

Glossary of Key Terms

ACCRUAL BASIS - A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

AD VALOREM TAXES - Taxes levied on both real and personal property according to the property's valuation and the tax rate.

ADVERTISING - Costs for legal advertisements, posters, publication of public notices, resolutions, ordinances, and bid invitations.

APPROPRIATION - A legal authorization to incur obligations and to make expenditures for specific purposes.

AVAILABLE (UNDESIGNATED) FUND BALANCE - This refers to the funds remaining from the prior year, which are available for appropriation and expenditure in the current year.

BAD DEBT - The estimated amount of accounts owed to the city (receivables) that will not be collected during the year. This includes utility accounts, accident damage repair accounts, and other miscellaneous account receivables, which are deemed uncollectible.

BOND - Evidence of the local government's obligation to repay a specified principal amount on a future maturity date, plus interest. Bonds are issued to obtain money for capital projects. Revenue bonds pledge a particular source of revenue - usually generated by the new asset - as the means of repayment.

BOND REFERENDUM - The process by which voters approve or disapprove a proposed general obligation bond issue.

BOND REFINANCING - The payoff and re-issuance of bonds to obtain better interest rates and/or bond conditions.

BOND RESOLUTION - The document by which the local government authorizes the sale of bonds.

BUDGET - The formal allocation of resources (dollars) to various programs with the intent of performing a service.

BUDGETARY BASIS - The basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

BUDGET CALENDAR - The schedule of key dates that the city follows in the preparation and adoption of the budget.

CAPITAL ASSETS - Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

CAPITAL BUDGET - The appropriation of bonds or operating revenue for improvements to facilities and other infrastructure.

CAPITAL IMPROVEMENTS (Capital Projects) - Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.

CAPITAL IMPROVEMENTS PROGRAM (CIP) - A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

CAPITAL OUTLAY - Fixed assets which have a value of \$1,000 or more and have a useful economic lifetime of more than one year or assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

CAPITALIZED OVERHEAD - Charges assessed to capital projects for administrative and labor related services.

CAPITALIZED WAGES - Salaries or wages of city employees, which are paid from funding appropriated in the capital budget.

CASH BASIS - A basis of accounting in which transactions are recognized only when cash is increased or decreased.

CITY CONTINGENCY - Amount budgeted to meet unexpected operating expenditures that occur during the current year.

COST OF GOODS SOLD (COGS) FUEL STORES - Fuel purchased by the city garage and then resold by the city for use in the city fleet.

COST OF GOODS SOLD (COGS) MATERIALS STORES - The cost of materials and supplies which are resold by the city. This includes articles for resale by the city garage parts division, the city warehouse, and golf courses.

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COST OF GOODS SOLD (COGS) NATURAL GAS - This account represents the cost of natural gas purchased by the city electric department for use to generate electricity and natural gas sold by the gas utility department to gas customers.

COLLECTIVE BARGAINING AGREEMENT - A legal contract between the city and representatives of a recognized bargaining unit for specific terms and conditions of employment (e.g., hours, working conditions, salary, fringe benefits, and matters affecting health and safety of employees).

CONSUMER PRICE INDEX (CPI) - A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

CONTRACTUAL SERVICES - Services rendered to the city by private firms, individuals, or other governmental agencies. Examples include maintenance agreements and professional consulting services.

CURRENT SERVICE LEVEL (CSL) - A level of service which is the same as the current year.

DEBT SERVICE - The amount of money needed to 1) pay interest on outstanding bonds, 2) pay the principal on maturing bonds and 3) make contributions to a "sinking fund" for term bonds. Debt service is calculated on a fiscal year basis.

DEDICATED TAX - A tax levied to support a specific government program or purpose.

DEFERRED COMPENSATION - That portion of an employee's income, which is withheld from current earnings, for distribution to the employee at a future date. The City's defined contribution plan and defined benefit plan are two examples.

