

### Schedule of Fund Structure

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

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Fund	Name	Appr. (Y/N)	GF, CP, SR and E	Major Fund	Fund Description
001	General Fund	Yes	GF	Y	Includes all financial resources except those that require a separate fund based on the nature of the revenues and operations. The General Fund provides police, parks and recreation, housing and community resilience, planning, growth management, and executive and appointed offices. The fund also transfers funds for debt service, capital projects, the consolidated dispatch agency, and StarMetro.
002	Operating Projects Fund	Yes	SR	N	This fund holds operating projects funded from departmental budgets.
100	Special Projects Fund	Yes	SR	N	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.
101	Community Development Block Grant	Yes	SR	N	Grant funding through the federal Community Development Block Grant program.
115	Donations Operating Fund	Yes	SR	N	The Donations Fund accounts for private contributions given to the city to support the Police Department and Tallahassee-Leon County Animal Services Center.
120	Building Inspection Fund	Yes	SR	N	The Building Inspection Fund is self-supported through the collection of permit fees. It is a division of the Growth Management Department. Revenues accounted for in this fund are derived from fees, fines, and other earnings from enforcement and implementation of the Florida Building Code.
130	Fire Services Fund	Yes	SR	N	The Fire Services Fund provides fire protection services within Tallahassee's city limits through the Tallahassee Fire Department (TPD). Through an agreement with Leon County, the TPD is also responsible for providing fire protection services to the county's unincorporated area. Revenues include fire fees, emergency medical services funding from Leon County.
131	Fire Construction Fund	Yes	SR	N	Cash funding provided by the Fire operating fund to capture the cost of Fire capital projects.
132	Fire - Bond Loan Finance	Yes	SR	N	This fund accounts for debt proceeds for Fire capital projects.
160	800 MHz Fund	Yes	SR	N	Funds 800 MHz Radio Communications for first responders and is a division within the <del>main</del> and Technology department. The Leon County Sheriff's Office provides funding per the agreement, and rental income comes from other individual rentals. The remaining costs are allocated to departments and agencies based on the number of 800 MHz devices.
300	Capital Improvement Fund	Yes	SR	N	Accounts for general revenue used for the acquisition or construction of general fixed assets.
301	1989 Sales Tax Construction Fund	Yes	SR	N	Accounts for tax proceeds used to acquire or construct public safety and transportation improvements.

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302	Gas Tax Construction Fund	Yes	SR	N	Accounts for tax proceeds used to acquire or construct transportation improvements.
304	Sales Tax Extension Construction	Yes	SR	N	Accounts for the City's share of the County's one-cent sales tax approved by voters in 2000 for 15 years. Proceeds can be used for City projects and infrastructure outlined at the time of adoption and for projects identified in the BluePrint 2000 plan
305	BluePrint 2000 Joint City/County	Yes	SR	N	Accounts for Blueprint's proceeds 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%.
312	2004 Capital Bond Series	Yes	SR	N	Accounts for debt funding issued in November 2004 to construct a list of general government projects. Projects include neighborhood infrastructure enhancements, Americans with Disabilities Act sidewalk rehabilitation, and others as authorized.
315	Future Bonds Construction	Yes	SR	N	Anticipated bonds to be issued in future fiscal years in support of general government capital projects.
400	Electric Operating Fund	Yes	E	Y	Accounts for the assets, operation, and maintenance of the city-owned electric generation, transmission, and distribution system.
401	Electric RR&I	Yes	E	N	The Electric RR&I fund accounts for capital repairs, replacements, and improvements (RR&I) to electric infrastructure, funded by transfers from the electric operating fund.
402	Electric RR&I Undesignated Balance	Yes	E	N	The Electric RR&I fund's undesignated balance is a subset of RR&I funding that remains in the fund from closed or discontinued projects, unprogrammed RR&I funding, and interest earnings. Per City policy, this fund also reserves a contingency equal to 3% of budgeted projects in the current and upcoming year.
414	Energy Conservation Capital Projects	Yes	E	N	The Energy Conservation Fund provides for the electric demand-side management capital program.
415	Electric Accounts Receivable	Yes	E	N	Funds to be received from outside sources related to electric operations.
423	Electric Future Bonds	Yes	E	N	Anticipated bonds to be issued in support of electric utility capital projects. Debt service is paid from the Electric Fund.
425	2005 Electric System Revenue	Yes	E	N	This fund accounts for bond proceeds from energy system bonds. Energy System bonds are issued based on the combined credit capacity of the electric and natural gas systems. The bonds in this fund were issued to <del>fund</del> 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.

