Council Special Meeting
Temple Terrace, Florida
Thursday, September 3, 2026
5:05 PM
City Hall Council Chambers

Agenda

1. **Call to Order**

2. **New Business**

   2.A. First Public Hearing and First Reading of Ordinance 1603 Adopting the Fiscal Year 2027 Millage Rate

   2.B. First Public Hearing and First Reading of Ordinance 1604 Adopting the Fiscal Year 2027 Annual Budget

3. **Adjournment**

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, beginnings 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 see 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.

Agenda Item: 2.A.

Item Cover Page

Council Special Item Report

Date: September 3, 2026

From: James Ingram, Finance Director

Item Type: Ordinance

Subject: First Public Hearing and First Reading of Ordinance 1603 Adopting the Fiscal Year 2027 Millage Rate

Presenter: James Ingram, Finance Director

Recommendation:

It is recommended that City Council approve Ordinance 1603 on first reading and schedule a public hearing and second reading for September 17, 2026.

Discussion:

In accordance with the applicable provisions of the City Charter and the Florida Statutes, the City Council scheduled two public hearings on the Property Tax Millage Levy. The first hearing is being held today, September 3, 2026, to solicit public comments on the proposed property tax millage levy, prior to the adoption of the Annual Budget for the 2027 Fiscal Year. The agenda has been structured to provide the Council with the opportunity to comply with both City Charter and Florida statutory requirements on the budget and tax levy. The Council has convened a public hearing on the proposed property tax millage levy and made announcements at the public hearing, prior to formal consideration of the attached ordinance: The recommended City of Temple Terrace, Florida property tax millage rate for Fiscal Year 2027 is 6.455 per $1,000 of assessed value, which is the identical mill from the current FY millage rate of 6.455. The recommended property tax millage rate of 6.455 is 0.3515 mills or 5.76% higher than the rolled back rate of 6.1035. The Council should take action to approve the attached ordinance approving the ad valorem tax rate for the upcoming fiscal year. If approved on first reading of the ordinance on September 3, 2026, it is to be scheduled for the second and final reading on September 17, 2025.

Main reasons for ad-valorem tax revenues increasing: A proposed 4% cost of living adjustment to general employees and 2% merit pay increase upon a successful performance evaluation; funding for the third year of a new three-year Fire Union contract; funding for a new one-year Police Union contract; 10% increase in general liability, property insurance, and auto insurance; 12% increase in health insurance.

A two-thirds vote of the governing body is required to adopt the millage rate of 6.4550.

Resolution/Ordinance Information:

AN ORDINANCE OF THE CITY OF TEMPLE TERRACE, FLORIDA, ADOPTING A MILLAGE RATE OF 6.455 MILLS FOR FISCAL YEAR 2027; SAID MILLAGE RATE BEING .3515 MILLS OR 5.76% MORE THAN THE ROLLED BACK RATE OF 6.1035 MILLS; DIRECTING THE CITY CLERK TO PROVIDE CERTIFIED COPIES OF THIS ORDINANCE TO THE COUNTY PROPERTY APPRAISER, COUNTY TAX COLLECTOR, AND THE STATE DEPARTMENT OF REVENUE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

Appropriation Code:

Requirements:

Ordinance

Cost:

Attachments:

1. Ordinance 1603
2. Exhibit 1 - 2027 General Fund Budget with 6.455 Millage
3. Business Impact Estimate - FY 27 Millage Rate

ORDINANCE 1603

AN ORDINANCE OF THE CITY OF TEMPLE TERRACE, FLORIDA, ADOPTING A MILLAGE RATE OF 6.455 MILLS FOR FISCAL YEAR 2027; SAID MILLAGE RATE BEING .3515 MILLS OR 5.76% MORE THAN THE ROLLED BACK RATE OF 6.1035 MILLS; DIRECTING THE CITY CLERK TO PROVIDE CERTIFIED COPIES OF THIS ORDINANCE TO THE COUNTY PROPERTY APPRAISER, COUNTY TAX COLLECTOR, AND THE STATE DEPARTMENT OF REVENUE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

Whereas, in accordance with the City's Charter and the applicable Florida Statutes, the City Manager submitted a recommended budget for Fiscal Year 2027 to the Mayor and City Council; and

Whereas, the Mayor and City Council reviewed said recommended budget; and

Whereas, the Mayor and City Council advised the Property Appraiser of Hillsborough County of its proposed millage rate, its rolled back rate, its adjusted millage rate, its maximum rate for voting purposes, as computed in accordance with Section 200.065, Florida Statutes, and the date, time, and place of its public hearings; and

Whereas, pursuant to Section 200.065, Florida Statutes, all property owners were notified by the Property Appraiser of said proposed millage rate, and a public hearing was conducted on September 3, 2026, at which time all interested persons were provided an opportunity to be heard concerning the tentative millage and the tentative budgets, which were subsequently adopted; and

Whereas, a public notice of the second public hearing was published, pursuant to Section 200.065, Florida Statutes, and was held on September 17, 2026, for the final millage rate and budgets, at which time all interested persons were given an opportunity to be heard; and

Whereas, the gross taxable value for operating purposes not exempt from taxation in Hillsborough County within the City of Temple Terrace has been certified by the Hillsborough County Property Appraiser to the City of Temple Terrace as $3,273,813,523.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF TEMPLE TERRACE, that:

Section 1. The final *ad valorem* tax millage rate for the City of Temple Terrace, Florida for Fiscal Year 2027 shall be 6.455 mills upon every $1,000 of the assessed valuation of all taxable property within the corporate limits of the City of Temple Terrace, Florida.

Section 2. The final millage rate of 6.455 for Fiscal Year 2027 is 5.76%, or .3515 mills more than the rolled back rate of 6.1035 mills, calculated pursuant to Section 200.065, Florida Statutes.

Section 3. The voted debt service millage is 0.

Section 4. The levy herein provided shall be subject to the exemptions allowed by the Constitution and the laws of the State of Florida.

Section 5. The City Clerk shall without delay forward a certified copy of this ordinance to the Property Appraiser and the Tax Collector of Hillsborough County and to the Department of Revenue of the State of Florida.

Section 6. Should any part of this ordinance be 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 7. This ordinance shall take effect immediately upon its adoption.

Passed and ordained by the City Council of the City of Temple Terrace, Florida, this 17th day of September 2026.

Approved by the Mayor this 17th day of September 2026.

(Corporate Seal)

X

Andrew Ross, Mayor
Chair of the City Council

Attest:

X

Lynda Sader
City Clerk

Approved as to form and content:

X

Ernest Mueller
City Attorney

EXHIBIT 1 – CITY OF TEMPLE TERRACE PROPOSED FISCAL YEAR 2027 BUDGET

GENERAL FUND

Revenues by Major Source

With Millage Rate at 6.455

Revenues

Source	Actual FY 2024	Actual FY 2025	Adjusted Budget FY 2026	Est. Total FY 2026	Proposed Budget FY 2027
Ad Valorem Taxes	$18,202,548	$19,259,850	$19,748,581	$19,764,500	$20,086,343
Utility & Other Taxes	4,662,618	5,477,333	5,164,875	5,303,000	5,484,750
Licenses & Permits	416,040	418,572	428,600	407,100	415,220
Franchise Fees	2,920,440	2,988,152	2,931,490	3,556,500	3,606,130
Intergovernmental Revenue	5,304,662	4,991,870	5,052,611	5,150,219	4,436,345
Charges for Services	1,464,079	1,665,345	1,544,989	1,790,594	1,925,656
Culture & Recreation	922,604	965,616	918,260	961,360	947,800
Fines & Forfeitures	404,127	330,643	344,597	485,380	360,357
Rental Fees	469,753	239,686	236,880	248,798	282,334
Interest Earnings	2,010,457	1,555,223	1,547,688	1,252,658	1,168,938
Contributions/Donations	55,192	50,816	40,000	73,788	58,788
Administrative Overhead	2,233,087	1,349,649	1,410,899	1,385,192	1,965,930
Miscellaneous	1,094,792	932,516	580,909	711,414	498,719
Transfers	0	0	100,000	0	0
Reserves/ Appropriated Fund Bal.	0	0	8,917,271	0	0
Total Revenue with Fund Balance	**$40,160,399**	**$40,225,271**	**$48,967,650**	**$41,090,503**	**$41,237,310**

