 5-year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Total | N/A | $246,000 | $146,000 | $25,000 | $25,000 | $25,000 | $25,000 |

## DISTRIBUTION SYSTEM

| Account 410-1922-533.63-32 Improvement | CIE | 5-year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| St. Augustine/Live Oak Water Main Phase 3 | R | $750,000 | $750,000 | $0 | $0 | $0 | $0 |
| University Square Construction (CDBG Eligible) | R | $200,000 | $200,000 | $0 | $0 | $0 | $0 |
| Misc. Water Line | R | $1,000,000 | $200,000 | $200,000 | $200,000 | $200,000 | $200,000 |
| Bonnie Brae Area Design | R | $135,000 | $135,000 | $0 | $0 | $0 | $0 |
| Bonnie Brae Area Construction | R | $800,000 | $0 | $400,000 | $400,000 | $0 | $0 |
| Bannockburn/Glen Arven Area Design | R | $60,000 | $60,000 | $0 | $0 | $0 | $0 |
| Bannockburn/Glen Arven Area Construction | R | $350,000 | $0 | $350,000 | $0 | $0 | $0 |
| Bannockburn/Downs Ave Area Design | R | $200,000 | $200,000 | $0 | $0 | $0 | $0 |
| Bannockburn/Downs Ave Area Phase 1 Construction | R | $600,000 | $0 | $600,000 | $0 | $0 | $0 |
| Bannockburn/Downs Ave Area Phase 2 Construction | R | $600,000 | $0 | $0 | $600,000 | $0 | $0 |
| Bannockburn/Downs Ave Area Phase 3 Construction | R | $600,000 | $0 | $0 | $0 | $600,000 | $0 |

| Account 410-1922-533.64-99 Items | CIE | 5-year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Mud pump | R | $3,500 | $0 | $0 | $3,500 | $0 | $0 |
| Walk-Behind Concrete saw | R | $3,000 | $3,000 | $0 | $0 | $0 | $0 |
| Truck Generator | R | $4,000 | $4,000 | $0 | $0 | $0 | $0 |
| Power Broom | G | $10,000 | $5,000 | $0 | $0 | $5,000 | $0 |
| Plate Compactor | R | $2,500 | $2,500 | $0 | $0 | $0 | $0 |
| Admin Building Evaluation/Design/Build | R | $50,000 | $0 | $50,000 | $0 | $0 | $0 |

| All Distribution System Items | CIE | 5-year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Total | N/A | $5,368,000 | $1,559,500 | $1,600,000 | $1,203,500 | $805,000 | $200,000 |

## Collection System

| Account 410-1931-535.64-12 Items | CIE | 5-year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Fleet #70 Replacement F-250 with Utility Body | R | $46,000 | $46,000 | $0 | $0 | $0 | $0 |

| Account 410-1931-535.64-24 Items | CIE | 5-year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Backup Telemetry System—B Station (EPC Required) | R | $20,000 | $20,000 | $0 | $0 | $0 | $0 |

| Account 410-1931-535.64-99 Items | CIE | 5-year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Trailer mounted pump with controls for lift stations | R | $90,000 | $0 | $0 | $0 | $90,000 | $0 |

| All Collection System Items | CIE | 5-year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Total | N/A | $156,000 | $66,000 | $0 | $0 | $90,000 | $0 |

## Water and Sewer Utility Total

| Description | CIE | 5-year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Total | N/A | $5,770,000 | $1,771,500 | $1,625,000 | $1,228,500 | $920,000 | $225,000 |

## PROJECTED FUNDING FOR 410 ACCOUNTS

### Projected Funding

| Description | FY 20-21 | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|
| Cash Carried Forward | $3,853,512 | $2,963,461 | $1,944,201 | $1,702,140 | $1,223,667 |
| Revenue | $12,563,313 | $12,804,072 | $13,060,153 | $13,321,357 | $13,587,784 |
| Operating Expenses | -$10,576,480 | -$10,918,140 | -$11,354,866 | -$11,809,061 | -$12,281,423 |
| Contribution to Fleet | -$12,620 | $0 | $0 | $0 | $0 |
| Transfer to Water & Sewer Renewal (430) | -$1,500,000 | -$1,500,000 | -$500,000 | -$500,000 | -$200,000 |
| Total Funding Available | $4,327,725 | $3,349,393 | $3,149,488 | $2,714,436 | $2,330,028 |
| Capital Depreciation | -$1,364,264 | -$1,405,192 | -$1,447,348 | -$1,490,769 | -$1,535,492 |
| FY Capital Budget | -$1,771,500 | -$1,625,000 | -$1,228,500 | -$920,000 | -$225,000 |
| Balance Available at September, 30 | $2,963,461 | $1,944,201 | $1,702,140 | $1,223,667 | $794,536 |
| Fund balance to Operating + Depreciation Expense* | 24.8% | 15.8% | 13.3% | 9.2% | 5.8% |

*(Target=25%)

Note: GFOA Best Practices recommends using operating + depreciation expense in the equation for Enterprise Fund Balance targets.

