

CITY OF TAMPA, FLORIDA
TAXABLE, NON-TAXABLE NON-AD VALOREM REVENUE BONDS AND
TAMPA SPORTS AUTHORITY SPECIAL PURPOSE BONDS (1)
AVAILABLE NON-AD VALOREM REVENUES (Continued) (2)
LAST SIX FISCAL YEARS

For the Fiscal Years Ended September 30,

	2010	2011	2012	2013	2014	2015
Less Legally Restricted Revenues:						
Ninth Cent Local Option Fuel Tax Revenues (6)	(1,737,000)	(1,712,343)	-	-	-	-
Legally Restricted State Revenue Sharing (7)	(3,076,000)	(3,086,327)	-	-	-	-
Legally Restricted State Pension Contribution (8)	(6,255,000)	(5,952,176)	(6,083,651)	(6,191,857)	(6,392,430)	(6,484,726)
Legally Restricted Fines and Forfeitures (11)	(224,000)	(112,921)	(324,757)	(318,488)	(300,502)	(353,774)
Total Legally Restricted Revenues	(11,292,000)	(10,863,767)	(6,408,408)	(6,510,345)	(6,692,932)	(6,838,500)
Total Legally Available Non-Ad Valorem Revenues (15)	<u>\$ 203,897,000</u>	<u>\$ 203,076,199</u>	<u>\$ 222,479,647</u>	<u>\$ 222,167,039</u>	<u>\$ 229,227,779</u>	<u>\$ 239,843,441</u>

Source: Operating Revenues, Other Revenues and Operating Expenses were extracted from the City's Comprehensive Annual Financial Reports (CAFRs).

- (1) In prior years, information pertaining to the 1995 Tampa Sports Authority Special Purpose Bonds were presented in various other areas of the CAFR. In 2014, the information is consolidated.
- (2) This table includes only those non-ad valorem revenues that are allocated and accounted for in the General Fund and the Utilities Services Tax Special Revenue Fund. It has been updated and modified from previously published CAFRs and conforms to the table published in the official statement of the Non-Ad Valorem Refunding Revenue Bonds, Series 2015, which contained data for fiscal years 2010 through 2014.
- (3) Business Tax Revenues were reclassified to conform with the State Uniform Chart of Accounts. In fiscal years 2010 through 2013, revenues were previously reported under the Licenses and Permits category.
- (4) Licenses and Permits include building fee revenues and franchise fee revenues.
- (5) Increased in FY2014 by \$10.2 million to include previously excluded revenues.
- (6) Beginning in fiscal year 2012, the Ninth Cent Local Option Gas Tax revenues were no longer recorded in the General Fund. The revenues in fiscal years 2010 and 2011 were offset by a corresponding restriction of revenues, which can only be used for transportation related expenditures.
- (7) Beginning in fiscal year 2012, the fuel tax component of the State Revenue Sharing was no longer recorded in the General Fund. State revenue sharing amounts in fiscal years 2010 and 2011 were offset by a restriction of the fuel tax component which are only permitted to be used for transportation related expenditures. The City is restricting 30% of the State Revenue Sharing revenues, and therefore, cannot use such restricted amounts to pay debt service on the Series 2015 bonds.
- (8) Other Intergovernmental Revenues are comprised of various federal, state, county and other local government distributions, including without limitation the county, state and federal contributions for public safety. They were increased by \$6.255 million in fiscal year 2010 by the State Contribution to the Fire and Police Pension Fund, which is an added restriction of revenues.
- (9) Insurance charges represent the difference between premiums collected by employees, claims and insurance premiums paid out by the City. In fiscal year 2014, premiums collected from employees were less than claims and insurance paid out by the City.
- (10) The most significant Other Charges for Services is gross Cost Allocation for services provided by the General Fund to other funds. Prior to fiscal year 2012, this category only included the net transfer. Fiscal year 2013 included a one-time reimbursement from the United States Department of Justice for the Republican National Convention held in Tampa. Other Charges for Services include lease revenues and other miscellaneous charges.