



City Council Meeting

Temple Terrace, Florida

Tuesday, July 7, 2026

6:00 PM

City Hall Council Chambers

Agenda

1. Call to Order

2. Invocation

3. Pledge of Allegiance to the Flag

4. Historical Fact

5. Recognition and Proclamations

5.A. Proclamation - Parks and Recreation Month

6. Presentations

7. Board Appointments

8. Consideration of Minutes from Previous Meetings

8.A. Approval of June 16, 2026 City Council Meeting Minutes

9. Public Comment

Persons wishing to be heard on items on the Consent Agenda or Non-Agenda Items. (The public may comment on an agenda item during the public comment period for each agenda action item. There will be a 30-minute time limit for all public comment to be continued at the end of the meeting if more time is needed):

NOTE: A three-minute time limit will be imposed on ALL comments from the public, regardless of the subject matter. Individual members of the public who are present in the audience may designate in writing a representation spokesperson to speak on their behalf and thereby relinquish their time to that spokesperson. Thereafter, they may not be heard on the agenda item for which designation was made. The representative spokesperson shall be allowed to speak for 1 minute for each such designation up to a maximum of 10 minutes. Appropriate dress when appearing before the Mayor and City Council is appreciated. Cell phones must be silenced while in the Council Chambers.

10. Communications and Petitions

11. Consent Agenda

11.A. Resolution Approving an Interlocal Agreement with Hillsborough County

Concerning the Distribution of Boat Registration Fee Revenue
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF TEMPLE TERRACE, FLORIDA, APPROVING THE INTERLOCAL AGREEMENT WITH HILLSBOROUGH COUNTY REGARDING THE DISTRIBUTION OF BOAT FEE REVENUE AND CONTINUED MARINE LAW ENFORCEMENT SERVICES DURING FISCAL YEAR 2027; AUTHORIZING THE CITY MANAGER TO EXECUTE THE AGREEMENT; PROVIDING AN EFFECTIVE DATE.

12. Public Hearings, Ordinances, and Resolutions

- 12.A. Resolution Approving the Annual Comprehensive Financial Report (ACFR) for Fiscal Year ending September 30, 2025

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF TEMPLE TERRACE, FLORIDA, APPROVING THE ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR) FOR FISCAL YEAR ENDING SEPTEMBER 30, 2025, INCLUDING THE AUDITOR'S MANAGEMENT LETTER PREPARED BY THE CITY'S AUDITOR, FORVIS MAZARS, LLP; AUTHORIZING STAFF TO FILE REPORTS WITH THE STATE OF FLORIDA TO COMPLY WITH REPORTING REQUIREMENTS; PROVIDING AN EFFECTIVE DATE.

- 12.B. Resolution Approving Street Sweeping Services with USA Services of Florida via Sourcewell Contract #111125

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF TEMPLE TERRACE, FLORIDA, APPROVING AN ADDENDUM TO SCA'S PROPOSAL BETWEEN THE CITY AND USA SERVICES OF FLORIDA, LLC, TO PROVIDE STREET SWEEPING SERVICES THROUGH SOURCEWELL MASTER AGREEMENT #111125 FOR AN ANTICIPATED ANNUAL AMOUNT OF \$92,160; AUTHORIZING THE CITY MANAGER TO EXECUTE THE ADDENDUM; PAYMENT TO BE PROVIDED WITH PUBLIC WORKS ROADWAY DIVISION FUNDS; PROVIDING AN EFFECTIVE DATE.

- 12.C. Public Hearing and First Reading of an Ordinance Amending Section 1-103 (Definitions), Section 1-104 (Enforcement Procedures) and 1-105 (Schedule of Violations and Penalties)

AN ORDINANCE OF THE CITY COUNCIL OF TEMPLE TERRACE, FL, AMENDING THE CITY OF TEMPLE TERRACE CODE OF ORDINANCES, CHAPTER 1, GENERAL PROVISIONS, ARTICLE II, CODE ENFORCEMENT, DIVISION 3, SUPPLEMENTAL ENFORCEMENT PROCEDURES BY AMENDING SECTION 1-103, BY AMENDING SECTION 1-104(d), BY CREATING SECTION 1-104(i), BY AMENDING SECTION 1-105(b), AND BY CREATING SECTION 1-105(d); PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; PROVIDING FOR INCLUSION IN THE TEMPLE TERRACE CODE OF ORDINANCES; PROVIDING AN EFFECTIVE DATE.

- 12.D. Public Hearing and First Reading of an Ordinance Creating Code Chapter 20 Article IV School Speed Zone Enforcement Program

AN ORDINANCE OF THE CITY COUNCIL OF TEMPLE TERRACE, FL, CREATING THE CITY OF TEMPLE TERRACE CODE OF ORDINANCES

CHAPTER 20, ARTICLE IV TITLED "SCHOOL SPEED ZONE ENFORCEMENT PROGRAM AND SPEED DETECTION SYSTEMS"; PROVIDING FOR USE OF SPEED DETECTION SYSTEMS IN ACCORDANCE WITH STATE LAW; PROVIDING FOR DEFINITIONS; PROVIDING FOR USE OF LOCAL HEARING OFFICER; PROVIDING FOR THE DESIGNATION OF SCHOOL SPEED DETECTION ZONE; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS WITH STATE LAW; PROVIDING FOR CODIFICATION; DIRECTING THAT THE ORDINANCE BE FILED WITH THE DEPARTMENT OF STATE; PROVIDING FOR CORRECTION OF SCRIVENER'S ERROR; PROVIDING FOR CONFLICTS; PROVIDING AN EFFECTIVE DATE.

13. Council Business

13.A. Scheduling a Special Meeting to Adopt a Tentative Millage Rate

14. New Business and Board Reports

15. City Manager's Report

15.A. Confirming a Joint City Council-Planning Commission Workshop on August 17th from 4:00 to 5:30 pm at Omar K. Lightfoot Senior Center

16. City Attorney's Report

17. Persons Wishing to be Heard on Items NOT Listed on the Agenda (continued if necessary):

Americans for Disabilities Act

The City of Temple Terrace is committed to making our website accessible to all users, including those with disabilities. While we strive to adhere to the accepted guidelines and standards for accessibility and usability, it is not always possible as it relates to attachments on the agenda that don't meet Federal standards for Americans with Disabilities Act (ADA) compliance. Please call the City Clerk's office at (813) 506-6440 for information on how to access these documents.

Adjournment

The Temple Terrace City Council meets the first and third Tuesday of each month and the meetings held at City Hall are broadcast "live" on Spectrum Channel 641 and Frontier Channel 39, beginning at 6:00 p.m. A rebroadcast of the latest meeting (or a taped version of the meeting if held at locations other than City Hall) can be seen on Wednesday and Friday at 2:00 p.m. and on Monday and Thursday at 7:00 p.m. Please be advised that there may be a scheduling delay in the rebroadcast of meetings held in locations other than City Hall, such as the Lightfoot Center, to allow time for the camera footage to be reformatted for broadcast. Meetings can also be viewed on the City's official YouTube channel at <https://youtube.com/user/cityoftempleterrace>.

Minutes of the City Council meetings can be obtained from the City Clerk's office. The meetings are recorded, but the minutes are not transcribed verbatim. Persons requiring a verbatim transcript may make arrangements with the City Clerk to duplicate the recordings or arrange to have a court reporter present at the meeting. The cost of duplication and/or court reporter will be at the expense of the requesting party.

Persons who wish to appeal any decision made by the City Council with respect to any matter considered at this meeting will need a record of the proceedings, and for such purpose may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is based.

In accordance with Section 282.26, Florida Statutes, persons with disabilities needing special

accommodations to participate in this meeting should contact the Mayor through the City Clerk's office no later than 5:00 p.m. two business days prior to the meeting.

Item Cover Page

City Council Item Report

Date: July 7, 2026
From: Rachel Tidwell, Executive Assistant
Item Type: Recognitions/Proclamations
Subject: Proclamation - Parks and Recreation Month
Presenter: Andy Ross, Mayor

Recommendation:

Discussion:

The proclamation for Parks and Recreation Month is to be presented to Cori Collins.

Resolution/Ordinance Information:

Appropriation Code:

Requirements:

Cost:

Attachments:

1. Parks and Recreation Proclamation 2026

PROCLAMATION



TEMPLE TERRACE

Amazing City. Since 1925.

WHEREAS, Parks and Recreation programs are an integral part of communities throughout this country and are vitally important to establishing and maintaining the quality of life in our community, ensuring the health of citizens, and contributing to the economic and environmental well-being of a community and region; and

WHEREAS, Parks and Recreation encourages physical activities by providing space for popular sports, hiking trails, swimming pools and many other activities designed to promote active lifestyles; and

WHEREAS, Parks and Recreation programming and education activities, such as out-of-school time programming, youth sports and environmental education, are critical to childhood development; and

WHEREAS, The U.S. House of Representatives has designated July as Parks and Recreation Month. Temple Terrace recognizes the benefits derived from park and recreation resources.

NOW, THEREFORE, I, ANDREW ROSS, by virtue of the authority vested in me as Mayor of the City of Temple Terrace, Florida, do hereby proclaim July 2026 as

Parks and Recreation Month

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Great Seal of the CITY OF TEMPLE TERRACE To be affixed, at TEMPLE TERRACE, FLORIDA, this 7th day of July, 2026.

X

Andrew Ross
Mayor



Item Cover Page

City Council Item Report

Date: July 7, 2026
From: Lynda Sader, City Clerk
Item Type: Minutes
Subject: Approval of June 16, 2026 City Council Meeting Minutes
Presenter: Andy Ross, Mayor

Recommendation:

Approve the June 16, 2026 City Council Meeting Minutes.

Discussion:

Resolution/Ordinance Information:

Appropriation Code:

Requirements:

Motion

Cost:

Attachments:

1. 06-16-2026 Council Regular Minutes

**CITY OF TEMPLE TERRACE, FLORIDA
CITY COUNCIL MEETING MINUTES**

Having been duly advertised as required by law, the regular meeting of the Mayor and City Council of the City of Temple Terrace, Florida, was held on Tuesday, June 16, 2026, in the Council Chambers at City Hall.

Present were: Mayor Andy Ross, Council Members James Chambers, Alison Fernandez, and Erik Kravets, City Manager Carlos Baia, City Clerk Lynda Sader, and City Attorney Ernest Mueller.

Absent was: Council Member Gil Schisler.

Also present were: Police Chief Rob Staley, Leisure Services Director Karl Langefeld, Finance Director Jim Ingram, IT Director Sally Cabrera, Public Works Director Jason Warrenfeltz, Division Fire Chief of Operations Scott Murley, Community Development Director Greg Pauley, Human Resources Director Antonio Nazario, Code Compliance Director Jack Shanks and several others.

There being a quorum present, Mayor Ross called the meeting to order at 6:00 p.m., led the invocation, and the Pledge of Allegiance to the Flag.

4. Historical Fact

Mayor Ross presented a historical fact about the Pleasant Terrace neighborhood. Pleasant Terrace, located behind Ace Hardware between Fowler Avenue, Fletcher Avenue, 50th Street, and 56th Street, has a unique history closely tied to the development of the Temple Terrace and University of South Florida (USF) areas. During World War II, the neighborhood was part of the Henderson Army Air Base, which encompassed a vast area extending from Busch Boulevard and 30th Street eastward to approximately 46th Street and included what is now the USF campus, Busch Gardens, Adventure Island, and the current Temple Terrace City Hall property. Following the war, the federal government transferred the land to Hillsborough County, with portions later becoming the USF campus and other areas eventually sold for residential development. Although the exact process by which Pleasant Terrace became privately owned remains unclear, residential construction began in the late 1960s and early 1970s. Early residents included prominent community members such as former Tampa City Council member Rudy Fernandez and former Tampa Mayor Pam Iorio, both of whom shared firsthand accounts of the neighborhood's early years. Developer McQueeny acquired much of the property in 1967, renamed Wiltsey Road to Rolling Hill Court, subdivided the land, and built homes based on three primary architectural models—Chateau, Chalet, and Regency—many of which remain recognizable today despite exterior modifications. The opening of the USF College of Medicine in 1971 attracted numerous

faculty members to Pleasant Terrace because of its proximity to campus, further shaping the neighborhood's identity. Historical landmarks include the former borrow pit along 50th Street, where fill material was excavated to construct Fletcher Avenue through surrounding wetlands, and a distinctive residence modeled after the original USF Science Center. In the late 1990s, Pleasant Terrace was annexed into the City of Temple Terrace through the efforts of Paul Tomasino and Tom Mortenson as part of a larger annexation that significantly expanded the city's geographic boundaries and included the Telecom Park area. As part of the annexation agreement, several neighborhood streets were closed to through-traffic, preserving the community's residential character and preventing congestion from commuters traveling to USF. Today, Pleasant Terrace remains a historically significant neighborhood that has produced notable civic leaders while reflecting the area's military, educational, and municipal development.

5. Recognitions and Proclamations:

5.A. Employee of the Month – May

Mayor Ross introduced Laurie Smith.

Laurie Smith is being recognized as the employee of the month for May.

Laurie has proudly served as a Code Compliance Officer for the City of Temple Terrace for the past seven years. She is well-known throughout the community and makes intentional efforts to engage with residents, building relationships rooted in trust and respect. Laurie is detail-oriented and deeply passionate about preserving the beauty and integrity of Temple Terrace. In 2025 alone, Laurie initiated 1,722 cases. Remarkably, only 38 of those cases originated from resident complaints, clearly demonstrating her proactive approach to identifying and addressing ordinance violations before they escalate.

Laurie consistently exhibits extraordinary empathy in her work. She partners with residents to achieve voluntary compliance whenever possible, recognizing that information and communication are the most effective tools in code enforcement. Of the 1,722 cases she initiated in 2025, only 30 required escalations to the Municipal Code Board. Even in those instances, Laurie remained committed to working collaboratively with residents to achieve compliance. She is an exceptional team player who regularly assists fellow officers and willingly shares her knowledge and experience. Laurie serves as a trusted resource within the department, offering guidance with humility and professionalism.

Laurie approaches every case with care and understanding, fully aware that receiving a violation notice can be stressful for residents. She has respectful communication and makes it clear that her role is not merely enforcement, but service to the community.

Committed to professional growth, Laurie has successfully completed all four levels of the Florida Association of Code Enforcement certifications and is currently working toward achieving the distinguished Code Enforcement Professional designation.

Laurie's consistent professionalism, dedication to the community, and pursuit of excellence bring great credit upon herself and the City of Temple Terrace.

Congratulations to Laurie for being selected as May Employee of the Month.

Ms. Smith thanked Mayor Ross and the Council for this recognition.

5.B. Proclamation - Alzheimer's and Brain Awareness Month

Mayor Ross introduced CherylAnn Haley, Alzheimer's Association Congressional Ambassador and presented the proclamation.

Ms. Haley thanked Mayor Ross and the City for the proclamation.

5.C. Proclamation - World Social Media Day

Mayor Ross introduced Mary Bates, Marketing and Communications Specialist, and presented the proclamation.

Ms. Bates thanked Mayor Ross and the Council for the proclamation.

6. Presentations: None

7. Board Appointments: None

8. Consideration of Minutes from Previous Meetings:

8.A. Approval of the June 2, 2026, City Council Meeting Minutes

Upon motion of Council Member Chambers, seconded by Council Member Fernandez, the **MINUTES** of the June 2, 2026, City Council Meeting, were **APPROVED** as presented with the following vote.

Vote on the motion being: Mayor Ross and Council Members Chambers, Fernandez, and Kravets voting "aye," no "nay."

9. Persons Wishing to be Heard on Items NOT Listed on the Agenda or Items on the Consent Agenda:

Mayor Ross stated the process for Public Comments.

Charles Loeb noted the library sale in July and commented on the property tax vote on the ballot in November.

Ann Martin commented on the utility bills due dates and penalties process. She would like to see extra time allowed to pay the bills after the due date without penalties.

10. Communications and Petitions: None

11. Consent Agenda:

11.A. Resolution Authorizing the City Manager to Execute Contracts with SDR and Ceres

Upon motion by Council Member Chambers, seconded by Council Member Fernandez, and unanimously carried, **RESOLUTION, 11.A.**, was **ADOPTED** by consent, as follows:

Vote on the motion being: Mayor Ross, Council Members Chambers, Fernandez, and Kravets voting “aye”, no “nay”.

RESOLUTION 60-26, Adopted the resolution and Authorized the City Manager to Execute Contracts with SDR and CERES.

12. Public Hearings, Ordinances, and Resolutions: None

12.A. Resolution of the City Council of the City of Temple Terrace, Florida, Approving the Purchase of Hydra-Stop equipment and associated training services in the amount of \$148,922.29.

Public Works Director Jason Warrenfeltz presented and noted the Hydra-Stop equipment proposed for purchase by the Utilities Division of Public Works will provide significant operational and financial benefits. The equipment included in the quotation will allow City personnel to install insertion valves on pressurized water mains ranging from 4 inches to 12 inches in diameter. This capability will enable staff to isolate watermain breaks in many areas of the City where a complete system shutdown is not feasible. The purchase also includes comprehensive training for Utilities Department personnel. Training consists of hands-on instruction, access to a training trailer when needed, and on-site assistance from a qualified trainer during the installation of the

City's initial valves. This training will ensure that City staff are properly equipped to safely and effectively operate the equipment.

Currently, the City relies on a third-party contractor to perform line stop valve installations, resulting in significant ongoing costs. By acquiring the equipment and developing in-house expertise, the City will reduce its dependence on outside contractors and achieve substantial cost savings over time. In addition to the financial benefits, owning and operating this equipment will improve emergency response capabilities. When a contractor is needed to install an emergency insertion valve, response times can be as long as four hours, followed by approximately two additional hours to complete the installation. Once City personnel are fully trained, crews will be able to respond immediately, significantly reducing repair times and restoring water service more quickly. This investment will enhance the City's ability to maintain critical water infrastructure, reduce service disruptions, lower operating costs, and provide a higher level of service to residents through faster and more efficient water main repairs. This expenditure will be funded from budget savings and reserves for contingency in the Water & Sewer Utilities fund.

Council Member Fernandez asked if this can be used for the water distribution and the sanitary sewer and storm water or just for one and if it is feasible for the City employees to be trained on this equipment.

Mr. Warrenfeltz stated the components can only be used for the water distribution side. Some of the equipment is transferable but not the drills, components, and clamp valves on the pipes. This is because of the unsanitary conditions faced between the two liquids. The City employees will be trained to operate this equipment.

Council Member Fernandez asked him to describe the cost if his department needs to bring a contractor in and how long the equipment normally lasts.

Mr. Warrenfeltz stated that a recent situation was a four-to-five-hour delay and the charge was right around \$20,000 for the emergency response. With the proper maintenance, training and staff care for the equipment, it will last years. Drill heads will wear down and must be replaced but with proper maintenance of the equipment, it will prolong the life and should last for years.

Upon motion by Council Member Fernandez, seconded by Council Member Chambers, **RESOLUTION 61-26, ADOPTED** the Resolution, Approving the expenditure of \$148,922.29 to Pentair PLC. for the purchase of a Hydra-Stop and training to be paid utilizing funds from the Water & Sewer Utilities Fund.

Vote on the motion being: Mayor Ross, Council Members Chambers, Fernandez, and Kravets voting "aye," no "nay."

12.B. Resolution Approving Change Order No. 1 and Generator Purchase for Fire Station No. 1 and EOC Project.

City Manager Baia noted the Emergency Operations Center (EOC) was designed with a focus on cost containment whenever possible. As part of that effort, the project team planned to utilize the existing generator that currently serves Fire Station 1. Although the generator is approximately 25 years old, it remains in good working condition. During the design phase, the generator was identified and labeled as a 208-volt unit, which aligned with the current building standard of 208 volts. Based on that information, the EOC electrical system was designed to operate using the existing generator.

As the project progressed, it was discovered that the electrical service for Fire Station 1, which the generator currently supports as a backup power source, actually operates at 240 volts rather than 208 volts. This discrepancy prompted further evaluation by an electrician, who confirmed that although the generator was labeled as a 208-volt unit, it was in fact producing 240 volts. Because of this, the existing generator is incompatible with the EOC electrical system as designed and cannot support the current 208-volt standard.

Given the age of the generator and the incompatibility with the project design, the recommended solution is to replace the existing unit with a new 400-kilowatt generator capable of providing 208-volt service to both the EOC and Fire Station 1. The proposed change order includes \$213,440 for the generator and \$125,100 for installation and associated electrical work, including rewiring Fire Station 1 to bring it into compliance with the current 208-volt standard. The total estimated cost is \$338,540.

The Fire Department is requesting authorization for an amount not to exceed \$375,000. This additional authorization provides a contingency for any unforeseen issues that may arise during installation and will eliminate the need to return for additional approval should unexpected costs occur.

Mayor Ross asked for public comments.

Frank Martin asked if this item was put out for bid.

City Manager Baia noted due to the emergency nature of this purchase, the standard competitive bidding process was determined to be impractical. The required equipment has an estimated lead time of approximately seven months, and conducting a formal bid process would add an additional three to four months before the order could be placed. To avoid these delays, the Fire Department was authorized to solicit multiple quotes directly. They obtained at least three

quotes and selected the most cost-effective option available. This approach is permitted under the procurement exemption for situations in which competitive bidding is impractical. In this case, utilizing the exemption is justified, as following the standard bidding process could delay delivery of the generator beyond the timeframe needed to ensure it is operational before next year's hurricane season, creating an unnecessary risk to emergency preparedness.

Council Member Kravets asked to clarify that the old building ran on 208 volts and now is being upgraded to 240.

City Manager Baia stated the situation is actually the reverse. Fire Station 1 operates on a 240-volt electrical system; however, the backup generator serving the station is labeled as 208 volts. Based on the available information, it is likely that this generator was donated to the City approximately 15 years ago and already had about 10 years of prior service. It is reasonable to assume that, at the time of installation, the generator was modified or reconfigured to operate with the building's 240-volt electrical system so it could be used effectively. However, the generator's identification label was never updated to reflect the modification or document the change for future reference. This labeling discrepancy ultimately led to the confusion and the issue that was identified.

Council Member Kravets asked why it is necessary to change the other building over from 240 to 208, stating 240 is a relatively standard voltage, two-phase power correct?

City Manager Baia stated the new EOC is 208. To generate 240 to 208 would create a safety hazard for the building and the structure. This generator will be servicing the fire station and the new EOC. He stated the old generator is 25 years old and the current industry standard is 208 which runs more efficiently. It seemed to make sense to invest in a new generator, since the existing one is 25 years old and with the discovery that it's not in fact producing 208, but producing 240.

Council Member Kravets stated if you have 240 volts and you go to 208, you need a thicker wire, but from 208 to 240, you could do that with a thinner wire. In terms of rewiring, why not run the new building on a higher voltage. He asked if it is a code issue or for safety and that's why it is at the lower voltage.

City Manager Baia stated that his understanding is that 208 is the current standard for this building.

Council Member Fernandez noted that she understands that competitive bid process is not practical but asked if some other piggyback was researched to get the most competitive price.

City Manager Baia stated they solicited multiple direct quotes in this case. Division Fire Chief of Operations Scott Murley confirmed that is correct.

Council Member Chambers asked if this is approved, the generator would go on the same pad as the other generator, and it will be diesel or natural gas.

Chief Murley stated that is his understanding. There will be a few modifications but for the most part, it will fit with the existing structure. It is diesel with natural gas as back up.

Mayor Ross asked if approved, can the City check for existing piggybacks to see if anything else is available.

City Manager Baia stated he can follow up with Chief Kemp, but this resolution is very specific so if that were the case, the item would have to come back before the Council.

Council Member Kravets asked about the delivery date and remedies if it is not delivered on time.

City Manager Baia stated that the lead time is already pretty extensive but should be delivered right when the building is about to open in January. He stated he would talk to Chief Kemp about any penalties for late delivery.

Upon motion by Council Member Chambers, seconded by Council Member Kravets, **RESOLUTION 62-26, ADOPTED** the Resolution, Authorizing change order number one to the contract with Bandes Construction Company, Inc. for generator replacement and electrical modifications associated with the Fire Station No. 1 and Emergency Operations Center (EOC) project, [Approving the direct owner purchase of a generator from IPS Power Systems, and Approving project funding in an amount not to exceed \$375,000.]

Vote on the motion being: Mayor Ross, Council Members Chambers, Fernandez, and Kravets voting “aye,” no “nay.”

12.C. Resolution Authorizing the City Manager To Execute a Contract With Asphalt Paving Systems To Conduct Paving Services For Select Surtax Funded Street Projects.

Public Works Director Jason Warrenfeltz stated in June 2025, the City advertised an Invitation to Bid (25-009) for Continuing Services for General Asphalt Resurfacing for an initial two-year term with the option of three one-year extensions. The purpose of the solicitation was to secure qualified contractors to provide asphalt paving services on an as-needed basis. Work may consist of: Asphaltic Surface Treatment Specifications, Full Depth Reclamation with Asphaltic Emulsion

Specifications, Micro surfacing Specifications, Cold-In-Place Asphalt Recycling Special Conditions, Milling and Resurfacing Specifications, Cape Seal and Crack Filling/Sealing. The Invitation to Bid was set up to allow the City to select numerous contractors to address our asphalt resurfacing needs and included Surtax requirement language, which will permit the City to utilize surtax-funded initiatives for roadway resurfacing moving forward. Six firms were ultimately selected by City Council resolution 157-25 in December 2025.

The City is now prepared to move forward with its Surtax-funded paving projects. To accomplish this, the City sought quotes from all six of the firms "on retainer" for select street repaving. Three firms submitted bid proposals to meet the City's requirements, specifically: Ajax Paving Industries of Florida, LLC, Superior Asphalt, Inc., and Asphalt Paving Systems. Asphalt Paving Systems has been determined to be the lowest responsive and responsible bidder for the surtax-funded street projects identified herein. The amount of \$636,535.53 for full depth reclamation on West River Drive from Courtney Drive to S. Riverhills Drive, \$461,701.08 for full depth reclamation on East River Drive from S. Riverhills Drive to Courtney Drive, \$611,150.47 for milling and overlay on Druid Hills Road from 56th Street to N. Riverhills Drive, and \$95,349.89 for milling and overlay on Maybole Place from 6716 Maybole Place to Riverhills Drive will be paid through the General Fund Account 130-1724-541.63-11.

Council Member Fernandez asked if this and the next item are broken up for a specific reason and if the City will have a cycle of paving scheduled to be consistent for paving maintenance.

Mr. Warrenfeltz stated that with the transition of the City Engineer position the schedule was off and the current City Engineer bid out the paving services to vendors that are on retainer with the City. The schedule is under review and should have a better idea of an ongoing schedule later in the year, after hopefully getting these longer streets done during non-school time period of the year.

Council Member Fernandez asked for a description of what surtaxed funded street project is.

Mr. Warrenfeltz stated that the City was asked for a list of streets to participate in this program and eleven streets were eligible for the program. When the County administered the awards, there was enough funding to award all of the streets in our program.

City Manager Baia stated that a county surtax was approved 5 years ago but it was challenged in court and was ultimately overturned. The issue was that the revenue was collected for about a year, so the State had to figure out what to do with the funds. The State ultimately solicited lists from the different entities of streets for its use. The Department of Transportation administered the funds and awarded the City about \$9 million. These funds can only be used on the awarded specific streets and nothing else.

Upon motion by Council Member Fernandez, seconded by Council Member Chambers, **RESOLUTION 63-26, ADOPTED** the Resolution, Authorizing the City Manager to execute a contract with Asphalt Paving System to provide asphalt paving services for select Surtax-funded street projects.

Vote on the motion being: Mayor Ross, Council Members Chambers, Fernandez, and Kravets voting “aye,” no “nay.”

12.D. Resolution Authorizing The City Manager To Execute Contract With Superior Asphalt, Inc. To Conduct Asphalt Paving Services For Select Surtax Funded Street Projects.

Public Works Director Jason Warrenfeltz noted this has the same scenario as the previous item but with a different vendor, Superior Asphalt and is for the projects of South River Hills Drive and North River Hills Drive, totaling \$ 1,149,562.50.

Charles Loeb asked why item 12.C. and 12.D. have different vendors.

Mr. Warrenfeltz noted that the Engineering Department asked for quotes for these projects for each street and selected the most responsive vendor, who offered the best price for each street project.

Upon motion by Council Member Chambers, seconded by Council Member Fernandez, **RESOLUTION 64-26, ADOPTED** the Resolution, Authorizing the City Manager to execute a contract with Superior Asphalt, Inc. to conduct asphalt paving services for select Surtax-funded street projects.

Vote on the motion being: Mayor Ross, Council Members Chambers, Fernandez, and Kravets voting “aye,” no “nay.”

13. Council Business: None

14. New Business and Board Reports:

Council Member Kravets stated this is a topic for discussion. Several residents have raised concerns regarding the difference in trash collection schedules on either side of Busch Blvd. Properties south of Busch receive trash collection on Mondays, while those north of Busch are serviced on Tuesdays. Because many federal holidays fall on Mondays—including Martin Luther

King Jr. Day, Presidents Day (Washington's Birthday), Memorial Day, Labor Day, and Columbus Day—residents south of Busch appear to experience more holiday-related service disruptions than those north of Busch. To his knowledge, the only federal holiday that regularly affects Tuesday collections is Thanksgiving week, though he stated he may be mistaken. He was curious whether this disparity is accounted for in the trash collection schedule or reflected in the fee structure in any way. Given what appears to be a five-to-one difference in the number of affected holidays, he wanted to ask whether this issue has been raised, discussed, or considered previously.

Mr. Warrenfeltz stated collection days are determined based on the number of streets within each service area, available staffing, established routes, and overall operational considerations. Since he has been in this role, collection days for individual streets have not been changed. Adjusting collection schedules would require a significant public outreach and communication effort to ensure residents are informed of the changes.

The City provides collection services twice per week, on Tuesdays and Fridays. If a Friday collection is missed, residents still receive service on the preceding Tuesday and again on the following Tuesday. While we occasionally receive concerns regarding collection schedules, Tuesdays are one of our busiest service days, and staffing is planned accordingly to effectively manage the workload.

Council Member Kravets stated it is not an issue with the frequency; his thought was mostly along the lines of the fact that everyone pays the same collection fees with a difference in the frequency. He asked if the City charges based on volume or on pickups.

Mr. Warrenfeltz stated the frequency may change but the volume does not change. If they hold their trash until the next pickup, it is the same volume of trash. The charge is based on the services provided in a business format.

Council Member Kravets stated that he has seen it done elsewhere to charge based on actual collection days that occur for a particular customer.

Mr. Warrenfeltz stated that could potentially be a price increase, because the weight does not change. In his opinion, if it is based on the number of times the City is there compared to the volume that is picked up, the City will not see a reduction in volume and maybe only a very minor reduction in fuel.

Council Member Kravets stated it is something he is considering and keeping an eye on right now because if the City is going to collect less from certain parts of the City, then perhaps they ought to receive a rebate or something along those lines. Or instead of receiving a rebate, perhaps the

City simply invoice based on the actual number of days that residents have garbage collected. Rather than assuming that everyone is getting an equal service, charge based on actual pickups. He noted that some cities actually charge based on actual number of collections with some putting a chip in the trash can and then every time it's collected, it registers a pickup for a charge. Obviously, the City does not need to do anything this complicated but it would be interesting to see whether the City could equalize the amount of money that people are paying for the service based on the actual service they are getting.

Council Member Chambers stated for residential collection service, customers are assigned to one of two schedules: Monday and Thursday or Tuesday and Friday. If a holiday falls on a Monday, customers on the Monday/Thursday schedule miss their Monday collection but still receive service on Thursday. Similarly, if a holiday falls on a Friday, customers on the Tuesday/Friday schedule miss their Friday collection but still receive service on Tuesday. As a result, the primary consideration is the difference in the number of Monday holidays compared with Friday holidays. Since the number of holidays falling on Mondays and Fridays is generally comparable, it appears that both groups lose approximately the same number of collection days over time. Therefore, customers on the Tuesday/Friday schedule lose a Friday collection just as customers on the Monday/Thursday schedule lose a Monday collection. Based on that understanding, this appears to be an accurate statement.

Mr. Warrenfeltz stated that is accurate and there are also holidays that fall on other days besides Monday and Friday.

Council Member Chambers stated it basically balances out.

Council Member Fernandez stated that she attended the Hillsborough County Arts Council meeting and asked if events and art offerings on their calendar could be pushed out on our postings. She also asked if a connection with Florida College or USF could be increased for art displays and if the art displays in the City Hall hallway could be displayed on both hallways.

15. City Manager's Report:

City Manager Baia stated a holiday decoration report would be presented by Leisure Services Director Karl Langefeld.

15.A. Holiday Decoration Report.

Leisure Services Director Karl Langefeld stated in December, the City Council directed staff to research potential holiday display recommendations for the upcoming holiday season. After discussions with the City Manager, staff established three primary criteria to guide the evaluation process. First, any proposal needed to be fiscally responsible and cost-effective. Second, it

needed to be scalable, allowing for future expansion and the addition of new displays over time. Finally, the project needed to provide the greatest possible visual impact within the funds available.

With these criteria in mind, staff evaluated a variety of concepts and potential locations. After careful consideration, the recommended approach was to concentrate the holiday display within the redevelopment area. This location offers several advantages. By focusing the displays in a single area, the City can maximize visual impact while creating a more cohesive and memorable experience. In addition, the project supports the Council's long-standing goal of activating the downtown area by attracting residents and visitors to view the displays and encouraging them to patronize local businesses.

The proposed project is also designed with future growth in mind. The first phase focuses on Bertha Palmer Boulevard between Bullard Parkway and the Winn-Dixie shopping center. A second phase could expand the displays southward around Springdale Pond, while a third phase would extend into Riverside Park once that project is completed. At the conclusion of the third phase, the City would have created a continuous holiday lighting corridor extending from Bullard Parkway to the river, further enhancing the downtown area and supporting the City's vision for activating this important corridor.

After establishing these guiding principles, staff began consulting with contractors and vendors who specialize in municipal holiday displays. Meetings were held with Full Stop Productions, a firm associated with Nancy Hudson, to discuss project parameters and available display options. The City Manager, Parks & Recreation Division Director Cori Collins, and himself participated in these discussions to better understand the types of materials and installations that would best meet the City's objectives.

Following those initial meetings, he had several in-depth discussions with Moscow Designs, a company that designs and installs holiday lighting displays for municipalities, businesses, stadiums, and other organizations across the country. Through multiple phone conversations and virtual meetings, we reviewed the project area, evaluated existing conditions, and explored how to create the greatest visual impact while remaining within the available budget. Their proposal, included in your meeting packet, contains conceptual renderings that illustrate the vision for the downtown display.

Staff also engaged Holiday Designs to develop an additional proposal based on the parameters that had been refined through discussions with Full Stop Productions and Moscow Designs. These conversations helped narrow the scope of the project, determine the appropriate scale of the displays, and identify the most effective use of available funding. The goal throughout the process

has been to create an attractive, high-quality holiday display that enhances the downtown environment and encourages residents and visitors to spend time in the area.

In addition to the downtown holiday display, the City Manager requested pricing for upgraded holiday decorations at City Hall. Currently, City Hall is decorated with four 4-foot Christmas wreaths during the holiday season. The proposal includes replacing those decorations with four 6-foot illuminated wreaths featuring decorative bows, enhancing the appearance of City Hall and complementing the overall holiday display throughout the downtown area.

He also stated Public Information Officer Maria Rodriguez and her staff have been collaborating with the Chamber of Commerce on a banner initiative for 56th Street. The proposed banners are intended to be displayed on light poles along the corridor. Additional information regarding the project was included in your meeting packet. It was his understanding that the initiative will be funded through donations and contributions from local businesses, in partnership with the Chamber of Commerce.

Pending direction from the Council this evening, staff will be prepared to move forward with engaging the low bidder, Mosca Design, for this project so that materials can be ordered. Currently, the project is not on a critical timeline. It is staff's understanding that as long as orders are placed by August, there should be no issues receiving the materials in time for installation before the upcoming holiday season. Installation will be completed by City crews, and during the off-season, all materials will be stored at the Public Works Complex.

The LED lights that will be installed on the poles are considered a three-season product, with an expected service life of approximately three years before they begin to experience noticeable failure. These are commercial-grade, high-quality LED lights rather than standard retail products. The City has the option of selecting either a soft white color, which offers a more traditional and elegant appearance, or multicolored RGB (red, green, and blue) lights.

The decorative pole-mounted displays have significantly longer expected lifespan. With proper care, maintenance, and off-season storage, these decorations can reasonably be expected to last approximately 10 years.

Mayor Ross noted that if the Council chooses to move forward, with this being an expenditure of funds, the Council would need to culminate with a motion.

Council Member Chambers asked if this would be from the FY26 budget or next year's budget.

City Manager Baia stated there are some savings from a capital project from the FY26 budget that would be used if the Council wishes to apply those savings to this project. He noted that if

the state constitutional amendment passes the way it is currently drafted, this would be a challenging expense in the future. Core services would need to be funded first.

Council Member Fernandez noted that this mentioned the downtown redevelopment area and City Hall but asked if there would be any decorations proposed for the family recreations complex, Lightfoot or the Library.

Mr. Langefeld stated in order to achieve our objectives in the downtown area while staying within the established budget parameters of under \$50,000, we had to carefully evaluate our options. At the outset, there were no additional funds available to support installations at individual city facilities. Early in the planning process, we considered distributing decorations across multiple locations, including Lightfoot, the Family Complex, and the library. However, they ultimately determined that spreading decorations throughout the city would dilute the overall impact. Instead of creating a single, focused holiday display that could serve as a central attraction, dispersing elements across various sites would result in a more fragmented presentation and a reduced overall effect.

Council Member Kravets asked with activating downtown, is there any plan to put a decoration to highlight 56th Street so that people going by would know there is something downtown with lights. He also asked about the ongoing cost, so that if the initial \$50,000 cost, which includes the equipment setup and the decorations can be used three to ten years, does the cost drop in the subsequent years.

Mr. Langefeld stated there is not much room in the budget, but he could speak to the firm and see what could fit in with the budget. The ongoing costs would include replacement of failed equipment or, if it just needs to be replaced, the maintenance costs in the subsequent years should be less. There would be ongoing operational expenses probably in like year four and later.

Council Member Kravets asked if the solicited sponsorships from the Chamber are accounted for in the \$50,000.

Mr. Langefeld stated that the sponsorships are for the banners along 56th Street, so those are not included in the \$50,000 for the downtown light displays.

Council Member Kravets asked if the City would be soliciting businesses for sponsorships for the lights. He thought there would probably be interest from both citizens and businesses to kick in some money and the City should take advantage of that.

City Manager Baia stated that the Chamber runs the banner program for the City. The current sponsors will be offered the holiday banners. The Chamber does the direct business solicitation and is not part of the City's program. He stated he is not keen on City staff soliciting for this type

of thing, but it is the Council's decision. He noted that he did not want to create an expectation that staff will participate in a business solicitation program.

Council Member Kravets stated he thought it could be available online if any business wanted to sponsor the decorations.

Council Member Fernandez asked what guidance was the City staff looking for.

Mr. Langefeld stated at this point, since the expenditure is under the \$50,000 threshold, it does not require Council approval. What is being sought now is Council confirmation that the use of funds for the holiday displays is supported, so that staff can proceed with moving the project forward.

Upon motion by Council Member Chambers, seconded by Council Member Fernandez, **RESOLUTION 65-26(m), ADOPTED** the Resolution, Authorizing the City to move forward with this plan not to exceed \$50,000 for the holiday decorations provided in the report with a caveat to work in, trying to get decorations at the Family Recreation Complex, Lightfoot Center and the Library.

Vote on the motion being: Mayor Ross, Council Members Chambers, Fernandez, and Kravets voting "aye," no "nay."

City Manager Baia recognized and thanked Leisure Services Director Karl Langefeld for his service to the City. Mr. Langefeld has announced he is retiring from the City effective June 30th.

Mr. Langefeld noted his long career with the City and stated it happened almost by accident. He took a job as a summer lifeguard in Fort Lauderdale and eventually ended up doing that in Temple Terrace. He took on various other responsibilities throughout the years and was eventually promoted to his current role as the Leisure Services Director. He thanked the staff and Council for his opportunities and wished the City well.

Council Member Chambers noted a few memories of working with Karl and thanked him.

Council Member Fernandez asked about the meeting being held by the Hillsborough County Planning group on June 30th at the Lightfoot Center.

City Manager Baia stated he would provide the Council with information on that.

Council Member Fernandez asked about stage three water restrictions and stated she wanted the people with wells to understand that they must still follow the restrictions.

Code Compliance Director Jack Shanks stated Phase 3 water restrictions are currently in effect through July 1st, and we are actively monitoring the situation for any updates, including the possibility of an extension or a reduction back to Phase 2. Currently, the restrictions remain in place, and enforcement is ongoing. We continue to receive inquiries from the public, including recent questions such as those related to golf course irrigation. Golf courses operate under specific guidelines and are following those requirements. There are also established rules for activities such as sod installation, new plantings, and other landscape-related watering needs. All current regulations and detailed guidance are available on our website, which also provides direct links to the Southwest Florida Water Management District resources for additional clarification. If anyone has questions or needs assistance, we encourage you to contact us directly. They are available to conduct site visits, review irrigation systems, and help ensure equipment is functioning properly and operating on the correct schedule. We have also produced several informational videos to further explain these requirements.

Watering schedules are determined by the last digit of your street address. In general, irrigation is permitted one day per week, either overnight between midnight and 4:00 a.m. or in the evening between 8:00 p.m. and midnight. These guidelines apply regardless of whether the water source is municipal or well water. The only exception is reclaimed water; however, reclaimed systems are not widely used in this area.

If there are any questions or concerns regarding compliance or scheduling, please reach out to us directly. We are happy to provide clarification and on-site support as needed. As of now, the Phase 3 restrictions remain in effect through July 1st, and any changes will be communicated promptly to the public.

Council Member Kravets asked if there is an update on the Sunnyside Street project.

Mr. Warrenfeltz stated staff met with the engineer on record for the project and the City Manager included in his last week's update that asked for a date in the later part of July to have a community meeting to show the proposed redesign or speed reduction options for that street.

16. City Attorney's Report:

City Attorney Mueller stated he had no report.

Adjournment:

Meeting adjourned at 7:32 p.m.

X

Andrew R. Ross
Mayor

X

Gil Schisler
Council Member

X

James Chambers
Vice Mayor

X

Alison Fernandez
Council Member

X

Erik Kravets
Council Member

Attest:

X

Lynda Sader
City Clerk

Item Cover Page

City Council Item Report

Date: July 7, 2026

From: Sheila Powers, Executive Assistant

Item Type: Resolution

Subject: Resolution Approving an Interlocal Agreement with Hillsborough County Concerning the Distribution of Boat Registration Fee Revenue

Presenter: Jacob Carlisle, Police Captain

Recommendation:

It is recommended that the City Council adopt a resolution approving the Interlocal agreement with Hillsborough County concerning the distribution of boat fee revenue in return for the continued assignment of a marine law enforcement officer within the city during fiscal year 2027.

Discussion:

In accordance with Florida law, Hillsborough County imposes an annual registration fee on all vessels that exceed 12 feet in length and are operated or stored in the county. Since 1993, the City has operated under an Interlocal Agreement with Hillsborough County for the shared distribution of these funds. The Temple Terrace Police Department routinely patrols and enforces boating safety and other related regulations on the Hillsborough River. As specified in the Interlocal Agreement, the County agrees to provide the City with funding in the amount of sixty thousand dollars (\$60,000) to be used towards the salary and benefits of one full-time police officer assigned to the Marine Law Enforcement duties during the upcoming fiscal year.

Resolution/Ordinance Information:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF TEMPLE TERRACE, FLORIDA, APPROVING THE INTERLOCAL AGREEMENT WITH HILLSBOROUGH COUNTY REGARDING THE DISTRIBUTION OF BOAT FEE REVENUE AND CONTINUED MARINE LAW ENFORCEMENT SERVICES DURING FISCAL YEAR 2027; AUTHORIZING THE CITY MANAGER TO EXECUTE THE AGREEMENT; PROVIDING AN EFFECTIVE DATE.

Appropriation Code:

Requirements:

Motion, Resolution

Cost:**Attachments:**

1. Resolution-Interlocal Agmt for Distribution of Boat Registration Fee Revenue v2
2. Interlocal Agreement

RESOLUTION

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF TEMPLE TERRACE, FLORIDA, APPROVING THE INTERLOCAL AGREEMENT WITH HILLSBOROUGH COUNTY REGARDING THE DISTRIBUTION OF BOAT FEE REVENUE AND CONTINUED MARINE LAW ENFORCEMENT SERVICES DURING FISCAL YEAR 2027; AUTHORIZING THE CITY MANAGER TO EXECUTE THE AGREEMENT; PROVIDING AN EFFECTIVE DATE.

Whereas, in accordance with Florida law, Hillsborough County imposes an annual registration fee on all vessels that exceed 12 feet in length and are operated or stored in the County; and

Whereas, since 1993, the City of Temple Terrace has operated under an Interlocal Agreement with Hillsborough County for the shared distribution of these funds; and

Whereas, the Temple Terrace Police Department Marine Unit routinely patrols and enforces boating safety and other related regulations on the Hillsborough River; and

Whereas, as specified in the Interlocal Agreement, the County agrees to provide the City funding in the amount of \$60,000 to be used towards the salary and benefits of one full-time police officer assigned to marine law enforcement duties during the upcoming fiscal year; and

Whereas, the Interlocal Agreement does allow for the temporarily assignment of the marine patrol officer to other duties, as needed, during law enforcement emergencies.

Now, Therefore, be it Resolved by the City Council of the City of Temple Terrace, that:

1. The Interlocal Agreement with Hillsborough County regarding the distribution of boat fee revenue and continued Marine Law Enforcement services during fiscal year 2027, attached hereto, is approved.
2. The City Manager is authorized to execute the agreement.
3. This resolution shall become effective immediately upon adoption.

Passed and Adopted by the City Council of the City of Temple Terrace, Florida, this 7th Day of July, 2026.

(Corporate Seal)



X

Andrew Ross, Mayor
Chair of the City Council

Attest:

X

Lynda Sader
City Clerk

INTERLOCAL AGREEMENT

DISTRIBUTION OF BOAT REGISTRATION FEE REVENUE FOR MARINE LAW ENFORCEMENT WITHIN MUNICIPALITY

This Interlocal Agreement, made and entered into this _____ day of _____, 2026, by and between Hillsborough County, a political subdivision of the State of Florida, hereinafter referred to as "County," and the City of Temple Terrace, a municipal corporation organized and existing under the laws of the State of Florida, hereinafter referred to as "City."

W I T N E S S E T H

WHEREAS, on April 4, 1990, the Hillsborough County Board of County Commissioners adopted Ordinance 90-13 imposing an annual registration fee of 50 percent of the applicable State base registration fee on all vessels 12 feet or longer, excluding canoes regardless of length, operated or stored within Hillsborough County, Florida; and

WHEREAS, on December 18, 2008, the Hillsborough County Board of County Commissioners adopted Ordinance 08-32 maintaining the annual registration fee of 50 percent of the applicable State registration fee on vessels registered, operated, or stored within Hillsborough County, Florida, and to bring the Hillsborough County ordinance in compliance with the laws and statutes of the State of Florida; and

WHEREAS, on October 2, 2013, the Hillsborough County Board of County Commissioners adopted Ordinance 13-27 maintaining the annual registration fee of 50 percent of the applicable State registration fee on vessels registered, operated, or stored within Hillsborough County, Florida; and

WHEREAS, the first \$1.00 of every registration fee imposed pursuant to Section 328.66(1), Florida Statutes, be remitted to the State of Florida for deposit in the Save the Manatee Trust Fund created within the Fish and Wildlife Conservation Commission to be used only for the purposes specified in Section 379.2431 Florida Statutes; and

WHEREAS, Section 328.66(1), Florida Statutes, further provides that all other moneys received from such fee shall be expended for the patrol, regulation, and maintenance of lakes, rivers, and waters and for other boating-related activities of such municipality or county; and

WHEREAS, Section 328.66(2), Florida Statutes, provides that any county may establish, by interlocal agreement with one or more municipalities in the county, a distribution formula for dividing the proceeds of the fee or for use of the funds for boating-related projects located within the county or the municipality or municipalities; and

NOW, THEREFORE, in consideration of the promises contained herein, the parties agree as follows:

Section 1: Subject to the provisions of Section 5, the County agrees to provide the City funding in the amount of \$60,000 (SIXTY THOUSAND DOLLARS) for the period specified in Section 3 for use by the City to provide salary and benefits for a law enforcement officer to be assigned on a full-time basis to marine law enforcement duties with the City.

Section 2: The City agrees to assign a law enforcement officer funded under this agreement to full-time marine law enforcement duties. However, nothing contained herein shall restrict the City from temporarily assigning said officer to other duties when needed during law enforcement emergencies.

Section 3: The amount specified above shall be paid to the City during July of the last quarter of fiscal year 2027 (FY27) and shall be used as specified above for the period starting October 1, 2026, through September

30, 2027. The payment process to the City shall be initiated by the Hillsborough County Code Enforcement Department.

Section 4: The Temple Terrace Police Department agrees to provide to the Hillsborough County Code Enforcement Department with a Marine Law Enforcement Detailed Quarterly Activity Report for each quarter of the year not later than the 15th day of January, April, July, and October.

Section 5: It is understood by both parties that while Ordinance 13-27 remains in force, boat registration fee revenue will be made available to the City for law enforcement purposes provided that representatives from the County and the City finalize an interlocal agreement for marine law enforcement funding to cover the period October 1 to September 30 of each fiscal year.

Section 6: This agreement and any subsequent amendments hereto shall be filed with the Hillsborough County Clerk of the Circuit Court.

IN WITNESS WHEREOF, the parties have caused this agreement to be executed by their duly authorized representatives.

ATTEST: VICTOR D. CRIST, CLERK HILLSBOROUGH COUNTY, FLORIDA

BY: _____ BY: _____
DEPUTY CLERK CHAIR
BOARD OF COUNTY COMMISSIONERS

DATE: _____
PRINTED NAME/TITLE

APPROVED AS TO FORM:
Sheri Murphy
ASSISTANT COUNTY ATTORNEY

ATTEST: CITY OF TEMPLE TERRACE, FLORIDA

BY: _____ BY: _____
CITY CLERK CITY MANAGER

DATE: _____
PRINTED NAME/TITLE

APPROVED AS TO FORM:

CITY ATTORNEY

Item Cover Page

City Council Item Report

Date: July 7, 2026

From: James Ingram, Finance Director

Item Type: Resolution

Subject: Resolution Approving the Annual Comprehensive Financial Report (ACFR) for Fiscal Year ending September 30, 2025

Presenter: City Auditor Jeff Wolf

Recommendation:

City staff recommends that the City Council adopt a resolution approving the Annual Comprehensive Financial Report for the Fiscal Year ending September, 30, 2025.

Discussion:

Forvis Mazars, the City's Auditor, has completed the annual audit. The City's auditor, Jeff Wolf, will report on the results of the 2025 Financial Statement Audit and both he and the Finance Director will be available to respond to any questions from the City Council.

Resolution/Ordinance Information:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF TEMPLE TERRACE, FLORIDA, APPROVING THE ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR) FOR FISCAL YEAR ENDING SEPTEMBER 30, 2025, INCLUDING THE AUDITOR'S MANAGEMENT LETTER PREPARED BY THE CITY'S AUDITOR, FORVIS MAZARS, LLP; AUTHORIZING STAFF TO FILE REPORTS WITH THE STATE OF FLORIDA TO COMPLY WITH REPORTING REQUIREMENTS; PROVIDING AN EFFECTIVE DATE.

Appropriation Code:

Requirements:

Resolution

Cost:

Attachments:

1. Resolution -2025 Annual Comprehensive Financial Report (ACFR)
2. ACFR for FY ending 09.30.25

RESOLUTION

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF TEMPLE TERRACE, FLORIDA, APPROVING THE ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR) FOR FISCAL YEAR ENDING SEPTEMBER 30, 2025, INCLUDING THE AUDITOR'S MANAGEMENT LETTER PREPARED BY THE CITY'S AUDITOR, FORVIS MAZARS, LLP; AUTHORIZING STAFF TO FILE REPORTS WITH THE STATE OF FLORIDA TO COMPLY WITH REPORTING REQUIREMENTS; PROVIDING AN EFFECTIVE DATE.

Whereas, the City of Temple Terrace's Auditor, Forvis Mazars, LLP, has completed the annual audit of the City's funds and has provided its Management Letter; and

Whereas, the Finance Director and the City's Auditor have presented the Annual Comprehensive Financial Report (ACFR) and Auditor's Management Letter to the City Council; and

Whereas, the ACFR and Auditor's Management Letter are available to the public for viewing electronically via the City's website and in paper form at the City's library.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF TEMPLE TERRACE, THAT:

Section 1: The City Council hereby approves the Annual Comprehensive Financial Report (ACFR) for Fiscal Year ending September 30, 2025, including the Auditor's Management Letter.

Section 2: The City Council hereby authorizes City staff to file such reports with the State of Florida Department of Financial Services and Auditor General as needed to comply with the City's financial reporting obligations.

Section 3: This resolution shall become effective upon adoption.

Passed and adopted by the City Council of the City of Temple Terrace, Florida, this 7th day of July 2026.

(Corporate Seal)



X

Andrew Ross, Mayor
Chair of the City Council

Attest:

X

Lynda Sader
City Clerk

1925



TEMPLE TERRACES
Tampa's Orange Grove Suburb De Luxe



2025

TEMPLE TERRACE,
FLORIDA

ANNUAL COMPREHENSIVE
FINANCIAL REPORT
FISCAL YEAR ENDED
SEPTEMBER 30, 2025



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City of Temple Terrace, Florida
Annual Comprehensive Financial Report
for the Fiscal Year Ended
September 30, 2025

Prepared by:
Finance Department
James Ingram, Finance Director
Jennifer Newman, Assistant Finance Director
Jamie Deve, Finance Operations Manager

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For the Fiscal Year Ended September 30, 2025

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INTRODUCTORY SECTION

Transmittal Letter

GFOA Certificate of Achievement

List of Elected and Appointed Officials

Organizational Chart

June 26, 2026

TRANSMITTAL LETTER

To the Honorable Mayor, Members of City Council, and Citizens of the City of Temple Terrace:

It is our pleasure to submit this Annual Comprehensive Financial Report (ACFR) for the City of Temple Terrace, Florida, for the fiscal year ended September 30, 2025. This report fulfills the requirements set forth in the City's Charter, Section 214; Florida State Statutes, Chapter 166.241 (4); and the Rules of the Auditor General, Chapter 10.550 which require that all local governments publish a complete set of audited financial statements each fiscal year in accordance with auditing standards generally accepted in the United States by a firm of licensed certified public accountants.

This report consists of management's representations concerning the finances of the City of Temple Terrace. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management of the City of Temple Terrace has established a comprehensive internal control framework that is designed both to protect the City's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City of Temple Terrace's financial statements in conformity with Generally Acceptable Accounting Principles (GAAP). Since the cost of the internal controls should not exceed their benefits, the City of Temple Terrace's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Florida Statutes, Chapter 11.45 and Chapter 10.550, require that an annual financial audit is performed by independent certified public accountants. The goal of the independent audit is to provide reasonable assurance that the financial statements of the City of Temple Terrace for the fiscal year ended September 30, 2025, are free of material misstatement. The independent audit involved examining on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded that there was a reasonable basis for rendering an unmodified opinion that the City of Temple Terrace's financial statements for the fiscal year ended September 30, 2025, are fairly presented in conformity with GAAP. The Independent Auditor's Report is presented as the first component of the financial section of this report.

Management's Discussion and Analysis (MD&A)

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

Profile of the City of Temple Terrace

The City of Temple Terrace, named after the hybrid “Temple” oranges and the surrounding “terraced” terrain, was incorporated on May 28, 1925, and operates under the Council-Manager form of government. The elected governing body is comprised of the Mayor and four City Council members and is responsible for enacting ordinances, resolutions, and regulations governing the City and for appointing the City Manager, City Clerk, City Attorney, and members of various statutory and advisory boards. As chief administrative officer, the City Manager is responsible for managing the City’s day-to-day operations and affairs and appointing the City’s Department Directors.

Temple Terrace was developed as a high-quality residential community in the Tampa Bay area. The unique neighborhoods, with a golf course and the meandering Hillsborough River, combined with the City’s proximity to downtown Tampa, Interstate 75, the University of South Florida, Florida College and numerous renowned employment centers, continue to make the City attractive to a broad spectrum of the region’s population.

The City, with an estimated population of 27,742, provides a full range of general municipal services including police, fire, street construction and maintenance, planning and zoning, parks and recreation, library, and general administrative services. In addition, water, sewer, and solid waste collection services are provided and funded with user charges established by the City Council to ensure adequate coverage of operating expenses and payments on debt. Equipment maintenance, warehouse services, and facility maintenance are provided through Internal Service Funds with chargebacks to user departments to cover the cost of operation. The City of Temple Terrace contracts with the City of Tampa to receive and treat wastewater, and contracts with Hillsborough County to receive and dispose of solid waste.

The annual budget serves as the foundation for the City’s financial planning and control. All City departments are required to submit requests for appropriations to the City Manager. The City Manager uses these requests as the basis for developing the proposed budget. The City Manager presents the proposed budget to City Council for review no less than forty-five (45) days before the expiration of each fiscal year as established by Charter Section 6.02. The City Council is required to hold two (2) public hearings on the proposed budget and adopt a final budget no later than September 30, the end of the City’s fiscal year. The appropriated budget is prepared by fund, function, and department. Budgets for all governmental fund types are adopted consistent with generally accepted accounting principles. Budget-to-actual comparisons are provided for each governmental fund with the exception of the Insurance Premium Tax fund, which is not budgeted.

Economic Condition

The information presented in the financial statements is best understood when it is considered with the Management’s Discussion and Analysis as well as from the broader perspective of the environment within which the City of Temple Terrace operates.

Local Economy

The City of Temple Terrace, located in Hillsborough County, is part of a vibrant Tampa Bay area with an economy structured within four main industry sectors: (1) trade, transportation, and utilities; (2) business and professional services; (3) education and health services and (4) leisure and hospitality.

Hillsborough County's top private sector employers are Tampa General Hospital, Publix Supermarkets, and Baycare Health Systems. The top public sector employers are Hillsborough County School District, MacDill Air Force Base, Hillsborough County Government and the University of South Florida; whose campus abuts Temple Terrace. Temple Terrace's largest private employer is the Amazon fulfillment facility which is estimated to employ over 3,000.

Presently, the City has an aggregate inventory of over 800 acres of developed commercial properties. Many of these retail venues serve the increasing convenience and general merchandise shopping demands of residents from Temple Terrace, Tampa, and unincorporated Hillsborough County. Temple Terrace's larger retail shopping opportunities are located outside the city limits and are largely concentrated in three geographical nodes: New Tampa, Brandon, and the Wesley Chapel area.

Temple Terrace is home to Telecom Park, a "Class A" office district that houses Verizon's Southeast Regional Communications, the Moffitt Cancer Business Center, the Florida Department of Environmental Protection, Chapters Health System Home Office, Marriott Hotels, and Circle K's regional offices.

Long-Term Planning Goals

The City is striving to achieve high performing organization status. Toward that end, an internal Leadership and Management training program was implemented in FY 2025 that has provides participants with in-depth exposure to multiple City departments, the budgeting process and a designated mentor. The City is also developing an "Office of Innovation" to keep up with best practices in terms of technology, process improvement, and policy development.

Capital Improvement Plan

The City has a Five-Year Capital Improvement Plan that provides a framework for the execution of utility improvements, equipment replacement, and projects related to growth. The plan details revenue projections and capital needs assumptions. Community Investment Tax revenue is used to fund much of this plan, particularly in terms of public safety and parks and recreation capital improvements.

Water/Wastewater

The Water/Wastewater Division's long-term vision is to provide uninterrupted, high-quality water and wastewater service to a growing area. Annually, the Division coordinates utility relocations with the Engineering Division for street rehabilitation and resurfacing projects. As the City expands, the department will be cognizant of plans to expand the water treatment plant and determine alternative treatment methods and sources. The financial statements include a 5% increase on water, sewer, and irrigation rates, effective October 1, 2024, in order to continue regular maintenance and upkeep on this infrastructure.

Sanitation

The Sanitation Division operates a comprehensive waste collection program that provides residential, commercial, yard waste and recycling services. The financial statements include an 5% increase in Solid Waste rates approved, effective October 1, 2024.

Related Financial Policies

The City's general governmental accounting records are maintained on a modified accrual basis, with the revenues recorded when available and measurable. Expenditures are recorded when services or goods are received, and liabilities are incurred. Accounting records for the City's utilities, proprietary funds, and pension trust funds are maintained on an accrual basis.

The City reviews financial policies annually with the adoption of the Operating and Capital Budget. The policies help ensure the ability to meet immediate and long-term service objectives. The City limits its exposure in future years to rising costs by controlling baseline costs and allocating one-time revenues to one-time expenditures, whenever possible.

Accounting Systems

The City's accounting system provides reliable financial records for preparing financial statements in conformity with generally accepted accounting principles. The accounting system supports an adequate internal control structure, which provides reasonable, but not absolute, assurance that the City's assets are safeguarded against loss, theft, or misuse. Reasonable assurance recognizes that the cost of a control should not exceed the expected benefits based on management's estimates.

Budgetary Control

During the fiscal year, budgetary control and revisions are maintained at the department level. All purchase orders are compared to the category appropriation. Department directors are authorized to move funds within the categories of their respective divisions. The City Manager or Finance Director is authorized to transfer any unencumbered appropriation balance, or portion thereof, between specific expenditure classifications within a department or fund.

The budget process allows for amendments during the year as conditions warrant. Per the City Charter, the City Council is authorized to make changes to the budget as it deems necessary for the City's proper and economical operation, and may transfer any unencumbered balance, or portion thereof, to pay for any municipal purpose. An amendment may be initiated by the Finance Director, reviewed by the City Manager, and submitted to the City Council for its consideration. Appropriations are realigned upon City Council approval. In addition, the enabling legislation allows the City Manager or Finance Director to transfer an encumbered balance among programs within an operating fund, providing such action does not result in discontinuing a program. Also, appropriation of donated or grant expenditures is based upon the request. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in City Council's adopted annual budget.

Major Initiatives

Redevelopment of the City's commercial property remains a high priority. The City's long-term financial condition is very dependent upon growing the local tax base through both strategic public and private investment. The City is examining its land development criteria to identify areas that could be streamlined and/or updated for greater efficiency.

For FY 2025, increases in rates for water and sewer, and sanitation were used to meet system operating costs and capital reinvestment needed to ensure the long-term viability of the utility system.

Major Capital expenditures in FY 2025 included:

- Improvements to the City water and wastewater distribution systems continued to be a focus in FY 2025 with capital investment in sewer mains, lift station rehabs, lining, and equipment, including new Sanitation trucks to replace an ageing fleet.

The entire Capital Improvement Program for FY 2025 can be found within the Annual City Budget, located at www.templeterrace.gov, under the subheading of Agenda and Documents, then to the drop-down list from the Annual Budget and Financial Reports, then select the capital improvement program FY 2025.

Awards and Acknowledgements

Certificate of Achievement for Excellence in Financial Reporting

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Temple Terrace for its Annual Comprehensive Financial Report for the fiscal year ended September 30, 2024. This was the forty-sixth consecutive year that the City has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized Annual Comprehensive Financial Report. This report must satisfy both accounting principles generally accepted in the United States and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that the current Annual Comprehensive Financial Report continues to meet the Certificate of Achievement Program requirements and we are submitting it to GFOA to determine its eligibility for a subsequent certificate.

In addition, the City also received the GFOA's Award for Distinguished Budget Presentation for its Annual Budget for FY 2026, beginning October 1, 2025, marking forty-seven years the City has received this award. It is based on a governmental unit's publishing a budget document that meets program criteria as a policy document, operations guide, financial plan, and communications medium.

Acknowledgements

The preparation of the Annual Comprehensive Financial Report is made possible by the dedicated service of the entire staff of the City's Finance Department. Each member of the department has our sincere appreciation for the contributions made in the preparation of this report. Appreciation is also extended to all City departmental directors and staff, who contributed significantly by ensuring the accuracy and integrity of accounting information compiled throughout the year. We recognize the Mayor and City Council for their leadership and support in providing the highest level of accountability and transparency through financial reporting. We also thank the citizens of the City of Temple Terrace whose cooperation, support, and assistance have contributed greatly to the operation of this Amazing City.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Carlos P. Baía'.

Carlos P. Baía
City Manager

A handwritten signature in blue ink, appearing to read 'James Ingram'.

James Ingram
Finance Director



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**City of Temple Terrace
Florida**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2024

Christopher P. Morill

Executive Director/CEO

LIST OF ELECTED AND APPOINTED OFFICIALS

City Council—Elected Officials

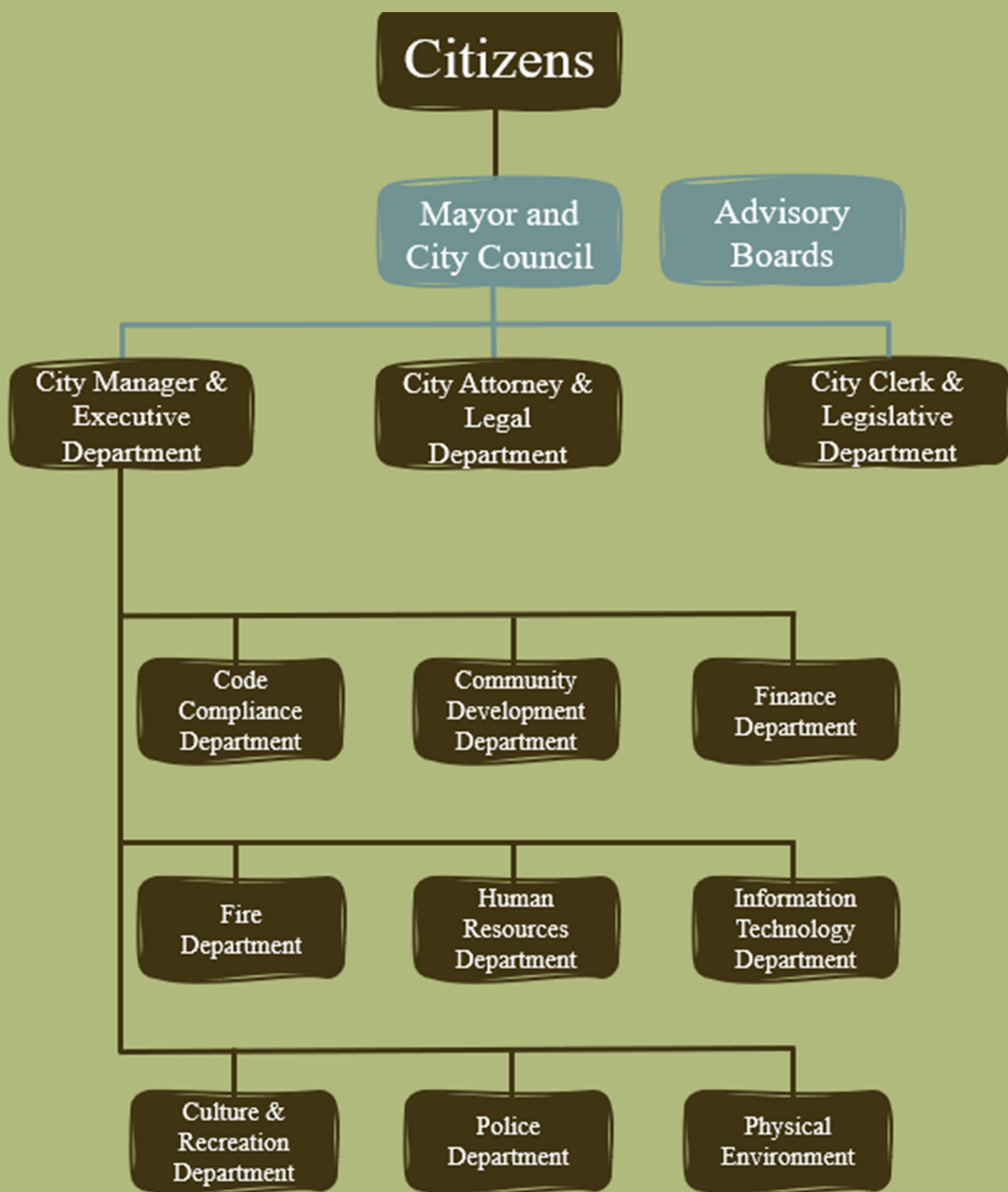
Andrew Ross, Mayor
Gil Schisler, Vice Mayor
James Chambers, Council Member
Alison Fernandez, Council Member
Erik Kravets, Council Member

City Manager

Carlos Baia

Appointed Officials

Assistant City Manager / HR Director	Antonio Nazario
City Attorney	Ernest Mueller
City Clerk	Lynda Sader
Code Compliance Director	Jack Shanks
Community Development Director	Gregory Pauley
Finance Director	James Ingram
Fire Chief	Ian M. Kemp
Information Technology Director	Sally Cabrera
Leisure Services Director	Karl W. Langefeld
Police Chief	Robert J. Staley
Public Works / Utilities Director	Jason Warrenfeltz



FINANCIAL SECTION

Independent Auditor's Report
Management Discussion and Analysis
Basic Financial Statements

Independent Auditor's Report

The Honorable Mayor and City Council
City of Temple Terrace, Florida
Temple Terrace, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Temple Terrace, Florida (the "City"), as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of September 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison, pension, and other postemployment benefit information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual fund statements and schedules and the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund statements and schedules and the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2026, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Forvis Mazars, LLP

**Tampa, Florida
June 26, 2026**

MANAGEMENT DISCUSSION AND ANALYSIS

Management of the City of Temple Terrace (the City) has prepared the following discussion and analysis to provide a general overview of the financial activities for the Fiscal Year (FY) ended September 30, 2025, for the readers of the City's financial statements. The information contained in the Management's Discussion and Analysis (MD&A) is intended to highlight significant transactions, events, and conditions, and should be considered in conjunction with the Transmittal Letter and the City's financial statements.

Financial Highlights

For FY 2025, the City's total net position increased by \$5,331,500. The governmental net position increased by \$1,708,166. The most significant factor in the governmental net position increase was a decrease in the combined Police and Fire Pension's net liability of \$815,310 due to modest gains in net investment income. Other factors are listed below under the section "Governmental Activities." Business-type net position increased by \$3,623,334, mostly due to revenue growth from increased rates for both Water & Sewer Utilities and Sanitation. In addition to rate increases (5% for Water & Sewer; 5% for Sanitation services), the Sanitation Department added a new reselling of recyclable materials from Amazon during FY 2025.

Comparing FY 2025 with FY 2024, the governmental activities revenue increased \$1,329,843 (or 2.85%), mainly due to property taxes increasing by \$1,057,302 (or 5.81%); expenses increased by \$5,668,491 million (or 14.42%), largely due to Hurricane Milton expenditures totaling around \$4.8 million. For FY 2025, governmental activities increased net position by \$1,708,166 lower than the FY 2024 net position increase, which was \$7,485,242. This difference from prior year is due primarily to the Hurricane Milton expenditures not reimbursed or obligated by FEMA as of Fiscal-Year end.

Comparing FY 2025 with FY 2024, excluding transfers, the business-type activities revenue increased \$815,707 (or 3.40%), while the expenses increased by \$2,248,631 (or 11.11%). The increase in expenditures was due to \$976,375 of ARPA expenditures for the Whiteway Utility Service Center, and over \$1.5 million investment in Sanitation trucks. After the transfer from governmental funds in FY 2025, business-type activities increased in net position by \$3,623,334, slightly higher than the FY 2024 net position increase, which was \$3,617,824.

For FY 2025, the General Fund reported a decrease in the fund balance of \$5,151,179, compared to an increase in fund balance of \$1,866,287 in FY 2024. The major contributor to this decrease was the Hurricane Milton expenditures which had neither been reimbursed nor obligated by FEMA as of the Fiscal Year 2025 end. Another factor was a concerted effort by the City to fund General Fund Capital projects and a few one-time operating expenditures with unassigned fund dollars to stabilize the millage rate and to "spend down" excess General Fund monies to create a more reasonable ratio of fund balance to operating expenditures. The City budgeted \$7,766,200 unassigned General Fund dollars for Capital projects alone, and by Fiscal-Year end, had encumbered or spent \$1,071,501 of these funds.

For budgetary reporting purposes, the General Fund reported total resources equal to 75.25% of the budget, and expenditures of 83.698% of budget.

Overview of the Financial Statements

The financial statements presented herein include all the activities of the City and its component units using the integrated approach as prescribed in Government Accounting Standards Board (GASB) Statement No. 34. Included in this report are government-wide statements for two categories of activities—governmental and business-type. The government-wide financial statements present the complete financial picture of the City from the economic resources management focus using the accrual basis of accounting. They present governmental activities and business-type activities separately and combined. These statements include all assets of the City (including infrastructure capital assets) as well as all liabilities (including all long-term debt).

The MD&A is intended to serve as an introduction to the City’s basic financial statements. These statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. The financial statements also contain required supplementary information and other supplementary information.

The government-wide financial statements provide long-term and short-term information about the City’s overall financial status. The fund financial statements focus on individual parts of the City and provide greater detail of the City’s operations. The notes explain some of the information in the statements and provide more detailed data.

Government-Wide Financial Statements

One of the most frequently asked questions about the City’s finances is, “Has the City’s overall financial condition improved, declined, or remained steady over the past year?” The Statement of Net Position and the Statement of Activities report information about the City as a whole and about its activities in a way that helps answer this question. They are designed to provide readers with a broad overview of the City’s finances, in a manner similar to a private-sector business, including all assets and liabilities using the accrual basis of accounting. All the current year’s revenues and expenses are taken into account regardless of when cash is received or paid.

The government-wide financial statements distinguish between two types of City functions. Governmental activities are principally supported by taxes and intergovernmental revenues. The governmental activities of the City basic services include general government, police, fire, protective inspections, public works, community development, and recreation. These activities are primarily financed through property taxes, utility taxes, gas taxes, sales taxes, and the City’s utilities contribution.

Other City functions are business-type activities and are intended to recover all or a significant portion of their costs through user fees and charges. The City’s business-type activities reflect private sector-type operations (water, sewer, and sanitation), where the fee for services typically covers all or most of the cost of operation, including depreciation.

Along with several other statements, the Governmental-wide statements include:

- Statement of Net position presents information on all the City's assets, deferred outflows of resources, liabilities, and deferred inflows of resources and net position.
 - This statement format combines and consolidates the governmental funds' current financial resources with capital assets (including infrastructure), and long-term obligations.
 - Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.
- Statement of Activities presents changes in the City's net position during the most recent fiscal year.
 - All changes in net position are reported when the change occurs, regardless of the timing of related cash flows.
 - Revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Fund Financial Statements

A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The City of Temple Terrace, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the City of Temple Terrace can be divided into three categories: (1) governmental funds, (2) proprietary funds, and (3) fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decision. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains seven individual governmental funds.