DEFICIT - The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

DEPARTMENT - Organizational unit of government, which is functionally unique in its delivery of services.

DEPRECIATION - Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence.

EMPLOYEE BENEFITS - Costs incurred by the city for pension, health insurance, and other benefits provided to employees.

ENCUMBRANCE - The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

ENTERPRISE FUND - A fund established for services that are predominantly self-supported by user fees and charges.

EQUIPMENT SUPPLIES - The cost of materials and supplies used in conjunction with the operation of machinery and equipment.

EXPENDITURE - The payment of cash or the transfer of property or services for the purpose of acquiring goods and/or services or settling a loss.

EXPENSE - Charges incurred (whether paid immediately or to be paid at a later date) for operations, maintenance, interest, or other charges.

FISCAL YEAR - A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The fiscal year for the City of Tallahassee is October 1 through September 30.

FULL TIME EQUIVALENT (FTE) - A method of measuring the number of authorized employees based on a full-time equivalent of 2,080 hours per year.

FUND - A fiscal/accounting entity that is established to accomplish specific objectives and carry out specific activities. Examples: debt service fund, capital projects fund, and special assessment fund.

FUND BALANCE - The excess of the assets of a fund over its liabilities, reserves, and carryover.

FURLOUGH - A required unpaid leave of absence from an employee's official work duties, during which time the employee is strictly prohibited from participating in any activity, (even on a volunteer basis), which could, or which normally would, result in compensation by the employer to the employee.

GENERAL GOVERNMENT CAPITAL IMPROVEMENT FUND (GG/CIF) - Undesignated capital funding that serves as a contingency for all capital funding sources in the general government.

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GENERAL GOVERNMENT CAPITAL PROJECT ACCOUNT (GG/CPA) – Funding provided from the general fund's operating budget to support general government capital projects.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) - Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GENERAL FUND - The fund used to finance all non-enterprise operations of local government.

GOAL - A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

GRANT - A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the intended usage of the grant proceeds.

INCREASED SERVICE LEVEL (ISL) - A change in service delivery which exceeds the current level of service.

INDIRECT COST - A cost necessary for the functioning of the organization as a whole that cannot be directly assigned to one service.

INFRASTRUCTURE - The physical assets of a government (e.g., streets, water works, sewer lines, public buildings, and parks).

IN LIEU OF TAXES - Income received by local governments to compensate for the loss of revenue from tax-exempt property.

INSURANCE - Costs associated with securing financial protection against harm or loss. Examples of types of insurance are: workers' compensation (including administrative and medical); dishonesty bonds; property and casualty; health; and liability.

INTER-FUND TRANSFER - Legally authorized transfers from a fund receiving revenue to a fund through which resources are to be expended.

INTEREST EXPENSE - Cost of utilizing borrowed funds (long-term debt).

INTERGOVERNMENTAL REVENUE OR SHARED REVENUE - Tax/fee money collected by one level of

government and distributed to another level of government.

INTERNAL SERVICE FUNDS - Funds established to distribute costs to user departments for administrative services provided by another unit of government, such as data processing or insurance funded from a central pool.

INTRA-FUND TRANSFER - Legally authorized transfers within a fund.

LEVY - To impose taxes for the support of government activities.

LONG-TERM DEBT - Debt with a maturity of more than one year after the date of issuance.

MILLAGE RATE - The rate in mills (1 mill = 1/1000 of a dollar or .001) at which property is taxed.

MISSION - A description of the purpose, values, strategies, and behavior standards that guide an organization and move it toward its vision. A mission states what the organization is, what it does, for whom, and why.

OBJECTIVE - A specific/quantifiable statement of what the city, a department, or a unit expects to accomplish in a fiscal year.

OFFICE EQUIPMENT - Furniture, fixtures and equipment with an initial cost of \$1,000 or more.

OPERATING REVENUE - Funds received by the city as income to pay for on-going operations, including taxes, fees, interest earnings, and grant revenues.