Expenditures

Category	Actual FY 2024	Actual FY 2025	Adjusted Budget FY 2026	Est. Total FY 2026	Proposed Budget FY 2027
Personnel Services	$27,009,454	$29,215,254	$30,931,042	$30,134,685	$32,792,597
Professional Services	2,013,648	5,480,498	3,897,772	2,524,620	2,116,938
Office & Building Charges	3,226,849	4,055,546	4,018,120	3,989,909	3,328,414
Materials & Supplies	1,797,672	1,952,640	2,160,106	2,130,223	1,759,044
Capital Outlay	2,467,139	1,484,987	6,642,683	3,351,016	0
Debt	56,527	352,343	0	0	0
Grants & Aids	30,846	25,838	40,000	32,529	30,000
Other Uses	1,636,208	2,647,822	1,277,927	1,253,368	1,210,317
Total	$38,238,343	$45,214,928	$48,967,650	$43,416,350	$41,237,310

Exhibit 1

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: AN ORDINANCE OF THE CITY OF TEMPLE TERRACE, FLORIDA TO APPROVE THE FY 2027 TAX LEVY (MILLAGE RATE)

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 law[1] 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 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 public purpose, such as serving the public health, safety, morals and welfare):

Adoption of the Fiscal Year 2027 tax levy, in accordance with Florida State statutes, allows for the continuance of general governmental services to the public, including police, fire/ems, roadway and stormwater maintenance, parks, ballfields, playgrounds, library, and funds to administer these to serve the public health, safety, morals, and welfare of the community.

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:

Commercial property owners will continue to receive the same level of government City services at the same property tax rate, 6.455, as Fiscal Year 2026.

3. Good faith estimate of the number of businesses likely to be impacted by the proposed ordinance: 1250

4. Additional information the governing body deems useful (if any): None

Agenda Item: 2.B.

Item Cover Page

Council Special Item Report

Date: September 3, 2026

From: James Ingram, Finance Director

Item Type: Ordinance

Subject: First Public Hearing and First Reading of Ordinance 1604 Adopting the Fiscal Year 2027 Annual Budget

Presenter: James Ingram, Finance Director

Recommendation:

It is recommended that City Council approve the ordinance on first reading and schedule a public hearing and second reading for September 17, 2026.

Discussion:

The proposed 2027 budget reflects the following:

The millage rate of 6.455 has not changed from last year's millage rate.

4% COLA salary increase for general employees

2% merit pay increase upon a successful performance evaluation

5.3% reduction in operating expenditures

$394,588 in General Fund Capital projects using unspent savings from previously unassigned general fund balance.

$1,500,000 of resurfacing projects, reimbursable from the County's surtax funds.

An additional $230,000 of Capital equipment for stormwater and streets projects from the Street Improvement Fund.

$1,539,228 for Capital Projects and equipment funded through the Community Investment Tax (CIT), including $899,228 in Public Safety projects and equipment, $525,000 in Parks and Recreation, and $75,000 in City Hall improvements.

A 15% increase in single family residential and commercial water, sewer, and irrigation rates beginning October 1, 2026, to offset costs related to the City of Tampa sewer rates and Water & Sewer infrastructure improvements, most notably upgrades to the Water Treatment Plant and funding costs for the PFAS remediation project. The FY 27 capital costs for these improvements are budgeted at $18,257 or 76.4% of all capital expenditures in the FY 27 budget.

No Sanitation rate increase is being budgeted for FY 27. One new Sanitation Commercial Front Load Truck for $475,000 is budgeted.

No new projects for the Water and Sewer Utilities Renewal and Replacement Fund have been budgeted. The City will focus on completing existing projects as well as the previously mentioned Water Treatment Plant upgrades and PFAS remediation project.

Other capital costs include $40,000 for the continuation of the iHydrant program, $375,000 from the Sewer Improvement Fund for a non-CDL Vacuum Truck, and $85,000 for the Fleet Fund for an awning shade covering and forklift.

Resolution/Ordinance Information:

AN ORDINANCE OF THE CITY OF TEMPLE TERRACE, FLORIDA, ADOPTING THE FINAL OPERATING BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2026 AND ENDING SEPTEMBER 30, 2027, AND THE CAPITAL IMPROVEMENT BUDGET; ACKNOWLEDGING SATISFACTION OF STATUTORY REQUIREMENTS FOR PREPARING AND ADOPTING THE BUDGET; AUTHORIZING THE CITY MANAGER TO ISSUE SUCH INSTRUCTIONS AS ARE NECESSARY TO ACHIEVE AND ACCOMPLISH THE SERVICE PROGRAMS; AUTHORIZING THE CITY MANAGER OR THE FINANCE DIRECTOR TO TRANSFER MONIES AMONG THE DEPARTMENTS AND PROGRAMS WITHIN ANY FUND; AUTHORIZING THE CITY MANAGER OR THE FINANCE DIRECTOR, UPON RECEIPT OF A DONATION OR GRANT, TO APPROPRIATE SAID FUNDS IN THE EXPENDITURE LINE ITEM OF THE PROGRAM AS REQUESTED BY THE DONOR/GRANTOR; ADOPTING THE RECITALS AS LEGISLATIVE FINDINGS AND INTENT; PROVIDING A

SEVERABILITY CLAUSE; PROVIDING AN EFFECTIVE DATE.

Appropriation Code:

Requirements:

Ordinance

Cost:

Attachments:

1. Ordinance 1604
2. Exhibit 1 - FY 2027 Budget Summary- For Agenda
3. Exhibit 2 - FY 27 Proposed Capital Budget
4. Business Impact Estimate FY 27 Budget

ORDINANCE 1604

AN ORDINANCE OF THE CITY OF TEMPLE TERRACE, FLORIDA, ADOPTING THE FINAL OPERATING BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2026 AND ENDING SEPTEMBER 30, 2027, AND THE CAPITAL IMPROVEMENT BUDGET; ACKNOWLEDGING SATISFACTION OF STATUTORY REQUIREMENTS FOR PREPARING AND ADOPTING THE BUDGET; AUTHORIZING THE CITY MANAGER TO ISSUE SUCH INSTRUCTIONS AS ARE NECESSARY TO ACHIEVE AND ACCOMPLISH THE SERVICE PROGRAMS; AUTHORIZING THE CITY MANAGER OR THE FINANCE DIRECTOR TO TRANSFER MONIES AMONG THE DEPARTMENTS AND PROGRAMS WITHIN ANY FUND; AUTHORIZING THE CITY MANAGER OR THE FINANCE DIRECTOR, UPON RECEIPT OF A DONATION OR GRANT, TO APPROPRIATE SAID FUNDS IN THE EXPENDITURE LINE ITEM OF THE PROGRAM AS REQUESTED BY THE DONOR/GRANTOR; ADOPTING THE RECITALS AS LEGISLATIVE FINDINGS AND INTENT; PROVIDING A SEVERABILITY CLAUSE; PROVIDING AN EFFECTIVE DATE.

Whereas, in accordance with the City's Charter and the applicable Florida Statutes, the City Manager submitted to the Mayor and City Council a recommended operating budget for Fiscal Year beginning October 1, 2026 and ending September 30, 2027, and a recommended capital improvement budget necessary to carry on the City government; and

Whereas, the Mayor and City Council reviewed both recommended budgets upon receipt; and

Whereas, the Mayor and City Council timely advised the Hillsborough County Property Appraiser of the City's proposed millage rate, its rolled back rate, adjusted millage rate, and maximum rate for voting purposes as computed in accordance with Section 200.065, Florida Statutes, as well as the date, time, and place of the City Council's public hearings thereon; and

Whereas, pursuant to Section 200.065, F.S., all property owners were notified by the Hillsborough County Property Appraiser of the City's proposed millage rate; and

Whereas, the City Council held a public hearing on September 3, 2026 at which time all interested persons were provided an opportunity to be heard concerning the tentative millage and the tentative budgets, which were subsequently adopted at the September 17, 2026 public hearing; and

Whereas, pursuant to Section 200.065, Florida Statutes, public notice was published of the second public hearing, held on September 17, 2026, for the final millage rate and budgets, at which time all interested persons were given an opportunity to be heard; and

Whereas, the City of Temple Terrace set forth the appropriations and revenue estimates for the Budget for Fiscal Year 2027 in the amount of $127,095,185 which was adopted as the City's final budget; and

WHEREAS, in City Council meetings duly assembled the Mayor and City Council have examined and carefully considered the budgets.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF TEMPLE TERRACE, that:

Section 1. The City Manager's recommended final operating budget for the 2027 Fiscal Year, in the amount of $127,095,185 attached hereto as Exhibit 1 and made a part hereof, and the capital improvement budget, attached hereto as Exhibit 2 and made a part hereof, are hereby adopted.

