

# FISCAL TOOL DOCUMENTATION

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# Fiscal Tool Documentation

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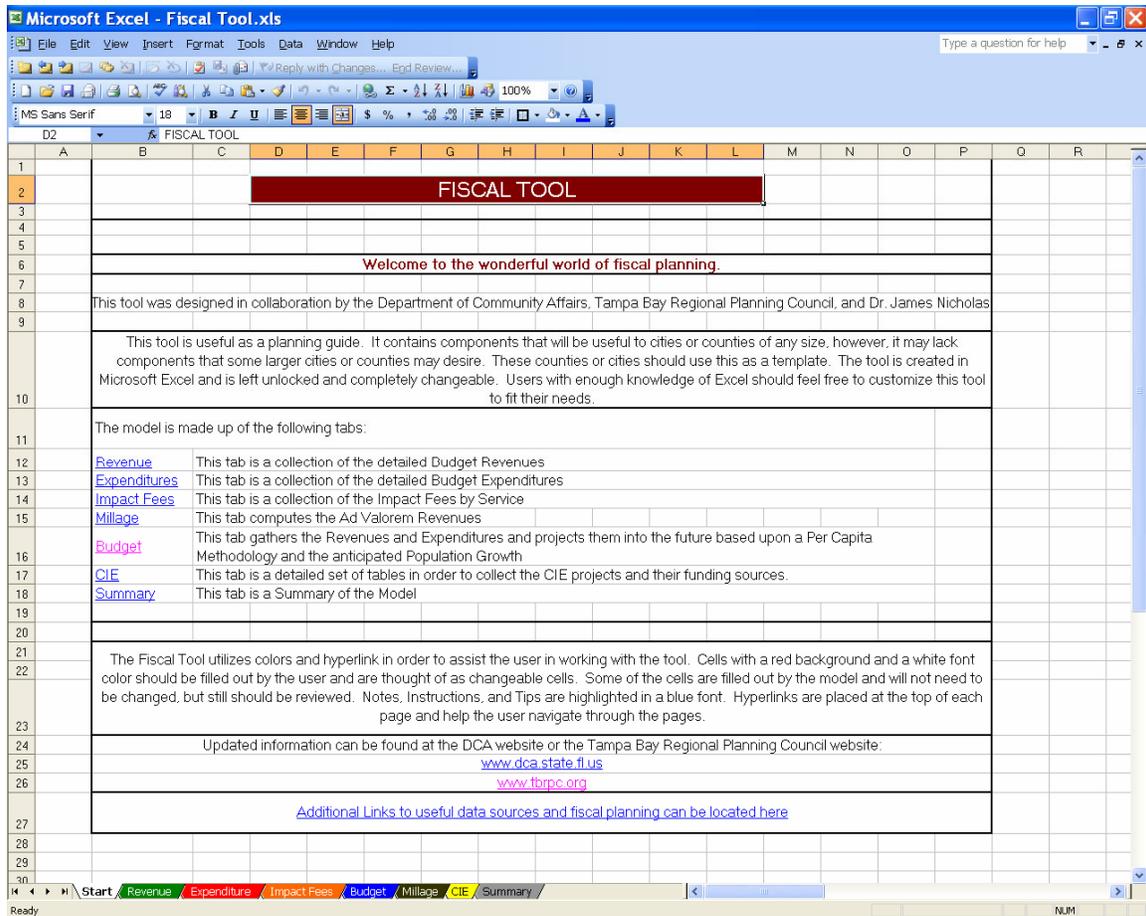
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# The Fiscal Tool

## Introduction

This tool is useful as a planning guide. It contains components that will be useful to cities or counties of any size; however, it may lack components that some larger cities or counties may desire. These counties or cities should use this as a template. The tool is created in Microsoft Excel and is left unlocked and completely changeable. Users with enough knowledge of Excel should feel free to customize this tool to fit their needs. Users are encouraged to spot check results to ensure accuracy. This is especially critical if the user makes changes.

The tool is color coded, where the user inputs the information required in the red boxes that use white fonts. This holds true for each of the tabs except the CIE tab. This formatting allows the user to quickly and easily find the assumptions used to derive the results.