- General Fund
- Street Improvement Fund
- Building Fund
- Community Investment Tax Fund (CIT)

- Tax Increment Financing Fund (TIF)
- Debt Service Fund
- Insurance Premium Investment Fund

Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, and the Street Improvement Fund, all of which are considered major funds. This year's non-major financials combines the Building Fund, Community Investment Tax Fund, Debt Service Fund, the Tax Increment Financing Fund, and the Premium Insurance Fund. Details of these funds are found in Other Supplementary Information.

Proprietary Funds

Proprietary funds provide the same type of information as the government-wide financial statements in more detail. The City of Temple Terrace maintains two different types of proprietary funds: (1) Enterprise and (2) Internal Service.

Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses an enterprise fund to account for its Water/Sewer and Sanitation operations. The proprietary fund financial statements provide separate information for the two major enterprise funds.

Internal Service Funds are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses internal service funds to account for City Garage fleet maintenance. These services predominantly benefit governmental rather than business-type functions. They have been included within governmental activities in the government-wide financial statements. The internal service fund is presented in the proprietary fund financial statements.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to the Financial Statements

The notes provide additional information essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

The report also presents required supplementary information concerning the City of Temple Terrace's progress in funding its obligation to provide pension benefits and other postemployment benefits (OPEB) to its employees. The combining statements referred to earlier and other schedules are presented immediately following the required supplementary information on pensions.

Government-Wide Financial Analysis

Statement of Net Position

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows exceeded liabilities and deferred inflows by \$99,853,271 as of September 30, 2025. The table below reflects the condensed government-wide Statement of Net Position (in thousands).

MD&A Statement of Net Position

Category	Gov. Activities 2025	Gov. Activities 2024	Business- Type Activities 2025	Business- Type Activities 2024	Total 2025	Total 2024
Assets						
Current and other assets	\$ 45,174	\$ 52,222	\$ 21,728	\$ 22,657	\$ 66,902	\$ 74,879
Capital assets (net)	56,792	52,384	37,279	31,535	94,071	83,919
Total assets	101,966	104,606	59,007	54,192	160,973	158,798
Deferred outflows of resources	3,764	2,150	268	149	4,032	2,299
Liabilities						
Other liabilities	9,227	11,504	4,947	3,729	14,173	15,233
Long-term liabilities	43,941	44,910	1,287	1,162	45,229	46,072
Total liabilities	53,168	56,414	6,234	4,891	59,402	61,305
Deferred inflows of resources	4,951	4,439	201	233	5,152	4,672
Net Position						
Investment in capital assets	56,792	51,754	37,279	31,534	94,071	83,288
Restricted	14,259	18,836	6,496	11,066	20,754	29,902
Unrestricted	(23,440)	(24,687)	9,065	6,617	(14,374)	(18,070)
Total net position	\$ 47,611	\$ 45,903	\$ 52,840	\$ 49,217	\$ 100,451	\$ 95,120

The largest portion of the City's net position reflects its investment in capital assets (e.g., land, buildings and infrastructure, improvements other than buildings, and machinery and equipment), less any related debt used to acquire those assets that are still outstanding. The City of Temple Terrace uses these capital assets to provide a variety of services to its residents. Accordingly, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Management Discussion and Analysis
City of Temple Terrace
For the Fiscal Year Ended September 30, 2025

Another portion of the City's net position, restricted net position, is at \$20,754,036 (or 20.78%), which represents resources that are subject to external restrictions on how they may be used, e.g., for debt and capital improvements. Restricted net position decreased by \$3,683,431 (or 12.32%) during the year. The most significant factor in this decrease was \$2,940,657 of deferred ARPA revenue drawn down.

Statement of Activities

The key elements of the changes in the City's net position for the fiscal years ended September 30, 2025, and September 30, 2024, are as follows:

MD&A Statement of Activities

Category	Gov. Activities 2025	Gov. Activities 2024	Business- Type Activities 2025	Business- Type Activities 2024	Total 2025	Total 2024
Revenues						
Charges for services	\$ 8,415	\$ 9,241	\$ 24,300	\$ 22,310	\$ 32,715	\$ 31,551
Operating grants & contributions	866	1,057	-	-	866	1,057
Capital grants & contributions	3,489	1,801	178	413	3,667	2,214
Property taxes	19,260	18,203	-	-	19,260	18,203
Sales taxes	7,090	7,964	-	-	7,090	7,964
Utility taxes	5,219	4,430	-	-	5,219	4,430
Local business taxes	259	232	-	-	259	232
Grants & contrib. not restricted	51	55	-	-	51	55
Investment earnings	2,143	2,590	695	809	2,838	3,399
Other general revenues	1,182	1,023	-	-	1,182	1,023
Gain on sale	23	72	(375)	450	(352)	522
Total revenues	47,997	46,668	24,798	23,982	72,795	70,650
Expenses						
General government	7,111	6,717	-	-	7,111	6,717
Public safety	23,533	22,225	-	-	23,533	22,225
Public works	8,494	4,600	-	-	8,494	4,600
Economic development	13	196	-	-	13	196
Culture & recreation	5,516	5,217	-	-	5,516	5,217
Long-term debt interest	305	349	-	-	305	349
Water and sewer	-	-	16,231	15,863	16,231	15,863
Sanitation	-	-	6,261	4,380	6,261	4,380
Total expenses	44,972	39,304	22,492	20,243	67,464	59,547
Other financing sources						
Transfers	(1,317)	122	1,317	(122)	-	-
Total other financing sources	(1,317)	122	1,317	(122)	-	-
Change in net position	1,708	7,486	3,623	3,618	5,331	11,104
Net position—beginning	45,903	38,417	49,217	45,599	95,120	84,016
Net position—ending	\$ 47,611	\$ 45,903	\$ 52,840	\$ 49,217	\$ 100,451	\$ 95,120

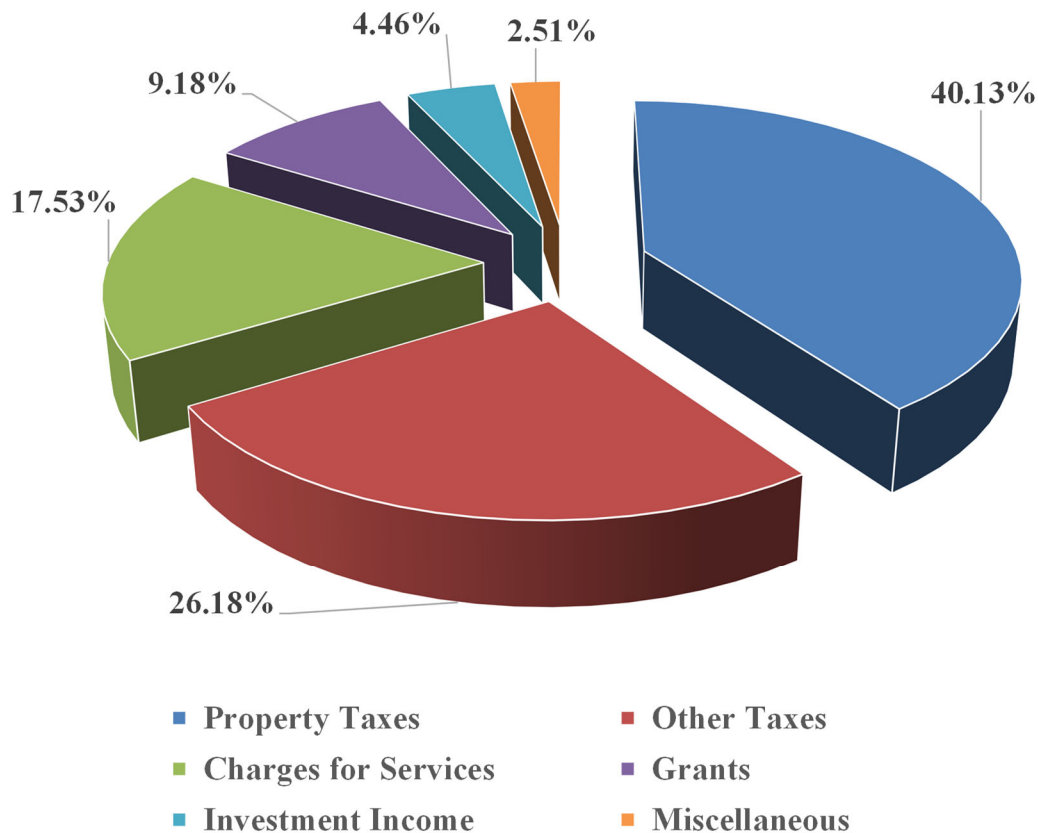
(reported in thousands)

Governmental Activities

Governmental activities increased the City's net position by \$1,708,166, net of the transfer from the business-type funds. The key elements in the difference between the 2 years are as follows:

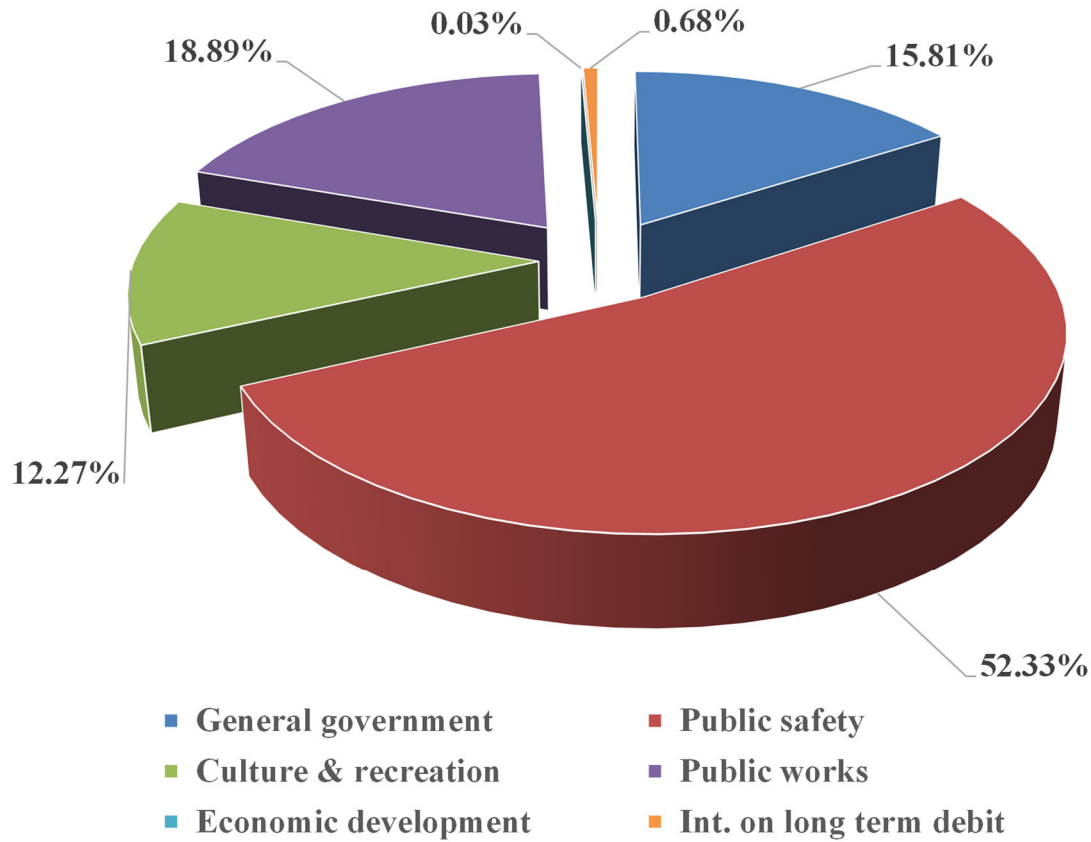
- Property taxes increased by \$1,057,302 (or 5.81%) during FY 2025
 - The increase is due to an increase in property values
- Sales tax revenue decreased by \$873,629 (or -10.97%) during FY 2025
- Utility taxes increased by \$788,548 (or 17.80%) during FY 2025
- Local business taxes increased by \$26,167 (or 11.26%) during FY 2025
- Investment income decreased by \$447,564 (or -17.28%) during FY 2025
 - The decrease is due to lower interest rates and lower balances held in City accounts

Revenue by Source – Governmental Activities



The pie chart above shows that offsetting revenues of 26.71% for governmental activity expenses come from specific charges for services (17.53%) and grants (9.18%). The remaining 73.29% of revenue supporting governmental activities come from property taxes (40.13%), other taxes (26.18%), investment income (4.46%) and other miscellaneous general revenues (2.51%).

Expense by Function – Governmental Activities



The pie chart above shows that Public Safety and Public Works account for a majority of the governmental expenditures during FY 2025 with 52.33% and 18.89% respectively. General government, which includes executive, human resources, finance and information technology, has 15.81% of the annual expenditures. Culture & recreation, which is a combination of the city library and all family recreation activities, accounts for 12.27%.

Business-Type Activities

Business-type activities increased the City's net position by \$3,623,334.

Key elements of the net increase were:

- The Water and Sewer Utility Fund had operating income of \$2,086,544 and the operating revenue increased by \$1,263,871 (or 7.41%). This increase is a function of increased water rates, as well as the addition of new accounts within the City. As operational expenses and infrastructure update requirements continue to increase in cost, the City evaluates the need to increase rates for the citizens. For FY 2025, water rates were increased by 5%.
- The Sanitation Fund had an operating loss of (\$278,652). This loss is primarily due to increased operational expense for City Garage fleet maintenance and waste disposal contractual services. Each year the City evaluates the need to increase rates for the citizens. For FY 2025, water rates were increased by 5%.
- Charges for Services category accounts for 91.23% of the revenue generated in the enterprise funds. Rates are established to ensure operating expenses are covered.

City of Temple Terrace Governmental Funds—Fund Balance as of September 30, 2025

Category	General	Street Improvement	Non-Major Government Funds	Total
Non-spendable	\$ 1,962,099	\$ -	\$ -	\$ 1,962,099
Restricted	884,160	8,349,761	5,119,132	14,353,053
Committed	1,365,952	-	-	1,365,952
Assigned	2,131,792	-	-	2,131,792
Unassigned	15,068,913	-	-	15,068,913
Total fund balance	\$ 21,412,916	\$ 8,349,761	\$ 5,119,132	\$ 34,881,809

Financial Analysis of the Government's Funds

As shown above, at the end of FY 2025, the City's governmental funds reported combined ending fund balances of \$34,881,809, a decrease of \$(5,306,384), in comparison with the prior year.

- Unassigned balance
 - Available for spending is approximately \$15,068,913 (or 43.20%)
- Non-spendable
 - Not in spendable form is \$1,962,099 (or 5.62%)
- Restricted
 - \$14,353,053 (or 41.15%) is externally imposed by providers
- Committed and assigned
 - Are constrained for specific purposes internally, total \$3,497,744 (or 10.03%)

General Fund

The General Fund is the City's chief operating fund. At the end of FY 2025, unassigned fund balance of the General Fund was \$15,068,913, while total fund balance decreased by \$5,151,180 to \$21,412,916. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents approximately 36.57% of total General Fund expenditures excluding capital outlay and debt service, while total fund balance represents 51.97% of that same amount.

See page 32 of the MD&A for additional discussion of millage rates and the assessed values of City property. These factors have a significant impact on the budgeted and actual revenues for the General Fund.

The fund balance of the City's General Fund decreased by \$5,151,180, for the period ending September 30, 2025.

The General Fund final budget was equal in terms of revenues and expenditures. Actual revenues of \$40,506,816 increased \$419,313 from FY 2024 revenues of \$40,087,503.

- Actual revenues were under budget by \$13,331,913. The variance is mainly due to not using \$9,047,648 of appropriated fund balance for ongoing projects and awaiting State of Florida grant funding of \$5,262,900 for the new EOC building.
- Actual expenditures were \$43,033,517, excluding other financing sources.
- Budgeted net of revenues to expenditures increased by \$4,947,774 from the original to final budget.

Street Improvement Fund

The Street Improvement Fund decreased by \$(775,238) to a total fund balance of \$8,349,761, all of which is restricted for eligible street improvement programs.

- FY 2025 revenues were \$3,793,521
 - Increased \$1,601,335 (or 73.05%) compared to FY 2024
- FY 2025 expenditures were \$4,568,759
 - \$4,383,428 (or 81.83%) was spent on capital outlay
- Total expenditures increased \$3,542,981 (or 345.39%) compared to FY 2024

Proprietary Funds

The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in greater detail.

- Unrestricted net position of the Water/Sewer Utility amounted to \$9,554,110
 - Increased by \$4,037,709 from FY 2024 (or 73.19%)
- Unrestricted net position for the Sanitation amounted to \$(488,670)
 - Decreased by \$1,589,316 from FY 2024 (or -144.40%) mainly due to purchases of sanitation vehicles for \$1.5 million.

Capital Assets and Debt Administration

Capital Assets

The City's net investment in capital asset for its governmental and business-type activities as of September 30, 2025, totals \$94,070,992. This investment in capital assets includes:

- Land
- Buildings and system improvements
- Right to use – Subscription-Based IT Arrangements (SBITA)
- Construction work in progress
- Park facilities, roads, highways & bridges

The City's total investment in capital assets for FY 2025 increased by \$10,782,824 (or 11.46%). This is comprised of a \$5,038,355 increase for governmental activities and a \$5,744,469 increase for business-type activities.

Major capital asset events during the current fiscal year included:

- The City's net accumulated depreciation/amortization increased by \$3,097,279 (or 3.61%).
 - The depreciation expense is mainly impacted by machinery & equipment and infrastructure as well as disposals during the year.
- Governmental activities accounted for \$2,290,154 (or 4.80%) increase.
- Business-Type activities accounted for \$807,125 (or 2.12%) increase.

The liability for the SBITA is capital-related. See footnotes for more detailed information on Capital Assets, beginning on Pg. 79, and the City's SBITA obligations, beginning on Pg. 120.

Capital Assets at Year-End Net of Depreciation/Amortization

Category	Govt. Activities 2025	Govt. Activities 2024	Business- Type Activities 2025	Business- Type Activities 2024	Total 2025	Total 2024
Land	\$ 7,025	\$ 7,029	\$ 1,093	\$ 1,093	\$ 8,118	\$ 8,122
Buildings	18,924	18,614	2,566	3,657	21,490	22,271
Improvements, other than bldgs.	9,794	9,829	816	-	10,610	9,829
Equipment	19,836	18,379	10,191	8,235	30,027	26,614
Infrastructure	45,590	44,604	55,667	51,680	101,257	96,284
Right to use - SBITA	1,050	893	-	-	1,050	893
Construction in Progress	4,558	731	5,823	4,940	10,381	5,671
Subtotal	106,777	100,079	76,156	69,605	182,933	169,684
Less: accumulated depreciation	(49,985)	(47,695)	(38,877)	(38,070)	(88,862)	(85,765)
Net capital assets	\$ 56,792	\$ 52,384	\$ 37,279	\$ 31,535	\$ 94,071	\$ 83,919

(Reported in thousands)

Debt Administration

At the end of FY 2025, the City of Temple Terrace had total debt outstanding, including SBITA (see also page 121 in the Footnotes), secured by various revenue sources, e.g., revenue bonds, and covenants to budget and appropriation.

Outstanding Debt at Year-End

Category	Govt. Activities 2025	Govt. Activities 2024
Revenue Notes	\$ 10,004,856	\$ 11,483,141

All debt is in Governmental Activities as previous enterprise debts have been paid off since 2017. See footnotes for more detailed information on the City’s debt instruments.

General Fund Budgetary Highlights

During the current year, the adopted and final budgeted expenditures increased \$6,394,941. The reasons for the increase were to finish purchase orders that began in FY 2024, and other revenue/expenditures that were not expected, most significantly, expenditures resulting from Hurricane Milton.

On October 9, 2024, Hurricane Milton made landfall near Siesta Key, Florida, as a Category 3 hurricane. Hurricane Milton comprised \$4,775,489 (75%) of the \$6,394,941 budget adjustments in the General Fund. Of the \$4.7 million in General Fund expenditures due to Milton, \$3.6 million was spent on debris cleanup. Work to secure FEMA reimbursements began soon after, but no funds were received or obligated yet by the end of FY 2025. Amounts on the Schedule of Expenditures for Federal Awards (Pg 200) are from prior storms and were obligated during FY 2025.

Economic Factors and Next Year's Budgets and Rates

The City’s millage rate for FY 2025 remains at 6.455. The City’s taxable property values increased an additional \$134,589,707 (or 4.4%) in 2025, applicable to the property taxes to be collected in FY 2025. Over the last five years, property values have increased annually by an average of 10.42%. In FY 2019, the City decreased the millage rate to 6.555 mils per \$1,000 of assessed property value and kept the same rate for FY’s 2020 through 2023. In September 2023, the City adopted a 6.455 millage rate for FY 2024, a decrease of 0.1 mills, and continued to use that millage rate for FY 2025 and FY 2026.

The Temple Terrace Community Redevelopment Area (CRA) property values rose from \$119,361,370 for FY 2024 to \$197,506,450 for Fiscal Year 2025, a taxable value increase of \$729,480 over the prior year value. Values in this area rose 65.4% over FY 2024. The Tax Incremental Financing (TIF) income continues to assist in contributing to the interest payments on the investment in redevelopment. The FY 2025 budget included interest and principal payments for a CRA loan, capital expenditures of \$400,000, and a reserve of \$355,444.

Management Discussion and Analysis
City of Temple Terrace
For the Fiscal Year Ended September 30, 2025

The FY 2026 Operating Budget decreased by \$2,353,256 (or -2.97%), from \$79,225,502 to \$76,872,246. The total budget decreased from \$100,944,253 (original adopted budget) in FY 2025 to \$100,470,833 in FY 2026. The 2026 budget includes a 4% cost of living adjustment (COLA) increase for all general employees with a 2% merit increase for qualifying employees on their anniversary date. The budget also included the following Capital Improvement Projects (not an inclusive list):

- \$400,000 for a street sweeper truck
- \$300,000 for 54th Street watermain construction
- \$750,000 for Brentwood Dr and S Riverhills Dr construction
- \$420,000 for sidewalk projects
- \$3,500,000 for various street resurfacing projects
- \$250,000 Riverhills playground improvements
- \$400,000 Riverhills Park construction
- \$2,000,000 Lift Station B (Sierra Bravo) construction
- \$600,000 for two new sanitation trucks

The Water/Sewer Enterprise Fund - comprised of several departments, including utility billing, meter technicians, operations, renewal and replacement, and improvement fees - is expected to improve performance. Water, sewer, and irrigation rates were raised by 5% on October 1, 2024. This increase will help the fund to recuperate and keep pace with maintenance of the thousands of feet of water/sewer lines, as well as the annual increases from the City of Tampa for wastewater treatment.

The Sanitation Fund increased solid waste rates by 5% on October 1, 2024, in conjunction with Hillsborough County raising solid waste disposal rates by 25.2%.

Requests for Information

This financial report is designed to provide a general overview of and present accountability for the City of Temple Terrace's finances to users and interested parties, the citizens, taxpayers, customers, investors, and creditors. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Finance Director via the City's website (<http://www.templeterrace.gov>), by phone at 813-506-6414, or mailed to:

City of Temple Terrace
James Ingram, Finance Director
11250 N 56th Street
Temple Terrace, FL 33687-2250



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BASIC FINANCIAL STATEMENTS

Government Wide Financial Statements

- Statement of Net Position
- Statement of Activities

Fund Financial Statements

- Balance Sheet – Governmental Funds
- Reconciliation of the Balance Sheet to Statement of Net Position
- Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds
- Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds
- Statement of Net Position – Proprietary Funds
- Statement of Revenues, Expenditures, and Changes in Net Position – Proprietary Funds
- Statement of Cash Flows – Proprietary Funds
- Statement of Fiduciary Net Position – Pension Trust Funds
- Statement of Changes in Fiduciary Net Position – Pension Trust Funds

Financial Footnotes

Statement of Net Position
City of Temple Terrace
September 30, 2025

Category	Governmental Activities	Business-Type Activities	Total
Assets			
Cash, cash equivalents and investments	\$ 24,742,555	\$ 10,296,429	\$ 35,038,984
Restricted cash	15,097,854	7,487,395	22,585,249
Accounts receivable, net of allowance	677,449	4,208,640	4,886,089
Ambulance receivable, net of allowance	491,828	-	491,828
Advance to other funds	350,000	(350,000)	-
Due from other governments	670,213	-	670,213
Due from other agency	693,164	-	693,164
Debt receivable	1,662,086	-	1,662,086
Lease receivable	456,894	-	456,894
Inventories	30,575	82,984	113,559
Prepays	301,309	2,643	303,952
Capital assets			
Land and construction in progress	11,583,670	6,916,541	18,500,211
Other capital assets, net of depreciation	45,208,123	30,362,658	75,570,781
Total assets	101,965,720	59,007,290	160,973,010
Deferred outflows of resources			
Deferred outflows—OPEB	1,343,244	253,186	1,596,430
Deferred outflows—Pension	2,420,834	14,547	2,435,381
Total deferred outflows	3,764,078	267,733	4,031,811
Liabilities			
Accounts payable	1,671,491	3,235,823	4,907,314
Accrued payroll	612,452	134,300	746,752
Deposits and other payables	-	1,576,438	1,576,438
Unearned revenue	6,942,756	-	6,942,756
Long-term liabilities, including net pension liability			
Due within one year	2,226,658	459,014	2,685,672
Due in more than one year	41,714,683	828,346	42,543,029
Total liabilities	53,168,040	6,233,921	59,401,961
Deferred inflows of resources			
Deferred inflows—OPEB	804,073	131,084	935,157
Deferred inflows—Pension	3,428,703	69,812	3,498,515
Deferred inflows—Grants	332,840	-	332,840
Deferred inflows—Leases	385,404	-	385,404
Total deferred inflows	4,951,020	200,896	5,151,916
Net position			
Net investment in capital assets	56,791,793	37,279,199	94,070,992
Restricted—Donations & Forfeitures	5,766,197	-	5,766,197
Restricted—Debt	142,511	-	142,511
Restricted—Capital Projects	8,349,761	6,495,567	14,845,328
Unrestricted	(23,439,524)	9,065,440	(14,374,084)
Total net position	\$ 47,610,738	\$ 52,840,206	\$ 100,450,944

The notes to the Basic Financial Statements are an integral part of the financial statements.

Statement of Activities
City of Temple Terrace
For the Fiscal Year Ended September 30, 2025

Primary Government Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Govt. Activities	Business-Type Activities	Changes in Net Position-Total
Governmental activities							
General government	\$ 7,111,436	\$ 5,277,248	\$ 765	\$ -	\$ (1,833,423)	\$ -	\$ (1,833,423)
Public safety	23,532,818	1,991,358	703,634	-	(20,837,826)	-	(20,837,826)
Culture & recreation	5,516,459	1,146,754	161,430	-	(4,208,275)	-	(4,208,275)
Public works	8,494,135	-	-	2,674,293	(5,819,842)	-	(5,819,842)
Economic development	13,171	-	-	814,963	801,792	-	801,792
Int. on long term debt	304,628	-	-	-	(304,628)	-	(304,628)
Total government activities	44,972,647	8,415,360	865,829	3,489,256	(32,202,202)	-	(32,202,202)
Business activities							
Water/Sewer utility	16,230,571	18,317,115	-	177,500	-	2,264,044	2,264,044
Sanitation	6,261,245	5,982,593	-	-	-	(278,652)	(278,652)
Total business activities	22,491,816	24,299,708	-	177,500	-	1,985,392	1,985,392
Total primary government	\$ 67,464,463	\$ 32,715,068	\$ 865,829	\$ 3,666,756	(32,202,202)	1,985,392	(30,216,810)
General revenues							
Property taxes, levied for general purpose					19,259,850	-	19,259,850
Sales taxes					7,090,148	-	7,090,148
Utility taxes					5,218,708	-	5,218,708
Local business taxes					258,625	-	258,625
Unrestricted grants and contributions					50,816	-	50,816
Unrestricted investment earnings					2,142,700	695,343	2,838,043
Miscellaneous					1,182,674	-	1,182,674
Gain/(loss) on sale of capital assets					23,760	(374,314)	(350,554)
Transfers					(1,316,913)	1,316,913	-
Total general revenues and transfers					33,910,368	1,637,942	35,548,310
Change in net position					1,708,166	3,623,334	5,331,500
Net position—beginning					45,902,572	49,216,872	95,119,444
Net position—ending					\$ 47,610,738	\$ 52,840,206	\$ 100,450,944

The notes to the Basic Financial Statements are an integral part of the financial statements.

Balance Sheet - Governmental Funds
City of Temple Terrace
September 30, 2025

Category	General Fund	Street Improvement Fund	Non-Major Govt. Funds	Total Govt. Funds
Assets				
Cash and cash equiv	\$ 24,385,656	\$ -	\$ (94,584)	\$ 24,291,072
Restricted cash	884,160	9,094,562	5,119,132	15,097,854
Accounts receivable - net	1,619,884	-	-	1,619,884
Accounts - billed	88,712	-	-	88,712
Accounts - unbilled	21,229	-	-	21,229
Ambulance rec - net	491,828	-	-	491,828
Loan receivable	1,662,086	-	-	1,662,086
Advance to other funds	350,000	-	-	350,000
Due from other gov't	562,078	6,510	101,625	670,213
Due from other agency	688,242	-	-	688,242
Lease rec	456,894	-	-	456,894
Prepays	300,013	-	-	300,013
Interest receivable	703	1,394	2,123	4,220
Other rec	561,221	-	179	561,400
Total assets	30,452,822	9,102,466	5,128,475	44,683,763
Liabilities				
Accounts payable	780,208	752,705	6,968	1,539,881
Accrued payroll	598,698	-	2,375	601,073
Unearned revenue	6,942,756	-	-	6,942,756
Total liabilities	8,321,662	752,705	9,343	9,083,710
Deferred inflows of resources				
Grants	332,840	-	-	332,840
Leases	385,404	-	-	385,404
Total deferred inflows of resources	718,244	-	-	718,244
Fund balances				
Non-spendable	1,962,099	-	-	1,962,099
Restricted	884,160	8,349,761	5,119,132	14,353,053
Committed	1,365,952	-	-	1,365,952
Assigned	2,131,792	-	-	2,131,792
Unassigned	15,068,913	-	-	15,068,913
Total fund balances	21,412,916	8,349,761	5,119,132	34,881,809
Total liabilities, deferred inflows and fund balances	\$ 30,452,822	\$ 9,102,466	\$ 5,128,475	\$ 44,683,763

The notes to the Basic Financial Statements are an integral part of the financial statements. 38

Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
City of Temple Terrace
September 30, 2025

Category	Amount
Total fund balances—governmental funds	\$ 34,881,809
Capital assets used in governmental activities are not financial resources and are not reported in the governmental funds.	
Governmental capital assets, net of internal service funds (\$346,219)	106,430,860
Less accumulated depreciation, net of internal service funds (\$346,219)	<u>(49,639,067)</u>
Net governmental capital assets	56,791,793
 The net pension liability is not due and payable in current period and is not reported in the governmental funds, net of internal service funds (\$81,838)	 (25,300,670)
Deferred Outflows/Inflows of resources reported in the statement of net position:	
Net deferred outflows—OPEB, net of internal service funds (\$23,518)	1,319,726
Net deferred inflows—OPEB, net of internal service funds (\$14,487)	(789,586)
Net deferred outflows—pensions, net of internal service funds (\$16,961)	2,403,873
Net deferred inflows—pensions, net of internal service funds (\$81,838)	<u>(3,347,297)</u>
	(413,284)
 Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.	
Revenue notes payable	(10,004,856)
Compensated absences, net of internal service funds (\$25,970)	(1,910,780)
SBITA liability, net of internal service funds (\$0)	(609,929)
Other Post-Employment Benefits, net of internal service funds (\$115,942)	<u>(5,891,356)</u>
Total governmental long-term liabilities	(18,416,921)
 Internal service funds are used by management to charge the cost of fleet maintenance. The assets and liabilities of the Internal service funds are used by management to charge the cost of internal service funds are included in governmental activities in the statement of net position.	 68,011
 Net position of governmental activities	 <u>\$ 47,610,738</u>

Statement of Revenues, Expenditures, and Change in Fund Balances of Governmental Funds
City of Temple Terrace
For the Fiscal Year Ended September 30, 2025

Category	General Fund	Street Improvement Fund	Non-Major Govt. Funds	Total Funds
Revenues				
Taxes	\$ 24,737,183	\$ 744,355	\$ 2,253,748	\$ 27,735,286
Licenses & permits	116,372	-	467,814	584,186
Franchise fees	2,988,152	-	-	2,988,152
Intergovernmental	5,086,410	2,458,753	1,893,421	9,438,584
Charges for services	3,258,011	-	-	3,258,011
Fines & forfeitures	103,260	-	-	103,260
Investment earnings (loss)	1,568,141	374,457	200,103	2,142,701
Contributions & donations	1,236,059	215,956	-	1,452,015
Other	1,413,228	-	25,747	1,438,975
Total revenues	40,506,816	3,793,521	4,840,833	49,141,170
Expenditures				
General government	6,634,586	-	693,296	7,327,882
Public safety	23,006,850	-	1,166,793	24,173,643
Culture and recreation	4,695,912	-	-	4,695,912
Public works	7,048,247	185,331	-	7,233,578
Economic development	6,705	-	6,545	13,250
Capital outlay	1,641,217	4,383,428	2,532,622	8,557,267
Debt service				
Principal	-	-	847,824	847,824
Interest	-	-	304,628	304,628
Total expenditures	43,033,517	4,568,759	5,551,708	53,153,984
Excess (deficiency) or revenues over (under) expenditures	(2,526,701)	(775,238)	(710,875)	(4,012,814)
Other Financing Sources (Uses)				
Transfers in	-	-	2,233,849	2,233,849
Transfers out	(2,647,822)	-	(902,940)	(3,550,762)
Proceeds from sale of capital assets	23,343	-	-	23,343
Total other financing sources (uses)	(2,624,479)	-	1,330,909	(1,293,570)
Net change in fund balances	(5,151,180)	(775,238)	620,034	(5,306,384)
Fund balances-beginning	26,564,096	9,124,999	4,499,098	40,188,193
Fund balances-ending	\$ 21,412,916	\$ 8,349,761	\$ 5,119,132	\$ 34,881,809

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of
Governmental Funds to the Statement of Activities
City of Temple Terrace
For the Fiscal Year Ended September 30, 2025

Category	Amount
Net changes in fund balances—total governmental funds	\$ (5,306,384)
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of the assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceed depreciation expense in the current period.	
Expenditures for capital assets	8,557,267
Less current year depreciation & amort., net of internal service funds (\$0)	(3,460,776)
Loss on disposal/adjustments of fixed assets	(574,385)
Net governmental capital assets	4,522,106
In the statement of activities, only the gain on sale of capital assets is reported. However, in the governmental funds, the proceeds from the sale increases financial resources. Thus, the change in net position differs from the change in fund balance by the capital asset sold.	
	23,760
Change in SBITA asset/ Right to Use, net of internal service funds (\$1,999)	(111,464)
Bond proceeds provide current financial resources to governmental funds, while the repayment of the principal consumes the current financial resources of governmental funds. Governmental funds report debt issuance.	
Principal payments	847,823
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	
Change in long-term compensated absences, net of internal service funds (\$12,808)	(277,806)
Change in SBITA liability, net of internal service funds (\$4,768)	15,765
Change in net OPEB obligation, net of internal service funds (\$9,560)	155,420
Change in pension related amounts, net of internal service funds (\$43,412)	1,562,051
Other	(23,741)
Total Other Expenses	1,431,689
The internal service fund is used by management to charge the costs of fleet maintenance to individual funds. The net income (loss) of the internal service funds is reported with governmental activities	
	300,636
Change in Net Position of governmental activities	\$ 1,708,166

Statement of Net Position – Proprietary Funds
City of Temple Terrace
September 30, 2025

Category	Water & Sewer Utility (Business)	Sanitation (Business)	Total Business-Type Activity	Internal Service (Govt.)
Current assets				
Equity in pooled cash & investments	\$ 10,093,200	\$ 203,229	\$ 10,296,429	\$ 451,483
Accounts receivable - billed, net	2,654,590	321,804	2,976,394	6,754
Accounts receivable - unbilled	867,880	354,810	1,222,690	-
Prepays	2,643	-	2,643	1,296
Interest receivable	3,791	5,765	9,556	56
Inventories	82,984	-	82,984	30,575
Total current assets	13,705,088	885,608	14,590,696	490,164
Non-current assets				
Restricted cash, cash equity, & invest.				
Equity in pooled cash & invest.	7,487,395	-	7,487,395	-
Capital assets				
Land and construction in progress	6,916,541	-	6,916,541	-
Other capital assets	64,023,278	5,217,069	69,240,347	346,217
Less accumulated depreciation	(35,384,123)	(3,493,566)	(38,877,689)	(346,217)
Net capital assets	35,555,696	1,723,503	37,279,199	-
Total non-current assets	43,043,091	1,723,503	44,766,594	-
Total assets	56,748,179	2,609,111	59,357,290	490,164
Deferred outflow of resources				
Deferred outflows-OPEB related	175,954	77,232	253,186	23,518
Deferred outflows-pension related	9,676	4,871	14,547	16,961
Total deferred outflows	185,630	82,103	267,733	40,479
Current liabilities				
Accounts payable	1,961,252	601,839	2,563,091	131,610
Advance from other funds	-	50,000	50,000	-
Due to other government	672,732	-	672,732	-
Accrued payroll	95,717	38,583	134,300	11,379
Compensated absences	56,270	26,398	82,668	14,903
OPEB obligation	69,451	306,895	376,346	11,594
Customer deposits	1,567,636	8,802	1,576,438	-
Total current liabilities	4,423,058	1,032,517	5,455,575	169,486

Statement of Net Position – Proprietary Funds
City of Temple Terrace
September 30, 2025

Category (Continued)	Water & Sewer Utility (Business)	Sanitation (Business)	Total Business-Type Activity	Internal Service (Govt.)
Non-current liabilities				
Compensated absences	94,176	38,956	133,132	11,067
OPEB obligation	625,059	-	625,059	104,348
Advance from other funds	-	300,000	300,000	-
Net pension liability	46,668	23,487	70,155	81,838
Total non-current liabilities	765,903	362,443	1,128,346	197,253
Total liabilities	5,188,961	1,394,960	6,583,921	366,739
Deferred inflows of resources				
Deferred inflows-OPEB related	93,036	38,048	131,084	14,487
Deferred inflows-pension related	46,439	23,373	69,812	81,406
Total deferred inflows of resources	139,475	61,421	200,896	95,893
Net position				
Net investment in capital assets	35,555,696	1,723,503	37,279,199	-
Restricted-capital projects	6,495,567	-	6,495,567	-
Unrestricted/(deficit)	9,554,110	(488,670)	9,065,440	68,011
Total net position	\$ 51,605,373	\$ 1,234,833	\$ 52,840,206	\$ 68,011

Statement of Revenues, Expenditures, and Changes in Net Position – Proprietary Funds
City of Temple Terrace
For the Fiscal Year Ended September 30, 2025

Category	Water & Sewer Utility (Business)	Sanitation (Business)	Total Business- Type Activity	Internal Service (Govt.)
Operating revenues				
Charges for services	\$ 16,720,686	\$ 5,447,125	\$ 22,167,811	\$ 762,461
Water/sewer taps & extensions	36,460	-	36,460	-
Intergovernmental	1,076,748	52,887	1,129,635	13,561
Recycling	-	36,081	36,081	-
Other	483,221	446,500	929,721	11,605
Total operating revenues	18,317,115	5,982,593	24,299,708	787,627
Operating expenses				
Utility billing	879,196	-	879,196	-
Meter readers	346,803	-	346,803	-
Administration	173,448	-	173,448	-
Engineering	549,275	-	549,275	-
Water supply treatment & pumping	2,159,389	-	2,159,389	-
Water distribution system maintenance	1,869,231	-	1,869,231	-
Sewer collection system maintenance	7,779,755	-	7,779,755	-
Sanitation services	-	5,700,589	5,700,589	-
Fleet maintenance	-	-	-	489,186
Other	1,541	311,014	312,555	-
Depreciation	1,598,342	249,642	1,847,984	-
Admin. charges from other funds	873,591	-	873,591	-
Total operating expenses	16,230,571	6,261,245	22,491,816	489,186
Operating income/(loss)	2,086,544	(278,652)	1,807,892	298,441
Non-operating revenues (expenses)				
Investment earnings/loss	683,565	11,778	695,343	1,565
Interest and fiscal charges	-	-	-	-
Sale of capital assets gain/(loss)	(391,177)	16,863	(374,314)	630
Total non-operating revenues (expenses)	292,388	28,641	321,029	2,195
Income/loss before contributions & transfers	2,378,932	(250,011)	2,128,921	300,636
Impact fees paid by customers	177,500	-	177,500	-
Transfers in	1,316,913	-	1,316,913	-
Change in net position	3,873,345	(250,011)	3,623,334	300,636
Net position—beginning	47,732,028	1,484,844	49,216,872	(232,625)
Net position—ending	\$ 51,605,373	\$ 1,234,833	\$ 52,840,206	\$ 68,011

Statement of Cash Flows – Proprietary Funds
City of Temple Terrace
For the Fiscal Year Ended September 30, 2025

Category	Water & Sewer Utility (Business)	Sanitation (Business)	Total Business-Type Activity	Internal Service (Govt.)
Cash flows from operating activities				
Cash received from customers	\$ 17,398,946	\$ 5,950,223	\$ 23,349,169	\$ 792,230
Cash payments to suppliers	(13,737,171)	(3,021,433)	(16,758,604)	56,467
Cash payments to employees	(28,953)	(2,613,674)	(2,642,627)	(516,307)
Net cash provided by (used for) operating activities	3,632,822	315,116	3,947,938	332,390
Cash flows from non-capital financing activities				
Cash transfers to other funds	(350,000)	-	(350,000)	-
Cash transfers from other funds	1,666,913	-	1,666,913	-
Net cash (used for) non-capital financing activities	1,316,913	-	1,316,913	-
Cash flows from capital and related financing activities				
Acquisition and construction of C.A.	(6,003,505)	(1,588,947)	(7,592,452)	-
Proceeds from sale of capital assets	(391,177)	16,863	(374,314)	630
Impact fees paid by customers	177,500	-	177,500	-
Net cash provided by (used for) capital & related financing activities	(6,217,182)	(1,572,084)	(7,789,266)	630
Cash flows from investing activities				
Interest and dividends on investments	683,772	11,778	695,550	1,565
Net cash provided by (used for) investing activities	683,772	11,778	695,550	1,565
Net increase/decrease in cash & cash equivalents	(583,675)	(1,245,190)	(1,828,865)	334,585
Cash & cash equivalents, October 1, 2023	18,164,270	1,448,419	19,612,689	116,898
Cash & cash equivalents, Sept. 30, 2024	\$ 17,580,595	\$ 203,229	\$ 17,783,824	\$ 451,483
Cash & cash equivalents consist of:				
Pooled cash & investments: current	10,093,200	203,229	10,296,429	451,483
Pooled cash & investments: non-current	7,487,395	-	7,487,395	-
Total cash & cash equivalents at year-end	\$ 17,580,595	\$ 203,229	\$ 17,783,824	\$ 451,483

(Continued)

Statement of Cash Flows – Proprietary Funds
City of Temple Terrace
For the Fiscal Year Ended September 30, 2025

Category (Continued)	Water & Sewer Utility (Business)	Sanitation (Business)	Total Business-Type Activity	Internal Service (Govt.)
Reconciliation of operating income (loss) to net cash provided by operating activities				
Operating income (loss)	\$ 2,086,544	\$ (278,652)	\$ 1,807,892	\$ 298,441
Adjustments to reconcile operating income to net cash provided by operating activities				
Depreciation & amortization expense	1,598,342	249,642	1,847,984	-
Change in assets & liabilities				
Increase/decrease accts receivable-net	(755,983)	(36,320)	(792,303)	5,900
Increase/decrease prepaids	2,860	-	2,860	(1,296)
Increase/decrease inventories	(10,389)	-	(10,389)	32,841
Increase/decrease deferred outflow OPEB	(85,419)	(40,264)	(125,683)	(10,449)
Increase/decrease deferred outflow pension	4,430	2,231	6,661	7,767
Increase/decrease accounts payable	818,770	459,925	1,278,695	38,477
Increase/decrease accrued payroll	8,777	4,207	12,984	2,327
Increase/decrease compensated absences	9,561	35,445	45,006	3,837
Increase/decrease due to other fund	-	(100,000)	(100,000)	-
Increase/decrease due to others	86,677	-	86,677	-
Increase/decrease customer deposits	(165,046)	3,950	(161,096)	-
Increase/decrease SBITA liability	-	-	-	(1,999)
Increase/decrease OPEB liability	78,152	36,838	114,990	9,560
Increase/decrease net pension liability	(22,826)	(11,488)	(34,314)	(39,983)
Increase/decrease deferred inflow OPEB	(15,259)	(7,193)	(22,452)	(1,867)
Increase/decrease deferred inflow pension	(6,369)	(3,205)	(9,574)	(11,166)
Total adjustments	1,546,278	593,768	2,140,046	33,949
Net cash provided/used for operating activities	\$ 3,632,822	\$ 315,116	\$ 3,947,938	\$ 332,390

Statement of Fiduciary Net Position – Pension Trust Funds
City of Temple Terrace
September 30, 2025

Category	Amount
Assets	
Cash and cash equivalents: money market	\$ 2,526,523
Total cash and cash equivalents	<u>2,526,523</u>
Receivables	
Investment income	<u>95,427</u>
Total receivables	<u>95,427</u>
Investments at fair value	
U.S. Treasury obligations and agency securities	18,599,934
Corporate bonds	784,136
Common stocks and mutual funds	25,294,951
Other-pooled/comingled funds	<u>49,113,839</u>
Total investments	<u>93,792,860</u>
Total assets	<u>96,414,810</u>
Liabilities	
Refunds of member contributions	30,063
Investment expenses	29,851
Administrative and other total payables	<u>24,539</u>
Total payable liabilities	<u>84,453</u>
Net position restricted for pensions	<u>\$ 96,330,357</u>

Statement of Changes in Fiduciary Net Position – Pension Trust Funds
City of Temple Terrace
For the Fiscal Year Ended September 30, 2025

Category	Amount
Additions	
Contributions	
State tax on insurance premiums	\$ 939,101
Contributions—employer	4,326,567
Contributions—employee	1,314,466
Employee buy-back	1,977
Total contributions	6,582,111
Investment income/(loss)	4,077,841
Net appreciation/(decrease) in fair value of investment interest	3,294,143
Total investment income/(loss)	7,371,984
Investment expense	(372,583)
Net investment income/(loss)	6,999,401
Total additions/(decrease)	13,581,512
Deductions	
Pension benefits	5,105,369
Termination refunds	549,960
Administrative expense	140,113
Total deductions	5,795,442
Change in net position	7,786,070
Net position—beginning	88,544,287
Net position—end	\$ 96,330,357

FINANCIAL FOOTNOTES

Footnote I—Summary of Significant Accounting Policies

- Reporting Entity
- Blended Component Units
- Basis of Presentation
- Basis of Accounting and Measurement Focus
- Adoption of New Governmental Accounting Standards Board – GASB Pronouncements
- Future GASB Pronouncements

Footnote II—Stewardship, Compliances, and Accountability

Footnote III—Detail Notes, All Funds

- Assets
- Liabilities

Footnote IV—Other Information

- Risk Financing
- Property Acquisition/ Public Safety Building
- Community Investment Tax Renewal
- PFAS
- Subsequent Events

Note I—Summary of Significant Accounting Policies

The financial statements of the City of Temple Terrace (the City) have been prepared in accordance with Generally Accepted Accounting Principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting principles. Significant accounting policies are described below.

Reporting Entity

The City of Temple Terrace, incorporated on May 28, 1925, is a Florida municipality governed by the Mayor and five council members, all elected at-large. It operates under a Charter adopted on May 5, 1978, which provides for a Council/Manager form of government. The City is located on the west coast of the State of Florida in the Tampa Bay Area.

As required by Generally Accepted Accounting Principles, the financial statements of the reporting entity include those of the City (the primary government) and its component units, entities for which the City is considered to be financially accountable.

The financial reporting entity consists of the following:

- The primary government
- Organizations for which the primary government is financially accountable
- Other organizations that, because of the nature and significance of their relationship with the primary government, may not be excluded from the financial reporting entity

In evaluating the City as a reporting entity, management has addressed all potential component units for which the City may or may not be financially accountable and, if applicable, has included them in the City's financial statements.

Blended Component Units

On December 16, 2003, by Resolution Number 168-03, the City established Temple Terrace Community Redevelopment Agency (CRA) as a component unit of the City pursuant to Section 163.512, Florida Statutes. Although legally separate, the CRA provides all its services entirely to the City and the Temple Terrace CRA Board is comprised wholly of City Council members. City Management has operational responsibility for the CRA and manages the activities in essentially the same manner in which it manages its own programs and departments. Separate financial statements are issued for Temple Terrace CRA. FY 2006 was the first year CRA realized any financial activity. The information associated with this Tax Increment Financing Fund is reflected as a non-major governmental fund in the City's Other Supplementary Information.

Basis of Presentation

Government-Wide Financial Statements

The government-wide financial statements (“Statement of Net Position” and “Statement of Activities”) report information on all of the non-fiduciary activities of the primary government and its component units. The effect of interfund activity has mostly been removed from these statements. Governmental activities, normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The “Statement of Activities” demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (a) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (b) grants and contributions that are restricted to meet the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Internal service activity of the City has been eliminated on the government-wide financial statements. Other interfund activity, namely overhead charges absorbed by the General Fund and allocated amongst the City’s other funds, is reported as revenue in the fund providing the service or incurring the cost to be allocated and is reported as expense in the funds receiving the service or incurring the allocable share of the overhead charge.

Internal Service Funds of a government are presented in summary form as part of the proprietary fund financial statements. Since the predominant users of the internal services are the City’s governmental activities, financial statements of Internal Service Funds are consolidated in the governmental column when presented at the government-wide level.

The City’s fiduciary funds are presented in the fund financial statements. Since these assets are being held for the benefit of a third party (pension plan participants) and cannot be used to address activities or obligations of the government, they are not incorporated into the government-wide statements.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported in separate columns in the fund financial statements.

Fund Financial Statements

The financial transactions of the City are recorded in individual funds. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, deferred outflows, liabilities, deferred inflows, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements. The two Fiduciary Funds are not included in the government-wide statements and are summarized as basic financial statements.

Governmental Funds

The City recognizes the following governmental funds:

- General Fund (major fund)
 - The general operating fund of the City. It accounts for all financial resources not accounted for or reported in another fund.
- Street Improvement Special Revenue Fund (major fund)
 - This fund accounts for the proceeds of various intergovernmental gas tax revenues that are restricted to expenditure for specified purposes for streets, roadways, and bridges. The funds are primarily used for items that are capital in nature but can be used for street maintenance expenses.
- Building Fund
 - Per Florida Statutes, this special revenue fund is responsible for all permitting, plan review and the inspection for vertical and building construction in the City of Temple Terrace.
- Community Investment Special Revenue Fund
 - This fund accounts for the proceeds from the half-cent sales tax revenues, established on September 3, 1996, that are restricted for specified purposes. This tax was approved by voters to be extended to December 31, 2041. The funds are primarily for capital items but can be used for public safety equipment that does not meet the capitalization threshold.
- The Tax Increment Financing Special Revenue Fund (TIF)
 - As part of the City's efforts to improve quality of life and strengthen the economic environment, the City has established a Community Redevelopment Agency that includes 20 acres of City-owned land. The long-term vision is to create a vibrant downtown. The TIF Fund accounts for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes associated with the Temple Terrace Redevelopment Area.
- The Insurance Premium Tax Fund
 - Accounts for excise tax imposed on homeowners' insurance premiums collected by the State of Florida to help fund contributions to Firefighters' and Police Pension plans.
- Debt Service Fund
 - Accounts for resources that are restricted, committed, or assigned to expenditure for principal and interest.

Proprietary Funds

The Proprietary Funds include Enterprise Funds for utility operations and Internal Service Funds for services within the City on a cost reimbursement basis. The City recognizes the following major proprietary funds:

- Water & Sewer Utility Fund
 - Accounts for the activities in providing water and wastewater collection, treatment and distribution services to the public.
- Sanitation Fund
 - Accounts for the activities in providing solid waste collection, transportation, and disposal services to the public.

Internal Service Fund

- City Garage Fleet Fund
 - Accounts for the financing of goods and services provided by one department to other departments of the governmental unit on a cost-reimbursement basis. The City's Garage Fleet Fund invoices departments for vehicle parts and services.

Fiduciary Funds

- Pension Trust Funds
 - Account for the activities of the City's Police Officers' Retirement Fund and Firefighters' Retirement Fund. They are excluded from the government-wide financial statements because they are fiduciary in nature and do not represent resources available to the government for operation.

Basis of Accounting and Measurement Focus

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting.

Modified Accrual

Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Property taxes, intergovernmental revenues, franchise fees, licenses, and interest associated with the current fiscal period are considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received.

"Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period, (defined by the City as 275 days after year-end for intergovernmental grants and 60 days after year-end for other receivables). Expenditures are recognized at the time the fund liability is incurred, if measurable. Interest and principal payments on general long-term liabilities and compensated absences are recognized when paid. When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, and then unrestricted resources as needed.

Accrual

All Proprietary and Fiduciary Funds are accounted for using the accrual basis of accounting and the economic resources measurement focus. Their revenues are recognized when they are earned, and expenses recognized when they are incurred.

Proprietary Funds

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. The principal operating revenues are charges for services, while operating expenses include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Budget Policy

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

- Not later than 45 days prior to the end of the fiscal year, the City Manager submits to the City Council a proposed operating budget for the fiscal year commencing October 1. The operating budget includes proposed expenditures and the means of financing them.
- Two public hearings are conducted to obtain taxpayer comments.
- Prior to October 1, the budget is legally enacted through passage of an ordinance and resolution, unless an extension of time is authorized by the State legislature.
- The City Manager or Finance Director is authorized to transfer any unencumbered appropriation balance or portion thereof between departments and programs within a fund, and appropriate donated expenditures based on the request of donor. The City Council may, by resolution, transfer any unencumbered appropriation balance or portion thereof from one fund to another.
- The City Council adopts the Budget Ordinance for all operating funds of the City except for Trust Funds. Budgets of the General, Special Revenue, and Debt Service, funds are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). The Insurance Premium Tax Fund is not budgeted. Expenditures may not legally exceed appropriations for each fund.

The key dates affecting the annual budget for the fiscal year ended September 30, 2025, were as follows:

• City Council budget work sessions:	During June & July
• City advises the Property Appraiser of tentative millage:	August 1
• First public hearing and adoption of tentative millage rate:	September 3
• Second public hearing and adoption of millage rate:	September 16
• Beginning of fiscal year for which taxes were levied:	October 1, 2024

All budget amounts presented in the accompanying financial statements and supplemental information have been adjusted for legally authorized revisions of the annual budgets during the year.

Encumbrances

Encumbrances outstanding at year-end do not represent GAAP expenditures or liabilities but represent budgetary accounting controls. All Governmental Fund budgets are maintained on the modified accrual basis of accounting and expenditures exclude purchase orders and contracts (encumbrances) issued for goods or services not received at year end. The actual results of operations, presented in accordance with GAAP and the City's accounting policies do not recognize encumbrances as expenditures until the period in which the goods or services are actually received and a liability is incurred. Due to the implementation of GASB Statement No. 54, encumbrances are not presented separately within the financial statements. They are part of fund equity and are restricted, committed, or assigned on the balance sheet depending on the nature of the encumbrance. Although encumbrances lapse at year-end, it is the City's intention to substantially honor these encumbrances under authority provided in the subsequent year's budget. The City's legally adopted budget does not automatically include an appropriation for encumbrances.

Cash and Investments

All funds participate in the pooled cash investment program. Investment income is allocated to individual funds based upon their average daily balance in the cash pool. Each fund's individual equity in the City's investment pool is considered to be a cash equivalent, since the funds can deposit or effectively withdraw cash at any time without prior notice or penalty. This methodology is also used in the statement of cash flows for the proprietary funds.

Investments in debt securities are recorded at fair value based on quoted market prices of comparable instruments or other observable inputs. The City's policy for reporting particular investments at amortized cost applies only to investments held in external investment pools which are 2a7-like. The value of the City's position in qualified external investment pools is the same as the value of the pool shares.

Receivables

Accounts receivable are recorded in the General, Special Revenue and Enterprise fund types. Property taxes, which were levied during FY 2025, and are uncollected as of September 30, 2025, are immaterial and therefore not recorded as receivable.

There are allowances for uncollectible accounts based on the history of the percentage normally collected, by payor, for the Emergency Management System (EMS) billing. The allowance for uncollectible accounts for utility billing is recorded as the amount outstanding 120 days or more.

Inventories

General Fund departments maintain their own inventory and inventory is no longer centralized. Inventory included in the Water and Sewer Utility Fund consists of maintenance parts, various sizes of water meters along with various sizes of water lines. Inventory included in the City Garage Fleet Fund consists of maintenance parts held for consumption.

Restricted Assets

Cash and investments shown as restricted are comprised of amounts restricted for debt service, capital projects, and renewal and replacement.

Capital Assets and Depreciation

Capital assets, which include property, plant, equipment, and infrastructure assets such as, roads, bridges, and sidewalks, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000 and an estimated useful life of 3 years or longer. Such assets are recorded at historical cost, including all infrastructure assets as required by GASB Statement No. 34. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Asset Depreciation Schedule

Asset	Years of Useful Life
Buildings	50 years
Other Improvements	10-50 years
Infrastructure	15-50 years
Vehicles/Trailers	7-10 years
Equipment/ SBITA	3-15 years

The Water and Sewer Utility Fund and the Sanitation Fund pay a rental charge to the General Fund for the use of the land and buildings reflected in the Governmental Capital Assets.

Deferred Outflows and Inflows of Resources

In addition to assets, the statement of financial position reports a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The deferred outflows of resources reported in the City’s statement of net position represent differences between expected and actual economic experience, changes in actuarial assumptions, the net difference between projected and actual earnings on investments, changes in the proportion and differences between the City’s contributions and proportionate share of contributions, and the City’s contributions subsequent to the measurement date, relating to the City’s defined benefit pension plans. The City also has deferred outflows of resources due to the implementation of GASB Statement No. 75 related to the OPEB Plan. These amounts will be recognized as expenses in future years.

In addition to liabilities, the statement of financial position reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of

resources (revenue) until that time. The deferred inflows of resources reported in the City's statement of net position represent the difference between expected and actual economic experience, changes in actuarial assumptions, the net difference between projected and actual earnings on investments, and changes in the proportion and differences between the City's contributions and proportionate share of contributions and the City's contributions subsequent to the measurement date, relating to the City's defined benefit pension plans. The City also has deferred outflows of resources due to the implementation of GASB Statement No. 75 related to the OPEB Plan. These amounts will be recognized as reductions in expenses in future years. In addition, the government-wide statements include deferred inflows for leases.

Long-Term Obligations

In the government-wide financial statements, and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statements of net position. Bond premiums and discounts are amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenses in the period incurred. Gains or losses resulting from advanced refunding of debt are deferred and amortized over the shorter of the life of the new debt or the original life of the defeased debt and are reported as a deferred outflow of resources and are amortized and reports as a component of interest expense.

The City has long-term obligations including revenue notes, OPEB, pensions, compensated absences, leases and Subscription-Based Information Technology Arrangements (SBITA's).

Compensated Absences

Regular permanent, full-time and part-time non-exempt employees accrue a paid vacation period of ten days for one to four years of service. Employees who have five through fifteen years of service receive fifteen days of paid vacation annually and thereafter twenty days. Exempt employees receive an additional five days per year until total vacation accrual reaches the maximum of twenty days per year. The City permits employees to accumulate unused vacation and carry it over from one year to the next; however, not more than 450 hours of accrued vacation time may be carried over. Sick Leave for Firefighters is accumulated at the rate of .0533 and for other permanent employees at the rate of .0462 per hour worked until the date of separation from City employment. Annually any unused sick leave over 112 hours for Firefighters, 120 hours for Police officers, and 80 hours for other employees can be converted to vacation time on a one-for-one basis. This conversion of sick leave to vacation is done at the employee's option. Any unconverted sick leave at the date of separation from City employment services is forfeited.

The City accrues accumulated unpaid vacation and sick leave when earned by the employee in the government-wide, and proprietary financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of resignations or retirements.

Leases and SBITA

Lessee: The City is a lessee for small office equipment. None of the leases are material at this time and are recorded as rental expense. When the City is the lessee of a material lease, the contract will result in recognition of a right-to-use intangible asset that is offset by a corresponding lease liability. When the City is the lessor, the contracts result in recognition of a lease receivable and corresponding deferred inflows of resources. Lease intangible assets are reported with capital assets and lease liabilities are reported with long term liabilities on the government-wide and proprietary fund statements.

Estimates and judgments are sometimes made when determining the discount rate and overall term for leases. The City monitors its leases for significant changes in circumstances that warrant a remeasurement of the lease liability and associated intangible asset, and/or lease receivable and associated deferred inflows of resources.

Lessor: The City is a lessor for non-cancellable leases of right to use land. The City recognizes a lease receivable and a deferred inflow of resources in the government-wide, governmental and proprietary fund financial statements.

At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of the lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is amortized on a straight-line bases over the life of the lease term.

Key estimates and judgements include how the City determines: (1) the discount rate used to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The City uses its incremental borrowing rate as a discount rate for leases.
- The lease term includes the non-cancellable period of the lease. Lease receipts included in the measurement of the lease receivable are composed of fixed payments from the lessee.

Subscription-based Information Technology Arrangements (SBITA) - The City is contracted with vendors under various SBITAs. The City recognizes a SBITA liability and an intangible right-to-use subscription asset in the government-wide and proprietary financial statements with capital assets. SBITA's are defined by the City based on GASB 96 which will have an expense of more than \$50,000 for the life of the agreement.

At the commencement of an agreement, the City initially measures the SBITA liability at the present value of payments expected to be made during the agreement term. Subsequently, the SBITA liability is reduced by the principal portion of payments made. The right-to-use subscription asset is initially measured as the initial amount of the SBITA liability, adjusted for payments made at or before the commencement date, plus certain implementation costs. Subsequently, the SBITA asset is amortized on a straight-line basis over its useful life.

Key estimates and judgements related to SBITA include how the City determines: (1) the discount rate used to discount the expected payments to present value, (2) agreement term, and (3) agreement payments.

- The City uses the interest rate charged by the vendor as the discount rate. When the interest rate charged by the vendor is not provided, the City generally uses its incremental borrowing rate as the discount rate for SBITA.
- The term includes the noncancellable period of the agreement and any options to extend or terminate if considered reasonably certain. Payments included in the measurement of the SBITA liability are composed of fixed payments and purchase option price that the City is reasonably certain to exercise.

Right-to-use assets are reported with other capital assets and liabilities are reported with long term debt on the statement of net position.

Equity Classifications – Government-Wide Statements

Government-Wide Statements

Equity is classified as net position and displayed in three components as below:

Net Investment in Capital Assets

Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other liabilities that are attributable to the acquisition, construction, or improvement of those assets.

Restricted Net Position

Consists of net position with constraints placed on the use either by: (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or (2) law through constitutional provisions or enabling legislation. Restrictions include donations and forfeitures, renewal and replacement, and capital projects. Earnings on restricted assets are included in net income of the statement of activities. Increases in restricted assets result in a decrease to unrestricted net position.

Unrestricted Net Position

All other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

Equity Classifications – Fund Statements

Governmental fund equity is classified as fund balance. Appropriations for a specific purpose are stipulated by an external resource provider or imposed by a law or enabling legislature that restricts its use. Fund balance is further classified as non-spendable, restricted, and unrestricted, which is further split between committed, assigned, and unassigned. Proprietary fund equity is classified the same as in the government-wide statements.

Non-Spendable

Amounts that cannot be spent because they are either: (1) not in spendable form, such as prepaid items, inventories, or long-term notes receivable; or (2) legally or contractually required to be maintained intact, such as the principal portion of an endowment. For the fiscal year ended September 30, 2025 non-spendable fund balance in the governmental funds totaled \$1,962,099. This balance consisted of \$300,013 of prepaid items, and \$1,662,086 representing a long-term loan initiated in 2005 for the Temple Terrace Golf Club.

Restricted

Amounts that can be spent only for specific purposes stipulated by: (1) external resource providers, such as creditors, grantors, contributors, or laws or regulations of other governmental entities; or (2) imposed by law through constitutional provisions or enabling legislation that creates the revenue source and restricts its use. The detail is seen below:

Restricted Amounts

Fund - Category	Amount
General Fund – Major Fund	
Randy Mann Scholarship Funds	\$ 798
Donations – Knox Box Program	1,724
Police Contraband & Forfeitures	29,560
911 Funding	569,160
Friend (Library)	8,662
Hillsborough County – Boat Ramp	200,596
Opioid Crisis Settlement	73,660
Total General Fund	884,160
Street Improvements – Major Fund	8,349,761
Building Fund - Non-major Fund	94,584
CIT Public Safety – Non-major Fund	3,978,400
Debt Service – Non-major Fund	142,511
Tax Increment Fund – Non-major Fund	903,637
Total Restricted Fund Balances	\$ 14,353,053

Proprietary Fund equity restricts a portion of net position equal to certain assets to comply with revenue bond indenture covenants or other legal commitments. The use of restricted net position has been limited to the following items:

- Capital Projects
 - Indicates a portion of net position attributable to water and sewer improvement fees, which are restricted for costs related to physical plant expansion. The Statement of Net Position includes \$6,495,567 restricted for capital projects.

Committed

Amounts that can be used only for the specific purposes determined by formal action (resolution) of the City Council, the City's highest level of decision-making authority. Commitments are binding unless removed by the City Council's formal action. Any formal action should occur prior to the end of the fiscal year. The Balance Sheet includes a committed fund balance of \$1,365,952 for September 30, 2025.

Committed Amounts

Category	Amount
General Fund	
Adopt-A-Tree	\$ 1,365,952
Total Committed Fund Balances	\$ 1,365,952

Assigned

Amounts established by the City Manager or Finance Director intended to be used for specific purposes that are a result of either incomplete purchase orders, or orders made prior to the end of the fiscal year and was not received timely by the end of the fiscal year. The Balance Sheet includes an Assigned Fund Balance of \$2,131,792 for September 30, 2025.

Assigned Amounts

Category	Amount
General Fund	
Centennial	\$ 34,890
Council Projects	2,096,902
Total Committed Fund Balances	\$ 2,131,792

Unassigned

The remaining portion of fund balance that does not fall into another category; positive unassigned fund balance applies to the General Fund only. Governmental funds, other than the General Fund, may reflect negative unassigned fund balance if expenditures exceed amounts that are restricted, committed or assigned to those purposes. The City's revised fund balance policy states that the General Fund shall strive to maintain an unassigned fund balance of a minimum of 25% of operating expenditures. This has been accomplished.

In accordance with the City's policy, restricted funds will be spent first unless there are legal documents that prohibit doing this, such as grant agreements. Regarding the use of unrestricted fund balance amounts, committed would be reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

Revenues

Governmental revenues are accrued unless their actual collection falls outside the availability period of 60 days, or 275 days after year-end for intergovernmental grants, consistent with the modified accrual basis of accounting.

Property Taxes

Property taxes are billed and collected within the same fiscal period and are reflected on a cash basis when it is received from the tax collector. Since virtually all taxes levied will be collected through the tax collection process, remittances in October and November for prior year taxes are insignificant.

Under Florida Law, the assessment of all properties and the collection of all City property taxes are consolidated in the offices of the County Property Appraiser and County Tax Collector. The laws of the State regulating tax assessment are also designed to assure a consistent property valuation method statewide. All property is reassessed according to its fair market value on January 1 of each year. However, an increase in assessed value on eligible homestead property is limited to the lesser of 3% or the consumer price index. Each assessment roll is submitted to the Executive Director of the State Department of Revenue for review to determine if the rolls meet all of the appropriate requirements of State Statutes.

The tax levy of the City is established by the City Council prior to October 1 of each year and the Hillsborough County Property Appraiser incorporates the millage into the total tax levy, which includes the municipality, county, independent districts, and the County School Board tax requirements. State Statutes permit cities to levy at a rate up to 10 mills (\$10 per \$1,000 of assessed taxable property value). The millage rate in effect for the fiscal year ending September 30, 2025, was 6.455.

All taxes are due and payable on November 1 of each year or as soon thereafter as the assessment roll is certified and delivered to the Tax Collector. All unpaid taxes become delinquent on April 1 following the year in which they were assessed, and at such time a lien on the property is recorded. Discounts are allowed for early payment at the rate of 4% in the month of November, 3% in the month of December, 2% in the month of January and 1% in the month of February. The taxes paid in March are without discount. Delinquent taxes on real property bear interest of 18% per year. On or prior to June 1 following the tax year, certificates are sold for all delinquent taxes on real property. The certificate holder may apply for a tax deed on any unredeemed tax certificate after a period of 2 years. The County holds unsold certificates.

Improvement Fees

Improvement Fees recorded in the General Fund are levied per individual agreements with developers and are not subject to refund; therefore, the revenue is recognized when received.

Connection Fees

Connection fees are reported as revenue only to the extent that the amount equals the cost of physical connection to the system. Since fees were not generated in excess of the cost to connect, no addition to contributed capital is required.

Expenditures

Expenditures are recognized when incurred with the following exceptions permitted by Generally Accepted Accounting Principles:

- General obligation long-term debt principal and interest are reported, if any, when due
- Inventory costs are reported when items are consumed

Interfund Transfers

Transfers were used to:

- Move of \$824,961 from the General Fund, which is required to collect taxes, to the Tax Increment Financing Fund, which is required to expend them.
- Move receipts totaling \$259,330 allocated to meet debt service requirements from the funds collecting the receipts to the Debt Service Fund as debt service payments become due.
- Move receipts from the General Fund and Enterprise Funds totaling \$1,316,913 for the portion of the 2023 Raulerson Ranch Road land sale proceeds equal to the original 2002 acquisition of the land paid with Enterprise funds.
- Move \$246,618 from the General Fund to the Building Fund to subsidize the operation.

Below is a summary of interfund transfer activity:

Interfund Transfer Activity

	Transfer To	Transfer From
Governmental Funds		
Major Funds		
General Fund	\$ -	\$ (2,647,822)
Nonmajor Gov't Funds, net	1,330,909	-
Total Governmental Funds	<u>1,330,909</u>	<u>(2,647,822)</u>
Enterprise Funds		
Major Funds		
Water & Sewer Fund	1,316,913	-
Total Enterprise Funds	<u>1,316,913</u>	<u>-</u>
Total Primary Government	<u>\$ 2,647,822</u>	<u>\$ (2,647,822)</u>

Operating Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from nonoperating items. The principal operating revenues are charges for services including the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses include the cost to provide service and deliver goods in connection with a proprietary fund's principal ongoing operations, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Adoption of New Governmental Accounting Standards Board – GASB Pronouncements

During the fiscal year ended September 30, 2025, the City had the following GASB Pronouncements to implement:

GASB Statement No. 101, Compensated Absences

Issued June 2022, the objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged. The City implemented this GASB for FYE 2025, however it did not have a significant impact on the financial statements.

GASB Statement No. 102, Certain Risk Disclosures

Issued in December 2023, this Statement's objective is to provide essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. This statement will be required beginning fiscal year 2025. This statement had no impact on the City's financial statements.

Future GASB Pronouncements

GASB Statement No. 103, Financial Reporting Model Improvements

Issued in April 2024, this Statement's objective is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues. This statement will be required beginning fiscal year 2026.

GASB Statement No. 104, Disclosure of Certain Capital Assets

Issued in September 2024, this Statement's objective is to provide users of government financial statements with essential information about certain types of capital assets. This statement will be required beginning fiscal year 2026.

GASB Statement No. 105, Subsequent Events

Issued in December 2025, this Statement's objective is to improve the financial reporting requirements for subsequent events, thereby enhancing consistency in their application and better meeting the information needs of financial statement users. The requirements of this Statement are effective for fiscal years beginning after June 15, 2026, and all reporting periods thereafter. Earlier application is encouraged.

The City will implement new GASB Pronouncements no later than the required effective date. Management evaluates whether new GASB pronouncements will have a significant financial impact on the City's financial statements.

Note II—Stewardship, Compliances, and Accountability

Material Violations of Finance Related Legal and Contractual Provisions

The City has no material violations of finance-related legal and contractual provisions.

Note III—Detail Notes, All Funds

Assets

Cash and Investments

The City maintains a pool of cash and investments in which each fund or sub-fund of an enterprise fund participates on a dollar equivalent and daily transaction basis. Interest is distributed monthly based on average daily balances. There is restricted cash for donations given for specific purposes and unexpended grant funds. For purposes of proprietary fund cash flow statements, cash and cash equivalents include equity in pooled investments that meet the criteria described above.

Florida Statute 218.415 authorize municipalities to invest excess funds in time deposits or savings accounts of financial institutions approved by the State Treasurer, obligations of the United States Government and certain instruments guaranteed by the U.S. Government. Investments may include repurchase agreements. The Statutes also require depositories of public funds to provide collateral each month at least equal to 50% of the average daily balance of all public deposits in excess of deposit insurance.

Investments, except for those in the Pension Trust Funds, must be in the City's name and held in safekeeping by a commercial bank having trust powers or a trust company, which record and provide accounting for various securities held.

General Operating Accounts – Deposits and Investments

As of September 30, 2025, the City's main operating account with PNC showed a booked balance of \$(706,832), which excludes the employee retirement 401A and deferred compensation. This reflected the statement balance of \$39,786 plus all outstanding payables. In February 2023, the City's money market account with PNC was changed to a "Sweep" account in order to minimize non-bearing interest balances in the main operating account and maximize interest in the money market account. A portion of the balance, \$250,000 for the bank the City holds funds in is covered by the Federal Depository Insurance Corporation. The remaining balance was collateralized pursuant to Chapter 280, Florida Statutes, which obligates all participating institutions to reimburse the governmental entity for the loss, in the event of default by a participating financial institution, a qualified public depository. On the Statement of Net position, cash and cash equivalents include a balance in PNC for EMS/Ambulance deposits of \$13,947, the petty cash funds held in the General Fund and in the Water and Sewer Utility Fund totaling \$1,494 and emergency petty cash totaling \$18,800 to be used "if needed" during storms and any other situation where access to cash may be limited.

The City utilizes a consolidated bank account wherein uninvested cash of all funds are commingled for enabling efficient handling of receipts and disbursements and facilitating investment of idle balances at higher yields. The formal accounting records identify the individual equities of each fund in the account.

As of September 30, 2025, the City had \$20,328,292 invested in the State Board of Administration's (SBA) Local Government Investment Pool (LGIP). This investment balance was entirely comprised of Florida PRIME, whose investment policy is to manage the weighted average maturity to 60 days or less. As of

September 30, 2025, the City also had \$30,162,980 invested in the Florida Surplus Asset Fund Trust (“FL SAFE”), whose primary objective is to provide safety, liquidity, transparency, and yield for Florida government entities.