Section 2. The budget preparation and adoption requirements of State and local law have been satisfied.

Section 3. The City Manager is authorized and directed to issue such instructions and directives that are necessary to achieve and accomplish the services programs authorized by the adoption of the budgets.

Section 4. The City Manager or the Finance Director is authorized, for reasons of economy or efficiency, to transfer appropriations for expenses from one account to another account of the budget among programs within an operating fund, providing that total appropriations for each fund, including capital outlay accounts related thereto, shall not be increased thereby and such action does not result in the discontinuance of a program. Otherwise, consistent with Section 6.04 of the City of Temple Terrace City Charter, amendments to the budget shall be made through the adoption of resolutions.

Section 5. The City Manager or Finance Director is authorized, upon receipt of a donation or grant, to appropriate said funds in the expenditure line item of the program requested by the donor or grantor.

Section 6. The recitals to this ordinance are hereby adopted as legislative findings and intent pertaining to this ordinance.

Section 7. Should any part of this ordinance be declared invalid by a court of competent jurisdiction, to the fullest extent permitted by law such part or parts declared to be invalid shall be severable, and the remaining part or parts hereof shall continue to be in full force and effect.

Section 8. This ordinance shall take effect immediately upon becoming a law.

Passed and ordained by the City Council of the City of Temple Terrace, Florida, this 17th day of September 2026.

APPROVED BY THE MAYOR THIS 17th DAY OF SEPTEMBER 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

EXHIBIT 1

BUDGET SUMMARY – ALL FUNDS

Fund Balances, Comparisons, & Summaries

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

Fund Balances

Computation of Estimated Fund Balances at October 1, 2026

Source	Actual FY 2024	Actual FY 2025	Adjusted Budget FY 2026	Est. Total FY 2026	Proposed Budget FY 2027
Ad Valorem Taxes	$18,202,548	$19,259,850	$19,748,581	$19,764,500	$20,086,343
Utility & Other Taxes	4,662,618	5,477,333	5,164,875	5,303,000	5,484,750
Licenses & Permits	416,040	418,572	428,600	407,100	415,220
Franchise Fees	2,920,440	2,988,152	2,931,490	3,556,500	3,606,130
Intergovernmental Revenue	5,304,662	4,991,870	5,052,611	5,150,219	4,436,345
Charges for Services	1,464,079	1,665,345	1,544,989	1,790,594	1,945,656
Culture & Recreation	922,604	965,616	918,260	961,360	947,800
Fines & Forfeitures	404,127	330,643	344,597	485,380	360,357
Rental Fees	469,753	239,686	236,880	248,798	262,334
Interest Earnings	2,010,457	1,555,223	1,547,688	1,252,658	1,168,938
Contributions/Donations	55,192	50,816	40,000	73,788	58,788
Administrative Overhead	2,233,087	1,349,649	1,410,899	1,385,192	1,965,930
Miscellaneous	1,094,792	932,516	580,909	711,414	498,719
Transfers	0	0	100,000	0	0
Reserves/ Appropriated Fund Bal.	0	0	8,917,271	0	0
Total Revenue with Fund Balance	**$40,160,399**	**$40,225,271**	**$48,967,650**	**$41,090,503**	**$41,237,310**

*Budgeted Revenue + Reserve for Contingency = Budgeted Expenses

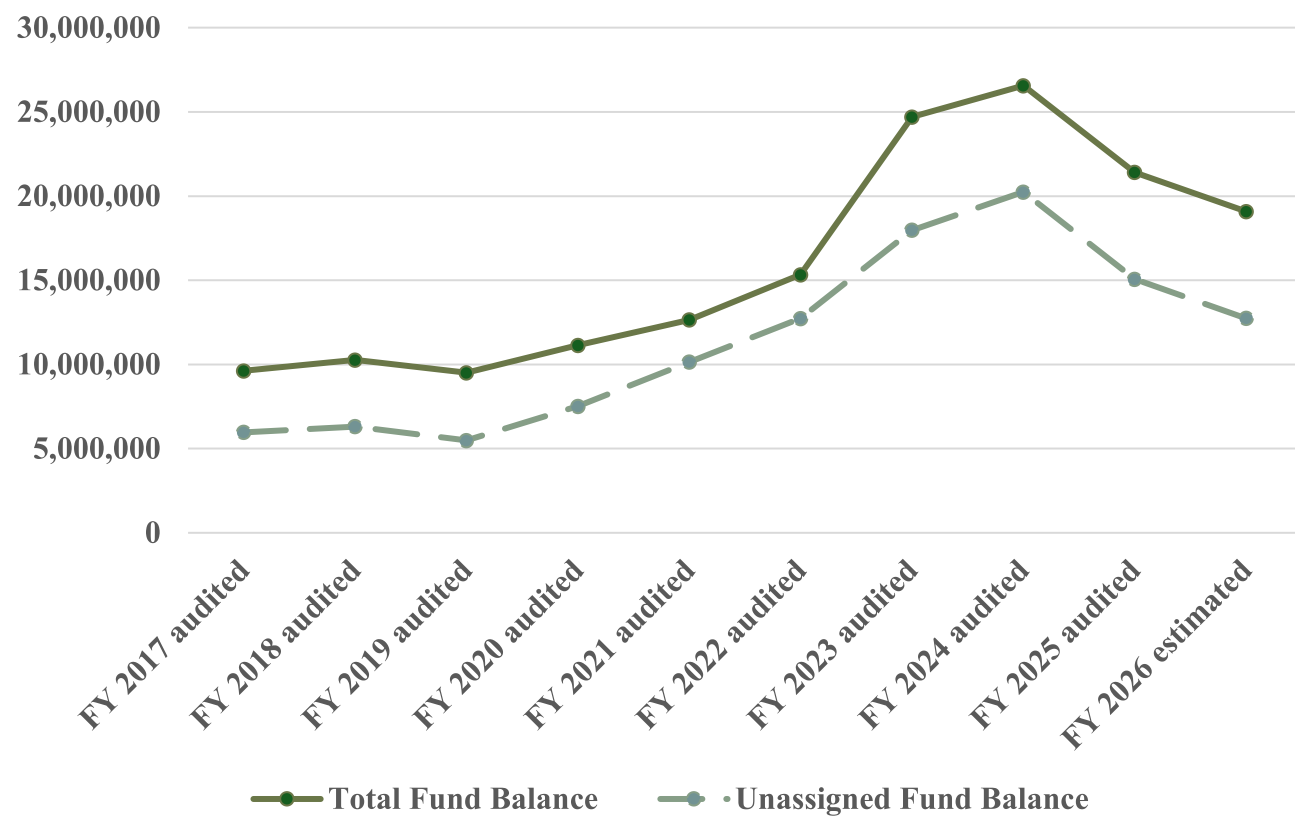
Audited General Fund unassigned fund balance for Sep-30-2025 was $15,068,913. Estimated FY 2026 reduction to unassigned reserves is $2,325,847 getting an estimated $12,743,066 of unassigned General Fund balance for Oct-01-2026. The estimated fund balance, including non-spendable, assigned, restricted and committed is $19,087,069.

General Fund Unassigned Fund Balance

Fiscal Year Ending Balance	Total Fund Balance	Unassigned Fund Balance	Operational Expenditures	Fund Ratio- Unassigned Fund Balance
FY 2026 estimated	$19,087,069	$12,743,066	$40,026,993	31.84%
FY 2025 audited	21,412,916	15,068,913	43,033,517	35.02%
FY 2024 audited	26,564,096	20,240,146	34,134,241	59.30%
FY 2023 audited	24,697,809	17,976,094	30,261,198	59.40%
FY 2022 audited	15,335,950	12,735,567	28,891,223	44.08%
FY 2021 audited	12,647,349	10,148,319	26,714,118	37.99%
FY 2020 audited	11,141,679	7,515,095	25,191,274	29.83%
FY 2019 audited	9,511,791	5,485,173	26,570,691	20.64%
FY 2018 audited	10,263,950	6,314,505	23,100,032	27.34%
FY 2017 audited	9,619,223	5,975,077	22,356,903	26.73%

Note: The Fund Ratio is calculated on operating expenditures only. This does not include assigned balances that are included in the auditor's calculation of fund balance operation ratio. The drop in the unassigned fund balance from FY 2025 audited to FY 2026 estimated is due to carry-over expenditures and expenditures budgeted and spent from unassigned fund balance.