### Fund Balance Projection

| Description | FY 19-20 |
|---|---|
| Cash Carried Forward: 10/1/19 | $7,335,988 |
| Revenue | $12,358,253 |
| Expenses (including Capital) | -$12,340,729 |
| Transfer to Renewal & Replacement | -$3,500,000 |
| Project YE Fund Balance: 9/30/20 | $3,853,512 |

Assumption: No rates increase; 2% income growth per year 4% operating expense increase per year

# Water and Sewer Renewal and Replacement (430)

## Water Supply & Treatment

| Account 430-1921-533.62-41 Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Chinaberry Pumping Station Improvements Design | R | $125,000 | $125,000 | $0 | $0 | $0 | $0 |
| Chinaberry Pumping Station Imp. Construction | R | $700,000 | $0 | $700,000 | $0 | $0 | $0 |

| Account 430-1921-533.63-31 Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Air Release Valve Replacement | R | $37,500 | $7,500 | $7,500 | $7,500 | $7,500 | $7,500 |
| Electrical Distribution Breaker/Starter Replacement | R | $75,000 | $15,000 | $15,000 | $15,000 | $15,000 | $15,000 |
| Whiteway Wear Plate Replacements | R | $75,000 | $15,000 | $15,000 | $15,000 | $15,000 | $15,000 |
| Rebuild Turbine Pumps | R | $85,000 | $17,000 | $17,000 | $17,000 | $17,000 | $17,000 |

| Account 430-1921-533.63-36 Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Rebuild Water Supply Wells | R | $125,000 | $25,000 | $25,000 | $25,000 | $25,000 | $25,000 |

| All Water Supply & Treatment Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Total | N/A | $1,222,500 | $204,500 | $779,500 | $79,500 | 79,500 | 79,500 |

## Distribution System

| Account 430-1922-533.63-32 Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Line Stopping Project | R | $250,000 | $50,000 | $50,000 | $50,000 | $50,000 | $50,000 |
| Valve Replacement Project | R | $300,000 | $60,000 | $60,000 | $60,000 | $60,000 | $60,000 |
| Total | N/A | $550,000 | $110,000 | $110,000 | $110,000 | 110,000 | 110,000 |

## Collection System

| Account 430-1931-535.63-33 Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Submersible Lift Station Pump | R | $150,000 | $30,000 | $30,000 | $30,000 | $30,000 | $30,000 |
| Misc Lift Station Electrical Components | R | $100,000 | $20,000 | $20,000 | $20,000 | $20,000 | $20,000 |
| Portable Lift Station Bypass Pump | R | $100,000 | $20,000 | $20,000 | $20,000 | $20,000 | $20,000 |
| Force Main Lift Station A Imp.—Construction | R | $450,000 | $450,000 | $0 | $0 | $0 | $0 |
| Sewer Manhole Rehabilitation | R | $375,000 | $75,000 | $75,000 | $75,000 | $75,000 | $75,000 |
| Orange River Lift Station Generator Replacement | R | $100,000 | $100,000 | $0 | $0 | $0 | $0 |
| River Run Lift Station Generator Replacement | R | $50,000 | $50,000 | $0 | $0 | $0 | $0 |
| A Lift Station Generator Replacement | R | $100,000 | $100,000 | $0 | $0 | $0 | $0 |
| Sewer Main Rehabilitation (Lining) | R | $1,500,000 | $300,000 | $300,000 | $300,000 | $300,000 | $300,000 |
| Total | N/A | $2,925,000 | $1,145,000 | $445,000 | $445,000 | $445,000 | $445,000 |

## Lift Station Rehab

| Account 430-3899-535.63-33 Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Lift Station Bridgeford Oaks Rehab—Construction | R | $225,000 | $225,000 | $0 | $0 | $0 | $0 |
| Lift Station Tupelo North—Rehab Construction | R | $350,000 | $0 | $350,000 | $0 | $0 | $0 |
| Lift Station Tupelo North—Design | R | $95,000 | $95,000 | $0 | $0 | $0 | $0 |
| Lift Station Primrose Construction | R | $50,000 | $50,000 | $0 | $0 | $0 | $0 |
| Lift Station D Design | R | $65,000 | $65,000 | $0 | $0 | $0 | $0 |
| Lift Station D Construction | R | $350,000 | $0 | $350,000 | $0 | $0 | $0 |
| Total Lift Station Rehab | N/A | $1,135,000 | $435,000 | $700,000 | $0 | $0 | $0 |

## Water & Sewer Renewal and Replacement Fund Total

| All Water & Sewer Renewal and Replacement Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Total | N/A | $5,832,500 | $1,894,500 | $2,034,500 | $634,500 | $634,500 | $634,500 |

## PROJECTED FUNDING FOR 430 ACCOUNTS

### Projected Funding

| Description | Account | FY 20-21 | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|
| Cash Carried Forward | 430-0000-389.10-00 | $1,375,184 | $1,473,027 | $1,431,742 | $1,490,457 | $1,449,172 |
| Bonds—Government | 430-0000-361.10-91 | $5,000 | $5,000 | $5,000 | $5,000 | $5,000 |
| Transfer from Water & Sewer Fund (410) | 430-0000-381.41-00 | $1,500,000 | $1,500,000 | $500,000 | $500,000 | $200,000 |
| Transfer from Water Improvement (440) | 430-0000-381.41-00 | $500,000 | $500,000 | $200,000 | $100,000 | $100,000 |
| Engineering Overhead | 430-1715-541.59-22 | -$12,657 | -$11,785 | -$11,785 | -$11,785 | -$11,785 |
| Total Funding Available | N/A | $3,367,527 | $3,466,242 | $2,124,957 | $2,083,672 | $1,742,387 |
| FY 20 Capital Budget | N/A | -$1,894,500 | -$2,034,500 | -$634,500 | -$634,500 | -$634,500 |
| Estimated Fund Balance at September 30 | 430-1290-533.99-11 | $1,473,027 | $1,431,742 | $1,490,457 | $1,449,172 | $1,107,887 |

### Fund Balance Projection

| Description | FY 19-20 |
|---|---|
| Cash Carried Forward | $1,958,031 |
| Bonds - Government | $5,000 |
| Transfer from Water & Sewer Fund | $3,500,000 |
| Transfer from Water Improvement | $1,000,000 |
| Engineering Overhead | -$11,785 |
| Capital Estimated Expenditures | -$5,076,062 |
| Project YE Fund Balance: 9/30/20 | $1,375,184 |

# Water Improvement (440)

## Distribution

| Account 440-1922-533.63-32 Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Water Main Extensions | R | $80,000 | $20,000 | $20,000 | $20,000 | $20,000 | $0 |

