

THE CITY OF TALLAHASSEE, FLORIDA
 COMBINED SCHEDULE OF FUND BALANCES
 ALL CAPITAL FUNDS
 AS OF September 30, 2025

FUND NAME	TOTAL AS OF 9/30/2024	TOTAL AS OF 9/30/2025	FUND BALANCES AT September 2025										
			RESERVED FOR				AMOUNT TO BE PROVIDED	DESIGNATED	CURRENT AVAILABLE				
			PROJECTS	ENCUMB.	OVER EXPENDED	OTHER							
General Government													
105 Affordable Housing Fund	4,217,117	4,120,739	(516,224)	-	-	(558,565)	(1)	-	-	3,045,950			
110 Law Enforcement Fund-State	524,146	556,411	(68,298)	-	-	-	-	197,800	-	685,913			
111 Police Second Dollar Funding	68,978	109,283	(5,106)	-	-	-	-	-	-	104,176			
113 Law Enforcement Fund-Federal	110,470	86,625	(2,335)	-	-	-	-	(1)	-	84,289			
170 Concurrency - Dist 1 NE - Road	66,748	337,259	(636)	-	-	-	-	-	-	336,623			
171 Concurrency - Dist 1 NE - Multi M	936	972	(125,000)	-	-	-	-	-	-	(124,028)			
172 Concurrency - Dist 2 SE- Road	3,963,938	4,749,857	(709,573)	(916,241)	-	-	-	-	-	3,124,043			
173 Concurrency - Dist 2 SE- Multi M	398,775	414,151	(391,571)	-	-	-	-	-	-	22,580			
174 Concurrency - Dist 3 SW- Road	680,235	712,407	(397,107)	-	-	(273,985)	(2)	-	-	41,314			
175 Concurrency - Dist 3 SW- Multi M	108,138	112,308	(72,446)	-	-	(34,364)	(2)	-	-	5,498			
176 Concurrency - Dist 4 NW - Road	1,360	30,368	(999)	-	-	-	-	-	-	29,369			
177 Concurrency - Dist 4 NW - Multi M	232	241	-	-	-	-	(2)	-	-	241			
178 Concurrency - Central - FAMU W	217,852	226,251	(215,175)	-	-	-	(2)	-	-	11,076			
179 Concurrency - Central - Multi M	18,616	19,334	(18,149)	(10)	-	-	(2)	-	-	1,176			
300 Capital Improvement	10,057,142	4,642,420	(5,494,713)	(2,376,732)	-	(264,606)	(3)	4,420,522	(8)	(871,094)	(10)	55,796	
301 Sales Tax Construction	180,428	132,332	(22,343)	(28,785)	-	-	-	-	-	-	-	81,204	
302 Gas Tax Construction	(757,932)	(386,886)	(526,515)	(184,493)	-	-	-	-	-	-	-	(1,097,894)	(12)
304 Sales Tax Extension Constructor	(414,372)	(446,313)	(414,912)	(9,205)	-	-	-	-	-	-	-	(870,430)	(12)
311 Future Sales Tax Bonds	-	(532,589)	(1,975,000)	-	-	-	-	-	-	-	-	(2,507,589)	(12)
312 2004 Capital Bonds Construction	(30,294)	(31,462)	-	-	-	-	-	-	-	-	-	(31,462)	(12)
315 2014 Capital Bonds Construction	57,149	59,352	-	-	-	-	-	-	-	-	-	59,352	
316 Capital Bonds 2018	623,508	450,007	(275,097)	(232,002)	-	-	-	-	-	-	-	(57,092)	(12)
317 2024 Capital Bonds	37,822,149	17,081,315	(3,159,829)	(19,847,368)	(1,557,425)	-	-	-	-	-	-	(7,483,307)	(12)
318 Senior Center Rev Note Bond	22,251,966	8,007,390	(27,850)	(8,392,682)	-	-	-	-	-	-	-	(413,142)	(12)
319 2025 Capital Bonds	-	56,320,296	(39,888,713)	(7,261,946)	-	-	-	-	-	-	-	9,169,638	
320 Street Paving Fund	(29,967)	(30,536)	(25)	-	-	(31,954)	(4)	-	-	-	-	(62,515)	(12)
322 Sales Tax 2020	11,126,412	9,721,402	(6,459,833)	(1,751,984)	-	-	-	344,631	-	-	-	1,854,216	
323 BP 2020 Star Metro Enhancemer	1,871,336	2,006,352	(175,832)	(616,372)	-	-	-	(11,780)	-	-	-	1,202,369	
324 BP 2020 Water Quality	5,679,941	7,846,240	(6,453,277)	(38,742)	-	-	-	-	-	-	-	1,354,221	
325 BP 2020 Sidewalks	4,602,952	4,267,910	(2,765,989)	(1,171,514)	-	-	-	-	-	-	-	330,407	
Total General Government Funds	103,417,962	120,583,435	(70,162,546)	(42,828,074)	(1,557,425)	(1,163,475)		4,951,172		(871,094)		8,951,993	
Fire													
131 Fire Service Construction	551,469	635,413	(241,315)	(13,432)	(31,762)	-	-	(9,588)	-	-	-	339,316	
132 Fire Service Bonds Construction	25,972,447	25,174,623	(12,762,199)	(1,074,441)	-	-	-	(10,010,000)	-	-	-	1,327,983	
Total Fire Funds	26,523,915	25,810,036	(13,003,514)	(1,087,873)	(31,762)			(10,019,588)				1,667,299	
Electric													
401 R R & I	162,062,544	194,302,985	(51,234,280)	(21,970,527)	(42,583,638)	-	-	27,479	(10,443,509)	-	-	68,098,510	
416 AMI Capital Lease Construction	(1,434,535)	-	-	-	-	-	-	-	-	-	-	-	
Total Electric Funds	160,628,009	194,302,985	(51,234,280)	(21,970,527)	(42,583,638)			27,479	(10,443,509)			68,098,510	
Energy Conservation													
403 Conservation - Res. Loans	13,025,018	13,563,592	-	-	-	(4,368,199)	(5)	-	-	-	-	9,195,393	
413 Conservation-Comm Loans	2,223,294	2,309,695	-	-	-	(7,658)	(5)	-	-	-	-	2,302,037	
414 Conservation -Cap Projects	446,358	463,283	-	-	-	-	-	-	-	-	-	463,283	