General Fund Unassigned Fund Balance & Total Fund Balance



FY 2027 Budget Summary

The operating budget expenditures of the City of Temple Terrace are 11.45% more than last year's total operating expenditures.

Computation of Total Operating Budget

	FY 2026 Adopted Budget	FY 2027 Proposed Budget
Total Budget	$100,470,833	$127,095,185
Less Interfund Transfers	(5,725,077)	(13,999,181)
Subtotal	94,745,756	113,096,004
Less Capital Outlay Expenditures	(14,355,891)	(23,501,228)
Total Operating Budget	$80,389,865	$89,594,776
FY 2027 Operating Budget Increase	N/A	$9,204,911
FY 2027 Operating Budget % Increase	N/A	11.45%

FY 2027 Estimated Revenues, Transfers, & Others

	General Fund	Special Revenue Funds	Debt Service Fund	Enterprise Funds	Internal Service Funds	Total
Ad Valorem Taxes 6.455	$20,086,343	$0	$0	$0	$0	$20,086,343
Other Taxes	5,484,750	4,685,000	0	0	0	10,169,750
Impact Fees	0	100,000	0	250,000	0	350,000
Licenses & Permits	415,220	623,168	0	0	0	1,038,388
Franchise Fees	3,606,130	0	0	0	0	3,606,130
Intergovernmental Revenue	4,436,345	821,690	0	250,000	0	5,508,035
Charges for Services	1,925,656	0	0	27,549,194	138,065	29,612,915
Culture & Recreation	947,800	0	0	0	0	947,800
Fines & Forfeitures	360,357	0	0	0	0	360,357
Rental Fees	282,334	0	0	0	0	282,334
Interest Earnings	1,168,938	340,000	0	590,052	500	2,099,490
Contributions/Donations	58,788	0	0	0	0	58,788
Administration Overhead	1,965,930	0	0	0	287,366	2,253,296
Revenue/GO Bond	0	0	0	12,554,500	0	12,554,500
Miscellaneous	498,719	0	0	833,269	0	1,331,988
Total Revenues	$41,237,310	$6,569,858	$0	$42,027,015	$425,931	$90,260,114
Transfers In	0	1,190,427	908,754	11,900,000	0	13,999,181
Fund Bal/Res/Net Assets	0	9,589,509	0	12,770,424	475,957	22,835,890
2026-2027 Total	$41,237,310	$17,349,794	$908,754	$66,697,439	$901,888	$127,095,185

FY 2027 Expenditures

	General Fund	Special Revenue Funds	Debt Service Fund	Enterprise Funds	Internal Service Funds	Total
General Government	$7,098,263	$719,687	$0	$0	$0	$7,817,950
Public Safety	25,206,462	1,695,191	0	0	0	26,901,653
Physical Environment	3,104,835	1,263,074	0	41,139,039	0	45,506,948
Streets/Transportation	506,363	2,105,000	0	0	0	2,611,363
Economic Environment	0	3,200	0	0	0	3,200
Culture & Recreation	4,111,070	556,000	0	0	0	4,667,070
Other Financing Uses	0	0	0	0	677,885	677,885
Debt	0	0	908,754	654,500	0	1,563,254
Subtotal	$40,026,993	$6,342,152	$908,754	$41,793,539	$677,885	$89,749,323
Transfers Out	1,190,427	908,754	0	11,900,000	0	13,999,181
Fund Bal./Res./Net Position	19,890	10,098,888	0	13,003,900	224,003	23,346,681
Total Expenditures	$41,237,310	$17,349,794	$908,754	$66,697,439	$901,888	$127,095,185

Note: The proposed, adopted, and/or final budgets are on file in the office of the taxing authority as a public record.

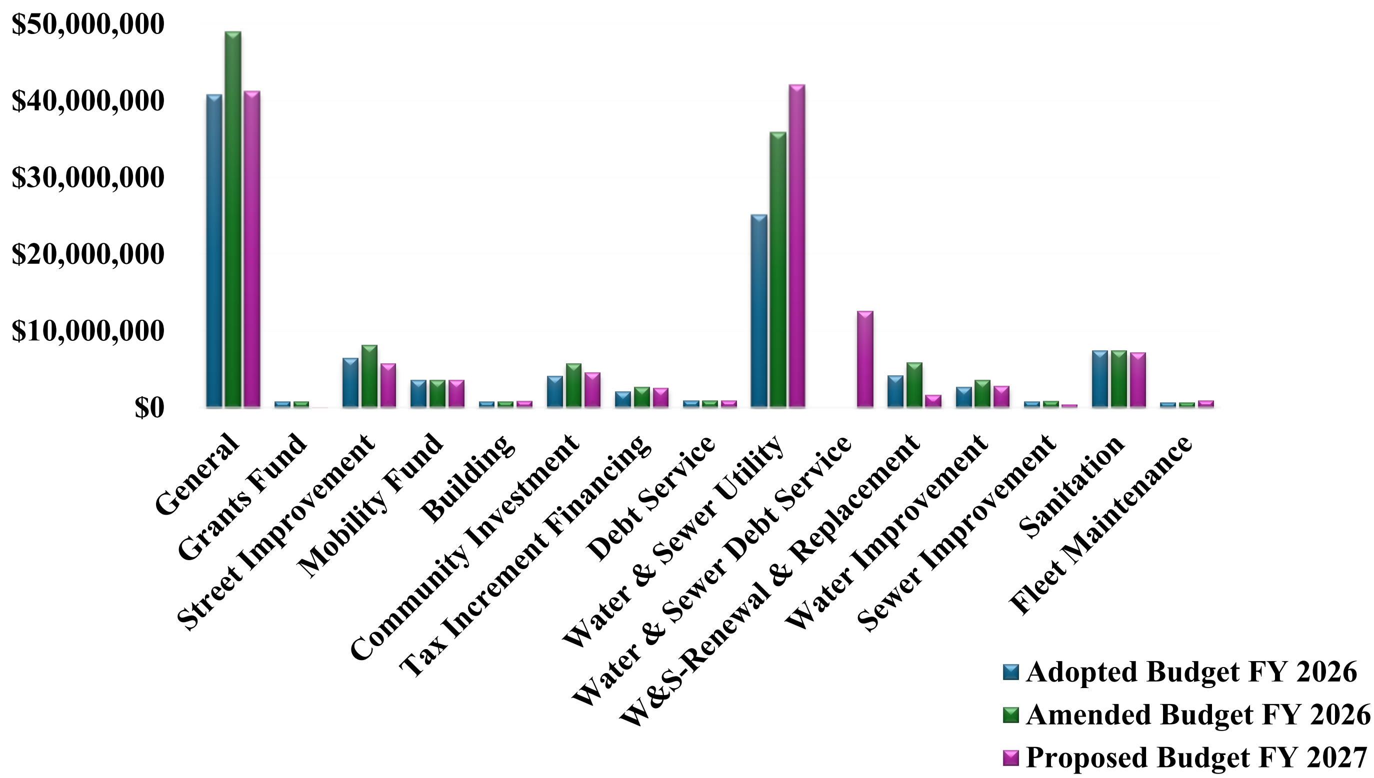
Adopted Transfers FY 2027

Fund	Revenue	Fund	Expenditure
Building Fund	220,972	General Fund	(220,972)
Tax Incremental Financing (TIF) Fund	969,455	General Fund	(969,455)
Debt Service Fund	908,754	Tax Incremental Financing (TIF) Fund	(908,754)
Water & Sewer Utility Fund	11,900,000	Water & Sewer Debt Service Fund	(11,900,000)
Total Revenue	**$13,999,181**	Total Expenditure	**($13,999,181)**