OPERATING EXPENSES - The cost for personnel, materials, and equipment required for a department to function.

ORDINANCE - Legislation enacted by the City Commission which has the full force and effect of law within the municipal boundaries,

OTHER SALARY ADJUSTMENTS - Items of employee compensation that are not directly related to the regular or overtime hours worked.

OVERTIME - Compensation to eligible employees for hours worked beyond 40 hours within a specific workweek.

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PAY-AS-YOU-GO BASIS - A term used to describe a financial policy by which capital projects (infrastructure) are financed from current revenues rather than through borrowing.

PENSION CURRENT - City contribution to employee pension plan for participating employees.

PENSION MATCHED ANNUITY PENSION PLAN (MAPP) - City contribution to employee matched annuity pension plan for participating employees.

PER CAPITA COST - Cost per unit of population to provide a particular service in the community.

PERFORMANCE INDICATORS - Specific quantitative and qualitative measures of work planned by specific departments or programs.

PERFORMANCE MEASURE - Data collected to determine how effective or efficient a program is in achieving its objectives (performance indicators).

PRIOR-YEAR ENCUMBRANCES - Unpaid, legally binding obligations from previous fiscal years in the form of purchase orders, contracts, or salary commitments, which are chargeable to a prior appropriation and for which a part of that appropriation is reserved.

PROGRAM - A collection of activities directed at accomplishing similar objectives.

PROGRAM PERFORMANCE BUDGET - A method of budgeting whereby the services provided to the residents are broken down in identifiable service or performance units and funding is appropriated for a given level of service or units.

PROPERTY TAX - An ad valorem (according to value) tax based on the fair market value of real property (land and buildings) and personal property (business equipment) after any legally entitled exemptions. Fair market or "just" value is determined by the county property appraiser as of January 1 of each year, under the guidelines of Chapter 193, Florida Statutes.

REDUCED SERVICE LEVEL (RSL) - A level of program service which is less than that of the current year.

REPAIRS, REPLACEMENTS & IMPROVEMENTS (RR&I) - The portion of the cost of fixed assets (excluding land) charged as an expense during a particular period due to expiration in service life, attributable to wear and tear through use and lapse of

time, obsolescence, inadequacy, or other physical or functional cause.

RESERVE - An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

RESERVE TRANSFER - Those payments necessary to adequately meet the current requirements for reserve funds.

RESOLUTION - A special or temporary order of a legislative body that requires less legal formality than an ordinance or statute.

REVENUE - Money that flows into the local government. It is recurring if it is received on a consistent basis (e.g., sales taxes and property taxes) and nonrecurring if it is received irregularly (e.g., federal and state grants). The four main types of local revenue are taxes, user fees, licenses and permits, and intergovernmental revenue.

ROLLED-BACK MILLAGE RATE - A tax rate, which applied to the current year's tax base, will bring in the same amount of taxes as levied the prior year. Newly constructed property or other property added to or deleted from the prior year's base is excluded.

SALARIES AND WAGES - Regular weekly and monthly compensation for work performed as defined by the personnel pay scale for position classifications.

SERVICE LEVEL - Services or products which comprise actual or expected output of a given program.

SOCIAL SECURITY - City contribution to employee Social Security for participating employees.

SPECIAL ASSESSMENT - A tax on property owners who receive a benefit not received by all other taxpayers.

SUPPLEMENTAL APPROPRIATION - An additional appropriation made by the governing body after the budget year has started.

TAX BASE - The total taxable value of property within the local government's legal boundaries.

TAX ROLL - The master list of the assessed value of all taxable property within the government's jurisdiction. The list is certified to all local taxing authorities by the property appraiser by July 1 of each year.

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TAXABLE VALUE - The assessed value of property less exemptions.

TAXES - Compulsory charges levied by a government for the purpose of financing services for the common benefit of the people.