## Projected Funding

| Description | FY 20-21 | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|
| Cash Carried Forward | $1,624,284 | $1,146,161 | $634,038 | $416,915 | $324,792 |
| Fees | $95,000 | $60,000 | $30,000 | $30,000 | $30,000 |
| Government Bonds | $5,000 | $6,000 | $6,000 | $6,000 | $6,000 |
| Transfers to Sewer Improvement | -$50,000 | -$50,000 | -$25,000 | $0 | $0 |
| Transfers to Water & Sewer Renewal | -$500,000 | -$500,000 | -$200,000 | -$100,000 | -$100,000 |
| Less Engineering Overhead | -$8,123 | -$8,123 | -$8,123 | -$8,123 | -$8,123 |
| Total Funding Available | $1,166,161 | $654,038 | $436,915 | $344,792 | $252,669 |
| FY Capital Budget | -$20,000 | -$20,000 | -$20,000 | -$20,000 | $0 |
| Estimated Fund Balance at September 30 | $1,146,161 | $634,038 | $416,915 | $324,792 | $252,669 |

## Fund Balance Projection

| Description | FY 19-20 |
|---|---|
| Cash Carried Forward | $2,195,722 |
| Revenue | $631,125 |
| Transfers to Sewer Improvement | -$50,000 |
| Transfers to Water & Sewer Renewal | -$1,000,000 |
| Less Engineering Overhead | -$7,563 |
| Total Funding Available | $1,769,284 |
| FY 20 Capital Estimated Expenditures | -$145,000 |
| Project YE Fund Balance: 9/30/20 | $1,624,284 |

# Sewer Improvement (450)

| Account 450-1931-535.63.33 Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Unforeseen Emergency Lift Station Replacements | R | $300,000 | $75,000 | $75,000 | $75,000 | $75,000 | $0 |

## *Projected Funding*

| Description | FY 20-21 | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|
| Cash Carried Forward | $412,141 | $433,890 | $455,639 | $452,388 | $424,137 |
| Impact Fees | $50,000 | $50,000 | $50,000 | $50,000 | $50,000 |
| Bonds - Government (Interest) | $1,000 | $1,000 | $1,000 | $1,000 | $1,000 |
| Transfers from Water & Sewer Trust (440) | $50,000 | $50,000 | $25,000 | $0 | $0 |
| Engineering Overhead | -$4,251 | -$4,251 | -$4,251 | -$4,251 | -$4,251 |
| Total Funding Available | $508,890 | $530,639 | $527,388 | $499,137 | $470,886 |
| FY Capital Budget | -$75,000 | -$75,000 | -$75,000 | -$75,000 | $0 |
| Estimated Fund Balance at September 30 | $433,890 | $455,639 | $452,388 | $424,137 | $470,886 |

## *Fund Balance Projection*

| Description | FY 19-20 |
|---|---|
| Cash Carried Forward | $390,099 |
| Fees | $50,000 |
| Bonds - Government (Interest) | $1,000 |
| Transfers from Water & Sewer Trust (440) | $50,000 |
| Engineering Overhead | -$3,958 |
| Total Funding Available | $487,141 |
| FY 19 Capital Estimated Expenditures | -$75,000 |
| Project YE Fund Balance: 9/30/20 | $412,141 |

# Sanitation (480)

## Commercial Service

| Account 480-2031-534.64-12 Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Truck 19 Replacement/Commercial Vehicle | R | $0 | $0 | $280,000 | $0 | $0 | $0 |
| Truck 2 Replacement/Commercial Vehicle | R | $300,000 | $0 | $0 | $300,000 | $0 | $0 |
| Total | N/A | $300,000 | $0 | $280,000 | $300,000 | $0 | $0 |

## Residential Services

| Account 480-2041-534.64-12 Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Truck 5 Replacement/Recycle Truck | R | $260,000 | $0 | $0 | $260,000 | $0 | $0 |
| Truck 4 Replacement/Recycle Truck | R | $260,000 | $0 | $0 | $0 | $260,000 | $0 |
| Truck 9 Replacement/Residential Garbage Truck | R | $260,000 | $0 | $0 | $0 | $0 | $260,000 |
| Total | R | $260,000 | $0 | $0 | $260,000 | $0 | $0 |

| Account 480-2041-534.64-99 Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Residential Carts/Containers | G | $297,000 | $297,000 | $0 | $0 | $0 | $0 |

| All Residential Services Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Total | N/A | $1,077,000 | $297,000 | $0 | $260,000 | $260,000 | $260,000 |

## Roll-Off Service

| Account 480-2032-534.64-99 Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Construction Roll-Off Containers | R | $40,000 | $20,000 | $20,000 | $0 | $0 | $0 |

| Account 480-2032-534.64-12 Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Truck 7 Replacement/Roll-off Truck | R | $225,000 | $0 | $0 | $0 | $225,000 | $0 |

| Total Roll-off Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Total | N/A | $265,000 | $20,000 | $20,000 | $0 | $225,000 | $0 |

## Special Trash Pickup Service

| Account 480-2042-534.64-12 Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Truck 12 Replacement/Bulk Garbage Truck | N/A | $200,000 | $0 | $200,000 | $0 | $0 | $0 |

## Facility

| Account 480-2042-534.64-12 Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Pressure Washer Rebuild | N/A | $10,000 | $5,000 | $5,000 | $0 | $0 | $0 |

## Sanitation Fund Total

| All Sanitation Fund Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| Total | N/A | $1,852,000 | $322,000 | $505,000 | $560,000 | $485,000 | $260,000 |