FL PRIME and FL SAFE are similar to money market funds in which units are owned in the fund rather than the underlying investments. These investments are reported at amortized cost and meet the requirements of GASB Statement No. 31, as amended by GASB Statement No. 79, Certain External Investment Pools and Pool Participants, which establishes criteria for an external investment pool to qualify for making the election to measure all of its’ investments at amortized cost for financial reporting purposes.

Qualifying Local Government Investment Pools (LGIP) in the state of Florida must comply with applicable Florida statutory requirements. Chapter 218.409(8)(a), Florida Statutes, states that the principal balance within a LGIP trust fund is subject to withdrawal at any time. However, the Executive Director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the LGIP can invest in the monies entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the Trustees, the Joint Legislative Auditing Committee, the Investment Advisory Council, and the Participant Local Government Advisory Council.

Regarding liquidity fees, Chapter 218.409(4) provides authority for an LGIP to impose penalties for early withdrawal, subject to disclosure in the enrollment materials of the amount and purpose of such fees. At present, no such disclosure has been made by FL PRIME or FL SAFE.

As of September 30, 2025, there were no redemption fees or maximum transaction amounts, or any other requirements that serve to limit a participant’s daily access to 100% of their account value within FL PRIME and FL SAFE.

Custodial Risk

Custodial credit risk is the risk that a government will not be able to recover deposits or the value of investments in the event of the failure of a depository financial institution or a third party holding the investment securities. PNC Bank, N.A., had demand deposits of \$53,733 in two checking accounts. Republic Bank held \$8,292 in a checking account and \$97,513 in a money market. Other money market accounts included \$7,398,990 in the PNC “sweep” account and \$211,639 held in a Salem Trust. Demand deposits are fully insured by the Federal Depository Insurance Corporation and the multiple financial institution collateral pool, required by Sections 280.07 and 280.08, Florida Statutes. The City has U.S. government agencies held by Salem Trust in the City’s name under a third-party safekeeping arrangement.

Credit Risk

Credit risk is the risk resulting from potential default of investments that are not financially sound. The City of Temple Terrace limits its credit risk by diversifying the investment portfolio so that potential losses on individual securities will be minimized and by limiting investments to specified credit ratings. The City’s investment policy does not require ratings for U.S. Treasury or Agency securities backed by the full faith

and credit of the United States government. Government Sponsored Enterprises must maintain at least two AAA/Aaa/AAA long-term credit ratings from Standard & Poor's, Moody's, or Fitch, respectively.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributable to the quantity of investments in a single issuer. To limit concentration of credit risk, the City's investment policy requires diversification of the portfolio with maximum limits on what can be invested per investment type. Of the total \$57,365,609 available to invest, \$89,118 (or 0.16%) was invested in U.S. government agencies, which are limited to 75% of the portfolio. The investment policy requires that each individual government security and Corporations issued cannot be more than 5% of the City's total assets. Other investment types, excluding cash in bank, have individual authority of 10% to 25%, except for LGIP's, which can represent an individual issue of 50% of the portfolio balance. U.S. Treasury can be at 100%. The PNC money market "Sweep" and the Republic Money Market accounts holdings were at 11.79% of the portfolio at year's end. The City will explore options for diversification of funds in FY 2026. At the time of purchase each individual issue complied with the policy based on the amount of investable cash at the time.

Investment Type	Credit Rating	Fair Value	Percentage of Total Pooled Investments
Government National Mortgage Association	AA+	\$ 89,118	0.15%
Salem Trust - money market	AA+	211,639	0.37%
FL Prime - local government investment pools	AAAm	20,328,292	35.28%
FL SAFE - local government investment pools	AAAm	30,162,980	52.34%
Money market accounts	No Rating	7,496,503	13.01%
Bank deposits	No Rating	(684,593)	-1.19%
Petty cash on hand	No Rating	20,294	0.04%
Total city investments		\$ 57,624,233	100%

Interest Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The City's investment policy recognizes that the longer a maturity of an investment, the greater its price volatility, so the policy limits risk by requiring investments of current operating funds to have average maturities of no longer than 12 months and all investments to have an average maturity of 5 years or less.

Pension Trust Funds Deposits and Investments

The City's Pension Trust Funds maintained cash and investment balances of \$96,319,383 as of September 30, 2025, all of which is with fiscal agents. The Pension Fund Investment Policy, as mandated by City Ordinance, permits the investment of Police and Fire Pension Fund assets in stocks and bonds of publicly held companies provided no investment in any one stock exceeds 5% of the total equity portfolio at the time of purchase. In addition, the policy limits the aggregate of all investments in common stocks and convertible

bonds to 70% of the total plan assets at market, separately for the Fire Pension and Police Pension Trust. Real estate pooled investments cannot exceed 10% of plan assets at cost.

Custodial Credit Risk

The Police and Fire Pension Plans have U.S. treasury bonds, notes and bills, federal agency guaranteed securities, common stocks, corporate bonds, money market funds, and real estate and international equity funds held by Salem Trust in the City's pension plan name under a third-party safekeeping arrangement. Pooled investments may be governed separately.

Credit Risk

Credit risk is the risk resulting from potential default of investments that are not financially sound. The police and fire pension funds limit their credit risk by diversifying the investment portfolio so that potential losses on individual securities will be minimized and by limiting investments to specified credit ratings. Pension fund investment in fixed income investments must have a minimum "investment grade" rating from a major credit rating service. Both pension plans comply with the policy that all fixed income securities must be rated investment grade by a national agency.

The equities of the pension funds must be traded on a national exchange or electronic network. The corporate bonds in the pension trust funds were rated at least A3 by Moody's Investor Services and BBB+ by Standard and Poor's. The average credit quality of the portfolio by Moody's is A3 while S&P average is AA and the percentage of the portfolio that has a AAA with Moody's or an AA+ by S&P is 72.0% for fire and 72.0% for police.

Concentration of Credit Risk

2025 Firefighter Pension Investments

The Firefighter Pension Plan investment policy also requires that investments in corporate common stock and convertible bonds shall not exceed 70% of the Plan assets at market. Real estate investments cannot exceed 15% of Plan assets at cost. In addition, not more than 5% of the Plan's assets, at the time of purchase, shall be invested in fixed income. The value of bonds issued by any single corporation shall not exceed 3% of the total fund. Of the total Fire Pension Fund cash and investments, \$1,078,520 (or 2.20%) was invested in cash and cash equivalents. Common stock securities total \$12,328,957 (or 42.67%). Real estate investments are \$4,816,326 (or 9.81%).

2025 Firefighter Pension Investment

<u>Investment Type</u>	<u>Credit Rating</u>	<u>Fair Value</u>	<u>Percentage of Total Pooled Investments</u>
U.S. Treasury Bonds, Notes & Bills	AAA	\$ 4,970,099	10.12%
Federal agency guaranteed securities	AAA	4,524,477	9.21%
Corporate bonds	A -	436,846	0.89%
Common stocks	No rating	12,328,957	25.10%
Mutual funds	No rating	20,954,382	42.67%
Real estate funds	No rating	4,816,326	9.81%
Cash and cash equivalent	No rating	1,078,520	2.20%
Total Fire Pension investments		<u>\$ 49,109,607</u>	<u>100%</u>

2025 Police Pension Investments

To limit the concentration of credit risk, the police investment policy requires diversification of the portfolio with maximum limits on what can be invested per investment type. Per the policy, investments in corporate common stock and convertible bonds shall not exceed 70% of the plan assets at market. Real estate investments cannot exceed 15% of plan assets at cost. In addition, not more than 5% of the plan's assets, at the time of purchase, shall be invested in the common stock, capital stock or convertible stock of any issuing company. The value of bonds issued by any single corporation shall not exceed 3% of the total fund.

Of the total \$47,209,776 Police Pension Fund cash and investments, \$1,448,003 (or 3.07%) was invested in cash and cash equivalents. Common stock securities total \$9,612,810 (or 20.36%), which are limited to 70% of the portfolio. Real estate investments are \$4,118,445 (or 8.72%) of total plan assets.

2025 Police Pension Investments

<u>Investment Type</u>	<u>Credit Rating</u>	<u>Fair Value</u>	<u>Percentage of Total Pooled Investments</u>
U.S. Treasury Bonds, Notes & Bills	AAA	\$ 4,487,634	9.51%
Federal agency guaranteed securities	AAA	4,617,724	9.78%
Corporate bonds	A -	347,290	0.74%
Common stocks	No rating	9,612,810	20.36%
Mutual funds	No rating	22,577,870	47.82%
Real estate funds	No rating	4,118,445	8.72%
Cash and cash equivalent	No rating	1,448,003	3.07%
Total Police Pension investments		<u>\$ 47,209,776</u>	<u>100%</u>

Interest Rate Risk

The City's Pension Trust Fund does not have a formal policy limiting investment maturities that would help manage its exposure to fair value losses from increasing interest rates. The performance of the Police and Fire Pension funds is measured against various nationally recognized benchmarks depending on the category. As of September 30, 2025, the average duration of the funds is 5.3 years for police and fire.

City Cash and Investments Detail

Category	Amount
City cash and investments	
Petty Cash - all funds	\$ 1,494
Petty Cash - emergency operations	18,800
PNC Bank - operating account	(706,832)
PNC Bank - EMS account	13,947
Republic Bank - operating	8,292
Republic Bank - money market	97,513
Florida SAFE	30,162,980
Florida Prime	20,328,292
Salem Trust - money market	211,639
PNC Bank money market account	7,398,990
U.S. Government & Agency securities	89,118
Subtotal city cash and investments	57,624,233
Pension trust funds	
Cash and cash equivalents	2,526,523
U.S. Government bonds/notes	9,457,733
Federal agency guaranteed securities	9,142,201
Corporate bonds	784,136
Common stocks	21,941,767
Mutual funds	43,532,252
Pooled/common/commingled funds/real estate	8,934,771
Subtotal pension trust funds	96,319,383
Total cash and investments	\$153,943,616
Cash and investments - primary government and fiduciary funds	
Pooled cash and investments - primary government	\$ 57,624,233
Police Officers' Retirement Plan	47,209,776
Firefighters' Retirement Plan	49,109,607
Total cash and investments	\$153,943,616

Fair Value Measurement

The City and the pension trust funds categorize fair value measurements within the fair value hierarchy established by generally accepted accounting principles. Investments are reported at fair value other than those using Net Asset Value (“NAV”) or amortized cost. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value determination, other than those measured using the NAV as a practical expedient, are made based upon a hierarchy that prioritizes the inputs to valuation techniques. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

The City had the following recurring fair value measurements comprised of investments as of September 30, 2025:

2025 Fair Value Measurements

Investment Type	Fair Value	FY 2025 Fair Value Measurements Using Quoted Prices in Active Markets for Identical Assets (Level 1)	FY 2025 Fair Value Measurements Using Significant Observable Inputs (Level 2)
U.S. Government & agency securities	\$ 89,118	\$ -	\$ 89,118
Money market mutual fund	211,639	N/A	N/A
Money market accounts	7,496,503	N/A	N/A
Local government investment pools	50,491,272	N/A	N/A
Demand deposits	(684,593)	N/A	N/A
Petty cash on hand	20,294	N/A	N/A
Total cash equivalents and investments	\$ 57,624,233	\$ -	\$ 89,118

The firefighter pension plan had the following recurring fair value measurements comprised of investments as of September 30, 2025:

2025 Firefighter Fair Value Measurements

Investment Type	Fair Value	FY 2025 Fair Value Measurements Using Quoted Prices in Active Markets for Identical Assets (Level 1)	FY 2025 Fair Value Measurements Using Significant Observable Inputs (Level 2)
U.S. Government Obligations	\$ 4,970,099	\$ -	\$ 4,970,099
Federal agency securities	4,524,477	-	4,524,477
Corporate bonds	436,846	-	436,846
Common stocks	12,328,957	12,328,957	-
Mutual funds	20,954,382	20,954,382	-
Subtotal	43,214,761	33,283,339	9,931,422
Investments measured at net asset value (NAV):			
Real estate commingled fund	4,816,326	N/A	N/A
Money market funds	1,078,520	N/A	N/A
Subtotal	5,894,846	-	-
Total Fire cash equivalents and investments	\$ 49,109,607	\$ 33,283,339	\$ 9,931,422

Debt and equity securities classified as Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Debt securities classified as Level 2 of the fair value hierarchy are valued using quoted prices for similar assets in active markets. The pricing methodology involves the use of evaluation models such as matrix pricing, which is based on the securities' relationship to benchmark quoted prices.

Notes to the Financial Statements—Note III
City of Temple Terrace
September 30, 2025

The police pension plan had the following recurring fair value measurements comprised of investments as of September 30, 2025:

2025 Police Fair Value Measurements

Investment Type	Fair Value	FY 2025 Fair Value Measurements Using Quoted Prices in Active Markets for Identical Assets (Level 1)	FY 2025 Fair Value Measurements Using Significant Observable Inputs (Level 2)
U.S. Government Obligations	\$ 4,487,634	\$ -	\$ 4,487,634
Federal agency securities	4,617,724	-	4,617,724
Corporate bonds	347,290	-	347,290
Common stocks	9,612,810	9,612,810	-
Mutual funds	22,577,870	22,577,870	-
Subtotal	41,643,328	32,190,680	9,452,648
Investments measured at net asset value (NAV):			
Real estate commingled fund	4,118,445	N/A	N/A
Money market funds	1,448,003	N/A	N/A
Subtotal	5,566,448	-	-
Total Police cash equivalents and investments	\$ 47,209,776	\$ 32,190,680	\$ 9,452,648

Other information for investments measured at the NAV or its equivalent for the police officer and firefighter pension plans is as follows:

2025 Other Information

Category	Fair Value Police Officer Pension Plan	Fair Value Fire Fighter Pension Plan	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Real estate commingled fund	4,118,445	4,816,326	-	Quarterly	Daily
Total Investments Measured at NAV	\$ 4,118,445	\$ 4,816,326	\$ -		

Real Estate Funds

The American Core Realty Fund (ARA Core Property Fund) is an open-end diversified core real estate commingled fund whose primary objective is to provide returns that are attractive relative to other asset classes with stable income and the potential for market appreciation. The Fund invests primarily in core institutional quality industrial, multi-family, office, and retail properties located throughout the United States, and is diversified by product type, geographic region, and economic exposure in order to mitigate investment risk. The investment objectives of the U.S. Real Estate Investment Fund are to invest in a pool of real estate assets that are diversified by geography and property type with a focus on yield-driven investment and, to a lesser extent, on value-added investments. The manager of the fund is Intercontinental Real Estate Corporation. TerraCap Management, LLC is a commercial real estate investment manager focused on value-add real estate acquisitions, predominantly in office space and apartments. TerraCap makes moderate strategic overweighting or underweighting to markets, depending on the specific economic drivers influencing supply and demand. TerraCap intends to invest in assets so that no economic industry base will be allowed to dominate any property or the portfolio's performance.

International Equity Fund

The investment objective of the RBC International Equity Fund is to provide long-term capital growth by investing primarily in equity securities of companies outside of North America. The fund provides exposure to economies that offer different business cycles and growth opportunities than North American markets.

Accounts Receivable

Accounts receivable are written off on an individual basis in the year the City deems them un-collectible. Accounts receivable outstanding as of September 30, 2025, consists of the following:

2025 Accounts Receivable Detail

Governmental Activities

	Street				
	General Fund	Improvement Fund	Non-Major Gov't Funds	Internal Service Fund	Total
Accounts Receivable	\$ 88,712	\$ -	\$ -	\$ 6,754	\$ 95,466
Accounts Receivable - unbilled	21,229	-	-	-	21,229
Debt Receivable	2,267,099	-	-	-	2,267,099
Due from other funds	350,000	-	-	-	350,000
Lease Receivable	456,894	-	-	-	456,894
Ambulance Receivable	936,776	-	-	-	936,776
Due from other governments	562,078	6,510	101,804	-	670,392
Due from other agencies	688,242	-	-	-	688,242
Other receivables	561,942	1,394	2,123	56	565,515
Gross receivables	5,932,972	7,904	103,927	6,810	6,051,613
Less: allowance	(1,049,961)	-	-	-	(1,049,961)
Net receivables	\$ 4,883,011	\$ 7,904	\$ 103,927	\$ 6,810	\$ 5,001,652

Business-Type Activities

	Water & Sewer Utility Fund	Sanitation Fund	Total
Accounts Receivable	\$ 2,977,122	\$ 406,404	\$ 3,383,526
Accounts Receivable - unbilled	867,880	354,810	1,222,690
Other receivables	3,791	5,765	9,556
Gross receivables	3,848,793	766,979	4,615,772
Less: allowance	(322,532)	(84,600)	(407,132)
Net receivables	\$ 3,526,261	\$ 682,379	\$ 4,208,640

Lease Receivable

The primary objective of GASB Statement No. 87, Leases (GASB 87) is to enhance the relevance and consistency of information about governments' leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. For additional information, refer to the disclosures below.

In March 1996, the City entered into a lease agreement with PCS Primeco, now Verizon Wireless, for approximately 600 feet of land immediately west of Fire Station #1; the space is the site of a 120-foot cell tower that accommodates the City's public safety communication and Verizon wireless customers. In 2008, the space was expanded to 1,305 square feet and a new 150-foot cell tower was installed. At that time, the lease agreement was amended, and the annual lease amount paid to the City increased from \$7,500 to \$18,000 with 4% annual increases thereafter. The City also was to receive 50% annually, or a minimum of \$7,500 per sub-lessee, of tower sublease revenue earned by Verizon. The annual amount for this lease agreement, currently around \$100,000, is material and is reported in the FY 2025 financial statements, in accordance with GASB requirements, to recognize a lease receivable and a deferred inflow of resources.

The future principal and interest lease payments to maturity as of September 30, 2025, were as follows:

Future Principal and Interest Lease Payments

Fiscal Year	Principal Pay	Interest Pay	Total Pay
2026	\$ 49,327	\$ 11,843	\$ 61,170
2027	52,923	10,441	63,364
2028	56,701	8,939	65,640
2029	60,668	7,330	67,998
2030	64,833	5,609	70,442
2031-2033	172,442	5,730	178,172
Total	\$ 456,894	\$ 49,892	\$ 506,786

Property Taxes

The City is permitted by state law to levy taxes up to 10 mills of assessed valuation. The millage rate levied by the City for the fiscal year ended September 30, 2025, was 6.455 mills. Tax collections for the City were approximately 100% of the total tax levy, which includes current and delinquent.

The tax levy of the City is established by the City Council. Under Florida Law, the assessment of all properties and the collection of all county, municipal, special district, and school board property taxes are provided by the County's Property Appraiser and Tax Collector.

Due from Other Governments

The following amounts were due from other governments as of September 30, 2025:

Amounts Due from Other Governments

Fund	Government Name	Revenue Source	Amount
General Fund	Hillsborough County	Hills tax excess fee	\$ 71
General Fund	Hillsborough County	Quarterly interest	560
General Fund	Hillsborough County	Court fines	2,489
General Fund	Hillsborough County	Ad Valorem - delinquent	862
General Fund	State of Florida	EOC bldg grant	332,840
General Fund	State of Florida	Half-cent sales tax	215,129
General Fund	State of Florida	Alcohol/ beverage tax	9,850
General Fund	State of Florida	Re-employment tax	137
General Fund	State of Florida	Police reports	140
Total General Fund			<u>562,078</u>
Street Improvement Fund	State of Florida	Fuel tax rebate	<u>6,510</u>
Total Street Improvement Fund			<u>6,510</u>
Community Investment Fund	Hillsborough County	CIT tax	<u>101,625</u>
Total Community Investment Fund			<u>101,625</u>
Total all funds			<u><u>\$ 670,213</u></u>

Capital Assets

Governmental Activities Capital Assets

During FYE 2024, the City embarked on a detailed audit of the capital asset module. The detailed audit continued in FY 2025. There were items that were not fully depreciated which did not meet the City's current threshold of \$5,000, as well as items that were no longer used by the City. The amounts reported in additions/reductions and transfers in the table of capital assets by government and business-type function, below, include items such as transfers, disposals, additions and depreciation. The primary government's capital asset activity for the year ended September 30, 2025, was as follows:

Primary Capital Asset Activity

Governmental Activities	Beginning Balance	Increases	Decreases	Ending Balance
Non-depreciable				
Land	\$ 7,028,750	\$ -	\$ (3,460)	\$ 7,025,290
Construction-in-progress	731,327	5,847,073	(2,020,020)	4,558,380
Total Assets not being depreciated	7,760,077	5,847,073	(2,023,480)	11,583,670
Depreciable				
Buildings and improvements	18,614,110	643,006	(333,444)	18,923,672
Improvements other than buildings	9,828,614	660,149	(694,582)	9,794,181
Machinery and equipment	18,379,295	3,012,713	(1,556,316)	19,835,692
Infrastructure	44,603,690	1,239,521	(253,486)	45,589,725
Right to use - subscription	893,246	304,888	(147,995)	1,050,139
Total capital assets being depreciated	92,318,955	5,860,277	(2,985,823)	95,193,409
Less accumulated depreciation				
Buildings and improvements	(9,279,171)	(786,570)	184,569	(9,881,172)
Improvements other than buildings	(4,464,457)	(388,944)	141,242	(4,712,159)
Machinery and equipment	(13,703,268)	(1,720,631)	1,410,009	(14,013,890)
Infrastructure	(19,955,144)	(973,935)	115,213	(20,813,866)
Right to use - subscription	(293,092)	(419,101)	147,994	(564,199)
Total accumulated depreciation	(47,695,132)	(4,289,181)	1,999,027	(49,985,286)
Net depreciable assets	44,623,823	1,571,096	(986,796)	45,208,123
Governmental activities capital assets , net	\$ 52,383,900	\$ 7,418,169	\$ (3,010,276)	\$ 56,791,793

Depreciation/amortization expense was charged to functions/programs of the primary government as follows:

Depreciation Expense - Governmental Activities – net of SBITA and transfers

Governmental Activities	Amount
General Government	\$ 296,072
Public Safety	1,011,998
Culture and Recreation	848,732
Public Works and Streets	1,303,974
Total depreciation expense: governmental activities	\$ 3,460,776

Business-Type Activities Capital Assets

Business-Type Activities	Beginning Balance	Increases	Decreases	Ending Balance
Non-depreciable				
Land	\$ 1,093,384	\$ -	\$ -	\$ 1,093,384
Construction-in-progress	4,939,493	5,787,961	(4,904,298)	5,823,156
Total Assets not being depreciated	6,032,878	5,787,961	(4,904,298)	6,916,541
Depreciable				
Buildings and improvements	2,762,980	91,605	(289,074)	2,565,511
Improvements other than buildings	893,836	-	(77,359)	816,477
Machinery and equipment	8,235,319	2,275,273	(319,306)	10,191,286
Infrastructure	51,680,281	5,700,826	(1,714,034)	55,667,073
Total capital assets being depreciated	63,572,416	8,067,704	(2,399,773)	69,240,347
Less Accumulated Depreciation				
Buildings and improvements	(2,240,423)	(166,751)	404,170	(2,003,004)
Improvements other than buildings	(108,864)	(81,648)	-	(190,512)
Machinery and equipment	(6,682,094)	(896,326)	504,146	(7,074,274)
Infrastructure	(29,039,183)	(1,209,713)	638,997	(29,609,899)
Total accumulated depreciation	(38,070,564)	(2,354,438)	1,547,313	(38,877,689)
Net depreciable assets	25,501,852	5,713,266	(852,460)	30,362,658
Governmental activities capital assets , net	\$ 31,534,730	\$ 11,501,227	\$ (5,756,758)	\$ 37,279,199

Depreciation/amortization expense was charged to functions/programs of the business-type funds as follows:

Depreciation Expense—Business Activities, net of SBITA and transfers

Business-Type Activities - Net Disposals	Amount
Water Operations - net	\$ 841,685
Sewer Operations - net	760,504
Commercial Sanitation Operations - net	162,752
Residential Sanitation Operations - net	86,890
Total depreciation expense: business-type activities	\$ 1,851,831

Construction in Progress

Government Activities

Project Number/ Code	Fund	Description	In-Progress Amount
PSBUIL	General Fund	Public Safety Building	\$ 25,397
24WIN	General Fund	FS1 & FS2 Wind Retrofit	571,280
EOCBLG	General Fund	Emergency Operations Center Bldg	456,641
Total general fund			<u>1,053,318</u>
23E127	Street Improvement	127 th Ave Stmwtr – ARPA	156,807
22MAYB	Street Improvement	Maybole Pl/Riverhills Dr Stormwater Project	1,655,918
22BREG	Street Improvement	Bregar Drive & Bannockburn Stmwtr – ARPA	825,143
ARPASW	Street Improvement	Stormwater Maintenance	112,182
25GRAP	Street Improvement	Glen Ridge Ave Pipe Lining	18,997
25SUNN	Street Improvement	Sunnyside Road	67,813
25BREN	Street Improvement	Brentwood	32,023
Total street improvement			<u>2,868,883</u>
24WIN	Community Investment Tax	FS1 & FS2 Wind Retrofit	167,417
FRECPR	Community Investment Tax	Family Rec. Center Perimeter Road	41,869
CHREN	Community Investment Tax	City Hall Renovations	4,550
BDDY2	Community Investment Tax	Buddy Baseball Field 2	72,607
RVSDPK	Community Investment Tax	Riverside Park	349,736
Total community investment tax fund			<u>636,179</u>
Total governmental construction-in-progress			<u>\$ 4,558,380</u>

Business-Type Activities from the Water and Sewer Utility Funds

Project Number/ Code	Fund	Description	In-Progress Amount
ARPA1	Water & Sewer Utility	Whiteway Utility Service Center – ARPA	\$ 1,374,692
25FOWL	Water & Sewer Utility	7013 E Fowler Sewer	2,910,218
25CDGA	Water & Sewer Utility	54th Water Main – CDBG	11,861
TELEWT	Water & Sewer Utility	Telecom Water Tank	39,098
QUEFOW	Water & Sewer Utility	Queensway/Fowler Gravity Main	24,481
21BBAI	Water & Sewer Utility	Bonnie Brae Area Improvements	165,386
21BGAA	Water & Sewer Utility	Bannockburn/Downs Ave Improvement	184,853
21CPSI	Water & Sewer Utility	Chinaberry Pump Station Improvement	777,827
22RRLS	Water & Sewer Utility	River Run Lift Station	84,075
24LSSB	Water & Sewer Utility	Sierra Bravo	193,482
24IHYP	Water & Sewer Utility	iHydrant Project	38,124
25FHRK	Water & Sewer Utility	Fire Hydrant Repair	19,059
Total business-type construction-in-progress			\$ 5,823,156

Liabilities

Pension Plan Obligations

Employee Pension Plans

The City participates in four employee pension systems as follows:

Employee Pension Plans

Name of Plan/System	Type of Plan
Temple Terrace Firefighter's Retirement System (TTFFRS)	Defined benefit plan - Retirement Trust Fund
Temple Terrace Police Officer's Retirement System (TTPORS)	Defined benefit plan - Retirement Trust Fund
Florida Retirement System (FRS)	Cost-sharing multiple employer, defined benefit pension plan
Retiree Health Insurance Subsidy (HIS)	Cost-sharing multiple employer, defined benefit pension plan

2025 Pension Plan Deferred Outflows, Inflows, Liability, Expense

Pension Plan	Deferred Outflows	Deferred Inflows	Net Pension Asset (Liability)	Pension Expense (Income)
Firefighter's Pension System	\$ 1,007,064	\$ (1,485,132)	\$ (8,097,726)	\$ 1,572,929
Police Officer's Pension System	1,364,575	(1,707,462)	(17,047,473)	2,440,882
Florida Retirement System	60,364	(193,872)	(208,156)	(74,592)
Retiree Health Ins. Subsidy	3,378	(112,049)	(99,279)	250,659
Total	\$ 2,435,381	\$ (3,498,515)	\$ (25,452,634)	\$ 4,189,878
Statements				
Governmental	\$ 2,420,834	\$ (3,428,703)	\$ (25,382,480)	\$ 4,130,015
Business-type	14,547	(69,812)	(70,154)	59,863
Total	\$ 2,435,381	\$ (3,498,515)	\$ (25,452,634)	\$ 4,189,878

Summary of Significant Accounting Policies for Retirement Plans

Defined Benefit Plans

The City maintains two separate single employer pension plans for firefighters and police officers that are maintained as Pension Trust Funds and included as part of the City's reporting entity.

Plans covering firefighters and police officers are contributory. Employee contributions made by firefighters and police officers are 100% refundable if the employee elects to terminate his vesting rights or is not vested at the date of employment termination.

The plans were amended during fiscal year ended September 30, 1998, to provide for Deferred Retirement Option Plan (DROP). A plan participant who is eligible to receive a normal retirement pension may elect

to defer receipt of such retirement benefits and participate in the DROP. The participant may elect to continue employment from 12 to 60 months, while his/her pension benefit is invested in the plan.

Basis of Accounting

The Firefighters' and Police Officers' Retirement Trust Fund's financial statements are prepared using the accrual basis of accounting. Employer and plan member contributions are recognized in the period in which the contributions are made. Benefits and refunds are recognized when due and payable in accordance with the terms of each plan.

Method Used to Value Investments

Investments are reported at fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates.

Firefighters' Retirement

Plan Description

The City's Firefighters' Retirement Trust Fund has been established to conform to the Retirement Trust Fund provisions of Chapter 175 of the State of Florida Statutes, as modified by local ordinance. This is a defined benefit plan, which is administered by the City of Temple Terrace Firefighters' Retirement Trust Fund Board, which is made up of two firefighters, the Mayor, City Manager, and a resident of the City and covers all full-time firefighters. The Firefighters' Retirement Trust Fund does not issue a separate stand-alone financial report; however, GAAP financial reports for all of the pension plans are provided. The Plan provides retirement, termination, disability and death benefits.

No benefit changes have been reflected since the prior year.

Contributions

The City's contribution to the fund is determined annually by actuarial valuation. The City contribution of \$2,122,169 for FY 2025 is reflected in the departmental expenditure section of the General Fund and recorded as revenue in the Pension Trust Fund during this period. The State of Florida's contribution to the retirement trust fund for FY 2025 amounted to \$262,552. The City recognized these on-behalf payments from the State as revenue and expenditure within the Insurance Premium Tax Fund of the governmental fund financial statements, as well as within governmental activities of the government-wide financial statements in FY 2025. The State's contribution represents a portion of the 1.85% tax on all property insurance premiums collected within the City limits. Firefighters contribute 10.51% of gross salary to the retirement trust fund. Refunds of employee contributions for non-vested members are made at the time an employee terminates employment prior to retirement. The City funds the cost of plan administration.

Firefighters' Load for Minimum Required Contributions

Method	Rate
Interest	A half year - 7.40% Assumption
Salary	A full year - 10.51% Assumption

On September 30, 2025, the Firefighters' Retirement Trust Fund membership consisted of:

Firefighters' Retirement Trust Fund Membership

Member Category	Number of Members
Inactive Plan Members or Beneficiaries Currently Receiving Benefits	36
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	8
Active Plan Members	49
Total Members	93

Fire Net Pension Liability

The City's net pension liability was measured as of October 1, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The components of net pension liability on September 30, 2025, are as follows:

Firefighters' Net Pension Liability

Category	Net Pension Liability
Total pension liability	\$ 57,244,512
Plan fiduciary net position	(49,146,786)
City's net pension liability	\$ 8,097,726
Plan fiduciary net position as a percentage of total pension liability	85.90%

The following table illustrates the impact of interest rate sensitivity on the net pension liability as of September 30, 2025:

Sensitivity of the New Pension Liability to Changes in the Discount Rate—Firefighters' Pension

Pension Fund	1% Decrease 6.40%	Current Discount Rate 7.40%	1% Increase 8.40%
Firefighters' Net Pension Liability	\$ 15,135,753	\$ 8,097,726	\$ 2,293,860

For the year ended September 30, 2025, the City recognized pension expense of \$1,572,929 relating to the Firefighters' Plan. As of September 30, 2025, the City reported Deferred Outflows of Resources and Deferred Inflows of Resources related to the Firefighters' Plan from the following sources:

Firefighters' Pension Plan Deferred Outflows of Resources and Deferred Inflows of Resources

Category	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,007,064	\$ -
Changes of assumptions	-	459,273
Net difference between projected and actual earnings	-	1,025,859
Total	\$ 1,007,064	\$ 1,485,132

The amounts reported above as Deferred Outflows of Resources and Deferred Inflows of Resources related to pensions will be recognized in Pension Expense in the future as follows:

Firefighters' Pension Plan Deferred Outflows of Resources and Deferred Inflows of Resources Year Ending September 30

Year	Amount
2026	\$ 852,362
2027	(820,564)
2028	(521,990)
2029	12,124
2030	-
Thereafter	-
Total	\$ (478,068)

Firefighters' Pension Annual Money-Weighted Rate of Return Net of Investment Expense Year Ending September 30

Fiscal Year Ended	Percentage
September 30, 2025	7.29%

Support for Long-Term Expected Rate of Return

The Long-Term Expected Rate of Return on Pension Plan investments can be determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of Pension Plan investment expenses and inflation) are developed for each major asset class.

These ranges are combined to produce the Long-Term Expected Rate of Return by weighing the expected future real rates of return by target asset allocation percentage and by adding expected inflation.

Best estimates of arithmetic real rates of return for each major asset class included in the Pension Plan's target asset allocation adopted as of September 30, 2025, as provided by Mariner, are summarized in the following table:

Firefighters' Pension Long-Term Expected Real Rate of Return

Asset Class	Target Allocation	Long Term Expected Real Rate of Return
Domestic equity	45.00%	7.50%
International equity	15.00%	8.50%
Broad market fixed income	20.00%	2.50%
Fixed income (non-core)	2.50%	2.50%
Global fixed income	2.50%	3.50%
Real estate	15.00%	4.50%
Total	100.00%	
Inflation rate of investment advisor	2.50%	

The Plan did not hold investments in any one organization that represent 5 percent or more of the Pension Plan's fiduciary net position.

Actuarial Assumptions

The total pension liability was determined by actuarial valuations as of October 1, 2024, using the following actuarial assumptions, applied to all prior periods included in the measurement:

Firefighters' Pension Actuarial Assumptions

Valuation Date	Measurement & Reporting Date Sep-30-2025
Discount Rate	7.40%
Long-Term Rate of Return	7.40%
Cost Method	Entry Age Normal
Recent Experience Study	May-12-2021
Mortality	
Healthy Active Lives	Female: PubS-2010 for Employees Male: PubS-2010 for Employees, set forward 1 year
Healthy Retiree Lives	Female: PubS-2010 for Healthy Retirees Male: PubS-2010 for Healthy Retirees, set forward 1 year
Beneficiary Lives	Female: PubS-2010 for Healthy Retirees Male: PubS-2010 for Healthy Retirees, set back 1 year
Disable Lives	Female: PubS-2010 for Disable Retirees, set forward 1 year Male: PubS-2010 for Disabled Retirees
All Rates are projected generationally with Mortality Improvement Scale MP-2021	
The previously describe mortality assumption rates were mandated by Chapter 2015-157, Laws of Florida. This law mandates the use of the assumptions used in either of the two most recent valuations of the Florida Retirement System (FRS). The above rates are those outlined in Milliman's July 1, 2024 FRS valuation report for special risk employees	
Salary Scale	Service Based - 8.5% in first year of employment and 5.5% for those with 1 year or more years of Credited Service until the assumed retirement age. This is based on the results of the May 12, 2021 actuarial experience study.
Payroll Growth	1.5% for purposes of amortizing the Unfunded Actuarial Accrued Liability. This assumption cannot exceed the ten-year average payroll growth, in compliance with Part VII of Chapter 112, Florida Statutes
Administrative Expenses	Based on the average of actual expenses incurred in the prior two fiscal years.
Inflation	2.50% 90% of active deaths are assumed to be service incurred.

Fire Disability Rates

<u>Age of Participant</u>	<u>Disability %</u>
20	0.30%
30	0.40%
40	0.70%
50	1.80%

Fire Termination Rates

<u>Service Years</u>	<u>Terminating %</u>
0 - 1	10%
2 - 4	6%
5 - 9	5%
10 +	2%

Retirement Assumptions

No early retirement is assumed. This is based on the results of the 2009 actuarial experience study (no changes were adopted as a result of the May 12, 2021 experience study.) For normal retirement, 50% at first eligibility (earlier of age 54 and 10 years of service or 20 years of service, regardless of age) and 100% at one year following first eligibility or later. This is based on the results of the May 12, 2021 actuarial experience study.

Changes in Assumptions

Total Pension Liability as of the September 30, 2025 measurement date reflects the following assumption change:

- As mandated by Chapter 2015-157, Laws of Florida, the mortality rates were updated to align with those outlined in Milliman's July 1, 2024 FRS valuation report for special-risk employees.

Development of the Discount Rate

The projection of cash flows used to determine the Discount Rate assumed that current Plan Member contributions will be made at the current contribution rate and that Sponsor contributions will be made at rates equal to the difference between actuarially determined contribution rates and the Member rate.

Based on those assumptions, the Pension Plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the Long-Term Expected Rate of Return on Pension Plan investments (7.40%) was applied to all periods of projected benefit payments to determine the Total Pension Liability.

No projected benefit payments were discounted using a high-quality municipal bond rate of 4.5%. The high-quality municipal bond rate was based on the daily rate closes to, but not later than the measurement date of the S&P Municipal Bond 20-Year High Grade Rate Index. The single equivalent Discount Rate was 7.40%

Deferred Retirement Option Program (DROP)

Eligibility	Satisfaction of Normal Retirement Requirements
Participation	Not to exceed 96 months.
	A participant's election (may change once during DROP period):
Rate of Return	(1) Actual net rate of investment return (total return net of management fees, brokerage commissions and transaction costs) credited each fiscal quarter (less 2.00% per annum from 60 to 96 months), or (2) 6.5% fixed per annum (3.00% from 60 to 96 months), convertible monthly.
DROP balance	The DROP balance as of September 30, 2025 is \$1,673,131

Police Officers’ Retirement

Plan Description

The City's Police Officers' Retirement Trust Fund was established to conform to the Retirement Trust Fund provisions of Chapter 185 of the State of Florida Statutes, as modified by local ordinance. This is a defined benefit plan which is administered by the City of Temple Terrace Police Officers' Retirement Trust Fund Board which is made up of two police officers, the Mayor, City Manager, and a resident of the City, and covers all full-time sworn police officers. The Police Officers’ Retirement Trust Fund does not issue a separate stand-alone financial report. The Plan provides retirement, termination, disability and death benefits.

Contributions

The City's contribution to the fund is determined annually by actuarial valuation. The City contribution of \$2,204,398 for 2025 is reflected in the departmental expenditure section of the General Fund and recorded as revenue in the Pension Trust Fund during this period. The State of Florida's contribution to the retirement trust fund for FY 2025 amounted to \$797,901. The City recognized these on-behalf payments from the State as revenue and expenditure within the Insurance Premium Tax Fund of the governmental fund financial statements, as well as within governmental activities of the government-wide financial statements in FY 2025. The State's contribution represents a portion of the 0.85% tax on all casualty insurance premiums collected within the City limits. Police Officers contribute 11.2% of gross and eligible earnings (merit, overtime, special pay) to the retirement trust fund. Refunds of employee contributions for non-vested members are made at the time an employee terminated employment prior to retirement. The City funds the cost of plan administration.

Police Officers' Load for Minimum Required Contributions

Method	Rate
Interest	A half year - 7.40% Assumption
Salary	A full year - 11.20% Assumption

On September 30, 2025, the Police Officers' Retirement Trust Fund membership consisted of:

Police Officers' Retirement Trust Fund Membership

Member Category	Number of Members
Inactive Plan Members or Beneficiaries Currently Receiving Benefits	59
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	9
Active Plan Members	52
Total Members	120

Police Net Pension Liability

The City's net pension liability was measured as of October 1, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The components of net pension liability on September 30, 2025, are as follows:

Police Net Pension Liability

Category	Net Pension Liability
Total pension liability	\$ 64,231,044
Plan fiduciary net position	(47,183,571)
City's net pension liability	\$ 17,047,473

Plan fiduciary net position as a percentage of total pension liability 73.53%

The following table illustrates the impact of interest rate sensitivity on the net pension liability as of September 30, 2025:

Sensitivity of the New Pension Liability to Changes in the Discount Rate - Police Officers' Pension

Pension Fund	1% Decrease 6.40%	Current Discount Rate 7.40%	1% Increase 8.40%
Police Officers' Net Pension Liability	\$ 25,212,146	\$ 17,047,473	\$ 10,365,337

For the year ended September 30, 2025, the City recognized pension expense of \$2,440,882 relating to the Police Officers' Plan. As of September 30, 2025, the City reported Deferred Outflows of Resources and Deferred Inflows of Resources related to the Police Officers' Plan from the following sources:

Police Officers' Pension Plan Deferred Outflows of Resources and Deferred Inflows of Resources

Category	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 925,705	\$ -
Changes of assumptions	438,870	-
Net difference between projected and actual earnings	-	1,707,462
Total	\$ 1,364,575	\$ 1,707,462

The amounts reported above as Deferred Outflows of Resources and Deferred Inflows of Resources related to pensions will be recognized in Pension Expense in the future as follows:

Police Officers' Pension Plan Deferred Outflows and Inflows of Resources Year Ending September 30

Year	Amount
2026	\$ 1,269,422
2027	(589,953)
2028	(896,203)
2029	(126,153)
2030	-
Thereafter	-
Total	\$ (342,887)

Police Officers' Pension Annual Money-Weighted Rate of Return Net of Investment Expense Year Ending September 30

Fiscal Year Ended	Percentage
September 30, 2025	8.93%

Support for Long-Term Expected Rate of Return

The Long-Term Expected Rate of Return on Pension Plan investments can be determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of Pension Plan investment expenses and inflation) are developed for each major asset class.

These ranges are combined to produce the Long-Term Expected Rate of Return by weighing the expected future real rates of return by target asset allocation percentage and by adding expected inflation.

Best estimates of arithmetic real rates of return for each major asset class included in the Pension Plan's target asset allocation adopted as of September 30, 2025, as provided by Mariner, are summarized in the following table:

Police Officer's Pension Long-Term Expected Real Rate of Return

Asset Class	Target Allocation	Long Term Expected Real Rate of Return
Domestic Equity	45.00%	7.50%
International Equity	15.00%	8.50%
Broad Market Fixed Income	20.00%	2.50%
Fixed Income (Non-Core)	5.00%	2.50%
Real Estate	15.00%	4.50%
Total	100.00%	
Inflation rate of investment advisor	2.50%	

The Plan did not hold investments in any one organization that represent 5 percent or more of the Pension Plan's fiduciary net position.

Actuarial Assumptions

The total pension liability was determined by actuarial valuations as of October 1, 2024, using the following actuarial assumptions, applied to all prior periods included in the measurement:

Police Officers' Pension Actuarial Assumptions

Valuation Date	Measurement & Reporting Date Sep-30-2025
Discount Rate	7.40%
Long-Term Rate of Return	7.40%
Cost Method	Entry Age Normal
Recent Experience Study	May-11-2022
Mortality	
Healthy Active Lives	Female: PubS-2010 for Employees Male: PubS-2010 for Employees, set forward 1 year
Healthy Retiree Lives	Female: PubS-2010 for Healthy Retirees Male: PubS-2010 for Healthy Retirees, set forward 1 year
Beneficiary Lives	Female: PubS-2010 for Healthy Retirees Male: PubS-2010 for Healthy Retirees, set back 1 year
Disable Lives	Female: PubS-2010 for Disable Retirees, set forward 1 year Male: PubS-2010 for Disabled Retirees
All Rates are projected generationally with Mortality Improvement Scale MP-2021	
The previously describe mortality assumption rates were mandated by Chapter 2015-157, Laws of Florida. This law mandates the use of the assumptions used in either of the two most recent valuations of the Florida Retirement System (FRS). The above rates are those outlined in Milliman's July 1, 2024 FRS valuation report for special risk employees	
Salary Scale	Service Based
Cost-of-Living Increases	3% per year beginning at age 56 (for Members eligible for NR as of July 1, 2012 3% per year beginning on October 1, 2032 (for future Retirees not eligible for NR as of July 1, 2012).
Administrative Expenses	Based on the average of actual expenses incurred in the prior two fiscal years.
Inflation	2.50%
	75% of active deaths are assumed to be service-incurred.

Police Disability Rates

Age of Participant	Disability %
20	0.07%
30	0.11%
40	0.19%
50	0.51%
60	1.66%

This assumption was reviewed in the May 11, 2022, experience study and deemed appropriate. It is assumed that 75% of disablements are service related.

Police Termination Rates

Service Years	Terminating %
0	15%
1 - 5	9%
6 - 10	8%
11 - 15	4%
16 +	1%

The assumption above was adopted with the May 11, 2022 experience study and will be phased in over 5 years.

Retirement Assumptions

Commencing with the earliest Early Retirement Age (50), members are assumed to retire with an immediate subsidized benefit at the rate of 2% per year. This assumption was adopted based on the November 21, 2016 experience study.

100% at first eligibility for Normal Retirement (Age 55 with 10 years of Credited Service or 20 years of Credited Service, regardless of age). This assumption was adopted based on the November 21, 2016 experience study, and modified in conjunction with the November 11, 2021 actuarial impact statement.

Changes in Assumptions

Total Pension Liability as of the September 30, 2025 measurement date reflects the following assumption change:

- As mandated by Chapter 2015-157, Laws of Florida, the mortality rates were updated to align with those outlined in Milliman's July 1, 2024 FRS valuation report for special-risk employees.

Development of the Discount Rate

The projection of cash flows used to determine the Discount Rate assumed that current Plan Member contributions will be made at the current contribution rate and that Sponsor contributions will be made at rates equal to the difference between actuarially determined contribution rates and the Member rate.

Based on those assumptions, the Pension Plan’s Fiduciary Net Position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the Long-Term Expected Rate of Return on Pension Plan investments (7.40%) was applied to all periods of projected benefit payments to determine the Total Pension Liability.

No projected benefit payments were discounted using a high-quality municipal bond rate of 4.5%. The high-quality municipal bond rate was based on the daily rate closes to, but not later than the measurement date of the S&P Municipal Bond 20-Year High Grade Rate Index. The single equivalent Discount Rate was 7.40%

Deferred Retirement Option Program (DROP)

Eligibility	Satisfaction of Normal Retirement Requirements: earlier of (1) age 55 and 10 years of service, or (2) 20 years of service, regardless of age.
Participation	Not more than 96 months.
Rate of Return	At the Member's election: (1) 3.0% annual rate compounded quarterly (6.5% once funded ratio is 80%), or (2) actual net rate of investment return (total return net of brokerage commissions, management fees and transactions costs) credited each fiscal quarter. The Member may change the method once during the DROP period. From 60 to 96 months, the choice is the net investment return less a 2.0% annualized rate or a fixed 3.0% annual rate
DROP balance	The DROP balance as of September 30, 2025 is \$398,583

Changes in Net Pension Liability and Related Ratios

Category	Firefighters' Sep-30-25	Police Officers' Sep-30-25
Total pension liability		
Service cost	\$ 1,245,311	\$ 1,101,047
Interest	3,844,084	4,260,986
Share plan allocation	106,340	-
Differences between expected & actual experience	733,285	1,106,573
Changes of assumptions	(612,363)	658,305
Contributions—buy back	1,977	-
Benefit payments, increase employee contribution refunds	(2,227,844)	(3,427,485)
Net change in total pension liability	3,090,790	3,699,426
Total pension liability-beginning	54,153,722	60,531,618
Total pension liability-end	\$ 57,244,512	\$ 64,231,044
Plan fiduciary net position		
Contributions—employer	\$ 2,122,169	\$ 2,204,398
Contributions—sate	368,892	797,901
Contributions—employee	516,565	570,209
Contributions—buy back	1,977	-
Net investment income	3,144,250	3,674,607
Benefit payments, including employee contribution refunds	(2,227,844)	(3,427,485)
Administrative expense	(70,914)	(69,199)
Net change in plan fiduciary net position	3,855,095	3,750,431
Plan fiduciary net position-beginning	45,291,691	43,433,140
Plan fiduciary net position-ending	49,146,786	47,183,571
Net pension liability-ending	\$ 8,097,726	\$ 17,047,473
Plan fiduciary net position as a percentage of the total pension liability	85.90%	73.53%
Covered payroll	\$ 4,913,955	\$ 5,091,154
Net pension liability as a percentage of covered payroll	164.79%	334.84%

Combining Statement of Fiduciary Net Position Firefighters' and Police Officers' Pension Trust Funds

Category	Police Officers' Retirement Fund	Firefighters' Retirement Fund	Total
Assets			
Money markets funds (cash/cash equivalents)	\$ 1,448,003	\$ 1,078,520	\$ 2,526,523
Receivables			
Investment income	53,223	42,204	95,427
Total receivables	<u>53,223</u>	<u>42,204</u>	<u>95,427</u>
Investments at fair value			
U.S. Treasury Bonds, notes and bills			
Federal agency guaranteed securities	9,105,358	9,494,576	18,599,934
Corporate bonds	347,290	436,846	784,136
Common stocks and mutual funds	11,139,508	14,155,443	25,294,951
Other pooled/commingled funds	25,169,617	23,944,222	49,113,839
Total investments	<u>45,761,773</u>	<u>48,031,087</u>	<u>93,792,860</u>
Total assets	<u>47,262,999</u>	<u>49,151,811</u>	<u>96,414,810</u>
Liabilities			
Payables			
Refunds of member contributions	30,063	-	30,063
Investment expenses	24,826	5,025	29,851
Administrative and other	24,539	-	24,539
Total payables	<u>79,428</u>	<u>5,025</u>	<u>84,453</u>
Total liabilities	<u>79,428</u>	<u>5,025</u>	<u>84,453</u>
Net position restricted for pensions	<u>\$ 47,183,571</u>	<u>\$ 49,146,786</u>	<u>\$ 96,330,357</u>

Police Officers' and Firefighters' Pension Trust Funds

Category	Police Officers' Retirement Fund	Firefighters' Retirement Fund	Total
Additions			
Contributions			
State tax on insurance premiums	\$ 570,209	\$ 368,892	\$ 939,101
Contributions—employer	2,204,398	2,122,169	4,326,567
Contributions—employee	797,901	516,565	1,314,466
Buy-back	-	1,977	1,977
Total contributions	3,572,508	3,009,603	6,582,111
Investment Income			
Net appreciation in fair value of investments	1,863,311	2,214,530	4,077,841
Interest and dividends	2,042,334	1,251,809	3,294,143
Total investment income	3,905,645	3,466,339	7,371,984
Investment Expense			
	(140,766)	(231,817)	(372,583)
Net Investment Income	3,764,879	3,234,522	6,999,401
Total additions	7,337,387	6,244,125	13,581,512
Deductions			
Pension benefits	3,024,560	1,835,103	4,859,663
Termination refunds	315,746	-	315,746
Other	156,378	463,655	620,033
Total deductions	3,496,684	2,298,758	5,795,442
Change in net position	3,840,703	3,945,367	7,786,070
Net position—beginning	43,342,868	45,201,419	88,544,287
Net position—ending	\$ 47,183,571	\$ 49,146,786	\$ 96,330,357

Retirement Systems

Florida Retirement System (FRS) and Retiree Health Insurance (HIS) Program

The Florida Retirement System (FRS) was created by Chapter 121, Florida Statutes, to provide a defined benefit pension plan for participating public employees. The FRS was amended in 1998 to add the Deferred Retirement Option Program under the defined benefit plan and amended in 2000 to provide a defined contribution plan alternative to the defined benefit plan for FRS members effective July 1, 2002. This integrated defined contribution pension plan is the FRS Investment Plan. Chapter 112, Florida Statutes, established the Retiree Health Insurance Subsidy (HIS) Program, a cost-sharing multiple- employer defined benefit pension plan, to assist retired members of any State-administered retirement system in paying the costs of health insurance.

All non-uniformed full-time employees of the City hired prior to January 1, 1996, participate in the State-administered FRS. Provisions relating to the FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and described in detail. Such provisions may be amended at any time by further action from the Florida Legislature. The FRS is a single retirement system administered by the Florida Department of Management Services, Division of Retirement, and consists of the two cost-sharing, multiple-employer defined benefit plans and other nonintegrated programs. An annual comprehensive financial report of the FRS, which includes its financial statements, required supplementary information, actuarial report, and other relevant information, is available from the Florida Department of Management Services' Web site www.dms.myflorida.com.

The City's net pension expense totaled \$176,067. The FRS Pension Plan accounts for income of \$74,592 and the HIS Plan amounted to expense of \$250,659 for the year ended September 30, 2025.

Florida Retirement System Pension Plan

Plan Description

The Florida Retirement System Pension Plan (FRS Plan) is a cost-sharing multiple- employer defined benefit pension plan, with a Deferred Retirement Option Program (DROP) for eligible employees. The general classes of membership are as follows:

- Regular Class
 - Members of the FRS who do not qualify for membership in the other classes.
- Elected County Officers Class
 - Members who hold specified elective offices in local government.
- Senior Management Service Class (SMSC)
 - Members in senior management level positions.
- Special Risk Class
 - Members who are special risk employees meet the criteria to qualify for this class.

Employees enrolled in the FRS Plan prior to July 1, 2011, vest at 6 years of creditable service and employees enrolled in the FRS Plan on or after July 1, 2011, vest at 8 years of creditable service. All vested members, enrolled prior to July 1, 2011, are eligible for normal retirement benefits at age 62 or at any age after 30 years of service, except for members classified as special risk who are eligible for normal retirement benefits at age 55 or at any age after 25 years of service. All members enrolled in the FRS Plan on or after July 1, 2011, once vested, are eligible for normal retirement benefits at age 65 or any time after 33 years of creditable service, except for members classified as special risk who are eligible for normal retirement benefits at age 60 or at any age after 30 years of service. Employees enrolled in the FRS Plan may include up to 4 years of credit for military service toward creditable service. The FRS Plan also includes an early retirement provision; however, there is a benefit reduction for each year a member retires before his or her normal retirement date. The FRS Plan provides retirement, disability, death benefits, and annual cost-of-living adjustments to eligible participants.

DROP, subject to provisions of Section 121.091, Florida Statutes, permits employees eligible for normal retirement under the FRS Plan to defer receipt of monthly benefit payments while continuing employment with an FRS participating employer. An employee may participate in DROP for a period not to exceed 96 months after electing to participate. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest. The net pension liability does not include amounts for DROP participants, as these members are considered retired and are not accruing additional pension benefits.

Benefits Provided

Benefits under the FRS Plan are computed on the basis of age and/or years of service, average final compensation, and service credit. Credit for each year of service is expressed as a percentage of the average final compensation. For members initially enrolled before July 1, 2011, the average final compensation is the average of the 5 highest fiscal years' earnings; for members initially enrolled on or after July 1, 2011, the average final compensation is the average of the 8 highest fiscal years' earnings. The total percentage value of the benefit received is determined by calculating the total value of all service, which is based on the retirement class to which the member belonged when the service credit was earned. Members are eligible for in-line-of-duty or regular disability and survivors' benefits.

As provided in Section 121.101, Florida Statutes, if the member is initially enrolled in the FRS before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of-living adjustment is 3% per year. If the member is initially enrolled before July 1, 2011, and has service credit on or after July 1, 2011, there is an individually calculated cost-of-living adjustment. The annual cost-of-living adjustment is a proportion of 3% determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by 3%. FRS Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

Contributions

The Florida Legislature establishes contribution rates for participating employers and employees. Effective July 1, 2011, all FRS Plan members (except those in DROP) are required to make 3% employee contributions on a pretax basis. These employer contribution rates include 2.00% HIS Plan subsidy through September 30, 2025. The City's contributions to the FRS Plan were \$40,046 for the year ended September 30, 2025. The employer contribution rates by job class for the periods from October 1, 2024, through June 30, 2025, and from July 1, 2025, through September 30, 2025, respectively, were applied to employee salaries as follows:

- Regular – 13.57% and 13.97%
- Senior Management Service – 34.46% and 33.18%
- DROP participants – 21.13% and 22.02%

Pension Costs

As of September 30, 2025, the City reported a liability of \$208,156 for its proportionate share of the FRS Plan's net pension liability. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2025. The City's proportion of the net pension liability was based on the City's contributions received by FRS during the measurement period for employer payroll paid dates from July 1, 2024, through June 30, 2025, relative to the total employer contributions received from all of FRS's participating employers. On June 30, 2025, the City's proportion was 0.000670715% which was a decrease from its proportion measured as of June 30, 2024, of 0.000830997%

For the year ended September 30, 2025, the City recognized pension income of \$74,592 for its proportionate share of FRS's pension expense. In addition, the City reported its proportionate share of FRS's deferred outflows of resources and deferred inflows of resources from the following sources:

Florida Retirement Deferred Outflows and Deferred Inflows

Category	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences Between Expected and Actual Economic Experience	\$ 22,234	\$ -
Changes in Actuarial Assumptions	24,173	-
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	34,754
Between Entity Contributions and Proportionate Share of Contributions	-	159,117
City Contributions Subsequent to the Measurement Date	13,957	-
Total	\$ 60,364	\$ 193,871

The \$13,957 reported as deferred outflows of resources related to pensions resulting from City's contributions to the FRS Plan subsequent to the measurement date. The contributions made after the measurement date of the net pension liability, but before the end of the employer's reporting period will be recognized as a reduction of the net pension liability in the subsequent fiscal period rather than in the current period. Therefore, they will be recognized as a reduction of the net pension liability in the Plan year ended June 30, 2026. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized as an increase (decrease) in pension expense as follows:

Other Amounts Reported as Deferred Outflows—Increase and Inflows—(Decrease) of Resources Related to Pensions

Year Ended September 30, 2025	Amount
2026	\$ (56,435)
2027	(26,662)
2028	(38,540)
2029	(16,439)
2030	935
Thereafter	-
Total	\$ (137,141)

Actuarial Assumptions

The total pension liability in the July 1, 2025, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement period:

- Inflation
 - 2.40% per year
- Cost of living adjustments and Salary Increases
 - Salary increases vary, cost of living is 3.00% for pre-July 2011, 0% thereafter
- Investment Rate of Return
 - 6.70% Net of Pension Plan Expense, Including Inflation

Mortality rates were based on the PUB2010 base table varied by member category and sex, projected generationally with scale MP-2021. The actuarial assumptions used in the June 30, 2025 valuation were based on the results of an actuarial experience study of the FRS for the period July 1, 2018, through June 30, 2023.

The long-term expected rate of return on pension plan investments was not based on historical returns, but instead is based on a forward-looking capital market economic model. The allocation policy's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions and includes an adjustment for the inflation assumption. The target allocation, as outlined in the FRS Plan's investment policy, and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

FRS Target Allocation

Asset Class	Target Allocation	Annual Arithmetic Return
Cash	1.00%	3.20%
Fixed income	29.00%	5.50%
Global equity	45.00%	8.50%
Real estate (property)	12.00%	8.40%
Private equity	11.00%	12.40%
Strategic investments	2.00%	6.50%

Discount Rate

The discount rate used to measure the total pension liability was 6.70% for the FRS Plan. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rate specified in statute. Based on that assumption, each of the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City's Proportionate Share of the Net Position Liability to Changes in the Discount Rate

The following presents the City's proportionate share of the net pension liability of the FRS Pension Plan calculated using the discount rate disclosed in the previous paragraph. Also presented is what the City's proportionate share of the FRS Pension Plan net pension liability would be if it were calculated using a discount rate that is 1% point lower or 1% point higher than the current rate.

The City's Proportionate Share of the FRS Pension Plan Net Pension Liability

Category	1% Decrease Rate 5.70%	Current Discount Rate 6.70%	1% Increase Rate 7.70%
FRS Pension Plan net pension liability	\$ 408,505	\$ 208,156	\$ 40,188

Pension Plan Fiduciary Net Position

Detailed information about the FRS Plan's fiduciary's net position is available in a separately issued FRS Pension Plan and Other State-Administered Systems Annual Comprehensive Financial Report. That report may be obtained through the Florida Department of Management Services website at <http://www.dms.myflorida.com>.

Retiree Health Insurance Subsidy (HIS) Program Defined Benefit Pension Plan

Plan Description

The Retiree Health Insurance Subsidy Program (HIS Plan) is a cost-sharing multiple-employer defined benefit pension plan established under Section 112.363, Florida Statutes, and may be amended by the Florida Legislature at any time. The benefit is a monthly payment to assist retirees of State-administered retirement systems in paying their health insurance costs and is administered by the Florida Department of Management Services, Division of Retirement.

Benefits Provided

For the fiscal year ended June 30, 2025, eligible retirees and beneficiaries received a monthly HIS payment of \$7.50 for each year of creditable service completed at the time of retirement, with a minimum HIS payment of \$45 and a maximum HIS payment of \$225 per month, pursuant to Section 112.363, Florida Statutes. To be eligible to receive a HIS Plan benefit, a retiree under a State-administered retirement system must provide proof of health insurance coverage, which may include Medicare.

Contributions

The HIS Plan is funded by required contributions from FRS participating employers as set by the Florida Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. The City contributed 100% of its statutorily required contributions for the current and preceding 4 years. HIS Plan contributions are deposited in a separate trust fund from which payments are authorized. HIS Plan benefits are not guaranteed and are subject to annual legislative appropriation. In the event the legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or canceled. The City's contributions to the HIS Plan were \$6,923 for the year ended September 30, 2025.

Pension Costs

As of September 30, 2025, the City reported a liability of \$99,279 for its proportionate share of the HIS Plan's net pension liability. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2025. The City's proportion of the net pension liability was based on the City's contributions received during the measurement period for employer payroll paid dates from July 1, 2024, through June 30, 2025, relative to the total employer contributions received from all participating employers. On June 30, 2025, the City's proportion was 0.000774562% which was a decrease from its proportion measured as of June 30, 2024, of (0.000908820%).

For the year ended September 30, 2025, the City recognized pension expense of \$250,659 for its proportionate share of HIS's pension expense. In addition, the City reported its proportionate share of HIS's deferred outflows of resources and deferred inflows of resources from the following sources:

Proportionate Share of HIS Deferred Outflows and Inflows of Resources

Category	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual economic experience	\$ 592	\$ 157
Changes in actuarial assumptions	879	24,013
Net difference between projected and actual earnings on pension Plan investments	-	83
Changes in proportion and differences between entity Contributions and proportionate share of contributions	-	87,796
City contributions subsequent to the measurement	1,907	-
Total	\$ 3,378	\$ 112,049

The \$1,907 reported as deferred outflows of resources related to pensions resulting from City's contributions to the FRS Plan subsequent to the measurement date. The contributions made after the measurement date of the net pension liability, but before the end of the employer's reporting period will be recognized as a reduction of the net pension liability in the subsequent fiscal period rather than in the current period. Therefore, they will be recognized as a reduction of the net pension liability in the Plan year ended June 30, 2026. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized as an increase (decrease) in pension expense as follows:

Other Amounts Reported as Deferred Outflows—Increase and Inflows—(Decrease) of Resources Related to Pensions

Year Ended September 30	Amount
2026	\$ (42,947)
2027	(40,508)
2028	(30,409)
2029	(16,458)
2030	(7,115)
Thereafter	(1,117)
Total	\$ (138,553)

Pension Liability Actuarial Assumptions

Category	Assumption
Inflation	2.40% per year
Salary Increases	3.50% Average, Including Inflation
Municipal Bond Rate	5.20%

The total pension liability in the July 1, 2025 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement. Mortality rates were based on the Generational PUB-2000 with Projection Scale MP-2018. Because the HIS is funded on a pay-as-you go basis, no experience study has been done.

Discount Rate

The discount rate used to measure the total pension liability was 5.20% for the HIS Plan. In general, the discount rate for calculating the total pension liability is equal to the single rate equivalent to discounting at the long-term expected rate of return for benefit payments prior to the projected depletion date. Because the HIS benefit is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate, and the single equivalent discount rate is equal to the municipal bond rate selected by the HIS Plan sponsor. The Bond Buyer General Obligation 20-Bond Municipal Bond Index was adopted as the applicable municipal bond index.

Long-Term Expected Rate of Return

As stated above, the HIS Pension Plan is essentially funded on a pay as you go basis. As such, there is no assumption for a long-term expected rate of return on a portfolio, no assumption for cash flows into and out of the pension plan or assumed asset allocation.

Pension Liability Sensitivity

The following presents the City's proportionate share of the net pension liability for the HIS Plan, calculated using the discount rate disclosed in the preceding paragraph, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate one percentage point lower or one percentage point higher than the current discount rate:

The City's Proportionate Share of the HIS Pension Plan Net Pension Liability

Pension Plan Net	1% Decrease Rate 4.20	Current Discount Rate 5.20	1% Increase Rate 6.20
HIS Pension Plan Net Pension Liability	\$ 111,953	\$ 99,279	\$ 88,650

Defined Contribution Plan - 401(A) Retirement Plan

Plan Description

Beginning January 1, 1996, the City's new general employees participate in the ICMA Retirement Plan, which is qualified under Section 401(a) of the Internal Revenue Code. This is a money- purchase-retirement-program, administrated by the Retirement Corporation, providing vesting according to the following schedule:

Defined Contribution Plan Vesting Timeline

Employment Term	Vesting
After 2 years	20%
After 3 years	40%
After 4 years	60%
After 5 years	80%
After 6 years	100%

Plan Funding

The plan, as established by Resolution 186-95, applies to all employees, except public safety employees. The City contributes to the plan at a rate of 10% of employee salaries and wages which amount to \$1,093,830 for FY 2024-2025. The plan is non-contributory, which means employees are not allowed to contribute to the plan, unless the plan is amended pursuant to Section 14.05. Normal retirement age is 59. A second plan was established on January 4, 1999, for the City Manager which exactly mirrors the general employee plan provisions described above except that the City Manager's plan provides immediate 100% vesting and has a contribution rate of 15%. This benefit was extended to the other Charter Offices (City

Attorney and City Clerk effective October 1, 2022. The Charter Officer's benefit amounted to \$86,056 for the fiscal year. As of September 30, 2025, 173 general employees participated in the plan.

Deferred Compensation Plan

The City offers its employees a tax-deferred compensation plan meeting the requirements of Internal Revenue Code Section 457. The plan was established by City ordinance that appointed ICMA Retirement Corporation and Nationwide as plan administrators. The City's fiduciary responsibility is to remit employee deferred compensation to the administrator on a regular basis. The deferred compensation is not available to employees until termination, retirement, death, or emergency.

Post-Employment Benefit Obligations

Other Postemployment Benefits (OPEB) Plan Description

The City provides the following health-related benefits to retirees and certain other employees: (1) The City is required by Florida Statute 112.0801 to allow retirees and certain other former employees to buy healthcare coverage at the same "group insurance rates" current employees are charged. Although retirees pay for healthcare at group rates, they are receiving a valuable benefit because they can buy insurance at costs that are lower than the costs associated with the experience rating for their age bracket. The availability of this lower cost health insurance represents an "implicit subsidy" for retirees. (2) The City offers multiple health insurance options for employees. Employee-only HSA and base PPO plans were covered by the City at no charge to the employee. Dependent and fully family coverage HSA and PPO plans were also offered at a partial cost to the employee, varying according to the coverage type. A "buy-up" PPO plan, with richer benefits, was also offered for employee only, employee spouse, and full family coverage at a higher cost to the employee. A similar variety of Dental and Vision plans were also offered. Non-participating full-time employees continued to receive \$156 per month.

Eligible retirees electing medical coverage also receive City benefit contributions toward payment of insurance premiums. Retirees must have been employed by the City for at least ten years and receive normal or early retirement benefits from his/her retirement plan to be eligible. City benefit contributions, equal to benefit contributions for employees, are applied to regular retired employees until they are eligible to receive Medicare benefits at the age of 65. Although the implicit subsidy is the result of state law when healthcare is offered as an employee benefit, City benefit contributions are not available for employees who began employment after November 1, 2005. The benefit contributions are based on years of service, date of retirement, and applicable Rules & Regulations and Union Contracts in place at the time of retirement. 5% of the total contribution is earned for each year of creditable service up to 100%. Retirees pay the difference in costs that exceed the benefit Contribution. Contributions cease upon:

- The earlier attainment of age 65, Medicare eligibility, or death
- A retiree electing to use another group health insurance plan
- Acceptance of employment after retirement with an entity that offers health insurance benefits

Retirees not eligible for City benefit contributions can continue coverage into retirement on the City’s plans on a retiree-pay-all basis, including spouse and dependents. Upon death of the retiree, a dependent may continue coverage only through COBRA continuation of coverage.

The City administers the OPEB plan as a single employer defined benefit healthcare plan (the “OPEB Plan”) available to retirees and their spouse/dependents. To be eligible for participation in the OPEB Plan, the employee must:

- Retire under the Florida Retirement System, the City of Temple Terrace, Municipal Police Officers’ Pension Plan or the Municipal Firefighters’ Pension Plan, or the City of Temple Terrace Defined Contribution Plan
- Attain the minimum service requirements under the OPEB Plan
- Elect to continue medical coverage by paying the applicable monthly premium

The City does not issue a stand-alone financial report on the OPEB Plan. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Employees Covered by Benefit Terms

The following employees were covered by the benefit terms as of September 30, 2025, the latest actuarial valuation date:

Employees Covered by Benefit Terms

Category	Employees Covered
Retirees and beneficiaries currently receiving benefits	28
Active Employees	275
Total Covered	303

Benefits Provided

Participants in the City’s OPEB Plan become participants in the City’s group health self-insurance program and receive the healthcare benefits of that program for themselves and their dependents. (Pursuant to Section 112.0801, Florida Statutes, the City is required to offer participation in such a program at a cost to the retiree that is no greater than the cost at which coverage is available to active City employees i.e., the average blended cost. In other words, the premium payments to the group health self-insurance program cannot be age-adjusted, and there is therefore an implicit subsidy of retirees by the City and its active employees.) As an alternative, the City also offers retirees or their spouse/dependents the option to purchase a reduced level of coverage under a Medicare supplement plan.

Contributions

Contributions to the OPEB Plan are shared by the retiree and the City. OPEB Plan participants must reimburse the City for the City’s average blended cost (the City provides the implicit subsidy). Thus, retirees

can continue medical, dental and vision coverage into retirement on the City’s plans on a retiree-pay-all basis, including spouse and dependents. The premium rate being charged active participants must be paid. Upon death of the retiree, a dependent may continue coverage only through COBRA continuation of coverage. Retirees eligible for the stipend mentioned above pay the difference in cost for benefits that exceed the Flexible Benefit Contribution.

Total OPEB Liability of the City

The measurement date for the City’s total/net OPEB liability is September 30, 2025, the same as the reporting date. The measurement period for OPEB cost was October 1, 2024, to September 30, 2025. The components of the City’s total OPEB liability on September 30, 2025, are as follows:

Components of City’s Total OPEB Liability

Component	Amount
Total OPEB Liability	\$ 7,008,703
OPEB Plan Fiduciary Net Position	-
City’s Total OPEB Liability	\$ 7,008,703

Actuarial Assumptions

The total OPEB liability on September 30, 2025, was based on an actuarial valuation dated October 1, 2024, rolled forward to September 30, 2025, using the following actuarial assumptions:

OPEB Actuarial Assumptions

Category	Assumption
Inflation	3.0% per annum
Discount Rate	4.50% (S&P Municipal Bond 20-Year High-Grade Rate Index as of Sep-30-25)
Healthcare cost trend rates	Medical Plans – 8% with ultimate Healthcare cost trend rate of 4.50% by FY 2037
Mortality Rates	401a and FRS Employees and Retirees: PubG-H-2010 – General Mortality Table with Mortality Improvement using Scale MP-2020. Police and Fire Employees and Retirees: PubS-H-2010, Safety Mortality Table with Mortality Improvement using Scale MP-2020

An experience study was not done, as it was not considered necessary to support the actuarial results.

Discount Rate

The discount rate used to measure the total OPEB liability on September 30, 2025, was 4.50% increased from 4.06% on September 30, 2024. Because the City’s OPEB costs are essentially funded on a pay-as-you-go funding structure, a municipal bond rate was used to determine the total pension liability for the Program. The S&P Municipal bond 20-Year High-Grade Rate Index as of September 30, 2025, was adopted for this purpose.

Changes in the Total OPEB Liability

Total OPEB Liability	FY 2025
Service Cost	\$ 216,928
Interest	242,538
Changes in Benefit Terms	-
Difference between expected and actual experience	561,224
Change of assumptions and other inputs	385,232
Benefit payments	(742,175)
Net change in total OPEB liability	663,747
Total OPEB liability-beginning	6,344,956
Total OPEB liability-ending	\$ 7,008,703

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following table presents the total OPEB liability, calculated using the discount rate of 4.50% as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower 3.50% or one percentage-point higher 5.50% than the current discount rate:

OPEB Liability Using Discount Rate

Category	1% Decrease	Current Discount Rate	1% Increase
Percentage with Increase/Decrease	3.50%	4.50%	5.50%
Total OPEB Liability	\$ 6,551,293	\$ 7,008,703	\$ 7,526,872

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following table presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point lower or one percentage point higher than the current discount rate:

OPEB Liability Using Healthcare Rate

Category	1% Decrease	Current Discount Rate	1% Increase
Percentage with Increase/Decrease	5.25%	6.25%	7.25%
Total OPEB Liability	\$ 6,630,844	\$ 7,008,703	\$ 7,441,923

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended September 30, 2025, the City recognized OPEB expense of \$550,857 on September 30, 2025, the City has deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

OPEB Deferred Outflows and Inflows

Category	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences Between Expected and Actual Experience	\$ 529,162	\$ 321,001
Changes in Assumptions	1,067,268	614,156
Total	\$ 1,596,430	\$ 935,157

Deferred inflows of resources shown above will be recognized in OPEB expense in the following years:

Net Deferred Inflows Shown as Expense

Fiscal Year Ending	Amount
30-Sep-26	\$ 37,154
30-Sep-27	(6,498)
30-Sep-28	148,174
30-Sep-29	157,342
30-Sep-30	160,754
Thereafter	164,347
Total	\$ 661,273

Employee Contribution Information

Retirees participating in the group insurance plans offered by the City of Temple Terrace are required to contribute 100% of the active premiums. In future years, contributions are assumed to increase at the same rate as premiums. Note that projected employee contributions for the Dental and AFLAC benefits are assumed to cover the entire cost of those respective programs. In addition, the Life and Disability Insurance benefits are currently not offered to retirees.

Other Employee Benefits -Vacation and Sick Leave

Unused vacation leave is paid upon an employee's termination. Sick leave not taken is forfeited by terminating employees. The vacation leave and sick leave is recorded as a liability in the financial statements per requirements set forth in GASB Statement 101. With the implementation of this statement, the City recognized an increase in liability of \$326,650 across all departments. Accrued sick time is not eligible to be paid to the employee upon termination. Therefore, the City only recognizes 50% of the balance as due within a year.