Comparison of 2026 & 2027 Fund Budgets

Fund	Fund Title	Adopted Budget FY 2026	Amended Budget FY 2026	Proposed Budget FY 2027	Difference (Requested-Amended)	Percentage Difference
001	General	$40,755,896	$48,967,650	$41,237,310	($7,730,340)	-15.79%
125	Grants Fund	817,163	817,163	5,725	(811,438)	-99.30%
130	Street Improvement	6,445,716	8,150,441	5,756,544	(2,393,897)	-29.37%
145	Mobility Fund	3,630,574	3,630,574	3,615,322	(15,252)	-0.42%
150	Building	765,328	800,323	844,140	43,817	5.47%
160	Community Investment	4,127,877	5,751,735	4,554,600	(1,197,135)	-20.81%
170	Tax Increment Financing	2,092,800	2,654,515	2,573,463	(81,052)	-3.05%
210	Debt Service	907,134	907,134	908,754	1,620	0.18%
410	Water & Sewer Utility	25,177,445	35,939,669	42,083,736	6,144,067	17.10%
420	Water & Sewer Debt Service	0	0	12,554,500	12,554,500	100.00%
430	W&S-Renewal & Replacement	4,157,653	5,841,803	1,675,561	(4,166,242)	-71.32%
440	Water Improvement	2,661,485	3,590,164	2,790,930	(799,234)	-22.26%
450	Sewer Improvement	822,486	858,487	405,777	(452,710)	-52.73%
480	Sanitation	7,428,672	7,448,841	7,186,935	(261,906)	-3.52%
510	Fleet Maintenance	680,604	685,932	901,888	215,956	31.48%
	Gross Total	$100,470,833	$126,044,431	$127,095,185	$1,050,754	N/A
	Less Transfers	5,725,077	5,725,077	13,999,181	8,274,104	N/A
	Total	**$97,773,857**	**$120,319,354**	**$113,096,004**	**($7,223,350)**	**-6.00%**

Chart of 2026 & 2027 Fund Budgets



PERSONNEL

Full-Time Equivalents (FTE) by Department General Fund

Department	Actual FY 2025	Original Budget FY 2026	Budget FY 2027 Adjustments	Budget FY 2027 Total
Legislative	3.50	4.00	(0.70)	**3.30**
Legal	2.00	2.00	0.70	**2.70**
Executive	4.00	2.00	-	**2.00**
Office of Innovation	N/A	1.00	1.00	**2.00**
Marketing & Communication	3.00	3.00	-	**3.00**
Human Resources	6.00	6.00	(1.00)	**5.00**
Information Technology	3.00	3.00	-	**3.00**
Finance - Accounting, Budget & Audit	5.75	5.75	-	**5.75**
Finance - Business Tax Receipts	1.65	1.65	-	**1.65**
Comprehensive Planning (Community Development)	3.25	3.25	-	**3.25**
Code Compliance	5.00	5.00	-	**5.00**
Police - Administration & Operations	65.00	65.00	-	**65.00**
Police - Public Safety Communications	12.00	12.00	-	**12.00**
Fire - Administration & Operations	57.00	57.00	-	**57.00**
Fire - Risk Reduction	4.00	4.00	-	**4.00**
Library	14.25	14.25	-	**14.25**
Leisure Services - Administration & Facilities	35.00	11.70	(1.00)	**10.70**
Leisure Services - Cultural Services	N/A	7.30	-	**7.30**
Leisure Services - Athletics	N/A	14.05	-	**14.05**
Leisure Services - Special Events	N/A	2.45	-	**2.45**
Parks Ground/ Field Maintenance	7.00	7.00	1.00	**8.00**
Facility Maintenance	5.00	5.00	-	**5.00**
Stormwater	2.00	2.20	-	**2.20**
Roadway Maintenance/ Transportation	3.00	2.80	-	**2.80**
Ground Maintenance	8.00	8.00	-	**8.00**
Public Works – Operations	-	-	-	-
Utilities	-	-	-	-
Total General Fund	**249.40**	**249.40**	**-**	**249.40**

Personnel Full-Time Equivalents (FTE) by Department All Other Funds

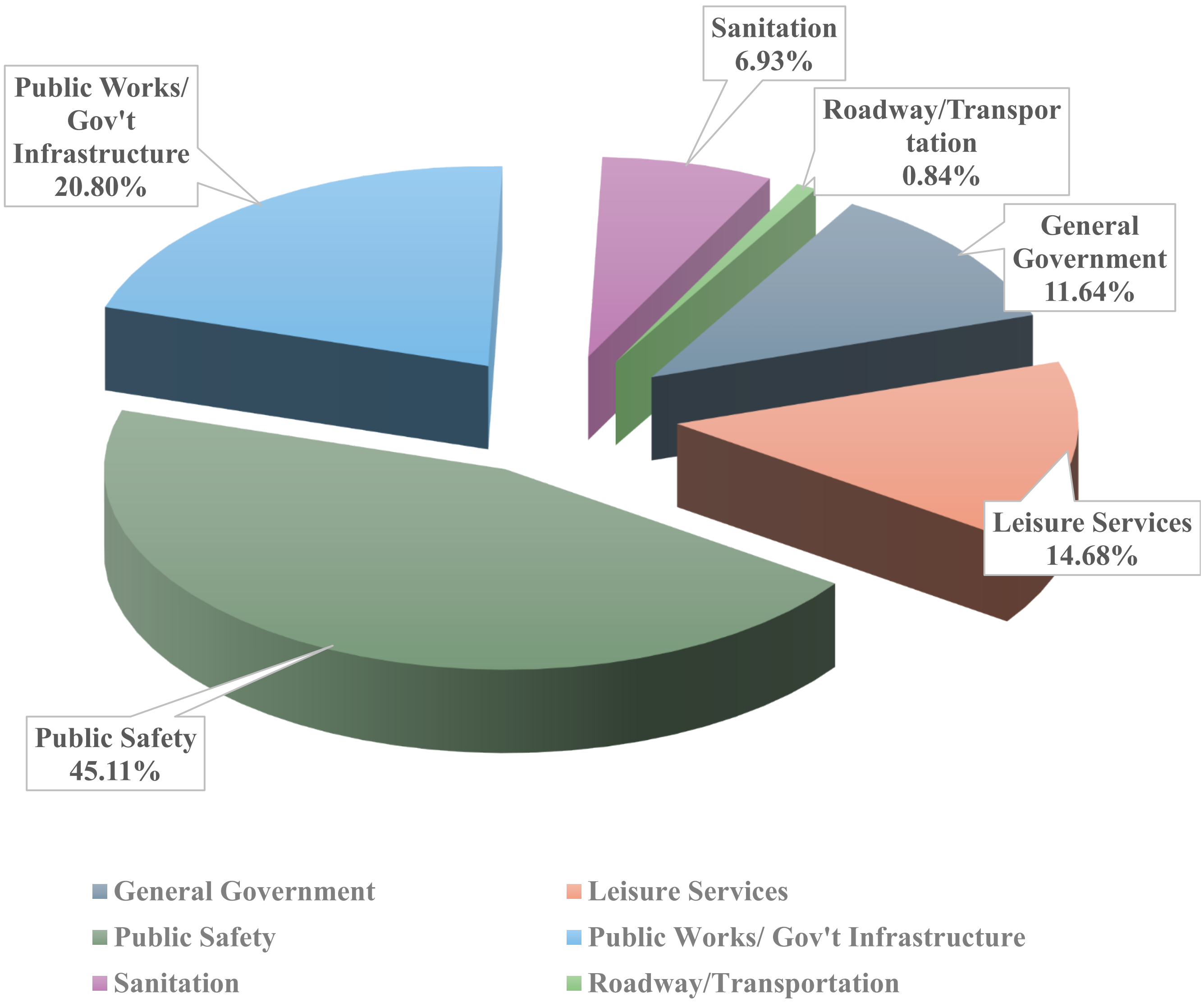
Department	Budget FY 24 Total	Budget FY 25 Total	Budget FY 26 Total	Budget FY 27 Position Changes	Budget FY 27 Total
Building Fund - Permits	7.50	6.75	6.75	-	6.75
Water & Sewer—Finance	9.00	8.85	7.85	-	7.85
Meter Technicians - Finance	N/A	N/A	3.00	-	3.00
Water & Sewer—Utilities	33.30	32.50	32.50	(4.00)	28.50
Office of Innovation	N/A	N/A	-	2.00	2.00
Engineering	3.20	5.00	5.00	2.00	7.00
Sanitation Fund	16.50	19.50	22.50	0.50	23.00
Fleet Maintenance Fund	4.00	5.00	5.00	(0.50)	4.50
Total Other Funds	**73.50**	**77.60**	**82.60**	**-**	**82.60**

All Fund FTEs

Total all funds	**324.25**	**327.00**	**332.00**	**-**	**332.00**

Personnel by Function FY 2027

General Government	38.65	11.64%
Leisure Services	48.75	14.68%
Public Safety	149.75	45.11%
Public Works/ Gov't Infrastructure	69.05	20.80%
Sanitation	23.00	6.93%
Roadway/Transportation	2.80	0.84%
	332.00	100.00%



REVENUE & EXPENDITURE SUMMARIES OVERVIEW

This section provides position and budget summaries for all departments in the City of Temple Terrace to include General Fund, Special Funds, Enterprise Funds, and Internal Funds. The dollar summaries are based on actual expenditures for prior years, current appropriations, current estimates, and budget for the upcoming FY 2027. Revenue Categories and capital expenditures are summarized by program for each fund, category, account, and element.