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### **Layout**

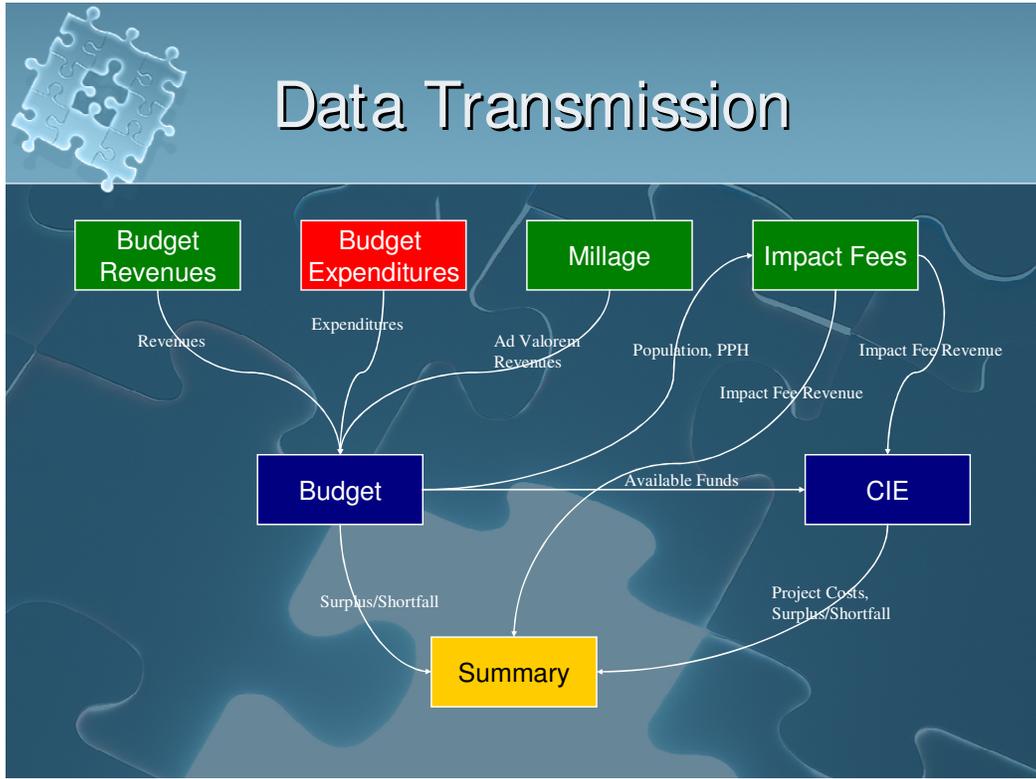
The model is made up of the following tabs:

- Revenues -** This tab is a collection of the detailed Budget Revenues.
- Expenditures -** This tab is a collection of the detailed Budget Expenditures.
- Impact Fees -** This tab is a collection of the Impact Fees by Service.
- Millage -** This tab computes the Ad Valorem Revenues.
- Budget -** This tab gathers the Revenues and Expenditures and projects them into the future based upon a Per Capita Methodology and the anticipated Population Growth.
- CIE -** This tab is a detailed set of tables in order to collect the CIE projects and their funding sources.
- Summary -** This tab is a Summary of the Model

This tool was designed in collaboration by the Department of Community Affairs, Tampa Bay Regional Planning Council, and Dr. James Nicholas.

## Entity Relationships

The model is made up of 8 interlinked tabs. Six of the tabs require user input in order to make the model run properly. The detail of data can be by city or by county. The model linkages are shown below. The data that is transferred between each entity is labeled with each link.



## Tabular Breakdown

The model is broken down into the following seven tabs:

- Revenue**
- Expenditure**
- Impact Fees**
- Budget**
- Millage**
- CIE**
- Summary**

Instructions for each of the tabs are located on the following pages.

## Revenue Tab Instructions

### Summary

This tab represents the detailed Budget Revenues. The funds from this tab are linked to the Budget Tab. If the user does not wish to go into Budget Revenue or Expenditure Details, there is an override feature on the Budget Tab, allowing the user to fill in only the total amount per category. The Revenues are split into seven different categories, Ad Valorem, Fuel/Motor, Other taxes & fees, Grants & other Governmental Sources, Other Miscellaneous Revenues, and Special Assessments.

Revenue	Account	Revenue Description	Revenue Category	Revenue
<b>Ad Valorem taxes</b>	311000	Ad Valorem Taxes	Property Value Taxes	\$ 81,638,562
<b>Fuel/Motor Taxes</b>	312100	Local Option Taxes	Sales, Use and Fuel Taxes	\$ 1,568,483
	312200	Special Act Fuel Tax (Section 206.61 F.S.)	Sales, Use and Fuel Taxes	\$ 1,281,314
	312300	County Ninth-Cent Voted Fuel Tax	Sales, Use and Fuel Taxes	\$ 3,741,351
	312410	First Local Option Fuel Tax	Sales, Use and Fuel Taxes	\$ 6,843
	312420	Second Local Option Fuel Tax	Sales, Use and Fuel Taxes	
<b>Other taxes, fees and licenses, charges for services, fines and forfeits</b>				
	312510	Fire Insurance Premium Tax (Firefighters' Pension)	Insurance Premium	
	312520	Casualty Insurance Premium Tax (Police Off Ret.)	Insurance Premium	
	312600	Discretionary Sales Surtaxes	Discretionary Sales	
	313100	Electricity	Franchise Fees	
	313200	Telecommunications	Franchise Fees	
	313300	Water	Franchise Fees	
	313400	Gas	Franchise Fees	
	313500	Cable Television	Franchise Fees	\$ 1,076,897
	313600	Sewer	Franchise Fees	
	313700	Solid Waste	Franchise Fees	
	314100	Electricity	Utility Services	\$ 4,800,808
	314200	Telecommunications	Utility Services	\$ 4,841,642
	314300	Water	Utility Services	\$ 541,442
	314400	Gas	Utility Services	
	314500	Cable Television	Utility Services	
	314700	Fuel Oil	Utility Services	\$ 8
	314800	Propane	Utility Services	\$ 564,874
	321000	Occupational Licenses	Licenses	\$ 275,483