Post-Retirement Benefits

Based on City of Temple Terrace Rules and Regulations, Section 13-8, retired City employees are eligible to continue participation in the same insurance benefits selected prior to retirement except for additional life insurance, disability, insurance, and deferred compensation. Retirees are eligible to receive the same monthly flexible benefit contribution amount as active City employees less any amount for health insurance subsidy under the retirement plan toward the cost of these benefits until age 65 as discussed in the note regarding other postemployment benefits. Upon reaching age 65, a retiree may elect to continue in the City's group health insurance program but will not be eligible for the City's flexible benefit contribution.

Commitments and Contingencies

Commitments

The City has various construction contracts at fiscal year-end. A substantial amount of these commitments are for infrastructure. At September 30, 2025, the City had some significant outstanding commitments on contracts in excess of \$1,000,000. The total contract amounts were approximately \$23 million, and the remaining balance on those contracts totaled approximately \$14.5 million, as of September 30, 2025. A breakdown of outstanding encumbrances, by fund, are as follows:

Fund	Open Encumbrances
General Fund	\$ 975,433
Street Improvement Fund	1,530,323
Building Fund	34,995
Community Investment Tax Fund	1,274,347
Tax Increment Financing Fund	144,322
Water & Sewer Fund	10,558,507
Sanitation Fund	20,169
City Garage - Fleet Fund	5,328
	\$ 14,543,424

Contingencies

In the normal course of operations, the City participates in various federal and state grant/loan programs from year to year. The programs are often subject to additional audits by agents of the granting or loaning agency, the purpose of which is to ensure compliance with the specific conditions of the grant or loan. Any liability of reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material to the financial statements.

Long-Term Liabilities

Revenue bonds and other long-term liabilities directly related to and intended to be paid from Enterprise Funds are included in the business-type activities. All other long-term indebtedness of the city is accounted for in the governmental activities.

Summarized below are the City's long-term debt issues which are outstanding on September 30, 2025:

Description of Long-Term Debt

Governmental Activities Long-Term Debt	Original Amount	Amount	Interest Rate	Annual Debt
		Outstanding		
2021 Taxable Refunding Revenue Note	\$ 12,791,000	\$ 10,004,856	2.75%	\$ 632,000
Total Governmental Activities Long-Term Debt	\$ 12,791,000	\$ 10,004,856	N/A	\$ 632,000

Note: The purpose of all debt listed in this table is “Revenue Debt”

During the fiscal year ended September 30, 2025, the following changes in long-term liabilities occurred:

Changes in Long-Term Liabilities

Category	30-Sep-24	Additions	Deductions	Final	Due within one year
Governmental activities					
2005 Revenue Note	\$ 236,823	\$ -	\$ (236,823)	\$ -	\$ -
2021 Revenue Note	10,615,856	-	(611,000)	10,004,856	632,000
Accrued compensated absences *	1,655,106	281,644	-	1,936,750	974,736
SBITA liability	630,463	304,888	(325,422)	609,929	277,927
Total OPEB obligation	5,458,540	1,348,353	(799,595)	6,007,298	341,995
Net Pension Liability	26,313,839	2,452,995	(3,384,326)	25,382,508	-
Total governmental activities	\$ 44,910,627	\$ 4,387,880	\$ (5,357,166)	\$43,941,341	\$ 2,226,658
Business-Type activities					
Accrued compensated absences	\$ 170,794	\$ 45,006	\$ -	\$ 215,800	\$ 82,668
Total OPEB obligation	886,415	249,630	(134,640)	1,001,405	376,346
Net Pension Liability	104,469	23,213	(57,527)	70,155	-
Total business-type activities	1,161,678	317,849	(192,167)	1,287,360	459,014
Total long-term Liabilities	\$ 46,072,305	\$ 4,705,729	\$ (5,549,333)	\$45,228,701	\$ 2,685,672

*The calculation of accrued compensated absences was done using the requirements in GASB Statement 101 and the change is netted above.

Other Long-Term Liabilities

Other long-term liabilities, such as compensated absences, OPEB obligations, and Net Pension Liability are typically liquidated by the individual fund to which the liability is directly associated, specifically General Fund, Water & Sewer Fund, Sanitation Fund, and City Garage Fleet Fund.

Summary of Principal and Interest Requirements (All Series)

The annual requirements to amortize all outstanding debt except compensated absences, as of September 30, 2025, as follows:

Outstanding Debt to be Amortized

Payable Fiscal Year Ended September 30, 2025	2021 Revenue Note Principal	2021 Revenue Note Interest
2026	\$ 632,000	\$ 275,134
2027	651,000	257,754
2028	671,000	239,851
2029	695,000	221,399
2030	713,000	202,286
2031-2035	3,954,000	702,935
2036-2038	2,688,856	149,478
Total	\$ 10,004,856	\$ 2,048,837

2005 Country Club Revenue Note

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 Temple Terrace Golf and Country Club (Club) to pay off notes 323 and 364 and utilize the remaining proceeds of \$125,496 to construct a maintenance facility. Payment of the loan is secured by a lien upon, and a pledge of non-ad valorem funds budgeted and appropriated for purposes of payment. Principal and interest on the note will be paid semi-annually commencing April 1, 2006, with the final payment due October 1, 2025. The source of funds for this payment is generated from the Temple Terrace Golf Club reimbursement, which include 0.5% surcharge over the rate on the note. This surcharge was eliminated on October 6, 2009, per Resolution 127-09. In February 2016, the City entered into an agreement with the golf course management company, Integrity Golf Company, who assumed the operations of the Club during FY 2016. The agreement stipulated that the management company shall remit to the City \$125,000 annually for the Club's debt service payments on the 2005 Revenue Note. Integrity failed to make payments in FY 2017, subsequently putting the Club in default for 2 payments. In February 2018 the Club and the City entered into a new agreement. The Club paid the amount in arrears on this loan, and subsequent payments in 2019 to keep the Club in good standings on loan payments. From FY 2020 to FY 2024, due to COVID and the economic aftermath, the Club struggled to make payments in accordance with the agreement; an average of only \$85,506 per year was paid during these five years. Serious discussions about this shortfall began during FY 2024 between City leaders and Club leaders. By the end of FY 2024, the Country Club had a new operational model generating

more Golf revenue and a monthly payment plan to the City based on a percentage of the revenue. In FY 2025, the Club made \$132,817 in payments toward the loan, bringing the September 30, 2025, principal balance due to the City for repayment of the loan to \$2,267,099.

2021 Taxable Refunding Revenue Notes

In February 2021, the City refinanced the previous year's 2018A Taxable Non-Ad Valorem Revenue Bond. The 2021 note was issued for \$12,791,000 with interest payments due each April and October 1, including the one-time principal payment amortized through October 1, 2038 (the same due date as the original schedule from 2020 Revenue Note) at a stated interest rate of 2.75% from CenterState Bank, down from the previously refunded 4.28%, a decrease of 1.53%.

Loans Payable

The City does not have any revenue bonds; all loan disclosures relate to Revenue Notes. Therefore, there are no unused lines of credit nor assets that are pledged as collateral for debt. All notes are direct borrowing.

The 2005 Country Club Note is a fixed amount payment and has a pre-payment penalty. In the event of any default, the interest would accrue on the defaulted and any additional amounts, making the payments larger for any subsequent years for the 2005 loan to be paid off. The \$236,823 principal balance of this loan was paid off in September 2025.

The 2021 long term Revenue Note is for the Community Redevelopment Agency area in which the Tax Increment Finance (TIF) District is located. This is property that was held by the City until sales of the various areas within the TIF district. Not all of the property within this area has been sold. This is a 20-year loan with interest and principal due annually. This Revenue Note does not have any prepayment penalties. The principal balance of this loan was \$10,004,856 as of September 30, 2025.

Any defaults would be added to subsequent payments throughout the term of the loan.

Conduit Debt

On December 2, 2003, City Council authorized the issuance of revenue bonds in the principal amount of \$15,000,000 for construction of two hospice facilities in Temple Terrace and Ruskin by LifePath Hospice and Palliative Care, Inc., which were delivered on December 11, 2003. On August 4, 2009, City Council authorized amendments and the interest rate conversion of \$13,827,500 Revenue Bonds (LifePath Hospice Project), Series 2003 consisting of one fully registered Bond, to SunTrust Bank, dated September 1, 2009, bearing interest at the Bank Rate, and maturing on December 1, 2030. Interest rate was changed from a LIBOR to a SOFR index in May 2023 in accordance with industry requirements. Interest payments are made over a 27-year period, with principal payments beginning December 1, 2006, and maturing December 1, 2030. These conduit bonds do not constitute an indebtedness of the City of Temple Terrace but are payable solely from the revenues derived from the operation of the hospice facilities.

Subscription Arrangements (SBITA)

For the year ended September 30, 2025, the financial statements include detail of GASB Statement No. 96, Subscription-Based Information Technology Arrangements (SBITA). The primary objective of this statement is to enhance the relevance and consistency of information about governments' subscription activities. This statement establishes a single model of subscription accounting based on the principle that subscriptions are financings of the right to use an underlying asset. Under this Statement, an organization is required to recognize a subscription liability and an intangible right-to-use subscription asset. For additional information, refer to the disclosures below.

The City entered into new SBITA agreements during FY 2025, as well as continued relationships with previously reported vendors. The value of the right to use assets with accumulated amortization is included above in the Governmental Capital Assets.

The governmental activities future principal and interest payments for SBITA liabilities as of September 30, 2025, were as follows:

SBITA Payments

Payments by Activity Type

Governmental Activities			
Fiscal Year	Principal Payments	Interest Payments	Total Payments
2026	\$ 277,927	\$ 15,183	\$ 293,110
2027	232,686	9,373	242,059
2028	99,316	2,200	101,516
Total	<u>\$ 609,929</u>	<u>\$ 26,756</u>	<u>\$ 636,685</u>

Note IV—Other Information

Risk Financing

The City is subject to losses in the normal course of operations resulting from general liability, property and casualty, workers' compensation, employee health and accident, environmental and antitrust matters. The City has purchased commercial insurance to protect against employee dishonesty and employee health losses. The City participates in a self-insurance program for purposes of protecting against workers' compensation losses; real and personal property losses; automobile damage; pollution, and general liability, including malpractice, employment practices liability insurance and errors and omissions. Further, the City transfers risk, whenever possible, through hold-harmless clauses and insurance requirements in all contracts, leases and agreements. The City has maintained the same insurance coverage for several years. Settled claims have not exceeded commercial coverage in any of the past five fiscal years.

On October 1, 2019, the City entered into an intergovernmental cooperative agreement with Florida Municipal Insurance Trust (FMIT), a risk management and self-insurance association, for the purpose of reducing and limiting member casualty and property losses and employee injuries caused by or arising out of the operations of its members. The pool processes claims, performs investigations, provides defense and settlement when claims arise. FMIT administers a risk management pool and utilizes such funds to defend and protect any members of the pool against liability for a covered loss. All funds contained within the pool are funds directly derived from its members who are public agencies of the State of Florida. The relationship is a joint self-insurance or self-funded program using governmental funds. The purchase of liability insurance by the pool or any of its members is not intended to, and does not, waive sovereign immunity. The pool and the members of the pool do not intend to waive sovereign immunity through their use of public funds retained within the pool. Such funds are not intended to constitute the existence, issuance, or purchase of a policy for insurance. And the pool is not treated as an "insurer" within the meaning of any State legislation. Among other things, the powers of the pool include the purchase of aggregate excess insurance and specific excess insurance to supplement the risk management pool. The City is obligated to make payments to the pool, select a representative to serve on the Board of Directors, allow attorneys employed by the pool to represent the City in investigation, settlement discussions and all levels of litigation arising out of any claim made against the City, and to follow operations and loss reduction and prevention procedures established by the pool.

Florida Municipal Insurance Trust (FMIT) is a risk pool that assumes the risk of loss for all participating members. The members are subject to additional premium assessments in the event that the risk pool required additional funding to satisfy all claims. The City has a "claims reporting period" that coincides with the fiscal year. Renewal premium quotes are typically available in June prior to the beginning of the fiscal year.

Property Acquisition / Public Safety Building

The assigned fund balance in FY 2024 included \$1.5 million to be used for acquisition of property to build a new Public Safety station to house a new Police headquarters and Fire Station 3. The first step in this effort occurred in January 2024 as the City Council adopted Resolution 7-24 authorizing City officials to negotiate and prepare a Purchase and Sale Agreement (PSA) for the purchase of 5.01+ acres located at 7911

Harney Road. The City Manager was authorized to deposit \$10,000 into escrow per a letter of intent. Negotiations ensued, and on June 3, 2024, the 7911 Harney Road property was purchased for \$1,567,137. Additional expenditures associated with the land sale brought the full FY 2024 expenditure to \$1,643,333. The \$143,333 in excess of the \$1.5 million assigned for the property purchase was paid from an assigned balance of “To-be-determined” Council Projects of \$2,647,667.

Conceptual design work for the new building was contracted and began in FY 2025 for \$191,214. The City Manager and Finance Director began to speak with Financial and Bond Counsel regarding the financing of the new building and it was agreed that the City should seek to put a General Obligation Bond on the ballot in 2026. City Council approved a \$10,000 educational campaign in FY 2026.

Community Investment Tax Renewal

The Community Investment Tax (CIT) is a half-percent sales tax that was approved by Hillsborough County voters in September 1996 for a period of 30 years. It was set to expire on November 30, 2026. Hillsborough County voters voted to renew the tax through December 31, 2041. The renewal ballot language, which was approved on November 5, 2024, read, "Shall Hillsborough County renew the existing local government infrastructure surtax, known locally as the community investment half-cent sales tax, commencing December 1, 2026, through December 31, 2041, to be shared with the municipalities and the School Board to fund infrastructure for transportation and public works, public safety, public facilities, public utilities and public schools."

PFAS

In FY 2025, the City’s Water Utility became aware that levels of polyfluoroalkly substances (PFAS) contaminates found in the City’s water exceeded enforceable maximum levels required by the Federal Environmental Protection Agency (EPA) to be attained by 2031. Temple Terrace is among the estimated 4,000-6,700 water utilities nationally with levels that need to be reduced to meet the 2031 goal. The Temple Terrace City Council approved a study and analysis by a Utilities consultant to come up with possible solutions and costs. Results of the study are expected to be released in May 2026. It is anticipated that a revenue bond will be required for the study to obtain the necessary financing for a solution. A Water and Sewer rate study by an independent firm would be a requirement for obtaining a revenue bond. Any rate increases necessary to address the PFAS issue, would not be implemented until FY 2027, at the earliest.

Subsequent Events

The City Council decided to put the GO Bond referendum on the August 18, 2026 Primary Election Ballot. A bond referendum ordinance was written and scheduled to go before the Council for adoption in April, 2026. City staff continued to meet with a Utilities consulting firm to analyze multiple potential solutions for lowering PFAS levels to the EPA required levels by 2031, with a date of May 19, 2026 to present recommendations to Council and subsequent Town Hall meeting scheduled for May 26, 2026.

REQUIRED SUPPLEMENTARY INFORMATION

Pension and Other Postemployment Benefit Schedules

- Schedule of Changes in Net Pension Liability and Related Ratios – Last Ten Fiscal Years – Fire Fighter’s Retirement System
- Schedule of Contributions – Last Ten Fiscal Years – Fire Fighter’s Retirement System
- Schedule of Changes in Net Pension Liability and Related Ratios – Last Ten Fiscal Years – Police Officer’s Retirement System
- Schedule of Contributions – Last Ten Fiscal Years – Police Officer’s Retirement System
- Schedule of Employer Contributions Police Officer’s and Fire Fighter’s Retirement System – Annual Money - Weighted Rate of Return, Net of Investment Expense
- Schedule of Proportionate Share of the Net Pension Liability – Last Ten Fiscal Years – FRS
- Schedule of Proportionate Share of the Net Pension Liability – Last Ten Fiscal Years – Retiree Health
- Schedule of Contributions – Last Ten Fiscal Years – FRS & Retiree Health
- Schedule of Changes in Total OPEB Liability and Related Ratios – Last Nine Fiscal Years

Budgetary Comparison Schedules

- Notes to Required Supplementary Information – Budget Comparison Schedules
- General Fund Budgetary Comparison
- Major Special Revenue Fund – Budgetary Comparison Schedule
 - Street Improvement Fund

Schedule of Changes in Net Pension Liability and Related Ratios – Last Ten Fiscal Years – Fire Fighter’s Retirement System
City of Temple Terrace
Year Ended September 30, 2025

Category	2025	2024	2023	2022	2021
Total pension liability					
Service cost	\$ 1,245,311	\$ 1,250,715	\$ 1,268,572	\$ 1,147,789	\$ 1,095,292
Interest	3,844,084	3,742,775	3,527,326	3,294,793	3,118,702
Changes in excess state money	-	-	-	-	-
Share plan allocation	106,340	56,971	39,734	14,872	8,332
Changes of benefit terms	-	-	-	-	-
Differences between expected and actual experience	733,285	622,220	5,644	407,554	49,281
Changes of assumptions	(612,363)	-	-	-	186,359
Contributions–buy back	1,977	3,667	10,493	40,856	36,783
Benefit Payments, including refunds of employee contributions	(2,227,844)	(1,699,911)	(2,144,970)	(1,623,627)	(1,587,807)
Net change in total pension liability	3,090,790	3,976,437	2,706,799	3,282,237	2,906,942
Total pension liability–beginning	54,153,722	50,177,285	47,470,486	44,188,249	41,281,307
Total pension liability–ending (A)	\$ 57,244,512	\$ 54,153,722	\$ 50,177,285	\$ 47,470,486	\$ 44,188,249
Plan fiduciary net position					
Contributions–employer	\$ 2,122,169	\$ 2,008,679	\$ 1,808,072	\$ 1,667,917	\$ 1,639,639
Contributions–state	368,892	270,155	235,680	185,956	172,877
Contributions–employee	516,565	466,708	443,150	419,795	375,858
Contributions–buy back	1,977	3,667	10,493	40,856	36,783
Net investment income	3,144,250	6,293,333	4,004,353	(5,107,106)	6,700,446
Benefit Payments, including refunds of employee contributions	(2,227,844)	(1,699,911)	(2,144,970)	(1,623,627)	(1,587,807)
Administrative expense	(70,914)	(63,145)	(62,116)	(67,745)	(76,919)
Net change in plan fiduciary net position	3,855,095	7,279,486	4,294,662	(4,483,954)	7,260,877
Plan fiduciary net position–beginning	45,291,691	38,012,205	33,717,543	38,201,497	30,940,620
Plan fiduciary net position–ending (B)	\$ 49,146,786	\$ 45,291,691	\$ 38,012,205	\$ 33,717,543	\$ 38,201,497
Net pension liability–ending (A)–(B)	\$ 8,097,726	\$ 12,165,080	\$ 12,165,080	\$ 13,752,943	\$ 5,986,752
Plan fiduciary net position as a percentage of the total pension liability	85.85%	83.64%	75.76%	71.03%	86.45%
Covered payroll	\$ 4,913,955	\$ 4,441,075	\$ 4,216,466	\$ 3,994,244	\$ 3,576,190
Net pension liability as a % of covered payroll	164.79%	199.55%	288.51%	344.32%	167.41%

(Continued)

See independent auditor’s report as it relates to required supplementary information.

Required Supplementary Information

Schedule of Changes in Net Pension Liability and Related Ratios – Last Ten Fiscal Years – Fire Fighter’s Retirement System
City of Temple Terrace
Year Ended September 30, 2025

Category (Continued)	2020	2019	2018	2017	2016
Total pension liability					
Service cost	\$ 1,144,202	\$ 1,107,294	\$ 1,032,866	\$ 929,615	\$ 923,351
Interest	2,904,236	2,720,390	2,462,363	2,342,818	2,179,370
Changes in excess state money	-	-	-	-	(18,213)
Share plan allocation	3,809	686	-	-	15,028
Changes of benefit terms	-	(17,202)	-	-	-
Differences between expected and actual experience	(363,666)	81,020	1,408,684	(261,617)	38,129
Changes of assumptions	761,225	-	-	-	627,713
Contributions–buy back	18,487	16,383	25,724	-	3,143
Benefit Payments, including refunds of employee contributions	(1,531,851)	(1,490,948)	(1,602,076)	(1,447,974)	(1,769,625)
Net change in total pension liability	2,936,442	2,417,623	3,327,561	1,562,842	1,998,896
Total pension liability–beginning	38,344,865	35,927,242	32,599,681	31,036,839	29,037,943
Total pension liability–ending (A)	\$ 41,281,307	\$ 38,344,865	\$ 35,927,242	\$ 32,599,681	\$ 31,036,839
Plan fiduciary net position					
Contributions–employer	\$ 1,429,968	\$ 1,752,112	\$ 1,450,076	\$ 1,316,570	\$ 1,167,720
Contributions–state	163,831	157,585	155,354	153,625	168,057
Contributions–employee	373,276	375,067	350,864	327,645	303,975
Contributions–buy back	18,487	16,383	25,724	-	3,143
Net investment income	2,027,593	969,827	2,600,576	2,683,463	1,359,948
Benefit Payments, including refunds of employee contributions	(1,531,851)	(1,490,948)	(1,602,076)	(1,447,974)	(1,769,625)
Administrative expense	(58,696)	(49,498)	(54,011)	(65,679)	(43,311)
Net change in plan fiduciary net position	2,422,608	1,730,528	2,926,507	2,967,650	1,189,907
Plan fiduciary net position–beginning	28,518,012	26,787,484	23,860,977	20,893,327	19,703,420
Plan fiduciary net position–ending (B)	\$ 30,940,620	\$ 28,518,012	\$ 26,787,484	\$ 23,860,977	\$ 20,893,327
Net pension liability–ending (A)–(B)	\$ 10,340,687	\$ 9,826,853	\$ 9,139,758	\$ 8,738,704	\$ 10,143,512
Plan fiduciary net position as a percentage of the total pension liability	74.95%	74.37%	74.56%	73.19%	67.32%
Covered payroll	\$ 3,551,628	\$ 3,568,671	\$ 3,338,386	\$ 3,117,461	\$ 2,892,247
Net pension liability as a % of covered payroll	291.15%	275.36%	273.78%	280.31%	350.71%

See independent auditor’s report as it relates to required supplementary information.

Required Supplementary Information

Schedule of Changes in Net Pension Liability and Related Ratios – Last Ten Fiscal Years – Fire Fighter’s Retirement System
City of Temple Terrace
Year Ended September 30, 2025

(Continued)

Notes to Schedule:

- For measurement date September 30, 2021, as a result of the experience study dated May 12, 2021, the following changes were made:
 - The investment return assumption was reduced from 7.50% to 7.40% per year, net of investment related expenses.
 - Amended the assumption regarding expected individual salary increases from a flat 6.5% per year to 8.5% in the first year of employment and 5.5% per year for those with one or more years of Credited Service.
 - Amended the assumption regarding Normal Retirement to be that in the first year a Member becomes eligible for Normal Retirement there will be a 50% probability of Retirement, and then a 100% probability one year after first eligibility.
 - Amended the expected withdrawal rates to increase the assumed rates for less than 2 years of service and reduce the assumed rates for those with more than 2 years of service.
- For measurement date September 30, 2020, as mandated by Chapter 2015-157, Laws of Florida, the assumed rates of mortality were changed to the rates used in the July 1, 2019, actuarial valuation for special risk lives, with appropriate risk and collar adjustments made based on plan demographics.

See independent auditor’s report as it relates to required supplementary information.
Required Supplementary Information

Schedule of Contributions – Last Ten Fiscal Years – Firefighters’ Retirement System
City of Temple Terrace
September 30, 2025

Reporting Period Ending	2025	2024	2023	2022	2021
Actuarially Determined Contribution	\$ 2,335,353	\$ 2,204,625	\$ 1,972,617	\$ 1,843,524	\$ 1,799,661
Contributions in Relation to the Actuarially Determined Contribution	2,384,721	2,221,863	2,004,018	1,839,001	1,804,184
Contribution Deficiency – (Excess)	\$ (49,368)	\$ (17,238)	\$ (31,401)	\$ 4,523	\$ (4,523)
Covered Payroll	\$ 4,913,955	\$ 4,441,075	\$ 4,216,466	\$ 3,994,244	\$ 3,576,190
Contributions as a Percentage of Covered Payroll	48.53%	50.03%	47.53%	46.04%	50.45%

Reporting Period Ending	2020	2019	2018	2017	2016
Actuarially Determined Contribution	\$ 1,776,761	\$ 1,722,240	\$ 1,605,430	\$ 1,329,855	\$ 1,329,855
Contributions in Relation to the Actuarially Determined Contribution	1,589,990	1,909,011	1,605,430	1,470,195	1,329,855
Contribution Deficiency – (Excess)	\$ 186,771	\$ (186,771)	\$ -	\$ (140,340)	\$ -
Covered Payroll	\$ 3,551,628	\$ 3,568,671	\$ 3,338,386	\$ 3,117,461	\$ 2,892,247
Contributions as a Percentage of Covered Payroll	44.77%	53.49%	48.09%	47.16%	45.98%

Notes to Schedule:

- Valuation Date: October 01, 2023
- Methods and assumptions used to determine contribution rates can be found in the October 01, 2023, Actuarial Valuation for the City of Temple Firefighters' Retirement System prepared by Foster & Foster Actuaries and Consultants.

See independent auditor’s report as it relates to required supplementary information.
Required Supplementary Information

Schedule of Changes in Net Pension Liability and Related Ratios – Last Ten Fiscal Years – Police Officer’s Retirement System
City of Temple Terrace
Year Ended September 30, 2025

Category	2025	2024	2023	2022	2021
Total pension liability					
Service cost	\$ 1,101,047	\$ 990,060	\$ 897,751	\$ 865,024	\$ 848,143
Interest	4,260,986	4,237,039	4,038,844	3,898,368	3,690,387
Changes of benefit terms	-	-	-	-	179,532
Differences between expected and actual experience	1,106,573	563,968	742,097	166,168	1,227,546
Changes of assumptions	658,305	-	-	636,916	-
Contributions–buy back	-	-	-	19,646	-
Benefit Payments, including refunds of employee contributions	(3,427,485)	(3,053,354)	(3,132,023)	(2,904,191)	(3,115,576)
Net change in total pension liability	3,699,426	2,737,713	2,546,669	2,681,931	2,830,032
Total pension liability–beginning	60,531,618	57,793,905	55,247,236	52,565,305	49,735,273
Total pension liability–ending (A)	\$ 64,231,044	\$ 60,531,618	\$ 57,793,905	\$ 55,247,236	\$ 52,565,305
Plan fiduciary net position					
Contributions–employer	\$ 2,204,398	\$ 2,347,693	\$ 2,292,757	\$ 2,164,035	\$ 2,376,509
Contributions–state	797,901	780,318	495,371	444,902	343,131
Contributions–employee	570,209	516,025	438,449	419,313	395,905
Contributions–buy back	-	-	-	19,646	-
Net investment income	3,674,607	6,559,653	3,817,140	(5,508,064)	6,803,374
Benefit Payments, including refunds of employee contributions	(3,427,485)	(3,053,354)	(3,132,023)	(2,904,191)	(3,115,576)
Administrative expense	(69,199)	(70,778)	(73,691)	(66,238)	(59,580)
Net change in plan fiduciary net position	3,750,431	7,079,557	3,838,003	(5,430,597)	6,743,763
Plan fiduciary net position–beginning	43,433,140	36,353,583	32,515,580	37,946,177	31,202,414
Plan fiduciary net position–ending (B)	\$ 47,183,571	\$ 43,433,140	\$ 36,353,583	\$ 32,515,580	\$ 37,946,177
Net pension liability–ending (A)–(B)	\$ 17,047,473	\$ 17,098,478	\$ 21,440,322	\$ 22,731,656	\$ 14,619,128
Plan fiduciary net position as a percentage of the total pension liability	73.46%	71.75%	62.90%	58.85%	72.19%
Covered payroll	\$ 5,091,154	\$ 4,607,348	\$ 3,914,722	\$ 3,743,861	\$ 3,534,856
Net pension liability as a % of covered payroll	334.84%	371.11%	547.68%	607.17%	413.57%

(Continued)

See independent auditor’s report as it relates to required supplementary information.

Required Supplementary Information

Schedule of Changes in Net Pension Liability and Related Ratios – Last Ten Fiscal Years – Police Officer’s Retirement System
City of Temple Terrace
Year Ended September 30, 2025

Category (Continued)	2020	2019	2018	2017	2016
Total pension liability					
Service cost	\$ 677,380	\$ 600,586	\$ 626,092	\$ 658,510	\$ 652,093
Interest	3,654,964	3,522,370	3,359,135	3,231,782	2,996,634
Changes in excess state money	-	-	-	(13,669)	-
Changes of benefit terms	-	44,052	-	-	-
Differences between expected and actual experience	(850,684)	412,127	1,046,273	254,999	266,414
Changes of assumptions	(453,592)	72,756	79,720	129,219	1,632,506
Contributions–buy back	-	-	21,919	-	-
Benefit Payments, including refunds of employee contributions	(2,696,542)	(3,136,877)	(2,813,555)	(2,274,549)	(2,562,970)
Net change in total pension liability	331,526	1,515,014	2,319,584	1,986,292	2,984,677
Total pension liability–beginning	49,403,747	47,888,733	45,569,149	43,582,857	40,598,180
Total pension liability–ending (A)	\$ 49,735,273	\$ 49,403,747	\$ 47,888,733	\$ 45,569,149	\$ 43,582,857
Plan fiduciary net position					
Contributions–employer	\$ 1,940,686	\$ 2,844,524	\$ 2,202,438	\$ 2,079,938	\$ 1,857,520
Contributions–state	215,698	211,464	194,338	181,543	188,055
Contributions–employee	361,246	306,159	290,312	322,963	303,850
Contributions–buy back	-	-	21,919	-	-
Net investment income	2,289,196	1,366,251	2,709,007	2,584,444	1,382,196
Benefit Payments, including refunds of employee contributions	(2,696,542)	(3,136,877)	(2,813,555)	(2,274,549)	(2,562,970)
Administrative expense	(46,852)	(52,032)	(605)	(50,713)	(37,851)
Net change in plan fiduciary net position	2,063,432	1,539,489	2,603,854	2,843,626	1,130,800
Plan fiduciary net position–beginning	29,138,982	27,599,493	24,995,639	22,152,013	21,021,213
Plan fiduciary net position–ending (B)	\$ 31,202,414	\$ 29,138,982	\$ 27,599,493	\$ 24,995,639	\$ 22,152,013
Net pension liability–ending (A)–(B)	\$ 18,532,859	\$ 20,264,765	\$ 20,289,240	\$ 20,286,401	\$ 21,430,844
Plan fiduciary net position as a percentage of the total pension liability	62.74%	59.03%	57.63%	54.85%	50.83%
Covered payroll	\$ 3,225,403	\$ 2,733,563	\$ 2,592,071	\$ 2,883,598	\$ 2,712,946
Net pension liability as a % of covered payroll	574.59%	739.72%	782.74%	713.47%	789.95%

See independent auditor’s report as it relates to required supplementary information.

Required Supplementary Information

Schedule of Changes in Net Pension Liability and Related Ratios – Last Ten Fiscal Years – Police Officer’s Retirement System
City of Temple Terrace
Year Ended September 30, 2025

(Continued)

Notes to Schedule:

- Changes of benefit terms
 - For measurement date September 30, 2021, the maximum DROP participation period was originally extended with Ordinance 1471 from 60 months to 96 months, but only for those who elect the extension prior to September 17, 2023. The extension is now made available indefinitely and was not repealed on September 17, 2023.
- Changes of assumptions
 - For measurement date September 30, 2020, as mandated by Chapter 2015-157, Laws of Florida, the assumed rates of mortality were changed to the rates used in the July 1, 2019, actuarial valuation for special risk lives, with appropriate risk and collar adjustments made based on plan demographics. Additionally, the termination rates were reduced by 0.6% for members with 1 to 10 years of service, and by 0.5% for members with 11 or more years of service, in conjunction with the November 21, 2016, experience study. This valuation now represents the ultimate rates proposed in the Experience Study.
- For measurement date September 30, 2021, the investment rate was lowered from 7.5% to 7.4% per year, net of investment related expenses.

See independent auditor’s report as it relates to required supplementary information.
Required Supplementary Information

Schedule of Contributions – Last Ten Fiscal Years – Police Officer’s Retirement System
City of Temple Terrace
September 30, 2025

Reporting Period Ending	2025	2024	2023	2022	2021
Actuarially Determined Contribution	\$ 2,984,716	\$ 2,843,064	\$ 2,635,888	\$ 2,703,896	\$ 2,592,207
Contributions in Relation to the Actuarially Determined Contribution	3,002,299	3,128,011	2,747,776	2,608,937	2,719,640
Contribution Deficiency – (Excess)	\$ (17,583)	\$ (284,947)	\$ (111,888)	\$ 94,959	\$ (127,433)
Covered Payroll	\$ 5,091,154	\$ 4,607,348	\$ 3,914,722	\$ 3,741,861	\$ 3,534,856
Contributions as a Percentage of Covered Payroll	58.97%	67.89%	70.19%	69.72%	76.94%

Reporting Period Ending	2020	2019	2018	2017	2016
Actuarially Determined Contribution	\$ 2,629,410	\$ 2,582,962	\$ 2,413,755	\$ 2,244,502	\$ 2,045,575
Contributions in Relation to the Actuarially Determined Contribution	2,156,384	3,055,988	2,396,776	2,261,481	2,045,575
Contribution Deficiency – (Excess)	\$ 473,026	\$ (473,026)	\$ 16,979	\$ (16,979)	\$ -
Covered Payroll	\$ 3,225,403	\$ 2,733,563	\$ 3,338,386	\$ 2,883,598	\$ 2,712,946
Contributions as a Percentage of Covered Payroll	66.86%	111.80%	71.79%	78.43%	75.40%

Notes to Schedule:

- Valuation Date: October 01, 2023
- Actuarially determined contribution rates are calculated as of October 1, two years prior to the end of the fiscal year in which contributions are reported.
- Methods and assumptions used to determine contribution rates can be found in the October 1, 2023, Actuarial Valuation for the City of Temple Terrace Police Officers' Retirement System prepared by Foster & Foster Actuaries and Consultants.
- The amounts presented for each FY were determined as of September 30.

See independent auditor’s report as it relates to required supplementary information.
Required Supplementary Information

Schedule of Employer Contributions Police Officer's and Fire Fighter's Retirement System – Annual Money-Weighted Rate of Return,
Net Investment Expense
City of Temple Terrace
September 30, 2025

Fiscal Year Ended September 30	Firefighters' Retirement System	Police Officers' Retirement System
2025	7.29%	8.93%
2024	16.47%	18.14%
2023	11.90%	11.78%
2022	-13.32%	-14.54%
2021	21.59%	21.77%
2020	7.07%	7.78%
2019	3.59%	5.01%
2018	10.89%	9.80%
2017	12.86%	12.99%
2016	6.94%	6.72%

See independent auditor's report as it relates to required supplementary information.
Required Supplementary Information

Schedule of Proportionate Share of the Net Pension Liability – Last Ten Fiscal Years – FRS
City of Temple Terrace
September 30, 2024

Florida Retirement System Pension Plan	2025	2024	2023	2022	2021
City's Proportion of the Net Pension Liability (Asset)	0.00067%	0.00083%	0.00094%	0.00112%	0.00181%
City's Proportionate Share of the Net Pension Liability	\$ 208,157	\$ 321,469	\$ 374,870	\$ 417,345	\$ 136,658
City's Covered Payroll	\$ 329,487	\$ 384,622	\$ 387,981	\$ 434,019	\$ 629,160
City's Proportionate Share of the Net Pension Liability Asset as a Percentage of Its Covered Payroll	63.18%	83.58%	96.62%	96.16%	21.72%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	87.26%	83.70%	82.38%	82.89%	96.40%

Florida Retirement System Pension Plan	2020	2019	2018	2017	2016
City's Proportion of the Net Pension Liability (Asset)	0.00241%	0.00243%	0.00251%	0.00274%	0.00372%
City's Proportionate Share of the Net Pension Liability	\$ 1,045,690	\$ 836,485	\$ 754,600	\$ 810,675	\$ 940,162
City's Covered Payroll	\$ 856,089	\$ 905,074	\$ 1,013,305	\$ 1,039,378	\$ 1,582,909
City's Proportionate Share of the Net Pension Liability Asset as a Percentage of Its Covered Payroll	122.15%	92.42%	74.47%	78.00%	59.39%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	78.85%	82.61%	84.26%	83.89%	84.88%

Notes to Schedule:

- The Amounts Presented for Each Fiscal Year were Determined as of June 30.
- The Plan's fiduciary net position as a percentage of the total pension liability is published in Note IV of the Plan's Annual Comprehensive Financial Report.

See independent auditor's report as it relates to required supplementary information.
Required Supplementary Information

Schedule of Proportionate Share of the Net Pension Liability – Last Ten Fiscal Years – Retiree Health
City of Temple Terrace
September 30, 2024

Retiree Health Insurance Subsidy Program–HIS	2025	2024	2023	2022	2021
City's Proportion of the Net Pension Liability	0.00077%	0.00091%	0.00099%	0.00119%	0.00182%
City's Proportionate Share of the Net Pension Liability	\$ 99,279	\$ 136,322	\$ 158,805	\$ 126,170	\$ 223,684
City's Covered Payroll	\$ 329,487	\$ 384,622	\$ 387,981	\$ 434,019	\$ 629,160
City's Proportionate Share of the Net Pension Liability–Asset as a Percentage of Its Covered Payroll	30.13%	35.45%	40.93%	29.07%	35.55%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	6.36%	4.80%	4.12%	4.81%	3.56%
Retiree Health Insurance Subsidy Program–HIS	2020	2019	2018	2017	2016
City's Proportion of the Net Pension Liability	0.00247%	0.00272%	0.00298%	0.00326%	0.00423%
City's Proportionate Share of the Net Pension Liability	\$ 301,169	\$ 304,213	\$ 315,280	\$ 348,253	\$ 493,561
City's Covered Payroll	\$ 856,089	\$ 905,074	\$ 1,013,305	\$ 1,039,378	\$ 1,582,909
City's Proportionate Share of the Net Pension Liability–Asset as a Percentage of Its Covered Payroll	35.18%	2.63%	2.15%	1.64%	0.97%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	3.00%	0.00%	0.00%	0.00%	0.00%

Notes to Schedule:

- The Amounts Presented for Each Fiscal Year were Determined as of June 30.
- The Plan's fiduciary net position as a percentage of the total pension liability is published in Note IV of the Plan's Annual Comprehensive Financial Report.

See independent auditor's report as it relates to required supplementary information.
Required Supplementary Information

Schedule of Contributions – Last Ten Fiscal Years – FRS & Retiree Health
City of Temple Terrace
September 30, 2024

Florida Retirement System Pension Plan	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Contractually Required Contribution	\$ 41,676	\$ 43,534	\$ 47,971	\$ 47,201	\$ 63,661	\$ 77,954	\$ 78,544	\$ 71,995	\$ 68,334	\$ 83,671
Contributions in Relation to the Contractually Required Contribution	(41,676)	(43,534)	(47,971)	(47,201)	(63,661)	(77,954)	(78,544)	(71,995)	(68,334)	(83,671)
Contribution Deficiency–Excess	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City's Covered Payroll	\$329,487	\$365,521	\$407,184	\$420,596	\$580,845	\$799,981	\$917,282	\$927,983	\$984,051	\$1,202,558
Contributions as a Percentage of Covered Payroll	12.65%	11.91%	11.78%	11.22%	10.96%	9.74%	8.56%	7.76%	6.94%	6.96%

Retiree Health Insurance Subsidy Program–HIS	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Contractually Required Contribution	\$ 11,253	\$ 11,808	\$ 10,509	\$ 10,685	\$ 15,141	\$ 20,401	\$ 22,068	\$ 15,910	\$ 16,316	\$ 19,968
Contributions in Relation to the Contractually Required Contribution	(11,808)	(11,808)	(10,509)	(10,685)	(15,141)	(20,401)	(22,068)	(15,910)	(16,316)	(19,968)
Contribution Deficiency–Excess	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City's Covered Payroll	\$329,487	\$365,521	\$407,184	\$420,596	\$580,845	\$799,981	\$917,282	\$927,983	\$984,051	\$1,202,558
Contributions as a Percentage of Covered Payroll	3.42%	3.23%	2.58%	2.54%	2.61%	2.55%	2.41%	1.71%	1.66%	1.66%

Notes to Schedule:

- The Amounts Presented for Each Fiscal Year were Determined as of September 30.

See independent auditor's report as it relates to required supplementary information.
Required Supplementary Information

Schedule Of Changes in Total OPEB Liability and Related Ratios – Last Nine Fiscal Years
City of Temple Terrace
Year Ended September 30, 2024

Total OPEB Liability	2025	2024	2023	2022	2021
Service Cost	\$ 216,928	\$ 199,514	\$ 167,386	\$ 196,028	\$ 192,551
Interest	242,538	282,722	283,352	176,726	158,970
Difference between expected and actual experience	561,224	-	(575,331)	-	226,896
Change of Assumptions and Other Inputs	385,232	394,939	283,960	(1,029,956)	(123,862)
Benefit payments	(742,175)	(675,177)	(678,492)	(671,712)	(549,182)
Other Changes *	-	-	382,538	-	-
Net change in total OPEB liability	663,747	201,998	(136,587)	(1,328,914)	(94,627)
Total OPEB liability-beginning	6,344,956	6,142,958	6,279,545	7,608,459	7,703,086
Total OPEB liability-ending	\$ 7,008,703	\$ 6,344,956	\$ 6,142,958	\$ 6,279,545	\$ 7,608,459
Covered employee payroll	\$ 19,874,927	\$ 16,495,000	\$ 15,936,379	\$ 14,651,295	\$ 14,155,863
Total OPEB liability as a percentage of covered employee p	35.26%	38.47%	38.55%	42.86%	53.75%

Total OPEB Liability (Continued)	2020	2019	2018	2017
Service Cost	\$ 227,041	\$ 169,846	\$ 217,455	\$ 210,731
Interest	241,556	259,005	251,933	277,270
Difference between expected and actual experience	-	(19,844)	-	(769,706)
Change of Assumptions and Other Inputs	786,259	(23,276)	(39,761)	603,182
Benefit payments	(595,912)	(571,749)	(683,658)	(621,863)
Other Changes *	(1,189)	4,965	236,821	(380,423)
Net change in total OPEB liability	657,755	(181,053)	(17,210)	(680,809)
Total OPEB liability-beginning	7,045,331	7,401,384	7,418,594	8,099,403
Total OPEB liability-ending	\$ 7,703,086	\$ 7,045,331	\$ 7,401,384	\$ 7,418,594
Covered employee payroll	\$ 12,715,145	\$ 12,715,145	\$ 11,542,072	\$ 11,542,072
Total OPEB liability as a percentage of covered employee p	60.58%	55.41%	64.13%	64.27%

See independent auditor's report as it relates to required supplementary information.
Required Supplementary Information

Schedule Of Changes in Total OPEB Liability and Related Ratios – Last Nine Fiscal Years
City of Temple Terrace
Year Ended September 30, 2024

(Continued)

* Includes new census and iteration amongst changes.

Notes to Schedule:

- Plan Assets
 - No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75 to pay related benefits
- Other items
 - This information is required for 10 years. However, only 9 years of information is available
 - The City does not have a dedicated Trust to pay retiree healthcare benefits. Per GASB 75, the discount rate should be a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale)
 - A rate of 4.50% is used, which is the S&P Municipal Bond 20-Year High-Grade Rate Index as of September 30, 2025

See independent auditor's report as it relates to required supplementary information.
Required Supplementary Information



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BUDGETARY COMPARISON SCHEDULE

- Notes to Required Supplementary Information – Budget Comparison Schedules
- General Fund Budgetary Comparison
- Major Special Revenue Fund – Budgetary Comparison Schedule
 - Street Improvement Fund

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 encumbered appropriated balance among programs within an operating fund, providing such action does not result in the discontinuation 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 their respective departments. 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. The following three items are presented differently: capital projects expenses, principal debt payments, and reserve for future capital. This budgetary basis is the same used for the annual audit.

General Fund Budgetary Comparison
City of Temple Terrace
For Fiscal Year Ended September 30, 2025

Category	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues				
Property tax	\$ 18,923,244	\$ 18,923,244	\$ 19,259,850	\$ 336,606
Utility tax	4,793,339	4,793,339	5,218,708	425,369
Local business tax	280,000	280,000	258,625	(21,375)
Licenses & permits	116,886	116,886	116,372	(514)
Franchise fees	2,952,148	2,952,148	2,988,152	36,004
Intergovernmental	4,577,809	10,349,310	5,086,410	(5,262,900)
Charges for service	2,976,768	3,001,269	3,258,011	256,742
Fines and forfeitures	60,274	60,274	103,260	42,986
Investment earnings	1,828,019	1,828,019	1,568,141	(259,878)
Contributions & donations	32,000	48,223	50,816	2,593
Other & appropriated	9,848,925	11,509,360	2,621,814	(8,887,546)
Total revenues	<u>46,389,412</u>	<u>53,862,072</u>	<u>40,530,159</u>	<u>(13,331,913)</u>
Expenditures				
General government				
Legislative	624,894	645,210	568,113	77,097
Legal	419,124	462,613	447,829	14,784
Executive	962,321	1,000,577	917,205	83,372
Human resources	1,179,829	1,220,760	1,170,962	49,798
Information tech.	1,278,319	1,305,810	969,820	335,990
Finance	932,177	970,774	895,119	75,655
Community development	440,698	453,491	446,468	7,023
Non-departmental	578,522	606,410	1,219,070	(612,660)
Total general government	<u>6,415,884</u>	<u>6,665,645</u>	<u>6,634,586</u>	<u>31,059</u>
Economic Development				
Economic development	192,740	18,095	6,705	11,390
Total economic development	<u>192,740</u>	<u>18,095</u>	<u>6,705</u>	<u>11,390</u>

(Continued)

General Fund Budgetary Comparison
City of Temple Terrace
For Fiscal Year Ended September 30, 2025

Category (Continued)	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Public Safety				
Public safety-police	11,993,413	12,343,583	11,780,290	563,293
Public safety-fire	10,643,757	10,826,899	10,727,034	99,865
Code enforcement	492,993	505,293	499,526	5,767
Total public safety	23,130,163	23,675,775	23,006,850	668,925
Culture & Recreation				
Culture & rec-library	1,056,522	1,055,042	1,046,350	8,692
Culture & rec-parks	3,467,844	4,414,759	3,649,562	765,197
Total culture & recreation	4,524,366	5,469,801	4,695,912	773,889
Utilities/Public Works				
Maintenance	3,003,562	7,337,722	7,048,247	289,475
Total public works	3,003,562	7,337,722	7,048,247	289,475
Capital outlay	7,756,000	8,250,618	1,641,217	6,609,401
Debt service	-	-	-	-
Total expenditures	45,022,715	51,417,656	43,033,517	8,384,139
Excess/deficiency of revenues over/under expenditures	1,366,697	2,444,416	(2,503,358)	(4,947,774)
Other Financing Sources (Uses)				
Transfers in	109,188	109,188	-	(109,188)
Transfers out	(1,475,885)	(2,553,604)	(2,647,822)	(94,218)
Sale of capital assets	-	-	-	-
Total other financing sources (uses)	(1,366,697)	(2,444,416)	(2,647,822)	(203,406)
Net change in fund balance	-	-	(5,151,180)	(5,151,180)
Fund Balances-beginning	-	-	26,564,096	26,564,096
Fund Balances-ending	\$ -	\$ -	\$ 21,412,916	\$ 21,412,916

See independent auditor's report as it relates to required supplementary information.
Required Supplementary Information

Major Special Revenue Fund – Budgetary Comparison Schedule – Street Improvement Fund
City of Temple Terrace
For Fiscal Year Ended September 30, 2025

Category	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues				
Taxes	\$ 750,000	\$ 750,000	\$ 744,355	\$ (5,645)
Intergovernmental	1,322,032	2,373,763	2,458,753	84,990
Investment earnings	365,000	365,000	374,457	9,457
Contributions and donations	-	-	215,956	215,956
Other	7,865,437	8,319,693	-	(8,319,693)
Total revenues	10,302,469	11,808,456	3,793,521	(8,014,935)
Expenditures				
Public works				
Street maintenance	164,406	164,406	164,412	6
Engineering	20,919	20,919	20,919	-
Total public works	185,325	185,325	185,331	6
Capital Outlay	10,117,144	11,779,361	4,383,428	7,395,933
Total expenditures	10,302,469	11,964,686	4,568,759	7,395,927
Excess/deficiency of revenues over/under expenditures	-	(156,230)	(775,238)	(619,008)
Other Financing Sources (Uses)				
Transfers out	-	-	-	-
Reserve for contingency	5,997,144	5,997,144	-	5,997,144
Total other financing sources (uses)	5,997,144	5,997,144	-	5,997,144
Net change in fund balance	-	-	(775,238)	(775,238)
Fund Balances-beginning	-	-	9,124,999	9,124,999
Fund Balances-ending	\$ -	\$ -	\$ 8,349,761	\$ 8,349,761

See independent auditor's report as it relates to required supplementary information.
Required Supplementary Information



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OTHER SUPPLEMENTARY INFORMATION

Non-Major Governmental Funds

- Fund Descriptions
- Combining Financial Statements
 - Balance Sheet – Non-Major Governmental Funds
 - Revenues and Expenditures – Non-Major Governmental Combining Statement
- Budgetary Comparison Schedules
 - Non-Major Governmental Fund – Budgetary Comparison Schedule – Building Fund
 - Non-Major Governmental Fund – Budgetary Comparison Schedule – Community Investment Tax Fund
 - Non-Major Governmental Fund – Budgetary Comparison Schedule – Tax Increment Financing Fund
 - Non-Major Governmental Fund – Budgetary Comparison Schedule – Debt Service Fund

NON-MAJOR GOVERNMENTAL FUNDS

Fund Descriptions

Building Fund

The Building Fund was established in FY 2024, as required by Florida Statutes, as a Special Revenue Fund for the City's permitting, plan review and building construction inspection activities. This fund is supplemented by the General Fund through transfers. The ending fund balance for FY 2025 is 94,584.

Community Investment Tax (CIT)

This fund accounts for the proceeds from the half-cent sales tax revenues, established on September 3, 1996, that are restricted for specified purposes. This tax was approved by voters to be extended to December 31, 2041. The funds are primarily for capital items but can be used for public safety equipment that does not meet the capitalization threshold. The CIT Fund ended the year with a fund balance of \$3,978,400, an increase of \$62,981 all of which is restricted for projects as outlined in the 5-year Capital Improvement Plan.

Tax Increment Financing (TIF) Fund

The TIF Fund accounts for proceeds of specific revenue sources that are restricted or committed for the Temple Terrace Redevelopment Area. This fund has a fund balance of \$903,637. Total revenue collected was \$762,856, in addition to a transfer from the City of \$824,961. These amounts were used for the debt service payment on the property purchased in the southeast quadrant and for services associated with operations in the Community Redevelopment Agency (CRA) district.

Insurance Premium Tax Fund

The Insurance Premium Tax Fund is used as a pass-through and for revenue collected by the State of Florida for the City's Fire and Police Pension Plans and thus has no budget.

Debt Services Fund

The Debt Services Fund Accounts for resources that are restricted, committed, or assigned to expenditure for principal and interest. The fund ended the year with a fund balance of \$142,511. Expenditures and other uses are directed toward principal, interest, and other issuance costs. Transfers into this fund come from the General and Tax Increment Financing Fund Revenues.

Balance Sheet – Non-Major Governmental Funds

City of Temple Terrace

September 30, 2025

Combining Financial Statements

Balance Sheet – Non-Major Governmental Funds

Category	Building Fund	Community Investment Tax	Tax Increment Financing	Debt Service Fund	Insurance Premium Tax Fund	Total Non-Major Govt. Fund
Assets						
Equity in pooled cash & investments	\$ 98,940	\$ 3,874,652	\$ 908,624	\$ 142,332	\$ -	\$ 5,024,548
Prepaid	-	-	-	-	-	-
Interest	-	2,123	-	-	-	2,123
Accounts receivable	-	-	-	179	-	179
Due from other agencies	-	101,625	-	-	-	101,625
Total assets	<u>98,940</u>	<u>3,978,400</u>	<u>908,624</u>	<u>142,511</u>	<u>-</u>	<u>5,128,475</u>
Liabilities						
Accounts Payable	1,944	-	4,987	-	-	6,931
Accrued Payroll	2,375	-	-	-	-	2,375
Accrued Liabilities	37	-	-	-	-	37
Total liabilities	<u>4,356</u>	<u>-</u>	<u>4,987</u>	<u>-</u>	<u>-</u>	<u>9,343</u>
Fund Balances						
Restricted	94,584	3,978,400	903,637	142,511	-	5,119,132
Total fund balances	<u>94,584</u>	<u>3,978,400</u>	<u>903,637</u>	<u>142,511</u>	<u>-</u>	<u>5,119,132</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 98,940</u>	<u>\$ 3,978,400</u>	<u>\$ 908,624</u>	<u>\$ 142,511</u>	<u>\$ -</u>	<u>\$ 5,128,475</u>

Revenues and Expenditures – Non-Major Governmental Combining Statement September 30, 2025
City of Temple Terrace
For Fiscal Year Ended September 30, 2025

Revenues and Expenditures – Non-Major Governmental Combining Statement September 30, 2025

Category	Building Fund	Community Investment Tax	Tax Increment Financing	Debt Service Fund	Insurance Premium Tax Fund	Total Non-Major Govt. Fund
Revenues						
Taxes	\$ -	\$ 2,253,748	\$ -	\$ -	\$ -	\$ 2,253,748
Licenses & permits	467,814					467,814
Intergovernmental	765	-	725,863	-	1,166,793	1,893,421
Investment earnings (loss)	-	163,110	36,993	-	-	200,103
Other	25,747					25,747
Total revenues	<u>494,326</u>	<u>2,416,858</u>	<u>762,856</u>	<u>-</u>	<u>1,166,793</u>	<u>4,840,833</u>
Expenditures						
Public safety						
Police	-	-	-	-	797,901	797,901
Fire	-	-	-	-	368,892	368,892
Total public safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,166,793</u>	<u>1,166,793</u>
General government	693,296					693,296
Economic development	-	-	6,545	-	-	6,545
Capital outlay	-	2,353,877	178,745	-	-	2,532,622
Debt Service						
Principal	-	-	-	847,824	-	847,824
Interest	-	-	-	304,628	-	304,628
Total expenditures	<u>693,296</u>	<u>2,353,877</u>	<u>185,290</u>	<u>1,152,452</u>	<u>1,166,793</u>	<u>5,551,708</u>
Excess/deficiency of revenues over/under expenditures	(198,970)	62,981	577,566	(1,152,452)	-	(511,905)
Other Financing Sources (Uses)						
Transfers in	246,618	-	824,961	1,162,270	-	2,233,849
Transfers out	-	-	(902,940)	-	-	(902,940)
Total other financing sources (uses)	<u>246,618</u>	<u>-</u>	<u>(77,979)</u>	<u>1,162,270</u>	<u>-</u>	<u>1,330,909</u>
Net change in fund balances	47,648	62,981	499,587	9,818	-	620,034
Fund balances-beginning	46,936	3,915,419	404,050	132,693	-	4,499,098
Fund balances-ending	<u>\$ 94,584</u>	<u>\$ 3,978,400</u>	<u>\$ 903,637</u>	<u>\$ 142,511</u>	<u>\$ -</u>	<u>\$ 5,119,132</u>

Non-Major Governmental Fund – Budgetary Comparison Schedule – Building Fund

City of Temple Terrace

For Fiscal Year Ended September 30, 2025

Budgetary Comparison Schedule

Non-Major Governmental Fund – Budgetary Comparison Schedule – Building Fund

Category	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget – Positive/(Negative)
Revenues				
Licenses & permits	\$ 570,868	\$ 570,868	\$ 467,814	\$ (103,054)
Other	0	15,274	26,512	11,238
Total revenues	<u>570,868</u>	<u>586,142</u>	<u>494,326</u>	<u>(91,816)</u>
Expenditures				
	723,368	738,642	693,296	(45,346)
Total expenditures	<u>723,368</u>	<u>738,642</u>	<u>693,296</u>	<u>(45,346)</u>
Excess/Deficiency of Revenues Over/Under Expenditure	<u>(152,500)</u>	<u>(152,500)</u>	<u>(198,970)</u>	<u>(46,470)</u>
Other financing sources (uses)				
Transfers in	152,500	152,500	246,618	94,118
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>246,618</u>	<u>\$ 47,648</u>
Net change in fund balance			47,648	
Fund Balances-beginning			46,936	
Fund Balances-ending			<u>\$ 94,584</u>	

Non-Major Governmental Fund – Budgetary Comparison Schedule – Community Investment Tax Fund
City of Temple Terrace
For Fiscal Year Ended September 30, 2025

Non-Major Governmental Fund – Budgetary Comparison Schedule – Community Investment Tax Fund

Category	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget – Positive/(Negative)
Revenues				
Taxes	\$ 1,900,000	\$ 1,900,000	\$ 2,253,748	\$ 353,748
Investment earnings	120,000	120,000	163,110	43,110
Other	1,828,855	3,667,412	-	(3,667,412)
Total revenues	<u>3,848,855</u>	<u>5,687,412</u>	<u>2,416,858</u>	<u>(3,270,554)</u>
Expenditures				
Capital outlay	3,848,855	5,687,412	2,353,877	(3,333,535)
Total expenditures	<u>3,848,855</u>	<u>5,687,412</u>	<u>2,353,877</u>	<u>(3,333,535)</u>
Excess/deficiency of revenues Over/ under expenditure	<u>-</u>	<u>-</u>	<u>62,981</u>	<u>62,981</u>
Other financing sources (uses)				
Reserve contingency	-	-	-	-
Total other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Net change in fund balance			62,981	
Fund Balances-beginning			3,915,419	
Fund Balances-ending			<u>\$ 3,978,400</u>	

Non-Major Governmental Fund - Budgetary Comparison Schedule – Tax Increment Financing Fund
City of Temple Terrace
For Fiscal Year Ended September 30, 2025

Non-Major Governmental Fund - Budgetary Comparison Schedule – Tax Increment Financing Fund

Category	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget – Positive/(Negative)
Revenues				
Intergovernmental	\$ 729,480	\$ 729,480	\$ 725,863	\$ (3,617)
Investment earnings	25,000	25,000	36,993	11,993
Appropriated fund balance	81,943	409,568	-	(409,568)
Total revenues	<u>836,423</u>	<u>1,164,048</u>	<u>762,856</u>	<u>(401,192)</u>
Expenditures	758,444	1,086,069	185,290	(900,779)
Total expenditures	<u>758,444</u>	<u>1,086,069</u>	<u>185,290</u>	<u>(900,779)</u>
Excess/deficiency of revenues over/under	<u>77,979</u>	<u>77,979</u>	<u>577,566</u>	<u>499,587</u>
Other financing sources (uses)				
Reserve contingency	-	-	-	-
Transfers in	824,961	824,961	824,961	-
Transfers out	(902,940)	(902,940)	(902,940)	-
Total other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>(77,979)</u>	<u>\$ -</u>
Net change in fund balance			499,587	
Fund Balances-beginning			404,050	
Fund Balances-ending			<u>\$ 903,637</u>	

Non-Major Governmental Fund – Budgetary Comparison Schedule – Debt Service Fund
City of Temple Terrace
For Fiscal Year Ended September 30, 2025

Non-Major Governmental Fund – Budgetary Comparison Schedule – Debt Service Fund

Category	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget – Positive/(Negative)
Revenues				
Investment earnings	\$ -	\$ -	\$ -	\$ -
Debt issue	-	-	-	-
Other	109,188	109,188	-	(109,188)
Total revenues	<u>109,188</u>	<u>109,188</u>	<u>-</u>	<u>(109,188)</u>
Expenditures				
Debt service				
Principal	856,926	856,926	847,824	(9,102)
Interest	305,344	305,344	304,628	(716)
Other debt service cost	-	-	-	-
Total debt service	<u>1,162,270</u>	<u>1,162,270</u>	<u>1,152,452</u>	<u>(9,818)</u>
Total expenditures	<u>1,162,270</u>	<u>1,162,270</u>	<u>1,152,452</u>	<u>(9,818)</u>
Excess/deficiency of revenues over/under expenditure	<u>(1,053,082)</u>	<u>(1,053,082)</u>	<u>(1,152,452)</u>	<u>(99,370)</u>
Other financing sources (uses)				
Transfers in	1,162,270	1,162,270	1,162,270	-
Transfer out	(109,188)	(109,188)	-	109,188
Proceeds from issuance of debt	-	-	-	-
Principal paid – current refunding	-	-	-	-
Total other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>1,162,270</u>	<u>\$ 109,188</u>
Net change in fund balances			9,818	
Fund Balances-beginning			132,693	
Fund Balances-ending			<u>\$ 142,511</u>	



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STATISTICAL SECTION— UNAUDITED

Financial Trends
Revenue Capacity
Debt Capacity
Demographic and Economic Information
Operating Information

FINANCIAL TRENDS

The schedules in this section contain trend information to help the reader understand how the municipal governments' financial performance and well-being have changed over time.

This section includes the following tables:

- Net Position by Component
- Changes in Net Position
- Fund Balances, Governmental Funds
- Changes in Fund Balances, Governmental Funds

Net Position by Component Years 2025-2016

Category	2025	2024	2023	2022	2021
Government Activities:					
Net investment in capital assets	\$56,791,793	\$51,753,438	\$51,277,642	\$50,596,499	\$50,712,410
Restricted	14,258,469	18,836,518	11,484,233	11,566,347	12,464,826
Unrestricted	(23,439,524)	(24,687,384)	(24,344,546)	(34,771,722)	(40,777,458)
Total govt. activities net positions	\$47,610,738	\$45,902,572	\$38,417,329	\$27,391,124	\$22,399,778
Business-type activities:					
Net investment in capital assets	\$37,279,199	\$31,534,730	\$31,001,573	\$31,648,304	\$30,550,876
Restricted	6,495,567	11,065,095	11,982,013	10,039,824	8,179,307
Unrestricted	9,065,440	6,617,047	2,615,462	2,232,168	4,021,983
Total business-type activities net position	\$52,840,206	\$49,216,872	\$45,599,048	\$43,920,296	\$42,752,166
Primary govt:					
Net investment in capital assets	\$94,070,992	\$83,288,168	\$82,279,215	\$82,244,803	\$81,263,286
Restricted	20,754,036	29,901,613	28,908,798	21,606,171	20,644,133
Unrestricted	(14,374,084)	(18,070,337)	(27,166,635)	(32,539,554)	(36,755,475)
Total primary govt. net position	\$100,450,944	\$95,119,444	\$84,021,378	\$71,311,420	\$65,151,944

Statistical Section—Unaudited: Financial Trends
City of Temple Terrace
September 30, 2025
Net Position by Component Years 2025-2016 Continued.

Category (<i>Continued</i>)	2020	2019	2018	2017	2016
Government Activities:					
Net investment in capital assets	\$49,209,109	\$47,653,238	\$44,460,729	\$44,751,620	\$45,787,690
Restricted	10,617,619	4,126,448	4,658,338	4,257,394	3,293,605
Unrestricted	(42,950,491)	(41,506,771)	(50,868,928)	(51,603,235)	(46,842,232)
Total govt. activities net positions	\$16,876,237	\$10,272,915	\$(1,749,861)	\$(2,594,221)	\$2,239,063
Business-type activities:					
Net investment in capital assets	\$28,937,979	\$28,295,964	\$27,409,412	\$27,755,329	\$27,161,205
Restricted	1,000,600	4,543,652	2,389,118	3,854,474	4,581,463
Unrestricted	11,471,663	6,168,086	7,791,634	3,749,575	2,484,072
Total business-type activities net position	\$41,410,242	\$39,007,702	\$37,590,164	\$35,359,378	\$34,226,740
Primary govt:					
Net investment in capital assets	\$78,147,088	\$75,949,202	\$71,870,141	\$72,506,949	\$72,948,895
Restricted	11,618,219	8,670,100	7,047,456	8,111,868	7,875,068
Unrestricted	(31,478,828)	(35,338,685)	(43,077,294)	(47,853,660)	(44,358,160)
Total primary govt. net position	\$58,286,479	\$49,280,617	\$35,840,303	\$32,765,157	\$36,465,803

Note: Prior year fund balances may be adjusted for restatements.

Changes in Net Position Years 2025-2016

Category	2025	2024	2023	2022	2021
Governmental activities expenses:					
General government	\$7,111,436	\$6,716,796	\$5,757,362	\$9,158,266	\$4,598,168
Public safety	23,532,818	22,224,980	21,475,403	17,183,846	18,250,918
Public works	8,494,135	5,217,441	4,541,637	3,997,724	3,821,354
Economic environment	13,171	195,604	218,678	143,019	141,044
Culture and recreation	5,516,459	4,600,066	4,715,456	4,248,584	3,998,113
Interest on long-term debt	304,628	349,269	397,746	419,857	492,190
Total governmental activities	44,972,647	39,304,156	37,106,282	35,151,296	31,301,787
Business-type activities expenses:					
Water/sewer	16,230,571	15,862,720	14,325,651	13,662,821	12,151,775
Sanitation	6,261,245	4,380,465	4,773,576	4,414,492	4,160,646
Total Business-type activities	22,491,816	20,243,185	19,099,227	18,077,313	16,312,421
Total primary government expenses	\$67,464,463	\$59,547,341	\$56,205,509	\$53,228,609	\$47,614,208
Governmental activities program revenues:					
Charges for services					
General government	\$5,277,248	\$6,018,350	\$5,674,624	\$5,544,960	\$8,435,936
Public safety	1,991,358	1,878,916	2,202,957	2,275,065	1,447,254
Public works	0	242,425	218,194	0	96,418
Economic environment	0	0	0	0	91,767
Culture and recreation	1,146,754	1,100,802	1,089,132	830,571	823,321
Operating grants and contributions	865,829	1,056,760	363,225	2,435,432	448,500
Capital grants and contributions	3,489,256	1,800,534	1,458,124	2,882,656	1,216,812
Total govt. activities	12,770,445	12,097,787	11,006,256	13,968,684	12,560,008
Business-type activities program revenues:					
Charges for services					
Water/sewer	18,317,115	17,053,244	14,935,588	14,029,837	13,575,256
Sanitation	5,982,593	5,257,080	4,390,549	4,081,606	4,006,294
Capital grants and contributions	177,500	412,901	2,266,589	1,151,150	175,719
Total Business-Type activities	24,477,208	22,723,225	21,592,726	19,262,593	17,757,269
Total primary govt. program revenues	\$37,247,653	\$34,821,012	\$32,598,982	\$33,231,277	\$30,317,277

(Continued)

Changes in Net Position Years 2025-2016 Continued

Statistical Section—Unaudited: Financial Trends
City of Temple Terrace
Year Ended September 30, 2025

Category <i>(Continued)</i>	2025	2024	2023	2022	2021
Net (expense)/revenue					
Governmental activities	\$(32,202,202)	\$(27,206,369)	\$(26,100,026)	\$(21,182,612)	\$(18,741,779)
Business-Type activities	1,985,392	2,480,040	2,493,499	1,185,280	1,444,848
Total primary government net exp	<u>\$(30,216,810)</u>	<u>\$(24,726,329)</u>	<u>\$(23,606,527)</u>	<u>\$(19,997,332)</u>	<u>\$(17,296,931)</u>
General Revenues & Other Changes in Net Position					
Governmental activities					
Taxes	\$31,827,331	\$30,828,943	\$29,293,409	\$25,239,324	\$23,168,600
Unrestricted grants and contributions	50,816	55,192	61,720	96,598	537,469
Unrestricted investment earnings	2,142,700	2,590,264	1,803,613	263,768	93,422
Miscellaneous	1,182,674	1,022,792	445,868	389,211	283,617
Special items	0	0	0	0	0
Transfers	(1,316,913)	121,521	5,520,981	94,919	114,193
Gain on Sale	23,760	72,899	642	90,138	68,019
Total governmental activities	<u>33,910,368</u>	<u>34,691,611</u>	<u>37,126,233</u>	<u>26,173,958</u>	<u>24,265,320</u>
Business-type activities					
Investment earnings	695,343	809,239	666,671	48,117	6,845
Gain/ (loss) on sale	(374,314)	450,066	4,039,563	29,656	4,424
Transfers	1,316,913	(121,521)	(5,520,981)	(94,919)	(114,193)
Total Business-type activities	<u>1,637,942</u>	<u>1,137,784</u>	<u>(814,747)</u>	<u>(17,146)</u>	<u>(102,924)</u>
Total primary govt. general revenues & other changes in net position	<u>\$35,548,310</u>	<u>\$35,829,395</u>	<u>\$36,311,486</u>	<u>\$26,156,812</u>	<u>\$24,162,396</u>
Change in net position					
Governmental activities	\$1,708,166	\$7,485,242	\$11,026,206	\$4,991,346	\$5,523,541
Business-type activities	3,623,334	3,617,824	1,678,752	1,168,134	1,341,924
Total primary government change in net position	<u>\$5,331,500</u>	<u>\$11,103,066</u>	<u>\$12,704,958</u>	<u>\$6,159,480</u>	<u>\$6,865,465</u>

(Continued)

Statistical Section—Unaudited: Financial Trends
City of Temple Terrace
Year Ended September 30, 2025
Changes in Net Position Years 2025-2016 Continued

Category (Continued)	2020	2019	2018	2017	2016
Governmental activities expenses:					
General government	\$4,963,781	\$4,592,368	\$3,502,838	\$3,934,517	\$4,084,662
Public safety	16,182,158	16,258,631	16,139,381	15,865,516	13,994,461
Public works	3,600,834	3,549,952	2,230,417	2,462,894	2,578,207
Economic environment	136,528	124,898	24,578	104,227	144,613
Culture and recreation	3,814,412	3,751,207	4,904,099	3,837,790	3,961,717
Interest on long-term debt	626,933	945,751	913,958	685,104	719,237
Total governmental activities	29,324,646	29,222,807	27,715,271	26,890,048	25,482,897
Business-type activities expenses:					
Water/sewer	11,653,998	11,777,469	10,518,652	10,075,846	10,207,950
Sanitation	3,768,232	3,669,630	3,436,279	3,577,213	3,470,280
Total Business-type activities	15,422,230	15,447,099	13,954,931	13,653,059	13,678,230
Total primary government expenses	\$44,746,876	\$44,669,906	\$41,670,202	\$40,543,107	\$39,161,127
Governmental activities program revenues:					
Charges for services					
General government	\$5,939,285	\$5,498,932	\$4,300,664	\$4,408,774	\$4,585,227
Public safety	1,463,839	1,548,494	1,765,176	1,147,181	739,889
Public works	101,022	101,742	100,344	105,122	93,309
Economic environment	0	0	0	0	0
Culture and recreation	635,617	1,097,026	1,065,043	1,086,548	898,252
Operating grants and contributions	1,386,621	407,108	85,884	440,904	508,094
Capital grants and contributions	1,935,574	600,138	195,842	122,327	104,862
Total govt. activities	11,461,958	9,253,440	7,512,953	7,310,856	6,929,633
Business-type activities program revenues:					
Charges for services					
Water/sewer	13,183,625	12,697,226	12,295,439	12,022,271	11,452,554
Sanitation	3,677,210	3,660,413	3,655,813	3,517,384	3,591,451
Capital grants and contributions	1,000,600	320,089	125,190	47,975	270,928
Total Business-Type activities	17,861,435	16,677,728	16,076,442	15,587,630	15,314,933
Total primary govt. program revenues	\$29,323,393	\$25,931,168	\$23,589,395	\$22,898,486	\$22,244,566

(Continued)

Changes in Net Position Years 2025-2016 Continued

Statistical Section—Unaudited: Financial Trends
City of Temple Terrace
Year Ended September 30, 2025

Category (Continued)	2020	2019	2018	2017	2016
Net (expense)/ revenue					
Governmental activities	\$(17,862,688)	\$(19,969,367)	\$(20,202,318)	\$(19,579,192)	\$(18,553,264)
Business-type activities	2,439,205	1,230,629	2,121,511	1,934,571	1,636,703
Total primary government net exp	\$(15,423,483)	\$(18,738,738)	\$(18,080,807)	\$(17,644,621)	\$(16,916,561)
General revenues & other changes in net position					
Governmental activities					
Taxes	\$23,112,488	\$22,817,355	\$20,495,681	\$19,587,652	\$18,344,753
Unrestricted grants and contributions	409,499	38,679	22,802	69,367	52,311
Unrestricted investment earnings	199,235	389,277	210,031	85,422	57,605
Miscellaneous	513,592	1,359,141	318,164	180,928	244,837
Special items	0	0	0	0	0
Transfers	121,568	0	0	0	424,732
Gain on Sale	109,628	8,087,690	0	0	0
Total governmental activities	24,466,010	32,692,142	21,046,678	19,923,369	19,124,238
Business-Type activities					
Investment earnings	79,524	186,908	109,275	50,999	28,851
Capital contributions	0	0	0	0	0
Special items	0	0	0	0	0
Gain on sale	5,379	0	0	0	0
Transfers	(121,568)	0	0	0	(424,732)
Total Business-type activities	36,665	186,908	109,275	50,999	(395,881)
Total primary government	\$24,429,345	\$32,879,050	\$21,155,953	\$19,974,368	\$18,728,357
Change in Net Position					
Governmental activities	\$6,603,322	\$12,022,776	\$844,360	\$344,177	\$570,974
Business-type activities	\$2,402,540	\$1,417,538	2,230,786	1,985,570	1,240,822
Total primary government change in net position	\$9,005,862	\$13,440,314	\$3,075,146	\$2,329,747	\$1,811,796

Beginning in Fiscal Year 2011, due to implementation of GASB Statement No. 54, fund balance is now reported as follows:

Fund Balances, Governmental Funds: Years 2025-2016

Category	2025	2024	2023	2022	2021
General Fund					
Non-spendable	\$1,962,099	\$1,863,552	\$711,196	\$781,960	\$1,073,025
Restricted	884,160	661,336	572,968	1,818,423	1,426,005
Committed	1,365,952	1,256,984	1,269,884	0	0
Assigned	2,131,792	2,542,078	4,167,667	0	0
Unassigned	15,068,913	20,240,146	17,976,094	12,735,567	10,148,319
Total general fund	21,412,916	26,564,096	24,697,809	15,335,950	12,647,349
All other governmental funds					
Restricted, reported in Special Revenue Funds:					
Special revenue funds	13,326,382	13,491,404	10,838,350	9,743,384	11,038,821
Special revenue funds assigned	0	0	0	0	0
Debt service fund	142,511	132,693	72,915	4,540	0
Capital projects fund	0	0	0	0	0
Unrestricted, reported in debt service fund	0	0	0	0	0
Total all other governmental funds	13,468,893	13,624,097	10,911,265	9,747,924	11,038,821
Total fund balance all governmental funds	\$34,881,809	\$40,188,193	\$35,609,074	\$25,083,874	\$23,686,170

(Continued)

Statistical Section—Unaudited: Financial Trends

City of Temple Terrace

September 30, 2025

Fund Balances, Governmental Funds: Years 2025-2016 Continued

Category (Continued)	2020	2019	2018	2017	2016
General Fund					
Non-spendable	\$2,025,273	\$2,116,815	\$2,183,112	\$2,703,833	\$2,735,860
Restricted	1,386,911	812,834	404,490	335,451	325,705
Committed	0	0	0	116,591	116,591
Assigned	214,400	1,096,969	1,361,843	488,271	94,653
Unassigned	7,515,095	5,485,173	6,314,505	5,975,077	6,157,984
Total general fund	11,141,679	9,511,791	10,263,950	9,619,223	9,430,793
All other governmental funds					
Restricted, reported in Special Revenue Funds:					
Special revenue funds	9,230,708	3,313,614	4,253,848	3,921,943	2,967,900
Special revenue funds assigned	0	1,825,693	0	0	0
Debt service fund	0	0	0	0	0
Capital projects fund	0	0	0	0	0
Unrestricted, reported in debt service fund	0	0	0	(288,533)	(288,533)
Total all other governmental funds	9,230,708	5,139,307	4,253,848	3,633,410	2,679,367
Total fund balance all governmental funds	\$20,372,387	\$14,651,098	\$14,517,798	\$13,252,633	\$12,110,160

Changes in Fund Balances, Governmental Funds: Years 2025-2016

Category	2025	2024	2023	2022	2021
Revenues					
Taxes	\$27,735,286	\$25,634,082	\$24,208,647	\$20,422,676	\$18,829,595
Licenses and permits	584,186	472,004	801,585	623,336	597,990
Franchise Fees	2,988,152	2,920,440	2,907,125	2,449,584	2,042,049
Intergovernmental	9,438,584	8,169,016	6,926,601	8,539,319	9,008,048
Charges for services	3,258,011	3,267,382	2,924,861	4,841,673	4,463,706
Fines and forfeitures	103,260	158,848	68,984	87,766	83,631
Investment earnings/ (loss)	2,142,701	2,590,265	1,803,613	263,768	93,423
Contributions and donations	1,452,015	1,932,562	2,069,758	1,819,549	756,609
Other	1,438,975	1,452,948	900,402	909,914	768,066
Total revenues	49,141,170	46,597,547	42,611,576	39,957,585	36,643,117
Expenditures					
General government	7,327,882	6,143,927	5,370,887	9,008,027	4,420,020
Public safety	24,173,643	21,918,706	18,612,417	18,223,025	17,065,356
Culture & recreation	4,695,912	4,354,527	3,930,413	3,538,181	3,313,300
Public works	7,233,578	3,501,735	3,515,266	2,998,868	2,774,057
Economic development	13,250	192,764	215,968	151,426	0
Capital outlay	8,557,267	4,427,422	2,932,818	2,762,803	4,233,053
Debt service					
Principal	847,824	865,401	2,266,672	1,363,197	941,467
Interest	304,628	349,269	397,747	419,857	468,600
Debt issuance	0	0	0	0	23,590
Total expenditures	53,153,984	41,753,751	37,242,188	38,465,384	33,239,443
Excess (deficiency) of revenues over expenditures	(4,012,814)	4,843,796	5,369,388	1,492,201	3,403,674
Other financing sources (uses)					
Debt Proceeds	0	0	0	0	12,791,000
Proceeds of refunding debt	0	0	0	0	(12,791,000)
Transfers in	2,233,849	2,257,222	7,095,408	1,539,635	1,426,262
Transfers out	(3,550,762)	(2,594,798)	(1,939,596)	(1,724,270)	(1,584,171)
Sale of capital assets	23,343	72,899	0	90,138	68,019
Total other financing sources (uses)	(1,293,570)	(264,677)	5,155,812	(94,497)	(89,890)
Net Change in fund balances	\$(5,306,384)	\$4,579,119	\$10,525,200	\$1,397,704	\$3,313,784
Debt service as a percentage of noncapital expenditures	1.95%	3.25%	7.77%	4.99%	4.86%

Statistical Section—Unaudited: Financial Trends
City of Temple Terrace
Year Ended September 30, 2025

Category (Continued)	2020	2019	2018	2017	2016
Revenues					
Taxes	\$17,596,720	\$17,169,109	\$16,604,502	\$15,852,483	\$14,593,675
Licenses and permits	1,375,473	533,115	501,501	438,681	550,196
Franchise Fees	1,817,150	1,958,869	1,980,430	1,746,693	1,810,122
Intergovernmental	8,021,111	6,495,310	4,416,439	4,529,581	4,360,329
Charges for services	4,111,565	4,466,720	4,258,697	4,109,960	3,653,272
Fines and forfeitures	60,344	478,183	220,566	157,134	190,095
Investment earnings/ (loss)	199,366	389,277	210,030	85,422	57,605
Contributions and donations	1,553,241	504,350	118,453	102,160	197,043
Other	961,939	1,862,955	179,809	138,131	216,802
Total revenues	35,696,909	33,857,888	28,490,427	27,160,245	25,629,139
Expenditures					
General government	4,822,656	4,575,473	4,336,604	4,013,152	4,023,549
Public safety	15,297,484	16,675,447	14,817,011	14,700,131	13,330,262
Transportation & Public Works	3,167,988	3,369,453	1,444,507	1,201,944	1,336,109
Culture & Recreation	2,621,015	2,626,343	3,616,480	3,507,684	3,441,957
Capital outlay	2,114,143	0	1,706,285	1,512,882	4,147,878
Debt service					
Principal	1,168,439	5,106,145	24,104,621	470,855	1,322,541
Interest	586,933	8,513,667	815,630	685,104	692,006
Debt issuance	40,000	945,751	98,328	0	27,231
Total expenditures	29,818,659	41,812,279	50,939,466	26,091,752	28,321,533
Excess (deficiency) of revenues over expenditures	5,878,244	(7,954,391)	(22,449,039)	1,068,493	(2,692,394)
Other financing sources (uses)					
Debt proceeds	0	0	23,645,000	0	24,410,000
Proceeds of refunding debt	13,235,000	0	0	0	(24,335,000)
Transfers in	(13,235,000)	0	1,779,824	1,240,043	2,882,275
Transfers out	3,371,108	1,964,430	(1,779,824)	(1,240,043)	(2,482,275)
Payment to escrow agent	(3,637,691)	(1,964,430)	0	0	0
Sale of capital assets	109,628	8,087,690	69,204	73,980	9,191
Total other financing sources (uses)	(156,955)	8,087,690	23,714,204	73,980	484,191
Net change in fund balances	\$5,721,289	\$133,299	\$1,265,165	\$1,142,473	\$(2,208,203)
Debt service as a percentage of noncapital expenditures	6.34%	32.57%	50.62%	4.70%	8.30%



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REVENUE CAPACITY

The schedules in this section contain information to help the reader assess all revenue sources and the municipal governments' most significant local revenue source, property tax.

