

THE CITY OF TALLAHASSEE, FLORIDA
 COMBINED SCHEDULE OF FUND BALANCES
 ALL CAPITAL FUNDS
 AS OF September 30, 2023

		FUND BALANCES AT September 2023											
FUND NAME	TOTAL AS OF 9/30/2022	TOTAL AS OF 9/30/2023	RESERVED FOR				AMOUNT TO BE PROVIDED	DESIGNATED	CURRENT AVAILABLE				
			PROJECTS	ENCUMB.	OVER EXPENDED	OTHER							
General Government													
105 Affordable Housing Fund	4,032,011	4,789,505	(662,428)	(1,039,000)	-	(559,130)	(1)	-	-	2,528,948			
110 Law Enforcement Fund-State	219,091	205,678	(7,343)	-	-	-	-	-	-	198,335			
111 Police Second Dollar Funding	3,075	36,673	(6,453)	-	-	-	-	-	-	30,221			
113 Law Enforcement Fund-Fede	55,195	98,603	(5,253)	-	-	-	-	-	-	93,351			
170 Concurrency - Dist 1 NE - Rc	465,322	856,004	-	-	-	-	-	-	-	856,004			
171 Concurrency - Dist 1 NE - Mt	551,008	659,058	(125,000)	-	-	-	-	-	-	534,058			
172 Concurrency - Dist 2 SE- Ro	1,962,104	2,302,197	-	-	-	-	-	-	-	2,302,197			
173 Concurrency - Dist 2 SE- Mu	337,164	418,223	(233,504)	-	-	-	-	-	-	184,720			
174 Concurrency - Dist 3 SW- Rc	642,268	657,605	-	-	-	(273,985)	(2)	-	-	383,619			
175 Concurrency - Dist 3 SW- Mt	102,103	104,541	-	-	-	(34,364)	(2)	-	-	70,177			
176 Concurrency - Dist 4 NW - R	559,476	1,042,485	-	-	-	-	-	-	-	1,042,485			
177 Concurrency - Dist 4 NW - M	83,703	203,114	-	-	-	(153,840)	-	-	-	49,274			
178 Concurrency - Central - FAM	205,692	210,604	-	-	-	(1)	-	-	-	210,603			
179 Concurrency - Central - Multi	212,097	25,550	(12,961)	-	-	(176)	-	-	-	12,412			
300 Capital Improvement	12,766,363	14,567,317	(5,630,131)	(707,076)	(26,457)	(284,558)	(3)	253,000	(8)	(7,633,794)	(10)	538,301	
301 Sales Tax Construction	339,268	257,338	(32,166)	(104,391)	-	-	-	-	-	-	-	120,781	
302 Gas Tax Construction	2,563,118	365,981	(1,457,322)	(344,757)	(14,095)	-	-	1	-	-	-	(1,450,193)	
304 Sales Tax Extension Constr	149,741	(260,398)	(484,690)	(167,547)	-	-	-	-	-	-	-	(912,635)	(13)
312 2004 Capital Bonds Constr	(28,634)	(29,318)	-	-	-	-	-	-	-	-	-	(29,318)	
315 2014 Capital Bonds Constr	53,959	55,248	-	-	-	-	-	-	-	-	-	55,248	
316 Capital Bonds 2018	4,227,031	2,260,666	(525,136)	(2,049,581)	(5,313)	-	-	-	-	-	-	(319,363)	
317 Future Capital Bond Series	(9,365,911)	(16,303,862)	(14,599,007)	(22,689,158)	-	-	-	-	-	-	-	(53,592,027)	
318 Future Bonds-Sales Tax	(149,648)	(447,807)	(21,601,332)	(1,076,522)	-	-	-	-	-	-	-	(23,125,661)	
320 Street Paving Fund	72,335	76,346	(25)	-	-	(51,430)	(4)	-	-	-	-	24,891	
322 Sales Tax 2020	6,403,587	8,225,507	(4,234,531)	(792,847)	-	-	-	725,677	(1,227,605)	-	-	2,696,202	
323 BP 2020 Star Metro Enhance	657,313	937,686	(207,652)	(430,233)	-	-	-	40,000	-	-	-	339,801	
324 BP 2020 Water Quality	5,792,077	7,842,689	(1,034,686)	(333,825)	-	-	-	-	-	-	-	6,474,179	
325 BP 2020 Sidewalks	2,918,912	3,738,902	(3,502,844)	(132,253)	-	-	-	-	-	-	-	103,804	
Total General Government Fur	35,829,822	32,896,136	(54,362,461)	(29,867,190)	(45,865)	(1,357,484)		1,018,678	(8,861,399)			(60,579,584)	
Fire													
131 Fire Service Construction	440,267	385,862	31,756	(132,235)	(31,756)	-	-	(6,242)	-	-	-	247,385	
132 Fire Service Bonds Constr	(238,713)	(352,134)	(3,628,186)	(401,823)	-	-	-	-	-	-	-	(4,382,144)	
Total Fire Funds	201,554	33,728	(3,596,430)	(534,058)	(31,756)	-		(6,242)	-			(4,134,759)	
Electric													
401 R R & I	150,714,517	164,078,232	(46,021,556)	(8,585,873)	(19,703,428)	-	-	0	(10,423,057)	-	-	79,344,318	
416 AMI Capital Lease Construct	(1,355,918)	(1,388,295)	-	-	-	-	-	-	-	-	-	(1,388,295)	(12)
Total Electric Funds	149,358,599	162,689,937	(46,021,556)	(8,585,873)	(19,703,428)	-		0	(10,423,057)			77,956,023	
Energy Conservation													
403 Conservation - Res. Loans	12,132,686	12,534,265	-	-	-	(4,967,863)	(5)	-	-	-	-	7,566,402	
413 Conservation-Comm Loans	2,094,669	2,148,408	-	-	-	(97,757)	(5)	-	-	-	-	2,050,651	
414 Conservation -Cap Projects	421,859	431,755	-	-	-	-	-	-	-	-	-	431,755	
Total Energy Conservation Fur	14,649,214	15,114,428	-	-	-	(5,065,620)		-	-			10,048,808	
Gas													
431 R R & I	9,359,978	12,288,399	(452,081)	(1,026,790)	(188,539)	-	-	(0)	(954,977)	-	-	9,666,013	
447 AMI Capital Lease Construct	286,374	293,212	-	-	-	-	-	-	-	-	-	293,212	