TEMPORARY WAGES - Seasonal or temporary employees' compensation computed on hourly or monthly rates.

TERM BONDS - Bonds comprising a large part or all of a particular bond issue which come due in a single maturity.

TRAVEL AND TRAINING - The cost of attending meetings, conferences, short conferences, etc.

TRUST FUND - A fund established to collect and distribute monies for a specific function or operation.

UNCLASSIFIED EQUIPMENT - New equipment not otherwise classified, including air conditioners, traffic signals, field stripers, water fountains, etc. This includes all tangible personal property to be purchased which has a value of \$500 or more. This equipment, as with all capital equipment, is subject to inventory control.

UNCLASSIFIED PROFESSIONAL FEES - The cost of personnel service under expressed or implied contracts to individuals, companies or corporations engaged as a contractor to perform a specific professional or expert service for the city.

UNCLASSIFIED SUPPLIES - Consumable materials and supplies used in conjunction with projects or operations not specifically classified.

UNENCUMBERED BALANCE - The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

VEHICLE EQUIPMENT - Motorized equipment (self-propelled equipment, trucks, power shovels, automobiles, motorcycles, etc.) requiring the services of an operator.

VEHICLE SERVICES CITY GARAGE - Costs of services obtained from the city garage including repairs, gasoline, oil, tires and, other charges.



City of Tallahassee
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Commonly Used Abbreviations

AHAP	Affordable Housing Assistance Program	GG/CPA	General Government/Capital Projects Account
CAD	Computer Aided Dispatch		
CDBG	Community Development Block Grant	GIS	Geographic Information Systems
CIP	Capital Improvement Plan	HOME	HOME Investment Partnership Program
CIS	Customer Information System	HUD	Housing and Urban Development
COPPS	Community-Oriented Policing Problem Solving	IAFF	International Association of Firefighters
		IRP	Integrated Resource Planning
CPI	Consumer Price Index	ISO	Insurance Service Office
CRA	Community Redevelopment Agency	ISS	Information Systems Services
CRC	Cultural Resources Commission	JARC	Juvenile Assessment Receiving Center
CUSB	Consolidated Utility System Bond	KWH	Kilowatt Hour
DARE	Drug Abuse Resistance Education	LLEB	Local Law Enforcement Block Grant
DEP	Department of Environmental Protection	MAPP	Matched Annuity Pension Plan
DIA	Downtown Improvement Authority	MBE	Minority Business Enterprise
DMA	Department of Management and Administration	MGD	Million Gallons Daily
		MSA	Metropolitan Statistical Area
DRI	Development of Regional Impact	MW	Megawatt
EAP	Employee Assistance Program	NPDES	National Pollution Discharge Elimination System
EEO	Equal Employment Opportunity		
EOC	Emergency Operations Center	OBP	Office of Budget and Policy
ERU	Equivalent Residential Unit	PASS	Pedestrian and Street Safety
EWD	Equity and Workforce Development	PBA	Police Benevolent Association
FAA	Federal Aviation Authority	PETS	Permit Enforcement Tracking System
FAMU	Florida Agricultural and Mechanical University	PSC	Public Service Commission
FDOT	Florida Department of Transportation	PUD	Planned Unit Development
FEMA	Federal Emergency Management Agency	RFP	Request For Proposal
FERC	Federal Energy Regulatory Commission	RR&I	Repairs, Replacements, and Improvements
FDEP	Florida Department of Environmental Protection	SCADA	System Control and Data Acquisition
		SHIP	State Housing Initiative Plan
FHWA	Federal Highway Administration	SPRP	Stormwater Pollution Reduction Program
FSU	Florida State University	TCC	Tallahassee Community College
FTA	Federal Transportation Administration	TDP	Transit Development Plan
FTE	Full-time Equivalent	TEC	Taylor Energy Center
GASB	Governmental Accounting Standards Board	THA	Tallahassee Housing Authority
GF	General Fund	TMDL	Total Maximum Daily Load
GG/CIF	General Government/Capital Improvement Fund	TSA	Transportation Safety Administration



