

CITY OF TAMPA
FY2002
COMBINED SUMMARY OF FUNDS
(Excluding Fund to Fund Transfers)

TAX OPERATING FUNDS \$ 319,035,770

OTHER FUNDS:

Community Development Block Grant	\$	6,550,173	
State Housing Initiatives Partnership		2,488,935	
Home Investment Partnerships Grant		2,524,000	
Emergency Shelter Grants Program		171,000	
Housing Opportunities for Persons With AIDS Grant		<u>2,092,000</u>	
TOTAL OTHER FUNDS			13,826,108

ENTERPRISE FUNDS 218,383,726

INTERNAL SERVICE FUNDS 6,876,794

TOTAL FUNDS APPROPRIATED IN THIS BUDGET \$ 558,122,398

BOND/STATE LOAN FUNDS AVAILABLE IN FY2002:

Utility Tax Construction Bonds	\$	150,000	
Local Option Gas Tax Construction Bond		11,100,000	
Utilities Tax Improvement Bonds		33,835,000	
Water Bond/State Loan		24,587,000	
Solid Waste Bond		<u>21,073,000</u>	
TOTAL BOND FUNDS			<u>90,745,000</u>

TOTAL EXPENDITURE BUDGET (ALL FUNDS) \$ 648,867,398

A MORE DETAILED SUMMARY FOLLOWS

**CITY OF TAMPA
FY2002
SUMMARY BY FUNDS**

TAX OPERATING FUNDS

General Fund			\$ 244,564,680
Utility Tax Fund		\$ 59,398,537	
Less Transfer To:			
Capital Improvement Projects	\$ 15,455,416		
General Fund	<u>29,658,041</u>	<u>45,113,457</u>	14,285,080
Guaranteed Entitlement - State Revenue Sharing Fund		\$ 4,897,504	
Less Transfer To: General Fund		<u>45,329</u>	4,852,175
Cable Communications Fund		\$ 3,277,053	
Less Transfer To:			
Capital Improvement Projects		<u>500,000</u>	2,777,053
Local Option Gas Tax Revenue Fund		\$ 10,237,715	
Less Transfer To:			
Local Option Gas Tax Construction Fund		<u>6,776,440</u>	3,461,275
Occupational License Revenue Fund		\$ 9,479,798	
Less Transfer To: General Fund		<u>2,171,748</u>	7,308,050
Utility Tax Capital Improvement Fund			17,265,169
Community Investment Tax Fund			11,700,000
Local Option Gas Tax Construction Fund			6,851,440
Transportation Impact Fee Construction Fund			<u>5,970,848</u>
TOTAL TAX OPERATING FUNDS			<u>\$ 319,035,770</u>

OTHER FUNDS

Community Development Block Grant			\$ 6,550,173
State Housing Initiatives Partnership			2,488,935
Home Investment Partnerships Grant			2,524,000
Emergency Shelter Grants Program			171,000
Housing Opportunities for Persons With AIDS Grant			2,092,000
Fire and Police Pension Fund	\$ 289,114,724		
Less Transfer From Other Funds		<u>289,114,724</u>	0
General Employee Pension Fund	\$ 39,242,981		
Less Transfer From Other Funds		<u>39,242,981</u>	0
TOTAL OTHER FUNDS			<u>\$ 13,826,108</u>
PAGE TOTAL			<u>\$ 332,861,878</u>