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			RESERVED FOR				AMOUNT TO BE PROVIDED	DESIGNATED	CURRENT AVAILABLE
			PROJECTS	ENCUMB.	OVER EXPENDED	OTHER			
Total Gas Funds	9,646,352	12,581,611	(452,081)	(1,026,790)	(188,539)	-	(0)	(954,977)	9,959,225
Water									
461 R R & I	9,940,117	10,863,759	357,553	(1,152,408)	(1,346,086)	-	6,135	-	8,728,954
462 AMI Capital Lease Construct	1,868,446	1,913,062	-	-	-	-	-	-	1,913,062
463 System Charge	4,992,106	6,733,713	(1,512,835)	(1,119,622)	-	-	-	(3,800,000)	301,256
465 Water A/R Project Fund	3,256	3,334	-	-	-	-	-	-	3,334
466 Water Future Bonds	(698,738)	(5,073,462)	(2,657,929)	(3,849,051)	-	-	-	-	(11,580,442)
496 Water FY18 CUS Fund	457,232	168,250	(15,941)	(33,234)	-	-	-	-	119,075
Total Water Funds	16,562,419	14,608,655	(3,829,153)	(6,154,314)	(1,346,086)	-	6,135	(3,800,000)	(514,763)
Sewer									
501 R R & I	33,749,539	39,424,614	(4,028,746)	(6,104,012)	(1,807,433)	-	(5,000)	(6,146,295)	21,333,127
503 System Charge	22,635,853	24,495,650	(6,521,700)	(5,565,392)	-	-	-	-	12,408,559
515 Sewer Future Bonds	(217,838)	(3,744,710)	(4,012,375)	(6,482,633)	-	-	-	-	(14,239,718)
517 Sewer FY18 CUS Fund	(33)	(33)	-	-	-	-	-	-	(33)
Total Sewer Funds	56,167,521	60,175,521	(14,562,821)	(18,152,037)	(1,807,433)	-	(5,000)	(6,146,295)	19,501,934
Airport									
541 R R & I	8,595,216	7,078,991	76,689	(374,456)	(76,690)	(642,894)	(6)	(3,974,500)	2,087,140
543 Grant Construction	2,211,534	5,618,218	(51,886,390)	(32,538,706)	-	-	-	-	-
546 Air Sales Tax 2020	1,970,197	2,733,689	-	-	-	-	-	(500,000)	2,233,689
Total Airport Funds	12,776,946	15,430,898	(51,809,701)	(32,913,162)	(76,690)	(642,894)	(6)	(4,474,500)	4,320,829
Other Funds									
601 Solid Waste RR&I/Constructi	470,340	(130,916)	9,387,998	(1,086,058)	(9,394,761)	-	752,387	-	(471,350)
606 Stormwater RR&I/Constructic	29,486,516	33,347,053	(17,285,369)	(2,364,815)	(342,138)	-	(248)	(3,578,051)	9,776,432
607 Stormwater Redevelopment	7,265,860	4,066,490	(27,503)	(73,741)	-	(3,965,247)	(7)	-	-
616 Golf Course R R & I	346,892	506,220	(196,604)	-	(13,396)	-	-	-	296,220
706 ISS RR&I Fund	(16,348,597)	(32,753,867)	(3,491,608)	(2,216,179)	(14,354)	-	39,763,263	-	1,287,254
716 Vehicle Replacement Reserv	14,995,232	19,607,446	(845,788)	(14,223,307)	(26,806)	-	-	-	4,511,544
756 Utility Services Construction	152,809	16,915	(846,291)	(44,361)	-	-	-	-	(873,738)
766 Environmental Services and F	1,111,551	2,237,052	(1,606,179)	(837,676)	(23,962)	-	135,141	-	(95,624)
Total Other Funds	37,480,603	26,896,393	(14,911,343)	(20,846,138)	(9,815,418)	(3,965,247)	40,650,543	(3,578,051)	14,430,739
TOTAL ALL FUNDS	332,673,030	340,427,307	(189,545,547)	(118,079,563)	(33,015,214)	(11,031,244)	120,470,992	(38,238,279)	70,988,452

