

THE CITY OF TALLAHASSEE, FLORIDA
 COMBINED SCHEDULE OF FUND BALANCES
 ALL CAPITAL FUNDS
 AS OF September 30, 2020

FUND NAME	TOTAL AS OF 9/30/2019	TOTAL AS OF 9/30/2020	FUND BALANCES AT SEPTEMBER 2020					AMOUNT TO BE PROVIDED	DESIGNATED	CURRENT AVAILABLE	
			RESERVED FOR								
			PROJECTS	ENCUMB.	OVER EXPENDED	OTHER					
General Government											
105 Affordable Housing Fund	4,213,949	4,611,897	(2,221,857)	(39,005)	-	(558,565)	(1)	-	-	1,792,470	
106 SHIP Program	407,327	1,062,981	(829,358)	(155,383)	-	-	-	114,980	-	193,219	
107 HOME Program	264,021	16,962	(877,143)	(483,705)	-	-	-	1,711,001	-	367,115	
110 Law Enforcement Fund-State	368,366	571,621	(26,779)	-	-	-	-	-	-	544,842	
111 Police Second Dollar Funding	40,692	46,856	(428)	(23,000)	-	-	-	-	-	23,428	
113 Law Enforcement Fund-Federal	100,125	156,718	-	-	-	-	-	-	-	156,718	
170 Concurrence - Dist 1 NE - Road	1,020,455	93,885	-	-	-	-	-	(1,280,000)	(15)	(1,186,115)	
171 Concurrence - Dist 1 NE - Multi Modal	698,692	449,806	-	-	-	-	-	-	-	449,806	
172 Concurrence - Dist 2 SE- Road	1,724,614	1,834,720	-	-	-	-	-	-	-	1,834,720	
173 Concurrence - Dist 2 SE- Multi Modal	284,940	308,261	-	-	-	-	-	(233,800)	(15)	74,461	
174 Concurrence - Dist 3 SW- Road	502,024	516,461	-	-	-	(273,985)	(2)	-	-	242,476	
175 Concurrence - Dist 3 SW- Multi Modal	69,767	71,773	-	-	-	(34,364)	(2)	-	-	37,410	
176 Concurrence - Dist 4 NW - Road	446,099	458,927	-	-	-	-	-	-	-	458,927	
177 Concurrence - Dist 4 NW - Multi Modal	57,977	59,644	-	-	-	-	-	94,196	(153,840)	(11)	
178 Concurrence - Central - FAMU WAY	196,105	201,744	-	-	-	(1)	-	-	-	201,744	
179 Concurrence - Central - Multi Modal	646,180	621,338	(13,670)	-	-	(176)	-	(500,000)	(15)	107,492	
300 Capital Improvement	6,406,642	4,387,567	(5,460,321)	(1,358,651)	-	(523,698)	(3)	10,580,000	(8)	(7,512,407)	(10,15)
301 Sales Tax Construction	1,103,297	1,050,947	(688,512)	-	-	-	-	(350,000)	(10,15)	12,435	
302 Gas Tax Construction	2,519,113	868,908	(270,201)	(85,342)	-	-	-	(855,408)	(15)	(342,043)	
304 Sales Tax Extension Construction	10,456,106	5,812,269	-	(4,066,914)	(793,512)	(6,835)	-	(1,942,386)	(15)	(997,377)	(16)
312 2004 Capital Bonds Construction	(27,299)	(28,084)	-	-	-	-	-	-	-	(28,084)	
315 2014 Capital Bonds Construction	8,039	8,270	-	-	-	-	-	-	-	8,270	
316 General Government Future Bonds	22,159,492	12,622,732	(4,299,644)	(3,255,215)	(28,596)	-	-	(5,679,500)	(15)	(640,224)	
317 Future Capital Bond Series	-	(570,636)	(10,794,364)	-	-	-	-	-	-	(11,365,000)	
320 Street Paving Fund	118,095	88,257	(1,243)	-	-	(79,032)	(4)	-	-	7,981	
322 Sales Tax 2020	-	928,408	(979,555)	(271,457)	-	-	-	-	-	(322,604)	
323 BP 2020 Star Metro Enhancements	-	366,487	(29,636)	-	-	-	-	-	-	336,852	
324 BP 2020 Water Quality	-	1,622,801	(793,750)	-	-	-	-	-	-	829,051	
325 BP 2020 Sidewalks	-	825,700	(814,142)	-	-	-	-	-	-	11,557	
Total General Government Funds	53,784,816	39,067,219	(28,100,603)	(9,738,671)	(822,108)	(1,476,656)		12,500,177	(18,507,341)	(7,077,984)	
Fire											
131 Fire Service Construction	429,327	657,589	(305,545)	(220,395)	-	-	-	-	-	131,649	
132 Fire Service Bonds Construction	37,492	38,570	-	-	-	-	-	-	-	38,570	
Total Fire Funds	466,819	696,159	(305,545)	(220,395)	-	-		-	-	170,220	
Electric											
401 R R & I	156,833,576	129,156,333	(39,452,080)	(8,114,358)	295,068	27,479	-	(238,000)	-	81,674,443	
416 AMI Capital Lease Construction	(1,292,716)	(1,329,892)	-	-	-	-	-	-	-	(1,329,892)	(13)
423 Future Revenue Bond Construction	(22,158,209)	-	-	-	-	-	-	-	-	-	
427 ESRB 2018 Bond Construction fund	17,395,026	1,769,491	(512,216)	(1,245,592)	-	-	-	-	-	11,683	
Total Electric Funds	150,777,677	129,595,933	(39,964,296)	(9,359,950)	295,068	27,479		(238,000)	-	80,356,234	
Energy Conservation											
403 Conservation - Res. Loans	10,987,786	11,463,000	-	-	-	(6,650,098)	(5)	-	-	4,812,903	
413 Conservation-Comm Loans	1,980,590	2,042,152	-	-	-	(120,565)	(5)	-	-	1,921,587	
414 Conservation -Cap Projects	395,428	414,196	-	-	-	-	-	-	-	414,196	
Total Energy Conservation Funds	13,363,804	13,919,348	-	-	-	(6,770,663)		-	-	7,148,686	