City of Tallahassee
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Capital Funding Source Descriptions

Funding Source	Abbreviation	Category	Description
Accounts Receivable	Accounts Receivable	Special Funds	Funds to be received from outside sources.
Airport RR&/Undesignated Balance	Airport RR&/UB	Renewal, Replacement & Improvement Funds (RR&I)	Undesignated cash funding from prior years' Aviation RR&I funding. 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.
BluePrint 2000 Capital	BP2000 Capital	Special Funds	Cash funding received from the sales extension, approved by the 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%.
Capital Bond Series 2004	Cap Bonds 2004	Bond Proceeds	Debt funding, issued in November 2004, to construct a list of general government projects. These include neighborhood infrastructure enhancements and ADA sidewalk rehabilitation among others.
Capital Improvement Fund Balance (GG/CIF)	GG/CIF	General Government	Cash funding available from the undesignated balances in the capital improvement fund. This funding is the undesignated balance in the fund. Funding is from closed projects, unprogrammed funding from the GG/CPA transfer and interest earnings. GG/CIF funding can be utilized for any type of general government (General fund departments, StarMetro, Golf Courses, etc.) projects.
Cemetery Perpetual Care/Trust	Cemetery Reserve	Special Funds	Cash funding from the Cemetery Perpetual Care/Trust fund. This fund was established in 1985 to provide long-term maintenance of the city owned cemeteries. Initially funded at a level of \$100,000 over a five-year period, a lump sum appropriation was infused in 1986 from surplus year-end revenues. Beginning in FY87, a perpetual maintenance fee of \$40 per space, collected at the time of plot sale, was implemented to help reduce the long-term cost of the cemetery program.
Community Development Block Grant	CDBG	Special Funds	Grant funding through the Community Development Block Grant program.
Deficiencies Fund	D Fund	Special Funds	Established to defray unforeseen expenditures. Funding accumulates in the fund from general fund year-end surpluses, interest earning 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.
Electric RR&I	Electric RR&I	Renewal, Replacement & Improvement Funds (RR&I)	Cash funding received from the Electric Utility operating budget that is dedicated for capital improvements for the electric utility. This funding can only be utilized for Electric Utility capital projects.

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Funding Source	Abbreviation	Category	Description
Electric RR&I/Undesignated Balance	Electric RR&I/UB	Renewal, Replacement & Improvement Funds (RR&I)	Undesignated cash funding from prior years' Electric RR&I funding. Funding is accumulated through balances in closed projects, unprogrammed RR&I funding and interest earnings. Per policy, a balance of a maximum of 5% and a minimum 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. This funding can only be utilized for Electric Utility capital projects.
Energy Conservation Fund - Capital Fund	ECF - Capital	Special Funds	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 demand side management program.
Energy Conservation Fund Loan Repayment Proceeds	ECF- Loans	Special Funds	Funding received from repayment of loans issued from the Energy Conservation Fund.
Energy System Bonds	Energy System Bonds	Bond Proceeds	The fund results from combining of the city's natural gas system and Electric System into a combined Energy System. These bonds are for the purpose of financing utility capital projects. Outstanding bonds previously issued under the Gas Consolidated Utility Systems Revenue Bonds have defeased and Gas Energy System Bonds in the like amount have been issued to provide funding for existing gas capital projects.
FDOT Toll Road Credit	FDOT Toll Road Credit	Special Funds	This is a state funding source derived from revenue collected in tolls on Florida roadways. By state statute, Florida cities may use this funding as a matching source for FTA and FDOT grant funded projects.
Federal Aviation Administration	FAA	Federal Funds	Funds received from the Federal Aviation Administration. FAA grants usually provide 90% of total projected costs, with 10% matching from a local source. Tallahassee receives an annual entitlement that is formula driven (% of national enplanement x amount of funding Congress appropriates), and discretionary grants that must be dedicated specifically for projects. Funds received from this source can only be utilized for Aviation Department projects that are not considered revenue generators.
Federal Transportation Administration	FTA	Federal Funds	Funding received from the Federal Transportation Administration. These funds are typically utilized for mass transit projects such as StarMetro. FTA requires a match of 80% FTA / 20% local match. Funding from this source can be utilized for any capital project related to StarMetro (i.e., buses, facilities, remodeling of existing StarMetro facilities).
Fire Construction Fund	Fire Construction	Special Funds	Cash funding provided by the Fire operating fund to capture the cost of Fire capital projects.
Fire Bond Construction	Fire Bond	Bond Proceeds	Debt funding provided to construct Fire capital projects.