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426	Electric Supply Center	Yes	SR	N	Accounts for the costs of the warehouse operation.
430	Gas Operating Fund	Yes	E	N	Accounts for the assets, operation, and maintenance of the city-owned gas system.

425	2005 Electric System Revenue	Yes	E	N	This fund accounts for revenues dedicated to expanding the electric utility system.
426	Electric Supply Center	Yes	SR	N	Accounts for the costs of the warehouse operation.
430	Gas Operating Fund	Yes	E	N	Accounts for the assets, operation, and maintenance of the city-owned gas system.
431	Gas R R & I Fund	Yes	E	N	Accounts for capital repairs, replacements, and improvements (RR&I) to gas infrastructure. Transfers from the Gas Operating fund provide funding.
432	Gas R R & I	Yes	E	N	The Gas RR&I fund's undesignated balance is a subset of RR&I funding that remains in the fund from closed or discontinued projects, unprogrammed RR&I funding, and interest earnings. Per City policy, this fund also reserves a contingency equal to 3% of budgeted projects in the current and upcoming year.
433	Gas Accounts Receivable Fund	Yes	E	N	Funds to be received from outside sources related to gas operations.
455	Gas Future Bond Construction	Yes	E	N	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. The Gas Operating fund will pay the debt service associated with these bonds.
460	Water Operating Fund	Yes	E	N	Accounts for the assets, operation, and maintenance of the city's water production and distribution system, including water wells and elevated water towers.
461	Water R R & I Fund	Yes	E	N	Accounts for capital repairs, replacements, and improvements (RR&I) to gas infrastructure. Transfers from the Water Operating fund provide funding.

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462	Water RR&I Undesignated Balance	Yes	E	N	The Water RR&I fund's undesignated balance is a subset of RR&I funding that remains in the fund from closed or discontinued projects, unprogrammed RR&I funding, and interest earnings. Per City policy, this fund also reserves a contingency equal to 3% of budgeted projects in the current and upcoming year.
463	Water System Charge Fund	Yes	E	N	Unprogrammed and undesignated funds in the water system charge fund. The funds are for system expansion.
479	Water Future CUS Bond Construction	Yes	E	N	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.
500	Sewer Operating Fund	Yes	E	Y	Accounts for the assets, operation, and maintenance of the city's wastewater collection and treatment plants and infrastructure.
501	Sewer R R & I Fund	Yes	E	N	The Sewer RR&I fund accounts for capital repairs, replacements, and improvements (RR&I) to sewer infrastructure. Funding comes from the sewer operating fund through transfers.
502	Sewer RR&I Undesignated Balance	Yes	E	N	The Sewer RR&I fund's undesignated balance is a subset of RR&I funding that remains in the fund from closed or discontinued projects, unprogrammed RR&I funding, and interest earnings. Per City policy, this fund also reserves a contingency equal to 3% of budgeted projects in the current and upcoming year.
503	Sewer System Charge Fund	Yes	E	N	Unprogrammed and undesignated funds in the sewer system charge fund. The funds are for system expansion.
529	Sewer Future CUS Bond Construction	Yes	E	N	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.
540	Airport Operating Fund	Yes	E	N	To account for the assets, operation, and maintenance of the city-owned regional airport.