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			RESERVED FOR				AMOUNT TO BE PROVIDED	DESIGNATED	CURRENT AVAILABLE
			PROJECTS	ENCUMB.	OVER EXPENDED	OTHER			
Gas									
431 R R & I	3,722,197	6,567,008	(407,515)	(714,683)	-	-	308,655	-	5,753,466
447 AMI Capital Lease Construction	273,026	280,877	-	-	-	-	-	-	280,877
Total Gas Funds	3,995,223	6,847,886	(407,515)	(714,683)	-	-	308,655	-	6,034,344
Water									
461 R R & I	5,162,055	6,938,046	(151,475)	(418,691)	-	-	(0)	(1,118,456)	(15) 5,245,119
462 AMI Capital Lease Construction	1,781,354	1,832,582	-	-	-	-	-	-	1,832,582
463 System Charge	2,533,665	2,858,093	(1,047,766)	(204,028)	-	-	-	(100,000)	(15) 1,506,299
465 Water A/R Project Fund	11	3,194	-	-	-	-	-	-	3,194
479 Water 2007 CUSR B Construction	879,715	-	-	-	-	-	-	-	-
494 Water 2015 CUSR B Construction	7,129,689	-	(0)	-	-	-	-	-	(0)
496 Water FY18 CUS Fund	19,632,767	21,248,838	(6,717,578)	(8,917,544)	-	-	-	(3,205,000)	(15) 2,408,717
Total Water Funds	37,119,257	32,880,752	(7,916,819)	(9,540,262)	-	-	(0)	(4,423,456)	10,995,910
Sewer									
501 R R & I	26,063,141	28,800,397	(7,508,166)	(6,587,735)	-	-	3,555	(5,842,331)	(15) 8,865,720
503 System Charge	14,641,334	16,262,497	(5,422,288)	(547,506)	-	-	-	-	10,292,702
517 Sewer FY18 CUS Fund	14,525,541	17,093,862	(8,705,482)	(4,674,666)	-	-	-	(550,000)	(15) 3,163,714
529 Sewer 2007 CUSR B Construction	219,547	53	-	-	-	-	-	-	53
539 Sewer 2015 CUSR B Construction	9,726,186	-	(516)	-	-	-	-	-	(516)
Total Sewer Funds	65,175,749	62,156,809	(21,636,452)	(11,809,907)	-	-	3,555	(6,392,331)	22,321,673
Airport									
541 R R & I	5,315,282	5,706,093	(17,656)	(172,345)	-	(295,290)	(6)	(1,667,359)	(15) 1,815,943
543 Grant Construction	4,099,058	2,766,639	(32,976,710)	(3,982,788)	-	-	34,192,859	(9)	-
546 Air Sales Tax 2020	-	538,388	-	-	-	-	-	-	538,388
Total Airport Funds	9,414,339	9,011,120	(32,994,366)	(4,155,132)	-	(295,290)	32,525,500	(1,737,500)	2,354,331
Other Funds									
581 StarMetro Grant Construction	(3,152,455)	(3,396,469)	(14,986,610)	(1,355,749)	49,794	-	19,689,034	(9)	-
601 Solid Waste RR&I/Construction	1,224,222	385,119	8,809,569	(216,847)	(9,163,080)	-	(13,994)	-	(199,232)
606 Stormwater RR&I/Construction	29,109,955	28,899,281	(23,080,070)	(3,097,055)	-	-	10,664,156	(9)	(2,045,308)
607 Stormwater Redevelopment	6,610,847	6,814,919	(3,913,123)	(14,000)	-	(2,887,249)	(7)	-	547
616 Golf Course R R & I	102,072	10,484	-	-	(13,396)	-	-	-	(2,913)
706 ISS RR&I Fund	12,046,317	8,773,900	(15,997,174)	(3,956,464)	-	-	15,846,581	(2,264,310)	(15) 2,402,533
716 Vehicle Replacement Reserve	9,512,454	6,205,562	(297,723)	(3,687,301)	-	-	-	-	2,220,538
756 Utility Services Construction	1,219,896	119,586	(70,433)	(4,259)	-	-	-	-	44,894
766 Environmental Services and Facilities	765,968	999,679	(20,511)	(826,541)	-	-	-	-	152,626
Total Other Funds	57,439,276	48,812,061	(49,556,075)	(13,158,216)	(9,126,682)	(2,887,249)	46,185,777	(4,309,618)	15,959,997
TOTAL ALL FUNDS	391,536,960	342,987,286	(180,881,670)	(58,697,217)	(9,653,722)	(11,402,379)	91,285,664	(35,370,246)	138,263,411