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Funding Source	Abbreviation	Category	Description
Fleet Reserve Fund	Fleet Reserve	Special Funds	Fund established to provide for replacement of the city's fleet. The reserve is funded by replacement charges against user departments' operating budgets and interest earnings. Funding can only be used to replace fleet vehicles.
Florida Department of Transportation	FDOT	State Funds	Funding received from the Florida Department of Transportation for various projects like Gaines Street and Campbell Trail.
Florida Department of Transportation - Aviation	FDOT - Aviation	State Funds	Funding received from the Florida Department of Transportation for Aviation projects. Funding in the amount of 5% of total project costs are provided if the Federal Aviation Administration (FAA) is participating. Fifty percent (50%) of total project costs are provided if there is no FAA participation. Funding can only be utilized for those projects that are not considered development related. Each year, the Aviation Department must compete for funds that are addressed in the city FDOT Transportation Improvement Program (TIP).
Florida DMS	Florida DMS	State Funds	Funding received from the State Department of Management Services for a specific purpose.
Future Bonds - Electric	Future Bonds - Electric	Bond Proceeds	Bonds issued in support of anticipated electric utility capital projects.
Future Bonds – General Government	Future Bonds - GG	Bond Proceeds	Bonds issued in support of anticipated general government capital projects.
Gas RR&I	Gas RR&I	Renewal, Replacement & Improvement Funds (RR&I)	Cash funding received from the Gas Department operating budget that is dedicated for capital improvements for the gas utility. This funding can only be utilized for Gas Utility capital projects.
Gas RR&I/Undesignated Balance	Gas RR&I/UB	Renewal, Replacement & Improvement Funds (RR&I)	Undesignated cash funding from prior years' Gas RR&I funding. Funding is accumulated through balances in closed projects, unprogrammed RR&I funding and interest earnings. Per policy, a balance of a maximum of 5% and a minimum 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. This funding can only be utilized for gas utility capital projects.
Gas Tax	Gas Tax	General Government	Funding received from the county-imposed gas tax as allowed by state statutes. Revenues received by the city represent the city's share of the total revenues.
General Gov. Capital Project Account (GG/CPA)	GG/CPA	General Government	Cash funding received annually from the operating budget to support general government projects. Debt service associated with general government debt is deducted from the yearly transfer with the balance dedicated for capital projects. Funding from this source can be utilized for any general government capital project.

