

THE CITY OF TALLAHASSEE, FLORIDA  
 COMBINED SCHEDULE OF FUND BALANCES  
 ALL CAPITAL FUNDS  
 AS OF September 30, 2021

FUND NAME	TOTAL AS OF 9/30/2020	TOTAL AS OF 9/30/2021	FUND BALANCES AT September 2021										
			RESERVED FOR				AMOUNT TO BE PROVIDED	DESIGNATED	CURRENT AVAILABLE				
			PROJECTS	ENCUMB.	OVER EXPENDED	OTHER							
<b>General Government</b>													
105 Affordable Housing Fund	4,611,897	4,147,978	(796,156)	-	-	(559,216)	(1)	-	-	2,792,606			
110 Law Enforcement Fund-State	571,621	328,419	(34,931)	(142,842)	-	-	-	-	-	150,646			
111 Police Second Dollar Fundin	46,856	12,151	(3,118)	-	-	-	-	-	-	9,032			
113 Law Enforcement Fund-Fede	100,125	81,911	(2)	(39,998)	-	-	-	-	-	41,911			
170 Concurrency - Dist 1 NE - Rc	93,885	413,761	-	-	-	-	-	-	-	413,761			
171 Concurrency - Dist 1 NE - Mt	449,806	535,787	-	-	-	-	-	-	-	535,787			
172 Concurrency - Dist 2 SE- Ro	1,834,720	1,864,455	-	-	-	-	-	-	-	1,864,455			
173 Concurrency - Dist 2 SE- Mul	308,261	313,574	(233,800)	-	-	-	-	-	-	79,774			
174 Concurrency - Dist 3 SW- Ro	516,461	523,745	-	-	-	(273,985)	(2)	-	-	249,759			
175 Concurrency - Dist 3 SW- Mt	71,773	72,785	-	-	-	(34,364)	(2)	-	-	38,422			
176 Concurrency - Dist 4 NW - Ri	458,927	540,081	-	-	-	-	-	-	-	540,081			
177 Concurrency - Dist 4 NW - M	59,644	79,155	-	-	-	(153,840)	-	-	-	(74,685)			
178 Concurrency - Central - FAM	201,744	204,589	-	-	-	-	(1)	-	-	204,589			
179 Concurrency - Central - Multi	621,338	627,506	(116,534)	(394,544)	-	(176)	-	(110,000)	-	6,252			
300 Capital Improvement	4,261,292	13,686,636	(4,428,628)	(1,464,261)	-	(311,075)	(3)	3,030,118	(8)	(6,108,667)	(10)	4,404,122	
301 Sales Tax Construction	1,050,947	394,080	(35,490)	(298,568)	-	-	-	-	-	(35,000)	-	25,022	
302 Gas Tax Construction	832,158	1,983,060	(1,336,388)	(727,677)	-	-	-	-	-	-	-	(81,005)	
304 Sales Tax Extension Constr	5,929,995	2,143,289	(1,644,069)	(1,420,140)	(2,198)	-	-	-	-	-	-	(923,118)	(13)
312 2004 Capital Bonds Construc	(28,084)	(28,480)	-	-	-	-	-	-	-	-	-	(28,480)	
315 2014 Capital Bonds Construc	8,270	56,539	(47,519)	-	-	-	-	-	-	-	-	9,020	
316 Capital Bonds 2018	11,318,858	8,005,188	(4,281,245)	(3,001,301)	-	-	-	-	(1,000,000)	-	-	(277,358)	
317 Future Capital Bond Series	-	(2,426,188)	(5,886,823)	(3,064,794)	-	-	-	-	-	-	-	(11,377,804)	
318 Future Bonds-Sales Tax	-	(14,454)	(762,678)	(942,919)	-	-	-	-	-	-	-	(1,720,050)	