These budget summaries provide a very brief overview of the details contained in this budget book. Other detail information will be contained in the Fund Sections, or the Capital Section.

Revenue Summary

Revenues by Fund and Major Revenue Category

General Fund Revenues

Source	Actual FY 2024	Actual FY 2025	Adjusted Budget FY 2026	Est. Total FY 2026	Proposed Budget FY 2027
Ad Valorem Taxes	$18,202,548	$19,259,850	$19,748,581	$19,764,500	$20,086,343
Utility & Other Taxes	4,662,618	5,477,333	5,164,875	5,303,000	5,484,750
Licenses & Permits	416,040	418,572	428,600	407,100	415,220
Franchise Fees	2,920,440	2,988,152	2,931,490	3,556,500	3,606,130
Intergovernmental Revenue	5,304,662	4,991,870	5,052,611	5,150,219	4,436,345
Charges for Services	1,464,079	1,665,345	1,544,989	1,790,594	1,925,656
Culture & Recreation	922,604	965,616	918,260	961,360	947,800
Fines & Forfeitures	404,127	330,643	344,597	485,380	360,357
Rental Fees	469,753	239,686	236,880	248,798	282,334
Interest Earnings	2,010,457	1,555,223	1,547,688	1,252,658	1,168,938
Contributions/Donations	55,192	50,816	40,000	73,788	58,788
Administrative Overhead	2,233,087	1,349,649	1,410,899	1,385,192	1,965,930
Miscellaneous	1,094,792	932,516	580,909	711,414	498,719
Transfers	0	0	100,000	0	0
Reserves/ Appropriated Fund Bal.	0	0	8,917,271	0	0
Total Revenue with Fund Balance	**$40,160,399**	**$40,225,271**	**$48,967,650**	**$41,090,503**	**$41,237,310**

Grants Fund Revenues

Source	Actual FY 2024	Actual FY 2025	Adjusted Budget FY 2026	Est. Total FY 2026	Proposed Budget FY 2027
CDBG	$0	$0	$350,000	$45,203	$0
Fire Grants	0	0	461,163	576,061	0
EMS Grants	0	0	0	10,110	0
Police Grants	0	0	6,000	0	5,725
Total Revenue with Fund Balance	$0	$0	$817,163	$631,374	$5,725

Street Improvement Fund Revenues

Source	Actual FY 2024	Actual FY 2025	Adjusted Budget FY 2026	Est. Total FY 2026	Proposed Budget FY 2027
CDBG	$ 224,288	$0	$ 66,540	$ 66,531	$0
Federal Grants	316,282	1,964,282	1,083,191	751,886	0
Other Taxes	1,634,601	1,613,283	2,982,001	2,171,368	2,860,000
Impact Fee	14,352	215,540	0	0	0
Miscellaneous	2,664	417	0	0	0
Reserves	0	0	4,018,709	0	2,896,544
Total Revenue with Fund Balance	$2,192,187	$3,793,522	$8,150,441	$2,989,785	$5,756,544

Mobility Fund Revenues

Source	Actual FY 2024	Actual FY 2025	Adjusted Budget FY 2026	Est. Total FY 2026	Proposed Budget FY 2027
Impact Fee	$0	$0	$100,000	$115,584	$100,000
Intergoverrnmental	0	0	0	$3,408,622	$0
Interest	0	0	140,000	0	0
Reserves	0	0	3,390,574	0	3,515,322
Total Revenue with Fund Balance	$0	$0	$3,630,574	$3,524,206	$3,615,322

Building Fund Revenues

Source	Actual FY 2024	Actual FY 2025	Adjusted Budget FY 2026	Est. Total FY 2026	Proposed Budget FY 2027
Licenses & Permits	$ 368,885	$ 494,326	$ 458,000	$ 453,264	$ 623,168
Transfers	307,618	246,618	342,323	342,753	220,972
Total Revenue with Fund Balance	$676,503	$740,944	$800,323	$796,017	$844,140

Community Investment Tax Fund Revenues

Source	Actual FY 2024	Actual FY 2025	Adjusted Budget FY 2026	Est. Total FY 2026	Proposed Budget FY 2027
Other Taxes	$2,014,310	$2,253,748	$2,000,000	$2,000,000	$2,000,000
Interest	154,362	163,110	115,000	127,000	130,000
Reserves	0	0	3,636,735	0	2,424,600
Total Revenue with Fund Balance	$2,168,672	$2,416,858	$5,751,735	$2,127,000	$4,554,600

Tax Increment Financing Fund Revenues

Source	Actual FY 2024	Actual FY 2025	Adjusted Budget FY 2026	Est. Total FY 2026	Proposed Budget FY 2027
Intergoverrnmental	$658,578	$725,863	$801,229	$780,759	$815,965
Interest	24,041	36,993	25,000	50,000	35,000
Transfers	731,954	824,961	910,615	910,615	969,455
Reserves	0	0	917,671	0	753,043
Total Revenue with Fund Balance	$1,414,573	$ 1,587,817	$ 2,654,515	$ 1,741,374	$ 2,573,463

Debt Service Fund Revenues

Source	Actual FY 2024	Actual FY 2025	Adjusted Budget FY 2026	Est. Total FY 2026	Proposed Budget FY 2027
Transfers	$1,217,921	$1,162,270	$907,134	$907,134	$908,754
Total Revenue with Fund Balance	$1,217,921	$1,162,270	$907,134	$907,134	$908,754

Water & Sewer Utility Fund Revenues

Source	Actual FY 2024	Actual FY 2025	Adjusted Budget FY 2026	Est. Total FY 2026	Proposed Budget FY 2027
Water Revenue	$5,222,443	$5,448,633	$5,506,220	$5,625,550	$6,469,380
Sewer Revenue	11,493,150	11,371,847	12,351,000	12,719,835	14,632,770
Intergovernmental	365,068	1,076,748	6,756,511	6,345,947	200,000
Interest	756,612	683,565	500,000	585,000	565,052
Miscellaneous	552,114	69,357	440,099	532,168	494,044
Transfers	0	1,666,913	0	0	11,900,000
Reserves	0	0	10,385,839	0	7,822,490
Total Revenue with Fund Balance	$18,389,387	$20,317,063	$35,939,669	$25,808,500	$42,083,736

Water & Sewer Debt Service Fund Revenues

Source	Actual FY 2024	Actual FY 2025	Adjusted Budget FY 2026	Est. Total FY 2026	Proposed Budget FY 2027
Revenue Bond	$0	$0	$0	$0	$12,554,500
Total Revenue with Fund Balance	**$0**	**$0**	**$0**	**$0**	**$ 12,554,500**

Renewal & Replacement Fund Revenues

Source	Actual FY 2024	Actual FY 2025	Adjusted Budget FY 2026	Est. Total FY 2026	Proposed Budget FY 2027
Transfers	$0	$0	$3,500,000	$3,500,000	$0
Reserves	0	0	2,341,803	0	1,675,561
Total Revenue with Fund Balance	$ -	$ -	$ 5,841,803	$ 3,500,000	$ 1,675,561

Water Improvement Fund Revenues

Source	Actual FY 2024	Actual FY 2025	Adjusted Budget FY 2026	Est. Total FY 2026	Proposed Budget FY 2027
Impact Fees	$187,000	$137,500	$200,000	$200,000	$150,000
Reserves	0	0	3,390,164	0	2,640,930
Total Revenue with Fund Balance	$ 187,000	$ 137,500	$ 3,590,164	$ 200,000	$ 2,790,930

Sewer Improvement Fund Revenues

Source	Actual FY 2024	Actual FY 2025	Adjusted Budget FY 2026	Est. Total FY 2026	Proposed Budget FY 2027
Impact Fees	$52,800	$40,000	$50,000	$80,000	$100,000
Reserves	0	0	808,487	0	305,777
Total Revenue with Fund Balance	$ 52,800	$ 40,000	$ 858,487	$ 80,000	$ 405,777