This section includes the following tables:

- Government Wide Revenues
- Government Wide Expenses by Function
- General Government Revenues by Sources
- General Government Expenditures by Function
- Property Tax Levy and Collections
- Assessed and Estimated True Value of Taxable Property
- Property Tax Rates—Direct and Overlapping Governments

Government Wide Revenues

Fiscal Year	PROGRAM REVENUES			GENERAL REVENUES					Total
	Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Taxes	Grants & Contributions Not Restricted to Specific Programs	Unrestricted Investment Earnings	Misc.	Transfers	
2025	\$32,715,068	\$865,829	\$3,666,756	\$31,827,331	\$50,816	\$2,838,043	\$832,120	\$0	\$72,795,963
2024	31,550,817	1,056,760	2,213,435	30,828,943	55,192	3,399,503	1,545,757	0	70,650,407
2023	28,511,043	363,226	3,724,713	29,293,409	61,720	2,470,284	4,486,074	0	68,910,469
2022	26,762,039	2,435,432	4,033,806	25,239,324	96,598	311,885	509,005	0	59,388,089
2021	28,476,246	448,500	1,392,531	23,168,600	537,469	100,267	356,060	0	54,479,673
2020	25,000,598	1,386,621	2,936,174	23,112,488	409,499	278,759	628,599	0	53,752,738
2019	24,603,833	407,108	920,227	22,817,355	38,679	576,185	9,446,831	0	58,810,218
2018	23,182,479	85,884	321,032	20,495,681	22,802	319,306	318,164	0	44,745,348
2017	22,287,280	440,904	170,302	19,587,652	69,367	133,321	184,028	0	42,872,854
2016	21,360,682	508,094	375,790	18,344,753	52,311	86,456	244,837	0	40,972,923

Government Wide Expenses by Function

Fiscal Year	General Govt.	Public Safety	Public Works	Economic Development	Culture & Rec.	Other General Govt	Water & Sewer	Sanitation	Total
2025	\$7,111,436	\$23,532,818	\$8,494,135	\$13,171	\$5,516,459	\$304,628	\$16,230,571	\$6,261,245	\$67,464,463
2024	6,716,796	22,224,980	4,600,066	195,604	5,217,441	349,269	15,862,720	4,380,465	59,547,341
2023	5,757,362	21,475,403	4,541,637	218,678	4,715,456	397,746	14,325,651	4,773,576	56,205,509
2022	9,158,267	17,183,846	3,997,724	143,019	4,248,584	419,857	13,662,820	4,414,492	53,228,609
2021	4,598,168	18,250,918	3,821,354	141,044	3,998,113	492,190	12,151,775	4,160,646	47,614,208
2020	4,963,781	16,182,157	3,600,834	136,528	3,814,412	626,933	11,653,998	3,768,232	44,746,875
2019	4,592,368	16,958,631	3,549,952	124,898	3,751,207	945,751	11,777,469	3,669,630	45,369,906
2018	3,502,838	16,139,381	2,230,417	24,578	4,904,099	913,958	10,518,652	3,436,279	41,670,202
2017	3,934,517	15,865,516	2,462,894	104,227	3,837,790	685,104	10,075,846	3,577,213	40,543,107
2016	4,084,662	13,994,461	2,578,207	144,613	3,961,717	719,237	10,207,950	3,470,280	39,161,127

General Government Revenues by Sources

Fiscal Year	Taxes	Licenses & Permits	Franchise Fees	Intergovt.	Charges for Services	Other	Total General Government Revenues
2025	\$27,735,286	\$584,186	\$2,988,152	\$9,438,584	\$3,258,011	\$5,136,951	\$49,141,170
2024	25,634,082	472,004	2,920,440	8,169,016	3,267,382	6,134,623	46,597,547
2023	24,208,647	801,585	2,907,125	6,926,601	2,924,861	4,842,758	42,611,577
2022	20,422,676	623,336	2,449,584	8,539,319	4,841,673	3,080,997	39,957,585
2021	18,829,595	597,990	2,042,049	9,008,048	4,463,706	1,701,729	36,643,117
2020	17,596,720	1,375,473	1,817,150	8,021,111	4,111,565	2,774,884	35,696,903
2019	17,169,109	533,115	1,958,869	6,495,309	4,466,720	3,234,765	33,857,887
2018	16,604,502	501,501	1,980,430	4,416,439	4,258,697	728,858	28,490,427
2017	15,852,483	438,681	1,746,693	4,529,581	4,109,960	482,847	27,160,245
2016	14,593,675	550,196	1,810,122	4,360,329	3,653,272	661,545	25,629,139

General Government Expenditures by Function

Fiscal Year	General Government	Public Safety	Culture & Recreation	Public Works	*Economic Development	Capital Outlay	Debt Service	Total
2025	\$7,327,882	\$24,173,643	\$4,695,912	\$7,233,578	\$13,250	\$8,557,267	\$1,152,452	\$53,153,984
2024	6,143,927	21,918,706	4,354,527	3,501,735	192,764	4,427,422	1,214,670	41,753,751
2023	5,370,887	18,612,419	3,930,413	3,515,266	215,967	2,932,818	2,664,418	37,242,188
2022	9,008,027	18,223,025	3,538,181	2,998,868	151,426	2,762,803	1,783,054	38,465,384
2021	4,420,020	17,065,356	3,313,300	2,774,057	0	4,233,053	1,433,657	33,239,443
2020	4,822,656	15,297,485	3,167,988	2,621,015	0	2,114,143	1,795,372	29,818,659
2019	4,575,473	16,675,447	3,369,453	2,626,343	0	5,106,145	9,459,418	41,812,279
2018	4,336,604	14,817,011	3,616,480	1,444,507	0	1,706,285	25,018,579	50,939,466
2017	4,013,152	14,700,131	3,507,684	1,201,944	0	1,512,882	1,155,959	26,091,752
2016	4,023,549	13,330,262	3,441,957	1,336,109	0	4,147,878	2,041,778	28,321,533

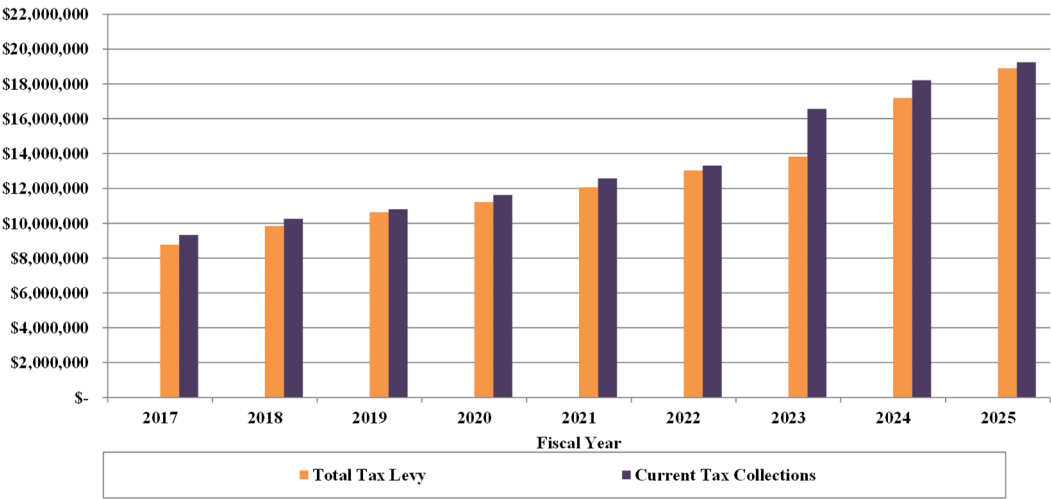
* Economic Development broken-out in FY 2023 to better reflect the format of the Statement of Activities

Property Tax Levies and Collections

Fiscal Year	Total Tax Levy	Current Tax Collections	% of Levy Collected	Delinquent Tax Collections	Total Tax Collections	Total Collections as % of Current Levy	Outstanding Delinquent Taxes	Delinquent Taxes as % of Current Levy
2025	\$19,908,151	\$19,249,317	96.7%	\$10,533	\$19,259,850	96.7%	\$648,301	3.26%
2024	18,901,712	18,208,961	96.3%	(6,413)	18,202,548	96.3%	699,164	3.70%
2023	17,188,125	16,570,245	96.4%	(666)	16,569,579	96.4%	618,546	3.60%
2022	13,827,305	13,308,871	96.3%	41,991	13,350,862	96.6%	476,443	3.45%
2021	13,038,137	12,571,191	96.4%	9,345	12,580,536	96.5%	457,601	3.51%
2020	12,057,457	11,625,285	96.4%	32,182	11,657,467	96.7%	399,990	3.32%
2019	11,221,537	10,805,783	96.3%	18,362	10,824,145	96.5%	397,392	3.54%
2018	10,631,668	10,263,530	96.5%	40,563	10,304,093	96.9%	327,575	3.08%
2017	9,840,209	9,322,752	94.7%	187,163	9,509,915	96.6%	330,294	3.36%
2016	8,779,489	8,444,965	96.2%	7,739	8,452,704	96.3%	326,785	3.72%

Source: Hillsborough County Tax Collector

Current Tax Collections Compared to Tax Levy



Assessed and Estimated True Value of Taxable Property

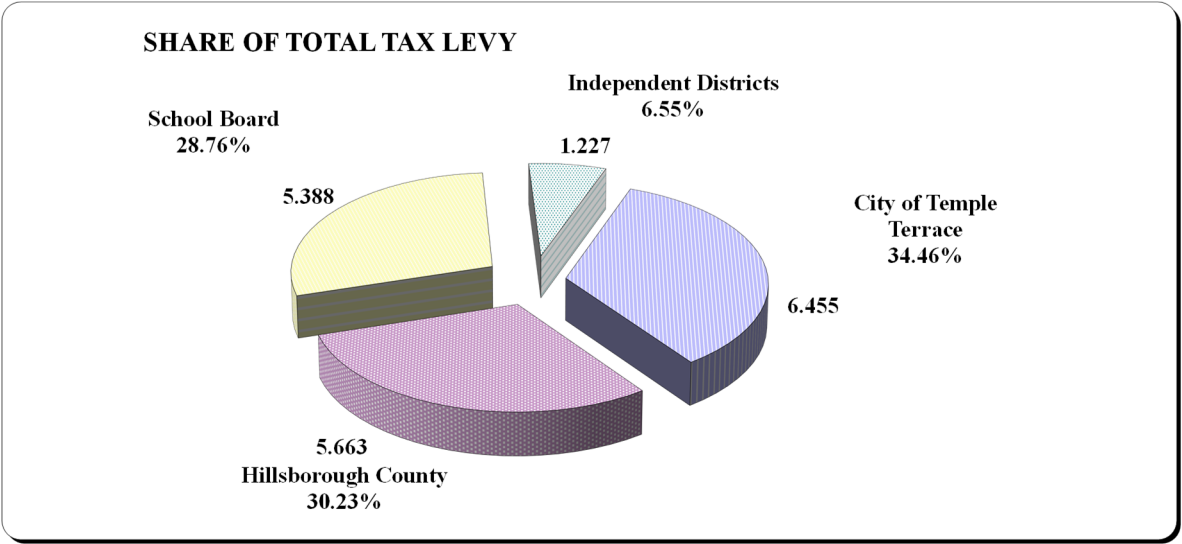
Fiscal Year	Real Property Assessed Value	Personal Property Assessed Value	Less Tax-Exempt Real Property	Total Taxable Assessed Value	Total Direct Tax Rate	Total Net Estimated True Value	Ratio of Net Assessed to True Value %
2025	\$3,124,721,278	\$487,729,190	\$528,306,216	\$3,084,144,252	6.455	\$4,444,496,166	69%
2024	2,953,344,611	481,005,350	508,121,950	2,928,228,011	6.455	4,249,838,233	69%
2023	2,721,298,687	419,986,570	464,860,014	2,676,425,243	6.455	3,942,851,496	68%
2022	2,264,983,874	294,077,850	439,750,773	2,119,310,951	6.555	2,916,245,079	73%
2021	2,140,674,686	298,557,920	482,577,579	2,010,655,027	6.555	2,725,735,976	74%
2020	2,012,695,825	244,405,320	410,351,035	1,846,750,110	6.555	2,545,450,032	73%
2019	1,870,927,556	249,386,420	390,832,248	1,729,481,728	6.555	2,399,636,313	72%
2018	1,684,079,334	182,564,810	369,602,506	1,497,041,638	6.955	2,121,763,301	71%
2017	1,705,271,469	178,196,500	356,783,155	1,526,684,814	7.205	1,883,467,969	81%
2016	1,560,204,397	155,911,850	340,039,072	1,376,077,175	7.205	1,715,964,587	80%

Source: Hillsborough County Property Appraiser

Property Tax Rates—Direct and Overlapping Governments

Fiscal Year	City Operating Millage	County Operating Millage (A)	School Operating Millage (A)	Special Districts Operating Millage (A)	Total Millage Rates
2025	6.455	5.663	5.388	1.227	18.733
2024	6.455	5.791	5.400	1.240	18.886
2023	6.455	5.791	5.487	1.269	19.002
2022	6.555	5.791	5.849	1.306	19.501
2021	6.555	5.791	5.967	1.325	19.638
2020	6.555	5.791	6.414	1.369	20.129
2019	6.555	5.791	6.414	1.369	20.129
2018	6.955	5.791	6.596	1.402	20.744
2017	7.205	5.793	6.906	1.104	21.008
2016	6.955	5.734	7.247	1.523	21.459

Source: Hillsborough County Property Appraiser
 (A) Overlapping Rates



DEBT CAPACITY

The schedules in this section include information to help the reader assess the affordability of the municipal governments' current levels of outstanding debt and the municipal governments' ability to issue additional debt in the future.

This section includes the following tables:

- Ratios of Outstanding Debt by Type
- Computation of Direct & Overlapping Debt
- Schedule of Revenue Bond Coverage

Ratios of Outstanding Debt by Type

Fiscal Year	Capital Improvement Notes (A)	Utility System Revenue Bonds (B)	SBITA Liability (A & B)	Total Primary Government	% of Personal Income	Debt per Capital
2025	\$10,004,856	\$0	\$1,464,970	\$11,469,826	1.07%	\$413.45
2024	10,852,679	0	630,462	11,483,141	0.65%	421.01
2023	11,676,896	0	635,727	12,312,623	0.73%	452.55
2022	13,720,538	0	0	13,720,538	1.18%	507.92
2021	15,092,838	0	0	15,092,838	1.66%	565.49
2020	16,034,306	0	0	16,034,306	1.73%	582.28
2019	17,202,745	0	0	17,202,745	2.08%	648.86
2018	25,716,412	0	0	25,716,412	3.28%	970.83
2017	26,971,033	325,000	0	27,296,033	3.50%	1,041.28
2016	26,646,888	325,000	0	26,971,888	3.48%	1,044.61

(A) governmental activities

(B) business type activities

Details regarding the City's outstanding debt can be found in the notes to the financial statements. See demographic and economic statistics for personal income and population data.

Computation of Direct & Overlapping Debt

Category	Net Debt Outstanding	City of Temple Terrace % of Debt	City of Temple Terrace Amount of Debt (A)
Direct Debt			
City of Temple Terrace	<u>\$11,469,826</u>	100%	<u>\$11,469,826</u>
Overlapping Debt			
School Board of Hillsborough County	469,925,000	1.85%	8,693,613
Hillsborough County, County-Wide Debt Service	<u>156,695,000</u>	1.85%	<u>2,898,858</u>
Total AD Valorem supported debt	<u>\$626,620,000</u>		<u>11,592,471</u>
Total direct and overlapping			<u>\$23,062,297</u>

Schedule of Revenue Bond Coverage

Fiscal Year Ended Sept 30	Gross Revenue (A)	Expenses (B)	Net Revenue Available for Debt Service	Principal Debt Service Requirements	Interest debt Service Requirements	Total Debt Service Requirements	Coverage Percentage
2025	\$0	\$0	\$0	\$0	\$0	\$0	0%
2024	0	0	0	0	0	0	0%
2023	0	0	0	0	0	0	0%
2022	0	0	0	0	0	0	0%
2021	0	0	0	0	0	0	0%
2020	0	0	0	0	0	0	0%
2019	0	0	0	0	0	0	0%
2018	0	0	0	0	0	0	0%
2017	12,022,271	5,065,765	6,956,506	325,000	13,507	338,507	2055%
2016	11,476,512	4,993,152	6,483,360	325,000	13,508	338,508	1915%

(A) Includes interest earnings

(B) Operating expenses exclude depreciation and payments to the City of Tampa

DEMOGRAPHIC & ECONOMIC DATA

The schedules in this section offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

This section includes the following tables:

- Demographic Statistics
- Principal Taxpayers
- Principal Employers in Hillsborough County
- Principal Utility Customers

Demographic Statistics

Fiscal Year	Population (A)	Personal Income	Per Capita Income (F)	Median Age (E)	Median Education Level in Years of Formal Schooling (C)	School Enrollment (B)	Hillsborough County Unemployment Rate (D)	State of Florida Unemployment Rate (D)	United states Unemployment Rate (D)
2025	27,742	\$1,068,427,646	\$38,513	34.50	15.0	3,297	4.5%	4.3%	4.3%
2024	27,275	1,773,570,832	\$40,080	34.0	14.7	3,350	3.5%	3.3%	4.1%
2023	27,207	1,698,124,905	62,415	34.0	14.4	3,381	3.1%	3.1%	3.7%
2022	27,013	1,162,450,429	43,033	37.2	14.3	3,289	2.1%	2.7%	3.5%
2021	26,690	909,194,850	34,065	33.1	14.1	NA (1)	3.7%	3.9%	4.7%
2020	27,537	925,298,274	33,602	31.9	14.1	3,337	5.3%	7.7%	8.1%
2019	26,512	828,128,832	31,236	34.1	14.1	3,607	3.1%	3.2%	3.7%
2018	26,489	782,988,351	29,559	35.3	13.2	3,405	3.3%	3.6%	3.9%
2017	26,214	779,997,570	29,755	35.2	14.2	3,422	3.8%	4.2%	4.4%
2016	25,820	774,496,720	29,996	35.2	14.2	3,488	4.4%	4.8%	4.9%

Source:

(A) Budget

(B) School Board of Hillsborough County

(C) <http://factfinder2.census.gov/faces/tableservices/jsf/pages/productview.xhtml?pid=ACS>

(D) <https://stats.bls.gov/data/#unemployment>

(E) <https://datausa.io/profile/geo/temple-terrace-fl/>

(F) <https://florida.hometownlocator.com/fl/hillsborough/temple-terrace.cfm#demographic>

-(1) Due to the uncertainty of the impact of COVID-19, enrollment projections are unavailable.

Note: Specific statistics for per capita income, median age, education level in years of formal schooling, and unemployment rate are available for the City of Temple Terrace only for census years. The Hillsborough County-wide average has been substituted for informational comparisons only.

Principal Taxpayers

Taxpayers	Type of Business	2025 Taxable Assessed Value	2025 Rank	% of Total City Assessed Value	2016 Taxable Assessed Value	2016 Rank	% of Total City Assessed Value
Amazon Fulfillment Center	Warehouse	\$198,961,900	1	6.45%	N/A	N/A	N/A
Park At Valenza	Apartments	82,724,300	2	2.68%	N/A	N/A	N/A
Verizon Data Services	Offices	75,159,900	3	2.44%	\$41,185,300	1	3.25%
Addison At Tampa Oaks	Apartments	49,833,500	4	1.62%	N/A	N/A	N/A
MMA Tampa Oaks (Village Oaks)	Condominiums	36,449,200	5	1.18%	N/A	N/A	N/A
VA Medical Clinic	Offices	35,158,100	6	1.14%	N/A	N/A	N/A
Intellicenter	Offices	29,183,200	7	0.95%	N/A	N/A	N/A
Reserve At Temple Terrace (Boardwalk)	Apartments	28,560,000	8	0.93%	13,817,800	4	1.09%
Waverly Terrace	Apartments	28,198,882	9	0.91%	N/A	N/A	N/A
Fisherman's Landing	Apartments	27,302,600	10	0.89%	14,565,500	3	1.15%
Riverside @ Telecom Park	Offices	24,540,000	11	0.80%	10,847,980	10	0.86%
Grove at Temple Terrace	Apartments	22,308,500	12	0.72%	N/A	N/A	N/A
Laurel Oaks	Apartments	20,732,400	13	0.67%	N/A	N/A	N/A
Summit West	Apartments	19,793,600	14	0.64%	11,175,670	9	0.88%
Doral Oaks	Apartments	18,881,100	15	0.61%	12,076,700	7	0.95%
Florida Orthopaedic Institute	Offices	18,806,500	16	0.61%	12,792,400	6	1.01%
River Chase at River Hills	Apartments	N/A	N/A	N/A	39,533,450	2	3.12%
Osprey Tampa Oaks, LLC	Offices	N/A	N/A	N/A	12,916,000	5	1.02%
LSREF3 Bravo LLC	Offices	N/A	N/A	N/A	11,611,600	8	0.92%
Totals		\$716,593,682		23.23%	\$116,461,350		9.18%

FY 2025 Assessed Value: \$3,084,144,252

FY 2016 Assessed Value: \$1,268,099,151

Principal Employers in Hillsborough County

Employer	Type of Business	2025			2016		
		Employees	Rank	%	Employees	Rank	%
Publix	Supermarket	47,166	1	5.31%	7,732	5	1.18%
Baycare Health System	Medical Facility	33,631	2	3.78%	6,243	7	0.95%
Hillsborough County School District	Government	23,000	3	2.59%	26,195	1	3.98%
HCA West Florida Division	Medical Facility	21,000	4	2.36%	3,886	14	0.59%
MacDill Air Force Base	Military Base	16,800	5	1.89%	19,978	2	3.04%
University of South Florida	Education Services	16,280	6	1.83%	13,902	3	2.11%
Tampa General Hospital	Medical Facility	12,409	7	1.40%	5,378	9	0.82%
AdventHealth West Florida Division	Medical Facility	12,000	8	1.35%	6,000	8	0.91%
Citigroup	Bank	10,800	9	1.22%	N/A	N/A	N/A
Hillsborough County Government	Government	10,093	10	1.14%	9,331	4	1.42%
Tampa International Airport	International Airport	N/A	N/A	N/A	7,000	6	1.06%
Busch Entertainment Corporation	Tourist Attraction	N/A	N/A	N/A	5,000	10	0.76%
Total Principal Employers		203,179		22.86%	110,645		16.82%

* Hillsborough County Total Labor Force 2025

888,888

* Hillsborough County Total Labor Force 2016

657,897

Principal Utility Customers

Customer	Classification	2025 Rank	2025 Consumption in Gallons	2025 % of Consumption	2016 Rank	2016 Consumption in Gallons	2016 % of Consumption
Lakeshore Management (Lamplighter)	Mobile Home Park	1	\$33,371,293	1.25%	4	\$30,964,900	2.00%
The Park at Valenza	Apartments	2	30,198,453	1.13%	N/A	N/A	N/A
The Preserve at Temple Terrace	Apartments	3	25,377,372	0.95%	9	13,601,543	0.88%
Meadowood Condo Inc	Apartments	4	18,670,472	0.79%	6	21,841,159	1.41%
The Park at Valenza (CNL KOR Riverchase)	Apartments	5	18,476,914	0.70%	N/A	N/A	N/A
Infinity Grove at Temple Terrace	Apartments	6	17,419,089	0.69%	10	13,220,221	0.85%
JMJ Doral Oaks LLC	Apartments	7	16,886,816	0.65%	N/A	N/A	N/A
The Falls	Apartments	8	14,645,874	0.63%	7	16,414,000	1.06%
Victoria Terrace Association	Apartments	9	13,998,503	0.55%	8	15,135,000	0.98%
Somerset	Apartments	10	N/A	0.53%	N/A	N/A	N/A
The Park at Valenza (Phase. 1.)	Apartments	N/A	N/A	N/A	1	111,807,560	7.23%
Mid America Apts. LP	Apartments	N/A	N/A	N/A	2	55,536,207	3.59%
Summit West (United Dominion)	Apartments	N/A	N/A	N/A	3	32,937,059	2.13%
Verizon Data Services	Commercial	N/A	N/A	N/A	5	23,072,600	1.49%
Total water & sewer consumption billed			<u>\$ 209,957,714</u>			<u>\$ 334,530,249</u>	

* Total Water Consumption Billed 2025: 2,663,695,503

* Total Water Consumption Billed 2016: 1,547,286,139

Note: Information was calculated for the top 10 utility customers for each listed year. In places where N/A is listed, the customer was not in the top 10 for that Fiscal Year.

Source: City of Temple Terrace Utility Billing System



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OPERATING INFORMATION

The schedules in this section contain service and infrastructure data to help the reader understand how the information in the municipal governments' financial report relates to the services the municipal government provides and the activities it performs.

This section includes the following tables:

- Full-time Equivalent City Employees by Function
- Capital Asset Statistics by Function
- Operating Indicators by Function
- Water and Sewer Fund Statistical Data
- Water and Sewer Impact Fees
- Water Production Data

Full-time Equivalent City Employees by Function

Function	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Govt—Legislative	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
General Govt—Executive	3.20	3.00	3.00	3.00	3.50	4.00	5.00	5.50	5.50	7.00
General Govt—Legal	0.00	2.00	4.00	4.00	4.00	2.00	2.00	2.00	2.00	2.00
General Govt—Human Resources	3.50	4.00	3.00	3.00	3.00	4.00	4.00	4.00	4.75	6.00
General Govt—Information Technology	3.00	3.00	5.89	5.45	5.45	3.00	3.00	3.00	3.00	3.00
General Govt—Finance	5.89	5.89	7.00	7.00	7.00	5.45	5.45	6.45	8.00	7.40
General Govt—Community Development	8.00	7.00	1.30	2.00	2.00	7.00	8.00	10.00	2.50	3.25
Total General Govt.	27.09	28.39	27.69	27.95	28.45	28.95	30.95	34.45	29.25	32.15
Public Safety—Code Compliance	4.12	4.12	4.12	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Public Safety—Police Officers	53.00	53.00	54.00	54.00	55.00	55.00	56.00	57.00	57.00	53.00
Public Safety—Civilians-Police	19.63	18.00	18.00	18.00	18.00	18.00	18.00	21.00	21.00	24.00
Public Safety—Firefighters and Officers	50.00	50.00	50.00	50.00	50.00	50.00	53.00	55.00	55.00	52.00
Public Safety—Civilians-Fire	7.08	7.08	7.08	6.50	6.50	6.50	6.50	6.50	6.50	9.00
Total Public Safety	133.83	132.20	133.20	133.50	134.50	134.50	138.50	144.50	144.50	143.00
Public Works—Administration	4.00	4.00	4.00	2.10	1.50	1.50	1.50	2.50	2.00	0.00
Public Works—Streets Maintenance	5.15	5.15	5.15	10.00	5.00	5.00	5.00	5.00	6.00	5.00
Public Works—Facility Maintenance	2.65	2.65	2.65	1.00	1.00	1.00	1.00	1.00	3.00	3.00
Public Works—Grounds Maintenance	0.00	0.00	10.00	10.00	10.00	9.90	9.90	9.90	7.00	8.00
Public Works—Engineering	1.85	1.85	1.85	0.00	3.00	3.00	3.00	3.00	3.00	2.00
Total Public Works	13.65	13.65	23.65	23.10	20.50	20.40	20.40	21.40	21.00	18.00
Culture & Recreation—Library	12.50	12.50	12.50	12.50	13.50	13.05	13.50	14.00	14.00	14.25
Culture & Recreation—Parks & Rec.	53.44	53.44	43.44	43.54	42.44	42.44	41.94	42.00	42.00	42.00
Total Culture & Recreation	65.94	65.94	55.94	56.04	55.94	55.49	55.44	56.00	56.00	56.25
Physical Environment—Finance-Utilities	7.56	7.56	7.56	8.55	8.55	8.55	8.55	9.55	9.00	8.85
Physical Environment—PW-Water	16.70	17.70	17.70	17.30	17.50	18.00	19.00	21.00	21.00	22.00
Physical Environment—PW-Sewer	9.30	8.30	8.30	8.60	8.60	8.60	9.60	11.60	12.50	12.50

(Continued)

Statistical Section—Unaudited: Operating Information
City of Temple Terrace
September 30, 2025
Full-time Equivalent City Employees by Function Continued

Function <i>(Continued)</i>	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Physical Environment—PW-Renewal & Replace	2.15	2.15	2.15	1.90	1.90	2.00	3.00	3.00	3.00	3.00
Physical Environment—Sanitation Building Fund	14.70	14.70	13.70	14.00	14.00	14.00	14.00	15.00	16.50	19.50
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.50	6.75
Total Physical Environment	50.41	50.41	49.41	50.35	50.55	51.15	54.15	60.15	69.50	72.60
Internal Service- City Garage Fleet	4.15	4.15	4.15	5.00	5.00	5.00	5.00	5.00	4.00	5.00
Total	294.67	294.44	295.04	296.94	295.94	295.49	304.44	321.50	324.25	327.00

Source: City Annual Budget
Budget - personnel by department/function (full-time equivalents)

Capital Asset Statistics by Function

Function:	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Area—Land (square miles)	7.43	7.45	7.53	7.53	7.72	7.72	7.72	7.53	7.77	7.77
Public Safety—Police Stations	1	1	1	1	1	1	1	1	1	1
Public Safety—Fire Stations	2	2	2	2	2	2	2	2	2	2
Streets & Drainage—Paved streets (miles)	78.52	78.52	78.52	78.52	78.85	78.85	80.62	80.99	82.57	82.57
Streets & Drainage—Unimproved streets (miles)	0.32	0.32	0.32	0.32	0.00	0.00	0.00	0.00	0.00	0.00
Streets & Drainage—Street Lights (number)	2,800	2,800	2,800	2,800	1,956	1,956	1,973	1,973	2,032	2,032
Streets & Drainage—Storm Sewers (miles)	36.70	36.70	36.70	36.70	41.31	41.31	42.40	34.66	34.95	41.14
Culture & Rec—Library Branches	1	1	1	1	1	1	1	1	1	1
Culture & Rec—Library Holdings	94,700	94,700	96,991	96,991	100,898	104,108	102,287	101,131	102,099	105,712
Parks & Rec—Recreation Centers	2	2	2	2	2	2	2	2	2	2
Parks & Rec—Fitness Center	1	1	1	1	1	1	1	1	1	1
Parks & Rec—Parks	28	28	28	28	29	29	29	29	29	29
Parks & Rec—Parks acreage	419.50	419.50	419.50	419.50	419.51	419.51	419.51	419.51	419.51	419.51
Parks & Rec—Playgrounds	10	10	10	10	11	11	11	11	11	11
Parks & Rec—Softball diamonds	3	3	3	3	1	1	1	1	1	0
Parks & Rec—Adaptive Fields	0	0	0	0	1	1	1	1	1	2
Parks & Rec—Tennis courts	14	14	14	14	14	14	14	14	14	12
Parks & Rec—Indoor Basketball courts	6	6	6	6	4	2	2	2	2	2
Parks & Rec—Outdoor Basketball courts	N/A	N/A	N/A	N/A	1.5	3	3	3	3	2.5
Parks & Rec—Soccer fields	8	8	8	8	8	8	8	8	8	8
Parks & Rec—Racquetball courts	6	6	6	6	6	2	2	2	2	2
Parks & Rec—Swimming Pools	5	5	5	5	5	5	5	5	5	5
Parks & Rec—Baseball fields	10	10	10	10	10	10	10	10	10	10
Parks & Rec—Football fields	0	0	0	0	0	0	0	0	0	0

Statistical Section—Unaudited: Operating Information
City of Temple Terrace
September 30, 2025
Capital Asset Statistics by Function Continued

Function:	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Sanitary Sewers—Sewer mains (miles)	102.88	102.88	102.88	102.88	106.68	105.71	105.71	105.71	111.30	134.75
Sanitary Sewers—Equivalent Connections	6,818	6,946	7,053	7,036	7,102	7,194	7,182	7,169	7,366	7,245
Sanitary Sewers—Lift Stations	30	30	30	30	30	30	32	32	32	32
Sanitary Sewers—Force main (feet)	152,950	152,950	152,950	152,950	170,454	170,454	170,454	170,454	158,478	158,478
Sanitary Sewers—Gravity main (feet)	347,450	347,450	414,374	414,374	514,672	514,672	514,672	514,672	429,197	429,197
Water—Mains (miles)	123.75	123.75	123.75	123.75	141.32	139.31	139.31	139.31	141.08	179.07
Water—Equivalent Connections	10,100	10,100	10,248	10,248	10,149	10,590	10,593	10,595	10,805	10,565
Water—Wells	10	10	10	10	10	10	10	10	10	10
Water—Fire Hydrants—Inside City	649	649	669	669	674	898	898	898	931	1,151
Water—Fire Hydrants—Extended Service Area	218	218	224	224	211	188	188	188	195	195

Operating Indicators by Function

Function:	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Public Safety—Police: Calls for service	27,152	27,339	25,741	31,345	27,987	32,243	41,217	33,281	35,981	52,785
Public Safety—Police: Traffic citations	1,874	2,065	1,129	2,673	1,308	1,506	997	1,395	3,963	4,460
Public Safety—Police: Traffic accidents	449	496	421	476	777	369	443	512	604	575
Public Safety—Police: Boating citations	7	10	10	2	3	0	0	0	0	0
Public Safety—Police: Part I cases reported	826	771	636	664	585	567	645	577	544	498
Public Safety—Police: Part II cases reported	820	838	585	689	719	605	750	635	632	755
Public Safety—Police: 9-1-1 calls	16,643	17,225	11,403	11,531	11,412	13,094	14,118	15,109	14,802	15,662
Public Safety—Fire: Total incidents	3,634	3,411	3,992	3,818	3,730	4,406	4,481	4,497	4,988	4,921
Public Safety—Fire: Medical incidents	2,262	2,236	2,864	2,158	2,737	4,342	3,291	3,347	3,517	3,679
Public Safety—Fire: Medical transports	1,985	1,950	2,000	2,147	2,192	3,360	2,469	2,816	2,820	2,885
Community Development—Value of permits issued (mill)	\$40.27	\$47.29	\$29.96	\$50.00	*\$250.00	\$51.42	\$49.87	\$67.33	\$37.73	\$50.81
Streets/Drainage—Linear feet sidewalk repaired/replaced	6,667	6,667	732	732	780	780	1,031	2,487.5	2,773	1,838
Streets & Drainage—Linear feet of curbing replaced	200	200	60	60	50	50	30	230	70	340
Streets & Drainage—Curb miles swept	650	650	999	999	999	999	1,600	1,981.8	1,985	2,023
Culture & Rec—Library service hours	2,591	2,591	2,561	2,602	1,810	2,099	2,756	2,740	2,778	2,674
Culture & Rec—Library Internet users	54,765	54,765	51,572	51,356	21,058	11,396	22,955	27,413	30,818	29,942
Culture & Rec—Library Circulation per year	394,910	394,910	320,773	347,313	210,266	273,748	280,622	266,497	334,018	333,041
Culture & Rec—Library card holders	47,080	47,080	46,729	49,556	51,269	52,813	55,078	57,714	60,804	63,578
Parks & Rec—Summer youth participants	257	275	275	225	64	160	181	184	180	194
Parks & Rec—After school participants	152	130	150	471	295	120	292	321	391	365
Parks & Rec—Open swim visitors	28,626	28,000	28,000	6,402	13,823	13,881	14,872	15,689	15,724	16,446

(Continued)

Statistical Section—Unaudited: Operating Information
City of Temple Terrace
September 30, 2025
Operating Indicators by Function Continued

Function (<i>Continued</i>)	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Parks & Rec—Special interest class participants	11,756	11,720	12,500	5,872	4,153	13,881	15,566	16,021	17,620	16,814
Parks & Rec—Fitness Participants	0	0	0	42,094	30,817	39,184	45,612	49,351	61,881	66,612
Sanitary Sewers—Number of customers	6,450	6,500	6,600	9,849	9,964	7,193	7,776	7,168	7,366	7,543
Sanitary Sewers—Gallon’s wastewater pumped (mill)	754	754	794	783	805	784	853	880	913	847
Water—Number of meters in system	10,078	10,100	10,100	10,217	10,149	10,409	10,454	10,595	10,805	10,587
Water—Number of meters in system Gallons raw water pumped (millions)	1,302	1,422	1,452	1,122	1,167	1,684	1,541	1,605	1,590	1,494
Sanitation—Tons of commercial waste collected	6,845	6,386	7,000	7,787	7,380	8,629	9,500	6,734	12,752	11,744
Sanitation—Tons of residential waste collected	6,595	6,061	6,080	5,422	5,766	6,398	6,544	7,065	7,994	6,481
Sanitation—Tons of special trash pickup collected	750	738	1,900	2,130	3,291	3,812	3,671	3,456	3,645	998
Fleet Maintenance—Number of vehicles/equipment	205	205	211	211	228	239	237	240	231	264
Fleet Maintenance—Repair orders completed	2,400	2,400	1,600	1,600	1,999	851	1,336	1,825	1,955	2,325
Fleet Maintenance—Preventive maintenance orders	410	410	103	103	140	165	190	210	243	232

*The value of the permits jumped from the previous year due to big projects from Amazon, Publix, etc. We expect FY 2025 numbers to stay in line with the trend from all other years.

Water and Sewer Fund Statistical Data

Fiscal Year	Equivalent Water Connections	Equivalent Sewer Connections	Total Operating Revenue	Operating Expenses	Non-operating Revenue	Non-Operating Expenses	Net Income Before Transfers & Special Items
2025	10,565	7,245	\$18,317,115	\$16,230,571	\$683,565	\$391,177	\$2,378,932
2024	10,805	7,366	17,053,244	15,861,133	1,163,047	1,587	3,485,191
2023	10,595	7,168	14,935,588	14,325,651	4,624,556	66	5,234,492
2022	10,454	7,776	14,029,837	13,662,821	67,936	1,532	434,952
2021	12,145	11,657	13,575,256	12,150,456	6,791	1,319	1,430,272
2020	10,149	9,964	13,183,625	11,652,723	76,442	1,275	1,606,069
2019	10,034	9,866	12,697,226	11,776,246	165,716	1,223	1,085,474
2018	10,128	9,726	12,295,439	10,516,359	100,315	2,293	1,877,102
2017	10,096	9,664	12,022,271	10,060,956	44,627	14,890	1,991,052
2016	10,065	7,100	11,452,554	10,122,651	23,958	26,391	1,327,470

Water and Sewer Improvement Fees

Fiscal Year	Water Impact Fees	Sewer Impact Fees	Total Impact Fees
2025	\$137,500	\$40,000	\$177,500
2024	187,000	52,800	239,800
2023	1,781,558	485,031	2,266,589
2022	838,750	312,400	1,151,150
2021	136,350	39,369	175,719
2020	930,800	681,046	1,611,846
2019	260,089	60,000	320,089
2018	122,790	2,400	125,190
2017	39,175	8,800	47,975
2016	225,728	45,200	270,928

Water Production Data

Fiscal Year	Yearly Total	Monthly Peak	Monthly Average	Daily Peak	Daily Average	Rainfall (Inches)
2025	1,457.1	148.6	121.4	4.9	4.0	45.45
2024	1,452.1	153.7	117.1	5.2	3.9	54.48
2023	1,471.3	134.0	122.0	5.3	4.0	41.19
2022	1,407.6	129.7	113.9	5.3	3.8	75.99
2021	1,401.8	144.3	113.3	5.6	3.8	70.69
2020	1,385.7	129.0	115.5	5.2	3.8	75.99
2019	1,335.1	128.6	111.3	5.8	3.7	57.90
2018	1,296.7	117.1	108.1	5.0	3.6	89.37
2017	1,091.3	101.2	90.9	4.8	3.0	45.39
2016	1,034.5	100.5	86.2	4.8	2.9	70.73

Note—Data is presented in millions of gallons.

COMPLIANCE SECTION

- Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Basic Financial Statements Performed in Accordance with Government Auditing Standards
- Independent Auditor's Report on Compliance for each Major Federal Program and on Internal Control Over Compliance and Report on Schedule of Expenditures of Federal Awards Accordance with the Uniform Guidance
- Schedule of Expenditures of Federal Awards
- Notes to Schedule of Expenditure of Federal Awards or the Fiscal Year Ended September 30, 2025
- Schedule of Findings and Questioned Costs
- Independent Auditor's Management Letter
- Independent Accountant's Report

**Report on Internal Control Over Financial Reporting and on Compliance and
Other Matters Based on an Audit of Financial Statements Performed in
Accordance With *Government Auditing Standards***

Independent Auditor's Report

The Honorable Mayor and City Council
City of Temple Terrace, Florida
Temple Terrace, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Temple Terrace, Florida (the "City"), as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated June 26, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Forvis Mazars, LLP

**Tampa, Florida
June 26, 2026**

Report on Compliance for the Major Federal Program and Report on Internal Control Over Compliance

Independent Auditor's Report

The Honorable Mayor and City Council
City of Temple Terrace, Florida
Temple Terrace, Florida

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited City of Temple Terrace, Florida's (the "City") compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on the District's major federal program for the year ended September 30, 2025. The City's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the major federal program for the year ended September 30, 2025.

Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America ("GAAS"); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the "Auditor's Responsibilities for the Audit of Compliance" section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the "Auditor's Responsibilities for the Audit of Compliance" section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Forvis Mazars, LLP

**Tampa, Florida
June 26, 2026**

City of Temple Terrace, Florida
Schedule of Findings and Questioned Costs
Year Ended September 30, 2025

Section I – Summary of Auditor’s Results

Financial Statements

1. Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

☒ Unmodified ☐ Qualified ☐ Adverse ☐ Disclaimer

2. Internal control over financial reporting:

Material weakness(es) identified? ☐ Yes ☒ No

Significant deficiency(ies) identified? ☐ Yes ☒ None reported

3. Noncompliance material to the financial statements noted? ☐ Yes ☒ No

Federal Awards

4. Internal control over major federal program:

Material weakness(es) identified? ☐ Yes ☒ No

Significant deficiency(ies) identified? ☐ Yes ☒ None reported

5. Type of auditor’s report issued on compliance for major federal program(s):

☒ Unmodified ☐ Qualified ☐ Adverse ☐ Disclaimer

6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? ☐ Yes ☒ No

7. Identification of major federal programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
21.027	Coronavirus State and Local Fiscal Recovery Funds

8. Dollar threshold used to distinguish between Type A and Type B programs: \$1,000,000.

9. Auditee qualified as a low-risk auditee? ☐ Yes ☒ No

Section II – Financial Statement Findings

No matters are reported.

Section III – Federal Award Findings and Questioned Costs

No matters are reported.

Section IV – Prior Year Audit Findings

No matters are reported.

SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance		Provided to Subrecipients	Total Federal Expenditures
	Listing Number	Pass-Through Entity Identifying Number		
U.S. Department of Justice				
Passed-Through Florida Department of Law Enforcement				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	6N035	\$ -	\$ 5,728
Total U.S. Department of Justice			-	5,728
U.S. Department of Homeland Security				
Passed-Through State of Florida Division of Emergency Management				
Disaster Grants – Public Assistance (Presidentially Declared Disasters) COVID 19	97.036	DRFLP -4486		28,076
Disaster Grants – Public Assistance (Presidentially Declared Disasters) Hurricane Helene 2024	97.036	DRFLP -4828	-	114,158
Disaster Grants – Public Assistance (Presidentially Declared Disasters) Hurricane Ian	97.036	DRFLP-4673	-	182,052
Disaster Grants – Public Assistance (Presidentially Declared Disasters) Hurricane Idalia	97.036	DRFLP-4734	-	353,320
Disaster Grants – Public Assistance (Presidentially Declared Disasters) Hurricane Irma	97.036	DRFLP-4337	-	3,764
Disaster Grants – Public Assistance (Presidentially Declared Disasters) Hurricane Debbie	97.036	DRFLP-4806	-	100,014
Total U.S. Department of Homeland Security			-	781,384
U.S. Department of Treasury				
Passed-Through the Division of Emergency Management				
Covid 19 - Coronavirus State and Local Fiscal Recovery Funds -American Rescue Plan Act (ARPA)	21.027	N/A	-	2,940,657
Total U.S. Department of Treasury			-	2,940,657
Total Expenditures of Federal Awards			\$ -	\$ 3,727,769

The notes to the Basic Financial Statements are an integral part of this schedule.
Compliance Section

NOTES TO THE SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS FOR SEPTEMBER 30, 2025

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of City of Temple Terrace (City) under programs of the federal government for the year ended September 30, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position/fund balance, or cash flows of the City

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3. INDIRECT COST RATE

The City has elected not to use the de minimis indirect cost rate allowed under the Uniform Guidance.

TEMPLE TERRACE

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Independent Accountant's Report

The Honorable Mayor and City Council
City of Temple Terrace, Florida
Temple Terrace, Florida

We have examined the compliance of the City of Temple Terrace, Florida's (the "City") compliance with the requirements of Section 218.415, Florida Statutes, for the year ended September 30, 2025. The City's management is responsible for compliance with these requirements. Our responsibility is to express an opinion on the City's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the City complied with those requirements, in all material respects. An examination involves performing procedures to obtain evidence about the City's compliance with those requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide legal determination on the City's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

In our opinion, the City complied in all material respects, with the aforementioned requirements for the year ended September 30, 2025.

Forvis Mazars, LLP

**Tampa, Florida
June 26, 2026**

Independent Auditor's Management Letter

The Honorable Mayor and City Council
City of Temple Terrace, Florida
Temple Terrace, Florida

Report on the Financial Statements

We have audited the basic financial statements of the City of Temple Terrace, Florida (the "City") as of and for the year ended September 30, 2025, and have issued our report thereon dated June 26, 2026.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*; and Chapter 10.550, *Rules of the Auditor General*.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards; Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance; Schedule of Findings and Questioned Costs; and Independent Accountant's Report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports and schedule, which are dated June 26, 2026, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. In connection with the preceding audit, there were no findings or recommendations.

Official Title and Legal Authority

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The legal authority is disclosed in the notes to the financial statements.

Financial Condition and Management

Sections 10.554(1)(i)5.a. and 10.556(7), *Rules of the Auditor General*, requires us to apply appropriate procedures and communicate the results of our determination as to whether or not the City has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific condition(s) met. In connection with our audit, we determined that the City did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), *Rules of the Auditor General*, we applied financial condition assessment procedures for the City. It is management's responsibility to monitor the City's financial condition, and our financial condition assessment was based, in part, on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., *Rules of the Auditor General*, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Property Assessed Clean Energy (PACE) Programs

As required by Section 10.554(1)(i)6.a., *Rules of the Auditor General*, a PACE program authorized pursuant to Section 163.081 or Section 163.082, Florida Statutes, did not operate within the City's geographical boundaries during the fiscal year under audit.

Special District Component Units

Section 10.554(1)(i)5.c, *Rules of the Auditor General*, requires that we determine whether or not a special district that is a component unit of a county, municipality, or special district, provided the financial information necessary for proper reporting of the component unit, within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we determined that all special district component units provided the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, *Rules of the Auditor General*, see separately issued financial statements for the City of Temple Terrace Community Redevelopment Agency.

Additional Matters

Section 10.554(1)(i)3., *Rules of the Auditor General*, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, federal and other granting agencies, the Mayor, City Council, and applicable management and is not intended to be, and should not be, used by anyone other than these specified parties.

Forvis Mazars, LLP

Tampa, Florida
June 26, 2026

TEMPLE TERRACE

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TEMPLE TERRACE

Amazing City. Since 1925.



Item Cover Page

City Council Item Report

Date: July 7, 2026

From: Karmen Pitts, Executive Assistant

Item Type: Resolution - Agreement/Contract

Subject: Resolution Approving Street Sweeping Services with USA Services of Florida via Sourcewell Contract #111125

Presenter: Jason Warrenfeltz, Public Works Director

Recommendation:

Staff recommends City Council adopt a resolution authorizing City Manager to execute an Agreement with USA Services of Florida, LLC for citywide street sweeping services for an initial two-year term with the option of two one-year extensions.

Discussion:

The City of Temple Terrace is responsible for maintaining public streets, protecting stormwater quality, and preserving the safety and appearance of public rights-of-way. Regular street sweeping assists in removing debris, leaves, sediment, and other materials from public roadways, thereby improving aesthetics, reducing pollutants entering the stormwater system, and enhancing public safety.

The City of Temple Terrace has received a proposal from USA Services of Florida, LLC, through Sweeping Corporation of America (SCA), to provide street sweeping services throughout the City. USA Services of Florida was an independent Florida-based sweeping contractor until it was acquired by Sweeping Corporation of America (SCA) in 2018. Since then, it has operated as part of SCA's nationwide network of sweeping and environmental services companies. The proposal includes routine street sweeping services sixteen (16) times annually, consisting of monthly sweeping for eight (8) months of the year and twice-monthly sweeping during four (4) months of increased leaf fall, suggested as November, January, February, and March. The proposal further includes rates for special event sweeping and emergency or storm cleanup services as needed by the City. Funding is available in the City's current fiscal year budget to accommodate this expense.

The proposal includes the following pricing:

Street Sweeping:	\$36 per curb mile
Special Event (Hourly):	\$205 per hour with a 4-hour minimum, portal to

portal

Emergency/Storm Cleanup (Hourly) \$300 per hour with a 6-hour minimum, portal to portal

The ability to use this service and corresponding pricing is provided through Sourcewell Master Agreement #111125. Sourcewell is a local government and service cooperative offering a Cooperative Purchasing Program to eligible participating government entities. The City of Temple Terrace routinely uses Sourcewell, which is also commonly used by other Florida municipalities. Using Sourcewell Agreements for purchases exceeding the City's bid threshold is consistent with the City's purchasing policy parameters.

Staff recommends City Council authorize the City Manager to execute the Addendum to SCA's Proposal between the City of Temple Terrace and USA Services of Florida, LLC, for Citywide street sweeping services for an anticipated annual amount of \$92,160 for an initial two-year term with the option of two one-year extensions through Sourcewell Master Agreement #111125.

Resolution/Ordinance Information:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF TEMPLE TERRACE, FLORIDA, APPROVING AN ADDENDUM TO SCA'S PROPOSAL BETWEEN THE CITY AND USA SERVICES OF FLORIDA, LLC, TO PROVIDE STREET SWEEPING SERVICES THROUGH SOURCEWELL MASTER AGREEMENT #111125 FOR AN ANTICIPATED ANNUAL AMOUNT OF \$92,160; AUTHORIZING THE CITY MANAGER TO EXECUTE THE ADDENDUM; PAYMENT TO BE PROVIDED WITH PUBLIC WORKS ROADWAY DIVISION FUNDS; PROVIDING AN EFFECTIVE DATE.

Appropriation Code:

001-1724-541.34-99

Requirements:

Resolution

Cost:

\$92,160

Attachments:

1. Resolution - Approving Street Sweeping Services with USA Services of FL
2. Executed Addendum to SCA Proposal
3. SCA Proposal - City of Temple Terrace
4. Sweeping_Corp._Contract_111125
5. Sourcewell - SCA Price List (updated 11.11.25)

RESOLUTION

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF TEMPLE TERRACE, FLORIDA, APPROVING AN ADDENDUM TO SCA'S PROPOSAL BETWEEN THE CITY AND USA SERVICES OF FLORIDA, LLC, TO PROVIDE STREET SWEEPING SERVICES THROUGH SOURCEWELL MASTER AGREEMENT #111125 FOR AN ANTICIPATED ANNUAL AMOUNT OF \$92,160; AUTHORIZING THE CITY MANAGER TO EXECUTE THE ADDENDUM; PAYMENT TO BE PROVIDED WITH PUBLIC WORKS ROADWAY DIVISION FUNDS; PROVIDING AN EFFECTIVE DATE.

Whereas, the City of Temple Terrace is responsible for maintaining public streets, protecting stormwater quality, and preserving the safety and appearance of public rights-of-way; and

Whereas, regular street sweeping assists in removing debris, leaves, sediment, and other materials from public roadways, thereby improving aesthetics, reducing pollutants entering the stormwater system, and enhancing public safety; and

Whereas, the City of Temple Terrace has selected USA Services of Florida, LLC, to provide street sweeping services throughout the City through Sourcewell Master Agreement #111125; and

Whereas, USA Services of Florida was an independent Florida-based sweeping contractor until it was acquired by Sweeping Corporation of America (SCA) in 2018 and is now operating as part of SCA's nationwide network of sweeping and environmental services companies; and

Whereas, the proposal includes rates for routine street sweeping services sixteen (16) times annually, consisting of monthly sweeping for eight (8) months of the year and twice-monthly sweeping during four (4) months of increased leaf fall, suggested as November, January, February, and March; and

Whereas, the proposal further includes rates for special event sweeping and emergency or storm cleanup services as needed by the City; and

Whereas, the City Council finds that entering into an agreement with USA Services of Florida, LLC, for an anticipated annual amount of \$92,160 for an initial two-year term with the option of two one-year extensions is in the best interest of the City and its residents.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF TEMPLE TERRACE, that:

1. The Addendum to SCA's Proposal between the City and USA Services of Florida, LLC to perform street sweeping services through Sourcewell Master Agreement #111125 for an initial two-year term with the option of two one-year extensions at an anticipated annual amount of \$92,160 is approved.
2. Payment from account 001-1724-541.34-99 is approved.

3. This resolution becomes effective immediately upon adoption.

Passed and adopted by the City Council of the City of Temple Terrace, Florida, this 7th day of July, 2026.

(Corporate Seal)



X

Andrew Ross, Mayor
Chair of the City Council

Attest:

X

Lynda Sader
City Clerk



ADDENDUM TO SWEEPING CORPORATION OF AMERICA PROPOSAL

This Addendum, to the Sweeping Corporation of America Proposal, ("Addendum") is between the City of Temple Terrace, Florida ("Customer" or "City") and USA Services of Florida, LLC ("SCA"), which are the parties hereto (each a "Party" and collectively, "Parties"). This Addendum is made effective as of the date it is signed by both Parties.

The initial term of the Sweeping Corporation of America Proposal is two (2) years from the date this Addendum is signed. The Parties may agree to up to two (2) additional one-year extensions beyond the initial two-year term.

I. AGREEMENT MANAGEMENT

A. Agreement Managers

The Parties have identified the following individuals as Agreement Managers. These individuals are responsible for enforcing performance of the Agreement's terms and conditions and shall serve as liaisons between each Party and the other.

FOR THE CITY

Sally Cabrera
11250 North 56th Street
Temple Terrace, FL 33617
Telephone: (813) 506 - 6455
Email: SCabrera@Templeterrace.gov

FOR USA Services of Florida, LLC

Samantha Gillenwater
4141 Rockside Road, Suite 210
Seven Hills, Ohio 44131
Telephone: (656) 230 - 5550
Email: sgillenwater@sweepingcorp.com

II. AGREEMENT MODIFICATION

After execution of the Agreement, modifications to the provisions contained therein, with the exception of Section I., AGREEMENT MANAGEMENT, shall be valid only through execution of a formal written amendment to the Agreement. Any changes in the information contained in Section I., AGREEMENT MANAGEMENT, will be provided to the other Party in writing and a copy of the written notification shall be maintained by both Parties.



III. **TERMINATION**

A. Termination At Will

The Agreement may be terminated, in writing, by either Party upon no less than 30 calendar days prior to the end of the term, without cause, unless a lesser time is mutually agreed upon by both Parties. Written notice shall be delivered by certified mail (return receipt requested).

B. Termination For Cause

Either Party may terminate the Agreement for failure to comply with the terms of the Agreement. The terminating Party shall provide the other Party with written notice of the failure to comply. The Party failing to comply shall have thirty (30) days following receipt of such notice to cure the failure. If the failure to comply is not cured within thirty (30) days, the terminating Party may terminate the Agreement with 24 hours' written notice.

The Agreement may be terminated with 24 hours' notice by the City for any failure of the Provider to comply with any applicable Florida Law and/or City Ordinance.

IV. **OTHER CONDITIONS**

A. Americans With Disabilities Act

The Provider shall comply with the Americans With Disabilities Act, 42 U.S.C. 12101, *et seq.* In the event the Provider's noncompliance with the Americans with Disabilities Act, or with any other such applicable laws, the Agreement may be canceled, terminated or suspended, in whole or in part, and the Provider may be declared ineligible for further Agreements with the City.

B. Anti-Human Trafficking

Provider must complete and abide by the Anti-Human Trafficking Affidavit, **Attachment A**.

C. E-Verify

Provider, and any subcontractors Provider uses to carry out the duties and responsibilities in the Agreement, must register with and use the E-Verify system (E-Verify.gov) to verify the work authorization for newly hired employees within three (3) business days of hire. In the event the E-Verify system is unavailable, Provider, and its subcontractors, will comply with section 448.095(2)(c) of Florida Statutes. If applicable, Provider must also obtain and retain an affidavit from a subcontractor stating that the subcontractor does not employ, contract with or subcontract with anyone who is not duly authorized to work in the United States.



D. Force Majure

Neither Party shall be liable for loss or damage suffered as a result of any unforeseeable delay or failure in performance under the Agreement or interruption of performance resulting directly or indirectly from acts of God, fire, explosions, earthquakes, floods, water, wind, lightning, civil or military authority, acts of public enemy, war, riots, civil disturbances, insurrections, strikes, or labor disputes.

E. Jurisdiction and Venue

The Agreement shall be governed by the laws of the State of Florida. All legal proceedings arising out of or relating to the Agreement shall be brought in the state and federal courts of Florida, Hillsborough County.

F. Compliance With Laws

The Provider shall, at all times, comply with all provisions of applicable Federal, State, County and local laws, ordinances, rules and regulations applicable to Provider in connection with its performance of the Services under the Agreement. The Provider's lack of knowledge regarding such legal requirements shall not serve as a basis for relief from responsibility or constitute a defense against the legal effect thereof.

G. No Third-Party Beneficiaries

Except as otherwise expressly provided herein, neither this Addendum, the Agreement, nor any amendment, addendum, or exhibit attached hereto, nor term, provision, or clause contained therein, shall be construed as being for the benefit of or providing a benefit to, any Party not a signatory hereto.

H. Notices

All notices required or permitted by the Agreement shall be given, in writing, and by hand-delivery, email, or certified mail, to the respective addresses of the Agreement Managers as set forth above. All notices by hand-delivery shall be deemed received on the date of delivery, and all notices by email shall be deemed received when they are transmitted and not returned as undelivered or undeliverable. Either Party may change the names, addresses, or telephone numbers set forth in Section I. AGREEMENT MANAGEMENT, above by written notice given to the other Party as provided above. However, notwithstanding the foregoing, Provider shall provide day to day operational notices to the City to the contact the City provides in its account dashboard/customer portal with the Provider.



I. Scrutinized Companies

1. In executing this Addendum, Provider certifies that it is not listed on the Scrutinized Companies that Boycott Israel List nor is Provider engaged in a boycott of Israel (as defined in section 215.4725, F.S.). Provider agrees, pursuant to section 287.135, F.S. that the City may immediately terminate the Agreement for cause if the Provider is found to have submitted a false certification or is placed on the Scrutinized Companies that Boycott Israel List or is found to be engaged in a boycott of Israel during the term of the Agreement.
2. In executing this Addendum, Provider certifies it is not on the Scrutinized Companies with Activities in Sudan or the Scrutinized Companies with Activities in Iran Terrorism Sectors List and that it does not have business operations in Cuba or Syria. Provider agrees that the City may terminate the Agreement if Provider is found to have submitted a false certification or has been placed on a list pursuant to section 215.473, F.S., relating to scrutinized active business operations in Iran.

J. Payment Through PaymentWorks

The City of Temple Terrace uses a company called PaymentWorks to pay all vendors doing business with the City. PaymentWorks vets all vendors before a contract is signed by management and before any transaction can be approved. PaymentWorks does the following for the City:

- a. Streamlines vendor verification,
- b. Automates vendor onboarding,
- c. Optimizes our payables strategy,
- d. Indemnifies vendor payments for up to \$2million per transaction, protecting the City and the vendor,
- e. Continuously monitors for compliance with state and federal sanctions, W-9's, COI's and bank account changes,
- f. Utilizes a token for ACH/EFT processing so the vendors information is protected. The vendor can still choose to be paid by check.

If you are not currently signed up with PaymentWorks, the City is not able to transact business with you. The City can invite you to PaymentWorks if you do not have an account setup. The invitation will come directly from the PaymentWorks software for you to create your own account and provide your EIN, COI, W-9 and banking information, if applicable. You have the option to choose to receive a check for payments. You must be fully onboarded with PaymentWorks before the City signs a contract or orders any items. Please provide the following information for us to invite you to PaymentWorks:

AR/Payment Contact Name: Brooke Click – bclick@sweepingcorp.com



AR/Payment Contact Email: bclick@sweepingcorp.com

K. Sovereign Immunity

Nothing herein is intended to serve as a waiver of sovereign immunity by the City to which sovereign immunity may be applicable. Further, nothing herein shall be construed as consent by the City to be sued by third parties in any matter arising out of the Agreement. The parties shall be liable for their own acts and omissions and those of their employees, subject to the terms and limitations set forth in the Governing Contract.

L. Order of Precedence

Except as otherwise revised pursuant to this Addendum, all terms and provisions of the Agreement will remain in full force and effect. Where terms may contradict the Order of Precedence is as follows:

1. Addendum To the Sweeping Corporation of America Proposal
2. Sweeping Corporation of America Proposal

IN WITNESS THEREOF, the Parties have entered into this Contract by their undersigned officials as duly authorized.

THE CITY OF TEMPLE TERRACE:

SIGNATURE OF AUTHORIZED PERSON: _____

PRINT NAME: _____

TITLE: _____

DATE: _____

USA SERVICES OF FLORIDA, LLC:

SIGNATURE OF AUTHORIZED PERSON: _____

Signed by:
A handwritten signature in blue ink that reads 'Larry Grimaldi'. Below the signature is a small, faint alphanumeric string: 'AAD85D77658F4CE...'.
AAD85D77658F4CE...

PRINT NAME: Larry Grimaldi

TITLE: Regional Vice President

DATE: 6/16/2026



ATTACHMENT A

ANTI-HUMAN TRAFFICKING AFFIDAVIT

Pursuant to section 787.06(14), Florida Statutes, when a contract is executed, renewed, or extended between a nongovernmental entity and a governmental entity, the nongovernmental entity must provide the governmental entity with an affidavit signed by an officer or a representative of the nongovernmental entity under penalty of perjury attesting that the nongovernmental entity does not use coercion for labor or services as defined in 787.06 F.S.

Section 787.06, Florida Statutes, defines "Coercion" as:

1. Using or threatening to use physical force against any person;
2. Restraining, isolating, or confining or threatening to restrain, isolate, or confine any person without lawful authority and against her or his will;
3. Using lending or other credit methods to establish a debt by any person when labor or services are pledged as a security for the debt, if the value of the labor or services as reasonably assessed is not applied toward the liquidation of the debt, the length and nature of the labor or services are not respectively limited and defined;
4. Destroying, concealing, removing, confiscating, withholding, or possessing any actual or purported passport, visa, or other immigration document, or any other actual or purported government identification document, of any person;
5. Causing or threatening to cause financial harm to any person, including extortionate extension of credit, loan sharking as defined in F.S. 687.071, or employment contracts that violate the statute of frauds as provided in F.S. 725.01;
6. Enticing or luring any person by fraud or deceit; or
7. Providing a controlled substance as outlined in Schedule I or Schedule II of F.S. 893.03 to any person for the purpose of exploitation of that person.

USA SERVICES OF FLORIDA, LLC, does not use coercion for labor or services as defined in section 787.06, Florida Statutes. Under penalties of perjury, I declare that I have read the foregoing statement and that the facts stated in it are true.

Entity Name: USA Services of Florida, LLC

Representative/Officers Printed Name: Larry Grimaldi

Representative/Officer's Title: Regional Vice President

Signed by: Larry Grimaldi
Signature: AA088D77658F4CE... Date: 6/16/2026

TO: Jason Warrenfeltz, Public Works Director – City of Temple Terrace
FROM: Samantha Gillenwater, District Account Manager – Sweeping Corp of America
DATE: 05/21/2026
SUBJECT: **Proposal – City of Temple Terrace**

Dear Jason,

Thank you for allowing USA Services of Florida, LLC. (SCA) the opportunity to service for the City of Temple Terrace. The following quote targets your street sweeping needs:

- Street Sweeping (16X Year): \$36 per curb mile
- Special Event (Hourly): \$205 per hour with a 4 hour minimum, portal to portal
- Emergency/Storm Cleanup (Hourly): \$300 per hour with a 6 hour minimum, portal to portal

4 months in the year services would be 2X month to assist with the leaf fall (suggested for November, January, February, and March). 8 months in the year services would be 1X month. Price increase after 2 years would be 4% to the Curb Mile rate, Special Event rate, and Emergency/Storm Cleanup rate. Two year contract plus 2 (1) year renewal options.

Please do not hesitate to contact me at 656-230-5550 or sgillenwater@sweepingcorp.com if you have any additional requirements, questions, comments, or concerns. This quote is valid 60 days from the date indicated above.

Very Respectfully,



Samantha Gillenwater
District Account Manager
Sweeping Corporation of America



MASTER AGREEMENT #111125
CATEGORY: Street Sweeping, Sewer Jetting, Hydro-Excavation,
and Related Public Works as a Service
SUPPLIER: Sweeping Corporation of America, LLC

This Master Agreement (Agreement) is between Sourcewell, a Minnesota service cooperative located at 202 12th Street Northeast, P.O. Box 219, Staples, MN 56479 (Sourcewell) and Sweeping Corporation of America, LLC, 4141 Rockside Road, Suite 100, Seven Hills, OH 44131 (Supplier).

Sourcewell is a local government and service cooperative created under the laws of the State of Minnesota (Minnesota Statutes Section 123A.21) offering a Cooperative Purchasing Program to eligible participating government entities.

Under this Master Agreement entered with Sourcewell, Supplier will provide Included Solutions to Participating Entities through Sourcewell's Cooperative Purchasing Program.

Article 1:
General Terms

The General Terms in this Article 1 control the operation of this Master Agreement between Sourcewell and Supplier and apply to all transactions entered by Supplier and Participating Entities. Subsequent Articles to this Master Agreement control the rights and obligations directly between Sourcewell and Supplier (Article 2), and between Supplier and Participating Entity (Article 3), respectively. These Article 1 General Terms control over any conflicting terms. Where this Master Agreement is silent on any subject, Participating Entity and Supplier retain the ability to negotiate mutually acceptable terms.

- 1) **Purpose.** Pursuant to Minnesota law, the Sourcewell Board of Directors has authorized a Cooperative Purchasing Program designed to provide Participating Entities with access to competitively awarded cooperative purchasing agreements. To facilitate the Program, Sourcewell has awarded Supplier this cooperative purchasing Master Agreement following a competitive procurement process intended to meet compliance standards in accordance with Minnesota law and the requirements contained herein.
- 2) **Intent.** The intent of this Master Agreement is to define the roles of Sourcewell, Supplier, and Participating Entity as it relates to Sourcewell's Cooperative Purchasing Program.
- 3) **Participating Entity Access.** Sourcewell's Cooperative Purchasing Program Master Agreements are available to eligible public agencies (Participating Entities). A Participating Entity's authority to access Sourcewell's Cooperative Purchasing Program is determined through the laws of its respective jurisdiction.
- 4) **Supplier Access.** The Included Solutions offered under this Agreement may be made available to any Participating Entity. Supplier understands that a Participating Entity's use of this Agreement is at the

Participating Entity's sole convenience. Supplier will educate its sales and service forces about Sourcewell eligibility requirements and required documentation. Supplier will be responsible for ensuring sales are with Participating Entities.