320 Street Paving Fund	88,257	90,833	(0)	-	-	(70,792)	(4)	-	(20,000)	-	-	41	
322 Sales Tax 2020	928,408	4,342,569	(1,180,233)	(2,071,424)	-	-	-	-	(672,921)	-	-	417,990	
323 BP 2020 Star Metro Enhance	366,487	771,698	(123,016)	(356,812)	-	-	-	-	-	-	-	291,871	
324 BP 2020 Water Quality	1,622,801	3,706,333	(459,203)	(304,668)	-	-	-	-	-	-	-	2,942,462	
325 BP 2020 Sidewalks	825,700	1,942,379	(1,642,470)	(267,917)	-	-	-	-	(15,000)	-	-	16,992	
<b>Total General Government Fur</b>	<b>37,152,147</b>	<b>44,399,382</b>	<b>(23,012,304)</b>	<b>(14,497,866)</b>	<b>(2,198)</b>	<b>(1,403,449)</b>		<b>3,030,118</b>	<b>(7,961,588)</b>			<b>552,096</b>	
<b>Fire</b>													
131 Fire Service Construction	657,589	452,210	(202,835)	(157,192)	-	-	-	-	-	-	-	92,183	
132 Fire Service Bonds Construc	38,570	39,114	-	-	-	-	-	-	-	-	-	39,114	
<b>Total Fire Funds</b>	<b>696,159</b>	<b>491,324</b>	<b>(202,835)</b>	<b>(157,192)</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>			<b>131,297</b>	
<b>Electric</b>													
401 R R & I	129,156,333	137,144,397	(29,269,383)	(7,784,729)	-	-	-	27,479	(37,395,000)	-	-	62,722,763	
416 AMI Capital Lease Construct	(1,329,892)	(1,348,647)	-	-	-	-	-	-	-	-	-	(1,348,647)	(12)
427 ESRB 2018 Bond Constructi	1,769,491	11,683	-	-	-	-	-	-	-	-	-	11,683	
<b>Total Electric Funds</b>	<b>129,595,933</b>	<b>135,807,433</b>	<b>(29,269,383)</b>	<b>(7,784,729)</b>	<b>-</b>	<b>-</b>		<b>27,479</b>	<b>(37,395,000)</b>			<b>61,385,799</b>	
<b>Energy Conservation</b>													
403 Conservation - Res. Loans	11,463,000	11,841,413	-	-	-	(6,075,348)	(5)	-	-	-	-	5,766,066	
413 Conservation-Comm Loans	2,042,152	2,077,531	-	-	-	(133,328)	(5)	-	-	-	-	1,944,203	
414 Conservation -Cap Projects	414,196	419,929	-	-	-	-	-	-	-	-	-	419,929	
<b>Total Energy Conservation Fur</b>	<b>13,919,348</b>	<b>14,338,874</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(6,208,675)</b>		<b>-</b>	<b>-</b>			<b>8,130,198</b>	
<b>Gas</b>													
431 R R & I	6,567,008	8,566,565	(467,716)	(428,140)	-	-	-	-	(2,900,000)	-	-	4,770,709	
447 AMI Capital Lease Construct	280,877	284,839	-	-	-	-	-	-	-	-	-	284,839	
<b>Total Gas Funds</b>	<b>6,847,886</b>	<b>8,851,404</b>	<b>(467,716)</b>	<b>(428,140)</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>(2,900,000)</b>			<b>5,055,548</b>	