**CITY OF TAMPA
FY2002
SUMMARY BY FUNDS**

CONTINUED..			
	PREVIOUS PAGE TOTAL		\$ 332,861,878
<u>ENTERPRISE FUNDS</u>			
Parking Fund		\$ 17,405,702	
Less: Transfer to General/Utility Tax Funds		<u>116,137</u>	17,289,565
Sanitary Sewers Fund		\$ 75,827,504	
Less: Transfer to Other Funds		<u>39,370</u>	75,788,134
Water Fund		\$ 65,581,438	
Less: Transfer to Other Funds		<u>28,829</u>	65,552,609
Solid Waste Fund		\$ 58,420,230	
Less: Transfer to Other Funds		<u>21,638</u>	58,398,592
Utility Service Fund		\$ 5,535,311	
Less: Utility Accounting Billing	\$ 4,226,217		
Water Resources Billing	<u>327,094</u>	<u>4,553,311</u>	982,000
Marina Fund			<u>372,826</u>
TOTAL ENTERPRISE FUNDS			<u>\$ 218,383,726</u>
<u>INTERNAL SERVICE FUNDS</u>			
Self Insurance Fund		\$ 31,580,339	
Less: Charges To User Departments		<u>24,845,940</u>	\$ 6,734,399
Administrative Services Fund		\$ 592,096	
Less: Charges To User Departments		<u>586,096</u>	6,000
Fleet Maintenance Fund		\$ 9,442,278	
Less: Charges To User Departments		<u>9,305,883</u>	136,395
TOTAL INTERNAL SERVICE FUNDS			<u>\$ 6,876,794</u>
TOTAL FUNDS APPROPRIATED IN THIS BUDGET			<u><u>\$ 558,122,398</u></u>

EXECUTIVE SUMMARY FY02 GENERAL FUND

REVENUES

Aviation Authority	\$	2,583,549	
Building Fees		4,160,120	
Communications Services Tax		1,454,158	
Fines and Forfeitures		2,312,734	
Franchise Fees		17,255,108	
Interest Earnings		4,547,120	
One Cent Gas Tax		1,717,191	
Other Fees and Charges		34,816,770	
Property Tax		96,362,472	
Sales Tax		25,611,305	
State Revenue Sharing		3,698,678	
Transfer from Occupational License Fund		2,171,748	
Transfers from Other Funds		2,574,887	
Transfer from Utility Tax Fund		29,658,041	
Reserve for Revenue Shortfall		<u><1,772,708 ></u>	\$ 227,151,173
Transfer from Fund Balance			<u>17,413,507</u>
TOTAL REVENUES			<u><u>\$ 244,564,680</u></u>

EXPENDITURES

Administration	\$	3,357,306	
Business and Community Services		11,559,186	
Community Affairs		1,963,940	
Convention Center		6,387,265	
City Clerk		977,070	
City Council		706,622	
Management Information Systems		7,629,632	
Fire Rescue		39,933,364	
Internal Audit		837,052	
Legal		2,677,850	
Mayor		500,073	
Non-Departmental		21,002,777	
Police		97,790,580	
Purchasing		1,350,518	
Recreation		11,044,265	
Revenue and Finance		5,274,835	
Tampa Museum		814,687	
Tampa Theatre		185,628	
Parks		16,194,008	
Public Works		24,815,785	
Stormwater Management		<u>6,146,025</u>	\$ 261,148,468
Less Cost Allocation			<9,231,348 >
Less CIP Reimbursement			<u><7,352,440 ></u>
TOTAL EXPENDITURES			<u><u>\$ 244,564,680</u></u>

STATE HOUSING INITIATIVES PARTNERSHIP

REVENUES

State Housing Initiatives Partnership		\$ 2,488,935
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EXPENDITURES

Business and Community Services		\$ 2,488,935
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HOME INVESTMENT PARTNERSHIPS GRANT

REVENUES

Deferred Payment Loan Income	\$ 200,000	
Home Investment Partnerships Grant	2,324,000	
TOTAL REVENUES		<u>\$ 2,524,000</u>

EXPENDITURES

Business and Community Services		<u>\$ 2,524,000</u>
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EMERGENCY SHELTER GRANTS PROGRAM

REVENUES

Emergency Shelter Grants Program		<u>\$ 171,000</u>
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EXPENDITURES

Business and Community Services		<u>\$ 171,000</u>
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HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS GRANT

REVENUES

Housing Opportunities for Persons With AIDS Grant		<u>\$ 2,092,000</u>
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EXPENDITURES