The eighth motor fuel tax cent goes into the municipal revenue sharing trust fund and NOT into the transportation trust fund.

### Cell by Cell Instructions

Row 14 represents the Ad Valorem or Property Tax Revenue, fill in the appropriate amount in Cell F14.

Rows 15 - 19 represent the Fuel or Motor Taxes, fill in the appropriate amounts in Cells F15:F19. Please keep in mind that the eighth motor fuel tax cent goes into the municipal revenue sharing trust fund and NOT into the transportation trust fund. The Names, Titles, and Numbers in Columns C, D, and E can be changed as needed.

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Rows 20 - 99 represent the Other Taxes, Fees and Licenses, Charges for Services, Fines and Forfeits, fill in the appropriate amounts in Cells F20:F99.

Rows 100 - 170 represent the Grants and Other Governmental Sources, fill in the appropriate amounts in Cells F100:F170.

Rows 171 - 181 represent the Other Miscellaneous Revenues, fill in the appropriate amounts in Cells F171:F181.

Rows 182 - 190 represent the Special Assessments and impact fees not otherwise specified in CFAPT, fill in the appropriate amounts in Cells F182:F190.

## Expenditure Tab Instructions

### Summary

This tab represents the detailed Budget Expenditures. The funds from this tab are linked to the Budget Tab. If the user does not wish to go into Budget Revenue or Expenditure Details, there is an override feature on the Budget Tab allowing the user to fill in only the total amount per category. The Expenditures are split into seven different categories, General Government, Public Safety, Physical Environment, Transportation, Economic Environment, Human Services, and Cultural/Recreation. The Names, Titles, and Numbers in Columns C, D, and E can be changed as needed.

Expenditure	Account	Expenditure Description	Account Description	Expenditures
<b>General government</b>	515	Comprehensive Planning	Comprehensive Planning-Grants and Aids	\$ 20,000
	515	Comprehensive Planning	Comprehensive Planning-Operating Expenses	\$ 1,080,842
	515	Comprehensive Planning	Comprehensive Planning-Personal Services	\$ 1,303,760
	517	Debt Service Payments	Debt Service Payments-Debt Service	\$ 6,005,448
	512	Executive	Executive-Capital Outlay	\$ 455
	512	Executive	Executive-Operating Expenses	\$ 199,488
	512	Executive	Executive-Personal Services	\$ 827,902
	513	Financial and Administrative	Financial and Administrative-Capital Outlay	\$ 197,675
	513	Financial and Administrative	Financial and Administrative-Operating Expenses	\$ 6,813,885
	513	Financial and Administrative	Financial and Administrative-Personal Services	\$ 11,188,394
	514	Legal Counsel	Legal Counsel-Operating Expenses	\$ 109,263
	514	Legal Counsel	Legal Counsel-Personal Services	\$ 676,669
	511	Legislative	Legislative-Operating Expenses	\$ 58,617
	511	Legislative	Legislative-Personal Services	\$ 375,992
	519	Other General Government	Other General Government-Capital Outlay	\$ 128,432
	519	Other General Government	Other General Government-Grants and Aids	\$ 2,108,388
	519	Other General Government	Other General Government-Operating Expenses	\$ 10,151,873
	519	Other General Government	Other General Government-Personal Services	\$ 5,092,499
<b>Public safety</b>	526	Ambulance and Rescue Services	Ambulance and Rescue Services-Capital Outlay	\$ 36,460
	526	Ambulance and Rescue Services	Ambulance and Rescue Services-Operating Expenses	\$ 2,049,948
	526	Ambulance and Rescue Services	Ambulance and Rescue Services-Personal Services	\$ 5,128,246
	523	Detention/Corrections	Detention/Corrections-Capital Outlay	\$ 242,657
	523	Detention/Corrections	Detention/Corrections-Operating Expenses	\$ 6,195,235
	523	Detention/Corrections	Detention/Corrections-Personal Services	\$ 16,276,956
	525	Emergency and Disaster Relief	Emergency and Disaster Relief-Capital Outlay	\$ 213,202
	525	Emergency and Disaster Relief	Emergency and Disaster Relief-Operating Expenses	\$ 6,437,638
	525	Emergency and Disaster Relief	Emergency and Disaster Relief-Personal Services	\$ 12,446,742
	522	Fire Control	Fire Control-Capital Outlay	\$ 123,157
	522	Fire Control	Fire Control-Operating Expenses	\$ 584,988
	521	Law Enforcement	Law Enforcement-Capital Outlay	\$ 1,373,893
	521	Law Enforcement	Law Enforcement-Grants and Aids	\$ 47,600
	521	Law Enforcement	Law Enforcement-Operating Expenses	\$ 2,940,812
	521	Law Enforcement	Law Enforcement-Personal Services	\$ 20,894,922
	527	Medical Examiners	Medical Examiners-Operating Expenses	\$ 527,600
	529	Other Public Safety	Other Public Safety-Capital Outlay	\$ 286,541
	529	Other Public Safety	Other Public Safety-Operating Expenses	\$ 48,681
	529	Other Public Safety	Other Public Safety-Personal Services	\$ 277,179