## Projected Funding

| Description | FY 20-21 | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|
| Cash Carried Forward | $882,438 | $1,210,011 | $1,322,758 | $1,316,844 | $1,259,747 |
| User Fees | $3,944,000 | $4,022,880 | $4,104,947 | $4,270,787 | $4,356,202 |
| Government Bonds Interest | $10,000 | $10,000 | $10,000 | $10,000 | $10,000 |
| Less Non-Capital Expenses | -$3,301,237 | -$3,542,115 | -$3,683,800 | -$3,831,152 | -$3,984,398 |
| Transfers to Fleet | -$47,209 | -$50,000 | -$50,000 | -$50,000 | -$50,000 |
| Total Funding Available | $1,487,992 | $1,650,776 | $1,703,905 | $1,716,479 | $1,591,551 |
| Depreciation Expense | -$277,981 | -$328,018 | -$387,061 | -$456,732 | -$502,405 |
| FY Capital Budget | -$322,000 | -$505,000 | -$560,000 | -$485,000 | -$260,000 |
| Estimated Fund Balance at September 30 | $1,210,011 | $1,322,758 | $1,316,844 | $1,259,747 | $1,089,146 |
| Fund balance to Operating + Depreciation Expense* | 33.8% | 34.2% | 32.3% | 29.4% | 24.3% |

*Target: 25%

Note: GFOA Best Practices recommends using operating + depreciation expense in the equation

## Fund Balance Projection

| Description | FY 19-20 |
|---|---|
| Cash Carried Forward | $580,945 |
| Revenue | $3,559,964 |
| Operating Expenses | -$3,216,334 |
| Total Funding Available | $924,575 |
| FY 20 Capital Estimated Expenditures | -$42,137 |
| Project YE Fund Balance: 9/30/20 | $882,438 |

Assumptions:

- 2% revenue increase
- 4% operating expense increase per year
- 3.4% Sanitation rate increase in FY 20-21

# FLEET (510)

## FLEET REPAIRS

| Account 510-2112-590.64-12 Items | CIE | 5-Year Program | FY 20-21 Request | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|---|---|
| F-150 Crew Utility (Fleet #51) | N/A | $40,000 | $40,000 | $0 | $0 | $0 | $0 |

## Projected Funding

| Description | FY 20-21 | FY 21-22 | FY 22-23 | FY 23-24 | FY 24-25 |
|---|---|---|---|---|---|
| Cash Carried Forward | $0 | $572 | -$34,926 | -$87,864 | -$158,940 |
| Fleet Services | $260,500 | $260,500 | $260,500 | $260,500 | $260,500 |
| Fleet Contribution—General Fund | $86,450 | $90,000 | $90,000 | $90,000 | $90,000 |
| Fleet Contribution—W&S Fund | $12,620 | $0 | $0 | $0 | $0 |
| Fleet Contribution—Sanitation Fund | $47,209 | $50,000 | $50,000 | $50,000 | $50,000 |
| Transfer from General Fund | $20,000 | $0 | $0 | $0 | $0 |
| Less Non-Capital Use | -$386,207 | -$435,998 | -$453,438 | -$471,576 | -$490,439 |
| Total Funding Available | $40,572 | -$34,926 | -$87,864 | -$158,940 | -$248,879 |
| FY Capital Budget | -$40,000 | $0 | $0 | $0 | $0 |
| Estimated Fund Balance at September 30 | $572 | -$34,926 | -$87,864 | -$158,940 | -$248,879 |

## Fund Balance Projection

| Description | FY 19-20 |
|---|---|
| Cash Carried Forward | $8,560 |
| Fleet Contribution—General Fund | $98,938 |
| Fleet Services | $163,691 |
| Less Non-Capital Use | -$271,189 |
| Total Funding Available | $0 |
| FY 19 Capital Estimated Expenditures | $0 |
| Project YE Fund Balance: 9/30/20 | $0 |

Note: In FY 19-20 we made significant changes to the Fleet Fund in order to eliminate artificial funding from other funds Instead of relying on departmental billing allocations and transfers, each work order is charging the department's account for City (Fleet) services, outside/commercial services, parts, oil, and shop fee for small parts & items. So far we have determined that the labor rates being charged for Fleet Services needs evaluation to make sure costs are in line with commercial service and other local government rate.

# GLOSSARY

*Accrual Basis*
A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

*Activity*
Departmental efforts that contribute to the achievement of a specific set of program objectives; the smallest unit of the program budget.

*Actuarial*
Relating to the work of compiling and analyzing statistics to calculate insurance risks and premiums.

*Ad Valorem Taxes*
Real estate and personal property taxes. Webster's New World Dictionary defines "ad valorem" as "in proportion to the value." The taxes are assessed on a portion of the value of the property. Local governments set the levy.

*Adjusted Final Millage*
Under Florida law, the actual tax rate levied by a local government when tax bills are issued. The rate is adjusted for corrected errors in property assessments for tax purposes and for changes in assessments made by property appraisal adjustment boards in each county. Usually, changes are slight and the adjusted millage does not change from the taxing agency's levy.

*Aggregate Millage Rate*
The sum of all property tax levies imposed by a county's governing body. State law limits the aggregate rate for a county or municipality to $10 per $1,000 worth of assessed taxable value.

*Annexation*
To incorporate territory into the domain of a city, country, or state.

*Appropriation*
A specific amount of money authorized by City Council for the purchase of goods and services.

*Assessment*
The value of real or personal property determined by the property appraiser to establish a basis for levying property taxes.

*Assessment Ratio*
The ratio at which the tax rate is applied to the tax base.

*Asset*
Resources owned or held by governments that have monetary value.

*Attrition*
A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

*Authorized Position*
An employee position, authorized in the adopted budget to be filled during the year.

*Balanced Budget*
Total estimated receipts, including appropriated fund balance/reserve, shall equal total of appropriations and reserves for future use.

*Base Budget*
Cost of continuing the existing levels of service in the current budget year.

*Benchmarking*
The process of comparing an entity's performance against the practices of other leading entities, in or outside of an industry, for the purpose of improving performance. Entities also benchmark internally by tracking and comparing past performance.

