

THE CITY OF TALLAHASSEE, FLORIDA  
 COMBINED SCHEDULE OF FUND BALANCES  
 ALL CAPITAL FUNDS  
 AS OF September 30, 2022

FUND NAME	TOTAL AS OF 9/30/2021	TOTAL AS OF 9/30/2022	FUND BALANCES AT September 2022										
			RESERVED FOR				AMOUNT TO BE PROVIDED	DESIGNATED	CURRENT AVAILABLE				
			PROJECTS	ENCUMB.	OVER EXPENDED	OTHER							
<b>General Government</b>													
105 Affordable Housing Fund	4,147,327	4,188,661	(588,201)	(195,000)	-	(559,216)	(1)	-	-	2,846,245			
110 Law Enforcement Fund-State	-	-	(12,236)	-	-	-	-	-	-	(12,236)			
111 Police Second Dollar Funding	12,151	3,075	(3,615)	(7,000)	-	-	-	-	-	(7,541)			
113 Law Enforcement Fund-Fede	55,195	9,034	-	-	-	-	-	-	-	9,034			
170 Concurrency - Dist 1 NE - Ro	413,761	465,322	-	-	-	-	-	-	-	465,322			
171 Concurrency - Dist 1 NE - Mu	535,787	551,008	-	-	-	-	-	-	-	551,008			
172 Concurrency - Dist 2 SE- Ro	1,864,455	1,962,104	-	-	-	-	-	-	-	1,962,104			
173 Concurrency - Dist 2 SE- Mul	313,574	337,164	(233,800)	-	-	-	-	-	-	103,364			
174 Concurrency - Dist 3 SW- Ro	523,745	642,268	-	-	-	(273,985)	(2)	-	-	368,283			
175 Concurrency - Dist 3 SW- Mu	72,785	102,103	-	-	-	(34,364)	(2)	-	-	67,739			
176 Concurrency - Dist 4 NW - Rc	540,081	559,476	-	-	-	-	-	-	-	559,476			
177 Concurrency - Dist 4 NW - Mi	79,155	83,703	-	-	-	(153,840)	-	-	-	(70,137)			
178 Concurrency - Central - FAMI	204,589	205,692	-	-	-	(1)	-	-	-	205,692			
179 Concurrency - Central - Multi	627,506	212,097	(174,911)	(28,598)	-	(176)	-	-	-	8,412			
300 Capital Improvement	13,675,797	15,852,554	(6,033,379)	(1,583,495)	-	(241,380)	(3)	316,778	(8)	(8,108,667)	(10)	202,412	
301 Sales Tax Construction	394,080	339,268	(259,434)	-	-	-	-	-	-	-	-	79,835	
302 Gas Tax Construction	1,876,477	2,660,550	(1,073,125)	(374,812)	-	-	-	-	-	-	-	1,212,613	
304 Sales Tax Extension Construc	1,846,195	149,741	(778,158)	(287,052)	-	-	-	-	-	-	-	(915,469)	(13)
312 2004 Capital Bonds Construc	(28,480)	(28,634)	-	-	-	-	-	-	-	-	-	(28,634)	
315 2014 Capital Bonds Construc	56,539	53,959	-	-	-	-	-	-	-	-	-	53,959	
316 Capital Bonds 2018	7,517,601	4,616,473	(4,082,588)	(768,396)	(5,313)	-	-	-	-	-	-	(239,823)	
317 Future Capital Bond Series	(2,678,711)	(6,922,265)	(32,171,079)	(9,495,788)	-	-	-	-	-	-	-	(48,589,133)	
318 Future Bonds-Sales Tax	(14,454)	(149,648)	(21,043,379)	(427,553)	-	-	-	-	-	-	-	(21,620,580)	
320 Street Paving Fund	90,833	72,335	(25)	-	-	(60,367)	(4)	-	-	-	-	11,943	
322 Sales Tax 2020	4,154,360	6,403,587	(4,036,855)	(1,315,682)	-	-	-	-	(95,220)	-	-	955,831	
323 BP 2020 Star Metro Enhance	771,698	657,313	(77,299)	(25,540)	-	-	-	-	-	-	-	554,474	
324 BP 2020 Water Quality	3,706,333	5,792,077	(429,068)	(269,085)	-	-	-	-	-	-	-	5,093,924	
325 BP 2020 Sidewalks	1,942,379	2,918,912	(2,683,288)	(204,754)	-	-	-	-	-	-	-	30,870	
<b>Total General Government Fun</b>	<b>42,700,761</b>	<b>41,737,930</b>	<b>(73,680,439)</b>	<b>(14,982,753)</b>	<b>(5,313)</b>	<b>(1,323,329)</b>		<b>316,778</b>	<b>(8,203,887)</b>			<b>(56,141,012)</b>	
<b>Fire</b>													
131 Fire Service Construction	452,210	440,267	(101,571)	(148,080)	-	-	-	-	-	-	-	190,616	
132 Fire Service Bonds Construct	39,114	(238,713)	(1,138,291)	(498,957)	-	-	-	-	-	-	-	(1,875,960)	
<b>Total Fire Funds</b>	<b>491,324</b>	<b>201,554</b>	<b>(1,239,862)</b>	<b>(647,037)</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>			<b>(1,685,345)</b>	
<b>Electric</b>													
401 R R & I	136,281,437	150,528,328	(34,312,881)	(7,036,225)	(18,178,620)	-	-	27,479	(2,320,072)	-	-	88,708,009	
416 AMI Capital Lease Constructi	(1,348,647)	(1,355,918)	-	-	-	-	-	-	-	-	-	(1,355,918)	(12)
427 ESRB 2018 Bond Constructic	11,683	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Electric Funds</b>	<b>134,944,473</b>	<b>149,172,410</b>	<b>(34,312,881)</b>	<b>(7,036,225)</b>	<b>(18,178,620)</b>	<b>-</b>		<b>27,479</b>	<b>(2,320,072)</b>			<b>87,352,091</b>	
<b>Energy Conservation</b>													
403 Conservation - Res. Loans	11,841,413	12,132,686	-	-	-	(5,323,541)	(5)	-	-	-	-	6,809,145	
413 Conservation-Comm Loans	2,077,531	2,094,669	-	-	-	(134,646)	(5)	-	-	-	-	1,960,023	
414 Conservation -Cap Projects	419,929	421,859	-	-	-	-	-	-	-	-	-	421,859	
<b>Total Energy Conservation Fun</b>	<b>14,338,874</b>	<b>14,649,214</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5,458,187)</b>		<b>-</b>	<b>-</b>			<b>9,191,027</b>	
<b>Gas</b>													
431 R R & I	8,566,565	9,359,978	(414,583)	(969,495)	(167,169)	-	-	547,305	-	-	-	8,356,036	
447 AMI Capital Lease Constructi	284,839	286,374	-	-	-	-	-	-	-	-	-	286,374	

