

Schedule of Fund Structure

Fund	Name	Appr. (Y/N)*	GF, CP, SR and E**	Fund Description
001	General Fund	Yes	GF	Accounts for all financial resources except those required to be accounted for in another fund. The functions paid for by the general fund include police, protective inspection, code enforcement, culture and recreation, general government, transportation, human services, economic development and physical environment. Exemptions from the Fire Services Fund will be funded from this account.
002	Operating Projects Fund	Yes	SR	This fund houses projects funded from departments' operating budgets. Operating projects were previously captured in fund 100.
100	Special Projects Fund	Yes	SR	The fund houses projects related to federal, state and local grants that include, but are not limited to: Community Development Block Grant; State Housing Initiative Program; and the HOME program. Also included in this fund are other miscellaneous items used for specific general government purposes but are not appropriate for any other established city fund.
101	Community Development Block Grant	Yes	SR	Grant funding through the federal Community Development Block Grant program.
115	Donations Operating Fund	Yes	SR	The Donations Fund accounts for private contributions given to the city to support Police Department programs and those of the Tallahassee-Leon County Animal Services Center.
120	Building Inspection Fund	Yes	SR	This fund accounts for all assets, operations, and maintenance of the Building Inspection Division of the city's Growth Management Department. Revenues accounted for in this fund are derived from fees, fines, and investment earnings from enforcement and implementation of the Florida Building Code. Revenues in this fund were previously captured and reported in the General Revenue Fund.
130	Fire Services Fund	Yes	SR	This fund accounts for the operation and maintenance of the city owned Fire Department. The department provides fire protection services within Tallahassee's city limits and, through an agreement with Leon County, also is responsible for providing fire protection services to the unincorporated area of the county.
131	Fire Construction Fund	Yes	SR	Cash funding provided by the Fire operating fund to capture the cost of Fire capital projects.
132	Fire - Bond Loan Finance	Yes	SR	Debt funding provided to construct Fire capital projects.
160	800 MHz Fund	Yes	SR	Supports the 800 MHz Radio Communications unit within the Information Systems Services Division. Revenues in the fund are derived from the Leon County Sheriff's Office per agreement, and rentals from other users. The remaining cost is allocated to city user departments. The allocation is based on the number of 800 MHz devices per user
300	Capital Improvement Fund	Yes	SR	Accounts for general revenue used for the acquisition or construction of general fixed assets.
301	1989 Sales Tax Construction Fund	Yes	SR	Accounts for tax proceeds used to acquire or construct public safety and transportation improvements.

* Appropriated Funds - Yes/NO indicates allocated account with appropriated reserve or operating portion.

** GF=General Fund, CP=Capital Projects Fund, SR=Special Revenue Fund, E=Enterprise Fund

Schedule of Fund Structure

Fund	Name	Appr. (Y/N)*	GF, CP, SR and E**	Fund Description
302	Gas Tax Construction Fund	Yes	SR	Accounts for tax proceeds used to acquire or construct transportation improvements.
304	Sales Tax Extension Construction	Yes	SR	Funding generated from the extension of the one-cent sales tax approved by voters in 2000 for a period of 15 years. Sales tax funding can be utilized for projects identified in the BluePrint 2000 plan, as well as those listed on the City Commission approved list of projects.
305	BluePrint 2000 Joint City/County Capital Projects Fund	Yes	SR	Cash funding received from the sales extension, approved by voters in November 2000, to construct approved BluePrint 2000 projects. BP2000, an intergovernmental agency, receives 80% of the funding and the city and county split the remaining 20%.
306	Blueprint 2000 Operating Fund	Yes	SR	Operating budget for Blueprint 2000.
312	2004 Capital Bond Series	.	SR	Debt funding issued in November 2004 to construct a list of general government projects. These include neighborhood infrastructure enhancements and Americans with Disabilities Act sidewalk rehabilitation, among others.
315	Future Bonds Construction	Yes	SR	Anticipated bonds to be issued in future fiscal years in support of general government capital projects.
400	Electric Operating Fund	Yes	E	Accounts for the assets, operation and maintenance of the city owned electric generation, transmission and distribution system.
401	Electric RR&I	Yes	E	Cash funding received from the electric utility's operating budget that is dedicated for capital repairs, replacements and improvements (RR&I) to electric infrastructure. This funding can only be utilized for electric utility capital projects.
402	Electric RR&I Undesignated Balance	Yes	E	Undesignated cash funding from prior years' Electric RR&I funds. The undesignated balance accumulates from balances remaining in projects as they are closed, unprogrammed RR&I funding and interest earnings. Per policy, a maximum balance of 3% of all open projects as well as those planned for the upcoming fiscal year is held back as a reserve level in this fund. This reserve level is for future unanticipated needs in the fund and can only be utilized for electric utility capital projects.
414	Energy Conservation Capital Projects	Yes	E	The Energy Conservation Fund was established to support the city's electric demand side management program. This funding source is utilized to support capital projects associated with the demand side management program.
415	Electric Accounts Receivable	Yes	E	Funds to be received from outside sources related to electric operations.
423	Electric Future Bonds	Yes	E	Anticipated bonds to be issued in support of electric utility capital projects. Debt service is paid from the Electric Fund.