Business and Community Services		<u>\$ 2,092,000</u>
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UTILITY TAX CAPITAL FUND

REVENUES

Communication Services Tax	\$	24,237,966	
Electric Utility Tax		23,994,772	
Gas Utility Taxes		936,512	
Other Revenues		159,199	
Telephone Utility Taxes		1,769,451	
Transfer from Other Funds		288,643	
Water Utility Tax		2,346,384	\$ 53,732,927
Transfer from Fund Balance			<u>5,665,610</u>
TOTAL REVENUES			<u><u>\$ 59,398,537</u></u>

EXPENDITURES

Administration	\$	11,200	
Business and Community Services		55,284	
Community Affairs		8,000	
Convention Center		17,500	
City Clerk		6,461	
City Council		2,472	
Management Information Systems		643,224	
Fire Rescue		206,203	
Internal Audit		3,000	
Legal		7,701	
Non-Departmental: Debt Svc and Transfers		37,859,478	
Capital Improvement Projects		15,455,416	
Police		439,910	
Purchasing		11,384	
Parks		64,859	
Public Works		167,177	
Recreation		116,879	
Revenue and Finance		62,205	
Stormwater Management		41,405	
Tampa Museum		10,856	
Tampa Theatre		1,000	
Fleet Maintenance		4,206,923	
TOTAL EXPENDITURES			<u><u>\$ 59,398,537</u></u>

GUARANTEED ENTITLEMENT- STATE REVENUE SHARING

REVENUES

State Revenue Sharing			<u><u>\$ 4,897,504</u></u>
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EXPENDITURES

Transfer to Debt Service Fund	\$	4,852,175	
Transfer to General Fund		45,329	
TOTAL EXPENDITURES			<u><u>\$ 4,897,504</u></u>

CABLE COMMUNICATIONS FUND

REVENUES

Communications Services tax	\$ 2,343,375	
Franchise Fees	230,678	
Interest Earnings	350,000	
Other	3,000	
Transfer from Fund Balance	350,000	
TOTAL REVENUES	<u>350,000</u>	<u>\$ 3,277,053</u>

EXPENDITURES

Office of Cable Communications	\$ 1,145,993	
Capital Equipment	503,900	
Grants in Aid	822,886	
Transfer to Capital Improvement Projects Fund	500,000	
Transfer to Fund Balance	304,274	
TOTAL EXPENDITURES	<u>304,274</u>	<u>\$ 3,277,053</u>

LOCAL OPTION GAS TAX REVENUE FUND

REVENUES

Gas Tax	\$ 10,162,715	
Interest Earnings	75,000	
TOTAL REVENUES	<u>75,000</u>	<u>\$ 10,237,715</u>

EXPENDITURES

Transfer to Local Option Gas Tax		
Construction Fund	\$ 6,776,440	
Transfer to Debt Service	3,461,275	
TOTAL EXPENDITURES	<u>3,461,275</u>	<u>\$ 10,237,715</u>

OCCUPATIONAL LICENSE TAX REVENUE FUND

REVENUES

Occupational License Tax Revenue		<u>\$ 9,479,798</u>
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EXPENDITURES

Transfer to General Fund	\$ 2,171,748	
Transfer to Debt Service	7,308,050	
TOTAL EXPENDITURES	<u>7,308,050</u>	<u>\$ 9,479,798</u>

**UTILITY TAX
CAPITAL IMPROVEMENT FUND**

REVENUES

Transfer from Cable Communications Fund	\$	500,000	
Transfer from Trust and Agency		1,309,753	
Transfer from Utility Tax Fund		<u>15,455,416</u>	
TOTAL REVENUES			<u>\$ 17,265,169</u>

EXPENDITURES

Capital Improvement Projects	\$	9,165,169	
Transfer to Art in Public Places		100,000	
Transfer to Fund Balance		<u>8,000,000</u>	
TOTAL EXPENDITURES			<u>\$ 17,265,169</u>