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			RESERVED FOR PROJECTS	ENCUMB.	OVER EXPENDED	OTHER			
Total Gas Funds	8,851,404	9,646,352	(414,583)	(969,495)	(167,169)	-	547,305	-	8,642,410
Water									
461 R R & I	8,802,534	9,940,117	(399,735)	(2,107,004)	-	-	-	(2,003,821)	5,429,557
462 AMI Capital Lease Constructi	1,858,427	1,868,446	-	-	-	-	-	-	1,868,446
463 System Charge	3,113,551	4,992,106	(1,452,857)	(66,772)	-	-	-	(950,000)	2,522,478
465 Water A/R Project Fund	3,239	3,256	-	-	-	-	-	-	3,256
466 Water Future Bonds	(378,905)	(679,682)	(2,608,074)	(1,186,227)	-	-	-	-	(4,473,983)
496 Water FY18 CUS Fund	11,103,695	457,232	(24,415)	(406,925)	-	-	-	-	25,892
Total Water Funds	24,502,540	16,581,475	(4,485,079)	(3,766,929)	-	-	-	(2,953,821)	5,375,645
Sewer									
501 R R & I	24,435,151	33,749,539	(7,698,223)	(6,646,462)	-	-	(57,044)	(1,584,043)	17,763,767
503 System Charge	17,397,180	22,635,853	(5,793,972)	(3,026,686)	-	-	-	(4,500,000)	9,315,194
515 Sewer Future Bonds	-	(217,838)	(6,298,870)	(1,260,488)	-	-	-	-	(7,777,196)
517 Sewer FY18 CUS Fund	15,008,619	(33)	-	-	-	-	-	-	(33)
529 Sewer 2007 CUSRB Constru	-	-	92,590	102	(92,692)	-	-	-	(0)
Total Sewer Funds	56,840,950	56,167,521	(19,698,475)	(10,933,535)	(92,692)	-	(57,044)	(6,084,043)	19,301,733
Airport									
541 R R & I	8,137,566	8,595,216	(8,001)	(271,572)	-	(508,633) (6)	-	(1,667,237)	6,139,773
543 Grant Construction	1,520,054	2,211,534	(53,115,300)	(27,786,334)	-	-	78,690,100 (9)	-	-
546 Air Sales Tax 2020	1,256,211	1,970,197	-	-	-	-	-	-	1,970,197
Total Airport Funds	10,913,831	12,776,946	(53,123,301)	(28,057,906)	-	(508,633)	78,690,100	(1,667,237)	8,109,970
Other Funds									
601 Solid Waste RR&I/Constructi	469,541	470,340	8,881,394	(398,290)	(9,176,322)	-	(34,613)	-	(257,490)
606 Stormwater RR&I/Constructic	28,211,918	29,564,313	(18,449,140)	(5,866,897)	-	-	7,069,671 (9)	(4,423,063)	7,894,884
607 Stormwater Redevelopment	7,413,481	7,265,860	(62,254)	(5,540,427)	-	(1,663,180) (7)	-	-	-
616 Golf Course R R & I	146,496	346,892	13,396	-	(13,396)	-	-	-	346,892
706 ISS RR&I Fund	(2,233,386)	(16,348,597)	(6,393,417)	(3,351,812)	-	-	25,830,202	-	(263,624)
716 Vehicle Replacement Reserv	8,236,056	14,995,232	(74,723)	(11,488,392)	-	-	-	-	3,432,117
756 Utility Services Construction	244,908	152,809	(961,091)	(27,834)	-	-	(36,063)	-	(872,179)
766 Environmental Services and F	865,144	1,111,551	(711,924)	(703,849)	-	-	284,909	-	(19,314)
Total Other Funds	43,354,159	37,558,400	(17,757,759)	(27,377,501)	(9,189,718)	(1,663,180)	33,114,106	(4,423,063)	10,261,286
<b>TOTAL ALL FUNDS</b>	<b>336,938,315</b>	<b>338,491,802</b>	<b>(204,712,378)</b>	<b>(93,771,381)</b>	<b>(27,633,512)</b>	<b>(8,953,328)</b>	<b>112,638,724</b>	<b>(25,652,122)</b>	<b>90,407,804</b>