- 5) **Term.** This Agreement is effective upon the date of the final signature below. The term of this Agreement is four (4) years from the effective date. The Agreement expires at 11:59 P.M. Central Time on April 6, 2030, unless it is cancelled or extended as defined in this Agreement.
 - a) **Extensions.** Sourcewell and Supplier may agree to up to three (3) additional one-year extensions beyond the original four-year term. The total possible length of this Agreement will be seven (7) years from the effective date.
 - b) **Exceptional Circumstances.** Sourcewell retains the right to consider additional extensions as required under exceptional circumstances.
- 6) **Survival of Terms.** Notwithstanding the termination of this Agreement, the obligations of this Agreement will continue through the performance period of any transaction entered between Supplier and any Participating Entity before the termination date.
- 7) **Scope.** Supplier is awarded a Master Agreement to provide the solutions identified in RFP #111125 to Participating Entities. In Scope solutions include:
 1. Sourcewell is seeking proposals for Street Sweeping, Sewer Jetting, Hydro-Excavation, and Related Public Works as a Service, including, but not limited to:
 - a. Street and specialty sweeping as a service;
 - b. Sewer vacuuming and jetting as a service;
 - c. Hydro-excavation as a service;
 - d. Related public works as a service such as underground inspection and monitoring services; and,
 - e. Locating, maintenance, rehabilitation, and related services and technologies as long as they are directly related to solutions described in subsections 1. a.- d. above.
- 8) **Included Solutions.** Supplier's Proposal to the above referenced RFP is incorporated into this Master Agreement. Only those Solutions included within Supplier's Proposal and within Scope (Included Solutions) are included within the Agreement and may be offered to Participating Entities.
- 9) **Indefinite Quantity.** This Master Agreement defines an indefinite quantity of sales to eligible Participating Entities.
- 10) **Pricing.** Pricing information (including Pricing and Delivery and Pricing Offered tables) for all Included Solutions within Supplier's Proposal is incorporated into this Master Agreement.
- 11) **Not to Exceed Pricing.** Suppliers may not exceed the prices listed in the current Pricing List on file with Sourcewell when offering Included Solutions to Participating Entities. Participating Entities may request adjustments to pricing directly from Supplier during the negotiation and execution of any transaction.

12) **Open Market.** Supplier's open market pricing process is included within its Proposal.

13) **Supplier Representations:**

i) **Compliance.** Supplier represents and warrants it will provide all Included Solutions under this Agreement in full compliance with applicable federal, state, and local laws and regulations.

ii) **Licenses.** As applicable, Supplier will maintain a valid status on all required federal, state, and local licenses, bonds, and permits required for the operation of Supplier's business with Participating Entities. Participating Entities may request all relevant documentation directly from Supplier.

iii) **Supplier Warrants.** Supplier warrants that all Included Solutions furnished under this Agreement are free from liens and encumbrances, and are free from defects in design, materials, and workmanship. In addition, Supplier warrants the Solutions are suitable for and will perform in accordance with the ordinary use for which they are intended.

14) **Bankruptcy Notices.** Supplier certifies and warrants it is not currently in a bankruptcy proceeding. Supplier has disclosed all current and completed bankruptcy proceedings within the past seven years within its Proposal. Supplier must provide notice in writing to Sourcewell if it enters a bankruptcy proceeding at any time during the term of this Agreement.

15) **Debarment and Suspension.** Supplier certifies and warrants that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from programs operated by the State of Minnesota, the United States federal government, or any Participating Entity. Supplier certifies and warrants that neither it nor its principals have been convicted of a criminal offense related to the subject matter of this Agreement. Supplier further warrants that it will provide immediate written notice to Sourcewell if this certification changes at any time during the term of this Agreement.

16) **Provisions for non-United States federal entity procurements under United States federal awards or other awards (Appendix II to 2 C.F.R § 200).** Participating Entities that use United States federal grant or other federal funding to purchase solutions from this Agreement may be subject to additional requirements including the procurement standards of the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards, 2 C.F.R. § 200. Participating Entities may have additional requirements based on specific funding source terms or conditions. Within this Section, all references to "federal" should be interpreted to mean the United States federal government. The following list applies when a Participating Entity accesses Supplier's Included Solutions with United States federal funds.

i) **EQUAL EMPLOYMENT OPPORTUNITY.** Except as otherwise provided under 41 C.F.R. § 60, all agreements that meet the definition of "federally assisted construction contract" in 41 C.F.R. § 60-1.3 must include the equal opportunity clause provided under 41 C.F.R. § 60-1.4(b), in accordance with Executive Order 11246, "Equal Employment Opportunity" (30 FR 12319, 12935, 3 C.F.R. §, 1964-1965 Comp., p. 339), as amended by Executive Order 11375, "Amending Executive Order 11246 Relating to Equal Employment Opportunity," and implementing

regulations at 41 C.F.R. § 60, “Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor.” The equal opportunity clause is incorporated herein by reference.

ii) **DAVIS-BACON ACT, AS AMENDED (40 U.S.C. § 3141-3148).** When required by federal program legislation, all prime construction contracts in excess of \$2,000 awarded by non-federal entities must include a provision for compliance with the Davis-Bacon Act (40 U.S.C. § 3141-3144, and 3146-3148) as supplemented by Department of Labor regulations (29 C.F.R. § 5, “Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction”). In accordance with the statute, contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. The non-federal entity must place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation. The decision to award a contract or subcontract must be conditioned upon the acceptance of the wage determination. The non-federal entity must report all suspected or reported violations to the federal awarding agency. The contracts must also include a provision for compliance with the Copeland “Anti-Kickback” Act (40 U.S.C. § 3145), as supplemented by Department of Labor regulations (29 C.F.R. § 3, “Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States”). The Act provides that each contractor or subrecipient must be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled. The non-federal entity must report all suspected or reported violations to the federal awarding agency. Supplier must comply with all applicable Davis-Bacon Act provisions.

iii) **CONTRACT WORK HOURS AND SAFETY STANDARDS ACT (40 U.S.C. § 3701-3708).** Where applicable, all contracts awarded by the non-federal entity in excess of \$100,000 that involve the employment of mechanics or laborers must include a provision for compliance with 40 U.S.C. §§ 3702 and 3704, as supplemented by Department of Labor regulations (29 C.F.R. § 5). Under 40 U.S.C. § 3702 of the Act, each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. § 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies, materials, or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence. This provision is hereby incorporated by reference into this Agreement. Supplier certifies that during the term of an award for all Agreements by Sourcwell resulting from this procurement process, Supplier must comply with applicable requirements as referenced above.

iv) **RIGHTS TO INVENTIONS MADE UNDER A CONTRACT OR AGREEMENT.** If the federal award meets the definition of “funding agreement” under 37 C.F.R. § 401.2(a) and the recipient or subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that “funding agreement,” the recipient or subrecipient

must comply with the requirements of 37 C.F.R. § 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the awarding agency. Supplier certifies that during the term of an award for all Agreements by Sourcwell resulting from this procurement process, Supplier must comply with applicable requirements as referenced above.

v) **CLEAN AIR ACT (42 U.S.C. § 7401-7671Q.) AND THE FEDERAL WATER POLLUTION CONTROL ACT (33 U.S.C. § 1251-1387).** Contracts and subgrants of amounts in excess of \$150,000 require the non-federal award to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. § 7401- 7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. § 1251- 1387). Violations must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA). Supplier certifies that during the term of this Agreement it will comply with applicable requirements as referenced above.

vi) **DEBARMENT AND SUSPENSION (EXECUTIVE ORDERS 12549 AND 12689).** A contract award (see 2 C.F.R. § 180.220) must not be made to parties listed on the government wide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 C.F.R. § 180 that implement Executive Orders 12549 (3 C.F.R. § 1986 Comp., p. 189) and 12689 (3 C.F.R. § 1989 Comp., p. 235), "Debarment and Suspension." SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549. Supplier certifies that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation by any federal department or agency.

vii) **BYRD ANTI-LOBBYING AMENDMENT, AS AMENDED (31 U.S.C. § 1352).** Suppliers must file any required certifications. Suppliers must not have used federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any federal contract, grant, or any other award covered by 31 U.S.C. § 1352. Suppliers must disclose any lobbying with non-federal funds that takes place in connection with obtaining any federal award. Such disclosures are forwarded from tier to tier up to the non-federal award. Suppliers must file all certifications and disclosures required by, and otherwise comply with, the Byrd Anti-Lobbying Amendment (31 U.S.C. § 1352).

viii) **RECORD RETENTION REQUIREMENTS.** To the extent applicable, Supplier must comply with the record retention requirements detailed in 2 C.F.R. § 200.333. The Supplier further certifies that it will retain all records as required by 2 C.F.R. § 200.333 for a period of 3 years after grantees or subgrantees submit final expenditure reports or quarterly or annual financial reports, as applicable, and all other pending matters are closed.

ix) **ENERGY POLICY AND CONSERVATION ACT COMPLIANCE.** To the extent applicable, Supplier must comply with the mandatory standards and policies relating to energy efficiency which are contained in the state energy conservation plan issued in compliance with the Energy Policy and Conservation Act.

- x) **BUY AMERICAN PROVISIONS COMPLIANCE.** To the extent applicable, Supplier must comply with all applicable provisions of the Buy American Act. Purchases made in accordance with the Buy American Act must follow the applicable procurement rules calling for free and open competition.
- xi) **ACCESS TO RECORDS (2 C.F.R. § 200.336).** Supplier agrees that duly authorized representatives of a federal agency must have access to any books, documents, papers and records of Supplier that are directly pertinent to Supplier's discharge of its obligations under this Agreement for the purpose of making audits, examinations, excerpts, and transcriptions. The right also includes timely and reasonable access to Supplier's personnel for the purpose of interview and discussion relating to such documents.
- xii) **PROCUREMENT OF RECOVERED MATERIALS (2 C.F.R. § 200.322).** A non-federal entity that is a state agency or agency of a political subdivision of a state and its contractors must comply with Section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 C.F.R. § 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired during the preceding fiscal year exceeded \$10,000; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.
- xiii) **FEDERAL SEAL(S), LOGOS, AND FLAGS.** The Supplier cannot use the seal(s), logos, crests, or reproductions of flags or likenesses of Federal agency officials without specific pre-approval.
- xiv) **NO OBLIGATION BY FEDERAL GOVERNMENT.** The U.S. federal government is not a party to this Agreement or any purchase by a Participating Entity and is not subject to any obligations or liabilities to the Participating Entity, Supplier, or any other party pertaining to any matter resulting from the Agreement or any purchase by an authorized user.
- xv) **PROGRAM FRAUD AND FALSE OR FRAUDULENT STATEMENTS OR RELATED ACTS.** The Contractor acknowledges that 31 U.S.C. § 38 (Administrative Remedies for False Claims and Statements) applies to the Supplier's actions pertaining to this Agreement or any purchase by a Participating Entity.
- xvi) **FEDERAL DEBT.** The Supplier certifies that it is non-delinquent in its repayment of any federal debt. Examples of relevant debt include delinquent payroll and other taxes, audit disallowance, and benefit overpayments.
- xvii) **CONFLICTS OF INTEREST.** The Supplier must notify the U.S. Office of General Services, Sourcewell, and Participating Entity as soon as possible if this Agreement or any aspect related to the anticipated work under this Agreement raises an actual or potential conflict of interest (as described in 2 C.F.R. Part 200). The Supplier must explain the actual or potential conflict in writing in sufficient detail so that the U.S. Office of General Services, Sourcewell, and Participating Entity are able to assess the actual or potential conflict; and provide any additional information as necessary or requested.

xviii) **U.S. EXECUTIVE ORDER 13224.** The Supplier, and its subcontractors, must comply with U.S. Executive Order 13224 and U.S. Laws that prohibit transactions with and provision of resources and support to individuals and organizations associated with terrorism.

xix) **PROHIBITION ON CERTAIN TELECOMMUNICATIONS AND VIDEO SURVEILLANCE SERVICES OR EQUIPMENT.** To the extent applicable, Supplier certifies that during the term of this Agreement it will comply with applicable requirements of 2 C.F.R. § 200.216.

xx) **DOMESTIC PREFERENCES FOR PROCUREMENTS.** To the extent applicable, Supplier certifies that during the term of this Agreement, Supplier will comply with applicable requirements of 2 C.F.R. § 200.322.

Article 2: Sourcewell and Supplier Obligations

The Terms in this Article 2 relate specifically to Sourcewell and its administration of this Master Agreement with Supplier and Supplier's obligations thereunder.

- 1) **Authorized Sellers.** Supplier must provide Sourcewell a current means to validate or authenticate Supplier's authorized dealers, distributors, or resellers which may complete transactions of Included Solutions offered under this Agreement. Sourcewell may request updated information in its discretion, and Supplier agrees to provide requested information within a reasonable time.
- 2) **Product and Price Changes Requirements.** Supplier may request Included Solutions changes, additions, or deletions at any time. All requests must be made in writing by submitting a Sourcewell Price and Product Change Request Form to Sourcewell. At a minimum, the request must:
 - Identify the applicable Sourcewell Agreement number;
 - Clearly specify the requested change;
 - Provide sufficient detail to justify the requested change;
 - Individually list all Included Solutions affected by the requested change, along with the requested change (e.g., addition, deletion, price change); and
 - Include a complete restatement of Pricing List with the effective date of the modified pricing, or product addition or deletion. The new pricing restatement must include all Included Solutions offered, even for those items where pricing remains unchanged.

A fully executed Sourcewell Price and Product Change Request Form will become an amendment to this Agreement and will be incorporated by reference.

- 3) **Authorized Representative.** Supplier will assign an Authorized Representative to Sourcewell for this Agreement and must provide prompt notice to Sourcewell if that person is changed. The Authorized Representative will be responsible for:
 - Maintenance and management of this Agreement;
 - Timely response to all Sourcewell and Participating Entity inquiries; and
 - Participation in reviews with Sourcewell.

Sourcewell's Authorized Representative is its Chief Procurement Officer.

- 4) **Performance Reviews.** Supplier will perform a minimum of one review with Sourcewell per agreement year. The review will cover transactions to Participating Entities, pricing and terms, administrative fees, sales data reports, performance issues, supply chain issues, customer issues, and any other necessary information.
- 5) **Sales Reporting Required.** Supplier is required as a material element to this Master Agreement to report all completed transactions with Participating Entities utilizing this Agreement. Failure to provide complete and accurate reports as defined herein will be a material breach of the Agreement and Sourcewell reserves the right to pursue all remedies available at law including cancellation of this Agreement.
- 6) **Reporting Requirements.** Supplier must provide Sourcewell an activity report of all transactions completed utilizing this Agreement. Reports are due at least once each calendar quarter (Reporting Period). Reports must be received no later than 45 calendar days after the end of each calendar quarter. Supplier may report on a more frequent basis in its discretion. Reports must be provided regardless of the amount of completed transactions during that quarter (i.e., if there are no sales, Supplier must submit a report indicating no sales were made).

The Report must contain the following fields:

- Participating Entity Name (e.g., City of Staples Highway Department);
- Participating Entity Physical Street Address;
- Participating Entity City;
- Participating Entity State/Province;
- Participating Entity Zip/Postal Code;
- Sourcewell Participating Entity Account Number;
- Transaction Description;
- Transaction Purchased Price;
- Sourcewell Administrative Fee Applied; and
- Date Transaction was invoiced/sale was recognized as revenue by Supplier.

If collected by Supplier, the Report may include the following fields as available:

- Participating Entity Contact Name;
- Participating Entity Contact Email Address;
- Participating Entity Contact Telephone Number;

- 7) **Administrative Fee.** In consideration for the support and services provided by Sourcewell, Supplier will pay an Administrative Fee to Sourcewell on all completed transactions to Participating Entities utilizing this Agreement. Supplier will include its Administrative Fee within its proposed pricing. Supplier may not directly charge Participating Entities to offset the Administrative Fee.
- 8) **Fee Calculation.** Supplier's Administrative Fee payable to Sourcewell will be calculated as a stated percentage (listed in Supplier's Proposal) of all completed transactions utilizing this Master Agreement within the preceding Reporting Period. For certain categories, a flat fee may be proposed. The Administrative Fee will be stated in Supplier's Proposal.

- 9) **Fee Remittance.** Supplier will remit fee to Sourcewell no later than 45 calendar days after the close of the preceding calendar quarter in conjunction with Supplier's Reporting Period obligations defined herein. Payments should note the Supplier's name and Sourcewell-assigned Agreement number in the memo; and must be either mailed to Sourcewell above "Attn: Accounts Receivable" or remitted electronically to Sourcewell's banking institution per Sourcewell's Finance department instructions.
- 10) **Noncompliance.** Sourcewell reserves the right to seek all remedies available at law for unpaid or underpaid Administrative Fees due under this Agreement. Failure to remit payment, delinquent payments, underpayments, or other deviations from the requirements of this Agreement may be deemed a material breach and may result in cancellation of this Agreement and disbarment from future Agreements.
- 11) **Audit Requirements.** Pursuant to Minn. Stat. § 16C.05, subdivision 5, the books, records, documents, and accounting procedures and practices relevant to this Agreement are subject to examination by Sourcewell and the Minnesota State Auditor for a minimum of six years from the end of this Agreement. Supplier agrees to fully cooperate with Sourcewell in auditing transactions under this Agreement to ensure compliance with pricing terms, correct calculation and remittance of Administrative Fees, and verification of transactions as may be requested by a Participating Entity or Sourcewell.
- 12) **Assignment, Transfer, and Administrative Changes.** Supplier may not assign or otherwise transfer its rights or obligations under this Agreement without the prior written consent of Sourcewell. Such consent will not be unreasonably withheld. Sourcewell reserves the right to unilaterally assign all or portions of this Agreement within its sole discretion to address corporate restructurings, mergers, acquisitions, or other changes to the Responsible Party and named in the Agreement. Any prohibited assignment is invalid. Upon request Sourcewell may make administrative changes to agreement documentation such as name changes, address changes, and other non-material updates as determined within its sole discretion.
- 13) **Amendments.** Any material change to this Agreement must be executed in writing through an amendment and will not be effective until it has been duly executed by the parties.
- 14) **Waiver.** Failure by Sourcewell to enforce any right under this Agreement will not be deemed a waiver of such right in the event of the continuation or repetition of the circumstances giving rise to such right.
- 15) **Complete Agreement.** This Agreement represents the complete agreement between the parties for the scope as defined herein. Supplier and Sourcewell may enter into separate written agreements relating specifically to transactions outside of the scope of this Agreement.
- 16) **Relationship of Sourcewell and Supplier.** This Agreement does not create a partnership, joint venture, or any other relationship such as employee, independent contractor, master-servant, or principal-agent.
- 17) **Indemnification.** Supplier must indemnify, defend, save, and hold Sourcewell, including their agents and employees, harmless from any claims or causes of action, including attorneys' fees incurred by Sourcewell, arising out of any act or omission in the performance of this Agreement by the Supplier

or its agents or employees; this indemnification includes injury or death to person(s) or property alleged to have been caused by some defect in design, condition, or performance of Included Solutions under this Agreement. Sourcewell's responsibility will be governed by the State of Minnesota's Tort Liability Act (Minnesota Statutes Chapter 466) and other applicable law.

18) **Data Practices.** Supplier and Sourcewell acknowledge Sourcewell is subject to the Minnesota Government Data Practices Act, Minnesota Statutes Chapter 13. As it applies to all data created and maintained in performance of this Agreement, Supplier may be subject to the requirements of this chapter.

19) **Grant of License.**

a) **During the term of this Agreement:**

i) **Supplier Promotion.** Sourcewell grants to Supplier a royalty-free, worldwide, non-exclusive right and license to use the trademark(s) provided to Supplier by Sourcewell in advertising, promotional materials, and informational sites for the purpose of marketing Sourcewell's Agreement with Supplier.

ii) **Sourcewell Promotion.** Supplier grants to Sourcewell a royalty-free, worldwide, non-exclusive right and license to use Supplier's trademarks in advertising, promotional materials, and informational sites for the purpose of marketing Supplier's Agreement with Sourcewell.

b) **Limited Right of Sublicense.** The right and license granted herein includes a limited right of each party to grant sublicenses to their respective subsidiaries, distributors, dealers, resellers, marketing representatives, partners, or agents (collectively "Permitted Sublicensees") in advertising, promotional, or informational materials for the purpose of marketing the Parties' relationship. Any sublicense granted will be subject to the terms and conditions of this Article. Each party will be responsible for any breach of this section by any of their respective sublicensees.

c) **Use; Quality Control.**

i) Neither party may alter the other party's trademarks from the form provided and must comply with removal requests as to specific uses of its trademarks or logos.

ii) Each party agrees to use, and to cause its Permitted Sublicensees to use, the other party's trademarks only in good faith and in a dignified manner consistent with such party's use of the trademarks. Each party may make written notice to the other regarding misuse under this section. The offending party will have 30 days of the date of the written notice to cure the issue or the license/sublicense will be terminated.

d) **Termination.** Upon the termination of this Agreement for any reason, each party, including Permitted Sublicensees, will have 30 days to remove all Trademarks from signage, websites, and the like bearing the other party's name or logo (excepting Sourcewell's pre-printed catalog of suppliers which may be used until the next printing). Supplier must return all marketing and promotional materials, including signage, provided by Sourcewell, or dispose of it according to Sourcewell's written directions.

- 20) **Venue and Governing law between Sourcewell and Supplier Only.** The substantive and procedural laws of the State of Minnesota will govern this Agreement between Sourcewell and Supplier. Venue for all legal proceedings arising out of this Agreement between Sourcewell and Supplier will be in court of competent jurisdiction within the State of Minnesota. This section does not apply to any dispute between Supplier and Participating Entity. This Agreement reserves the right for Supplier and Participating Entity to negotiate this term to within any transaction documents.
- 21) **Severability.** If any provision of this Agreement is found by a court of competent jurisdiction to be illegal, unenforceable, or void then both parties will be relieved from all obligations arising from that provision. If the remainder of this Agreement is capable of being performed, it will not be affected by such determination or finding and must be fully performed.
- 22) **Insurance Coverage.** At its own expense, Supplier must maintain valid insurance policy(ies) during the performance of this Agreement with insurance company(ies) licensed or authorized to do business in the State of Minnesota having an "AM BEST" rating of A- or better, with coverage and limits of insurance not less than the following:
- a) **Commercial General Liability Insurance.** Supplier will maintain insurance covering its operations, with coverage on an occurrence basis, and must be subject to terms no less broad than the Insurance Services Office ("ISO") Commercial General Liability Form CG0001 (2001 or newer edition), or equivalent. At a minimum, coverage must include liability arising from premises, operations, bodily injury and property damage, independent contractors, products-completed operations including construction defect, contractual liability, blanket contractual liability, and personal injury and advertising injury. All required limits, terms and conditions of coverage must be maintained during the term of this Agreement.
 - \$1,500,000 each occurrence Bodily Injury and Property Damage
 - \$1,500,000 Personal and Advertising Injury
 - \$2,000,000 aggregate for products liability-completed operations
 - \$2,000,000 general aggregate
 - b) **Certificates of Insurance.** Prior to execution of this Agreement, Supplier must furnish to Sourcewell a certificate of insurance, as evidence of the insurance required under this Agreement. Prior to expiration of the policy(ies), renewal certificates must be mailed to Sourcewell, 202 12th Street Northeast, P.O. Box 219, Staples, MN 56479 or provided to in an alternative manner as directed by Sourcewell. The certificates must be signed by a person authorized by the insurer(s) to bind coverage on their behalf. Failure of Supplier to maintain the required insurance and documentation may constitute a material breach.
 - c) **Additional Insured Endorsement and Primary and Non-contributory Insurance Clause.** Supplier agrees to list Sourcewell, including its officers, agents, and employees, as an additional insured under the Supplier's commercial general liability insurance policy with respect to liability arising out of activities, "operations," or "work" performed by or on behalf of Supplier, and products and completed operations of Supplier. The policy provision(s) or endorsement(s) must further provide that coverage is primary and not excess over or contributory with any other valid, applicable, and collectible insurance or self-insurance in force for the additional insureds.
 - d) **Waiver of Subrogation.** Supplier waives and must require (by endorsement or otherwise) all its insurers to waive subrogation rights against Sourcewell and other additional insureds for losses paid under the insurance policies required by this Agreement or other insurance applicable to

the Supplier or its subcontractors. The waiver must apply to all deductibles and/or self-insured retentions applicable to the required or any other insurance maintained by the Supplier or its subcontractors. Where permitted by law, Supplier must require similar written express waivers of subrogation and insurance clauses from each of its subcontractors.

- e) **Umbrella/Excess Liability/SELF-INSURED RETENTION.** The limits required by this Agreement can be met by either providing a primary policy or in combination with umbrella/excess liability policy(ies), or self-insured retention.

- 23) **Termination for Convenience.** Sourcewell or Supplier may terminate this Agreement upon 60 calendar days' written notice to the other Party. Termination pursuant to this section will not relieve the Supplier's obligations under this Agreement for any transactions entered with Participating Entities through the date of termination, including reporting and payment of applicable Administrative Fees.
- 24) **Termination for Cause.** Sourcewell may terminate this Agreement upon providing written notice of material breach to Supplier. Notice must describe the breach in reasonable detail and state the intent to terminate the Agreement. Upon receipt of Notice, the Supplier will have 30 calendar days in which it must cure the breach. Termination pursuant to this section will not relieve the Supplier's obligations under this Agreement for any transactions entered with Participating Entities through the date of termination, including reporting and payment of applicable Administrative Fees.

Article 3: Supplier Obligations to Participating Entities

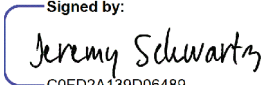
The Terms in this Article 3 relate specifically to Supplier and a Participating Entity when entering transactions utilizing the General Terms established in this Master Agreement. Article 1 General Terms control over any conflict with this Article 3. Where this Master Agreement is silent on any subject, Participating Entity and Supplier retain the ability to negotiate mutually acceptable terms.

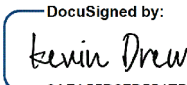
- 1) **Quotes to Participating Entities.** Suppliers are encouraged to provide all pricing information regarding the total cost of acquisition when quoting to a Participating Entity. Suppliers and Participating Entities are encouraged to include all cost specifically associated with or included within the Suppliers proposal and Included Solutions within transaction documents.
- 2) **Shipping, Delivery, Acceptance, Rejection, and Warranty.** Supplier's proposal may include proposed terms relating to shipping, delivery, inspection, and acceptance/rejection and other relevant terms of tendered Solutions. Supplier and Participating Entity may negotiate final terms appropriate for the specific transaction relating to non-appropriation, shipping, delivery, inspection, acceptance/rejection of tendered Solutions, and warranty coverage for Included Solutions. Such terms may include, but are not limited to, costs, risk of loss, proper packaging, inspection rights and timelines, acceptance or rejection procedures, and remedies as mutually agreed include notice requirements, replacement, return or exchange procedures, and associated costs.
- 3) **Applicable Taxes.** Participating Entity is responsible for notifying supplier of its tax-exempt status and for providing Supplier with any valid tax-exemption certification(s) or related documentation.

- 4) **Ordering Process and Payment.** Supplier's ordering process and acceptable forms of payment are included within its Proposal. Participating Entities will be solely responsible for payment to Supplier and Sourcewell will have no liability for any unpaid invoice of any Participating Entity.
- 5) **Transaction Documents.** Participating Entity may require the use of its own forms to complete transactions directly with Supplier utilizing the terms established in this Agreement. Supplier's standard form agreements may be offered as part of its Proposal. Supplier and Participating Entity may complete and document transactions utilizing any type of transaction documents as mutually agreed. In any transaction document entered utilizing this Agreement, Supplier and Participating Entity must include specific reference to this Master Agreement by number and to Participating Entity's unique Sourcewell account number.
- 6) **Additional Terms and Conditions Permitted.** Participating Entity and Supplier may negotiate and include additional terms and conditions within transaction documentation as mutually agreed. Such terms may supplant or supersede this Master Agreement when necessary and as solely determined by Participating Entity. Sourcewell has expressly reserved the right for Supplier and Participating Entity to address any necessary provisions within transaction documents not expressly included within this Master Agreement, including but not limited to transaction cancellation, dispute resolution, governing law and venue, non-appropriation, insurance, defense and indemnity, force majeure, and other material terms as mutually agreed.
- 7) **Subsequent Agreements and Survival.** Supplier and Participating Entity may enter into a separate agreement to facilitate long-term performance obligations utilizing the terms of this Master Agreement as mutually agreed. Such agreements may provide for a performance period extending beyond the full term of this Master Agreement as determined in the discretion of Participating Entity.
- 8) **Participating Addendums.** Supplier and Participating Entity may enter a Participating Addendum or similar document extending and supplementing the terms of this Master Agreement to facilitate adoption as may be required by a Participating Entity.

Sourcewell

Sweeping Corporation of America, LLC

Signed by:

 C0FD2A139D06489...
 By: _____
 Jeremy Schwartz
 Title: Chief Procurement Officer
 Date: 4/15/2026 | 12:48 PM CDT

DocuSigned by:

 8AFA55D87B554EB...
 By: _____
 Kevin Drew
 Title: Chief Revenue Officer
 Date: 4/15/2026 | 5:14 AM PDT

RFP 111125 - Street Sweeping, Sewer Jetting, Hydro-Excavation, and Related Public Works as a Service

Vendor Details

Company Name: Sweeping Corporation of America, LLC

Does your company conduct business under any other name? If yes, please state: SCA

Address: 4141 Rockside Rd
STE 100
Seven Hills, OH 44131

Contact: Rich Janofsky

Email: rjanofsky@sweepingcorp.com

Phone: 856-371-5649

HST#:

Submission Details

Created On: Tuesday September 23, 2025 13:43:13

Submitted On: Tuesday November 11, 2025 13:14:42

Submitted By: Rich Janofsky

Email: rjanofsky@sweepingcorp.com

Transaction #: 51be666b-f9ff-4a5a-9a71-16babdff53bb

Submitter's IP Address: 147.243.202.203

Specifications

Table 1: Proposer Identity & Authorized Representatives (Not Scored)

General Instructions (applies to all Tables) Sourcewell prefers a brief but thorough response to each question. Do not merely attach additional documents to your response without also providing a substantive response. Do not leave answers blank; respond "N/A" if the question does not apply to you (preferably with an explanation).

Table 1 Specific Instructions. Sourcewell requires identification of all parties responsible for providing Solutions under a resulting master agreement(s) (Responsible Supplier). Proposers are strongly encouraged to include all potential Responsible Suppliers including any corporate affiliates, subsidiaries, D.B.A., and any other authorized entities within a singular proposal. All information required under this RFP must be included for each Responsible Supplier as instructed. Proposers with multiple Responsible Supplier options may choose to respond individually as distinct entities, however each response will be evaluated individually and only those proposals recommended for award may result in a master agreement award. Unawarded entities will not be permitted to later be added to an existing master agreement through operation of Proposer's corporate organization affiliation.

Line Item	Question	Response *	
1	Provide the legal name of the Proposer authorized to submit this Proposal.	Sweeping Corporation of America, LLC EIN: 62-1348993	*
2	In the event of award, is this entity the Responsible Supplier that will execute the master agreement with Sourcewell? Y or N.	Y	*
3	Identify all subsidiaries, D.B.A., authorized affiliates, and any other entity that will be responsible for offering and performing delivery of Solutions within this Proposal (i.e. Responsible Supplier(s) that will execute a master agreement with Sourcewell).	All subsidiary entities are organized under Sweep American Intermediate Holdings, LLC. SCA of SC, LLC Hy-Tech Property Services LLC USA Services of Florida LLC SCA of IN LLC SCA of MI LLC SCA of OH, LLC SCA of CA LLC Envirosweep Specialty Services LLC SCA of MO LLC Morrisville Sweeping Inc. SCA Reilly Sweeping Inc. (PA) SCA Reilly Sweeping Inc. (MD) Reilly Sweeping Inc. (OH) Statewide Contracting of America	*
4	Provide your CAGE code or Unique Entity Identifier (SAM):	CAGE code: 0S6N2; Unique Entity Identifier: FRUPGNN6M9W4	*
5	Provide your NAICS code applicable to Solutions proposed.	488490 - Other Support Activities For Road Transportation; 237310 - Highway, Street, And Bridge Construction; 238990 - All Other Specialty Trade Contractors; 561790 - Other Services To Buildings And Dwellings; 562998 - All Other Miscellaneous Waste Management Services; 562119 - Other Waste Collection; 237310 - Highway, Street, and Bridge Construction (Support Activities); 237110 - Water and Sewer Line and Related Structures Construction; 238910 - Site Preparations Contractors; 541620 - Environmental Consulting Services	*
6	Proposer Physical Address:	4141 Rockside Rd Ste 100, Seven Hills OH 44131	*
7	Proposer website address (or addresses):	https://www.sweepingcorp.com/	*
8	Proposer's Authorized Representative (name, title, address, email address & phone) (The representative must have authority to sign the "Proposer's Assurance of Compliance" on behalf of the Proposer):	Kevin Drew - Chief Revenue Officer 4141 Rockside Rd Ste 100 Seven Hills OH 44131 904-316-2205 kdrew@sweepingcorp.com	*
9	Proposer's primary contact for this proposal (name, title, address, email address & phone):	Rich Janofsky - Director of Business Development 4141 Rockside Rd Ste 100 Seven Hills OH 44131 856-371-5649 rjanofsky@sweepingcorp.com	*
10	Proposer's other contacts for this proposal, if any (name, title, address, email address & phone):	N/A	*

Table 2A: Financial Viability and Marketplace Success (50 Points, applies to Table 2A and 2B)

Line Item	Question	Response *
11	Provide a brief history of your company, including your company's core values, business philosophy, and industry longevity related to the requested Solutions.	Company Overview and History Sweeping Corporation of America, LLC (SCA) is the nation's largest self-performing provider of street sweeping, sewer jetting, hydro-excavation, and related public works services. Headquartered in Cleveland, Ohio, and established in 2017, SCA was created to bring together the most reputable regional sweeping and environmental service providers under one unified platform. Backed by decades of field expertise and strong local relationships, SCA operates at more than 70 service locations nationwide, supporting municipalities, state Departments of Transportation, and private sector partners with reliable, environmentally responsible maintenance solutions. Many of SCA's subsidiaries have served their communities for more than half a century, providing the foundation for SCA's national reputation for excellence in infrastructure and environmental services. SCA's Core Values At SCA, Safety is prioritized—protecting our employees, customers, and communities is our highest priority. SCA upholds the strictest safety protocols, invests in continuous training, and deploys advanced equipment to ensure every project is executed with precision, care, and responsibility. SCA sets the standard for excellence through unmatched expertise, innovation, and operational reliability. From maintaining regulatory compliance with NPDES (National Pollutant Discharge Elimination System) and MS4 (Municipal Separate Storm Sewer System) requirements to delivering industry-leading service quality, SCA consistently upholds the benchmark for professionalism, performance, and transparency. SCA cares for people by placing SCA employees, customers, and community members at the center of everything we do. SCA's work enhances public health and safety by improving the environments where people live and work. SCA takes pride in providing dependable, community-focused service tailored to the unique needs of every client we serve. SCA is Essential to the nation's public infrastructure—SCA's street sweeping, sewer jetting, and hydro-excavation services help protect water quality, reduce pollution, and extend pavement and utility life. Every job contributes directly to cleaner air, safer streets, and more sustainable communities. Finally, SCA operates with integrity in every interaction and decision. Honesty, transparency, and accountability guide how we serve our customers, support our employees, and protect the communities that rely on us. Industry Longevity, National Capacity, and Expertise Although SCA's national operating platform was formally established in 2017, the company's collective heritage spans more than six decades through long-standing subsidiary organizations such as C&L Sweeper Service (founded in 1971), Clean Sweep (founded in 1984), and others that have served their communities for generations. This legacy provides SCA with a depth of experience that is unmatched in the street sweeping and stormwater maintenance industry. The company's longstanding operational knowledge includes routine municipal sweeping, industrial and airport sweeping programs, MS4 and NPDES stormwater compliance support, sewer and storm drain jetting, hydro-excavation, catch basin and culvert cleaning, and complex infrastructure inspection and maintenance. Across all these service areas, SCA and its legacy companies share a safety-first, performance-driven, and integrity-grounded approach to maintaining America's critical public infrastructure. SCA's national presence is central to its ability to support public agencies on a scale. With more than 70 service centers strategically located across the United States, SCA combines the responsiveness of locally staffed field operations with the consistency, technical resources, and quality controls of a national service organization. This structure enables SCA to mobilize rapidly, allocate specialized equipment where it is needed most, and maintain close relationships with municipalities, state DOTs, utilities, airports, industrial facilities, and commercial property owners. Because SCA self-performs all services, customers benefit from direct accountability, standardized safety and training protocols, predictable scheduling, and consistent service quality—regardless of location or project size. SCA's growth has also been propelled by its leadership in cooperative purchasing, including its successful, ongoing partnership with Sourcwell. Cooperative procurement allows public agencies to access contract-ready sweeping, stormwater, and infrastructure maintenance services without the need for repetitive competitive bidding, saving time and reducing administrative burden while ensuring pricing transparency

		and compliance. SCA actively trains its sales teams and customers in how to utilize cooperative purchasing to implement comprehensive maintenance programs, resulting in significant contract adoption and expansion across multiple regions and service categories. The sustained growth in contract utilization demonstrates the trust of public agencies place in SCA as a scalable, reliable, and compliant infrastructure maintenance partner. A key driver in SCA's performance is its highly trained workforce, one of the strongest differentiators in the industry. All operators and field personnel participate in structured onboarding and certification programs, including equipment operation, environmental compliance, jobsite safety, and defensive driving. Advanced training is provided in areas such as MS4 and NPDES stormwater regulations, CCTV (Closed-Circuit Television) inspection standards, hydro-excavation procedures, confined space safety, and MUTCD (Manual on Uniform Traffic Control Devices)-compliant traffic control. Supervisors and regional leaders receive ongoing leadership, compliance, and safety training to ensure uniform operational discipline nationwide. This continuous training culture ensures that SCA's workforce understands both the technical requirements of their work and the environmental and public safety impacts associated with maintaining critical infrastructure systems. By combining national scale, cooperative purchasing accessibility, and a highly trained, professional workforce, SCA delivers a level of consistency and service reliability that is uncommon in a traditionally fragmented industry. The result is a dependable partner capable of supporting municipal and public works needs today, while continuing to expand, modernize, and adapt to the evolving priorities of the communities it serves.	
12	What are your company's expectations in the event of an award?	In the event of an award under Sourcewell RFP_111125 for Street Sweeping, Sewer Jetting, Hydro-Excavation, and Related Public Works as a Service, Sweeping Corporation of America, LLC (SCA) anticipates continuing and enhancing its strong partnership with Sourcewell and its participating agencies—one built on safety, reliability, transparency, and shared operational success. SCA's current Sourcewell contract has proven to be a highly effective vehicle for connecting public agencies with essential infrastructure and environmental maintenance services, and an awarded contract under this solicitation would further strengthen SCA's ability to serve Sourcewell Members across North America. SCA views this agreement as a strategic platform for expanding access to its industry-leading capabilities for municipalities, transportation authorities, state and county public works departments, school districts, higher education campuses, utilities, non-profits, airports, ports, industrial facilities, and other government organizations that require dependable, compliant, and environmentally responsible maintenance solutions. Through this cooperative contract, Members are able to streamline procurement, reduce administrative burden, and secure SCA's services efficiently and confidently. An awarded contract will reinforce SCA's ongoing commitment to delivering customizable and scalable service programs, from routine roadway and parking lot sweeping to complex sewer system cleaning, hydro-excavation, and stormwater network maintenance. SCA will continue to support Members in addressing everyday operational needs—including MS4/NPDES stormwater compliance, flood control system maintenance, pavement preservation, public safety improvements, and emergency response mobilization—while maintaining a focus on safety, efficiency, and environmental stewardship. SCA has experienced significant year-over-year growth in Sourcewell contract utilization, demonstrating both increasing Member demand and the effectiveness of SCA's cooperative contracting approach. This momentum is expected to continue and expand under the new award, supported by SCA's nationwide service footprint, modern fleet, TruSweep™ verification technology, and ongoing investment in employee training and operational excellence. Ultimately, SCA's expectation under this contract is to continue delivering measurable value, operational efficiency, consistent quality of service, and full accountability to help Sourcewell Members maintain safe, clean, and resilient public infrastructure. The continuation of this partnership will allow SCA to expand Member access, strengthen community impact, and support the long-term sustainability of public works systems across North America.	*
13	Demonstrate your financial strength and stability with meaningful data. This could include such items as financial statements, SEC filings, credit and bond ratings, letters of credit, and detailed reference letters. Upload supporting documents (as applicable) in the document upload section of your response. DO NOT PROVIDE ANY TAX INFORMATION OR PERSONALLY IDENTIFIABLE INFORMATION.	Sweep America Intermediate Holdings, LLC (SCA) is a financially sound and stable organization. Documentation supporting this stability—including Certificates of Good Standing, bonding qualification, and bank reference letters—is included with this response. The DUNS number for Sweep America Intermediate Holdings, LLC is 08-095-4905. Additional Certificates of Good Standing for individual operating entities and jurisdictions are maintained and can be provided to any Sourcewell Member upon request. SCA is committed to full transparency and will readily supply any further financial or compliance documentation that may be needed to support contracting, onboarding, or due diligence processes.	*

14	What is your US market share for the Solutions that you are proposing?	Sweeping Corporation of America, LLC (SCA) is the largest self-performing provider of Street Sweeping, Sewer Jetting, Hydro-Excavation, and related Public Works services in the United States. SCA operates more than 70 service centers nationwide and manages a fleet of over 2,000 specialized sweepers, jet/vac trucks, hydro-excavators, CCTV units, and support vehicles—making the company approximately ten times larger than its nearest competitor. The environmental maintenance industry is highly fragmented, with more than 1,000 local and regional contractors and many municipalities self-performing work. Due to this fragmentation, industry-wide market share is not standardized; however, SCA is recognized as the only national-scale, self-performing provider, uniquely capable of delivering consistent safety, service quality, and reliability across multiple regions and service lines. SCA's nationwide scale and integrated service capabilities allow the company to support the full range of municipal stormwater and public works needs, including street sweeping, storm drain and sanitary sewer jetting, catch basin maintenance, hydro-excavation, and infrastructure inspection. These services play a critical role in pavement preservation, debris removal, stormwater pollution prevention, and MS4/NPDES compliance. SCA operates under standardized safety programs, uniform operator training, and fleet modernization strategies, ensuring a level of performance not typically achievable by smaller or subcontracted service providers. Through the Sourcewell cooperative purchasing program, SCA's scale directly benefits participating agencies by providing nationally leveraged pricing, streamlined procurement, and rapid mobilization through local branch support. Sourcewell Members receive the consistency of a national provider with the responsiveness of locally staffed crews and equipment. This model reduces administrative burden, eliminates repetitive competitive bidding, and ensures that Members receive high-quality, compliant, and environmentally responsible service delivery from one trusted partner—Sweeping Corporation of America.
15	What is your Canadian market share for the Solutions that you are proposing?	Sweeping Corporation of America, LLC (SCA) is actively pursuing work within Canada. The partnerships that SCA has established allows SCA to continue its growth with Canadian Municipalities. SCA has seen the tremendous value of Sourcewell and will continue to strategically use its Sourcewell contract in Canada.
16	Disclose all current and completed bankruptcy proceedings for Proposer and any included possible Responsible Party within the past seven years. Proposer must provide notice in writing to Sourcewell if it enters a bankruptcy proceeding at any time during the pendency of this RFP evaluation.	SCA nor its parent company has ever filed for bankruptcy.
17	How is your organization best described: is it a manufacturer, a distributor/dealer/reseller, or a service provider? Answer the question that best applies to your organization, either a) or b). a) If your company is best described as a distributor/dealer/reseller (or similar entity), provide your written authorization to act as a distributor/dealer/reseller for the manufacturer of the products proposed in this RFP. If applicable, is your dealer network independent or company owned? b) If your company is best described as a manufacturer or service provider, describe your relationship with your sales and service force and with your dealer network in delivering the products and services proposed in this RFP. Are these individuals your employees, or the employees of a third party?	Sweeping Corporation of America, LLC (SCA) is a service provider, self-performing environmental and infrastructure maintenance service provider dedicated to keeping communities clean, safe, and compliant. As a true service organization, SCA does not manufacture or resell equipment—it provides turnkey operational services using company-owned fleets and trained personnel. Services are performed by SCA employees who are equipped with modern, GPS-tracked vehicles and supported by regional management teams to ensure quality, accountability, and consistency. This self-performing model gives customers direct access to experienced operators, standardized safety programs, and responsive local support. SCA operates more than 70 service locations nationwide, ensuring both local responsiveness and national consistency. This network allows SCA to mobilize quickly for emergency response, scale operations to meet seasonal or disaster-recovery needs, and support cooperative purchasing contracts such as Sourcewell with standardized pricing, documentation, and performance reporting.
18	If applicable, provide a detailed explanation outlining the licenses and certifications that are both required to be held, and actually held, by your organization (including third parties and subcontractors that you use) in pursuit of the business contemplated by this RFP; including, but not limited to, NAPSA, NASSCO, and other industry certifications.	Our licensing and certification framework is structured around (1) company-level credentials, (2) operator/technician credentials, and (3) regulatory compliance programs (stormwater, traffic control, safety). Together, these ensure that SCA can safely, legally, and effectively perform all scope items under the contract. National Association of Power Sweeping Contractors (NAPSA) • SCA is an active member of the National Association of Power Sweeping Contractors (NAPSA). • NAPSA membership requires adherence to nationally recognized best practices for mechanical broom sweeping, regenerative air sweeping, and vacuum sweeping in public rights-of-way, industrial facilities, and construction zones. • Through NAPSA, SCA utilizes the Certified Sweeper Operator (CSO) training curriculum, which establishes standards of knowledge in equipment operation, debris containment and disposal, stormwater pollution prevention, PM-10 emissions reduction (airborne dust control), and safe operation in live traffic environments.

- SCA field leadership deploys NAPSA-aligned SOPs across our operating divisions to ensure repeatable service quality, documentation of sweeping frequency, and defensible reporting that supports municipal MS4 stormwater requirements.

Result for the Owner: You are receiving service providers trained against a national sweeping performance standard rather than informal "on the job only" training.

NASSCO (Certifications (Pipeline, Sewer, and Stormwater Maintenance))

- SCA utilizes NASSCO-certified personnel for sanitary sewer, storm drain, and culvert assets.
- NASSCO (the National Association of Sewer Service Companies) creates the nationally used technical standards for cleaning, inspection, assessment, rehabilitation recommendation, and documentation of underground infrastructure.
- Typical NASSCO credentials held among our JetVac / storm system maintenance teams include:
 - PACP (Pipeline Assessment Certification Program): standardizes condition assessment and defect coding for closed-circuit televisual (CCTV) inspection of pipe mains.
 - LACP (Lateral Assessment Certification Program): applies PACP methodology to laterals / service connections.
 - MACP (Manhole Assessment Certification Program): standardizes inspection and documentation of manhole structures and access features.
 - ITCP (Inspector Training & Certification Program) for sewer rehabilitation / lining oversight, where required.
- NASSCO-certified personnel ensure that cleaning and jetting activities are documented in a format acceptable to public works, stormwater, and wastewater utilities for asset management, rehabilitation planning, and regulatory reporting.

Result for the Owner: Cleaning, jetting, and inspection work performed by SCA is coded, logged, and reportable in an industry-standard format that your engineering, public works, or stormwater department can immediately incorporate into its GIS/CMMS.

CDL and Operator Licensing

- All SCA sweeper, JetVac, and hydro-excavation operators hold the appropriate class of Commercial Driver's License (CDL) (Class A or Class B with air brake endorsements) as required for heavy equipment, vacuum trucks, and water jetting units.
- SCA maintains driver qualification files, medical cards, and FMCSA compliance in accordance with U.S. Department of Transportation requirements.
- We run an internal driver training and evaluation program to ensure that operators are not only licensed but are qualified for on-road and in-right-of-way service in active municipal environments.

Result for the Owner: Only properly licensed and DOT-compliant commercial operators will operate sweepers, JetVac units, or hydro-excavators on your streets and in your storm system.

Hydro-Excavation / Vacuum Excavation Competency and Confined Space Training

- SCA hydro-excavation crews are trained in controlled, soft-dig excavation using pressurized water and high-powered vacuum recovery, including locating utilities, daylighting, and non-destructive exposure of buried lines.
- Crews performing hydro-excavation and stormwater structure cleaning receive training in:
 - Confined Space Entry awareness and procedures (OSHA 29 CFR 1910.146).
 - Lockout/Tagout and isolation of energy sources for structures with mechanical or pump components.
 - Vacuum system hazard control (hose pressure, debris tank pressurization, debris offloading).
 - Spoil handling and manifesting of collected material to properly permitted disposal facilities, in accordance with local/state environmental rules.
- For hydro-excavation within utility corridors, SCA follows industry-standard safe-dig procedures to protect gas, electric, fiber, and water infrastructure and to comply with state "call before you dig"/811 requirements.

Result for the Owner: Excavation activity is performed using non-destructive methods in line with utility damage prevention standards and OSHA safety requirements rather than traditional mechanical digging.

Traffic Control / Work Zone Safety Credentials

- SCA crews are trained in temporary traffic control, mobile and slow-moving lane closures, shoulder operations, and night operations in accordance with the Manual on Uniform Traffic Control Devices (MUTCD) and applicable state DOT work zone

		standards. - Supervisors and foremen assigned to sweeping and jetting operations obtain and maintain flagger / traffic control certifications where required by the state DOT or municipal public works department. - We produce site-specific traffic control plans for higher-speed roadways, arterial sweeping, or stormwater structure work in the ROW. Result for the Owner: Work is completed safely in active traffic environments, reducing municipal liability exposure. OSHA, Safety, and Environmental Compliance Programs - All SCA field personnel receive OSHA-compliant training for hazard communication (HAZCOM), PPE usage, fall protection (where applicable), hearing protection, silica/dust exposure mitigation, and bloodborne pathogen response for contact with potentially contaminated storm/sewer debris. - JetVac and sewer cleaning crews are additionally trained on high-pressure water jetting safety, pinch/crush hazards around suction booms, and best practices for backflush prevention and nozzle control. - We maintain Spill Prevention and Response procedures for handling liquids and debris captured during sweeping, stormwater inlet cleaning, and hydro-excavation. - Our sweeping programs are structured to assist municipalities with MS4 (Municipal Separate Storm Sewer System) and NPDES (National Pollutant Discharge Elimination System) stormwater compliance by removing sediment, metals, organics, and trash from curb lines, gutters, and inlets before they enter receiving waters. Result for the Owner: Tasks performed under this contract directly support the municipality's BMPs (Best Management Practices) for stormwater quality and help document measurable pollutant load reduction toward TMDL/BMAP obligations. State and Local Business / Contractor Licensing - SCA operates across numerous states and municipalities in the United States, and we obtain and maintain all business licenses, public works licenses, and right-of-way permits required to perform street sweeping, storm drain cleaning, vacuum excavation, and related infrastructure maintenance in each jurisdiction where we work. -Sweeping Corporation of America and/or listed subsidiaries holds many Contractors Licenses in the following states (not limited to these states): AL, MS, LA, TN, MS, VA, TN, MO, LA. -SCA or listed subsidiaries hold business licenses or business registrations in the following states (not limited to these states): VA, DE, NJ, PA, CA, IN, MO, OH, SC, WV, AL, GA, MS, TN, KY, OK, MD, NC, RI, TX, and FL. -SCA also holds a Florida Department of Health Operating Permit. - Where a municipality or DOT requires a specific "public works contractor," "utility contractor," "storm/sewer maintenance," or "right-of-way maintenance" license category to perform services such as inlet cleaning, line jetting, or structure inspection, SCA either (a) already possesses that license in that jurisdiction, or (b) secures it prior to mobilization. - SCA also maintains any required solid waste transporter permits or debris hauling permits for the lawful transport and disposal of collected sweepings, grit, and vacuumed sediment. Result for the Owner: The City/County/Agency is not forced to act as prime on paper while an unlicensed subcontractor performs regulated maintenance; SCA comes prepared to legally operate in your state under our own credentials. Operator Competency, Ongoing Training, and Documentation - Beyond industry and regulatory credentials, SCA maintains internal training matrices by role (Street Sweeper Operator, JetVac Operator, JetVac Helper, CCTV Tech, Hydro-Excavation Operator, Lead Foreman, etc.), and we track completion and renewal dates for required coursework, ride-alongs, safety refreshers, and equipment-specific proficiency sign-offs. - Field leadership performs documented pre-trip and post-trip inspections, including verification of broom condition, leak points, suction head wear, jetting hose integrity, vacuum seals, and lighting / strobes / beacons for roadway visibility. - For municipal clients, we provide service logs, load tickets, and before/after condition documentation (including NASSCO-coded inspection reports where applicable) so that all maintenance activities performed under this RFP are auditable.
19	Disclose all current and past debarments or suspensions for Proposer and any included possible Responsible Party within the past seven years. Proposer must provide notice in writing to Sourcwell if it enters a debarment or suspension status any time during the pendency of this RFP evaluation.	Neither SCA nor any of its subsidies have been debarred or suspended over the last seven years.

20	Describe any relevant industry awards or recognition that your company has received in the past five years.	Over the past five years, Sweeping Corporation of America, LLC has continued its commitment to industry leadership, operational excellence, and client-value delivery across sweeping, stormwater system maintenance, hydro-excavation and right-of-way services. While the firm does not currently hold a publicly-announced national sweeping industry award within the last five years, the company has achieved significant recognition through strategic acquisitions of nationally-certified contractors (e.g., Michigan's first nationally certified sweeping contractor service, via acquisition of C&J Parking Lot Sweeping in 2021) and through ongoing certifications and industry membership which underscore its prominence in the field. The company's size, scale, geographic footprint, membership in leading professional associations (e.g., NAPSA), and consistent self-performance of full scope services are themselves indicators of its category leadership.	*
21	What percentage of your sales are to the governmental sector in the past three years?	Approximately 43-47% of Sweeping Corporation of America's (SCA) total sales over the past three years have been generated from Department of Transportation (DOT), county, municipal, and Sourcewell cooperative contract customers across SCA's core lines of business—street sweeping, sewer jetting, hydro-excavation, and related public works services. Through the strength of its Sourcewell cooperative contract, SCA has expanded its market share by adding 43 new customers nationwide, demonstrating strong adoption of cooperative procurement among public agencies. Looking ahead, SCA projects this number will grow to more than 50 Sourcewell customers in 2025, further solidifying its position as the nation's leading provider of infrastructure maintenance and environmental services.	*
22	What percentage of your sales are to the education sector in the past three years?	Less than 1% of Sweeping Corporation of America's (SCA) total sales during the same three-year period have been to non-profit organizations and educational institutions, as SCA's primary customer base has historically centered on public sector clients such as DOTs, counties, municipalities, and cooperative purchasing agencies like Sourcewell. However, SCA's sales strategy moving forward is to directly target growth within the non-profit and educational market segments, leveraging its existing Sourcewell contract, national footprint, and proven service capabilities to provide cost-effective sweeping, jetting, and hydro-excavation solutions that meet the operational and environmental needs of schools, universities, and mission-driven organizations.	*
23	List all state, cooperative purchasing agreements that you hold. What is the annual sales volume for each of these agreement over the past three years?	SCA has experienced significant year-over-year growth through its Sourcewell agreement, underscoring the strength and increasing utilization of this cooperative purchasing platform. Contract sales increased 1028% from 2021 to 2022, 433% from 2022 to 2023, 30% from 2023 to 2024, and projected 131% from 2024 to 2025. This sustained expansion reflects growing Member awareness, the efficiency of the cooperative model, and the value of partnering with a self-performing national service provider. SCA views its relationship with Sourcewell as a strategic, long-term partnership and a core component of the company's service delivery model. Unlike many competitors that maintain multiple cooperative agreements, SCA has intentionally elected to use Sourcewell as its exclusive cooperative purchasing contract, based on Sourcewell's clarity of process, transparency in pricing, and exceptional support for both vendors and participating Members. Sourcewell's straightforward structure enables agencies to engage SCA quickly and compliantly, reducing administrative burden while maintaining full accountability and competitive contract integrity. SCA sees this contract not simply as a procurement mechanism, but as a collaborative platform for service planning, stormwater compliance support, and ongoing infrastructure maintenance coordination. Through Sourcewell, Members gain access to a national, self-performing provider that can support recurring sweeping programs, sewer and storm system cleaning schedules, hydro-excavation needs, and emergency response mobilization with consistency and speed across jurisdictions. This ability to deploy standardized services from more than 70 service locations nationwide positions SCA as a dependable partner capable of supporting both routine operations and time-critical work. Looking ahead, SCA views its Sourcewell contract as a key contracting vehicle of the future, aligned with the way public agencies are increasingly choosing to simplify procurement, standardize service delivery, and reduce administrative workload. The company will continue to invest in Member education, contract awareness, field training, and operational coordination to expand contract utilization and strengthen community infrastructure outcomes nationwide.	*
24	List any GSA contracts or Standing Offers and Supply Arrangements (SOSA) that you hold. What is the annual sales volume for each of these contracts over the past three years?	SCA does not hold any GSA contracts or Standing Offers and Supply Agreements.	*

Table 2B: References/Testimonials

Line Item 25. Supply reference information from three customers who are eligible to be Sourcewell participating entities.

Entity Name *	Contact Name *	Phone Number *	
City of Baltimore, MD	David Reeping	667-203-1109	*
City of Charlotte, NC	Michael Schley	980-297-5390	*
City of Norfolk, VA	June Whitehurst	757-823-4010	*

Table 3: Ability to Sell and Deliver Solutions (150 Points)

Describe your company’s capability to meet the needs of Sourcewell participating entities across the US and Canada, as applicable. Your response should address in detail at least the following areas: locations of your network of sales and service providers, the number of workers (full-time equivalents) involved in each sector, whether these workers are your direct employees (or employees of a third party), and any overlap between the sales and service functions.

Line Item	Question	Response *	

26	Sales force.	SCA's sales and customer support structure are intentionally designed to serve Sourcewell participating entities with both national scale and localized expertise. The core sales team is composed of five Regional Sales Managers and eight Inside Sales Managers—each highly experienced in public works maintenance operations, infrastructure planning, and cooperative procurement. These professionals serve as consultative advisors, working directly with Sourcewell Members to understand their operational objectives, service environments, stormwater regulatory requirements, seasonal or emergency maintenance needs, and long-term asset management priorities. This approach ensures that each Member receives a solution tailored to their specific infrastructure and environmental context, rather than a one-size-fits-all service recommendation. SCA's Regional Sales Managers are strategically distributed across the U.S. and Canada to support rapid, in-person engagement, including jobsite assessments, pre-project walkthroughs, demonstrations of sweeping, jet/vac, hydro-excavation, and CCTV inspection equipment, and ongoing performance reviews. Meanwhile, SCA's Inside Sales Managers provide centralized support for quotation development, pricing validation, service planning, Sourcewell contract compliance documentation, and coordination across SCA's internal operations teams. This dual-coverage approach ensures that Members experience responsive communication, consistent pricing, and streamlined procurement regardless of location. SCA's national operational footprint consists of over 70 local branch locations, each staffed with trained field personnel, equipment operators, service managers, and branch leadership who understand regional infrastructure conditions, local regulatory requirements (including MS4/NPDES), and municipal budget cycles. These local teams serve as the day-to-day operational interface with Members, ensuring reliable mobilization, jobsite readiness, and service continuity—even in high-demand or emergency-response scenarios such as flood events, leaf-season surges, post-storm debris removal, and emergency sewer backups. Because SCA self-performs all services, Members receive a single accountable partner, consistent safety and training standards, uniform operating procedures, and predictable service outcomes across all locations. Additionally, SCA's sales and operations teams are supported by: • A centralized Customer Service and Dispatch Coordination Center ensuring timely communication and scheduling • A Corporate Government Programs & Contract Administration team ensuring that all Sourcewell sales, service, and reporting requirements remain accurate and compliant • A National Safety and Environmental Compliance team maintaining standardized safety practices, training programs, and stormwater best management protocols across the company This integrated structure allows SCA to: • Respond quickly to Member requests across any region • Provide consistent, standardized pricing and proposal formats • Scale services to support multi-site, regional, or statewide programs • Deliver continuity of service even when municipal work volumes fluctuate seasonally • Support Members beyond the initial service engagement—with ongoing review and improvement As SCA continues to expand its footprint and operational capacity, the Sourcewell partnership is viewed as a strategic growth channel that enables public agencies to access critical public works services efficiently, transparently, and without procurement delays. SCA's sales and operations organization is built to support that partnership long-term, ensuring dependable service delivery and lasting value for Members across North America
27	Describe the network of Authorized Sellers who will deliver Solutions, including dealers, distributors, resellers, and other distribution methods.	Sweeping Corporation of America (SCA) does not utilize authorized sellers, dealers, distributors, or resellers for its services. All sales are conducted directly by SCA's internal sales team, ensuring full control over pricing, service quality, contract compliance, and customer experience. This direct-sales model allows SCA to maintain consistency, accountability, and transparency across all contracts and customer relationships nationwide. Our internal sales structure supports all of SCA's 64 locations across the nation (map attached).

28	Service force.	Sweeping Corporation of America (SCA) maintains the largest, most experienced, and professionally trained service force in the power sweeping and environmental maintenance industry, with more than 1,900 field employees operating from over 60 locations nationwide. This extensive workforce enables SCA to self-perform nearly all services—ensuring quality, safety, and consistency across every market it serves. SCA's service force is composed of highly skilled equipment operators, field technicians, and operations supervisors who specialize in street sweeping, parking lot sweeping, sewer jetting, hydro-excavation, and related public works services. Operators undergo rigorous onboarding, ongoing safety training, and equipment-specific certifications to ensure compliance with OSHA standards, DOT regulations, and local MS4/NPDES environmental requirements. Many team members hold NAPSA (North American Power Sweeping Association) certifications, and those assigned to sewer jetting and hydro-excavation operations are trained under NASSCO guidelines for proper handling of stormwater infrastructure. Each SCA location is managed by an Operations Manager and Field Supervisor responsible for workforce scheduling, route optimization, vehicle inspections, and emergency response coordination. The company utilizes GPS-enabled fleet management systems to monitor sweeper and JetVac operations in real time, track route efficiency, and document service completion. Field teams are equipped with digital service verification tools—including photo documentation, timestamped reports, and electronic work orders—to ensure full transparency and accountability for customers. SCA's service force operates a modern, well-maintained fleet of regenerative air sweepers, mechanical broom sweepers, and high-capacity vacuum and hydro-excavation trucks. Fleet maintenance is handled internally by ASE-certified mechanics, ensuring maximum uptime and reliability for critical public works operations. The organization also maintains 24/7 on-call crews in many regions for emergency response, post-storm cleanup, and spill recovery. Beyond technical expertise, SCA's field personnel take pride in representing the company's core values—Safety, Integrity, and Service Excellence. This commitment has enabled SCA to build long-term relationships with DOTs, counties, municipalities, and commercial clients nationwide, while consistently meeting the highest standards of environmental performance and public safety.

29	Describe the ordering process. If orders will be handled by distributors, dealers or others, explain the respective roles of the Proposer and others.	Sweeping Corporation of America, LLC (SCA) is the sole contracting entity under the Sourcewell contract for Street Sweeping, Sewer Jetting, Hydro-Excavation, and Related Public Works as a Service. All orders under this contract are placed directly between the participating Sourcewell Member and SCA. Orders may be initiated by submitting a purchase order, request for quotation, or service agreement directly to SCA via email, phone, or through the inquiry form on SCA's website at www.sweepingcorp.com, clearly referencing the applicable Sourcewell contract number. Upon receipt, SCA provides a formal written quotation outlining the scope of services, frequency, pricing, and schedule in accordance with the Sourcewell contract terms. This ordering and fulfillment process has been developed, tested, and refined over multiple years of SCA's participation as an awarded Sourcewell contractor. Through that experience, SCA has established a proven framework for efficient order management, contract compliance, customer communication, and service documentation—ensuring that each participating Member receives a consistent, streamlined experience from initial quote through project completion. Once an order is accepted, SCA coordinates all scheduling, dispatching, and field operations through its regional operations divisions. All work is self-performed by SCA's trained personnel using SCA-owned and maintained equipment, ensuring consistent safety, quality, and compliance with all municipal, environmental, and stormwater regulations. In fulfilling these orders, DUCO, LLC may be engaged in a supporting administrative and customer service capacity, assisting with proposal coordination, scheduling logistics, Sourcewell Member communication, and project documentation. However, SCA remains the single contracting entity and retains full responsibility for performance, invoicing, and compliance under this contract. All services, regardless of geographic location, are delivered under SCA's centralized management structure and quality-control standards. As a national self-performing provider, SCA maintains more than 70 operating locations across the United States. The company leverages this extensive network to ensure that all Sourcewell-related work is performed directly by SCA personnel and resources. This allows SCA to deploy crews, equipment, and regional leadership from the nearest qualified branch to the participating Member's jurisdiction—guaranteeing consistency in performance, documentation, and pricing while meeting regional demand efficiently. Upon completion of services, SCA issues a detailed invoice directly to the participating Member, referencing both the Sourcewell contract and the Member's purchase order number for audit and compliance purposes. Invoices include supporting documentation such as service logs, GPS verification, load tickets, or NASSCO inspection reports where applicable. Payments are made directly to SCA under standard Net-30 terms, and all billing and customer service functions are handled internally through SCA's accounting and client services departments. SCA does not utilize distributors, resellers, or dealers for order handling or service delivery under this contract. All work performed under the Sourcewell agreement is executed by SCA's own employees using company-owned equipment. Each Sourcewell Member is assigned a dedicated SCA Regional Account Executive as their primary point of contact, with additional support available through SCA's centralized operations and customer service center. In summary, all orders under this Sourcewell contract are placed directly with Sweeping Corporation of America. While DUCO, LLC may assist SCA administratively, all service delivery, operational oversight, and contractual performance are handled exclusively by SCA. By leveraging its nationwide operational network—and through years of experience successfully managing Sourcewell partnerships—SCA ensures every task, regardless of region, is self-performed under the SCA umbrella, providing Members with a single accountable partner, standardized pricing, and reliable quality across all locations.

30	Describe in detail the process and procedure of your customer service program, if applicable. Include your response-time capabilities and commitments, as well as any incentives that help your providers meet your stated service goals or promises.	Sweeping Corporation of America, LLC (SCA) maintains a comprehensive and structured Customer Service Program designed to provide Sourcewell Members with timely communication, responsive scheduling, and consistent, high-quality performance across all service categories. As the largest self-performing provider of street sweeping, sewer jetting, and hydro-excavation services in the United States, SCA has built a robust support framework that integrates local operations management with centralized national oversight, ensuring seamless communication from the initial service request through project completion and documentation. Each participating Sourcewell Member is assigned a dedicated Regional Account Executive (RAE) who serves as their primary point of contact for all scheduling, pricing, and service coordination. The RAE works closely with SCA's local operations managers, dispatch coordinators, and customer service personnel to ensure that each service request is handled efficiently and delivered to specification. All customer interactions—whether received via phone, email, or the SCA website—are logged into SCA's centralized Customer Relationship Management (CRM) system, allowing real-time tracking of inquiries, job progress, and performance data. This system ensures every Member receives consistent communication, accurate reporting, and full transparency from scheduling to service completion. SCA's service quality and accountability are further reinforced through the use of technology-based verification and telematics integration. Every sweeper, jet vac, and hydro-excavation unit in SCA's fleet is equipped with Samsara GPS tracking and route verification technology, which provides timestamped proof of service, route maps, and operational data such as sweeping hours, engine run time, and debris volume. This data is automatically captured and integrated into SCA's service reporting tools, allowing Members to receive digital verification reports confirming when and where services were performed. These reports can include before-and-after photos, GPS route overlays, and collection summaries that support compliance with MS4, NPDES, and stormwater documentation requirements. This technology-driven approach ensures transparency, reduces disputes, and gives Sourcewell Members confidence that all work is completed as scheduled and to specification. SCA's customer service standards include defined response-time commitments to ensure prompt and reliable communication. All inquiries received during standard business hours are acknowledged within four (4) business hours, with formal quotations or scheduling confirmations provided within one (1) business day for standard requests and within two (2) business days for complex or multi-location projects. For emergency or safety-related requests—such as storm response, flood debris removal, or hazardous material containment—SCA provides 24/7 emergency dispatch, with an average mobilization time of two hours or less within its serviced regions. Should any issue arise during or after service, Members can escalate concerns directly to SCA's Regional Operations Manager or National Customer Service Director, who ensure resolution and follow-up within 24 hours. Customer satisfaction and performance consistency are monitored continuously through post-service follow-ups, performance scorecards, and quarterly account reviews for recurring contracts. All feedback is documented in SCA's CRM platform, and any identified service concerns are addressed through corrective action plans managed by local and regional leadership. Each customer inquiry remains active within the CRM until the issue is fully resolved and verified by both operations management and the customer service team, ensuring total accountability. To reinforce service quality, SCA ties employee performance and leadership evaluations to measurable service metrics, including on-time completion rates, response-time compliance, and customer satisfaction scores. Exceptional performance is recognized through SCA's internal Service Excellence Incentive Program, which rewards employees and teams who exceed customer service standards, demonstrate outstanding responsiveness, or deliver exceptional results during high-demand events. In summary, SCA's Customer Service Program combines responsive communication, measurable performance standards, and technology-based verification to deliver exceptional results for Sourcewell Members. With over 70 operating locations nationwide, centralized 24/7 support, and integrated Samsara GPS verification technology, SCA ensures every Member receives prompt attention, reliable service confirmation, and a single accountable partner dedicated to maintaining the highest standards of safety, quality, and transparency.

31	Describe your ability and willingness to provide your products and services to Sourcewell participating entities.	Sweeping Corporation of America, LLC (SCA) has experienced significant and sustained growth over the past several years, due in large part to the opportunities and relationships developed through its partnership with Sourcewell. As the largest self-performing provider of street sweeping, facilities maintenance, Jet/Vacuuming, closed-circuit television (CCTV) pipe inspection, and porter services in the United States, SCA's mission is to deliver high-quality, reliable infrastructure and environmental maintenance services directly through its own trained personnel and company-owned fleet. The Sourcewell partnership has been instrumental in aligning SCA's capabilities with the needs of public agencies nationwide, allowing municipalities, counties, and educational institutions to access SCA's services through an efficient and compliant cooperative purchasing process. Through this partnership, SCA has developed long-term relationships with hundreds of Sourcewell Members across the country—relationships that have directly contributed to measurable business expansion. Over the past few years, SCA has added more than 40 new municipal and institutional customers through the Sourcewell contract, and anticipates exceeding 50 new customers by the end of 2025. Each of these partnerships has supported SCA's strategic objective to broaden its service footprint, invest in local operations, and enhance its technical service capabilities in sweeping, jetting, hydro-excavation, and related public works. SCA continues to operate as a self-performing national service provider, maintaining direct control over service quality, safety, and environmental compliance. The company's operational network has expanded to more than 70 locations nationwide, supported by a fleet of over 1,000 specialized vehicles and equipment assets. This infrastructure enables SCA to provide consistent service delivery within existing markets and to mobilize resources rapidly for Members located beyond its current operating regions. The scalability of SCA's Sourcewell program allows the company to grow responsibly while ensuring that every project is performed by SCA employees under its own safety, training, and quality management systems. Beyond simply facilitating contract access, the Sourcewell partnership has encouraged innovation and collaboration between SCA and public-sector customers. SCA's participation in cooperative procurement has created opportunities to align its national best practices with local stormwater and sustainability initiatives, directly supporting municipal compliance with MS4 and NPDES regulations. These partnerships have also strengthened SCA's internal systems—particularly its use of GPS-based route verification, digital reporting, and customer service management—to meet Sourcewell's expectations for transparency and accountability. In short, SCA's growth in recent years is directly tied to the success and expansion of its Sourcewell relationships. The company's participation in the Sourcewell cooperative contract has accelerated its ability to reach new regions, streamline procurement for public agencies, and deliver high-quality, self-performed maintenance services at scale. SCA remains committed to growing alongside Sourcewell Members by continually expanding its national network, investing in technology, and delivering consistent, measurable value to every community it serves.	*
32	Describe your ability and willingness to provide your products and services to Sourcewell participating entities in Canada.	SCA is actively responding to service inquiries from Canadian municipalities and public works agencies through the Sourcewell cooperative contract. Over the past several years, SCA has received and responded to multiple quotation requests from Canadian Sourcewell Members, including municipalities, utilities, transportation authorities, and higher education institutions seeking street sweeping, stormwater maintenance, and hydro-excavation support. These engagements have enabled SCA to develop a clear understanding of regional service expectations, seasonal maintenance patterns, debris disposal requirements, and provincial regulatory considerations. SCA views these outreach and quoting activities as strategic groundwork for future operational presence in Canada. Where Canadian Members express sustained or recurring service need, SCA evaluates equipment mobilization feasibility, local labor availability, subcontractor support models (if appropriate), and long-term viability for establishing a regional service hub. SCA has a demonstrated history of responsibly expanding its service footprint in new markets when demand, contractual stability, and workforce development support sustainable operations.	*
33	Identify any geographic areas of the United States or Canada that you will NOT be fully serving through the proposed agreement.	SCA is ready to support the entire United States as well as Canada.	*
34	Identify any account type of Participating Entity which will not have full access to your Solutions if awarded an agreement, and the reasoning for this.	There are no customer segments or service categories that SCA excludes from participation. As a fully self-performing national provider, SCA is equipped and staffed to deliver comprehensive maintenance and environmental services to municipal, county, state, federal, educational, transportation, industrial, institutional, and nonprofit entities alike.	*

35	Define any specific requirements or restrictions that would apply to our participating entities in Hawaii and Alaska and in US Territories.	Sweeping Corporation of America (SCA) is fully prepared to participate with Sourcewell Members located in Hawaii, Alaska, and other U.S. territories. In instances where SCA does not currently maintain a local operational presence, equipment mobilization fees may apply to cover the direct costs associated with transporting specialized equipment and personnel to the service location. These fees are strictly intended to offset logistics and transportation expenses and will not serve as a profit center for SCA. Any applicable mobilization or transportation charges will be clearly identified, discussed, and mutually agreed upon during the quotation phase—prior to the issuance of any Purchase Order by the participating Member. This transparent approach ensures cost predictability and fairness while enabling SCA to deliver consistent, high-quality, self-performed services to Members across all U.S. states and territories.	*
36	Will Proposer extend terms of any awarded master agreement to nonprofit entities?	SCA will have no restrictions for extending sales and support to Sourcewell Non-Profit Members. If extended payment terms are needed, they will be evaluated on a case-by-case basis. At the regional level, SCA's Regional Account Executives and Business Development Managers incorporate Sourcewell education into every client discussion, helping prospective Members understand eligibility, compliance benefits, and simplified procurement under the cooperative contract. SCA supports these efforts with professional marketing collateral, including digital brochures, one-page summaries, and email templates that explain how to purchase services directly through the Sourcewell agreement. In many cases, SCA hosts joint meetings, webinars, or virtual demonstrations to help Members transition to cooperative purchasing efficiently. SCA also collaborates directly with Sourcewell's marketing and Member relations teams to co-promote the contract through shared webinars, newsletters, and case studies. Together, they highlight successful municipal partnerships and demonstrate how cooperative procurement accelerates maintenance program implementation while saving administrative time and cost. Additionally, SCA conducts internal training for all sales and operations personnel to ensure consistent messaging, accurate contract communication, and full understanding of Sourcewell's eligibility and compliance requirements. At the local level, SCA integrates Sourcewell messaging into municipal workshops, stormwater compliance events, and regional industry meetings to educate decision-makers about available services. By combining national branding with regional outreach, SCA ensures that Sourcewell Members—whether large metropolitan departments or smaller rural agencies—receive consistent information and support. SCA tracks the effectiveness of its marketing program through key performance indicators, including Sourcewell-related inquiries, quotes generated, new Member activations, and total contract utilization. These metrics are reviewed quarterly by SCA's leadership and marketing teams to refine messaging, identify growth opportunities, and continuously improve outreach strategies. In summary, SCA's marketing strategy for promoting its Sourcewell partnership combines national visibility, local engagement, and data-driven outreach to ensure every eligible Member is aware of and can easily access SCA's self-performed services. Through coordinated branding, proactive communication, and collaboration with Sourcewell's Member relations team, SCA continues to expand the reach and impact of its cooperative contract while supporting Sourcewell's mission of simplifying procurement for the public sector."	*

Table 4: Marketing Plan (100 Points)

Line Item	Question	Response *

37	Describe your marketing strategy for promoting this opportunity. Upload representative samples of your marketing materials (if applicable) in the document upload section of your response.	Sweeping Corporation of America (SCA) has developed a comprehensive, multi-channel marketing strategy to promote its Sourcewell contract and raise awareness of the cooperative purchasing opportunity among public-sector agencies, educational institutions, and nonprofit organizations nationwide. This strategy leverages SCA's national footprint, regional expertise, and established industry relationships to increase participation, drive utilization, and strengthen long-term partnerships with Sourcewell Members. SCA integrates its Sourcewell partnership into all corporate and regional marketing efforts, positioning the cooperative contract as a trusted and efficient procurement vehicle that enables Members to access SCA's services without undergoing redundant solicitation processes. The Sourcewell logo and contract number are prominently featured in SCA's proposals, digital communications, and printed materials, reinforcing the partnership as a core part of the company's value proposition to government and institutional clients. The company promotes the Sourcewell contract through an extensive digital presence, including a dedicated section on SCA's website that educates prospective Members on the benefits of cooperative purchasing and provides a simple process for requesting a quote. This online strategy is supported by targeted campaigns on LinkedIn, email marketing to public works and procurement officials, and strategic SEO optimization to ensure that agencies searching for sweeping or infrastructure maintenance services discover SCA's Sourcewell solution quickly. SCA also emphasizes direct engagement through trade shows, conferences, and industry publications. The company regularly features Sourcewell branding and contract details at national events such as APWA PWX, WEFTEC, and state-level municipal conferences. SCA advertises in industry media including Public Works Magazine, APWA Reporter, Pavement Maintenance & Reconstruction, and Municipal Magazine, showcasing its self-performing capabilities and the accessibility of its services through Sourcewell. Representative copies of these materials and advertisements are provided in the supporting documents section of this proposal. At the regional level, SCA's Regional Account Executives and Business Development Managers incorporate Sourcewell education into every client discussion, helping prospective Members understand eligibility, compliance benefits, and simplified procurement under the cooperative contract. SCA supports these efforts with professional marketing collateral, including digital brochures, one-page summaries, and email templates that explain how to purchase services directly through the Sourcewell agreement. In many cases, SCA hosts joint meetings, webinars, or virtual demonstrations to help Members transition to cooperative purchasing efficiently. SCA also collaborates directly with Sourcewell's marketing and Member relations teams to co-promote the contract through shared webinars, newsletters, and case studies. Together, they highlight successful municipal partnerships and demonstrate how cooperative procurement accelerates maintenance program implementation while saving administrative time and cost. Additionally, SCA conducts internal training for all sales and operations personnel to ensure consistent messaging, accurate contract communication, and full understanding of Sourcewell's eligibility and compliance requirements. At the local level, SCA integrates Sourcewell messaging into municipal workshops, stormwater compliance events, and regional industry meetings to educate decision-makers about available services. By combining national branding with regional outreach, SCA ensures that Sourcewell Members—whether large metropolitan departments or smaller rural agencies—receive consistent information and support. SCA tracks the effectiveness of its marketing program through key performance indicators, including Sourcewell-related inquiries, quotes generated, new Member activations, and total contract utilization. These metrics are reviewed quarterly by SCA's leadership and marketing teams to refine messaging, identify growth opportunities, and continuously improve outreach strategies. In summary, SCA's marketing strategy for promoting its Sourcewell partnership combines national visibility, local engagement, and data-driven outreach to ensure every eligible Member is aware of and can easily access SCA's self-performed services. Through coordinated branding, proactive communication, and collaboration with Sourcewell's Member relations team, SCA continues to expand the reach and impact of its cooperative contract while supporting Sourcewell's mission of simplifying procurement for the public sector.

