

CITY OF TAMPA, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

NOTE 4 - FUND BALANCES AND NET POSITION

The Balance Sheet in the governmental funds, assets in excess of liabilities are reported as fund balances and are separated into different classification indicating the extent to which the City is bound to honor constraints on the specific purposes for which those funds can be spent. The Enterprise Funds Statement of Net Position, assets in excess of liabilities are reported as Net Position and are separated into different classifications indicating the purpose of the restrictions.

Governmental Fund Balances

The fund balances are classified as nonspendable, restricted, committed, assigned, and/or unassigned, based on the extent to which the City is bound to observe constraints imposed upon the use of the resources in the governmental funds.

The constraints placed on fund balances for the Major and Nonmajor Governmental Funds are presented below:

	<u>General</u>	<u>Utilities Services Tax Special Revenue</u>	<u>Community Redevelopment Agency Special Revenue</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Non Spendable					
Prepaid Items	\$ 384,212	\$ -	\$ -	\$ -	\$ 384,212
Inventories	375,168	-	-	-	375,168
<i>Total Non Spendable</i>	<u>759,380</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>759,380</u>
Restricted					
Capital Outlay:					
Various Stormwater					
Improvements	-	-	-	27,769,579	27,769,579
Parks & Recreation	-	-	-	11,455,107	11,455,107
Building Improvements	-	-	-	9,815,094	9,815,094
Consultation & Land					
Acquisition	-	-	-	5,078,865	5,078,865
Flood Relief	-	-	-	1,472,264	1,472,264
Various Data &					
Software Improvement	-	-	-	1,418,727	1,418,727
Various Capital					
Improvements Projects	-	-	-	1,340,608	1,340,608
Golf Courses					
Improvements	-	-	-	1,070,738	1,070,738
Plant Hall					
Improvements	-	-	-	446,141	446,141
Tampa Theatre					
Improvement Projects	-	-	-	214,148	214,148
Public Art				80,305	80,305
Public Safety:					
Various Public Safety					
Improvements	-	-	-	3,050,072	3,050,072
Traffic Signals	-	-	-	2,177,063	2,177,063
Transportation Signage	-	-	-	733,394	733,394
Street Lights	-	-	-	192,660	192,660