This schedule was prepared without audit and is subject to final audit results.

**City of Tallahassee**  
**Combined Schedule of Fund Balances – All Capital Funds**  
**For the Period Ended September 30, 2022**  
**Notes to the Schedule**

- (1) Affordable Housing Fund: Consists of Loan Loss Reserve of \$559,216.
- (2) Concurrency Funds include following reserves.
- |  |                   |
|--|-------------------|
| FSU SW Campus Development Agreement Reserve:       |                   |
| Concurrency – District 3 SW – Road Fund 174        | \$ 273,985        |
| Concurrency – District 3 SW – Multi Modal Fund 175 | 34,364            |
| Total FSU SW Campus Development Reserve            | <u>\$ 308,349</u> |
- (3) Capital Improvement Fund reserves consist of:
- |                                       |                   |
|---------------------------------------|-------------------|
| Land Banking Reserve                  | \$ 122,480        |
| Gateway Beautification Reserve        | 68,469            |
| Reserve for Jake Gaither Improvements | 725               |
| Reserve for notes receivable          | <u>49,706</u>     |
|                                       | <u>\$ 241,380</u> |
- (4) Consists of Reserve for Special Assessment Receivable.
- (5) Consists of Reserve for Energy Conservation Loans.
- (6) Consists of: Reserve for Emergencies of \$250,000 and Air Traffic Control Tower \$258,633. The undesignated available balance of the Airport RR&I Fund is the Airport System Capital Account as defined in the Airline Use Agreement.
- 7) Consists of:
- |                            |                  |
|----------------------------|------------------|
| C-3 Landscaping            | \$ 386,831       |
| Off-site replanting        | 617,266          |
| Lake Munson Fee-In-Lieu    | 3,430            |
| Lake Lafayette Fee-In-Lieu | 100,831          |
| Commonwealth Fee-In-Lieu   | 41,168           |
| Offsite Slope Mitigation   | 197,158          |
| FSU Regional Fee-In-Lieu   | <u>316,496</u>   |
|                            | <u>1,663,180</u> |
- (8) Consists of:
- |                                   |                   |
|-----------------------------------|-------------------|
| Animal Service Center RR&I        | \$75,000          |
| PRNA Master                       | 451               |
| Southeast Park                    | 1,667             |
| City Hall renovation from CRTPA   | 28,000            |
| Revenue Management System Upgrade | 200,000           |
| Transfer from General Funds       | <u>11,660</u>     |
|                                   | <u>\$ 316,778</u> |

**City of Tallahassee**  
**Combined Schedule of Fund Balances – All Capital Funds**  
**For the Period Ended September 30, 2022**  
**Notes to the Schedule**

(9) Appropriated projects in process to be reimbursed through grants and other Interlocal agreements.

<u>Fund</u>	<u>Bond Issue/Loan Proceeds</u>	<u>Future Funding</u>
543	Airport Grant Construction	\$ 78,690,100
606	Stormwater Construction	<u>7,069,671</u>
	Total	<u>\$121,193,646</u>

(10) The Capital Improvement Fund designations of \$8,108,667 are for future debt financing.

(11) A three percent contingency is required for the Capital Improvement Fund. According to the City’s finance policy, the capital improvement fund acts as a reserve for sales tax construction funds, gas tax construction fund, capital bonds construction (current and future) funds, street paving fund and golf course RR&I fund. Based on currently open projects in the above funds, the capital improvement fund has a positive balance of -\$2,419,781.

(12) Negative amounts in advanced metering project fund (416) are due to shortfall between appropriations and debt acquired for these projects. Per Utility Services, it is very likely that available funding will be adequate and no new funding will be necessary.

(13) Negative balance to be covered by fund 300 Designated – Capital Debt Financing.