* Appropriated Funds - Yes/NO indicates allocated account with appropriated reserve or operating portion.

** GF=General Fund, CP=Capital Projects Fund, SR=Special Revenue Fund, E=Enterprise Fund

Schedule of Fund Structure

Fund	Name	Appr. (Y/N)*	GF, CP, SR and E**	Fund Description
425	2005 Electric System Revenue	Yes	E	This fund represents the city's natural gas system and the electric system into a combined energy system. These bonds finance electric utility capital projects. Outstanding bonds previously issued under the Electric Consolidated Utility Systems Revenue Bonds have been defeased. Electric – Energy System Bonds in a like amount have been issued to provide funding for existing electric capital projects.
426	Electric Supply Center	Yes	SR	Accounts for the costs of the warehouse operation. Formerly this activity was housed in Purchasing Fund 725.
430	Gas Operating Fund	Yes	E	Accounts for the assets, operation and maintenance of the city owned gas system.
431	Gas R R & I Fund	Yes	E	Cash funding received from the Underground Utilities' operating budget that is dedicated for capital repairs, replacements and improvements (RR&I) to gas infrastructure. This funding can only be utilized for gas system capital projects.
432	Gas R R & I	Yes	E	Undesignated cash funding from prior years' gas RR&I funds. The undesignated balance accumulates from balances remaining in projects as they are closed, unprogrammed RR&I funding and interest earnings. Per policy, a maximum balance of 3% of all open projects as well as those planned for the upcoming fiscal year is held back as a reserve level in this fund. This reserve level is for future unanticipated needs in the fund and can only be utilized for gas utility capital projects.
433	Gas Accounts Receivable Fund	Yes	E	Funds to be received from outside sources related to gas operations.
455	Gas Future Bond Construction	Yes	E	Bond funding for the Gas Utility to be issued as part of future Energy System Bonds. The bonds are payable solely from and secured by a lien upon and pledge of the net revenues of the utility system. Debt service associated with these bonds is paid out of the Gas Fund. Funding from this source can only be utilized for Gas Utility capital projects
460	Water Operating Fund	Yes	E	Accounts for the assets, operation and maintenance of the city's water production and distribution system, which includes water wells and elevated water towers.
461	Water R R & I Fund	Yes	E	Cash funding received from the Underground Utilities' operating budget that is dedicated for capital repairs, replacements and improvements (RR&I) to water infrastructure. This funding can only be utilized for water system capital projects.
462	Water RR&I Undesignated Balance	Yes	E	Undesignated cash funding from prior years' water RR&I funds. The undesignated balance accumulates from balances remaining in projects as they are closed, unprogrammed RR&I funding and interest earnings. Per policy, a maximum balance of 3% of all open projects as well as those planned for the upcoming fiscal year is held back as a reserve level in this fund. This reserve level is for future unanticipated needs in the fund and can only be utilized for water utility capital projects.
463	Water System Charge Fund	Yes	E	Unprogrammed and undesignated funds in the water system charge fund.