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Funding Source	Abbreviation	Category	Description
Golf Course RR&I	Golf RR&I	Renewal, Replacement & Improvement Funds (RR&I)	Funding received from the golf course operating budget that is designated for capital improvements at the Hilaman golf course. Revenues received from the capital improvement surcharge at the golf course are included in this fund.
Information Systems Services RR&I	ISS RR&I	Renewal, Replacement & Improvement Funds (RR&I)	Cash funding received from the Information Systems Services operating budget that is designated for technology infrastructure capital.
Information Systems Services RR&I/ Undesignated Balance	ISS RR&I/UB	Renewal, Replacement & Improvement Funds (RR&I)	Undesignated/unprogrammed funding from the ISS RR&I funding source.
Intergovernmental - Leon County	Intergovernmental - Leon Co.	Special Funds	Funding received from Leon County that is designated for specific capital improvement.
Internal Loan	Internal Loan	Special Funds	Funding from the city's Internal Loan pool. These are short term loans issued by the city through Sunshine State. Funding from the internal loan pool can be utilized to fund capital projects in all areas. The city's Treasurer-Clerk's Office administers the internal loan program.
Passenger Facility Charge	PFC	Special Funds	Funding received from the Passenger Facility Charge (PFC) charged on all passengers using the city's airport. A charge of up to \$4.50 per passenger for each enplanement can be charged in accordance with Federal Regulations. Funding from this source can be utilized for those projects that qualify for FAA funding. This funding can also be used to fund projects by themselves or as a local match for FAA and/or FDOT funded Aviation Department projects.
Private Investment	Private Investment	Special Funds	Funds received from private investors as contributions to the cost of the project.
Read, Bill & Collect	RBC Fund	General Government	Funding transferred from the Read, Bill & Collect internal service fund to support capital projects within the RBC fund.
Sales Tax 89	Sales Tax 89	General Government	Funding generated from the one-cent sales tax approved by the voters in 1989 for a period of 15 years. Funding from the sales tax can be utilized for roadway and transportation projects as well as public safety facilities. Yearly, the Public Works Department takes an agenda item for public hearing identifying any projects that had not been previously included on the approved sales tax project list.
Sales Tax 05	Sales Tax 05	General Government	Funding generated from the extension of the one-cent sales tax approved by the voters in 2000 for a period of 15 years. Funding from the sales tax can be utilized for those projects as identified in the BP 2000 plan, as well as those listed on the City Commission approved list of projects.
Sewer - System Charge/Undesignated Balance	Sewer - System	Special Funds	Unprogrammed and undesignated funds in the sewer - system charge fund.

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Funding Source	Abbreviation	Category	Description
Sewer Future CUSB	Sewer Future CUSB	Bond Proceeds	Bond funding for the Sewer Utility to be issued as part of a future Consolidated Utility Systems Revenue Bonds issuance. The bonds are payable solely from and secured by a lien upon and pledge of the net revenues of the Utility System, which includes the Water and Sewer utilities. Funding from this source can only be utilized for Sewer Utility capital projects.
Sewer RR&I	Sewer RR&I	Renewal, Replacement & Improvement Funds (RR&I)	Cash funding received from the Water Utilities - Sewer operating budget that is dedicated for capital improvements for the sewer utility. This funding can only be utilized for Water Utilities - Sewer capital projects.
Sewer RR&I/Undesignated Balance	Sewer RR&I/UB	Renewal, Replacement & Improvement Funds (RR&I)	Undesignated cash funding from prior year's Sewer RR&I funding. Funding is accumulated through balances in closed projects, unprogrammed RR&I funding and interest earnings. This funding can only be utilized for Sewer Utility capital projects.
Solid Waste Rate Stabilization	Solid Waste Rate Stabilization	Special Funds	Cash funding received from the Solid Waste operating fund. This funding can only be used for Solid Waste activities.
Stormwater RR&I	Stormwater RR&I	Renewal, Replacement & Improvement Funds (RR&I)	Cash funding received from the Stormwater Utility operating budget that is dedicated for stormwater capital improvements. This funding can only be utilized for stormwater utility capital projects.
Stormwater Utility Fee	Stormwater Utility Fee	Special Funds	Cash funding from charges for the stormwater utility fee transferred from the stormwater fund operating budget to support capital projects. Funding from this source can only be utilized to finance Stormwater Utility related capital projects.
Water - System Charge/Undesignated Balance	Water - System	Special Funds	Unprogrammed and undesignated funds in the water - system charge fund.
Water Future CUSB	Water Future CUSB	Bond Proceeds	Bond funding for the Water Utility to be issued as part of a future Consolidated Utility Systems Revenue Bonds issuance. The bonds are payable solely from and secured by a lien upon and pledge of the net revenues of the Utility System, which includes the Water and Sewer utilities. Funding from this source can only be utilized for Water Utility capital projects.
Water RR&I	Water RR&I	Renewal, Replacement & Improvement Funds (RR&I)	Cash funding received from the Water Utility operating budget that is dedicated for water utility capital improvements. This funding can only be utilized for Water Utility capital projects.
Water RR&I/Undesignated Balance	Water RR&I/UB	Renewal, Replacement & Improvement Funds (RR&I)	Undesignated cash funding from prior years' Water RR&I funding. Funding is accumulated through balances in closed projects, unprogrammed RR&I funding and interest earnings. This funding can only be utilized for Water Utility capital projects.