Sanitation Fund Revenues

Source	Actual FY 2024	Actual FY 2025	Adjusted Budget FY 2026	Est. Total FY 2026	Proposed Budget FY 2027
Residental Charges	$2,484,225	$2,377,101	$2,677,500	$2,757,507	$2,812,607
Commercial Charges	1,585,851	1,585,722	1,819,175	1,916,933	1,955,279
Roll-off & Special Charges	1,061,714	1,459,036	1,540,800	1,623,233	1,655,698
Recyling	25,677	36,081	37,450	23,003	23,460
Intergovernmental	8,319	52,887	10,153	10,153	50,000
Interest	52,627	11,778	20,000	15,000	25,000
Miscellaneous	134,924	488,628	435,000	333,742	339,225
Reserves	0	0	908,763	0	325,666
Total Revenue with Fund Balance	$ 5,353,337	$ 6,011,233	$ 7,448,841	$ 6,679,571	$ 7,186,935

City Garage Fleet Fund Revenues

Source	Actual FY 2024	Actual FY 2025	Adjusted Budget FY 2026	Est. Total FY 2026	Proposed Budget FY 2027
Interfund Charges for Services	$26,683	$80,378	$147,650	$145,650	$138,065
Interfund Overhead Fee	0	682,083	505,954	532,025	287,366
Intergovernmental	0	13,561	0	0	0
Interest	0	1,565	2,000	1,000	500
Miscellaneous	16,266	12,236	0	350	0
Transfers	459,097	0	0	0	0
Reserves	0	0	30,328	0	475,957
Total Revenue with Fund Balance	$ 502,046	$ 789,823	$ 685,932	$ 679,025	$ 901,888

Gross Revenues for All Fund Revenues

Source	Actual FY 2024	Actual FY 2025	Adjusted Budget FY 2026	Est. Total FY 2026	Proposed Budget FY 2027
	$72,314,825	$77,222,301	$126,044,431	$90,754,489	$127,095,185

Total Revenues for All Funds

Source	Actual FY 2024	Actual FY 2025	Adjusted Budget FY 2026	Est. Total FY 2026	Proposed Budget FY 2027
Gross Revenues	$72,314,825	$77,222,301	$126,044,431	$90,754,489	$127,095,185
Less Transfers & Reserves	(2,716,590)	(3,900,762)	(44,406,416)	(5,660,502)	(36,835,071)
Total Revenues	**$69,598,235**	**$73,321,539**	**$81,638,015**	**$85,093,987**	**$90,260,114**

Expenditure Summary

Expenditures by Fund & Category

General Fund Expenditures

Category	Actual FY 2024	Actual FY 2025	Adjusted Budget FY 2026	Est. Total FY 2026	Proposed Budget FY 2027
Personnel Services	$27,009,454	$29,215,254	$30,931,042	$30,134,685	$32,792,597
Professional Services	2,013,648	5,480,498	3,897,772	2,524,620	2,116,938
Office & Building Charges	3,226,849	4,055,546	4,018,120	3,989,909	3,328,414
Materials & Supplies	1,797,672	1,952,640	2,160,106	2,130,223	1,759,044
Capital Outlay	2,467,139	1,484,987	6,642,683	3,351,016	0
Debt	56,527	352,343	0	0	0
Grants & Aids	30,846	25,838	40,000	32,529	30,000
Other Uses	1,636,208	2,647,822	1,277,927	1,253,368	1,210,317
Total	$38,238,343	$45,214,928	$48,967,650	$43,416,350	$41,237,310

Grants Fund Expenditures

Category	Actual FY 2024	Actual FY 2025	Adjusted Budget FY 2026	Est. Total FY 2026	Proposed Budget FY 2027
Materials & Supplies	$0	$0	$6,000	$17,467	$5,725
Capital Outlay	0	0	811,163	613,907	0
Total	$0	$0	$817,163	$631,374	$5,725

Street Improvement Fund Expenditures

Category	Actual FY 2024	Actual FY 2025	Adjusted Budget FY 2026	Est. Total FY 2026	Proposed Budget FY 2027
Office & Building Charges	$0	$0	$38,368	$38,368	$540,000
Materials & Supplies	0	0	0	0	210,575
Capital Outlay	839,467	4,383,428	6,916,357	3,024,301	1,730,000
Other Uses	186,311	185,331	1,195,716	3,609,170	3,275,969
Total	$1,025,778	$4,568,759	$8,150,441	$6,671,839	$5,756,544

Mobility Fund Expenditures

Category	Actual FY 2024	Actual FY 2025	Adjusted Budget FY 2026	Est. Total FY 2026	Proposed Budget FY 2027
Capital Outlay	$0	$0	$175,000	$0	$0
Other Uses	0	0	3,455,574	0	3,615,322
Total Expenditure	$0	$0	$3,630,574	$0	$3,615,322

Building Fund Expenditures

Category	Actual FY 2024	Actual FY 2025	Adjusted Budget FY 2026	Est. Total FY 2026	Proposed Budget FY 2027
Personnel Services	$622,738	$605,241	$675,298	$670,828	$746,121
Professional Services	4,336	8,303	36,246	39,458	11,873
Office & Building Charges	8,970	21,407	24,844	26,446	27,024
Materials & Supplies	8,667	8,505	12,600	7,950	5,220
Other Uses	31,792	49,840	51,335	51,335	53,902
Total	$676,503	$693,296	$800,323	$796,017	$844,140

Community Investment Tax Fund Expenditures

Category	Actual FY 2024	Actual FY 2025	Adjusted Budget FY 2026	Est. Total FY 2026	Proposed Budget FY 2027
Professional Services	0	0	200,000	0	0
Capital Outlay	$1,120,816	$2,353,877	$3,713,446	$2,762,462	$1,539,228
Other Uses	0	0	1,838,289	0	3,015,372
Total Expenditure	$1,120,816	$2,353,877	$5,751,735	$2,762,462	$4,554,600

Tax Increment Financing Fund Expenditures

Category	Actual FY 2024	Actual FY 2025	Adjusted Budget FY 2026	Est. Total FY 2026	Proposed Budget FY 2027
Professional Services	$64,131	$3,000	$20,393	$20,393	$3,000
Office & Building Charges	0	0	0	670	200
Materials & Supplies	0	3,545	0	2,360	0
Capital Outlay	0	178,745	944,322	57,774	1,000,000
Other Uses	958,590	902,940	1,689,800	907,134	1,570,263
Total Expenditure	$1,022,721	$1,088,230	$2,654,515	$988,331	$2,573,463

Debt Service Fund Expenditures

Category	Actual FY 2024	Actual FY 2025	Adjusted Budget FY 2026	Est. Total FY 2026	Proposed Budget FY 2027
Debt	$1,158,144	$1,152,451	$907,134	$907,134	$908,754
Total Expenditure	$1,158,144	$1,152,451	$907,134	$907,134	$908,754

Water & Sewer Utility Fund Expenditures

Category	Actual FY 2024	Actual FY 2025	Adjusted Budget FY 2026	Est. Total FY 2026	Proposed Budget FY 2027
Personnel Services	$3,404,788	$3,974,372	$4,356,247	$4,331,024	$4,900,721
Professional Services	6,231,030	6,521,736	6,998,322	6,966,258	6,555,116
Office & Building Charges	2,169,008	2,509,600	2,356,924	2,476,868	2,287,945
Materials & Supplies	4,029,657	3,216,300	2,118,091	1,877,341	1,698,214
Capital Outlay	(39,137)	0	11,414,966	8,320,314	18,257,000
Debt	1,587	240	1,550	200	400
Grants & Aids	0	0	0	0	0
Other Uses	111,521	0	8,693,569	3,500,000	8,384,340
Total Expenditure	$15,908,454	$16,222,248	$35,939,669	$27,472,005	$42,083,736

Water & Sewer Debt Service Fund Revenues

Category	Actual FY 2024	Actual FY 2025	Adjusted Budget FY 2026	Est. Total FY 2026	Proposed Budget FY 2027
Debt	$0	$0	$0	$0	$654,500
Other Uses	0	0	0	0	11,900,000
Total	$0	$0	$0	$0	$12,554,500

Renewal & Replacement Fund Expenditures

Category	Actual FY 2024	Actual FY 2025	Adjusted Budget FY 2026	Est. Total FY 2026	Proposed Budget FY 2027
Materials & Supplies	$253	$10,737	$0	$10,737	$0
Capital Outlay	0	0	4,484,150	580,508	0
Other Uses	0	350,000	1,357,653	0	1,675,561
Total	$253	$360,737	$5,841,803	$591,245	$1,675,561