### Cell by Cell Instructions

Rows 13 - 30 represent the General Government Expenditures, fill in the appropriate amounts in Cells F13:F30.

Rows 31 - 52 represent the Public Safety Expenditures, fill in the appropriate amounts in Cells F31:F52.

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Rows 53 - 63 represent the Physical Environment Expenditures, fill in the appropriate amounts in Cells F53:F63.

Rows 64 - 71 represent the Transportation Expenditures, fill in the appropriate amounts in Cells F64:F71.

Rows 72 - 78 represent the Economic Environment Expenditures, fill in the appropriate amounts in Cells F72:F78.

Rows 79 - 89 represent the Human Services Expenditures, fill in the appropriate amounts in Cells F13:F35.

Rows 90 - 97 represent the Cultural/Recreation Expenditures, fill in the appropriate amounts in Cells F90:F97.

## Budget Tab Instructions

### Summary

This is the Budget Tab. The Budget Tab forecasts the future Revenues and Expenditures on a per Capita basis.

Revenue		From Revenues Tab	Override, if desired	PerCapita	PerCapita Peak
Ad Valorem taxes		81,628,552	81,628,552	333	330
Other taxes, fees and licenses, charges for services, fines and forfeits		46,947,861	46,947,861	192	190
Fuel/Motor Taxes		6,597,891	6,597,891	27	27
Grants and other government sources		32,324,400	32,324,400	132	131
Other Miscellaneous Revenues		5,363,003	5,363,003	22	22
Special Assessments and impact fees not otherwise specified in FIAM		6,372,119	6,372,119	26	26
<b>Total</b>		<b>179,234,026</b>	<b>179,234,026</b>	<b>731</b>	<b>724</b>

Expenditure		From Expenditures Tab	Override, if desired	PerCapita	PerCapita Peak
General government		46,319,908	46,319,908	189	187
Public safety		76,725,658	76,725,658	313	310
Physical environment		17,222,971	17,222,971	70	70
Transportation		8,738,775	8,738,775	36	35
Economic environment		2,365,200	2,365,200	10	10
Human Services		8,384,713	8,384,713	34	34
Cultural/Recreation		1,710,588	1,710,588	7	7
<b>Total</b>		<b>161,477,783</b>	<b>161,477,783</b>	<b>659</b>	<b>652</b>

Surplus (Deficit)		2006	2007	2008	2009	2010	2011	2012	2013	2014
Surplus (Deficit)		17,756,243	17,756,243							

Population Metrics		2006	2007	2008	2009	2010	2011	2012	2013	2014
Average household size		2.34								
Seasonal Population		2069								
Occupancy factor		65%								
Annualized Seasonal Population		1,345								
Average Occupancy		2.2								
Full Occupancy		1010								
Annual occupancy		90%								
Tourist		909								
Pop 2000		217,555								
Peak Pop		220,208								
ratio		1.01								
Pop Current Year		245,099								
Peak Current Year		247,633								

### Cell by Cell Instructions

In Rows 11 - 30, Columns B and C, the base year Revenues and Expenditures are displayed. Column D is an override allowing the user to change the amount. Column D is the amount used for the projections. If the user does not wish to use the override, then the user should make sure that the numbers in Column C are identical to Column D.

In Rows 11 - 30, Column F calculates a Per Capita Amount based upon the population and the corresponding revenue/expenditure. The population is based off of cell C47.