**City of Tallahassee
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Schedule of Fund Structure

Fund	Fund Name	Appropriated (Y/N) *	GF, CP, SR, 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.
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 department/agency.
300	Capital Improvement Fund	Yes	SR	Accounts for general revenue used for the acquisition or construction of general fixed assets.
301	Sales Tax Construction Fund	Yes	SR	Accounts for tax proceeds used to acquire or construct public safety and transportation improvements.

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Schedule of Fund Structure

Fund	Fund Name	Appropriated (Y/N) *	GF, CP, SR, 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	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%.
312	2004 Capital Bond Series	Yes	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 that supplies electricity to more than 100,000 customers.
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 minimum 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-Cap Project	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.

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Fund	Fund Name	Appropriated (Y/N) *	GF, CP, SR, E**	Fund Description
425	2005 Electric System Revenue Bonds Construction	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.
430	Gas Operating Fund	Yes	E	Accounts for the assets, operation and maintenance of the city-owned gas system that supplies gas to more than 25,000 customers.
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/UB	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 minimum 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	Yes	E	Funds to be received from outside sources related to gas operations.
460	Water Operating Fund	Yes	E	Accounts for the assets, operation and maintenance of the city's water production and distribution system, which includes twenty-nine water wells and eight elevated water towers that supply water to more than 76,000 customers.
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 minimum 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.

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Fund	Fund Name	Appropriated (Y/N) *	GF, CP, SR, 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 that serves approximately 65,000 customers.
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 minimum 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.

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Fund	Fund Name	Appopr. (Y/N) *	GF, CP, SR, E**	Fund Description
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.
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 stormwater utility infrastructure.
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. Revenues received from the capital improvement surcharge at the golf course is included in this fund.
705	Data Processing Fund	No	SR	Accounts for the costs of the city's data processing operations.
706	ISS RR&I/Sunshine State Construction Fund	Yes	SR	Cash funding received from the Information Services Systems Services operating budget that is dedicated for technology infrastructure capital.
710	Revenue Fund	No	SR	Accounts for the costs of the city's reading, billing, and collection services.
715	Garage Operating Fund	No	SR	Accounts for the costs of maintaining and operating the city's fleet management operation.
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.
725	Purchasing Fund	No	SR	Accounts for the costs of the city's central warehouse 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 plan's administrative operation.
740	Risk Management Fund	Yes/No	SR	Accounts for the costs of the city's risk management.
755	Utility Business Services Fund	No	SR	Accounts for the costs of centralizing GIS, sales, rate design, and marketing functions of the city's utilities.

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Fund	Fund Name	Appopr. (Y/N) *	GF, CP, SR, E**	Fund Description
760	Energy Services Fund	No	SR	Accounts for the costs of the purchase of power and fuel for the city's energy services, electric, and gas utilities, 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	Accounts for the costs of centralizing environmental policy and energy resources functions of the city's utilities
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 the sale of lots and perpetual maintenance of the city's cemeteries.
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).

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