*Bond*
A long-term written promise to pay a specified amount of money on a specific date (the maturity date) at a specific interest rate as detailed in a bond ordinance. Bonds are primarily used to finance capital projects.

*Bond Refinancing*
A payoff and re-issuance of bonds to obtain better interest rates and/or bond conditions.

*Budget*
A financial plan for the operation of a program or organization for a specified period of time (fiscal year) that matches anticipated revenues with proposed expenditures.

*Budgetary Basis*
The basis of accounting used to estimate financing sources and uses in the budget. Generally, takes one of three forms: GAAP, cash, or modified accrual.

*Budgetary Control*
The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

*Capital Assets*
An item with a unit cost in excess of $1,000 and a useful life greater than two years.

*Capital Improvement*
A collective project with a total cost in excess of $5,000 and a useful life greater than five years.

*Capital Improvement Program (CIP)*
A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

*Capital Outlay*
The cost of acquiring land, building, equipment, furnishings, etc.

*Capital Project*
Major construction, acquisition, or renovation activities that add value to a government's physical assets or significantly increase its useful life.

*Capital Reserve*
A portion of the government's fund equity equal to the annual equipment depreciation segregated to fund future capital program expenditures.

*Cash Basis*
A basis of accounting in which transactions are recognized when cash is increased or decreased. The cash basis of accounting is not in conformance with the accrual and modified accrual bases prescribed by the Governmental Accounting Standards Board.

*Collective Bargaining Agreement*
A legal contract between the employer and a verified representative of a recognized bargaining unit for specific terms and conditions of employment (e.g., hours, working conditions, salary, fringe benefits, and matters affecting employees' health and safety).

*Commodities*
Expendable items that are consumable or have a short life span such as office supplies and gasoline.

*Constant or Real Dollars*
The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time.

*Consumer Price Index (CPI)*
A statistical description of price levels provided by the U.S. Department of Labor. The index is used to measure the increase in the cost of living economic inflation.

*Contingency*
Funds that may be used for emergency or unanticipated expenditures during a fiscal year.

*Contractual Services*
Services rendered to a government by private firms, individuals, or other governmental agencies; i.e., utilities, rent, maintenance agreements, and professional consulting services.

*Cost allocation*
The method used to charge Enterprise Funds for central administration costs.

*Debt Ratio*
Ratios which provide measure of assessing debt load and ability to repay debt which play a part in the determination of credit ratings. They are also used to evaluate the City's debt position over time and against its own standards and policies.

*Debt Service*
The City's obligation of principal and interest payments required to retire bonds and other instruments used as a financing source.

*Deficit*
A term generally applied to the budget as a whole, reflecting real or projected revenue shortages indicating funds are insufficient to cover expenses.

*Department*
A government's major organizational unit that is functionally unique in its service delivery and provides overall management responsibility for related activities.

*Depreciation*
The periodic expiration of an asset's useful life; a requirement in proprietary-type funds, such as enterprises and internal service funds. A non-cash expense that should be budgeted in proprietary funds to ensure sufficient revenue is collected from rates to cover the expense, as required by most bond rate covenants.

*Development Fees*
Fees and charges generated by building, development, and growth, including building and street permits, development review fees, and zoning, platting and subdivision fees.

*Disbursement*
Payment for goods and services by cash or check.

*Encumbrance*
An amount of money committed for the payment of goods and services not received or paid.

*Entitlements*
Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

*Estimate (est.)*
An approximate calculation or judgment of the value, number, quantity

*Enterprise Fund*
A self-supporting fund designed to account for activities supported by user charges.

*Exempt, Exemption*
Amounts that State law determines should be deducted from the assessed value of property for tax purposes. Tax rates are applied to the balance, or the non-exempt portion of the assessment. In addition to the homestead exemption, other exemptions apply to agricultural land and property owned by widows, the blind, seniors, and permanently and totally disabled people who meet certain income criteria.

*Expenditure*
Decreases in (uses of) financial resources other than through inter-fund transfers.

*Expense*
A use of financial resources to obtain goods and services in the proprietary funds; accounted for on the full accrual basis consistent with the business accounting model.

Final Millage
The tax rate adopted in the taxing agency's second public budget hearing.

*Fiscal Policy*
A government's standard for revenues, spending, and debt management as related to government services, programs, and capital investment. Provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

*Fiscal Year (FY)*
A 12-month period in which the annual operating budget applies and at the end of which a government determines its financial position and results of operations. The City's fiscal year is October 1 through September 30.

*Fixed Assets*
Assets of long-term character that are used for the government, such as land, buildings, machinery, furniture, and other equipment.

*Franchise Fees*
A fee assessed on a business, usually a public utility, in return for its exclusive right to operate inside the City limits such as electric, gas, cable television, and telephone services.

*Fringe Benefits*
Government contributions to meet employee commitments or obligations, including social security, retirement, medical, and life insurance plans.

*FTE*
Full-time equivalent. The hourly equivalent of a full-time employee. An FTE is either a full-time employee or two or more part-time employees whose total hours equal 40 hours per week.

*Full Faith and Credit*
A pledge of a government's taxing power to repay debt obligations.

*Function*
A major class or group of activities established by the State of Florida, whereby financial reports are categorized according to those established functions. Categories describe groups of tasks directed toward a common goal such as public safety, physical environment, and economic environment.

*Fund*
A fiscal and accounting entity with a self-balancing set of accounts to record financial resources and segregate specific activities or objectives in accordance with special regulations, restrictions, or limitations.

*Fund Balance*
Unspent funds remaining from the prior year that are available for appropriation and expenditure in the current year.

*GAAP*
Generally Accepted Accounting Principles. Uniform minimum standards for financial recording and reporting that encompass the conventions, rules, and procedures that define accepted accounting practices.