In Rows 11 - 30, Column G calculates a Per Capita Peak Amount based on the population and the corresponding revenue/expenditure. The population is based off of cell C69,

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which is calculated by in Cell I35:J43.

In Rows 32 and 36, the additional population is being calculated. Enter the Seasonal Families into Cell C32 and enter the amount of hotels and motels into Cell C36. Enter the Average Household size into Cell F32 and the Average Hotel/Motel Occupancy into Cell F36. Enter in the Occupancy Factor, or the amount of time on average that seasonal visitors stay, into Cell I32. Enter in the Annual Occupancy, or the average occupancy rate for Hotels/Motels into Cell I36. Cell J32 shows the calculated Annualized Seasonal Population. Cell J36 shows the calculated Tourism.

In Cell B42 the user is prompted to decide if the Ad Valorem Revenues should be calculated by the Millage Tab or on a per Capita Basis from the Revenue Tab. This cell is linked from the Millage worksheet, Cell H14. Please use that tab and cell to type Yes or No to determine how the model should run.

In Cells I38 - J43, the peak population is determined. Enter the 2000 population into Cell J38. Cell J39 adds the seasonal population plus the tourism to determine the Peak Population. Cell J40 determines the difference of the Peak and Non Peak into a ratio. The ratio is used to determine the current year Peak Population into Cell J43.

Cell C46 is where the user inputs the beginning year.

Row 47 is where the user inputs the expected population for each year.

Rows 46 - 64 project the Revenues and Expenditures based upon a Per Capita Basis for the Non Peak Population. Each category is calculated for each year and can be manually overwritten if desired.

Rows 70 - 86 project the Revenues and Expenditures based upon a Per Capita Basis for the Peak Population. Each category is calculated for each year and can be manually overwritten if desired.

## Impact Fee Tab Instructions

### Summary

This tab is used to record and calculate Impact Fees. A weighted average approach is used to estimate future revenues. The impact fees are multiplied by the amount of new dwelling units, which is determined by the population growth.

The screenshot shows the 'Impact Fees' tab in an Excel spreadsheet. Key sections include:

- Impact Fee Controls (Rows 13-18):** A table with columns for 'Yes' and '100%' (or '70%').
 

Is there an anticipated reduction in the non-residential impact fees	Yes	10%
% reduction in non-residential impact fees		
Ratio of new dwelling units to households	100%	
Percentage of jurisdiction single family dwelling units to total dwelling units	70%	
- Inflation Rates (Row 20):** A table with columns for years 2007-2015 and rows for Revenues and Expenses, all showing 0%.
- Single Family Impact Fee Schedule (Rows 25-40):** A table titled 'Per a 2000 sq. ft. 3bd/ 2bath single family detached dwelling unit'.
 

	Last Year 2005	Year 1 2006	Year 2 2007	Year 3 2008	Year 4 2009	Year 5 2010	Year 6 2011	Year 7 2012	Year 8 2013	Year 9 2014
Fire and Emergency Services	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
Police	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
Parks and Recreation	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
Roads	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
General Government	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
Water	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
Sewer	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
Solid Waste	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
Library	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
Other 1, Residential Only	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
Other 2, Residential and Nonresidential	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
Other 3	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200

### Cell by Cell Instructions

Row 13 asks if there are any anticipated reductions in non-residential impacts. If there is an anticipated reduction, type Yes in Cell H13. Then type the percentage reduction in Cell H14. If there is not an anticipated reduction, type No in Cell H13.

Rows 16 and 18 anticipate the amount of new single-family and multi-family houses to be built by the expected population growth. First enter the amount of new dwelling units that will be created by new families. If it is a 1:1 ratio, enter 100% into cell H16; if it is less or more, enter the appropriate percentage. Then enter in the mix of new single

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family dwelling units versus new multi-family units in cell H18.

Rows 20 - 22 are inflation factors. Please enter the appropriate inflation factors. If you wish to run the model without inflation, enter 0%.

Rows 25-40 are the Single Family Impact Fee Schedule by Year. Input the appropriate Impact Fee for each service by year. Impact Fees can be changed manually each year by overwriting the value. Inflation will automatically change the values at a gradual pace. Impact Fees are based on a 2000 sq ft., 3 bedroom, 2 bath Single Family House.

Rows 44-59 are the Multi-Family Impact Fee Schedule by Year. Input the appropriate Impact Fee for each service by year. Impact Fees can be changed manually each year by overwriting the value. Inflation will automatically change the values at a gradual pace. Impact Fees are based on a 1000 sq ft, 2 bedroom, 2 bath multi-family dwelling unit in a 12-unit building.

Rows 63-77 are automatically calculated to determine a weighted average cost of residential impact fees per one new dwelling unit.

Rows 82-98 are automatically calculated to determine the average impact fees per both residential and non-residential per one new dwelling unit.