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			RESERVED FOR				AMOUNT TO BE PROVIDED	DESIGNATED	CURRENT AVAILABLE
			PROJECTS	ENCUMB.	OVER EXPENDED	OTHER			
Total Energy Conservation Funds	15,694,670	16,336,570	-	-	-	(4,375,857)	-	-	11,960,713
Gas									
431 R R & I	14,198,709	16,905,710	(637,793)	(1,617,326)	(409,313)	-	-	-	14,241,278
447 AMI Capital Lease Construction	303,303	-	-	-	-	-	-	-	-
Total Gas Funds	14,502,012	16,905,710	(637,793)	(1,617,326)	(409,313)	-	-	-	14,241,278
Water									
461 R R & I	12,974,442	14,894,561	(705,225)	(1,835,180)	(1,583,839)	-	(1,570,705)	(2,860,000)	6,339,611
462 AMI Capital Lease Construction	1,978,897	-	-	-	-	-	-	-	-
463 System Charge	4,691,047	6,303,963	(57,758)	(1,952,404)	-	-	-	(1,380,000)	2,913,801
465 Water A/R Project Fund	3,187	619,038	(624,416)	-	-	-	-	-	(5,378)
466 Water 2024 CUSB Construction	324,464	(20,204)	(11,059)	(108,927)	-	-	-	-	(140,191)
473 Water CUSRB 2025 Constructior	(6,207,929)	15,248,621	(783,510)	(3,328,170)	-	-	-	-	11,136,941
496 Water FY18 CUS Fund	170,427	176,998	(23,283)	-	-	-	-	-	153,715
Total Water Funds	13,934,534	37,222,976	(2,205,252)	(7,224,682)	(1,583,839)	-	(1,570,705)	(4,240,000)	20,398,499
Sewer									
501 R R & I	42,931,863	42,808,762	(3,282,039)	(12,723,927)	(2,151,731)	-	(7,493)	(6,765,000)	17,878,572
503 System Charge	14,208,316	11,119,105	(2,009,637)	(502,547)	-	-	-	(4,520,000)	4,086,921
506 Sewer CUSRB 2025 Constructior	(3,107,203)	24,121,314	(7,239,416)	(4,459,866)	-	-	-	-	12,422,032
515 Sewer 2024 CUSB Construction	2,481,090	687,036	(10,006)	(537,034)	-	-	-	-	139,996
517 Sewer FY18 CUS Fund	(34)	(36)	-	-	-	-	-	-	(36)
Total Sewer Funds	56,514,031	78,736,181	(12,541,098)	(18,223,374)	(2,151,731)	-	(7,493)	(11,285,000)	34,527,485
Airport									
541 R R & I	7,504,342	8,346,471	(223,251)	(421,347)	(76,690)	(953,020)	(6)	(3,390,886)	3,281,276
543 Grant Construction	3,441,490	4,217,428	(43,651,192)	(26,319,277)	-	-	65,753,041	(9)	-
546 Air Sales Tax 2020	3,549,518	4,300,793	-	-	-	-	-	(450,000)	3,850,793
Total Airport Funds	14,495,350	16,864,692	(43,874,443)	(26,740,624)	(76,690)	(953,020)	65,753,041	(3,840,886)	7,132,070
Other Funds									
601 Solid Waste RR&I/Construction	(7,226,410)	(9,783,969)	27,742,133	(9,161,880)	(27,901,617)	-	745,478	-	(18,359,854)
603 Solid Waste Operating Reesrve	3,408,547	3,539,593	-	-	-	-	-	-	3,539,593
606 Stormwater RR&I/Construction	34,768,987	29,965,729	(7,880,757)	(4,727,401)	(637,923)	-	(9)	(6,039,600)	10,680,048
607 Stormwater Redevelopment	3,231,702	2,872,141	(47,531)	(729,521)	(168,391)	(2,152,609)	(7)	-	(225,910)
616 Golf Course R R & I	664,262	742,867	(107,537)	(7,217)	(13,396)	-	-	-	614,717
706 ISS RR&I Fund	460,844	174,568	(4,889,367)	(3,204,699)	(1,021)	-	2,883,260	-	(5,037,260)
716 Vehicle Replacement Reserve	16,370,991	12,945,133	(872,933)	(8,452,847)	-	-	2,828,861	-	6,448,214
756 Utility Services Construction	(8,416)	(368,981)	(530,347)	(2,800)	-	-	(35,424)	-	(937,552)
766 Environmental Services and Facili	3,138,743	3,152,046	(2,242,436)	(1,637,772)	(23,962)	-	135,141	-	(616,983)
Total Other Funds	54,809,250	43,239,127	11,171,226	(27,924,136)	(28,746,311)	(2,152,609)	6,557,316	(6,039,600)	(3,894,987)
TOTAL ALL FUNDS	460,519,733	550,001,713	(182,487,699)	(147,616,616)	(77,140,710)	(8,644,961)	65,691,221	(36,720,089)	163,082,860