*General Fund*
A fund supported by revenues, such as property taxes, not designed by law for a special purpose.

*General Obligation (G.O.) Bond*
Bonds backed by the full faith and credit of the issuing government. Goal – A general and timeless statement of direction, purpose or intent based on the community's needs. Grants – A contribution by a government or other organization to support a particular function.

*Goal*
A long-term, attainable target for an organization–its vision of the future.

*Gross*
Total; without deductions.

*Homestead Exemption*
A $25,000 deduction from the total taxable assessed value of property occupied by the qualified owner in the State of Florida, which was approved in 1980 and increased to $50,000 in 2008. Eligible homeowners must apply for exemption by March 1 each year.

*Impact Fee*
A fee charged to a developer or individual to fund the future cost of improvements associated with the development's impact on various City services; charged as a condition for obtaining a building permit.

*Indirect Cost*
Cost associated with, but not directly attributed to, providing a product or service.

*Infrastructure*
A government's public support structure such as streets, roads, water lines and sewer lines.

*Interfund Transfer*
Transactions in which assets move between two funds within the organization.

*Intergovernmental Revenue*
Funds received from federal, state, and local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

*Internal Service Charges*
Charges to user departments for financing goods or service provided by one department to another on a cost-reimbursement basis.

*Lapsing Appropriation*
An appropriation made for a certain period of time, generally for the budget year that ends when the unexpected or unencumbered balance lapses, unless otherwise provided by law.

*Levy*
To impose taxes to support government activities.

*Long-Term Debt*
Debt with a maturity of more than one year after the date of issuance.

*Materials and Supplies*
Expendable materials and operating supplies necessary for departmental operation.

*Mill*
1/1000 of one dollar; used to compute taxes by multiplying the rate times the taxable value divided by 1,000.

Example: millage rate of $6.43 per thousand, taxable value of $100,000: ($100 x $1,000) x 6.43 = $643.00

*Millage*
Rate assigned to each taxing authority to calculate taxes the authority will receive from the property owners based on the taxable value.

*Municipal*
Relating to a city or town or its governing body.

*Net Budget*
The legally adopted budget less all inter-fund transfers and inter-departmental charges.

*Nominal Dollars*
The presentation of dollar amounts not adjusted for inflation.

*Non-operating Expenditures*
Items such as transfers in, transfers out, and reserves for contingency.

*Object Code*
An account to which an expense or expenditure is recorded in order to categorize the various types of payments based on the State of Florida Uniform Accounting System.

*Object of Expenditure*
An expenditure classification referring to the lowest and most detailed level of classification.

*Objective*
Something to be accomplished in specific, well-defined, and measurable terms and achievable within a specific timeframe.

*Operating Budget*
A budget of general expenditures for day-to-day operations such as salaries, utilities, and supplies.

*Operating Revenue*
Funds that the government receives as income for day-do-day services including taxes, fees from specific services, interest earnings, and grant revenues.

*Operating Expenses*
The cost for personnel, materials, and equipment required for a department to function.

*Output Indicator*
A unit of work accomplished without reference to the resources required to do the work (e.g., number of permits issued, number of refuse collections made, or number of burglary arrests). Output indicators do not reflect the effectiveness or efficiency of the work performed.

*Pay-As-You-Go*
Term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

*Per Capita*
For each person.

*Performance Budget*
A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

*Performance Indicator*
Specific quantitative and qualitative measure of work performed.

*Performance Measure*
An indicator used to assess how well an organization or department is achieving its objectives.

*Personal Property*
Livestock, commercial equipment and furnishings, attachments to mobile homes, railroad cars and similar possessions that are taxable under State law.

*Personnel Services*
Costs related to compensating employees including salaries, wages, and benefits.

*Prior Year Carryover*
Cash earned in one year carried forward to the subsequent fiscal year to pay operating expenses.

*Prior-Year Encumbrances*
Obligations from previous fiscal year in the form of purchase orders, contracts, or salary commitments for which an appropriation is reserved.

*Program*
A group of related activities performed by one or more organizational units for the purpose of accomplishing a government function.

*Program Budget*
Identifies major goals and performance objectives based upon a financial plan that allows decisions based on long-range consequences. Develops a structure that draws attention to service provided, rather than the organizational unit that provides that service. Reports units of physical output or performance measurement data that quantifies specific productivity and effectiveness levels of service.

*Program Performance Budget*
A method of budgeting whereby the services provided are broken down in identifiable service programs or performance units. Effectiveness and efficiency of providing the service by the program is measured by performance indicators.

*Program Revenue*
Income earned by a program including fees for services, license and permit fees, and fines.

*Property Appraiser*
Elected county official responsible for setting property valuations for tax purposes and preparing the annual tax roll.

*Proposed Millage*
The tax rate certified to a property appraiser by each taxing agency. A taxing agency may not approve a levy higher than proposed.

*Purpose*
A broad statement of goals to meeting public service needs.

*Real Property*
Land and the buildings and other structures attached to it that are taxable under State law.

*Recurring Expenses*
Expenses similar in amount that continue from year to year, such as personnel expenses and charges for utilities.

*Recurring Revenue*
Revenue sources similar in amounts that continue from year to year, such as property taxes, utility taxes, and license fees.

*Reserve*
An account used to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

*Resolution*
A specific or temporary order of a legislative body requiring less legal formality than an ordinance or statute.

*Resources*
Total amounts available for appropriation including estimated revenues, transfers, and beginning balances.

*Resurgence*
An increase or revival after a period of little activity, popularity, or occurrence.

*Revenue*
An increase in fund financial resources other than from inter-fund transfers or debt issue proceeds.

*Revenue Bond*
Bond backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.

*Revenue Sharing*
State money allocated to local governments.

*Rolled-Back Rate*
The millage necessary to raise the same amount of ad valorem tax revenue as the previous year, excluding taxes from new construction.