THE CITY OF TALLAHASSEE, FLORIDA  
 COMBINED SCHEDULE OF FUND BALANCES  
 ALL CAPITAL FUNDS  
 AS OF September 30, 2021

FUND NAME	TOTAL AS OF 9/30/2020	TOTAL AS OF 9/30/2021	FUND BALANCES AT September 2021						
			RESERVED FOR				AMOUNT TO BE PROVIDED	DESIGNATED	CURRENT AVAILABLE
			PROJECTS	ENCUMB.	OVER EXPENDED	OTHER			
Water									
461 R R & I	7,086,796	8,802,534	(585,143)	(1,580,049)	-	-	-	-	6,637,341
462 AMI Capital Lease Construct	1,832,582	1,858,427	-	-	-	-	-	-	1,858,427
463 System Charge	2,858,093	3,113,551	(1,328,624)	(93,898)	-	-	-	(1,100,000)	591,029
465 Water A/R Project Fund	3,194	3,239	-	-	-	-	-	-	3,239
496 Water FY18 CUS Fund	21,248,838	11,103,695	(5,450,664)	(1,818,823)	-	-	-	(2,780,000)	1,054,208
Total Water Funds	33,029,502	24,881,445	(7,364,430)	(3,492,770)	-	-	-	(3,880,000)	10,144,245
Sewer									
501 R R & I	28,893,647	24,444,868	(7,301,173)	(3,529,951)	-	-	-	(720,684)	12,893,060
503 System Charge	16,290,974	17,421,264	(4,705,534)	(93,448)	-	-	-	-	12,622,282
517 Sewer FY18 CUS Fund	17,061,390	14,976,146	(7,789,456)	(3,614,159)	-	-	-	(2,725,511)	847,019
529 Sewer 2007 CUSRB Constru	53	-	-	-	-	-	-	-	-
Total Sewer Funds	62,246,063	56,842,278	(19,796,164)	(7,237,558)	-	-	-	(3,446,195)	26,362,361
Airport									
541 R R & I	5,752,571	8,139,011	(58,911)	(228,513)	-	(424,364)	(6)	(2,204,737)	4,062,487
543 Grant Construction	2,766,639	1,520,054	(57,278,853)	(5,796,970)	-	-	-	61,555,769 (9)	-
546 Air Sales Tax 2020	538,388	1,256,211	-	-	-	-	-	-	1,256,211
Total Airport Funds	9,057,598	10,915,276	(57,337,763)	(6,025,482)	-	(424,364)	-	59,351,032 (1,160,000)	5,318,698
Other Funds									
581 StarMetro Grant Constructior	(2,446,664)	(9,964,453)	(17,191,756)	(1,914,126)	-	-	-	29,954,074 (9)	883,740
601 Solid Waste RR&I/Constructi	385,119	469,541	8,484,867	-	(9,176,322)	-	-	(39,613)	(261,526)
606 Stormwater RR&I/Constructic	28,899,281	28,211,918	(18,769,711)	(3,724,222)	-	-	-	9,066,784 (9)	8,214,769
607 Stormwater Redevelopment	6,814,919	7,413,481	(4,007,398)	(216,444)	-	(3,189,639)	(7)	-	-
616 Golf Course R R & I	10,484	146,496	13,396	-	(13,396)	-	-	-	146,496
706 ISS RR&I Fund	8,773,900	(2,231,482)	(5,944,972)	(4,796,752)	-	-	-	15,727,288 (2,669,310)	84,772
716 Vehicle Replacement Reserv	6,205,562	8,236,056	(152,386)	(5,126,018)	-	-	-	-	2,957,652
756 Utility Services Construction	119,587	280,971	(33,631)	(62,309)	-	-	-	932,138 (962,138)	155,031
766 Environmental Services and F	975,698	868,555	(449,517)	(513,745)	-	-	-	2,922,672 (2,700,000)	127,966
Total Other Funds	49,737,886	33,431,085	(38,051,106)	(16,353,616)	(9,189,718)	(3,189,639)	-	58,563,343 (12,901,448)	12,308,900
<b>TOTAL ALL FUNDS</b>	<b>342,282,522</b>	<b>329,958,500</b>	<b>(175,501,702)</b>	<b>(55,977,353)</b>	<b>(9,191,916)</b>	<b>(11,226,128)</b>	<b>-</b>	<b>120,971,972 (69,644,231)</b>	<b>129,389,142</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 June 30, 2021**  
**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>119,401</u>    |
|                                       | <u>\$ 311,075</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 \$174,364. 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:
- |                            |                    |
|----------------------------|--------------------|
| Reserve for Lake Munson    | \$ 399,944         |
| C-3 Landscaping            | 365,278            |
| Off-site Replanting        | 678,925            |
| Off-site slope mitigation  | 194,723            |
| Lake Lafayette Fee-In-Lieu | 99,584             |
| FSU Regional Fee-In-Lieu   | 1,410,526          |
| Commonwealth Fee-In-Lieu   | <u>40,659</u>      |
|                            | <u>\$3,189,639</u> |
- (8) Consists of:
- |   |                    |
|---|--------------------|
| Leon Cnty - Gen Fd Contingency          | \$75,000           |
| PRNA Master                             | 451                |
| Southeast Park                          | 1,667              |
| City Hall renovation from CRTPA         | 28,000             |
| Northwood Center Demolition future bond | <u>3,000,000</u>   |
|   | <u>\$3,030,118</u> |

**City of Tallahassee**  
**Combined Schedule of Fund Balances – All Capital Funds**  
**For the Period Ended June 30, 2021**  
**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	\$61,555,769
606	Stormwater Construction	9,066,784
581	Star Metro Grant Construction	<u>29,954,074</u>
	Total	<u>\$100,576,627</u>

(10) The Capital Improvement Fund designations are as follows:

Capital Improvement Fund:

Designated for FY 2022 projects	\$2,299,705
Designated for Future Debt Financing	<u>3,808,962</u>
Total Capital Improvement Fund designations	<u>\$ 6,108,667</u>

(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 \$3,331,675.

(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.