38	Describe your use of technology and digital data (e.g., social media, metadata usage) to enhance marketing effectiveness.	Sweeping Corporation of America (SCA) employs a comprehensive, integrated technology ecosystem to ensure that services delivered under the Sourcewell contract are transparent, efficient, verifiable, and consistently managed across all operating regions. Salesforce CRM serves as the centralized platform for managing Sourcewell Member engagement, tracking outreach, maintaining account history, and coordinating proposal development. This is paired with Salesforce Field Service Management, which schedules work orders, assigns field crews, and provides real-time service status visibility to regional leadership—ensuring synchronized communication from initial request through final invoicing. In the field, SCA utilizes Samsara in-cab telematics, which captures high-resolution GPS routing, broom and vacuum engagement, jetting activity logs, equipment performance diagnostics, and safety behavior indicators. This system ensures service performance is verifiable rather than assumed. Through the Samsara API, service and route data can be exported directly into Member asset management systems, work order platforms, or compliance reporting systems, simplifying documentation required for MS4/NPDES stormwater reporting and pavement or utility maintenance planning. To maintain high equipment reliability and readiness, SCA uses Fleetio to track preventive maintenance schedules, inspection records, repair histories, and fleet utilization metrics—reducing downtime and ensuring equipment consistently deploys in safe, fully operational condition. Smartsheet is used for workforce coordination and multi-site project management, allowing regional supervisors to plan recurring sweeping routes, sewer jetting rotations, catch basin cleaning cycles, and seasonal maintenance programs, while maintaining visibility into progress and work completion across teams and locations. Safety during roadway operations is enhanced through HAAS Alerts, which broadcast real-time “Slow Down / Move Over” digital warnings to approaching motorists through navigation apps, smart vehicles, and fleet telematics networks. This reduces roadside strike risk and supports public and operator safety compliance. Route efficiency is improved using Route4Me, which optimizes sweeping and service routing to reduce fuel consumption, minimize unnecessary mileage, increase daily productivity, and reduce environmental impact. For underground infrastructure maintenance and inspection, SCA deploys CUES CCTV inspection systems to capture detailed video and structural condition data of sewer and stormwater systems. These inspections are analyzed using SewerAI, which applies AI-assisted defect identification and automated PACP/LACP/MACP coding, enabling faster, more consistent, and more actionable infrastructure condition reporting. These outputs integrate directly into municipal GIS/CMMS asset management systems, supporting long-term capital planning and rehabilitation prioritization. All of these tools are brought together through SCA’s proprietary TruSweep™ service verification system, which allows Sourcewell Members to view service completion in real time, including geo-fenced area confirmation, timestamps, operator activity logs, route trace overlays, and historical performance records. TruSweep™ ensures that sweeping and maintenance services are fully documented, defensible, and audit-ready. Together, these integrated technologies allow SCA to deliver nationally consistent, locally responsive service, ensuring that every Sourcewell Member receives clear communication, verified work completion, optimized operational efficiency, and documentation that supports environmental compliance and long-term asset maintenance planning.

39	In your view, what is Sourcewell's role in promoting agreements arising out of this RFP? How will you integrate a Sourcewell-awarded agreement into your sales process?	Sweeping Corporation of America (SCA) views Sourcewell as a strategic national partner whose role is to promote awareness of competitively awarded cooperative contracts and to educate public agencies, educational institutions, and nonprofit organizations on how to access qualified service providers through a simplified and compliant procurement process. Sourcewell serves as a trusted intermediary, connecting its Members with proven contractors like SCA and providing the tools, training, and outreach necessary to expand utilization of these contracts nationwide. Through its website, Member education programs, and cooperative purchasing resources, Sourcewell amplifies visibility for awarded suppliers and ensures that agencies understand the value, compliance, and efficiency inherent in using its competitively awarded contracts. SCA fully integrates the Sourcewell-awarded agreement into its sales, marketing, and customer education process, ensuring that Sourcewell Members clearly understand both the procurement advantages and the full range of services available under the contract. Every SCA Regional Account Executive and Business Development Manager receives formal training on Sourcewell's structure, eligibility criteria, and service scope. During the engagement process, SCA representatives actively educate Members on the company's self-performed service offerings, including street and highway sweeping, parking lot sweeping, stormwater and catch basin cleaning, jet/vacuum services, hydro-excavation, CCTV pipe inspection, and facility and grounds maintenance. Each conversation emphasizes how these services can be procured directly through the Sourcewell contract without duplicating competitive solicitation or administrative effort. To reinforce this education, SCA embeds Sourcewell contract details into its marketing materials, proposals, and online content, ensuring Members can easily identify which SCA services are covered and how to request a quote. SCA also collaborates directly with Sourcewell's marketing and Member relations teams to co-host informational webinars, publish joint case studies, and develop digital content that highlights successful projects performed under the contract. These joint efforts not only raise awareness of SCA's specialized service capabilities but also help Members understand how those services directly support MS4 compliance, stormwater management, environmental health, and public works efficiency goals. Operationally, SCA has built Sourcewell integration into its CRM and order-tracking systems, enabling seamless processing of Member inquiries and transparent reporting on all Sourcewell-related activities. When a Member elects to engage SCA through Sourcewell, the order, quotation, and invoicing processes are aligned to contract terms, ensuring compliance and consistent documentation. In summary, Sourcewell's role is to expand national awareness and provide a trusted cooperative platform, while SCA's role is to ensure every Member understands exactly which services are available, how they are delivered, and how they can be procured efficiently through the Sourcewell agreement. Together, this partnership combines education, compliance, and direct service expertise to deliver streamlined, high-quality infrastructure and maintenance solutions for public-sector customers across the United States.	*
40	Are your Solutions available through an e-procurement ordering process? If so, describe your e-procurement system and how governmental and educational customers have used it.	SCA's services will not be available through an automated e-procurement ordering process, as each customer location presents unique site conditions, access requirements, and service variables. To ensure accuracy, safety, and proper scope development, all projects must first be reviewed by an SCA Regional Sales Manager or designated representative prior to quoting. This on-site or virtual assessment allows SCA to evaluate the specific needs of the Member—such as pavement type, drainage layout, debris volume, traffic control requirements, and environmental considerations—so that pricing and service recommendations are fully aligned with the Member's expectations and the Sourcewell contract terms. This personalized approach ensures that every proposal reflects the correct scope of work, optimal equipment deployment, and the highest standard of service quality.	*

Table 5A: Value-Added Attributes (100 Points, applies to Table 5A and 5B)

Line Item	Question	Response *	
41	Describe any product, equipment, maintenance, or operator training programs that you offer to Sourcewell participating entities. Include details, such as whether training is standard or optional, who provides training, and any costs that apply.	SCA will not provide training as part of the scope of this contract. Sweeping Corporation of America (SCA) operates as a self-performing service provider, delivering all work directly through its own trained personnel, equipment, and operational resources.	*
42	Describe any technological advances that your proposed Solutions offer.	Sweeping Corporation of America (SCA) delivers advanced, data-driven sweeping and infrastructure maintenance services supported by an integrated suite of telematics, digital verification tools, asset assessment systems, and high-performance fleet equipment. At the core of SCA's transparency platform is TruSweep™, SCA's proprietary service verification system. TruSweep™ uses geo-fencing, GPS route playback, broom/vacuum engagement	

monitoring, and automated work-time validation to confirm that sweeping occurred precisely within contracted areas. Through the TruSweep™ portal—accessible via desktop and mobile—Sourcewell Members can view real-time route activity, verify performance parameters (such as sweeping speed or broom engagement duration), generate service logs, and review historical performance without requiring on-site inspection personnel. This ensures verifiable compliance with MS4/NPDES stormwater pollutant reduction reporting.

All sweepers, jet/vac units, hydro-excavation trucks, and inspection vehicles are equipped with Samsara telematics, providing live GPS, engine performance diagnostics, operator behavior alerts, and time-stamped service verification. SCA integrates these data outputs via Samsara API to Member GIS, CMMS, and public works reporting systems. Fleet condition and maintenance readiness are managed using Fleetio, while Salesforce CRM and Salesforce Field Service Management coordinate proposals, contract scheduling, service dispatching, and work documentation across SCA's nationwide operating network. Project planning, seasonal sweeping coordination, and multi-site program tracking are managed in Smartsheet, while Route4Me optimizes routing to reduce fuel consumption, unnecessary travel mileage, and greenhouse gas emissions. HAAS Alerts provide digital "Slow Down / Move Over" warnings to nearby motorists, enhancing roadway safety during operations.

SCA maintains a modern, high-performance sweeping fleet selected for reliability, productivity, and environmental responsibility:

Schwarze M6 Avalanche® Mechanical Sweeper: Heavy-duty 5–6 cubic yard mechanical broom sweeper designed for municipal routes and DOT roadway work. Features the Schwarze® Easy Change Conveyor System and free-floating drag shoes for durability and reduced maintenance downtime. PM-10 compliant dust suppression supports improved air quality and stormwater protection.

Elgin® Broom Bear Mechanical Sweeper: Four-wheel, single-engine mechanical sweeper that reduces fuel use and service costs while supporting extended sweeping intervals with a large hopper and water tank. Offers variable dump height and 11-inch side-shift for efficient disposal operations. CNG configuration is available to support reduced-emission municipal fleet goals.

NiteHawk Osprey II® Regenerative Air Sweeper: Ideal for parking decks, garages, and low-clearance areas, the Osprey II operates with a single-engine hydraulic power system, significantly reducing fuel consumption and noise levels. Its regenerative air system provides powerful sweeping with minimized particulate rebound and dust.

For sewer and stormwater maintenance:

Vactor 2100i® Combination Jet/Vac Truck: Designed with the SmartTruck™ automated control interface, providing operator guidance for water flow, vacuum power, boom positioning, and system diagnostics. Enhances job-site efficiency, reduces operator fatigue, and improves consistency across sewer jetting, storm drain cleaning, catch basin maintenance, and utility daylighting applications.

For infrastructure inspection and asset analysis:

CUES Mainline and Lateral CCTV Inspection Systems:

SCA utilizes CUES TV/LAMP and mainline crawler systems capable of pan-tilt-zoom video capture in sanitary and stormwater systems. These systems support high-resolution visual inspection, laser profiling, structural evaluation, infiltration analysis, and lateral service identification. CUES units integrate directly with NASSCO-formatted inspection software and are installed in climate-controlled inspection vehicles for safe year-round operation.

SewerAI Cloud-Based Video Analytics & Condition Coding:

SewerAI uses AI-assisted defect recognition to automatically detect, classify, and code pipe defects according to NASSCO PACP, LACP, and MACP standards. SewerAI accelerates reporting speed, improves coding consistency across operators, and generates standardized digital inspection records compatible with municipal GIS and CMMS asset management systems. This enables data-driven prioritization of rehabilitation projects, lining programs, and capital planning.

To ensure safe operations in active traffic environments, SCA equips road-side operations with Scorpion II® Truck-Mounted Attenuators, MASH TL-3 tested, providing full-width and side-angle crash protection during sweeping and stormwater work.

All fleet acquisitions meet or exceed EPA Tier 4 Final emissions requirements, and equipment selection prioritizes fuel efficiency, particulate reduction, noise control, and operational reliability—supporting Sourcewell Members' sustainability and stormwater quality goals.

43	Describe any “green” initiatives that relate to your company or to your Solutions, and include a list of the certifying agency for each.	Sweeping Corporation of America (SCA) is committed to environmentally responsible operations and continuously invests in equipment, technology, and work practices that reduce emissions, improve air quality, limit noise pollution, and support stormwater protection. SCA's fleet modernization strategy prioritizes the use of EPA Tier 4 Final and CARB-compliant sweepers, jet/vac trucks, and service vehicles, which significantly reduce particulate matter (PM), nitrogen oxides (NOx), carbon monoxide, and greenhouse gas emissions compared to legacy engine platforms. SCA's proprietary TruSweep™ digital verification system also contributes to sustainability by eliminating unnecessary sweeping passes and optimizing routing efficiency, resulting in reduced fuel usage and minimized carbon footprint. Additionally, SCA's sweeping and stormwater maintenance services directly support MS4, NPDES, and TMDL stormwater quality compliance by removing sediment, metals, hydrocarbons, and trash before they enter waterways, improving environmental outcomes for the communities SCA serves. SCA partners with Schwarze Industries, a manufacturer recognized for its environmentally responsible sweeper designs, to supply many of its heavy mechanical and regenerative air sweeping units. Schwarze sweepers are built with features such as regenerative air filtration and dust suppression systems that reduce airborne PM-10 and PM-2.5 emissions. Many Schwarze models—including the Schwarze M6 Avalanche®—are certified to meet South Coast Air Quality Management District (SCAQMD) Rule 1186 for PM-10 compliant sweeping, and are engineered for reduced fuel consumption and quieter operation. Schwarze also follows ISO-9001 quality management standards, ensuring consistent environmental and manufacturing performance. Together, SCA's operational practices and Schwarze's eco-focused equipment contribute to cleaner air, healthier stormwater systems, and improved sustainability performance for Sourcewell Members.	*
44	Identify any third-party issued eco-labels, ratings or certifications that your company has received for the Solutions included in your Proposal related to energy efficiency or conservation, life-cycle design (cradle-to-cradle), or other green/sustainability factors.	SCA is a certified Sweeping Company by the North American Power Sweeping Association.	*

45	Describe any performance and service standards, warranties, and/or guarantees, that apply to your services, including any relevant policies, metrics, KPIs, etc.	SCA recognizes that timely response and clear communication are essential to public works operations. Upon receiving an inquiry or request for service, SCA will acknowledge the request within 24 hours and will provide pricing and a formal quote within 3–5 business days, depending on scope and whether a site assessment is required. Urgent or emergency requests will be prioritized for accelerated review and response. SCA will assign the Operations Supervisor or a designated Site Management representative to review the work performed and schedule any required corrections within 48 hours. SCA's quality performance goal is to remove at least 95% of typical roadway debris during each scheduled sweeping cycle. If any service deficiencies are identified through audit or inspection, SCA will perform follow-up sweeping at no additional cost to the Sourcewell Member. In the event of recurring performance concerns, SCA will provide a formal Corrective Action Plan outlining the issue, corrective measures, and targeted completion timelines. SCA will furnish daily service reports to Sourcewell Members by 10:00 AM, detailing route locations, personnel assigned, equipment utilized, hours worked, and disposal documentation for collected debris. In addition, Sourcewell Members will have continuous access to SCA's TruSweep™ service verification platform, which provides real-time sweeping activity data including: a) Vehicle identification b) Operator assignment c) System status indicators (water, broom, auxiliary engine) d) Live GPS and activity tracking (direction, speed, dwell points) e) Route playback history and timestamp reporting To support transparency and audit readiness, examples of completed sweeping verification reports and CCTV pipe inspection reports are included in the exhibits to this proposal. These samples demonstrate the level of documentation, traceability, and standardized reporting that SCA provides to Members. SCA utilizes sweepers that meet PM-10 particulate emissions control standards, applying water-based dust suppression while avoiding use in temperatures at or below 40°F to prevent roadway icing. Sweeping will not be conducted during heavy rain, snow, or other conditions where performance or safety would be compromised. For catch basin cleaning, storm/sewer jetting, and CCTV pipeline inspection, SCA adheres to the local municipal or utility authority's technical standards. If any work is deemed incomplete or below required specifications, SCA will re-perform the services at no additional cost to the Member. SCA stands behind the quality of its work and will correct any service that does not meet contract expectations or the Member's reasonable satisfaction, ensuring a consistent, reliable, and accountable service delivery experience across all regions.

46	What unique attributes does your company, your products, or your services offer to Sourcewell participating entities? What makes your proposed solutions unique in your industry as it applies to Sourcewell participating entities?	SCA offers Sourcewell participating entities a uniquely integrated combination of modern equipment performance, highly trained operators, and proven safety and compliance programs, delivering long-term value that is unmatched in this sector. Because SCA self-performs all sweeping, sewer jetting, hydro-excavation, pipe inspection, and related public works services, Sourcewell Members gain access to a comprehensive set of infrastructure maintenance capabilities through a single contracting entity—reducing administrative burden, simplifying project coordination, and ensuring service consistency across multiple jurisdictions. This breadth of service offerings is not commonly available from regional or niche providers, and allows Members to source a wide range of maintenance activities under a unified, nationally supported program. Operator Efficiency and Real-Time Operational Visibility: SCA's field teams utilize advanced technology platforms—including TruSweep™ service verification, Samsara telematics, Fleetio fleet maintenance management, CUES CCTV pipeline inspection systems, and SewerAI analytics—which provide operators with greater control, clearer work requirements, and real-time performance feedback. This leads to more efficient production rates, fewer repeat visits, continuous operational oversight, and improved documentation that directly supports municipal stormwater and asset management programs. Enhanced Safety and Reduced Community Disruption: SCA's services and equipment are optimized for safe operation in high-traffic, limited-access, and sensitive environments, including bridges, tunnels, dense urban roadways, residential neighborhoods, and airport or industrial sites. Use of Scorpion II® MASH TL-3 attenuators, PM-10 compliant sweepers, hydro-excavation equipment for non-destructive utility exposure, and crew safety protocols aligned with MUTCD and OSHA standards help prevent incidents and reduce disruption to the traveling public and surrounding communities. Custom Program Design for Every Member: No two municipalities or public agencies have identical assets, climates, stormwater demands, or operational constraints. SCA's service model is designed to be customized—sweeping frequency, sewer system cleaning schedules, water management considerations, crew size, operational hours, and reporting formats are all tailored to the Member's operational environment and regulatory obligations, rather than forcing a standardized approach. Demonstrated Reliability in Public Sector Operations: SCA currently supports hundreds of city, county, DOT, public utility, education system, and transportation agency customers across the United States, many of whom have long-standing contracts covering critical infrastructure corridors. This track record demonstrates that SCA not only delivers high-quality services, but does so consistently, safely, and with transparency—a key priority for agencies managing public funds, public trust, and environmental compliance outcomes.

Table 5B: Value-Added Attributes

Line Item	Question	Certification	Offered	Comment	
47	Select any Women or Minority Business Entity (WMBE), Small Business Entity (SBE), or veteran owned business certifications that your company or hub partners have obtained. Upload documentation and a listing of dealerships, HUB partners or resellers if available. Select all that apply.		☐ Yes ☒ No	Sweeping Corporation of America (SCA) is not a Women or Minority Business Entity (WMBE), Small Business Entity (SBE), or veteran owned business; however, SCA is committed to supporting supplier diversity across its operations. SCA actively seeks opportunities to partner with, subcontract to, and procure from certified firms whenever feasible and aligned with project scope and regional requirements.	*
48		Minority Business Enterprise (MBE)	☐ Yes ☒ No	N/A	*
49		Women Business Enterprise (WBE)	☐ Yes ☒ No	N/A	*
50		Disabled-Owned Business Enterprise (DOBE)	☐ Yes ☒ No	N/A	*
51		Veteran-Owned Business Enterprise (VBE)	☐ Yes ☒ No	N/A	*
52		Service-Disabled Veteran-Owned Business (SDVOB)	☐ Yes ☒ No	N/A	*
53		Small Business Enterprise (SBE)	☐ Yes ☒ No	N/A	*
54		Small Disadvantaged Business (SDB)	☐ Yes ☒ No	N/A	*
55		Women-Owned Small Business (WOSB)	☐ Yes ☒ No	N/A	*

Table 6A: Pricing (400 Points, applies to Table 6A and 6B)

Provide detailed pricing information in the questions that follow below.

Line Item	Question	Response *	
56	Describe your payment terms and accepted payment methods.	NET 30 day terms for payment. Payments may be made by Check, ACH transfer, wire transfer, or credit card.	*
57	Describe any leasing or financing options available for use by educational or governmental entities.	SCA does not offer any leasing or financing options as this contract is service based.	*
58	Describe any standard transaction documents that you propose to use in connection with an awarded agreement (order forms, terms and conditions, service level agreements, etc.). Upload all template agreements or transaction documents which may be proposed to Participating Entities.	Please see the attached Street sweeping and Sewer Jetting agreements that may be utilized for Sourcwell Members. These agreements are able to be modified for other public works related services.	*
59	Do you accept the P-card procurement and payment process? If so, is there any additional cost to Sourcwell participating entities for using this process?	SCA does accept P-card payments. There are no additional fees associated with this process.	*

60	Describe your pricing model (e.g., line-item discounts or product-category discounts). Provide detailed pricing data (including standard or list pricing and the Sourcewell discounted price) on all of the items that you want Sourcewell to consider as part of your RFP response. If applicable, provide a SKU for each item in your proposal. Upload your pricing materials (if applicable) in the document upload section of your response.	It is SCA's intent to offer a percentage discount off the published labor rates to all Sourcewell Members for the services included under this contract. This discount is applied to the labor and service margin portion of the pricing structure, ensuring Members receive direct and transparent cost savings. Certain cost components—such as water usage, disposal/dump fees, and equipment mobilization—are invoiced strictly at actual cost as pass-through charges, with no markup or profit added. This pricing approach has been successfully implemented with Sourcewell Members for multiple years and is widely regarded as clear, predictable, and easy to understand, which helps streamline the entire process from initial quote to final invoice. By utilizing a simple percentage discount model paired with transparent at-cost billing, SCA ensures Members experience a smooth, consistent, and efficient procurement and billing process under this cooperative agreement.	*
61	Quantify the pricing discount represented by the pricing proposal in this response. For example, if the pricing in your response represents a percentage discount from MSRP or list, state the percentage or percentage range.	SCA is proposing a 3% discount for all posted rates. This discount has been successful for SCA and the Sourcewell members to ease the pricing process and helped SCA grow their customer base and Sourcewell members.	*
62	Describe any quantity or volume discounts or rebate programs that you offer.	SCA does not offer any quantity or volume discounts.	*
63	Propose a method of facilitating "sourced" products or related services, which may be referred to as "open market" items or "non-contracted items". For example, you may supply such items "at cost" or "at cost plus a percentage," or you may supply a quote for each such request.	Costs such as water usage and disposal/dump fees will be billed strictly as pass-through expenses at actual cost with no added markup. Items considered "open market" and outside the contract scope will be invoiced at cost plus 20%.	*
64	Identify any element of the total cost of acquisition that is NOT included in the pricing submitted with your response. This includes all additional charges associated with a purchase that are not directly identified as freight or shipping charges. For example, list costs for items like pre-delivery inspection, installation, set up, mandatory training, or initial inspection. Identify any parties that impose such costs and their relationship to the Proposer.	SCA will charge for water used in the provision of services only when the Member does not supply water on-site, and such charges will reflect local water rates. SCA will also charge disposal fees when a Member requests that SCA transport and dispose of collected debris; these charges will be invoiced strictly as pass-through costs and will be supported by weight tickets or disposal receipts. Depending on the Member's location relative to the nearest SCA operating branch, equipment mobilization and fuel charges may apply. All such charges will be clearly identified and quoted in advance, prior to any Member issuing a Purchase Order. SCA is the sole entity responsible for invoicing these items. No third parties will bill fees directly to the Member. This approach maintains transparency, ensures cost accountability, and allows Members to understand all project-related expenses upfront.	*
65	If freight, delivery, or shipping is an additional cost to the Sourcewell participating entity, describe in detail the complete freight, shipping, and delivery program.	If SCA locations are within the member service area, there will be no mobilization charges. If the Member location is beyond the SCA regular service area, freight charges may apply. These charges will be disclosed at the quoting stage so each Member will be fully informed of freight charges prior to issuing a Purchase Order.	*
66	Specifically describe freight, shipping, and delivery terms or programs available for Alaska, Hawaii, Canada, or any offshore delivery.	Please see answer above. Any freight or mobilization fees are not profit making center for SCA. Costs will be at a pass through price.	*
67	Describe any unique distribution and/or delivery methods or options offered in your proposal.	Not applicable for a service provider	*

68	Specifically describe any self-audit process or program that you plan to employ to verify compliance with your proposed agreement with Sourcewell. This process includes ensuring that Sourcewell participating entities obtain the proper pricing.	SCA has established a built-in self-audit and contract compliance process to ensure accurate reporting of all Sourcewell contract activity. DuCo, LLC serves in a consulting support role, assisting SCA with Sourcewell-related quotation review, documentation accuracy, and reporting oversight. By participating in the quotation and order review process, DuCo helps ensure that contract terms and pricing are applied consistently and that Sourcewell transactions are clearly identified at the time of order, eliminating the need for after-the-fact data gathering or correction. Each quotation prepared for a Sourcewell Member clearly references the applicable Sourcewell contract number, and Members are required to include this contract number on their Purchase Order. When a Purchase Order is received, it is shared with DuCo, allowing both SCA and DuCo to verify that the order is being placed under the Sourcewell contract and should be recorded accordingly. This ensures that each sale is logged and coded immediately on a centralized Sourcewell sales tracking spreadsheet, which streamlines quarterly reporting and supports timely contract compliance submissions. As an additional quality control step, SCA performs a secondary contract verification at the time of payment, confirming that the correct cooperative contract was used and that the revenue is accounted for appropriately. This two-level verification process, supported by DuCo's consulting oversight, provides consistent, accurate, and transparent reporting, while ensuring compliance with all Sourcewell contract terms and conditions.	*
69	If you are awarded an agreement, provide a few examples of internal metrics that will be tracked to measure whether you are having success with the agreement.	SCA values the opportunity to serve Sourcewell Members and is committed to continuously aligning its services with Member needs. To support this commitment, SCA evaluates Sourcewell contract performance quarterly and annually, reviewing utilization, regional participation, and service adoption trends. This structured performance review process guides targeted sales coaching, regional follow-up, and participation in ongoing Sourcewell-led training and engagement initiatives. This approach has proven successful, as demonstrated by SCA's 185% growth of Sourcewell member engagement. SCA's consistent year-over-year growth reflects increased Member awareness, improved contract education, and expanded service delivery across the United States. To ensure continued momentum, SCA maintains a formal annual marketing and outreach plan designed to drive proactive engagement with new and existing Sourcewell Members. This plan includes coordinated digital outreach, participation in public works and stormwater conferences, integration of Sourcewell messaging into regional business development efforts, and collaborative promotions with Sourcewell's Member relations team. Through this structured planning and continuous performance evaluation process, SCA remains focused on expanding contract utilization, supporting Member needs, and delivering measurable value throughout the life of the agreement.	*
70	Provide a proposed Administration Fee payable to Sourcewell. The Fee is in consideration for the support and services provided by Sourcewell. The proposed Administrative Fee will be payable to Sourcewell on all completed transactions to Participating Entities utilizing this Agreement. The Administrative Fee will be calculated as a stated percentage, or flat fee as may be applicable, of all completed transactions utilizing this Master Agreement within the preceding Reporting Period defined in the agreement.	SCA will pay a 1% fee for associated service performed under the contract. The fee will not be associated to items that are classified as "pass through" such as, water used, mobilization, or dump fees.	*

Table 6B: Pricing Offered

Line Item	The Pricing Offered in this Proposal is: *	Comments
71	The pricing offered is as good as or better than pricing typically offered through existing cooperative contracts, state contracts, or agencies.	SCA recognizes the value that Sourcewell's national cooperative contract provides in supporting public agencies across diverse regions. In alignment with that mission, SCA has discounted its pricing to ensure Members receive consistent, cost-effective, and high-quality service nationwide.

Table 7A: Depth and Breadth of Offered Solutions (200 Points, applies to Table 7A and 7B)

Line Item	Question	Response *
72	Provide a detailed description of all the Solutions offered, including used Solutions if applicable, offered in the proposal.	Street Sweeping Services – Street sweeping is the routine cleaning of roads to remove trash, dirt, leaves, and other material that collect along curbs and gutters. Special sweeping trucks are used for this work. These trucks may use large rotating brushes, strong air pressure and suction, or a combination of both to lift debris from the roadway. Each sweeper is equipped with water spray systems to keep dust from becoming airborne, dual gutter brooms to clean along the curb line, and a sweeping head that provides a wide cleaning path. The equipment used must be properly maintained, safe, and operated in the same direction as traffic flow. During sweeping operations, the contractor provides everything needed to complete the work safely and effectively, including trained operators, supervision, equipment, fuel, maintenance, and transportation. The City supplies access to water for dust control. All roadway areas where debris naturally collects—including medians, intersections, turn lanes, and bridge surfaces—are included in the cleaning process. Typical debris removed includes dirt, gravel, leaves, small branches, litter, and material washed or blown into the roadway. Large storm-damaged limbs or hazardous debris are not part of routine sweeping and are handled separately. All debris collected must be transported and disposed of at a licensed facility that is approved to accept street sweeping waste. The contractor is responsible for proper disposal and must provide documentation such as certified weight tickets to verify material collected and disposed. Street sweeping is performed during daylight hours, except on major holidays, and will not take place during severe weather conditions when the work would be unsafe or ineffective. Environmental Impact Street sweeping plays a critical role in protecting local waterways and the overall environment. Rainfall washes anything left on the streets—such as trash, sediment, oil residue, and leaf litter—into storm drains. These storm drains flow directly to streams, rivers, and lakes without treatment. If debris is not removed, it contributes to water pollution, algae growth, storm drain blockages, localized flooding, and harm to fish and wildlife. By regularly removing debris before it reaches the storm system, street sweeping: • Prevents pollution from entering rivers and lakes • Reduces nutrients that cause algae blooms • Keeps storm drains and culverts from clogging and flooding • Improves neighborhood cleanliness and appearance • Reduces airborne dust and improves local air quality In short, street sweeping is one of the simplest and most effective tools a community has to protect its environment, meet stormwater regulations, and keep streets safe and clean for residents. Sewer Jetting Services – Sewer jetting is the process of cleaning underground sewer and stormwater pipes

using high-pressure water. A specialized truck called a JetVac or vacuum jetter is used for this work. The truck pushes a strong stream of water through a hose and nozzle that travels through the pipe. The high-pressure water loosens and breaks up built-up material such as grease, sand, grit, roots, trash, and sediment. At the same time, the vacuum system removes the loosened material from the pipe so it does not continue downstream or clog the system again.

The contractor is responsible for providing all labor, trained operators, equipment, fuel, traffic control, and supervision necessary to complete the work safely. The City provides access to water as needed. Jetting services include cleaning sewer mains, storm drains, catch basins, culverts, and manholes. Areas where debris naturally settles—such as low points in the pipe system, bends, intersections, and outfalls—are specifically targeted.

Typical debris removed includes sand, gravel, grease buildup, wipes, rags, leaves, and small root intrusions. Items too large for removal, structural pipe failures, or collapsed sections are noted and reported to the City for follow-up repair or maintenance.

All material removed from the sewer system must be collected, transported, and disposed of at a licensed facility that is permitted to accept wastewater solids. The contractor is responsible for disposal and must provide documentation such as weight tickets and disposal logs to confirm proper handling.

Jetting operations are performed during daytime hours unless otherwise directed. Work is paused during severe weather conditions or flooding when it may be unsafe or ineffective.

Public Health and the Environment Impact

Sewer jetting prevents sewer backups, overflows, and environmental contamination. Over time, grease, sediment, and debris accumulate inside pipes. If not removed, this buildup can cause blockages—which force sewage to back up into streets, homes, or businesses, or overflow into streams and rivers.

Regular jetting:

- Prevents sanitary sewer overflows (SSOs)
- Reduces flooding and standing water during heavy rains
- Keeps stormwater flowing freely to prevent roadway and neighborhood flooding
- Protects water quality by preventing sewage from leaking into waterways
- Helps maintain compliance with environmental and stormwater regulations (NPDES/MS4)
- Extends the lifespan of the sewer and drainage system by reducing strain

Sewer jetting is one of the most effective proactive maintenance steps a community can take to protect public health, reduce emergency repair costs, and safeguard rivers, lakes, wetlands, and groundwater.

Hydro Excavation Services –

Hydro excavation is a method of digging that uses high-pressure water and a powerful vacuum to remove soil in a safe and controlled way. Instead of using a mechanical excavator or backhoe, which can accidentally damage buried utilities, hydro excavation breaks up the ground with water and then immediately vacuums the loosened soil into a sealed holding tank. This allows crews to precisely expose underground pipes, cables, fiber lines, water mains, and other infrastructure without causing harm.

The contractor supplies all trained personnel, hydro excavation trucks, hoses, nozzles, vacuum systems, water supply equipment, traffic control, fuel, and safety measures needed to perform the work. Hydro excavation is commonly used for utility locating, potholing, trenching, repair exposure, sign or pole installation, and drainage maintenance. It is especially valuable in areas where underground utilities are crowded, unknown, or mapped incorrectly. The City provides access to water sources as needed, and all work is performed following proper safety, utility coordination, and confined space awareness protocols.

All soil and material removed during excavation is collected in a sealed debris tank on the truck and then transported by the contractor to a licensed disposal or designated spoil site approved to receive hydro excavation waste. The contractor maintains documentation of disposal locations and quantities and provides records to the City when required.

Hydro excavation services are typically performed during daytime hours, unless otherwise scheduled, and operations will pause during extreme weather conditions or

when surface conditions prevent safe entry or truck access.

Safety and the Environment

Hydro excavation helps protect underground utility networks, prevent service outages, and reduce the risk of damage that could lead to emergency repairs, contamination, or safety hazards. Traditional digging methods can accidentally break water lines, sewer pipes, gas mains, electrical lines, or fiber internet cables. These incidents can cause service disruptions, dangerous leaks, expensive repairs, and environmental harm.

By using controlled water pressure instead of heavy machinery, hydro excavation:

- Reduces the risk of utility strikes and public safety hazards
- Prevents accidental spills or leaks from damaged sewer or fuel lines
- Reduces disturbance to surrounding soil, vegetation, and drainage patterns
- Prevents unnecessary excavation and soil displacement
- Minimizes project footprints, helping preserve natural and built environments
- Supports accurate, efficient maintenance and infrastructure planning

Hydro excavation is recognized as one of the safest and most environmentally responsible methods for exposing underground utilities and performing precision excavation work. It protects public infrastructure, safeguards workers and residents, and helps maintain the reliability of essential utility services throughout the community.

Underground Inspection & Monitoring Services –

Underground inspection and monitoring services involve the use of specialized camera equipment to evaluate the inside condition of sewer lines, storm drains, culverts, and other buried pipe systems. A remote-controlled CCTV camera crawler or push camera is placed into the pipe and driven through the line. The camera provides high-resolution video footage so crews can see the inside of the pipe in real time and record its condition. This allows the City to identify blockages, cracks, joint separations, corrosion, root intrusion, collapsed sections, and signs of pipe failure without digging or disturbing the surrounding area.

The contractor provides trained inspection technicians, video inspection units, software, lighting, reporting equipment, traffic safety controls, and all other tools required to perform the service. Each inspection is documented using standardized coding methods such as PACP (Pipeline Assessment and Certification Program) or an equivalent nationally recognized condition rating system. The results allow the City to prioritize repairs, prevent sewer failures, and plan long-term infrastructure maintenance.

All field data, recorded video, photographs, and inspection notes are stored and delivered to the City. Where problems are identified, the contractor flags the location using GPS coordinates, manhole references, or station footage measurements so repairs can be scheduled efficiently. If the inspection reveals a blockage, root growth, or sediment build-up that prevents proper flow, the contractor will notify the City immediately so sewer jetting or cleaning can be performed.

Underground inspections are typically performed during daytime hours but can be scheduled during off-peak traffic periods when required. Work will pause during heavy rain or flooding when sewer levels are too high to safely or accurately inspect.

Public Health and the Environment Impact

Most sewer and stormwater systems are buried underground, meaning problems are often invisible until failure occurs. If a pipe becomes blocked or collapses without being detected, sewage and stormwater can overflow into streets, homes, and waterways.

Routine inspection:

- Prevents sewage backups and environmental contamination
- Helps cities find and fix issues before they become emergencies
- Reduces repair costs by catching early-stage deterioration
- Supports compliance with MS4/NPDES stormwater regulations
- Protects rivers, creeks, lakes, wetlands, and groundwater from pollution
- Extends the life of underground infrastructure

By identifying blockages, leaks, and structural issues early, inspection services help maintain reliable flow, protect water quality, prevent flooding, and reduce costly emergency repairs. It is one of the most effective preventive maintenance tools available to ensure the health and resilience of the community's underground utility network.

Utility Locating, Maintenance, Rehabilitation, and Related Service –

Locating, maintenance, and rehabilitation services are used to find, assess, and restore underground utility systems such as water lines, sewer mains, storm drains, gas lines, fiber optic conduits, and communication cables. Because these systems are buried, it is essential to know exactly where they are and what condition they are in before any digging, repairs, or construction work is performed.

Locating services use technology such as ground penetrating radar (GPR), electromagnetic sensors, mapping software, and utility record research to determine the precise location and depth of buried utilities. This helps prevent accidental damage during excavation and ensures work can be performed safely, efficiently, and in the correct location.

Maintenance services include routine cleaning, root removal, sediment and debris extraction, flow monitoring, and verification checks to ensure that water and sewer pipelines are operating as designed. These services help prevent backups, clogs, flooding, and structural failures.

Rehabilitation services are used to repair or restore underground systems without the need for extensive digging. Technologies such as Cured-In-Place Pipe (CIPP) lining, pipe patching, joint seals, and trenchless point repairs allow damaged pipes to be renewed from the inside. This extends the life of the system, reduces disruption to roads and neighborhoods, and avoids the high cost of full pipe replacement.

The contractor supplies all skilled personnel, specialized locating equipment, inspection tools, trenchless repair systems, safety controls, and necessary reporting documentation. Work is typically coordinated with sewer jetting and CCTV inspection programs so that issues can be identified early and repaired strategically.

All work is performed following state, federal, OSHA, and utility safety standards. Project records, maps, inspection logs, and rehabilitation reports are provided to the City to maintain accurate long-term infrastructure records.

Safety, Reliability, and the Environment

Underground utility networks are essential for daily life—delivering clean water, removing wastewater, supporting communications, and protecting public health. When these systems fail, the impacts can be severe:

- Sewage backups into homes and businesses
- Contamination of rivers, lakes, and groundwater
- Gas leaks or electrical hazards
- Costly emergency repairs and road closures
- Service outages affecting entire neighborhoods

Routine locating, maintenance, and rehabilitation prevent these failures before they occur.

These services are critical because they:

- Protect the environment by preventing sewage or stormwater from escaping underground infrastructure
- Reduce the risk of utility strikes during construction or excavation
- Extend the lifespan of existing pipelines, avoiding premature replacement
- Support regulatory compliance, including MS4/NPDES stormwater requirements
- Minimize neighborhood disruption, traffic closures, and excavation scars
- Improve system reliability and community resilience

By combining precise locating, proactive maintenance, and modern trenchless rehabilitation technologies, communities can protect public health, safeguard natural water resources, and ensure the long-term reliability of critical underground utility systems.

Additional Related Public Works Services

- Storm and Disaster Response

Rapid deployment of crews, vacuum units, and sweeping equipment to clear streets, drainage systems, and public facilities following storms, flooding, hurricanes, or emergency events, helping restore safe access, prevent additional infrastructure damage, and support community recovery efforts.

- Parking Lot Sweeping

Routine sweeping for schools, municipal complexes, libraries, transit stations, parks, public housing, courthouses, and administrative facilities to maintain clean public spaces, reduce slip hazards, and support stormwater best management practices (BMPs).

- Porter Services

Daily or scheduled grounds-keeping support for civic buildings, campuses, transit

centers, recreation facilities, and public event venues, including trash receptacle service, walkway clearing, and general exterior upkeep to maintain a clean and safe public environment.

- Litter and Debris Removal

Manual and equipment-assisted removal of trash and windblown debris along roadways, medians, sidewalks, trails, bus stops, pedestrian corridors, parks, and municipal campuses to improve community appearance and reduce pollutant loading into storm systems.

- Catch Basin / Storm Drain Cleaning

Removal of sediment, leaves, and debris from stormwater inlets to prevent flooding, maintain drainage system performance, and help local governments meet MS4 stormwater permit requirements.

- Manhole Inspection (NASSCO MACP)

Manhole inspections are performed to assess structural condition, identify defects, evaluate flow conditions, and document asset status using standardized NASSCO MACP reporting, enabling public agencies to plan maintenance and rehabilitation funding responsibly.

- Stormwater System Maintenance & Asset Mapping

Cleaning, inspection, and GIS documentation of municipal stormwater infrastructure—such as culverts, manholes, ditches, retention/detention areas, and outfalls—to support regulatory reporting, grant qualification, and capital planning.

- Regenerative Air Sweeping (Low-Clearance / Garage Sweeping)

Low-profile sweeping for parking decks at city halls, hospitals, universities, and transit hubs, using quiet, single-engine sweepers designed for enclosed structures and minimal public disruption.

- Construction Site & Trackout Control Sweeping

Compliance sweeping for city, DOT, or campus construction projects to prevent dirt and sediment from entering public roadways and stormwater systems, supporting erosion control and environmental compliance.

- Industrial Facility Sweeping & Yard Cleaning

Sweeping and debris removal for municipal utility yards, maintenance depots, public transportation hubs, and waste management facilities, reducing dust, improving safety, and supporting regulatory inspections.

- Vacuum Truck Support Services (Non-Excavation Applications)

Vacuum removal of sediment, sludge, and debris from lagoons, retention ponds, vaults, grit chambers, utility tunnels, and drainage structures to maintain flow and operational reliability.

- Sanitary Sewer and Stormwater System Condition Assessment & Reporting

Evaluation of public sewer and stormwater systems to identify structural failure risks, blockages, infiltration, and flow restrictions—supporting capital improvement and grant funding justification.

- Waste & Spoils Transportation and Disposal (Permitted Hauling)

Legal transport and disposal of collected debris, leaf material, and stormwater sediment in compliance with state environmental regulations, with full documentation for audit and reporting.

- Traffic Control / Work Zone Safety Support

Deployment of MUTCD-compliant signage, cones, lane closures, and Truck-Mounted Attenuators to ensure safe conditions for municipal crews and the public during maintenance activities.

- Event Cleanup and Public Venue Grounds Maintenance

Cleanup support before, during, and after community events, parades, festivals, school athletics, and civic gatherings, ensuring public spaces return to safe and clean conditions quickly.

- Snow Response Support (Non-Plowing)

Post-storm clearing of walkways, facility entrances, parking lots, and municipal campuses—supporting safe returns to school, government operations, and public access.

- Right-of-Way Vegetation / Light Brush & Shoulder Clearing (where applicable)

Clearing and removal of vegetation along road edges, sidewalks, trails, and drainage ways to support drainage flow, line-of-sight, ADA accessibility, and general public safety.

73	Within this RFP category there may be subcategories of solutions. List subcategory titles that best describe your products and services.	Parking Lot & Parking Structure Sweeping Porter Services / Grounds Maintenance Litter & Debris Removal (Manual & Mechanical) Pressure Washing / Power Cleaning Catch Basin / Storm Drain Cleaning Culvert, Outfall & Ditch Maintenance CCTV Pipeline Inspection (Mainline & Lateral) Pipeline Condition Assessment & Asset Diagnostics Manhole / Vault Inspection & Cleaning Stormwater & Sewer Rehabilitation Support Services Pipeline Debris Removal & Material Disposal Construction, Paving & Milling Support Industrial & Yard Cleaning Airport & Airfield FOD (Foreign Object Debris) Control Event, Stadium & Festival Cleanup Leaf Collection & Seasonal Leaf Program Support Emergency & Post-Storm Response Traffic Control / Work Zone Safety Setup	*

Table 7B: Depth and Breadth of Offered Solutions

Indicate below if the listed types or classes of Solutions are offered within your proposal. Provide additional comments in the text box provided, as necessary.

Line Item	Category or Type	Offered *	Comments	
74	Street and specialty sweeping as a service	☒ Yes ☐ No	SCA operates with an up-to-date fleet featuring the Schwarze M6 Avalanche® and Elgin Broom Bear®, two industry-leading mechanical sweepers known for durability, productivity, and advanced dust and debris control. These investments ensure that Sourcewell Members receive safe, efficient, and high-performance sweeping service.	*
75	Sewer vacuuming and sewer jetting as a service	☒ Yes ☐ No	SCA performs sewer and stormwater cleaning with a modern fleet featuring Vactor 2100i® and Sewer Equipment Company of America combination jet/vac units, each designed to provide high-pressure jetting, powerful debris removal, and advanced operator controls. This equipment ensures thorough cleaning, increased productivity, and safe operation in demanding municipal environments.	*
76	Hydro-excavation as a service	☒ Yes ☐ No	SCA delivers hydro-excavation services utilizing modern, technologically advanced equipment that combines high-pressure water cutting with powerful vacuum extraction. This approach allows SCA to safely and efficiently expose buried utilities, reduce risk in congested utility corridors, and complete excavation tasks with greater accuracy and minimal surface disturbance.	*
77	Related public works as a service such as underground inspection and monitoring services	☒ Yes ☐ No	SCA utilizes late-model equipment and the latest technology to perform related public works services such as CCTV video inspection, pipeline assessment, sewer and stormwater system rehabilitation support, and asset condition reporting. This ensures accurate data collection, efficient field execution, and consistent service quality across all Member projects.	*

78	Locating, maintenance, rehabilitation, related services and technologies directly related to solutions described in #74 - 77 above.	☒ Yes ☐ No	SCA provides locating, maintenance, rehabilitation support services, and associated technologies directly related to the sweeping, stormwater, sewer jetting, and hydro-excavation solutions described above. These services include utility locating and daylighting, catch basin and stormwater asset maintenance, CCTV video inspection and NASSCO-coded condition assessment, pipeline and manhole evaluation, and rehabilitation support such as cleaning prior to lining, reinstatement preparation, and post-rehabilitation verification. By utilizing late-model jet/vac and hydro-excavation equipment, CUES CCTV inspection platforms, and SewerAI AI-assisted defect analysis, SCA ensures accurate diagnostics, safe asset exposure, and reliable maintenance planning. This integrated service approach allows public agencies to manage infrastructure conditions proactively, extend asset life, and support long-term stormwater and wastewater system resilience.	*

Table 8: Exceptions to Terms, Conditions, or Specifications Form

Line Item 79. NOTICE: To identify any exception, or to request any modification, to Sourcewell standard Master Agreement terms, conditions, or specifications, a Proposer must submit the proposed exception(s) or requested modification(s) via redline in the Master Agreement Template provided in the “Bid Documents” section. Proposer must upload the redline in the “Requested Exceptions” upload field. All exceptions and/or proposed modifications are subject to review and approval by Sourcewell and will not automatically be included in the Master Agreement.

Do you have exceptions or modifications to propose?	Acknowledgement *	
	☐ Yes ☒ No	*

Documents

Ensure your submission document(s) conforms to the following:

1. Documents in PDF format are preferred. Documents in Word, Excel, or compatible formats may also be provided.
2. Documents should NOT have a security password, as Sourcewell may not be able to open the file. It is your sole responsibility to ensure that the uploaded document(s) are not either defective, corrupted or blank and that the documents can be opened and viewed by Sourcewell.
3. Sourcewell may reject any response where any document(s) cannot be opened and viewed by Sourcewell.
4. If you need to upload more than one (1) document for a single item, you should combine the documents into one zipped file. If the zipped file contains more than one (1) document, ensure each document is named, in relation to the submission format item responding to. For example, if responding to the Marketing Plan category save the document as “Marketing Plan.”
 - [Pricing](#) - Sourcewell - SCA Price List .zip - Tuesday November 11, 2025 06:59:39
 - [Financial Strength and Stability](#) - Table 2A Financial Stability.zip - Tuesday November 11, 2025 06:24:43
 - [Marketing Plan/Samples](#) - Table 4 and 5.zip - Tuesday November 11, 2025 06:28:55
 - WMBE/MBE/SBE or Related Certificates (optional)
 - [Standard Transaction Document Samples](#) - Table 6 Std Transaction Docs.zip - Tuesday November 11, 2025 06:55:55
 - Requested Exceptions (optional)
 - [Upload Additional Document](#) - Additional Documents.zip - Tuesday November 11, 2025 06:34:28

Addenda, Terms and Conditions

PROPOSER AFFIDAVIT OF COMPLIANCE

I certify that I am an authorized representative of Proposer and have authority to submit the foregoing Proposal:

1. The Proposer is submitting this Proposal under its full and complete legal name, and the Proposer legally exists in good standing in the jurisdiction of its residence.
2. The Proposer warrants that the information provided in this Proposal is true, correct, and reliable for purposes of evaluation for award.
3. The Proposer certifies that:
 - (1) The prices in this Proposal have been arrived at independently, without, for the purpose of restricting competition, any consultation, communication, or agreement with any other Proposer or competitor relating to-
 - (i) Those prices;
 - (ii) The intention to submit an offer; or
 - (iii) The methods or factors used to calculate the prices offered.
 - (2) The prices in this Proposal have not been and will not be knowingly disclosed by the Proposer, directly or indirectly, to any other Proposer or competitor before award unless otherwise required by law; and
 - (3) No attempt has been made or will be made by Proposer to induce any other concern to submit or not to submit a Proposal for the purpose of restricting competition.
4. To the best of its knowledge and belief, and except as otherwise disclosed in the Proposal, there are no relevant facts or circumstances which could give rise to an organizational conflict of interest. An organizational conflict of interest is created when a current or prospective supplier is unable to render impartial service to Sourcewell due to the supplier's: a. creation of evaluation criteria during performance of a prior agreement which potentially influences future competitive opportunities to its favor; b. access to nonpublic and material information that may provide for a competitive advantage in a later procurement competition; c. impaired objectivity in providing advice to Sourcewell.
5. Proposer will provide to Sourcewell Participating Entities Solutions in accordance with the terms, conditions, and scope of a resulting master agreement.
6. The Proposer possesses, or will possess all applicable licenses or certifications necessary to deliver Solutions under any resulting master agreement.
7. The Proposer will comply with all applicable provisions of federal, state, and local laws, regulations, rules, and orders.
8. Proposer its employees, agents, and subcontractors are not:
 1. Included on the "Specially Designated Nationals and Blocked Persons" list maintained by the Office of Foreign Assets Control of the United States Department of the Treasury found at: <https://www.treasury.gov/ofac/downloads/sdnlist.pdf>;
 2. Included on the government-wide exclusions lists in the United States System for Award Management found at: <https://sam.gov/SAM/>; or
 3. Presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from programs operated by the State of Minnesota; the United States federal government, as applicable; or any Participating Entity. Vendor certifies and warrants that neither it nor its principals have been convicted of a criminal offense related to the subject matter of this solicitation.

☒ By checking this box I acknowledge that I am bound by the terms of the Proposer's Affidavit, have the legal authority to submit this Proposal on behalf of the Proposer, and that this electronic acknowledgment has the same legal effect, validity, and enforceability as if I had hand signed the Proposal. This signature will not be denied such legal effect, validity, or enforceability solely because an electronic signature or electronic record was used in its formation. - Richard Janofsky, Director of Business Development, Sweeping Corporation of America, LLC

The Proposer declares that there is an actual or potential Conflict of Interest relating to the preparation of its submission, and/or the Proposer foresees an actual or potential Conflict of Interest in performing the obligations contemplated in the solicitation proposal.

☐ Yes ☒ No

The Bidder acknowledges and agrees that the addendum/addenda below form part of the Bid Document.

Check the box in the column "**I have reviewed this addendum**" below to acknowledge each of the addenda.

File Name	I have reviewed the below addendum and attachments (if applicable)	Pages
Addendum_2_Street_Sweeping_Sewer_Vacuum_Services_RFP_111125 Thu October 23 2025 03:33 PM	☒	2
Addendum_1_Street_Sweeping_Sewer_Vacuum_Services_RFP_111125 Fri October 17 2025 03:46 PM	☒	2

Municipal street sweeping - Furnish all labor, equipment, materials, and supervision to satisfactory perform street sweeping cleaning services on all city owned improved roadways. Roadways will be swept and left in a clean condition, free of litter and debris at the time of completion.

All pricing includes travel for up to two (2) trips to discharge collected sweeper debris at legal site within city limits (dumping fees may apply if not on the account of city).

Street sweeping - Mechanical Broom		List Price	Discount	Sourcewell Price
Per Curb Mile - Initial Sweep		\$312.60	-\$9.38	\$303.23
Per Curb Mile - Weekly		\$106.09	-\$3.18	\$102.90
Per Curb Mile - Bi-monthly		\$115.99	-\$3.48	\$112.51
Per Curb Mile - Monthly		\$128.72	-\$3.86	\$124.86
Per Curb Mile - Every other month		\$141.45	-\$4.24	\$137.21
Per Curb Mile - Quarterly		\$155.60	-\$4.67	\$150.93
Per Curb Mile - Every 4 months		\$169.74	-\$5.09	\$164.65
Per Curb Mile - Every 6 months		\$186.71	-\$5.60	\$181.11
Per Curb Mile - 1X per year		\$206.52	-\$6.20	\$200.32
Per Hour (scheduled)*		\$339.48	-\$10.18	\$329.30
Per Hour (emergency)*		\$374.84	-\$11.25	\$363.60
Shift - scheduled (10 Hrs. - portal to portal)		\$3,236.38	-\$97.09	\$3,139.28
*4-hour minimum (portal to portal)		MINIMUM		
Street sweeping - Regenerative Air		List Price	Discount	Sourcewell Price
Per Curb Mile - Initial Sweep		\$343.72	-\$10.31	\$333.41
Per Curb Mile - Weekly		\$115.99	-\$3.48	\$112.51
Per Curb Mile - Bi-weekly		\$128.72	-\$3.86	\$124.86
Per Curb Mile - Monthly		\$141.45	-\$4.24	\$137.21
Per Curb Mile - Every other month		\$155.60	-\$4.67	\$150.93
Per Curb Mile - Quarterly		\$169.74	-\$5.09	\$164.65
Per Curb Mile - Every 4 months		\$186.71	-\$5.60	\$181.11
Per Curb Mile - Every 6 months		\$206.52	-\$6.20	\$200.32
Per Curb Mile - 1X per year		\$226.32	-\$6.79	\$219.53
Per Hour (scheduled)*		\$373.43	-\$11.20	\$362.23
Per Hour (emergency)*		\$414.45	-\$12.43	\$402.02
Shift - scheduled (10 Hrs. - portal to portal)		\$3,558.88	-\$106.77	\$3,452.12
*4-hour minimum (portal to portal)		MINIMUM		

Municipal parking lot sweeping - Furnish all labor, equipment, materials, and supervision to satisfactory perform parking lot sweeping cleaning services on all city owned paved lots. Parking lots will be swept and left in a clean condition, free of litter and debris at the time of completion.

Pricing includes travel for one (1) trip for disposal to discharge collected sweeper debris at legal dumping site within city limits (dumping fees may apply if not on the account of city).

Parking Lot Sweeping		List Price	Discount	Sourcewell Price
Per hour (scheduled)*		\$135.79	-\$4.07	\$131.72
Per hour (emergency)*		\$173.98	-\$5.22	\$168.76
*4-hour minimum (portal to portal)		MINIMUM		

Porter Services - Furnish all labor, equipment, materials, and supervision to satisfactory perform porter services.

Pricing includes travel for one (1) trip for disposal to dispose of collected debris at legal dumping site within city limits (dumping fees may apply if not on the account of city).

Porter Services		List Price	Discount	Sourcewell Price
Per hour (scheduled)		\$145.00	-\$4.35	\$140.65

Jetvac catch basin cleaning services - Furnish all labor, equipment, materials, and supervision to satisfactory perform catch basin cleaning services within the city limits. Catch basins will be cleaned and left in a clean condition, free of litter and debris at the time of completion.

Pricing includes one (1) trip for disposal to discharge collected sweeper debris within city limits (dumping fees may apply if not on the account of city).

Jetvac		List Price	Discount	Sourcewell Price
Per Hour (scheduled)*		\$398.89	-\$11.97	\$386.92
Per Hour (emergency)*		\$414.45	-\$12.43	\$402.02
Shift - scheduled (10 Hrs.)		\$3,837.54	-\$115.13	\$3,722.41
Per drain (10 minimum)		\$376.26	-\$11.29	\$364.97
Mobilization		TBD		
*4-hour minimum (portal to portal)		MINIMUM		

Disposal on the account of the city for all sweeping, catch basin and pipe cleaning debris (transportation costs to local landfill or other legal site will be provided at the frequency stated)

Disposal	List Price	Discount	Sourcewell Price
City is responsible for collected debris disposal	At Cost		

Dump truck hauling - Performing hauling services for bulk, free-flowing material. Loading and destination receipt costs are on the account of the city.

Dump truck hauling		List Price	Discount	Sourcewell Price
Per hour (scheduled)*		\$128.72	-\$3.86	\$124.86
Per hour (emergency)*		\$135.79	-\$4.07	\$131.72
Per shift (10 hours)		\$1,205.15	-\$36.15	\$1,169.00
*4-hour minimum (portal to portal)		MINIMUM		

Water for dust control on sweeping vehicles will be paid by contractor provided the city provides their water meter and water source is within the city limits, water charges are at market rate.

Water

Per gallon	At Cost

Truck-mounter attenuator(s) - These safety vehicles warn drivers of the potential hazard ahead from a distance. They also offer protection by absorbing the energy of the crash, when there is an accident, by reducing the impact on both the rear vehicle and the truck, protecting the vehicles and the people inside.

Truck-mounted Attenuator(s) each		List Price	Discount	Sourcewell Price
Per Hour (scheduled)*		\$106.09	-\$3.18	\$102.90
Per Hour (emergency)*		\$113.16	-\$3.39	\$109.77
Shift - scheduled (10 Hrs.)		\$978.83	-\$29.37	\$949.47
* 4-hour minimum		MINIMUM		

Lead truck services - picks up oversized debris on roadways in the path of the sweeper				
Lead truck		List Price	Discount	Sourcewell Price
Per Hour (scheduled)*		\$106.09	-\$3.18	\$102.90
Per Hour (emergency)*		\$113.16	-\$3.39	\$109.77
Shift - scheduled (10 Hrs.)		\$978.83	-\$29.37	\$949.47
*4-hour minimum (portal to portal)		MINIMUM		

Roadway litter pickup - picking up litter along a designated area around a roadway and disposing all litter at a designated area within the city limits. Cost of litter disposal at cost if not on the account of the city.

Roadway litter pick-up		List Price	Discount	Sourcewell Price
Per Hour (scheduled)*		\$264.51	-\$7.94	\$256.58
Per Hour (emergency)*		\$278.66	-\$8.36	\$270.30
Per shift - scheduled (10 hrs.)		\$2,558.83	-\$76.76	\$2,482.07
Curb Mile		TBD		
* 4-hour minimum		MINIMUM		

Special event cleanup - Includes street sweepers, parking lot sweeping and cleaning and trash removal for outdoor events. Replacement of receptable liners and collection of litter from grassy areas.

Special Event Cleanup - Sweeping		List Price	Discount	Sourcewell Price
Per Hour*		\$264.51	-\$7.94	\$256.58
Shift - scheduled (10 Hrs.)		\$2,558.83	-\$76.76	\$2,482.07
*4-hour minimum (portal to portal)		MINIMUM		

Storm Cleanup - street sweeping of roadways after a weather event

Storm Cleanup - Sweeping		List Price	Discount	Sourcewell Price
Per Hour (scheduled)*		\$339.48	-\$10.18	\$329.30
Per Hour (emergency)*		\$376.26	-\$11.29	\$364.97
Per shift - scheduled (10 hrs.)		\$3,236.38	-\$97.09	\$3,139.28
*4-hour minimum (portal to portal)		MINIMUM		

Closed Circuit Television Video Inspection (CCTV) and Pipe cleaning - Inspection of sanitary and Stormwater/Wastewater pipes to find blockage or water flow issues and the cleaning of pipes to prevent clogging and flooding due to sediment, litter and debris blocking off water flow. PACP Certification.

CCTV/Pipe Cleaning	Unit of Measure	List Price	Discount	Sourcewell Price
CCTV Inspection Sanitary	LF	\$3.80	-\$0.80	\$3.00
CCTV Inspection Sanitary with Mandrel	LF	\$6.33	-\$1.33	\$5.00
CCTV Inspection 8"	LF	\$3.80	-\$0.80	\$3.00
CCTV Inspection 10"	LF	\$3.80	-\$0.80	\$3.00
CCTV Inspection 12"	LF	\$3.80	-\$0.80	\$3.00
CCTV Inspection 15"	LF	\$3.80	-\$0.80	\$3.00
CCTV Inspection 18"	LF	\$3.80	-\$0.80	\$3.00
CCTV Inspection 24"	LF	\$3.80	-\$0.80	\$3.00
CCTV Inspection 30"	LF	\$3.80	-\$0.80	\$3.00
CCTV Inspection 36"	LF	\$3.80	-\$0.80	\$3.00
CCTV Inspection 42"	LF	\$3.80	-\$0.80	\$3.00
CCTV Inspection 48"	LF	\$3.80	-\$0.80	\$3.00
CCTV Inspection 54"	LF	\$3.80	-\$0.80	\$3.00
CCTV Inspection 60"	LF	\$3.80	-\$0.80	\$3.00
CCTV Inspection 66"	LF	\$3.80	-\$0.80	\$3.00
CCTV Inspection 72"	LF	\$3.80	-\$0.80	\$3.00
CCTV Inspection 78"	LF	\$3.80	-\$0.80	\$3.00
CCTV Inspection 84"	LF	\$3.80	-\$0.80	\$3.00

CCTV Inspection 96"	LF	\$3.80	-\$0.80	\$3.00
CCTV Inspection 12 X 18"	LF	\$3.80	-\$0.80	\$3.00
CCTV Inspection 14 X 22"	LF	\$3.80	-\$0.80	\$3.00
CCTV Inspection 19 X 30"	LF	\$3.80	-\$0.80	\$3.00
CCTV Inspection 24 X 38"	LF	\$3.80	-\$0.80	\$3.00
CCTV Inspection 29 X 45"	LF	\$3.80	-\$0.80	\$3.00
CCTV Inspection 34 X 53"	LF	\$3.80	-\$0.80	\$3.00
CCTV Inspection 38 X 60"	LF	\$3.80	-\$0.80	\$3.00
CCTV Inspection 43 X 68"	LF	\$3.80	-\$0.80	\$3.00
CCTV Inspection 48 X 76"	LF	\$3.80	-\$0.80	\$3.00
CCTV Inspection 58 X 91"	LF	\$3.80	-\$0.80	\$3.00
CCTV Inspection Hourly	Hour	\$475.09	-\$100.09	\$375.00
Laser Profiling 8"	LF	\$4.28	-\$0.90	\$3.38
Laser Profiling 10"	LF	\$4.28	-\$0.90	\$3.38
Laser Profiling 12"	LF	\$4.28	-\$0.90	\$3.38
Laser Profiling 15"	LF	\$4.28	-\$0.90	\$3.38
Laser Profiling 18"	LF	\$4.28	-\$0.90	\$3.38
Laser Profiling 24"	LF	\$4.28	-\$0.90	\$3.38
Laser Profiling 30"	LF	\$4.28	-\$0.90	\$3.38
Laser Profiling 36"	LF	\$4.28	-\$0.90	\$3.38
Laser Profiling 42"	LF	\$4.28	-\$0.90	\$3.38
Laser Profiling 48"	LF	\$4.28	-\$0.90	\$3.38
Laser Profiling 54"	LF	\$4.28	-\$0.90	\$3.38
Laser Profiling 60"	LF	\$4.28	-\$0.90	\$3.38
Laser Profiling 66"	LF	\$4.28	-\$0.90	\$3.38
Laser Profiling 72"	LF	\$4.28	-\$0.90	\$3.38
Laser Profiling 78"	LF	\$4.28	-\$0.90	\$3.38
Laser Profiling 84"	LF	\$4.28	-\$0.90	\$3.38
Laser Profiling 96"	LF	\$4.28	-\$0.90	\$3.38
Laser Profiling Hourly	Hour	\$475.09	-\$100.09	\$375.00
Push Camera Hourly	Hour	\$475.09	-\$100.09	\$375.00
Vacuum Air Testing	Hour	\$665.12	-\$140.12	\$525.00
New Stormwater/Wastewater Pipe Cleaning 8"	LF	\$3.80	-\$0.80	\$3.00
New Stormwater/Wastewater Pipe Cleaning 10"	LF	\$3.80	-\$0.80	\$3.00
New Stormwater/Wastewater Pipe Cleaning 12"	LF	\$3.80	-\$0.80	\$3.00
New Stormwater/Wastewater Pipe Cleaning 15"	LF	\$3.80	-\$0.80	\$3.00
New Stormwater/Wastewater Pipe Cleaning 18"	LF	\$3.80	-\$0.80	\$3.00
New Stormwater/Wastewater Pipe Cleaning 24"	LF	\$4.75	-\$1.00	\$3.75
New Stormwater/Wastewater Pipe Cleaning 30"	LF	\$5.23	-\$1.10	\$4.13
New Stormwater/Wastewater Pipe Cleaning 36"	LF	\$5.70	-\$1.20	\$4.50
New Stormwater/Wastewater Pipe Cleaning 42"	LF	\$6.18	-\$1.30	\$4.88
New Stormwater/Wastewater Pipe Cleaning 48"	LF	\$6.65	-\$1.40	\$5.25
New Stormwater/Wastewater Pipe Cleaning 54"	LF	\$8.55	-\$1.80	\$6.75
New Stormwater/Wastewater Pipe Cleaning 60"	LF	\$11.40	-\$2.40	\$9.00
New Stormwater/Wastewater Pipe Cleaning 66"	LF	\$15.20	-\$3.20	\$12.00
New Stormwater/Wastewater Pipe Cleaning 72"	LF	\$17.10	-\$3.60	\$13.50
New Stormwater/Wastewater Pipe Cleaning 78"	LF	\$19.00	-\$4.00	\$15.00
New Stormwater/Wastewater Pipe Cleaning 84"	LF	\$26.60	-\$5.60	\$21.00
New Stormwater/Wastewater Pipe Cleaning 96"	LF	\$34.21	-\$7.21	\$27.00
New Stormwater/Wastewater Pipe Cleaning 12 X 18"	LF	\$3.80	-\$0.80	\$3.00
New Stormwater/Wastewater Pipe Cleaning 14 X 22"	LF	\$3.80	-\$0.80	\$3.00
New Stormwater/Wastewater Pipe Cleaning 19 X 30"	LF	\$4.75	-\$1.00	\$3.75
New Stormwater/Wastewater Pipe Cleaning 24 X 38"	LF	\$5.70	-\$1.20	\$4.50
New Stormwater/Wastewater Pipe Cleaning 29 X 45"	LF	\$6.65	-\$1.40	\$5.25
New Stormwater/Wastewater Pipe Cleaning 34 X 53"	LF	\$7.60	-\$1.60	\$6.00
New Stormwater/Wastewater Pipe Cleaning 38 X 60"	LF	\$11.40	-\$2.40	\$9.00
New Stormwater/Wastewater Pipe Cleaning 43 X 68"	LF	\$11.40	-\$2.40	\$9.00
New Stormwater/Wastewater Pipe Cleaning 48 X 76"	LF	\$15.20	-\$3.20	\$12.00
New Stormwater/Wastewater Pipe Cleaning 58 X 91"	LF	\$19.00	-\$4.00	\$15.00

New Stormwater/Wastewater Pipe Cleaning HOURLY	Hour	\$712.63	-\$150.13	\$562.50
New Stormwater/Wastewater Pipe Cleaning Heavy Debris >25% HOURLY	Hour	\$712.63	-\$150.13	\$562.50
Existing Stormwater/Wastewater Pipe Desilting 8"	LF	\$4.75	-\$1.00	\$3.75
Existing Stormwater/Wastewater Pipe Desilting 10"	LF	\$4.75	-\$1.00	\$3.75
Existing Stormwater/Wastewater Pipe Desilting 12"	LF	\$4.75	-\$1.00	\$3.75
Existing Stormwater/Wastewater Pipe Desilting 15"	LF	\$4.75	-\$1.00	\$3.75
Existing Stormwater/Wastewater Pipe Desilting 18"	LF	\$4.75	-\$1.00	\$3.75
Existing Stormwater Pipe Desilting 24"	LF	\$5.70	-\$1.20	\$4.50
Existing Stormwater/Wastewater Pipe Desilting 30"	LF	\$6.65	-\$1.40	\$5.25
Existing Stormwater/Wastewater Pipe Desilting 36"	LF	\$6.65	-\$1.40	\$5.25
Existing Stormwater/Wastewater Pipe Desilting 42"	LF	\$7.13	-\$1.50	\$5.63
Existing Stormwater/Wastewater Pipe Desilting 48"	LF	\$7.60	-\$1.60	\$6.00
Existing Stormwater Pipe Desilting 54"	LF	\$9.50	-\$2.00	\$7.50
Existing Stormwater/Wastewater Pipe Desilting 60"	LF	\$12.35	-\$2.60	\$9.75
Existing Stormwater/Wastewater Pipe Desilting 66"	LF	\$16.15	-\$3.40	\$12.75
Existing Stormwater/Wastewater Pipe Desilting 72"	LF	\$18.05	-\$3.80	\$14.25
Existing Stormwater/Wastewater Pipe Desilting 78"	LF	\$20.90	-\$4.40	\$16.50
Existing Stormwater/Wastewater Pipe Desilting 84"	LF	\$28.51	-\$6.01	\$22.50
Existing Stormwater/Wastewater Pipe Desilting 96"	LF	\$38.01	-\$8.01	\$30.00
Existing Stormwater/Wastewater Pipe Desilting 12 X 18"	LF	\$5.70	-\$1.20	\$4.50
Existing Stormwater/Wastewater Pipe Desilting 14 X 22"	LF	\$5.70	-\$1.20	\$4.50
Existing Stormwater/Wastewater Pipe Desilting 19 X 30"	LF	\$6.65	-\$1.40	\$5.25
Existing Stormwater/Wastewater Pipe Desilting 24 X 38"	LF	\$7.60	-\$1.60	\$6.00
Existing Stormwater/Wastewater Pipe Desilting 29 X 45"	LF	\$8.55	-\$1.80	\$6.75
Existing Stormwater/Wastewater Pipe Desilting 34 X 53"	LF	\$9.50	-\$2.00	\$7.50
Existing Stormwater/Wastewater Pipe Desilting 38 X 60"	LF	\$10.45	-\$2.20	\$8.25
Existing Stormwater/Wastewater Pipe Desilting 43 X 68"	LF	\$13.30	-\$2.80	\$10.50
Existing Stormwater/Wastewater Pipe Desilting 48 X 76"	LF	\$17.10	-\$3.60	\$13.50
Existing Stormwater/Wastewater Pipe Desilting 58 X 91"	LF	\$22.80	-\$4.80	\$18.00
Existing Stormwater/Wastewater Pipe Desilting HOURLY	Hour	\$712.63	-\$150.13	\$562.50
Existing Stormwater/Wastewater Pipe Desilting Heavy Debris >25% HOURLY	Hour	\$712.63	-\$150.13	\$562.50
Hydro Excavating	Hour	\$760.14	-\$160.14	\$600.00
Pressure Grout Set up Charge per line	Each	\$475.09	-\$100.09	\$375.00
Pressure Grout 8"	Each	\$712.63	-\$150.13	\$562.50
Pressure Grout 12"	Each	\$760.14	-\$160.14	\$600.00
Pressure Grout 15"	Each	\$807.65	-\$170.15	\$637.50
Pressure Grout 18"	Each	\$902.67	-\$190.17	\$712.50
Pressure Grout 24"	Each	\$1,235.23	-\$260.23	\$975.00
Pressure Grout 30"	Each	\$1,377.75	-\$290.25	\$1,087.50
Pressure Grout 36"	Each	\$1,425.26	-\$300.26	\$1,125.00
Pressure Grout 42"	Each	\$1,567.79	-\$330.29	\$1,237.50
Pressure Grout 48"	Each	\$1,615.30	-\$340.30	\$1,275.00
Pressure Grout 54"	Each	\$1,805.33	-\$380.33	\$1,425.00
Pressure Grout 60"	Each	\$2,090.39	-\$440.39	\$1,650.00
Pressure Grout 66"	Each	\$2,280.42	-\$480.42	\$1,800.00
Pressure Grout 72"	Each	\$2,375.44	-\$500.44	\$1,875.00
Pressure Grout 84"	Each	\$2,422.95	-\$510.45	\$1,912.50
Pressure Grout 96"	Each	\$2,565.47	-\$540.47	\$2,025.00
Manhole Pressure Grouts	Each	\$475.09	-\$100.09	\$375.00
Quick Lock Set up Charge per line	Each	\$475.09	-\$100.09	\$375.00
Quick Lock 10"	Each	TBD	TBD	TBD
Quick Lock 12"	Each	TBD	TBD	TBD
Quick Lock 15"	Each	TBD	TBD	TBD
Quick Lock 18"	Each	\$5,416.00	-\$1,141.00	\$4,275.00
Quick Lock > 18"	Each	TBD	TBD	TBD
Internal Joint Seal Set up Charge per line	Each	\$475.09	-\$100.09	\$375.00
Internal Joint Seal 24"	Each	\$2,565.47	-\$540.47	\$2,025.00
Internal Joint Seal 30"	Each	\$2,850.53	-\$600.53	\$2,250.00
Internal Joint Seal 36"	Each	\$3,230.60	-\$680.60	\$2,550.00

Internal Joint Seal 42"	Each	\$3,420.63	-\$720.63	\$2,700.00
Internal Joint Seal 48"	Each	\$3,800.70	-\$800.70	\$3,000.00
Internal Joint Seal 54"	Each	\$4,275.79	-\$900.79	\$3,375.00
Internal Joint Seal 60"	Each	\$4,826.89	-\$1,016.89	\$3,810.00
Internal Joint Seal 66"	Each	\$4,940.91	-\$1,040.91	\$3,900.00
Internal Joint Seal 72"	Each	\$5,225.96	-\$1,100.96	\$4,125.00
Internal Joint Seal 84"	Each	TBD	TBD	TBD
Internal Joint Seal 96"	Each	TBD	TBD	TBD
CIPP Stormwater/Wastewater Pipe Liner Mobilization	Each	\$17,103.15	-\$3,603.15	\$13,500.00
CIPP Stormwater/Wastewater Pipe Liner 0- 24"	LF	\$418.08	-\$88.08	\$330.00
CIPP Stormwater/Wastewater Pipe Liner 25"- 36"	LF	\$538.43	-\$113.43	\$425.00
CIPP Stormwater/Wastewater Pipe Liner 37"- 48"	LF	\$728.47	-\$153.47	\$575.00
CIPP Stormwater/Wastewater Pipe Liner 49"- 60"	LF	\$950.18	-\$200.18	\$750.00
CIPP Stormwater/Wastewater Pipe Liner 61" and up	LF	TBD	TBD	TBD
Pump Day Rate (after set up)	Day	\$823.49	-\$173.49	\$650.00
Plug 15" - 32" Rental	Day	\$475.09	-\$100.09	\$375.00
Plug 20" - 40" Rental	Day	\$570.11	-\$120.11	\$450.00
Plug 24" - 48" Rental	Day	\$728.47	-\$153.47	\$575.00
Plug 24" - 60" Rental	Day	\$918.50	-\$193.50	\$725.00
Plug 48" - 72" Rental	Day	\$1,393.59	-\$293.59	\$1,100.00
Plug 54" - 96" Rental	Day	\$1,646.97	-\$346.97	\$1,300.00
Plug Installation	Each	\$1,298.57	-\$273.57	\$1,025.00
Plug Removal	Each	\$1,298.57	-\$273.57	\$1,025.00
Plug Pick-up/ Delivery	Each	\$633.45	-\$133.45	\$500.00
Box Culvert Cleaning	CY	\$443.42	-\$93.42	\$350.00
Emergency Mobilization Charge	Each	\$4,750.88	-\$1,000.88	\$3,750.00
Disposal	CY	TBD	TBD	TBD
*4-hour minimum (portal to portal)		MINIMUM		
**750 ft minimum		MINIMUM		

Hydro-Excavating -removing or moving soil with pressurized water with a vacuum used to transfer the soil or debris to a debris tank.				
Hydro-Excavating		List Price	Discount	Sourcewell Price
Hourly (scheduled)*		\$415.86	-\$12.48	\$403.39
Hourly (emergency)*		\$439.91	-\$13.20	\$426.71
Shift - scheduled (10 Hrs)		\$3,988.89	-\$119.67	\$3,869.22
*4-hour minimum (portal to portal)		MINIMUM		

Pressure Washing -removing or moving soil with pressurized water				
Pressure Washing		List Price	Discount	Sourcewell Price
Horizontal Ground Level - Hourly*		\$160.00	-\$4.80	\$155.20
Parking Garage - Project Based		TBD	TBD	TBD
*4-hour minimum (portal to portal)		MINIMUM		

Item Cover Page

City Council Item Report

Date: July 7, 2026

From: Jack Shanks, Code Compliance Director

Item Type: Ordinance

Subject: Public Hearing and First Reading of an Ordinance Amending Section 1-103 (Definitions), Section 1-104 (Enforcement Procedures) and 1-105 (Schedule of Violations and Penalties)

Presenter: Jack Shanks, Code Compliance Director

Recommendation:

Based on new compliance measures needed to appropriately enforce the Short-Term Rental Program as well as a need for updated supplemental enforcement tools to enforce certain common violations that are readily repeatable, it is recommended that City Council approve an ordinance amending Section 1-103 adding the definition of "Itinerant or transient in nature," Section 1-104 updating verbiage to include violations of an itinerant or transient nature and creating Subsection (I) for identifying specific code section requiring additional notice prior to citation, and Section 1-105 updating Subsection (b) to include additional violations eligible for citations, and establishing Class IV violations and authorizing the issuance of citations for these violations on second reading on August 4, 2026.