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541	Airport RR&I	Yes	E	N	The Airport RR&I fund accounts for capital repairs, replacements, and improvements (RR&I) to the City's international airport. This funding can only be utilized for airport projects and cannot benefit a specific airline.
580	StarMetro Operating Fund	Yes	SR	N	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/charterservices.
600	Solid Waste Fund	Yes	E	N	To account for the assets, operation, and maintenance of the city-owned solid waste operation.
603	Solid Waste Rate Stabilization	Yes	E	N	Funding is transferred from the Solid Waste operating fund and provides options to implement rate changes over time.
605	Stormwater Fund	Yes	SR	N	To account for the assets, operation, and maintenance of the city-owned stormwater system.
606	Stormwater RR&I/Construction Fund	Yes	SR	N	The Stormwater RR&I fund accounts for capital repairs, replacements, and improvements (RR&I) to stormwater infrastructure. Funding comes from the stormwater operating fund through transfers.
615	Golf Course Fund	Yes	SR	N	The Golf Fund is designated to account for assets, operation, and maintenance of the city-owned golf course at Hilaman Park.
616	Golf Course RR & I Fund	Yes	SR	N	The Golf RR&I fund accounts for capital repairs, replacements, and improvements (RR&I) to the Hilaman Golf course. Funding comes from the Golf operating fund through transfers.
705	Innovation & Technology Fund	No	SR	N	Accounts for the costs of the city's data processing operations.
706	Innovation & Technology RR&I/Sunshine State	Yes	SR	N	The Innovation & Technology RR&I fund accounts for capital repairs, replacements, and improvements (RR&I) to the City's technology infrastructure. Funding comes from the Innovation & Technology operating fund through transfers.
710	Revenue Fund	No	SR	N	Accounts for the costs of the city's reading, billing and collection services.
715	Garage Operating Fund	No	SR	N	Accounts for the costs of maintaining and operating the city's fleet management operation.
716	Vehicle Replacement Reserve	No	SR	N	The vehicle replacement reserve accrues funds for the timely replacement of city vehicles and receives funding through transfers from departments based on fleet assignment and usage.
720	Accounting Fund	No	SR	N	Accounts for the costs of the city's accounting operations.
730	Human Resources Fund	No	SR	N	Accounts for the costs of the city's employee relations operations.
735	Pension Administration Fund	No	SR	N	Accounts for the costs of the city's employee retirement plan's administrative operation.
740	Risk Management Fund	Yes/No	SR	N	Accounts for the costs of the city's risk management function.

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755	Utility Business Support Services Fund	No	SR	N	Accounts for the costs of centralizing GIS, sales, rate design and marketing functions of the city's utilities.
760	Energy Services Fund	No	SR	N	Accounts for the costs of purchasing power and fuel energy services, electric utility, gas utility, and off-system sales and services of power and natural gas to other utilities and open market participants.
765	Environmental Policy and Energy Resources	No	SR	N	Accounts for the costs of centralizing environmental policy and energy resources functions of the city's utilities
830	Deficiencies Fund	Yes	SR	N	The Deficiencies Fund is a contingency fund for governmental services. Funding accumulates from General Fund year-end surpluses, interest earnings, and any other appropriations made by the City Commission. Use of these funds requires City Commission approval. The fund has a target balance based on two months' expenditures of the General Fund.
840	Cemetery Fund	Yes	SR	N	To account for the perpetual maintenance of the city's cemeteries.
850	Downtown Improvement Authority Op Fund	Yes	SR	N	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	N	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	N	Accounts for the general tax revenue collected and the expenses incurred in the Downtown Community Redevelopment Area.
870	Capital Region Transportation Planning Agency (CRTPA)	No	SR	N	This fund accounts for the general tax revenue collected and the expenses incurred in the Capital Region Transportation Planning Agency (CRTPA), responsible for coordinating transportation planning within Florida's capital region. CRTPA also serves as the region's Metropolitan Planning Organization (MPO).