Rows 100-104 show the estimated new growth. Row 102 shows the new growth in terms of net new people. This calculation is derived from the Budget Tab. It is the difference in the Year 1 - Year 0. Row 103 is the average people per household from the Budget Tab. Row 104 then calculates the amount of new dwelling units.

Rows 108 - 124 show the total estimated Impact Fee Revenue per year by service.

## Millage Tab Instructions

### Summary

This is the Millage Tab. The Millage Tab forecasts the future Ad Valorem Revenues based on a Millage Schedule and the Total Taxable Property Values. This Tab is used when the user would like calculate the Millage based on Taxable Values instead of using the Budget Revenues. Changes in Millage Rates by year can be easily applied on this tab to see the effect.

The screenshot shows the 'Millage' tab in an Excel spreadsheet. The interface includes a menu bar (File, Edit, View, Insert, Format, Tools, Data, Window, Help) and a toolbar. The spreadsheet content is as follows:

Millage											
Hyperlinks	Millage Controls										
	Taxable Value										
	Millage Schedule										
	Ad Valorem Revenues										
	Instructions										
This Tab is used when the user would like calculate the Millage based upon Taxable Values, instead of using the Budget Revenues. Changes in Millage Rates by year can be easily applied on this tab to see the effect.											
Millage Tab Controls											
Use the Millage calculated from this worksheet as Ad Valorem Revenues instead of the Budget Revenues Tab?										No	
Type Yes into the cell above (H14) in order for the Budget Tab to use the Taxable Land Value and the Millage Schedule to calculate the future Ad Valorem Revenues.											
Should the Taxable Value Grow at a Per Capita Rate?					Yes	Should it Grow at a Specified Percentage Rate?					No
Decide if the Taxable Value should grow on a per capita basis or on a specified Percentage by typing Yes or No in the adjacent cell					OR	If yes, specify percent here ->					3%
Total Taxable Values of all land w											
Year	2006	2007	2008	2009	2010	2011	2012	2013			
Total Taxable Value	\$ 11,500,000,000	\$ 11,693,497,321	\$ 11,879,252,873	\$ 12,058,580,410	\$ 12,234,388,961	\$ 12,419,159,197	\$ 12,601,630,362	\$ 12,780,535,620			
The Total Taxable Amount should be the Total Amount minus Exemptions. This data is available from the Property Appraiser. Overwrite, by typing											
Millage Rates by Yr											
Taxing Authority	2006	2007	2008	2009	2010	2011	2012	2013			
Your County, Florida	5.1010	5.1010	5.1010	5.1010	5.1010	5.1010	5.1010	5.1010			
Misquito	0.0081	0.0081	0.0081	0.0081	0.0081	0.0081	0.0081	0.0081			
Healthcare	0.0092	0.0092	0.0092	0.0092	0.0092	0.0092	0.0092	0.0092			
Fire and EMS	0.9000	0.9000	0.9000	0.9000	0.9000	0.9000	0.9000	0.9000			
Police	1.1250	1.1250	1.1250	1.1250	1.1250	1.1250	1.1250	1.1250			
SWFMD	0.0210	0.0210	0.0210	0.0210	0.0210	0.0210	0.0210	0.0210			
Debt Millage	0.2600	0.2600	0.2600	0.2600	0.2600	0.2600	0.2600	0.2600			
Total Millage	7.4243	7.4243	7.4243	7.4243	7.4243	7.4243	7.4243	7.4243			
Millage Rates can be changed for any year to plan for Millage changes. Ad Valorem Revenues are calculated by the Total Millage. If the jurisdiction has more Millage components than available, combine the smaller taxing authorities and just make sure Total Millage is correct.											
Ad Valorem Revenues F											
Taxing Authority	2006	2007	2008	2009	2010	2011	2012	2013			
Your County, Florida	\$ 58,861,500	\$ 59,648,530	\$ 60,536,069	\$ 61,510,819	\$ 62,407,618	\$ 63,350,131	\$ 64,280,916	\$ 65,193,512			

### Cell by Cell Instructions

On Row 13 the Millage Controls are listed. Row 14 prompts the user to specify if the model should use the Millage Tab (this tab) calculations or the Revenues Tab to determine the Ad Valorem Revenues. Type in "Yes" in Cell H14 to use the Millage Tab instead of the Revenues Tab.

Row 17 prompts the user to determine how the Total Taxable Value of the land should grow. If the user would like the value to grow in proportion to the population growth (Per Capita), then the user should type "Yes" into Cell E17 (which will make Cell J17

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state "No"). If the user would like the value to grow at a specified percentage, then the user should type "No" into Cell E17 (which will make Cell J17 be "Yes"). The user must then specify a percentage into Cell J18. The user can override the figures by entering in the numbers into Row 23.