COMMUNITY INVESTMENT TAX FUND

REVENUES

Community Investment Tax			<u>\$ 11,700,000</u>
TOTAL REVENUES			

EXPENDITURES

Capital Improvement Projects	\$	4,000,000	
Transfer to Debt Service		4,000,000	
Vehicles and Equipment		<u>3,700,000</u>	
TOTAL EXPENDITURES			<u>\$ 11,700,000</u>

**LOCAL OPTION
GAS TAX CONSTRUCTION FUND**

REVENUES

Transfer from Local Option Gas Tax			
Revenue Fund	\$	6,776,440	
Interest Earnings		<u>75,000</u>	
TOTAL REVENUES			<u>\$ 6,851,440</u>

EXPENDITURES

Transportation Projects	\$	6,536,440	
Transfer to HARTline		<u>315,000</u>	
TOTAL EXPENDITURES			<u>\$ 6,851,440</u>

TRANSPORTATION IMPACT FEE CONSTRUCTION FUND

REVENUES

Aid in Construction	\$	700,000	
Transfer from Impact Fee Districts Fund		5,270,848	
		5,970,848	\$ <u>5,970,848</u>

EXPENDITURES

Transportation Projects	\$	5,554,162	
Transfer to HARTline		416,686	
TOTAL EXPENDITURES		5,970,848	\$ <u>5,970,848</u>

PARKING FUND

REVENUES

Interest Earnings	\$	300,000	
Other		48,500	
Parking - Arena Events		760,000	
Parking Garages		10,199,877	
Parking Lots		798,788	
Parking Meters		1,826,910	
Parking Tickets		2,641,800	
Transfer From General Reserve		829,827	
TOTAL REVENUES		17,405,702	\$ <u>17,405,702</u>

EXPENDITURES

Parking Operations	\$	10,572,702	
Debt Service		6,192,650	
Capital		524,213	
Transfer to Utility Tax Fund		116,137	
TOTAL EXPENDITURES		17,405,702	\$ <u>17,405,702</u>

SANITARY SEWERS FUND

REVENUES

Disposal Service Charges	\$	64,000,000	
Interest Earnings		2,200,000	
New Connections and Improvements		4,842,000	
Other		642,000	
Sale of Sludge		250,000	
Transfer From General Reserve		3,893,504	
TOTAL REVENUES		75,827,504	\$ <u>75,827,504</u>

EXPENDITURES

Sewer Operations	\$	45,198,642	
Debt Service		23,797,635	
Capital		6,791,857	
Transfer to Other Funds		39,370	
TOTAL EXPENDITURES		75,827,504	\$ <u>75,827,504</u>

WATER FUND

REVENUES

Aid in Construction	\$ 600,000	
Connection of Water Mains	1,251,450	
Conservation Grants/Programs	308,120	
Contribution from Sanitary Sewers	400,000	
Hydrants and Sprinklers	824,000	
Installation Charges	1,215,400	
Interest Earnings	2,944,200	
Other	368,670	
Transfer from General Reserve	2,857,333	
Water Conservation Fines	380,000	
Water Sales and Service Charges	54,233,565	
West Coast Regional Supply Authority Sales	198,700	
TOTAL REVENUES		<u><u>\$ 65,581,438</u></u>

EXPENDITURES

Water Operations	\$ 43,131,298	
Debt Service	11,392,140	
Capital	11,029,171	
Transfer to Other Funds	28,829	
TOTAL EXPENDITURES		<u><u>\$ 65,581,438</u></u>

SOLID WASTE FUND

REVENUES

Disposal Service Charges	\$ 44,311,080	
Electricity	5,947,000	
Interest Earnings	1,194,210	
Other	1,523,060	
Tipping Fees	5,444,880	
TOTAL REVENUE		<u><u>\$ 58,420,230</u></u>

EXPENDITURES

Solid Waste Operations	\$ 39,667,902	
Debt Service	13,727,208	
Capital	1,737,954	
Transfer to General Reserve	3,265,528	
Transfer to Other Funds	21,638	
TOTAL EXPENDITURES		<u><u>\$ 58,420,230</u></u>