*Service Lease*
A lease under which the lessor maintains and services the asset.

*Service Level*
Service or product that comprises actual or expected output of a given program, focusing on results.

*Source of Revenue*
Source or point of origin.

*State-Shared Revenue*
Money that cities and counties receive from the state, including local share of cigarette taxes, fuel taxes, mobile home license taxes, liquor taxes, and sales taxes based on State distribution formulas.

*Supplemental Appropriation*
The governing body's additional appropriation after the budget year has commenced.

*Supplemental Request*
Program and service a department would like to have added (in priority order) over its target budget, or if revenue is greater than anticipated.

*Target Budget*
Desirable expenditure levels provided to departments to develop a recommended budget. Based on the prior year's adopted budget, excluding one-time expenditures, projected revenues, and reserve requirements.

*Tax Base*
The total property valuations on which each taxing agency levies its tax rates.

*Tax Levy*
The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

*Taxes*
Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people.

*Tax Roll*
The certification of assessed/taxable values prepared by the Property Appraiser and presented to the taxing authority by July 1 of each year.

*Tax Year*
A calendar year. The tax bills mailed November 1 represent the property taxes due for the upcoming tax year.

*Taxable Valuation*
The value of property after subtracting all allowable exemptions; the value on which ad valorem taxes are computed.

*Tentative Millage*
The tax rate adopted at the taxing agency's first budget public hearing. Under State law, the agency may reduce, but not increase, the tentative millage during the second budget public hearing.

*Transfers In/Out*
Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

*Trim Bill*
Florida's Truth-in-Millage law. Requires cities to calculate next year's budget on the same tax dollars they received during the current fiscal year. A 1980 law designed to keep the public informed about the intentions of the taxing agencies.

*Unencumbered Balance*
The amount of an appropriation that was not expended or encumbered and is still available for future purposes.

*Uniform Accounting System*
The chart of accounts prescribed by the Office of the State Comptroller designed to standardize financial information to facilitate comparison and evaluation.

*Unreserved Fund Balance*
The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

*User Charges*
The payment of a fee by the party benefiting from the public service, such as Water and Sewer.

*User Fee*
A fee charged for use of services such as recreation facilities and programs.

*Utility Tax*
A tax levied by cities on the consumer of utilities such as electricity, telephone, or gas.

*Valuation*
The dollar value of property assigned by the county property appraiser.

*Vlass Settlement*
Downtown redevelopment agreement with Vlass.

*Voted Millage*
Property tax levies authorized by voters within a taxing agency. Bond issues backed by property taxes are a common form of voted millage called general obligation bonds.

*Workers' Comp*
Workers' compensation insurance provides medical and wage benefits to people who are injured or become ill at work.

*Working Cash*
Excess of current assets including cash-on-hand equivalents over current liabilities that can be used to satisfy cash flow needs.

*Workload Indicator*
A unit of work (e.g., number of permit applications received, the number of households receiving refuse collection service, or the number of burglaries to be investigated).

*Work Year*
The amount of personnel resources required for a program expressed in terms of the "full-time equivalent" number of employees. One "work year" is equal to one full-time, permanent employee, or 2,080 hours. The number of hours a part-time employee is budgeted to work during the year is divided by 2,080 to arrive at the equivalent number of "work years" for the position.

# Chart of Accounts Glossary

## Personnel Services

*Salary*
Base wages paid to an employee.

*Overtime*
Payment in addition to regular salary and wages for an employee working in excess of regular hours.

*Special Pay*
Allowances not included in an employee's base pay and not used to compute overtime or retirement contributions.

*FICA Taxes*
City's match for Social Security and Medicare.

*Life and Health Insurance*
City's contribution toward an employee's health and life insurance premiums and benefits.

*Worker's Compensation*
Premiums and benefits paid for Worker's Compensation.

## Operating Expenses

*Professional Services*
Legal, medical, engineering, architectural, surveying, appraisal, and other services procured for independent professional assistance and not directly involved with accounting and/or auditing.

*Accounting and Auditing*
Expenditures for an independent certified public accountant's services.

*Other Contractual Services*
Payments for custodial services and other services procured by contract or agreement with persons, firms, corporations, or other governmental units.

*Election Expenses*
Charges for ballot preparation and holding municipal elections.

*Travel and Per Diem*
Expenditures for transportation costs, including public transportation and reimbursements for use of private vehicles, per diem, meals, and incidental travel expenses.

*Communications Services*
Payments for telephone, cellular phone, or other communication services.

*Postage*
Expenditures for mail, freight, shipping, and courier services.

*Utility*
Charges for gas, water, sewer, electricity and solid waste disposal services.

*Rental and Lease*
Amounts paid for the lease or rental of land, buildings, equipment, or vehicles.

*Insurance*
Fire, theft, casualty, vehicle, general and professional liability for City protection.

*Repair and Maintenance Services*
Costs incurred to repair and maintain buildings and equipment except custodial or janitorial services. Includes maintenance and service contracts.

*Printing and Binding*
Costs of reproduction services from outside vendors.

*Promotional Activities*
Expenses for promotions or advertising on the City's behalf, not including legal ads.

*Other Current Charges*
Obligations not otherwise classified, such as legal ads and witness fees.

*Office Supplies*
Materials, such as paper, charts, maps, and equipment under $500 in unit value.

*Operating Supplies*
Materials consumed to conduct departmental operations, including fuel, lubricants, chemicals, laboratory suppliers, janitorial and institutional supplies, uniforms, and tapes.

*Memberships and Publications*
Books, or sets of books, journals and periodical subscriptions, dues and professional data costs, and conferences/seminar registration fees and other training and education costs.

*Depreciation*
A fixed asset's lessening of value over time.

# Capital Outlay

*Land*

Cost of land, easement, and right-of-ways acquisition.

