

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

NOTE 9 - INTERFUND RECEIVABLES, PAYABLES, TRANSFERS, AND ADVANCES - (Continued)

Interfund Transfers - Compliance with bond covenants and city financial policies, transfers between funds are moved from special revenue funds (utility tax, local option gas tax, community redevelopment agency, and community investment tax capital projects) to the corresponding debt service funds to meet the respective debt service requirements.

The transfers from the community redevelopment agency (CRA) fund and nonmajor governmental funds to the general fund were reimbursements for authorized general government services, public safety expenditures charged to the general fund. Transfers from the parking fund to the utility tax debt service fund were repayments of bond principal and interest where bond proceeds were used for parking related capital projects. Transfers from the utility tax fund to the general fund were reimbursements of expenditures in that fund. Transfers from the self insurance fund (reported within the general fund Financial Statements) to the debt service fund were repayments of bond principal and interest for the Workers Compensation Bond. The major enterprise funds payments in lieu of taxes (PILOT) and payments in lieu of franchise fees (PILOFF) are also reported as transfers in the general fund.

Transfers as of September 30, 2015, are as follows:

Transfers In:							
	General Fund	Utilities Services Tax Special Revenue Fund	Nonmajor Governmental Funds	Major Enterprise Fund	Nonmajor Enterprise Fund	Internal Service Fund	Total
Transfers Out:							
General Fund	\$ -	\$ -	\$ 44,972	\$ -	\$ -	\$ -	\$ 44,972
Self Insurance Fund	-	-	1,843,634	-	-	-	1,843,634
Utilities Services Tax Special Revenue Fund	36,600,000	-	21,720,802	-	1,691,631	-	60,012,433
CRA Special Revenue Fund	2,210,014	-	14,351,679	-	-	-	16,561,693
Nonmajor Governmental Funds	524,955	3,782,639	34,004,441	648,036	600,000	4,000,000	43,560,071
Wastewater Utility Enterprise Fund	10,883,068	200,000	9,000	-	-	-	11,092,068
Water Utility Enterprise Fund	9,223,920	180,000	10,000	-	-	-	9,413,920
Solid Waste Utility Enterprise Fund	7,703,453	100,000	-	-	-	-	7,803,453
Internal Service Funds	-	60,000	-	573,275	-	-	633,275
Nonmajor Enterprise Funds	916,286	-	3,158,401	-	8,824	-	4,083,511
Total	<u>\$ 68,061,696</u>	<u>\$ 4,322,639</u>	<u>\$ 75,142,929</u>	<u>\$ 1,221,311</u>	<u>\$ 2,300,455</u>	<u>\$ 4,000,000</u>	<u>\$ 155,049,030</u>

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