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, 2020
Notes to the Schedule

- (1) Affordable Housing Fund: Consists of Loan Loss Reserve of \$558,565.
- (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 | <u>34,364</u> |
| 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 | 166,725 |
| Reserve for notes receivable | <u>166,023</u> |
| | <u>\$ 523,698</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 \$45,290. 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 | \$ 386,889 |
| C-3 Landscaping | 401,722 |
| Off-site Replanting | 1,111,729 |
| Off-site slope mitigation | 188,366 |
| Lake Lafayette Fee-In-Lieu | 96,334 |
| FSU Regional Fee-In-Lieu | 662,877 |
| Commonwealth Fee-In-Lieu | <u>39,332</u> |
| | <u>\$2,887,249</u> |
- (8) Consists of amount to be provided: St. Marks Trail extension \$80,000; Northwood Center Demolition \$3,000,000, Northwood Center \$7,500,000.
- (9) Amount of 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 | \$34,192,859 |
| 606 | Stormwater Construction | 10,664,156 |
| 581 | Star Metro Grant Construction | <u>19,689,034</u> |
| | Total | <u>\$64,546,049</u> |

City of Tallahassee
Combined Schedule of Fund Balances – All Capital Funds
For the Period Ended September 30, 2020
Notes to the Schedule

(10) Designations include the amount appropriated for FY2021 Capital Budget; The Sales Tax Construction Fund FY 2021 Capital Budget designation is \$350,000. The Capital Improvement Fund designations are as follows:

Capital Improvement Fund:	
Designation for FY2021 Capital Budget	\$ 1,403,740
Designated for Future Debt Financing	<u>6,108,667</u>
Total Capital Improvement Fund designations	<u>\$ 7,512,407</u>

(11) Designations in the concurrency funds consist of concurrency funds dedicated to multimodal projects in the Significant Benefit Zones to construct bus shelters as approved by the City Commission at 1/12/11 meeting.

District 4 – NW – Multi Modal Fund 177	<u>153,840</u>
Total Concurrency Funds designations	<u>\$ 153,840</u>

(12) 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 \$882,578.

(13) 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.

(14) Not used.

(15) FY2021 Capital Budget Designated Funds.

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