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 \$558,565 & \$565 of Notes Receivable Interest.
- (2) Concurrency Funds include following reserves.
- | | |
|--|-------------------|
| Concurrency – District 3 SW – Road Fund 174 | \$ 273,985 |
| Concurrency – District 3 SW – Multi Modal Fund 175 | 34,364 |
| Concurrency - Dist 4 NW - Multi Modal | 153,840 |
| Concurrency - Central - FAMU WAY | 1 |
| Concurrency - Central - Multi Modal | <u>176</u> |
| Total Concurrency Reserves | <u>\$ 462,366</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>92,884</u> |
| | <u>\$ 284,558</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 \$392,894. 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 | \$ 411,439 |
| Off-site replanting | 2,097,379 |
| Lake Munson Fee-In-Lieu | 3,648 |
| Lake Lafayette Fee-In-Lieu | 107,245 |
| Commonwealth Fee-In-Lieu | 47,561 |
| Offsite Slope Mitigation | 209,700 |
| FSU Regional Fee-In-Lieu | <u>1,088,275</u> |
| | <u>3,965,247</u> |
- (8) Consists of amount to be provided for Revenue Management System Upgrade (\$200,000) , Tram Road Multi-Use Trail (\$25,000) and City Hall Bathroom Renovation Project (\$28,000).
- (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 | \$ 78,806,878 |
| 606 | Stormwater Construction | <u>(248)</u> |
| | Total | <u>\$ 78,806,630</u> |

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

- (10) The Capital Improvement Fund designations of \$7,633,794 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 negative balance of \$1,931,728.
- (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.