MARINA FUND

REVENUES

Boat Slip Rentals	\$	65,300	
Fuel Sales		51,200	
Interest Earnings		29,500	
Transfer from Fund Balance		226,826	
TOTAL REVENUES			<u>\$ 372,826</u>

EXPENDITURES

Marina Operations	\$	113,900	
Transfer to Debt Service		258,926	
TOTAL EXPENDITURES			<u>\$ 372,826</u>

UTILITY SERVICE FUND

REVENUES

Interest Earnings	\$	118,000	
Service Charges		850,000	
County Meter Read Sales		14,000	
Utility Accounting Billings		4,226,217	
Water Resources Billings		327,094	
TOTAL REVENUES			<u>\$ 5,535,311</u>

EXPENDITURES

Water Resources and Public Works	\$	327,094	
Utility Accounting		5,208,217	
TOTAL EXPENDITURES			<u>\$ 5,535,311</u>

ADMINISTRATIVE SERVICES FUND

REVENUES

Graphics and Typesetting	\$	128,522	
Mail Distribution		457,574	
Other Revenue		6,000	
TOTAL REVENUES			<u>\$ 592,096</u>

EXPENDITURES

Graphics and Typesetting	\$	145,726	
Mail Distribution		446,370	
TOTAL EXPENDITURES			<u>\$ 592,096</u>

FLEET MAINTENANCE FUND

REVENUES

User Departmental Billing Revenue	\$ 9,305,883	
Interest Earnings	57,000	
Other	49,395	
Tampa Housing Authority Vehicle Maintenance	<u>30,000</u>	
TOTAL REVENUES		<u><u>\$ 9,442,278</u></u>

EXPENDITURES

Electronics	\$ 1,076,354	
Fleet Maintenance	<u>8,365,924</u>	
TOTAL EXPENDITURES		<u><u>\$ 9,442,278</u></u>

FIRE AND POLICE PENSION FUND

REVENUES

City of Tampa Contribution	\$ 4,137,242	
Dividend Income	14,000,000	
Employee Contribution	3,087,494	
Gain on Sale of Investments	75,000,000	
Interest Earnings	14,000,000	
Other	289,988	
State of Florida Contribution	3,600,000	
Unrealized Gain on Investments	<u>175,000,000</u>	
TOTAL REVENUES		<u><u>\$ 289,114,724</u></u>

EXPENDITURES

Fire and Police Pension Board	\$ 269,988	
Fire and Police Pension	<u>288,844,736</u>	
TOTAL EXPENDITURES		<u><u>\$ 289,114,724</u></u>

GENERAL EMPLOYEES PENSION FUND

REVENUES

City of Tampa Contribution	\$ 1,922,000	
Dividend Income	2,845,210	
Employee Contribution	1,040,000	
Gain on Sale of Investments	3,400,000	
Interest Earnings	12,161,000	
Other Contributions	89,254	
Unrealized Gain on Investments	<u>17,785,517</u>	
TOTAL REVENUES		<u><u>\$ 39,242,981</u></u>

EXPENDITURES

General Employees Pension	\$ 39,118,535	
Transfer to General Fund	<u>124,446</u>	
		<u><u>\$ 39,242,981</u></u>