* Appropriated Funds - Yes/NO indicates allocated account with appropriated reserve or operating portion.

** GF=General Fund, CP=Capital Projects Fund, SR=Special Revenue Fund, E=Enterprise Fund

Schedule of Fund Structure

Fund	Name	Appr. (Y/N)*	GF, CP, SR and E**	Fund Description
479	Water Future CUS Bond Construction	Yes	E	Bond funding for the water utility to be issued as part of future Consolidated Utility Systems Revenue Bonds. The bonds are payable solely from and secured by a lien upon and pledge of the net revenues of the utility system. Debt service associated with these bonds is paid out of the Water Fund. Funding from this source can only be utilized for water utility capital projects.
500	Sewer Operating Fund	Yes	E	Accounts for the assets, operation and maintenance of the city's wastewater collection and treatment plant, including a 2,200 acre sprayfield, for the disposal of effluent.
501	Sewer R R & I Fund	Yes	E	Cash funding received from the Underground Utilities' operating budget that is dedicated for capital repairs, replacements and improvements (RR&I) to sewer infrastructure. This funding can only be utilized for sewer system capital projects.
502	Sewer RR&I Undesignated Balance	Yes	E	Undesignated cash funding from prior years' sewer RR&I funds. The undesignated balance accumulates from balances remaining in projects as they are closed, unprogrammed RR&I funding and interest earnings. Per policy, a maximum balance of 3% of all open projects as well as those planned for the upcoming fiscal year is held back as a reserve level in this fund. This reserve level is for future unanticipated needs in the fund and can only be utilized for sewer utility capital projects.
503	Sewer System Charge Fund	Yes	E	Unprogrammed and undesignated funds in the sewer system charge fund.
529	Sewer Future CUS Bond Construction	Yes	E	Bond funding for the sewer utility to be issued as part of future Consolidated Utility Systems Revenue Bonds. The bonds are payable solely from and secured by a lien upon and pledge of the net revenues of the utility system. Debt service associated with these bonds is paid out of the Sewer Fund. Funding from this source can only be utilized for sewer utility capital projects.
540	Airport Operating Fund	Yes	E	To account for the assets, operation and maintenance of the city owned regional airport.
541	Airport RR&I	Yes	E	Funding is accumulated through balances in closed projects, unprogrammed RR&I funding and interest earnings. This funding can only be utilized for Aviation Department capital projects and cannot be used to benefit a specific airline.
580	StarMetro Operating Fund	Yes	SR	Accounts for the operations of the city's public transit system, which provides fixed route services, special transportation under provisions of the Americans with Disabilities Act (ADA) and a variety of contract/charter services.
600	Solid Waste Fund	Yes	E	To account for the assets, operation and maintenance of the city owned solid waste operation.
603	Solid Waste Rate Stabilization	Yes	E	Cash funding received from the Solid Waste operating fund that is dedicated for solid waste projects and activities.
605	Stormwater Fund	Yes	SR	To account for the assets, operation and maintenance of the city owned stormwater system.

* Appropriated Funds - Yes/NO indicates allocated account with appropriated reserve or operating portion.