Rows 21-23 state the Total Taxable Value by Year. This information is available from the Property Appraiser. Make sure to reduce the amount by any exemptions, if that has not been done already. With better local knowledge, the user can specify the amount each year. This is useful for policy change planning.

Rows 26-36 are the Millage Schedule by year. By default the values each year are the same. These figures can be adjusted and changed for any year to help plan policy decisions. There are seven rows to put in millage taxing authorities. If the jurisdiction has more than seven taxing authorities, then the user will need to combine a taxing authority or two. The Total Millage on Row 36 is the part of the equation that gets calculated as Ad Valorem and transferred to the Budget Tab, confirm the numbers in Row 36 are correct.

Rows 40-50 are the calculated Ad Valorem Revenues. They are calculated by multiplying the Total Taxable Value times the Millage Schedule.

## CIE Tab Instructions

### Summary

This is the Capital Improvements Element Tab. This tab should include all LOS related projects. The CIE is split up into 10 different categories: Fire and Emergency Services, Police, Parks and Recreation, Roads, General Government, Water, Sewer, Solid Waste, Library, and Other.

The screenshot shows the 'Capital Improvements' worksheet in Microsoft Excel. At the top, there is a 'Hyperlinks' table with the following links: Fire and Emergency Services, Police, Parks and Recreation, Roads, General Government, Water, Sewer, Solid Waste, Library, Other, CIE Summary, and Instructions. Below this, there are two survey questions: 'What portion of available Motor Fuel Taxes are used for new road capacity expansion?' with a value of 50%, and 'Would you like to allow extra funds from the Budget Tab to help fund CIE projects, where deficits exist?' with a value of Yes. Row 22 shows 'Budget Funds Available' with values for each year from 2007 to 2011. A note states: 'The Tables below do not use the Red Background and White Font colors format to indicate which fields to fill out and which ones to not fill out. Since this sheet is a CIE Worksheet, everything should be reviewed and green font should not be changed.' The main table is titled 'Fire and Emergency Services' and is split into 'Expansion Costs' and 'Replacement/Repair Expenses'. The 'Expansion Costs' table has columns for Reference Number (A1-A10), Project Name (e.g., Replacement of Intersection on 53rd St, Police Station Rehab), Funding Type (Fire, Police), Begin Date, Completion Date, Funding Source (Service Call Fees, Parking Fees), and Cost Per Year (2007-2011). The 'Replacement/Repair Expenses' table has columns for Reference Number (A11-A16), Project Name (Fire Engine Number 9 Repair), Funding Type (Fire), and Cost Per Year (2007-2011).

### Cell by Cell Instructions

Row 18 asks the user the percentage of motor fuel taxes that are used for new road capacity. Enter the amount in Cell K18.

Row 20 asks the user if the excess funds from the Budget Tab can be used to fund the CIE.

Row 22 displays the available Budget funds by Year.

The CIE tables for each category are provided to list the project, date, funding source, and schedule. The first part of the table lists the Costs (Rows 29-49). The table is split

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between Expansion costs (Rows 25-39) and Replacement costs (Rows 41-47). Impact Fees can only be used for expansion projects. Years 1 - 3 show only Committed Funds, while Years 4, 5, 6 - 10, and 11 - 15 have both a Planned and Committed column. Please review the DCA website and policies for the difference between the two designations. Below the costs are the revenues (Rows 50-65). It is split between Committed (Rows 50-56) and Planned revenues (Rows 59-65). The first row specifies Impact Fee Revenues, which is automatically calculated from the Impact Fee Tab. General Revenues, Grants, Bonds, Sales Tax, and Other Revenues need to be filled out in order to support the projects.

The bottom part of the table is colored in a dark green font and represents the calculations. This area should not be changed by the user. It shows the project costs minus the revenues available. Impact Fees are subtracted from the Expansion costs. Then the Replacement costs are added to the remaining Expansion costs. The Available Committed Revenues are then subtracted from the Total Costs. Planned Costs are subtracted next in order to determine a total shortfall/surplus. Finally the Available General Funds are applied if there is still a deficit.

Cells I4:I14 will display an error message for the appropriate category if the Impact Fee Revenue exceeds the Expansion Costs. Please revisit the CIE Planning if the error is present.

Rows 597 - 608 showcase a calculated CIE Summary by Category by year.

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## Summary Tab Instructions

### Summary

The Summary Tab displays the total results in an easy to read format.