GENERAL FUND REVENUE COMPARISON

<u>REVENUES</u>	<u>FY01 BUDGET</u>	<u>FY01 PROJECTION</u>	<u>FY02 BUDGET</u>
Aviation Authority	\$ 2,508,747	\$ 2,508,747	\$ 2,583,549
Building Fees	4,207,561	3,960,247	4,160,120
Communications Services Tax	0	0	1,454,158 ⁽¹⁾
Fines and Forfeitures	2,192,613	2,289,836	2,312,734
Franchise Fees	17,246,138	18,084,081	17,255,108 ⁽¹⁾
Interest Earnings	4,194,503	4,502,099	4,547,120
One Cent Gas Tax	1,785,999	1,821,000	1,717,191
Other Fees/Charges	32,489,685	34,036,628	34,816,770
Property Tax	83,364,124	83,364,124	96,362,472 ⁽²⁾
Sales Tax	25,205,371	24,704,857	25,611,305
State Revenue Sharing	3,716,753	3,609,365	3,698,678
Occupational License Transfer	2,674,078	2,674,078	2,171,748 ⁽³⁾
Transfer from Other Funds	2,788,415	3,175,969	2,574,887 ⁽⁴⁾
Utility Tax Transfer	27,658,041	27,658,041	29,658,041
Transfer Fund Balance	17,712,470	0	17,413,507
Reserve for Revenue Shortfall	<1,700,000 >	0	<1,772,708 >
TOTAL REVENUES	<u>\$ 226,044,498</u>	<u>\$ 212,389,072</u>	<u>\$ 244,564,680</u>

(1) Due to Florida legislative changes, telecommunication franchise fees, formerly collected locally, have been replaced by a communications services tax, which is collected and administered by the Florida Department of Revenue.

(2) Reflects increased City-wide property values and new construction growth.

(3) Decrease due to higher payments on variable rate portion of Aquarium bonds.

(4) Represents decreased use of forfeiture funds to match federal hiring grants and grant funds to support police officers contracted to participate in state sponsored programs.

GENERAL FUND DEPARTMENTAL EXPENDITURE COMPARISON

<u>DEPARTMENT</u>	<u>FY01 BUDGET</u>	<u>FY01 PROJECTION*</u>	<u>FY02 BUDGET</u>
Administration	\$ 3,115,854	\$ 3,218,593	\$ 3,357,306
Business and Community Services	10,280,149	11,168,032	11,559,186 ⁽¹⁾
Community Affairs	1,871,153	1,963,638	1,963,940
Convention Center	6,042,669	6,142,523	6,387,265
City Clerk	939,081	948,257	977,070
City Council	683,350	687,538	706,622
Management Information Systems	6,734,600	7,181,885	7,629,632
Fire Rescue	38,958,963	38,759,856	39,933,364
Internal Audit	800,827	817,270	837,052
Legal	2,622,416	2,637,909	2,677,850
Mayor	484,550	506,571	500,073
Non-Departmental	14,197,270	13,302,525	21,002,777 ⁽²⁾
Police	91,945,285	92,041,003	97,790,580
Purchasing	1,314,631	1,294,454	1,350,518 ⁽³⁾
Recreation	9,829,711	9,898,442	11,044,265 ⁽⁴⁾
Revenue and Finance	5,007,371	5,155,298	5,274,835
Tampa Museum	839,389	829,793	814,687
Tampa Theatre	160,788	157,700	185,628
Parks	15,388,902	16,091,031	16,194,008
Public Works	23,622,009	24,677,350	24,815,785
Stormwater Management	<u>5,731,608</u>	<u>6,149,228</u>	<u>6,146,025</u>
Sub Total	\$ 240,570,576	\$ 243,628,896	\$ 261,148,468
Less Cost Allocation	<8,203,051 >	<8,203,051 >	<9,231,348 >
Less CIP Reimbursement	<u><6,323,027 ></u>	<u><6,323,027 ></u>	<u><7,352,440 ></u>
TOTAL EXPENDITURES	<u>\$ 226,044,498</u>	<u>\$ 229,102,818</u>	<u>\$ 246,622,390</u>

*Projections include expenditure estimates for prior year encumbrance carry forwards that are not included in the FY01 Budget column.

(1) An additional \$1,330,824 of expenses related to Business and Community Services is budgeted in various departments.

(2) Increase primarily due to police and fire sworn personnel annual/sick leave buyout; convention center hotel operating lease; contribution to the Tampa Sports Authority; and higher tax increment finance transfer payments.

(3) An additional \$1,096,251 of expenses related to the Inventory System is budgeted in various departments.

(4) Reflects additional personnel and operating costs associated with new recreation facilities.