Water Improvement Fund Expenditures

Category	Actual FY 2024	Actual FY 2025	Adjusted Budget FY 2026	Est. Total FY 2026	Proposed Budget FY 2027
Capital Outlay	$39,137	$0	$968,679	$928,679	$40,000
Other Uses	0	0	2,621,485	0	2,750,930
Total	$39,137	$0	$3,590,164	$928,679	$2,790,930

Sewer Improvement Fund Expenditures

Category	Actual FY 2024	Actual FY 2025	Adjusted Budget FY 2026	Est. Total FY 2026	Proposed Budget FY 2027
Capital Outlay	$0	$0	$446,001	$284,002	$375,000
Other Uses	0	0	412,486	0	30,777
Total	$0	$0	$858,487	$284,002	$405,777

Sanitation Fund Expenditures

Category	Actual FY 2024	Actual FY 2025	Adjusted Budget FY 2026	Est. Total FY 2026	Proposed Budget FY 2027
Personnel Services	$1,158,486	$1,775,953	$1,749,370	$2,024,424	$2,124,166
Professional Services	2,091,132	2,730,621	2,617,000	2,410,000	2,431,000
Office & Building Charges	590,902	812,274	646,607	667,919	621,211
Materials & Supplies	550,904	934,572	694,301	661,150	714,828
Capital Outlay	0	0	600,000	777,830	475,000
Debt	9,205	7,442	5,658	5,658	3,938
Other Uses	143,473	0	1,135,905	0	816,792
Total Expenditure	$4,544,102	$6,260,862	$7,448,841	$6,546,981	$7,186,935

City Garage Fleet Fund Expenditures

Category	Actual FY 2024	Actual FY 2025	Adjusted Budget FY 2026	Est. Total FY 2026	Proposed Budget FY 2027
Personnel Services	$359,203	$383,616	$484,960	$498,949	$491,074
Professional Services	6,893	6,675	16,828	9,500	16,828
Office & Building Charges	76,684	55,937	43,413	21,410	41,483
Materials & Supplies	36,322	44,958	20,000	46,771	43,500
Capital Outlay	0	0	0	0	85,000
Debt	5,900	0	0	0	0
Other Uses	0	0	120,731	0	224,003
Total Expenditure	$485,002	$491,186	$685,932	$576,630	$901,888

Total Expenditures for All Funds

Category	Actual FY 2024	Actual FY 2025	Adjusted Budget FY 2026	Est. Total FY 2026	Proposed Budget FY 2027
Total Expenditures	$ 64,219,253	$ 78,406,574	$ 126,044,431	$ 92,573,049	$ 127,095,185

EXHIBIT 2 – CAPITAL IMPROVEMENT PROJECTS BUDGET

CITY OF TEMPLE TERRACE PROPOSED FISCAL YEAR 2027 BUDGET

GENERAL FUND (paid through unassigned fund balance savings and other restricted funds)

Description	Department	Amount
Council Chambers' Audio Upgrade	Legislative	$59,550
EOC IT/AV Equipment, Weather Station	Fire	$65,000
EMS Equipment - LifePak 35	Fire	$35,038
EOC Furniture & Fixtures Lift	Fire	$160,000
Athletics/Parks Facilities Trailer	Public Works/Parks Maintenance	$75,000
Total General Fund Capital		**$394,588**

STREET IMPROVEMENT FUND

Description	Department	Amount
Flooding Bypass Pump	Public Works Stormwater	$150,000
Dump Trailer	Public Works Stormwater	$15,000
Street Resurfacing (Surtax Funds)	Public Works Streets	$1,500,000
Truck (Replace Truck #311)	Public Works Streets	$65,000
Total Street Improvement Fund Capital		**$1,730,000**

COMMUNITY INVESTMENT TAX FUND

Description	Department	Amount
Drone System with Accessories	Police	$24,400
Tact Night Vision	Police	$15,300
Ford F-150 Trucks CLU	Police	$196,548
SEU Vehicles	Police	$32,980
FS1 Safety Upgrades	Fire	$60,000
Rescue Vehicle	Fire	$525,000
EMS Grants – City portion	Fire	$25,000
Thermal Imaging Cameras	Fire	$20,000
City Hall Building Improvements	Public Works Facilities	$75,000
Playground Borders	Public Works Parks Maintenance	$9,000
FRC Playground Fall Zone Improvement	Leisure Services Parks and Recreation	$75,000
FRC LED Sign Replacement	Leisure Services Parks and Recreation	$23,000
Air Conditioning Unit Replacement AHU 3&4	Leisure Services Parks and Recreation	$300,000
Fun Pool Remarcite	Leisure Services Parks and Recreation	$80,000
Clay Tennis Court Relining & Resurfacing	Leisure Services Parks and Recreation	$40,000
Plunge Pool Remarcite	Leisure Services Parks and Recreation	$30,000
Resanding Pool Deck Pavers	Leisure Services Parks and Recreation	$8,000
Total Community Investment Tax Capital		**$1,539,228**

TAX INCREMENT FINANCING FUND24

Description	Department	Amount
Riverhills Park Construction	Public Works Parks Maintenance	$1,000,000

Moved from General Fund unassigned fund balance

WATER AND SEWER UTILITIES FUND

Description	Department	Amount
Water Plant Rehab	Water & Sewer Utilities	$8,000,000
Electrical improvements-Whiteway	Water & Sewer Utilities	$2,300,000
Electrical improvements-Sunningdale	Water & Sewer Utilities	$1,600,000
GAC Equipment (temporary PFAS mediation)	Water & Sewer Utilities	$5,500,000
GPS Unit Radar	Water & Sewer Utilities	$32,000
Camera Truck Retrofit	Water & Sewer Utilities	$300,000
Chlorine Monitoring	Water & Sewer Utilities	$150,000
Scada Conversion	Water & Sewer Utilities	$375,000
Total Water and Sewer Utilities Capital		**$18,257,000**

WATER AND SEWER UTILITIES RENEWAL AND REPLACEMENT FUND

Description	Department	Amount
No new projects for FY 2027; focus will be to complete existing projects and begin work on the Whiteway Water Plant Rehab.		
Total Water and Sewer Utilities Renewal and Replacement Fund		**$0**

WATER IMPROVEMENT FUND

Description	Department	Amount
iHydrant 5-Year Program	Water Improvement	$40,000

SEWER IMPROVEMENT FUND

Description	Department	Amount
Vacuum Truck – Non CDL	Sewer Improvement	$375,000

SANITATION FUND

Description	Department	Amount
Sanitation Commercial Front Load Truck (2)	Sanitation/Commercial	$475,00

FLEET FUND

Description	Department	Amount
Awning Shade Covering	Fleet Services	$20,000
Forklift	Fleet Services	$65,000
Total Fleet Fund		**$85,000**

TOTAL CAPITAL IMPROVEMENT PROJECTS PROPOSED FY 2027 BUDGET $23,895,816

General Fund unassigned fund balance savings and other restricted funds totaling $394,588 are applied to the Capital total above. Net total in the FY 27 budget is $23,501,228.

PROPOSED CAPITAL BUDGET SUMMARY BY FUND

	Proposed Budget Fiscal Year 2027	Percent of Capital Budget
General Fund	$394,588	1.7%
Street Improvement Fund	$1,730,000	7.2%
Community Investment Tax Fund	$1,539,228	6.4%
Tax Increment Financing Fund	$1,000,000	4.2%
Water & Sewer Utilities Fund	$18,257,000	76.4%
Water Improvement Fund*	$40,000	0.2%
Sewer Improvement Fund**	$375,000	1.6%
Sanitation Fund	$475,000	2.0%
Fleet Fund	$85,000	0.4%
Total	**$23,895,816**	

*Water Improvement Fund – revenues come from Water Impact Fees; expenditures are restricted to addressing growth and capacity needs per Florida State Statutes

**Sewer Improvement Fund – revenues come from Sewer Impact Fees; expenditures are restricted to addressing growth and capacity needs per Florida State Statutes

Exhibit 3

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: AN ORDINANCE OF THE CITY OF TEMPLE TERRACE, FLORIDA TO APPROVE THE FY 2027 BUDGET

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 law[1] 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 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): Adoption of the Fiscal Year 2027 budget, in accordance with Florida State statutes, allows for the continuance of necessary services such as utilities, sanitation, police, and fire/ems to serve public health, safety, morals and welfare. Other public welfare benefits include public parks, library, community development, and code compliance efforts.

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:

Continuance of providing services for commercial properties as needed such as water & sewer, sanitation, police, and fire services.

3. Good faith estimate of the number of businesses likely to be impacted by the proposed ordinance: 1250

4. Additional information the governing body deems useful (if any): None