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, 2025
Notes to the Schedule

- (1) Affordable Housing Fund: Consists of Loan Loss Reserve of \$558,565.
- (2) Concurrency Funds include following reserves.
- | | |
|--|-------------------|
| Concurrency – District 3 SW – Road Fund 174 | \$ 273,985 |
| Concurrency – District 3 SW – Multi Modal Fund 175 | <u>34,364</u> |
| Total Concurrency Reserves | <u>\$ 308,349</u> |
- (3) Capital Improvement Fund reserves consist of:
- | | |
|---------------------------------------|-------------------|
| Land Banking Reserve | \$ 122,480 |
| Gateway Beautification Reserve | 68,468 |
| Reserve for Jake Gaither Improvements | 725 |
| Reserve for notes receivable | <u>73,932</u> |
| | <u>\$ 264,606</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 \$703,020. 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 | \$ 331,721 |
| Off-site replanting | 809,345 |
| Lake Munson Fee-In-Lieu | 11,497 |
| Lake Lafayette Fee-In-Lieu | 115,303 |
| Commonwealth Fee-In-Lieu | 52,947 |
| Offsite Slope Mitigation | 225,458 |
| FSU Regional Fee-In-Lieu | <u>606,338</u> |
| | <u>2,152,609</u> |
- (8) Consists of amount to be provided for Revenue Management System Upgrade (\$200,000), Tram Road Multi-Use Trail (\$657,845), City Hall Bathroom Renovation Project (\$28,000), County/City Portion of Renaissance HVAC Replacement (\$134,677), the Northwood Demolition Project (\$3,000,000), and the Meadows Turf Field (\$400,000).
- (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 | \$ 65,753,041 |
| 606 | Stormwater Construction | <u>0</u> |
| | Total | <u>\$ 65,753,041</u> |

City of Tallahassee
Combined Schedule of Fund Balances – All Capital Funds
For the Period Ended September 30, 2025
Notes to the Schedule

- (10) The Capital Improvement Fund designations of \$871,094 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 contingency balance of \$3,234,199.
- (12) Negative balance to be covered by fund 300 Designated – Capital Debt Financing.