** GF=General Fund, CP=Capital Projects Fund, SR=Special Revenue Fund, E=Enterprise Fund

Schedule of Fund Structure

Fund	Name	Appr. (Y/N)*	GF, CP, SR and E**	Fund Description
606	Stormwater RR&I/Construction Fund	Yes	SR	Cash funding received from the Underground Utilities' operating budget that is dedicated for stormwater capital improvements. This funding can only be utilized for <u>stormwater utility infrastructure</u> .
615	Golf Course Fund	Yes	SR	The Golf Fund is designated to account for assets, operation and maintenance of the city owned golf course at Hilaman Park.
616	Golf Course R R & I Fund	Yes	SR	Funding received from the Golf Course operating budget that is dedicated for capital improvements at the Hilaman Golf Course.
705	Data Processing Fund	No	SR	Accounts for the costs of the city's data processing operations.
706	ISS RR&I/Sunshine State	Yes	SR	Cash funding received from the Information Services Systems Services operating budget that is dedicated for technology <u>infrastructure capital</u> .
710	Revenue Fund	No	SR	Accounts for the costs of the city's reading, billing and <u>collection services</u> .
715	Garage Operating Fund	No	SR	Accounts for the costs of maintaining and operating the city's <u>fleet management operation</u> .
716	Vehicle Replacement Reserve	No	SR	This is a charge to the department for each assigned vehicle for the purpose of accruing funds in the Fleet Reserve Fund for the timely replacement of city vehicles.
720	Accounting Fund	No	SR	Accounts for the costs of the city's accounting operations.
730	Human Resources Fund	No	SR	Accounts for the costs of the city's employee relations operations.
735	Pension Administration Fund	No	SR	Accounts for the costs of the city's employee retirement <u>plan's administrative operation</u> .
740	Risk Management Fund	Yes/No	SR	Accounts for the costs of the city's risk management function.
755	Utility Services Fund	No	SR	Accounts for the costs of centralizing GIS, sales, rate design and marketing functions of the city's utilities as well as the costs of the purchase of power and fuel for the city's energy services, electric utility, gas utility and off- system sales and services of power and natural gas to other utilities and open <u>market participants</u> .
765	Environmental Services & Facilities Management Fund	No	SR	Accounts for the costs of centralizing environmental policy and facilities management functions for the city.
770	Community Relations & Neighborhood Affairs Fund	No	SR	SR Accounts for the costs of citizen engagement and public awareness campaigns, and community and neighborhood <u>outreach programs</u> .
830	Deficiencies Fund	Yes	SR	Established to provide for unforeseen expenditures. Funding accumulates in the fund from General Fund year-end surpluses, interest earnings and any other appropriations made by the City Commission. Funds from this reserve can only be utilized with City Commission approval. Any surpluses above the policy required reserve levels can be utilized to support capital projects.
840	Cemetery Fund	Yes	SR	To account for perpetual maintenance of the city's <u>cemeteries</u> .

* Appropriated Funds - Yes/NO indicates allocated account with appropriated reserve or operating portion.

** GF=General Fund, CP=Capital Projects Fund, SR=Special Revenue Fund, E=Enterprise Fund

Schedule of Fund Structure

Fund	Name	Appr. (Y/N)*	GF, CP, SR and E**	Fund Description
850	Downtown Improvement Authority Op Fund	Yes	SR	The Tallahassee Downtown Improvement Authority (DIA) was created on May 21, 1971 by a special act of the Florida Legislature (Chapter 71-935, Laws of Florida) as a dependent special taxing district
855	CRA Frenchtown Operating Fund	No	SR	Accounts for the general tax revenue collected and the expenses incurred in the redevelopment of properties in the Frenchtown Community Redevelopment Area.
859	CRA Downtown Operating Fund	No	SR	Accounts for the general tax revenue collected on and the expenses incurred in the redevelopment of properties in the Downtown Community Redevelopment Area.
870	Capital Region Transportation Planning Agency (CRTPA)	No	SR	Accounts for the general tax revenue collected on and the expenses incurred in the Capital Region Transportation Planning Agency (CRTPA), which is responsible for coordinating transportation planning within Florida's capital region. CRTPA also serves as the region's Metropolitan Planning Organization (MPO).
885	Consolidated Dispatch Agency Fund	No	SR	Accounts for cost to operate the joint City/County Consolidated Dispatch Agency.
890	Office of Economic Vitality Fund	No	SR	Accounts for cost of citizen engagement and professional management of economic development projects.

* Appropriated Funds - Yes/NO indicates allocated account with appropriated reserve or operating portion.

** GF=General Fund, CP=Capital Projects Fund, SR=Special Revenue Fund, E=Enterprise Fund