The screenshot shows the 'Summary' tab in Microsoft Excel. The spreadsheet contains three main summary tables:

Summary							
<b>Global Summary</b>							
	Year 1 2006	Year 2 2007	Year 3 2008	Year 4 2009	Year 5 2010	Years 6 - 10 2015	Years 11- 15 2020
Total Revenues	\$ 182,249,792	\$ 185,144,897	\$ 187,939,819	\$ 190,679,895	\$ 193,569,644	\$ 1,008,939,579	\$ 1,068,408,077
Total Expenditures	\$ (164,194,785)	\$ (166,803,080)	\$ (169,321,116)	\$ (171,789,740)	\$ (174,384,199)	\$ (908,986,592)	\$ (962,563,702)
Total C.I.E.	\$ (94,686,661)	\$ (9,116,661)	\$ (12,116,661)	\$ (6,116,661)			
Surplus/Deficit	\$ (76,631,654)	\$ 9,225,157	\$ 6,502,042	\$ 12,773,495	\$ 19,175,444	\$ 99,952,987	\$ 105,844,375

Budget							
	Year 1 2006	Year 2 2007	Year 3 2008	Year 4 2009	Year 5 2010	Years 6 - 10 2015	Years 11- 15 2020
Ad Valorem taxes	81,628,552	83,002,022	84,320,540	85,593,431	86,841,344	\$ 453,408,325	\$ 481,503,515
Other taxes, fees and li	46,947,961	47,737,901	48,496,235	49,228,327	49,946,054	\$ 260,773,906	\$ 276,932,613
Fuel/Motor Taxes	6,597,991	6,709,008	6,815,583	6,918,470	7,019,338	\$ 36,648,746	\$ 38,919,665
Grants and other govern	32,324,400	32,866,266	33,390,411	33,894,468	34,388,633	\$ 179,546,883	\$ 190,672,404
Other Miscellaneous Re	5,363,003	5,453,240	5,539,867	5,623,496	5,705,484	\$ 29,788,967	\$ 31,634,823
Special Assessments an	6,372,119	6,479,335	6,582,262	6,681,627	6,779,042	\$ 35,394,133	\$ 37,587,310
<b>Total</b>	<b>\$ 179,234,026</b>	<b>\$ 182,249,792</b>	<b>\$ 185,144,897</b>	<b>\$ 187,939,819</b>	<b>\$ 190,679,895</b>	<b>\$ 995,560,958</b>	<b>\$ 1,057,250,330</b>
General government	46,319,908	47,099,280	47,847,470	48,569,768	49,277,893	\$ 257,265,366	\$ 273,227,908
Public safety	76,725,658	78,016,633	79,256,956	80,452,393	81,625,352	\$ 426,175,048	\$ 452,582,743
Physical environment	17,222,871	17,512,762	17,790,959	18,069,529	18,322,826	\$ 95,665,527	\$ 101,593,387
Transportation	8,738,775	8,885,812	9,026,967	9,163,237	9,296,832	\$ 48,539,797	\$ 51,547,538
Economic environment	2,365,200	2,404,997	2,443,201	2,480,083	2,516,241	\$ 13,137,577	\$ 13,951,639
Human Services	8,394,713	8,535,961	8,671,558	8,802,463	8,930,799	\$ 46,628,694	\$ 49,518,014
Cultural/Recreation	1,710,558	1,739,340	1,768,970	1,793,644	1,819,794	\$ 9,801,347	\$ 10,090,093
<b>Total</b>	<b>\$ 161,477,783</b>	<b>\$ 164,194,785</b>	<b>\$ 166,803,080</b>	<b>\$ 169,321,116</b>	<b>\$ 171,789,740</b>	<b>\$ 896,933,356</b>	<b>\$ 952,511,323</b>

Impact Fee Revenue							
	Year 1 2006	Year 2 2007	Year 3 2008	Year 4 2009	Year 5 2010	Years 6 - 10 2015	Years 11- 15 2020
Fire and Emergency Se	\$ 569,253	\$ 569,253	\$ 569,253	\$ 569,253	\$ 569,253	\$ 2,846,265	\$ 2,846,265
Police	\$ 569,253	\$ 569,253	\$ 569,253	\$ 569,253	\$ 569,253	\$ 2,846,265	\$ 2,846,265

### Cell by Cell Instructions

The Global Summary Table in cells B10:B16 shows the Total Revenues, Total Expenditures, Total C.I.E. and the Surplus/Deficit by Year.

The Budget Table in cells B21:I16 displays the general Revenue and Expenditures Categories by each year.

The Impact Fee Revenue Table in cells B41:I56 displays the total available Impact Fees by year and Category.

The CIE Summary Table in cells B60:I72 displays the CIE deficits or surpluses by category by year.

## **Contact Information**

The Department of Community Affairs maintains a web address with up to date information pertaining to the Fiscal Tool. The web address is listed below.

<http://www.dca.state.fl.us/>

The Tampa Bay Regional Planning Council maintains a web address at the following address:

<http://www.tbrpc.org/>



## Fiscal Tool Documentation