*Buildings*

City office buildings and additions, parks and recreational buildings, garages, and additions including equipment installed in new buildings or additions that become a permanent part of the building.

*Improvements other than buildings*

Structures and facilities such as, roads, bridges, curbs, gutters, docks, fences, landscaping, lighting systems, parking areas, storm water and wastewater structures, lift stations, park areas, and athletic fields.

*Machinery and Equipment*

Motor vehicles, light and heavy equipment, office furniture and equipment, and other machinery and equipment having a value greater than $1,000 and a useful life greater than two years.

# Other Expenses

*Debt Service*

Principal, interest, and other charges or payments for loans, bonds, lease - purchases, and other multi-year obligations.

*Contributions*

City donations to civic, charitable, or other organizations or for other specific purposes.

*Contingency*

A reserve set aside to allow for emergencies or unforeseen needs not otherwise budgeted.

# Acronyms

| | |
|---|---|
| AAU | Amateur Athletic Union |
| ACTT | Aquatic Club of Temple Terrace |
| ADA | Americans with Disabilities Act AED Automatic External Defibrillator |
| ALS | Advanced Life Support |
| ASP | After-School Program |
| BATS | Bicycle and Traffic Safety |
| BEDI | Brownsfield Economic Development Initiative |
| BDRA | Business District Redevelopment Agency |
| BLS | Basic Life Support |
| BOA | Board of Adjustment |
| CAD | Computer-Aided Design, or Computer-Aided Drafting, or Computer-Aided Dispatch |
| CAFR | Comprehensive Annual Financial Report |
| CARE | Commercial Area Response & Enforcement |
| CDBG | Community Development Block Grant |
| CDPD | Cellular Digital Packet Data |
| CGFO | Certified Government Finance Officer |
| CIA | Certified Internal Auditor |
| CIE | Capital Improvement |
| | D-Deficiency correction |
| | R-Replacement |
| | G-Growth |
| CIP | Capital Improvement Plan or Construction in Progress |
| CIT | Community Investment Tax |
| CO | Certificate of Occupancy |
| COLA | Cost-of-living allowance |

| | |
|---|---|
| COPS | Community-Oriented Policing Service - refers to Department of Justice grant program |
| CPA | Certified Public Accountant |
| CPR | Cardio-Pulmonary Resuscitation |
| CPSA | Center for Public Safety Excellence |
| CRA | Community Redevelopment Agency |
| DCA | Department of Community Affairs |
| DER | Department of Environmental Regulation |
| DOS | Disk Operating System - refers to computer software used to run computer programs |
| DPW | Department of Public Works |
| DRC | Development Review Committee |
| DRI | Development of Regional Impact |
| EAR | Evaluation and Appraisal Report |
| EKG | Electrocardiogram |
| ELAPP | Environmental Land Acquisition and Protection Program |
| EMD | Emergency Medical Dispatch |
| EMS | Emergency Medical Services |
| EMT | Emergency Medical Technician |
| EOC | Emergency Operations Center |
| EPA | Environmental Protection Agency |
| ePCR | Electronic Patient Care Reporting |
| FC | Full Capacity |
| FCIC | Florida Crime Information Center |
| FDLE | Florida Department of Law Enforcement |
| FDOT | Florida Department of Transportation |
| FEMA | Federal Emergency Management Agency |
| FICA | Federal Insurance Contribution Act (employer Social Security/Medicare payments) |
| FLC | Florida League of Cities |

| | |
|---|---|
| FTE | Full-Time Equivalent |
| FLSA | Fair Labor Standards Act |
| FMLA | Family Medical Leave Act |
| FRDAP | Florida Recreation Department Assistance Program |
| FRS | Florida Retirement System |
| FY | Fiscal Year |
| GASB | Government Accounting Standards Board |
| GATV | Government Access Television |
| GFOA | Government Finance Officers Association |
| GIS | Global, Geographic, or Government Information System Information System |
| GPERC | Gallons Per Day Equivalent Residential Connection |
| HR | Human Resources |
| IAFF | International Association of Firefighters |
| ICMA | International City and County Management Association |
| IS | Internal Service, or Information System |
| IV | Intravenous Therapy |
| JPA | Joint Project Agreement |
| LLEBG | Local Law Enforcement Block Grant |
| LOS | Length of Service/Level of Service |
| MCEB | Municipal Code Enforcement Board |
| MGD | Million Gallons per Day - refers to capacity of water & wastewater treatment plants |
| MFR | Multi-Family Residential |
| MIS | Management Information System |
| MPO | Metropolitan Planning Organization |
| NFPA | National Fire Protection Association |
| NIMS | National Incident Management System NOVNotice of Violation |
| O/H | Overhead |

| | |
|---|---|
| OSHA | Occupational Safety and Health Administration |
| PEBSCO | Public Employees Benefit & Services Corporation |
| PM | Preventive Maintenance |
| PT | Part-Time |
| PW | Public Works |
| PY | Prior Year |
| R&M | Repairs & Maintenance |
| R&R | Repair & Replacement or Renewal & Replacement |
| RFP | Request for Proposal |
| RFQ | Request for Qualifications |
| RMS | Records Management System |
| RV | Recreational Vehicle |
| SBA | State Board of Administration - refers to agency holding City-invested funds |
| SCNAP | Senior Citizen Nutritional Assistance Program |
| SFR | Single-Family Residential |
| SRO | School Resources Officer |
| SWFWMD | Southwest Florida Water Management District |
| SYP | Summer Youth Program |
| TIF | Tax Increment Financing |
| TTRA | Temple Terrace Redevelopment Agency |
| UASI | Urban Areas Security Initiative |
| WRF | Water Reclamation Facility |
| W&S | Water & Sewer |
| WSI | Water Safety Instruction |
| YSC | Youth Sports Complex |

CITY OF

# TEMPLE TERRACE

*Amazing City. Since 1925.*