Discussion:

Originally heard on first reading at the May 5, 2026 Council Meeting, questions from Council spurred a review of the proposed amendment. Specifically, feedback during the council meeting revolved around violations for overgrown grass and the duty to keep premises clean. It was suggested that there should be more time allotted for these types of violations. Upon review following the council meeting, we identified a total of five proposed ordinance sections that would be better enforced with an extended compliance period. Council also requested a breakdown of the number and types of violations presented to the Municipal Code Enforcement Board in the previous year. Due to the substantive changes made, we are bringing this ordinance back to first reading for the Council's consideration.

This ordinance amends the City of Temple Terrace Code of Ordinances to expand the City's civil citation program by providing verbiage defining the phrase "Itinerant or transient in nature" as it pertains to certain violations, adding additional violations to be eligible for citations, identifying violations that will carry an extended compliance

timeframe prior to first citation, and establishing a Class IV violation category within the existing Schedule of Violations and Penalties. The goal of this amendment is to improve and encourage compliance with existing regulations, enhance enforcement efficiency, and support the preservation of neighborhood character and quality of life. While the City's current Code of Ordinances includes regulations addressing yard parking, recreational vehicles, trailers, commercial vehicles, outdoor storage, inoperable vehicles, and certain impacts associated with short-term rentals, many of these violations are easily repeatable and can be difficult to resolve through existing enforcement processes alone. The current framework often requires extended notice and compliance periods, which may not effectively deter recurring violations or achieve consistent, long-term compliance.

This amendment provides an additional enforcement mechanism by allowing designated violations to be addressed through civil citation. The intent is not to create new regulations, but rather to strengthen the City's ability to enforce provisions that are already in place. By enabling more immediate enforcement action when appropriate, the City can more effectively address these specific violations, reduce prolonged enforcement cases, and promote equitable, city-wide compliance. The proposed fine structure retains a graduated approach. For the proposed Class IV violations, this includes a \$250 fine for a first offense and \$500 for second and subsequent offenses of the same violation. For local reference, the City of Tampa utilizes a Class III violation with a first offense of \$300 and a second or subsequent offense of \$450. These are for violations including unauthorized burning or burying of garbage, littering, street or sidewalk obstruction, allowing a dangerous tree, untrimmed tree branches over sidewalks or streets, and several others. Tampa's Class IV violations are set at \$450 and include illegal rental, underage house parties, nuisance structures, accumulation of trash, debris, and garbage, and others. Select code sections are now identified that will include an extended notification period to allow for additional time prior to citation. A process for the issuance of a Courtesy Notice followed by a Notice of Violation and a subsequent Final Notice of Violation prior to citation has been put in place for these code section violations.

The selected fine amounts are intended to ensure that citations serve as a meaningful deterrent to both initial and repeat violations. In 2025, 896 parking-related cases were generated, representing the largest single category of violations, followed by 639 cases involving grass and yard maintenance. The most frequent resident complaints involve yard parking, overgrown grass/weeds/underbrush, and the storage of RVs, boats, and trailers with some properties reaching compliance quickly then returning to a noncompliant pattern. This graduated fine structure is designed to promote prompt initial compliance while appropriately addressing repeat violations, reinforcing the City's emphasis on voluntary compliance rather than punitive enforcement.

Except in cases involving an immediate life/safety concern, violators will first receive a Courtesy Notice accompanied by an attempt at direct communication to explain the violation and provide a reasonable timeframe for correction. Staff will also make reasonable efforts to identify any barriers to compliance, such as age, financial

limitations, or health conditions, and provide guidance or resources where appropriate.

The Courtesy Notice will clearly outline the escalation process and associated fine amounts to encourage prompt correction and avoid future citations. If compliance is not achieved following the Courtesy Notice and communication attempt, an initial citation will be issued, with additional outreach efforts made to facilitate compliance. Continued noncompliance will result in a second citation and any subsequent enforcement actions as necessary. The overarching goal of this process is to achieve compliance without the need for citation issuance.

This ordinance provides:

The definition of the phrase, "Itinerant or transient in nature;"

New verbiage to an existing subsection that will include violations that are itinerant or transient;

Additional violations added to the table of code sections eligible for citations;

An additional classification of violations (Class IV) within the existing civil citation framework;

Expanded eligibility for civil citation enforcement for specific, repeatable code violations;

A more efficient and timely method for addressing violations that impact residential neighborhoods;

A graduated fine structure intended to promote sustained compliance;

Consistent and equitable enforcement tools for use across the City.

Resolution/Ordinance Information:

AN ORDINANCE OF THE CITY COUNCIL OF TEMPLE TERRACE, FL, AMENDING THE CITY OF TEMPLE TERRACE CODE OF ORDINANCES, CHAPTER 1, GENERAL PROVISIONS, ARTICLE II, CODE ENFORCEMENT, DIVISION 3, SUPPLEMENTAL ENFORCEMENT PROCEDURES BY AMENDING SECTION 1-103, BY AMENDING SECTION 1-104(d), BY CREATING SECTION 1-104(l), BY AMENDING SECTION 1-105(b), AND BY CREATING SECTION 1-105(d); PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; PROVIDING FOR INCLUSION IN THE TEMPLE TERRACE CODE OF ORDINANCES; PROVIDING AN EFFECTIVE DATE.

Appropriation Code:

Requirements:

Ordinance

Cost:

Attachments:

1. Ordinance Amending Supplemental Code Enforcement v2
2. Business Impact Estimate

ORDINANCE

AN ORDINANCE OF THE CITY COUNCIL OF TEMPLE TERRACE, FL, AMENDING THE CITY OF TEMPLE TERRACE CODE OF ORDINANCES, CHAPTER 1, GENERAL PROVISIONS, ARTICLE II, CODE ENFORCEMENT, DIVISION 3, SUPPLEMENTAL ENFORCEMENT PROCEDURES BY AMENDING SECTION 1-103, BY AMENDING SECTION 1-104(d), BY CREATING SECTION 1-104(l), BY AMENDING SECTION 1-105(b), AND BY CREATING SECTION 1-105(d); PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; PROVIDING FOR INCLUSION IN THE TEMPLE TERRACE CODE OF ORDINANCES; PROVIDING AN EFFECTIVE DATE.

WHEREAS, Section 1-103 of the Temple Terrace Code provides definitions for words, terms and phrases found in Division 3 and the City seeks to add a definition for verbiage being updated in the Division; and

WHEREAS, Section 1-104 of the Temple Terrace Code authorizes code enforcement officers to issue citations when that officer has reasonable cause to believe that a person has committed a violation of a duly enacted city code or ordinance; and

WHEREAS, the City seeks to amend and update the provisions of Chapter 1, Article II, Division 3, Section 1-104 of the Temple Terrace Code of Ordinances, titled "Enforcement Procedures," by updating verbiage in subsection (d) to include violations of itinerant or transient nature; and

WHEREAS, the issuance of civil citations is limited to those code provisions specifically identified and categorized into violation classes within Section 1-105 of the Temple Terrace Code of Ordinances; and

WHEREAS, the City seeks to amend and update the provisions of Chapter 1, Article II, Division 3, Section 1-105, titled "Schedule of Violations and Penalties," by updating subsection (b) to include additional Class II violations and adding a new subsection (d) establishing Class IV violations; and

WHEREAS, the intent of this amendment is to provide additional enforcement tools to immediately address certain code violations, including but not limited to yard parking, recreational vehicles, boats, commercial and non-commercial trailers, commercial vehicles, outdoor storage of materials and appliances, inoperable vehicles, and parking and assembly violations; and

WHEREAS, the codes being added addresses violations that are readily repeatable and, under existing enforcement mechanisms, do not adequately incentivize continued compliance by violators; and

WHEREAS, the City Council finds that the addition of code violations eligible for citations and the establishment of Class IV violations and associated fine amounts is reasonable, proportional, and consistent with the severity and repetitive nature of the violations addressed herein; and

WHEREAS, the use of civil citation enforcement for these violations promotes efficient and timely compliance while conserving administrative and enforcement resources; and

WHEREAS, the creation of Class IV violations is consistent with the City's existing code compliance framework and graduated enforcement approach; and

WHEREAS, these regulations are deemed necessary by the City Council of Temple Terrace to preserve property values and to protect the health, safety, and general welfare of permanent residents, property owners, investors and transient occupants and visitors alike; and

WHEREAS, this ordinance is being promulgated by the City Council of Temple Terrace to supplement, but not replace, any existing federal or state law or regulation, or other controls within established residential neighborhoods served by a homeowners' association; and

NOW, THEREFORE, BE IT ORDAINED by the City Council of Temple Terrace, Florida in a regular meeting duly assembled this 4th day of August, 2026, that:

SECTION 1. The foregoing "WHEREAS" clauses are hereby ratified and confirmed as being true and correct and are incorporated herein and made a specific part of this Ordinance upon adoption hereof.

SECTION 2. Chapter 1, General Provisions, Article II, Code Enforcement, Division 3, Supplemental Enforcement Procedures, Section 1-103, of the Temple Terrace Code is hereby amended as follows (additions are indicated in red underline and deletions shown by strikethrough):

Irreparable or irreversible violation shall mean a violation that causes harm, damage, injury or change that is incapable of correction, repair or return to an original condition.

Itinerant or transient in nature means temporary, mobile, or impermanent infractions or activities that can move locations, exist for a short duration, or are capable of being remedied and then repeated on the same day.

Person means any natural person, corporation, firm, partnership, association or other legal entity or person recognized or allowed to do business under state law.

SECTION 3. Chapter 1, General Provisions, Article II, Code Enforcement, Division 3, Supplemental Enforcement Procedures, Section 1-104, Subsection (d) of the Temple Terrace Code is hereby amended as follows (additions are indicated in red underline and deletions shown by strikethrough):

(d) If, however, a code enforcement officer has reason to believe that the violation is:

1. a repeat violation, ~~or~~
2. presents a serious threat to the public health, safety, or welfare, ~~or if the violation~~
3. is irreparable or irreversible, or
4. is itinerant or transient in nature,

a code enforcement officer does not have to provide the person with a reasonable time period to correct the violation prior to issuing a citation and may immediately issue that citation.

SECTION 4. Chapter 1, General Provisions, Article II, Code Enforcement, Division 3, Supplemental Enforcement Procedures, Section 1-104, Subsection (l) of the Temple Terrace Code is hereby created as follows:

(l) Code sections/descriptions annotated with an asterisk (*) in the Schedule of Violations of Section 1-105 shall require the issuance of a Notice of Violation and a Final Notice of Violation prior to the issuance of the first offense citation.

SECTION 5. Chapter 1, General Provisions, Article II, Code Enforcement, Division 3, Supplemental Enforcement Procedures, Section 1-105, Subsection (b) of the Temple Terrace Code is hereby amended as follows:

(b) Violations of the following sections of the city Code of Ordinances are considered Class II violations and will carry a fine of:

For a first offense, \$75.00.

For a second offense, \$150.00.

For a third or subsequent offense, \$300.00.

<i>City Code Section</i>	
<u>10-3</u>	<u>*Weeds, grass, underbrush</u>
<u>10-34</u>	<u>*Duty to keep premises clean</u>
<u>10-35</u>	<u>*Occupants and owners of abutting property to keep right-of-way clean and sanitary</u>
<u>12-900</u>	<u>Fencing or safety barrier (pool)</u>

14-224	Hawking, peddling, soliciting and canvassing prohibited without license
14-225	Solicitation in public rights-of-way prohibited
16-3	Public buildings; injury, deface, etc.
16-7	Excessive noise control

SECTION 6. Chapter 1, General Provisions, Article II, Code Enforcement, Division 3, Supplemental Enforcement Procedures, Section 1-105, Subsection (d) of the Temple Terrace Code is hereby created as follows:

(d) Violations of the following sections of the city Code of Ordinances are considered Class IV violations and will carry a fine of:

For a first offense, \$250.00.

For a second or subsequent offense, \$500.00.

<u>City Code Section</u>	
<u>8-140(h)(4)</u>	<u>Short-Term Rental - Parking</u>
<u>8-140(h)(7)</u>	<u>Short-Term Rental - Assembly uses</u>
<u>12-859</u>	<u>*Recreational vehicles, boats, and trailers in residential zoning districts</u>
<u>12-860</u>	<u>*Material and equipment storage in residential zoning districts; outdoor storage of home appliances and inoperative vehicles</u>
<u>12-921(b)</u>	<u>Yard parking</u>
<u>12-922</u>	<u>Commercial vehicle and trailer restrictions</u>
<u>22-161</u>	<u>Mandatory water use restrictions</u>

SECTION 7. Severability. If any section, subsection, sentence, clause, phrase, or provision of this Ordinance is for any reason found invalid or unconstitutional by any Court of competent jurisdiction, such finding shall not be construed to render the remaining provisions of this Ordinance invalid or unconstitutional.

SECTION 8. Conflicts. All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 9. Inclusion in Code. The provisions of this Ordinance shall be included and incorporated in the City of Temple Terrace Code of Ordinances, as an amendment thereto, and

will be appropriately renumbered to conform to the uniform numbering system of the Temple Terrace Code of Ordinances.

SECTION 10. Effective Date. This ordinance shall become effective upon adoption and codified within the City's Code of Ordinances.

Passed and adopted by the City Council of the City of Temple Terrace this 4th day of August, 2026.

(Corporate Seal)



X

Andrew Ross,
Mayor
Chair of the City Council

Attest:

X

Lynda Sader
City Clerk

Approved As To Form & Content:

X

Ernest Mueller
City Attorney

Business Impact Estimate

This form should be included in the agenda packet for the item under which the proposed ordinance is to be considered and must be posted on the website by the time notice of the proposed ordinance is published.

Proposed ordinance's title/reference:

Amendment to Section 1-103 adding a definition, Section 1-104 of Chapter 1, Article II, Division 3 updating subsection (b) and creating subsection (l) and Section 1-105 updating subsection (b) and creating subsection (d).

This Business Impact Estimate is provided in accordance with section 166.041(4), Florida Statutes. If one or more boxes are checked below, this means the City of Temple Terrace is of the view that a business impact estimate is not required by state law¹ for the proposed ordinance, but the City of Temple Terrace is, nevertheless, providing this Business Impact Estimate as a courtesy and to avoid any procedural issues that could impact the enactment of the proposed ordinance. This Business Impact Estimate may be revised following its initial posting.

- ☐ The proposed ordinance is required for compliance with Federal or State law or regulation;
- ☐ The proposed ordinance relates to the issuance or refinancing of debt;
- ☐ The proposed ordinance relates to the adoption of budgets or budget amendments, including revenue sources necessary to fund the budget;
- ☐ The proposed ordinance is required to implement a contract or an agreement, including, but not limited to, any Federal, State, local, or private grant or other financial assistance accepted by the municipal government;
- ☐ The proposed ordinance is an emergency ordinance;
- ☐ The ordinance relates to procurement; or
- ☐ The proposed ordinance is enacted to implement the following:
 - a. Part II of Chapter 163, Florida Statutes, relating to growth policy, county and municipal planning, and land development regulation, including zoning, development orders, development agreements and development permits;
 - b. Sections 190.005 and 190.046, Florida Statutes, regarding community development districts;
 - c. Section 553.73, Florida Statutes, relating to the Florida Building Code; or
 - d. Section 633.202, Florida Statutes, relating to the Florida Fire Prevention Code.

¹ See Section 166.041(4)(c), Florida Statutes.

In accordance with the provisions of controlling law, even notwithstanding the fact that an exemption noted above may apply, the City of Temple Terrace hereby publishes the following information:

1. Summary of the proposed ordinance (must include a statement of the public purpose, such as serving the public health, safety, morals and welfare):

The proposed ordinance amendment modifies Chapter 1, Article II, Division 3, Sections 1-103, 1-104 and 1-105 of the Temple Terrace Code of Ordinances adds a definition, updates verbiage, updates a table that allows for the issuance of citations, and establishes a new category of civil violations, designated as Class IV violations, and includes additional code sections that may be enforced through civil citation. The amendment establishes a fine schedule of \$250 for a first offense and \$500 for second and subsequent offenses for the specified violations related primarily to parking, outdoor storage, and vehicle and equipment placement within residential zoning districts.

The public purpose of this ordinance is to promote and protect the public health, safety, welfare, and aesthetics of residential neighborhoods by improving compliance with existing parking and property maintenance regulations. By allowing these violations to be addressed through civil citation rather than more resource-intensive and prolonged enforcement mechanisms, the amendment enhances consistency, fairness, and efficiency in code enforcement while encouraging voluntary compliance and neighborhood standards that support property values and quality of life.

2. An estimate of the direct economic impact of the proposed ordinance on private, for-profit businesses in the City of Temple Terrace, if any:

The proposed amendment is not expected to have a direct economic impact on private, for-profit businesses operating within the City of Temple Terrace. The violations addressed by this amendment primarily affect residential property conditions and vehicle parking and storage in residential zoning districts. The ordinance does not impose new operational requirements, licensing obligations, or fees on businesses.

Any potential financial impact would be limited to situations where a business entity owns or occupies property within a residential zoning district and fails to comply with existing code requirements, in which case fines would only apply upon noncompliance. The amendment does not create new substantive regulations, but rather provides an additional enforcement mechanism for existing standards.

3. Good faith estimate of the number of businesses likely to be impacted by the proposed ordinance:

The City estimates that few, if any, private, for-profit businesses will be directly impacted by the proposed amendment. The majority of properties subject to the identified code sections are residential in nature. While it is possible that a limited number of businesses operating from or owning property within residential zoning districts could be subject to enforcement, such instances are expected to be infrequent and incidental.

4. Additional information the governing body deems useful (if any):

Item Cover Page

City Council Item Report

Date: July 7, 2026

From: Jeannie Barlow, Senior Executive Assistant

Item Type: Ordinance

Subject: Public Hearing and First Reading of an Ordinance Creating Code Chapter 20 Article IV School Speed Zone Enforcement Program

Presenter: Deputy City Attorney Nicole Donnell and Police Captain Jason Malave

Recommendation:

It is recommended that Council approve the ordinance on first reading and schedule a public hearing and second reading on July 21, 2026.

Discussion:

This ordinance establishes a School Speed Zone Enforcement Program in accordance with Florida State Statutes, and creates a new article within Chapter 20 of the City Code authorizing the use of automated speed detection systems in designated school zones. The authority to use automated school zone speed detection systems was created by the 2023 Florida School Zone Speed Detection Law, which became law in 2023 and is codified primarily in Section 316.1895, Florida Statutes and Section 316.1896, Florida Statutes.

The ordinance designates five school zones as heightened safety risk areas based on traffic data and public hearing findings: Greco Middle School, Woodmont Charter School, Temple Terrace Elementary School, Lewis Elementary School, and Riverhills Elementary Magnet School. Implementation will occur in phases, beginning with Greco Middle School and Lewis Elementary School.

The ordinance authorizes the City Manager or designee to administer the program, conduct the required public awareness campaign, install required signage, designate Local Hearing Officers to hear contested violations, and ensure compliance with all applicable state reporting requirements. Civil penalties, hearing procedures, and fine distribution will be administered in accordance with Florida law.

The purpose of the ordinance is to enhance public safety by reducing speeding in school zones and providing an additional enforcement tool to improve the safety of students, pedestrians, and motorists.

Resolution/Ordinance Information:

AN ORDINANCE OF THE CITY COUNCIL OF TEMPLE TERRACE, FL, CREATING THE CITY OF TEMPLE TERRACE CODE OF ORDINANCES CHAPTER 20, ARTICLE IV TITLED "SCHOOL SPEED ZONE ENFORCEMENT PROGRAM AND SPEED DETECTION SYSTEMS"; PROVIDING FOR USE OF SPEED DETECTION SYSTEMS IN ACCORDANCE WITH STATE LAW; PROVIDING FOR DEFINITIONS; PROVIDING FOR USE OF LOCAL HEARING OFFICER; PROVIDING FOR THE DESIGNATION OF SCHOOL SPEED DETECTION ZONE; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS WITH STATE LAW; PROVIDING FOR CODIFICATION; DIRECTING THAT THE ORDINANCE BE FILED WITH THE DEPARTMENT OF STATE; PROVIDING FOR CORRECTION OF SCRIVENER'S ERROR; PROVIDING FOR CONFLICTS; PROVIDING AN EFFECTIVE DATE.

Appropriation Code:

Requirements:

Ordinance

Cost:

Attachments:

1. Ordinance - School Speed Zone Enforcement Program
2. Traffic Study Temple Terrace
3. Business Impact Estimate

ORDINANCE

AN ORDINANCE OF THE CITY COUNCIL OF TEMPLE TERRACE, FL, CREATING THE CITY OF TEMPLE TERRACE CODE OF ORDINANCES CHAPTER 20, ARTICLE IV TITLED “SCHOOL SPEED ZONE ENFORCEMENT PROGRAM AND SPEED DETECTION SYSTEMS”; PROVIDING FOR USE OF SPEED DETECTION SYSTEMS IN ACCORDANCE WITH STATE LAW; PROVIDING FOR DEFINITIONS; PROVIDING FOR USE OF LOCAL HEARING OFFICER; PROVIDING FOR THE DESIGNATION OF SCHOOL SPEED DETECTION ZONE; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS WITH STATE LAW; PROVIDING FOR CODIFICATION; DIRECTING THAT THE ORDINANCE BE FILED WITH THE DEPARTMENT OF STATE; PROVIDING FOR CORRECTION OF SCRIVENER’S ERROR; PROVIDING FOR CONFLICTS; PROVIDING AN EFFECTIVE DATE.

Whereas, Section 316.1895, Florida Statutes, authorizes the use of Speed Detection Systems (“SDS”) to enforce speed limits in school zones during specified hours surrounding the school day; and

Whereas, Article VIII of the Florida Constitution authorizes the City of Temple Terrace to enact ordinances to protect the health, safety, and welfare of the City’s citizens; and

Whereas, speeding in designated school zones presents a threat to the health and safety of the public, and in particular, all school aged children who attend schools in the City; and

Whereas, Section 316.1895, Florida Statutes, authorizes the City to place or install, or contract with one or more vendors to place or install, SDS and carry out services in accordance with Chapter 316 and certain technical specifications established by the Florida Department of Transportation; and

Whereas, Section 316.1895, Florida Statutes, provides that the City may issue notices of violation and may authorize a law enforcement officer or traffic infraction enforcement officer to issue uniform traffic citations for violations of sections 316.1895 and 316.183, Florida Statutes, that are captured by SDS during specified time periods and further provides for notice to the registered owner of the subject

vehicle, hearing procedures, appellate remedies, and the assessment and remittance of civil penalties; and

Whereas, Section 316.1895, Florida Statutes, requires cities that elect to operate a school speed zone detection program to implement a public awareness campaign at least 30 days before commencing with enforcement of violations and to annually report information about the program to both the public and the Florida Department of Highway Safety and Motor Vehicles; and

Whereas, Section 316.1895, Florida Statutes, restricts the location and use of SDS to those school zones that the City determines constitutes a heightened safety risk warranting additional enforcement measures based on data or other evidence presented at a public hearing; and

Whereas, consistent with Section 316.008(9) Florida Statutes, the City Council, at a public hearing, considered traffic data and other evidence supporting the placement, installation and operation of each proposed school zone SDS and the City Council determined that five (5) school zones within the City constitute a heightened safety risk that warrants additional enforcement measures including placement, installation and operation of SDS at such school zones.

Whereas, based on the traffic data and evidence provided, SDS will be used in school zones located on Gillette Ave. (Greco Middle School), Serena Dr. (Woodmont Charter School), Ridgedale Rd. (Temple Terrace Elementary School), E. Whiteway Dr. (Lewis Elementary School), and S. Riverhills Dr. (Riverhills Elementary Magnet School); and

Whereas, the City will phase-in the implementation of SDS beginning with Greco Middle School and Lewis Elementary School followed by the remaining schools of Woodmont Charter School, Temple Terrace Elementary School, and Riverhills Elementary Magnet School; and

Whereas, The City Manager, or designee, shall post signage and conduct a public awareness campaign regarding the placement or installation of speed detection systems consistent with applicable requirements of Chapter 316, Florida Statutes, all applicable regulations of the Florida Department of Transportation (“FDOT”), the Florida Department of Highway Safety and Motor Vehicles (“FLHSMV”), and the terms of any agreement that may be entered into between the City and its vendor(s).

Whereas, section 316.1896, Florida Statutes, provides that the City designate a Local Hearing Officer to conduct hearings for SDS violations and that the Local Hearing Officer be a member in good standing of the Florida Bar; and

Whereas, The City Manager, or designee, with the assistance of the City's vendor(s), will comply with the reporting requirements set forth in Section 316.0776 and 3106.1896, Florida Statutes, as they may be amended.

Whereas, in consideration of the traffic data and evidence provided which supports the installation and operation of each proposed school zone SDS due to heightened safety risks, the City desires to implement an automated SDS program in each of the school zones in order to reduce speeding and benefit public safety pursuant to Section 316.1895, Florida Statutes, and applicable law.

NOW, THEREFORE BE IT ORDAINED BY THE CITY OF TEMPLE TERRACE CITY COUNCIL OF HILLSBOROUGH COUNTY, FLORIDA:

Section 1. The foregoing "WHEREAS" clauses are hereby ratified and confirmed as being true and correct and are incorporated herein and made a specific part of this Ordinance upon adoption hereof.

Section 2. Chapter 20 Article IV. of the Code of Ordinances titled "SCHOOL SPEED ZONE ENFORCEMENT PROGRAM AND SPEED DETECTION SYSTEMS" is hereby created to read as follows:

ARTICLE IV. - SCHOOL SPEED ZONE ENFORCEMENT PROGRAM AND SPEED DETECTION SYSTEMS

Section 20-68. – Purpose and Intent.

The purpose of this Section is to:

- (a) protect the health, safety, and welfare of the citizens and visitors of the City of Temple Terrace by authorizing the placement or installation and use of speed detection systems on roadways within the jurisdiction of the City, and;
- (b) Promote compliance with speed limits in school zones, as authorized by and in accordance with Chapter 316, Florida Statutes, as may be amended from time to time.
- (c) Provide a supplemental means of enforcing unlawful violations in school zones and shall not prohibit a law enforcement officer from issuing a uniform traffic citation for a traffic violation in accordance with F.S. Ch. 316.

Section 20-69. – Definitions

- (a) Hearing Procedure means the procedures set forth in a corresponding City of Temple Terrace resolution governing noticing, scheduling, and conducting hearings before a local hearing officer.
- (b) Local Hearing Officer means the person designated by the City to conduct hearings related to a Notice of Violation issued pursuant to section 316.1896(1), Florida Statutes. The City may use a Special Magistrate and/or an attorney in good standing with The Florida Bar, who meets the qualifications set forth by the City Council, and is appointed by the City Council to serve as a Local Hearing Officer.
- (c) Notice of Violation means the written notification sent to the registered owner of a vehicle after a school zone speed infraction by that vehicle has been captured by a Speed Detection System and thereafter reviewed and approved by a law enforcement officer or traffic infraction enforcement officer
- (d) School Zone means that portion of a street or highway established as a school zone pursuant to Section 316.1895, F.S.
- (e) Speed Detection System means a portable or fixed automated system used _____ to detect a _____ motor vehicle's speed using radar or LiDAR and to capture a photograph or video of the rear of a motor vehicle that exceeds the speed limit in force at the time of the violation. This term is synonymous with the term "Speed Detection System" defined in Section 316.003(84), F.S.
- (f) Traffic Infraction Enforcement Officer means an officer authorized to issue a uniform traffic citation for violations of 316.1895 and 316.183, Florida Statutes.

(g) Uniform Traffic Citation means the citation issued to the registered owner of a vehicle for a school zone speed infraction, in the form and including the contents prescribed by Sections 316.1896 and 316.650, Florida Statutes.

Section 20-70. Program Administration.

(a) The City Manager, or designee, is hereby authorized to implement speed detection systems within the jurisdictional boundaries of the City consistent with the placement and installation specifications established by the Florida Department of Transportation to enforce unlawful speed violations, as specified in Chapter 316, Florida Statutes, on roadways within the City maintained as school zones.

(b) **Designation of Local Hearing Officer(s).** As of the effective date of this ordinance, a Special Magistrate and/or an attorney, in good standing with the Florida Bar, will serve as the Local Hearing Officer(s), designated to conduct hearings requested by alleged violators wishing to contest notices of violation detected by speed detection systems in accordance with Chapter 316, Florida Statutes. The Local Hearing Officer is entitled to reasonable compensation as approved by the City Council. The Local Hearing Officer shall have jurisdiction to conduct proceedings challenging the issuance of a notice of violation.

Section 20-71. – Use of Speed Detection Systems.

The City shall utilize speed detection systems to enforce applicable speed limits on roadways maintained as school zones within the City's jurisdiction.

Section 20-72. Designation of School Zones.

The City Council has determined that each of the following school zones, where a speed detection system is to be placed or installed, constitutes a heightened safety risk that warrants additional enforcement measures pursuant to F.S. § 316.1895. The City Council may authorize the placement or installation

of speed detection systems in additional school zones via amendment to this article in accordance with applicable law.

(a) Greco Middle School

6925 E. Fowler Ave., Temple Terrace, FL 33617

**School Zone Boundary – Gillette Avenue between E
Fowler Avenue and E 113th Avenue**

(b) Woodmont Charter School

10402 N. 56th Street, Temple Terrace, FL 33617

**School Zone Boundary – Serena Drive between Councils
Way and N 56th Street**

(c) Temple Terrace Elementary School

124 Flotto Ave., Temple Terrace, FL

**School Zone Boundary – Ridgedale Road between
Woodmont Avenue and Bullard
Parkway**

(d) Lewis Elementary School

6700 E. Whiteway Dr., Temple Terrace, FL 33617

**School Zone Boundary – Whiteway Drive between Gillette
Avenue and Riverhills Drive**

(e) Riverhills Elementary Magnet School

405 S. Riverhills Dr., Temple Terrace, FL 33617

**School Zone Boundary – S Riverhills Drive between Belle
View Avenue and Berwick Avenue**

Section 20-73. – Remittance of collected fines and costs.

All fines and costs collected pursuant to this Section will be remitted in accordance with Florida Statute 316.1896 and 318.18, and any other relevant State law.

Section 3. If any part of this Ordinance is declared invalid by a court of competent jurisdiction, such part or parts shall be severable, and the remaining part or parts hereof shall continue to be in full force and effect.

Section 4. In all instances where Florida law, as evidenced by the Florida Administrative Code, Florida Statutes, applicable case law or otherwise, mandates standards or requirements that are stricter than the provisions of this Ordinance, or where a matter is addressed by Florida Law that is not addressed by this Ordinance, then said law shall govern. In situations where this Ordinance addresses a matter in a manner that is stricter than that of Florida law, the provisions of this Ordinance shall control.

Section 5. The provisions of this Ordinance shall become and be made a part of the Temple Terrace Code of Ordinances.

Section 6. In accordance with the provisions of section 125.66, Florida Statutes, a certified copy of this Ordinance shall be filed with the Department of State.

Section 7. The City Clerk is authorized to correct any scrivener's errors, typographical mistakes, or other similar administrative errors found in this Ordinance, without holding a public hearing, by filing a corrected copy. A scrivener's error shall not include an amendment that changes the intent, substance, or meaning of the Ordinance.

Section 8. All Ordinances or parts of Ordinances not specifically in conflict herewith are hereby continued in full force and effect, but all Ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 9. This Ordinance shall take effect immediately upon adoption on second reading.

Passed and adopted by the City Council of the City of Temple Terrace this 21st day of July, 2026.

(Corporate Seal)



X

Andrew Ross,
Mayor
Chair of the City Council

Attest:

X

Lynda Sader
City Clerk

Approved As To Form & Content:

X

Ernest Mueller
City Attorney



School Zone Speed Study

Conducted by RedSpeed for City Of Temple Terrace
February 10th thru 12th, 2026.



A three-day traffic study conducted by RedSpeed for City Of Temple Terrace demonstrated that, in five (5) of the five (5) school zones analyzed, over 600 vehicles exceeded the posted speed limit by more than 10 mph. In that top five (5) school zones highlighted in bold below, these violations accounted for an average of over 200 per day

Schools Studied	Street	Violators 10+ over	Daily Average
Greco Middle School	Gillette Ave	1,619	539
Woodmont Charter School	Serena Dr	1,061	353
Temple Terrace Elementary School	Ridgedale Rd	708	236
Lewis Elementary School	E Whiteway Dr	680	226
Riverhills Elementary Magnet School	S Riverhills Dr	644	214

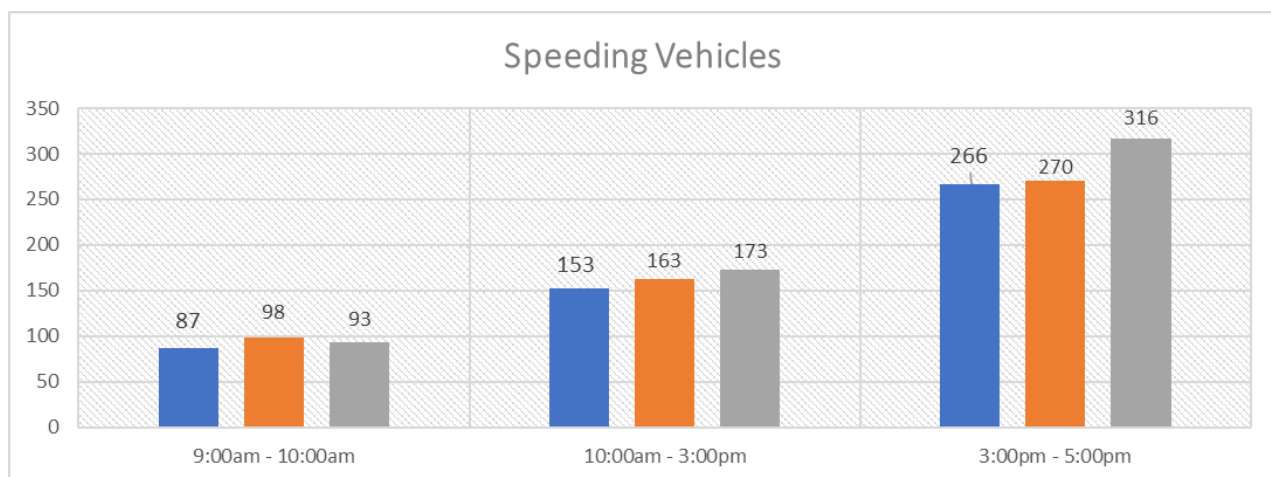
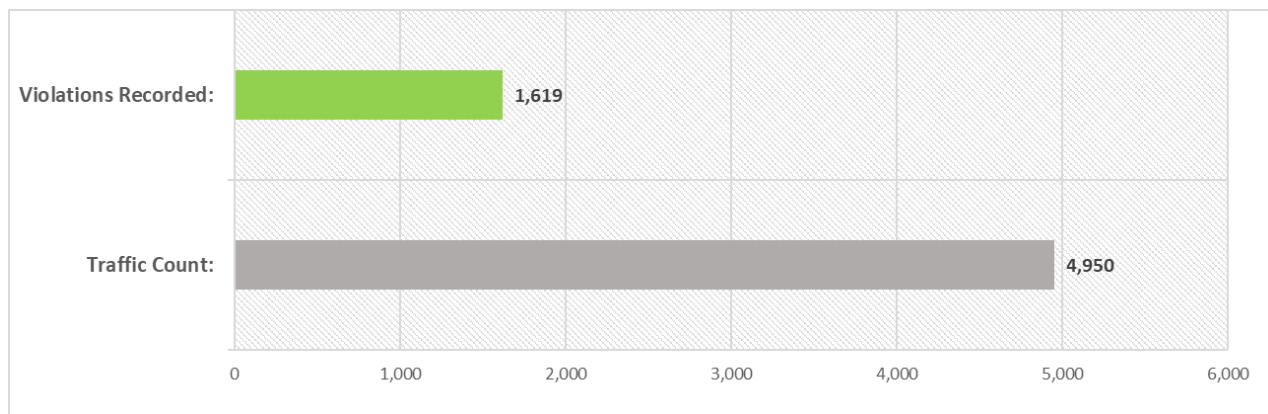
Florida Schools Speed Study

Greco Middle School, City of Temple Terrace

STUDY LOCATION: Gillette Ave	
SCHOOL ZONE SPEED LIMIT (During Enforced Hrs):	15 MPH
SPEED LIMIT (During Normal Hrs):	25 MPH
VIOLATION TRIGGER SPEED:	26 MPH and 36 MPH (Respectively)
SCHOOL ZONE HOURS OF OPERATION:	9:00 AM – 10:00 AM / 3:00 PM – 5:00 PM
STUDY DATE & TIME:	02-10/12-2026 (3 Days), 6:00 AM – 6:00 PM
TRAFFIC STUDY VEHICLE COUNT:	4,950
WEATHER CONDITIONS:	FAIR, NO RAIN
# OF LANES:	ONE LANE PER DIRECTION
DIRECTION:	NORTHBOUND – SOUTHBOUND
VIOLATIONS DETECTED:	1,619



Greco Middle School, City of Temple Terrace



	09:00	10:00	11:00	12:00	13:00	14:00	15:00	16:00	Total
26+ MPH	278	0	0	0	0	0	537	315	1,130
36+ MPH	0	92	91	84	110	112	0	0	489
Total	278	92	91	84	110	112	537	315	1,619

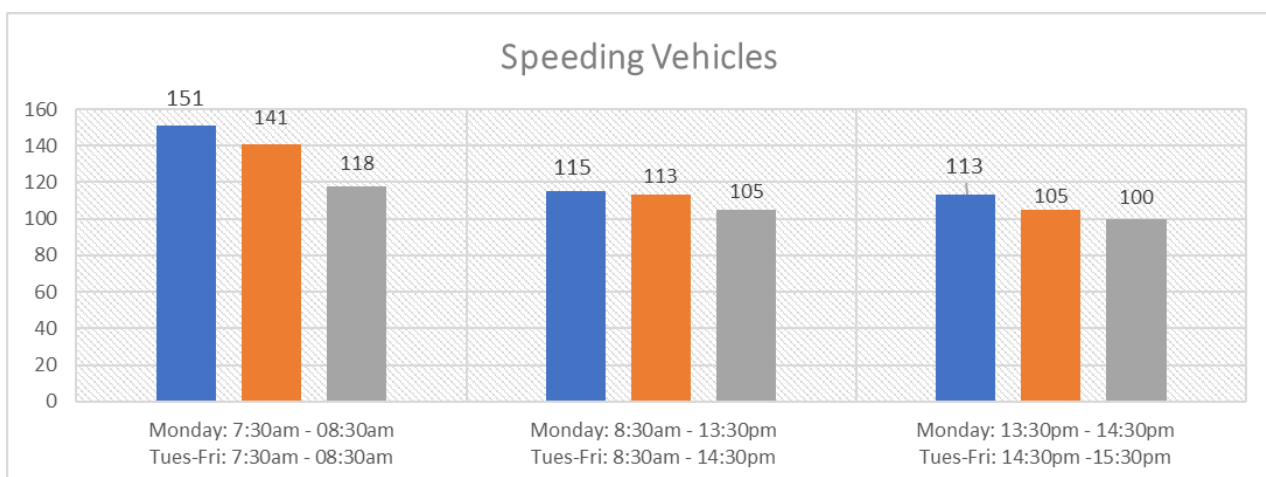
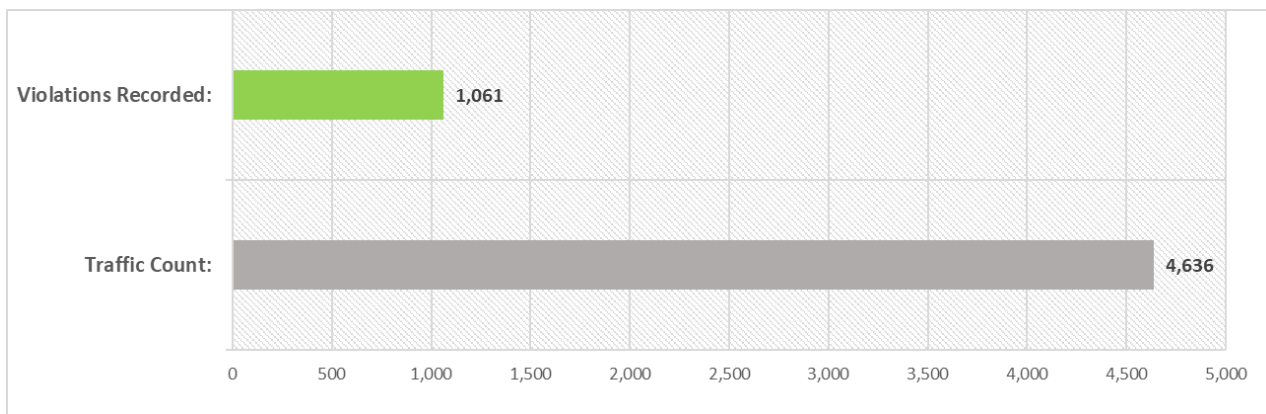
Study Dates	9:00am - 10:00am		10:00am - 3:00pm		3:00pm - 5:00pm		Total Vehicle Count	Total # of Violators	Overall % of Violators
	Vehicle Count	# of Violators	Vehicle Count	# of Violators	Vehicle Count	# of Violators			
2/10/2026	266	87	867	153	506	266	1,639	506	30.87%
2/11/2026	232	98	859	163	514	270	1,605	531	33.08%
2/12/2026	249	93	922	173	535	316	1,706	582	34.11%
Totals	747	278	2,648	489	1,555	852	4,950	1,619	32.71%

Woodmont Charter School, City of Temple Terrace

STUDY LOCATION: Serena Dr	
SCHOOL ZONE SPEED LIMIT (During Enforced Hrs):	15 MPH
SPEED LIMIT (During Normal Hrs):	25 MPH
VIOLATION TRIGGER SPEED:	26 MPH and 36 MPH (Respectively)
SCHOOL ZONE HOURS OF OPERATION:	Monday: 7:30 AM – 08:30 AM Tues-Fri: 7:30 AM – 08:30 AM Monday: 13:30 PM – 14:30 PM Tues-Fri: 14:30 PM – 15:30 PM
STUDY DATE & TIME:	02-10/12-2026 (3 Days), 6:00 AM – 6:00 PM
TRAFFIC STUDY VEHICLE COUNT:	4,636
WEATHER CONDITIONS:	FAIR, NO RAIN
# OF LANES:	ONE LANE PER DIRECTION
DIRECTION:	WESTBOUND – EASTBOUND
VIOLATIONS DETECTED:	1,061



Woodmont Charter School, City of Temple Terrace

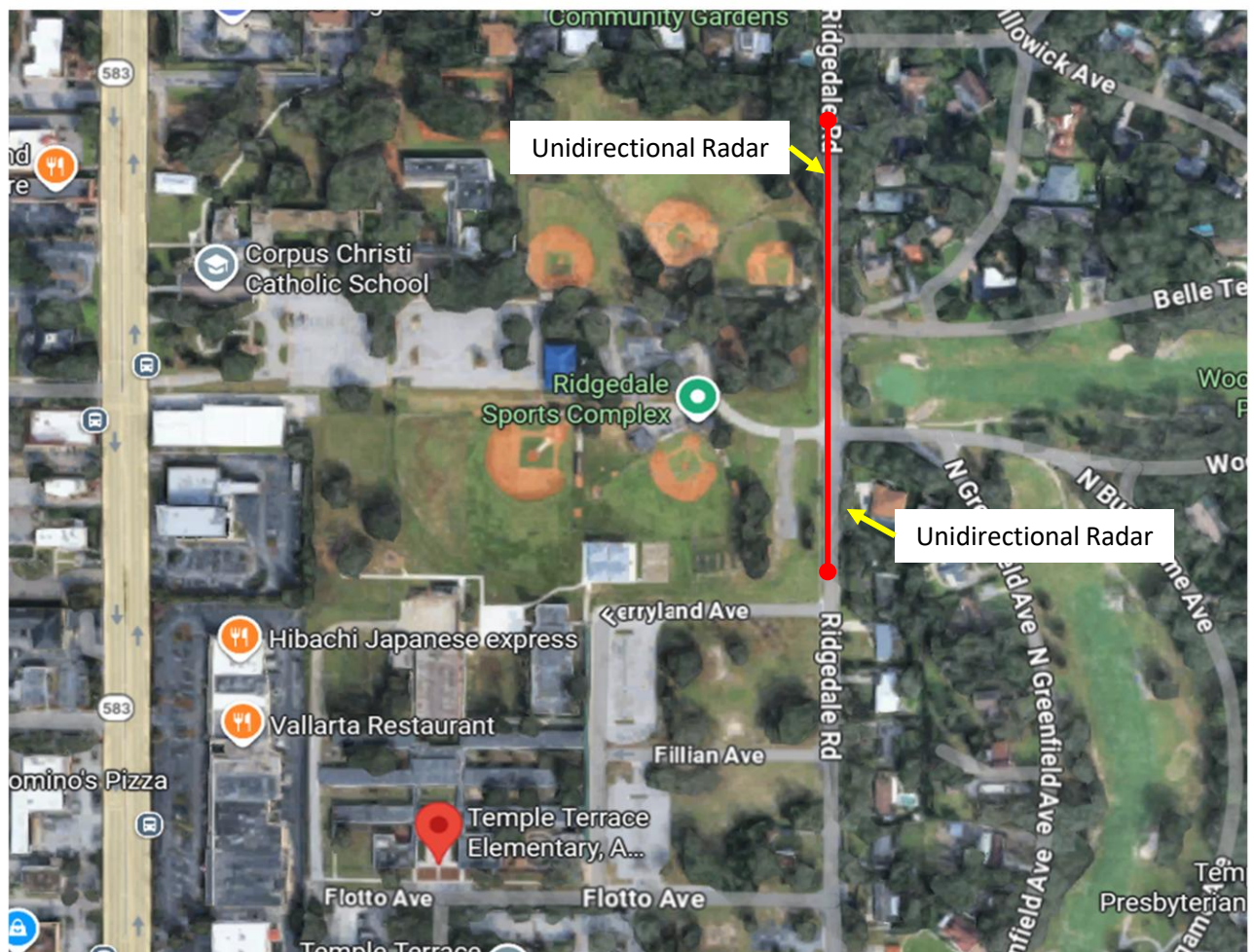


	07:00	08:00	09:00	10:00	11:00	12:00	13:00	14:00	15:00	Total
26+ MPH	189	221	0	0	0	0	0	155	163	728
36+ MPH	0	12	60	79	43	39	70	30	0	333
Total	189	233	60	79	43	39	70	185	163	1,061

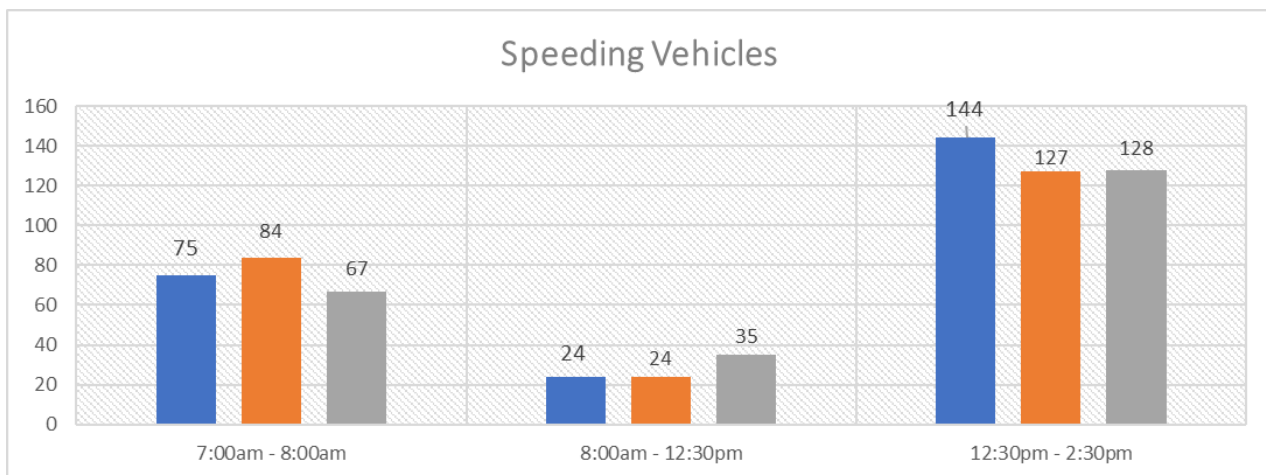
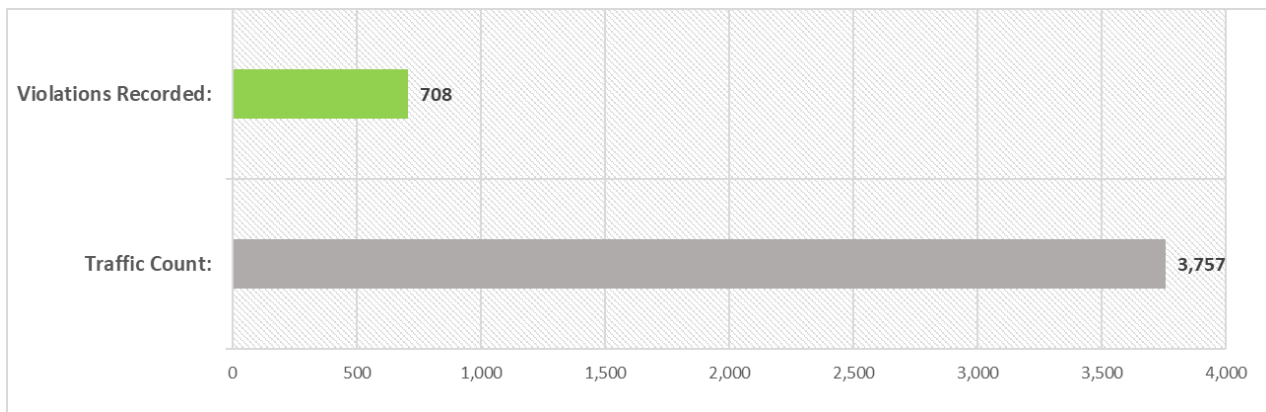
Study Dates	Monday: 7:30am - 08:30am Tues-Fri: 7:30am - 08:30am		Monday: 8:30am - 13:30pm Tues-Fri: 8:30am - 14:30pm		Monday: 13:30pm - 14:30pm Tues-Fri: 14:30pm - 15:30pm		Total Vehicle Count	Total # of Violators	Overall % of Violators
	Vehicle Count	# of Violators	Vehicle Count	# of Violators	Vehicle Count	# of Violators			
2/10/2026	273	151	1,047	115	227	113	1,547	379	24.50%
2/11/2026	264	141	1,034	113	237	105	1,535	359	23.39%
2/12/2026	242	118	1,057	105	255	100	1,554	323	20.79%
Totals	779	410	3,138	333	719	318	4,636	1,061	22.89%

Temple Terrace Elementary School, City of Temple Terrace

STUDY LOCATION: Ridgedale Rd	
SCHOOL ZONE SPEED LIMIT (During Enforced Hrs):	15 MPH
SPEED LIMIT (During Normal Hrs):	25 MPH
VIOLATION TRIGGER SPEED:	26 MPH and 36 MPH (Respectively)
SCHOOL ZONE HOURS OF OPERATION:	7:00 AM – 8:00 AM / 12:30 PM – 2:30 PM
STUDY DATE & TIME:	02-10/12-2026 (3 Days), 6:00 AM – 6:00 PM
TRAFFIC STUDY VEHICLE COUNT:	3,757
WEATHER CONDITIONS:	FAIR, NO RAIN
# OF LANES:	ONE LANE PER DIRECTION
DIRECTION:	NORTHBOUND – SOUTHBOUND
VIOLATIONS DETECTED:	708



Temple Terrace Elementary School, City of Temple Terrace



	07:00	08:00	09:00	10:00	11:00	12:00	13:00	14:00	Total
26+ MPH	226	0	0	0	0	110	57	81	474
36+ MPH	0	28	15	20	9	11	151	0	234
Total	226	28	15	20	9	121	208	81	708

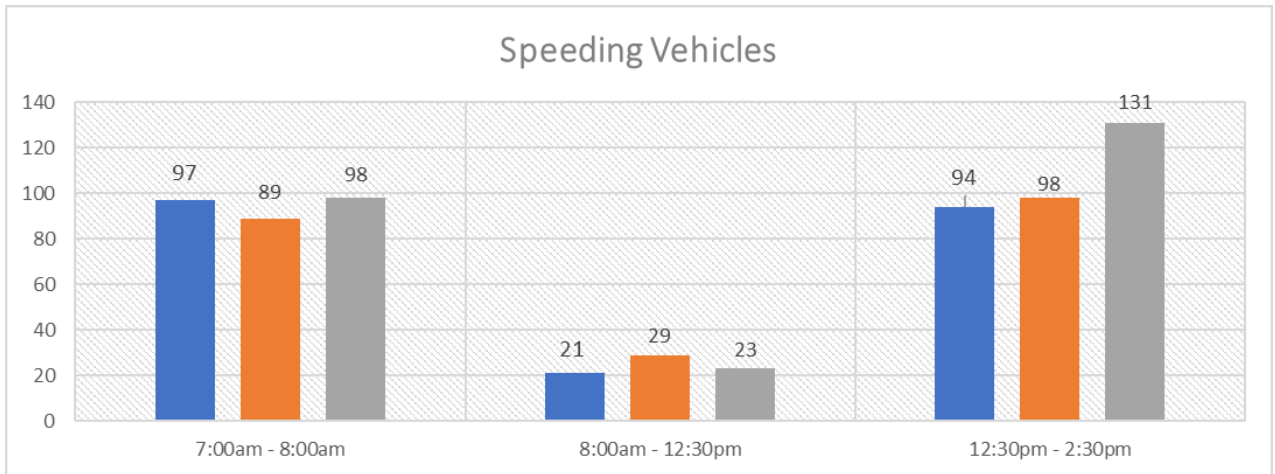
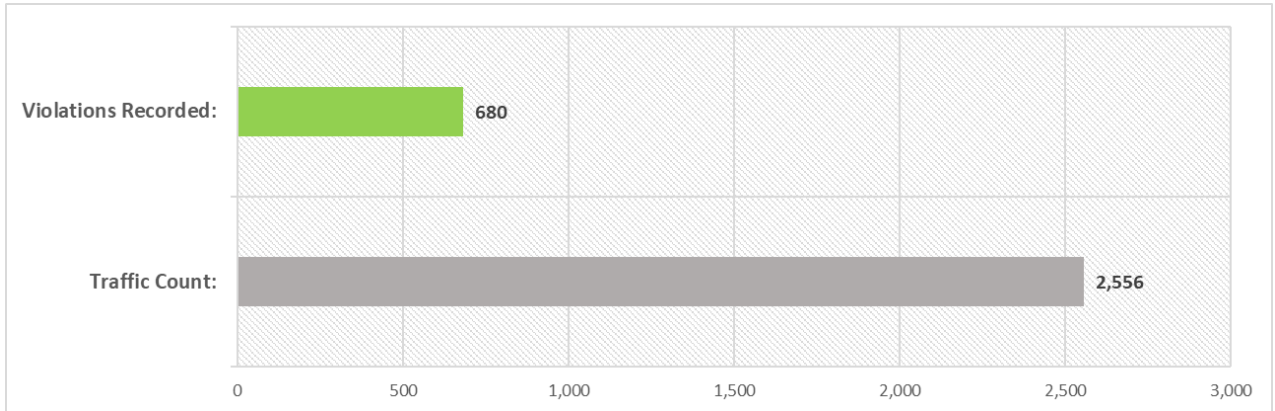
Study Dates	7:00am - 8:00am		8:00am - 12:30pm		12:30pm - 2:30pm		Total Vehicle Count	Total # of Violators	Overall % of Violators
	Vehicle Count	# of Violators	Vehicle Count	# of Violators	Vehicle Count	# of Violators			
2/10/2026	260	75	687	24	324	144	1,271	243	19.12%
2/11/2026	252	84	669	24	312	127	1,233	235	19.06%
2/12/2026	266	67	690	35	297	128	1,253	230	18.36%
Totals	778	226	2,046	83	933	399	3,757	708	18.84%

Lewis Elementary School, City of Temple Terrace

STUDY LOCATION: E Whiteway Dr	
SCHOOL ZONE SPEED LIMIT (During Enforced Hrs):	15 MPH
SPEED LIMIT (During Normal Hrs):	25 MPH
VIOLATION TRIGGER SPEED:	26 MPH and 36 MPH (Respectively)
SCHOOL ZONE HOURS OF OPERATION:	7:00 AM – 8:00 AM / 12:30 PM – 2:30 PM
STUDY DATE & TIME:	02-10/12-2026 (3 Days), 6:00 AM – 6:00 PM
TRAFFIC STUDY VEHICLE COUNT:	2,556
WEATHER CONDITIONS:	FAIR, NO RAIN
# OF LANES:	ONE LANE PER DIRECTION
DIRECTION:	WESTBOUND – EASTBOUND
VIOLATIONS DETECTED:	680



Lewis Elementary School, City of Temple Terrace



	07:00	08:00	09:00	10:00	11:00	12:00	13:00	14:00	Total
26+ MPH	284	0	0	0	0	77	122	81	564
36+ MPH	0	20	21	11	15	6	43	0	116
Total	284	20	21	11	15	83	165	81	680

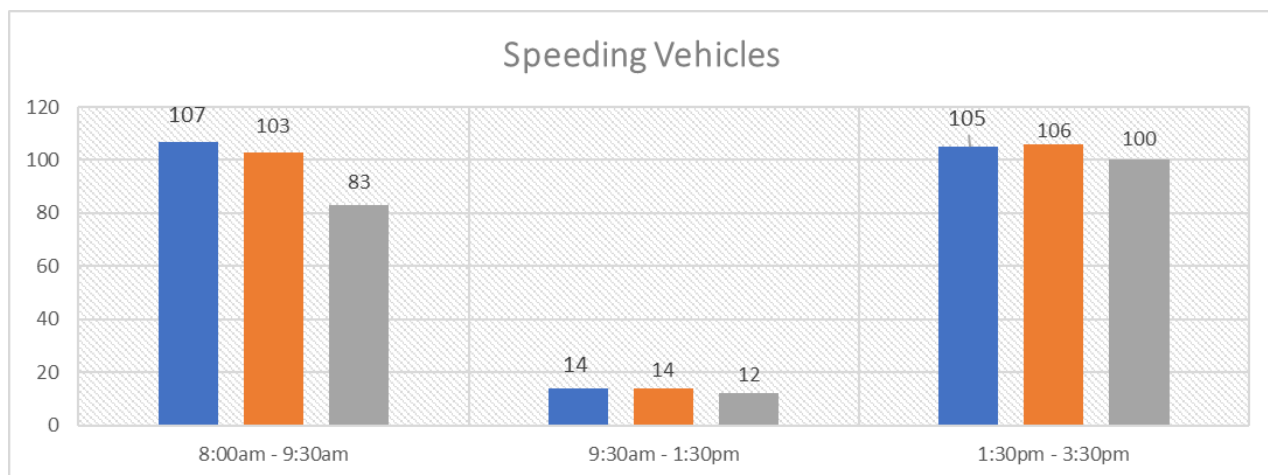
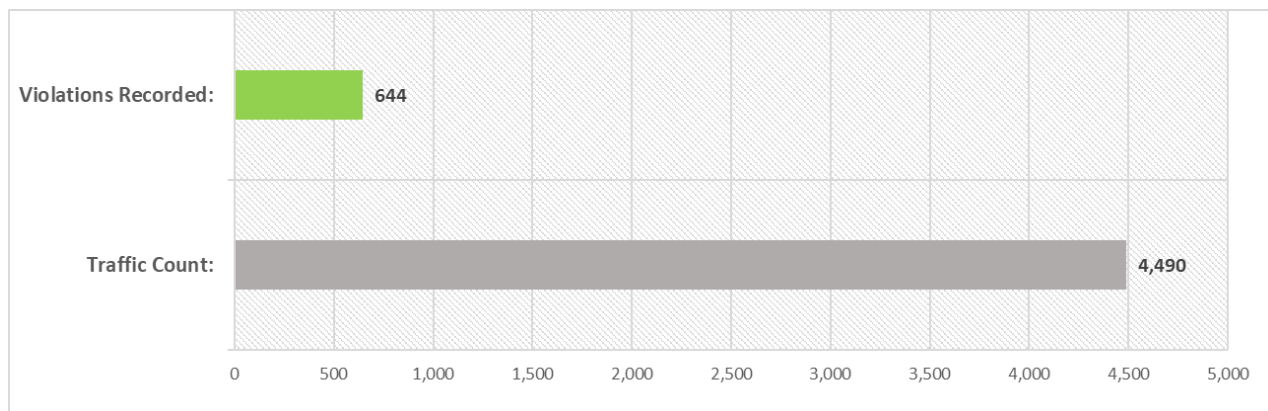
Study Dates	7:00am - 8:00am		8:00am - 12:30pm		12:30pm - 2:30pm		Total Vehicle Count	Total # of Violators	Overall % of Violators
	Vehicle Count	# of Violators	Vehicle Count	# of Violators	Vehicle Count	# of Violators			
2/10/2026	277	97	327	21	222	94	826	212	25.67%
2/11/2026	277	89	321	29	238	98	836	216	25.84%
2/12/2026	294	98	333	23	267	131	894	252	28.19%
Totals	848	284	981	73	727	323	2,556	680	26.60%

Riverhills Elementary Magnet School, City of Temple Terrace

STUDY LOCATION: S Riverhills Dr	
SCHOOL ZONE SPEED LIMIT (During Enforced Hrs):	15 MPH
SPEED LIMIT (During Normal Hrs):	25 MPH
VIOLATION TRIGGER SPEED:	26 MPH and 36 MPH (Respectively)
SCHOOL ZONE HOURS OF OPERATION:	8:00 AM – 9:30 AM / 1:30 PM – 3:30 PM
STUDY DATE & TIME:	02-10/12-2026 (3 Days), 6:00 AM – 6:00 PM
TRAFFIC STUDY VEHICLE COUNT:	4,490
WEATHER CONDITIONS:	FAIR, NO RAIN
# OF LANES:	ONE LANE PER DIRECTION
DIRECTION:	WESTBOUND – EASTBOUND
VIOLATIONS DETECTED:	644



Riverhills Elementary Magnet School, City of Temple Terrace



	08:00	09:00	10:00	11:00	12:00	13:00	14:00	15:00	Total
26+ MPH	260	33	0	0	2	89	174	48	606
36+ MPH	0	5	10	8	9	6	0	0	38
Total	260	38	10	8	11	95	174	48	644

Study Dates	8:00am - 9:30am		9:30am - 1:30pm		1:30pm - 3:30pm		Total Vehicle Count	Total # of Violators	Overall % of Violators
	Vehicle Count	# of Violators	Vehicle Count	# of Violators	Vehicle Count	# of Violators			
2/10/2026	509	107	653	14	315	105	1,477	226	15.30%
2/11/2026	559	103	636	14	300	106	1,495	223	14.92%
2/12/2026	566	83	653	12	299	100	1,518	195	12.85%
Totals	1,634	293	1,942	40	914	311	4,490	644	14.34%

Business Impact Estimate

Proposed Ordinance's Title/Reference:

AN ORDINANCE OF THE CITY COUNCIL OF TEMPLE TERRACE, FL, CREATING THE CITY OF TEMPLE TERRACE CODE OF ORDINANCES CHAPTER 20, ARTICLE IV TITLED "SCHOOL SPEED ZONE ENFORCEMENT PROGRAM AND SPEED DETECTION SYSTEMS"; PROVIDING FOR USE OF SPEED DETECTION SYSTEMS IN ACCORDANCE WITH STATE LAW; PROVIDING FOR DEFINITIONS; PROVIDING FOR USE OF LOCAL HEARING OFFICER; PROVIDING FOR THE DESIGNATION OF SCHOOL SPEED DETECTION ZONE; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS WITH STATE LAW; PROVIDING FOR CODIFICATION; DIRECTING THAT THE ORDINANCE BE FILED WITH THE DEPARTMENT OF STATE; PROVIDING FOR CORRECTION OF SCRIVENER'S ERROR; PROVIDING FOR CONFLICTS; PROVIDING AN EFFECTIVE DATE.

This Business Impact Estimate is provided in accordance with section 166.041 (4), Florida Statutes. If one or more boxes are checked below, this means the City of Temple Terrace is of the view that a business impact estimate is not required by state law¹ for the proposed ordinance, but the City of Temple Terrace is, nevertheless, providing this Business Impact Estimate as a courtesy and to avoid any procedural issues that could impact the enactment of the proposed ordinance. This Business Impact Estimate may be revised following its initial posting.

X - The proposed ordinance is required for compliance with Federal or State law or regulation;

1. Summary of the proposed ordinance (must include a statement of the public purpose, such as serving the public health, safety, morals and welfare):

F.S.S. 316.1896, titled " **Roadways maintained as school zones; speed detection system enforcement; penalties; appeal procedure; privacy; reports.**—," authorizes counties and municipalities to use speed detection systems, which are similar to red light cameras, to enforce school zone speed limits for violations in excess of 10 miles per hour over the applicable speed limit when children are going to or from school and during the entirety of the school day.

The implementation of speed detection cameras within active school zones serves the public safety interest by improving the protection of children, parents, school staff, crossing guards, and other pedestrians during the times they are most vulnerable. School zones experience increased vehicle and pedestrian activity during student arrival and dismissal periods, creating an environment where excessive speed significantly elevates the likelihood and severity of traffic-related injuries.

This ordinance is required to allow the Temple Terrace Police Department the legal mechanism and process to enforce the above referenced measures.

2. An estimate of the direct economic impact of the proposed ordinance on private, for-profit business in the City of Temple Terrace, if any:

The proposed ordinance is not expected to have any economic impact on private, for-profit businesses operating within the city. Its provisions are limited to traffic safety within designated active school zones and do not impose new operational requirements, restrictions, or costs on local businesses.

The ordinance may have an indeterminate, but positive, impact on local government revenues. Of the \$100 fine imposed per violation, \$39.00 or 65%, whichever is greater of the statutory monetary allocation is retained by the city to administer speed detection systems in school zones and for other public safety initiatives. The significance of the impact depends on how often fines are imposed or paid and are indeterminate.

3. Good faith estimate of the number of businesses likely to be impacted by the proposed ordinance:

Based on a good faith assessment, the city anticipates that no private, for-profit businesses will be impacted by the proposed ordinance. Accordingly, the estimated number of businesses affected by the ordinance is zero.

4. Additional information the governing body deems useful (if any):

A traffic study was conducted for all five school zones within the city to evaluate vehicle speeds and traffic patterns. The completed study is available for review and provides the data supporting the proposed ordinance.

Item Cover Page

City Council Item Report

Date: July 7, 2026
From: Jeannie Barlow, Senior Executive Assistant
Item Type: Discussion
Subject: Scheduling a Special Meeting to Adopt a Tentative Millage Rate
Presenter: Andy Ross, Mayor

Recommendation:

It is recommended that City Council schedule a Special Meeting to adopt a tentative millage rate on Tuesday, July 28th at 11:00 am in the Council Chambers.

Discussion:

Pursuant to Florida's Truth in Millage (TRIM) requirements (Section 200.065, Florida Statutes), the City Council must adopt the proposed (tentative) millage rate by resolution and certify it to the Hillsborough County Property Appraiser no later than August 4, 2026.

It is recommended that City Council schedule a Special Meeting to adopt a tentative millage rate by resolution on Tuesday, July 28th at 11:00 am immediately following the Budget Workshop in the Council Chambers.

Resolution/Ordinance Information:

Appropriation Code:

Requirements:

Motion

Cost:

Attachments:

None

Item Cover Page

City Council Item Report

Date: July 7, 2026

From: Jeannie Barlow, Senior Executive Assistant

Item Type: Discussion

Subject: Confirming a Joint City Council-Planning Commission Workshop on August 17th from 4:00 to 5:30 pm at Omar K. Lightfoot Senior Center

Presenter: Carlos Baia, City Manager

Recommendation:

Discussion:

The Hillsborough County Planning Commission has invited the Temple Terrace City Council to participate in a joint workshop on Monday, August 17, from 4:00 to 5:30 p.m. at the Omar K. Lightfoot Senior Center. During the workshop, Planning Commission staff will present the results of the City's community engagement visioning process, including a draft community vision and a summary of public input gathered through the outreach meetings.

Resolution/Ordinance Information:

Appropriation Code:

Requirements:

Motion

Cost:

Attachments:

None

